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# THE EFFECT OF THE MODERN TAX ADMINISTRATION SYSTEM ON INDIVIDUAL TAXPAYER COMPLIANCE WITH TAX KNOWLEDGE AS A MODERATING VARIABLE

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**Abstract**

Individual Taxpayer Compliance is a key factor in increasing state tax revenue. However, the level of taxpayer compliance remains suboptimal, prompting the Directorate General of Taxes to continuously undertake reforms through the implementation of the Modern Tax Administration System. This study aims to analyze the effect of the Modern Tax Administration System on Individual Taxpayer Compliance, with Tax Knowledge as a moderating variable, at the Gianyar Primary Tax Office. The study was conducted at the Gianyar Primary Tax Office with a sample of 100 individual taxpayers selected using convenience sampling. Data were collected through questionnaires and subsequently analyzed using moderated regression analysis. The results show that the Modern Tax Administration System has a positive effect on Individual Taxpayer Compliance. This study also finds that Tax Knowledge does not moderate the effect of the Modern Tax Administration System on Individual Taxpayer Compliance. Nevertheless, Tax Knowledge is found to have a direct positive effect on Individual Taxpayer Compliance, indicating that it serves as an independent (predictor) variable rather than a moderating variable. The findings of this study are expected to provide valuable input for the Directorate General of Taxes in optimizing the implementation of the Modern Tax Administration System and enhancing tax education to promote taxpayer compliance.
**Keywords**: Individual Taxpayer Compliance, Modern Tax Administration System, Tax Knowledge, Coretax

## INTRODUCTION

Taxes are mandatory contributions to the state that are used to finance public needs; therefore, tax administration plays an important role in increasing state revenue and taxpayer compliance (BPK, 2023). Under the self-assessment system, Individual Taxpayer (WPOP) compliance is an important indicator because taxpayers are entrusted with independently calculating, reporting, and paying their tax liabilities, although the level of compliance continues to fluctuate. Nationally, the formal compliance ratio reached 85.75% in 2024; however, compliance among Non-Employee Individual Taxpayers remained low, at 23.1% of 4.92 million taxpayers. Meanwhile, in Bali, the number of Annual Tax Return (SPT) filings has increased, although this has not yet fully reflected strong and sustainable substantive compliance (DDTC News, 2025; IKPI, 2024; DJP, 2024; DJP, 2025a). A similar condition is evident in Gianyar Regency within the jurisdiction of the Gianyar Primary Tax Office, indicating the need for further analysis of the factors influencing Individual Taxpayer Compliance.

**Table 1. Individual Taxpayer Compliance Rate at the Gianyar Primary Tax Office**

| No | Year | Number of Active Individual Taxpayers | Number of SPTs Filed | Formal Compliance Ratio |
|---|---|---|---|---|
| 1. | 2022 | 81.882 | 86.243 | 105,33% |
| 2. | 2023 | 90.222 | 81.748 | 90,61% |
| 3. | 2024 | 90.214 | 85.520 | 94,8% |

Source: Gianyar Primary Tax Office, 2026

Based on Table 1, data on the Individual Taxpayer Compliance rate at the Gianyar Primary Tax Office from 2022 to 2024 indicate that the formal compliance rate fluctuated. In 2022, the formal compliance ratio was recorded at 105.33 percent, which included inactive Individual Taxpayers who made tax payments in addition to the number of active Individual Taxpayers recorded in the table. The ratio then declined significantly to 90.61 percent in 2023, despite an increase in the number of active Individual Taxpayers from 81,882 to 90,222. In 2024, the compliance ratio increased again to 94.8 percent but remained below the level achieved in 2022. These fluctuations indicate that the increase in the number of active taxpayers has not been fully accompanied by an increase in compliance with Annual Tax Return filing requirements. This condition suggests that several factors continue to influence taxpayer compliance, including the effectiveness of the Modern Tax Administration System and taxpayers' level of Tax Knowledge. The implementation of the Modern Tax Administration System, including the use of electronic services and the initial implementation of the Coretax system, continues to face adaptation challenges among taxpayers, particularly regarding their understanding of procedures and technical ability to use the new system.

Antari & Supadmi (2019) stated that the better the modernization of the tax administration system implemented to facilitate taxpayers in reporting, calculating, and paying their tax liabilities, the higher their compliance will be. The more effective the implementation of a state administration system, the higher the level of Individual Taxpayer Compliance (Alfarisi & Mahpudin, 2020). However, Arifin & Syafii (2019) found that e-filing and e-billing had no significant effect on Individual Taxpayer Compliance because their implementation primarily served as administrative facilitation tools for taxpayers who were already compliant rather than as instruments capable of changing non-compliant behavior. Furthermore, the Modern Tax Administration System did not have a positive and significant effect on Individual Taxpayer Compliance because many individuals had not fully utilized the available services and faced limitations in accessing and using technology. Consequently, many taxpayers remained unaware of the benefits and efficiencies offered by the modernization of tax administration (Haryanti et al., 2022).

Josua & Ismail (2025) also stated that the modernization of the tax system had no significant effect on taxpayer compliance, indicating that these administrative reform efforts had not yet succeeded in increasing compliance awareness, presumably due to various failures and errors during the initial implementation stage that generated negative perceptions among taxpayers. Madurano & Umaimah (2023) similarly found that Individual Taxpayers had not fully utilized tax modernization, and therefore it was unable to exert a significant effect on Individual Taxpayer Compliance.

In line with the phenomenon indicating that the observed level of compliance does not yet fully reflect strong and consistent compliant behavior, the Theory of Planned Behavior (TPB) is considered relevant for explaining taxpayer behavior in fulfilling tax obligations, particularly those related to Annual Tax Return filing. According to TPB, compliance behavior is influenced by three main dimensions, namely attitudes, subjective norms, and perceived behavioral control, which reflects individuals' perceptions of the ease and their ability to fulfill their tax obligations (Ajzen, 1991).

The Modern Tax Administration System in this study is considered a variable that can promote a higher level of Individual Taxpayer Compliance. In the context of the self-assessment system, the effectiveness of tax collection is largely determined by the level of taxpayer compliance, both in terms of formal reporting and material compliance with tax calculation and payment requirements. Therefore, an efficient, accessible, and reliable tax administration system is a key prerequisite for promoting greater public compliance. An increasingly advanced administrative system entails not merely the digitalization of procedures but also the transformation into an integrated system based on up-to-date information technology that incorporates various administrative features into a single centralized platform. This concept is referred to as the Modern Tax Administration System because it integrates digitalization, cross-module data sharing, and a network-based (online) user interface that facilitates taxation processes. This transformation of tax administration encompasses services such as e-filing, e-billing, e-invoicing, and the evolution toward Coretax.

The Directorate General of Taxes (DJP) has undertaken a comprehensive system transformation through the development of the Core Tax Administration System

(Coretax/CTAS) as part of the tax administration modernization process. Coretax was developed as a core tax administration system that integrates various processes, ranging from registration and SPT filing to payments, audits, collection, and data management, within a single centralized platform. The implementation of Coretax aims to improve service quality, data accuracy, and the effectiveness of compliance monitoring through process integration and the utilization of data-driven analytical capabilities (DJP, 2025b). The implementation of Coretax underwent a pre-implementation stage and an account activation process for taxpayers at the end of December 2024 and officially commenced on January 1, 2025, as a new ecosystem for managing tax administration. The DJP also provides operational guidelines and concise guidance to assist taxpayers in activating their accounts, obtaining authorization codes, and adjusting to the NPWP format, which is now integrated with the NIK for individual taxpayers. The pre-implementation stage and the issuance of these guidelines demonstrate that Coretax represents not only a technical change but also procedural changes that affect how taxpayers fulfill their tax obligations (DJP, 2025c).

Another supporting factor that may strengthen the effect of the Modern Tax Administration System on Individual Taxpayer Compliance is Tax Knowledge. Although Coretax is designed to improve convenience and accuracy in tax administration, this does not automatically guarantee increased compliance if taxpayers lack adequate understanding and skills to use the new system.

Tax Knowledge reflects an understanding of applicable regulations, rights, obligations, and procedures, which directly influences taxpayers' readiness to use new administrative technologies and fulfill their tax obligations. Understanding tax regulations is part of taxpayers' efforts to interpret the applicable provisions (Wahyuni et al., 2021). Zahro & Machdar (2025) showed that taxpayers with higher levels of knowledge tend to be more compliant because they possess stronger perceived behavioral control in using modern systems. Based on the findings of Mardlo (2019), the level of taxpayer compliance in recent years has been relatively low. Knowledge of these regulations is essential for developing tax awareness, particularly because Indonesia applies a self-assessment system in tax collection.

Studies by Utami et al. (2024) and Lailiyah and Andriani (2023) showed that Tax Knowledge has a significant effect on taxpayer compliance. Taxpayers who possess knowledge of taxation, ranging from its objectives to the provisions stipulated in tax laws, will consciously comply with their tax obligations, thereby increasing taxpayer compliance. Tax Knowledge was selected because, conceptually, it can strengthen the relationship between the Modern Tax Administration System and the level of Individual Taxpayer Compliance.

Based on the preceding background, it can be concluded that previous studies examining the effect of the Modern Tax Administration System on Individual Taxpayer Compliance have yielded inconsistent results. This inconsistency indicates that the relationship between these variables cannot yet be generalized, particularly when applied to regions with different social and economic characteristics. The limited number of studies specifically focusing on Gianyar Regency and incorporating Tax Knowledge as a moderating variable further underscores the urgency of conducting a more context-specific empirical investigation.

The Gianyar Primary Tax Office is one of the tax offices with the largest number of taxpayers and has demonstrated strong performance in recent years in achieving tax revenue targets within the Regional Office of the Directorate General of Taxes of Bali. This indicates that high-quality tax services and effective outreach can improve taxpayer compliance. Therefore, maintaining or further increasing tax revenue requires taxpayer compliance to ensure that these achievements can be sustained each year.

This study replicates the research conducted by Cahyani & Basri (2022), which examined the effect of Modernization of the Tax Administration System on Individual Taxpayer Compliance with Technology as a moderating variable. The novelty of the present study lies in its research setting, namely Individual Taxpayers registered at the Gianyar Primary Tax Office, who have received relatively limited research attention. This study also offers novelty through the use of Tax Knowledge as a moderating variable. The previous study used Technology as a moderator and found that Individual Taxpayer Compliance could not be influenced by the use of information technology; consequently, Technology did not have a significant moderating effect on the relationship between the Modern Tax Administration System and Individual Taxpayer Compliance.

Based on the preceding discussion, this study focuses on Individual Taxpayers in Gianyar Regency to analyze "The Effect of the Modern Tax Administration System on Individual Taxpayer Compliance with Tax Knowledge as a Moderating Variable."

**RESEARCH METHOD**

This study employed a quantitative approach with a causal associative design to empirically examine the relationships and effects among variables (Sugiyono, 2023). The study was conducted at the Gianyar Primary Tax Office, with Individual Taxpayers (WPOP) who were registered and filed Annual Tax Returns as the research subjects. The study involved three variables: the Modern Tax Administration System as the independent variable (X), Taxpayer Compliance as the dependent variable (Y), and Tax Knowledge as the moderating variable (M). Taxpayer Compliance was measured through the dimensions of formal and material compliance using 6 statements (Alshira'h et al., 2021). The Modern Tax Administration System was measured using 14 statements covering system ease of use and adaptability, process clarity and data integration, system reliability and security, and support from the Directorate General of Taxes, modified from Umam & Arifianto (2023). Meanwhile, Tax Knowledge was measured using 9 statements covering general knowledge, procedural knowledge, and knowledge of sanctions and rights, modified from Haryanti et al. (2022).

The study population consisted of 90,214 active Individual Taxpayers registered at the Gianyar Primary Tax Office in 2024. The sample was determined using non-probability sampling with a convenience sampling technique (Aliviany & Maharani, 2023), with the criteria that respondents were over 18 years of age, registered at the Gianyar Primary Tax Office, and had used Coretax services. Based on the Slovin formula with a 10% margin of error, 100 respondents were selected as the research sample. Prior to the main study, a pilot test was conducted with 30 respondents to ensure the clarity and feasibility of the research instrument. The validity test results showed that most items had calculated r values > the r table value of 0.361, while the reliability test yielded Cronbach's Alpha values > 0.70, indicating that the instrument was valid and reliable (Ghozali, 2021). The research data consisted of quantitative data obtained from questionnaire responses and qualitative data in the form of the profile of the Gianyar Primary Tax Office. Primary data were collected through questionnaires distributed online using Google Forms and directly to respondents. The instrument employed a four-point Likert scale consisting of strongly agree (4), agree (3), disagree (2), and strongly disagree (1) to avoid neutral responses (Sugiyono, 2023).

Data were analyzed using IBM SPSS Statistics 27 through descriptive statistical analysis, classical assumption tests, and Moderated Regression Analysis (MRA). Descriptive statistics were used to describe the minimum, maximum, mean, and standard deviation values of each variable. The classical assumption tests included a normality test using the One-Sample Kolmogorov-Smirnov test, a multicollinearity test based on Tolerance and Variance Inflation Factor (VIF) values, and a heteroscedasticity test using the Park test (Ghozali, 2021). Moderation testing was conducted using the model $Y = \alpha + \beta_1X + \beta_2M + \beta_3XM + e$, while model evaluation included the coefficient of determination (Adjusted $R^2$), the model feasibility test (F-test), and hypothesis testing (t-test). The first hypothesis was accepted if $\beta_1 \geq 0$ and the significance value was $< 0.05$, indicating a positive effect of the Modern Tax Administration System on Individual Taxpayer Compliance. The second hypothesis was accepted if $\beta_3 > 0$ and the significance value was $< 0.05$, indicating that Tax Knowledge strengthens the positive effect of the Modern Tax Administration System on Individual Taxpayer Compliance (Ghozali, 2021).

## RESULT AND DISCUSSION

### Description of Research Respondents

Data collection in this study was conducted using a questionnaire administered to Individual Taxpayers who used Coretax and were registered at the Gianyar Primary Tax Office. A total of 100 questionnaires were distributed within the jurisdiction of the Gianyar Primary Tax Office, all of which were completed in full. Of these, 70 respondents completed the questionnaire through Google Forms, while 30 respondents completed a hardcopy version. The final number of questionnaires used in this study was 100. Information regarding the questionnaire distribution is presented in Table 2.

**Table 2. Questionnaire Response Rate**

| Description | Number |
|---|---|
| Number of questionnaires distributed | 100 |
| Questionnaires returned | 100 |
| Response rate (response rate) | 100% |
| Usable response rate (useable response) | 100% |

Source: Processed primary data, 2026

**Characteristics of Research Respondents**

**Table 3. Characteristics of Research Respondents**

| No. | Description | Number (Persons) | Percentage |
|---|---|---|---|
| 1 | **Gender** | | |
| | Male | 64 | 64,00 |
| | Female | 36 | 36,00 |
| | **Total** | **100** | **100,00** |
| 2 | **Age** | | |
| | < 30 Years | 47 | 47,00 |
| | 30 - 50 Years | 23 | 23,00 |
| | > 50 Years | 30 | 30,00 |
| | **Total** | **100** | **100,00** |
| 3 | **Educational Level** | | |
| | Bachelor's Degree (S1) | 60 | 60,00 |
| | Master's Degree (S2) | 4 | 4,00 |
| | Doctoral Degree (S3) | 2 | 2,00 |
| | Diploma | 6 | 6,00 |
| | Senior High School/Equivalent | 28 | 28,00 |
| | Junior High School/Equivalent | 0 | 0,00 |
| | Elementary School/Equivalent | 0 | 0,00 |
| | **Total** | **100** | **100,00** |
| 4 | **Occupation** | | |
| | University Student | 16 | 16,00 |
| | Civil Servant | 8 | 8,00 |
| | Entrepreneur | 21 | 21,00 |
| | Private-Sector Employee | 46 | 46,00 |
| | Other | 9 | 9,00 |
| | **Total** | **100** | **100.00** |

Source: Processed by the researchers

Based on Table 3, the majority of respondents were male, comprising 64 respondents (64%), while 36 respondents (36%) were female. The largest age group consisted of respondents aged < 30 years, totaling 47 respondents (47%). In terms of educational attainment, respondents were predominantly bachelor's degree (S1) graduates, totaling 60 respondents (60%), followed by senior high school/equivalent graduates at 28%, diploma graduates at 6%, master's degree (S2) graduates at 4%, and doctoral degree (S3) graduates at 2%. In terms of occupation, the majority of respondents were private-sector employees, totaling 46 respondents (46%), followed by entrepreneurs at 21%, university students at 16%, other occupations at 9%, and civil servants at 8%.

**Descriptive Analysis of Variables**

**Table 4. Descriptive Statistics Test Results**

| Variable | Number of Statements | Min | Max | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Modern Tax Administration System | 14 | 22 | 56 | 43,98 | 7,529 |
| Tax Knowledge | 9 | 13 | 36 | 28,87 | 5,010 |
| Individual Taxpayer Compliance | 6 | 12 | 24 | 19,71 | 2,679 |

Source: Processed by the researchers

The descriptive statistics presented in Table 4 show the minimum, maximum, mean, and standard deviation values for each variable, as described below.

1) The Modern Tax Administration System (X) has a minimum value of 22 and a maximum value of 56, with a mean of 43.98 and a standard deviation of 7.529. The mean value, which is relatively close to the maximum value, indicates that, in general, respondents' assessments of the Modern Tax Administration System fall within a relatively high category. The standard deviation of 7.529 indicates a relatively substantial degree of variation or dispersion in the data among respondents.
2) Tax Knowledge (M) has a minimum value of 13 and a maximum value of 36, with a mean of 28.87 and a standard deviation of 5.010. These results indicate that respondents generally have a good level of Tax Knowledge, although differences in the level of knowledge among respondents remain, as reflected by the standard deviation.

3) Individual Taxpayer Compliance (Y) has a minimum value of 12 and a maximum value of 24, with a mean of 19.71 and a standard deviation of 2.679. The relatively high mean compared with the score range indicates that most respondents have a good level of compliance. The lower standard deviation compared with the other variables indicates that the compliance data are more homogeneous or exhibit less dispersion, suggesting that respondents' levels of compliance are relatively uniform.

**Validity Test Results**

**Table 5. Validity Test Results**

| Variable | Statement Item | Pearson Correlation | R Table | Description |
|---|---|---|---|---|
| Modern Tax Administration System (X) | X1.1 | 0,578 | 0,196 | Valid |
| | X1.2 | 0,750 | 0,196 | Valid |
| | X1.3 | 0,697 | 0,196 | Valid |
| | X1.4 | 0,798 | 0,196 | Valid |
| | X1.5 | 0,736 | 0,196 | Valid |
| | X1.6 | 0,700 | 0,196 | Valid |
| | X1.7 | 0,700 | 0,196 | Valid |
| | X1.8 | 0,639 | 0,196 | Valid |
| | X1.9 | 0,702 | 0,196 | Valid |
| | X1.10 | 0,751 | 0,196 | Valid |
| | X1.11 | 0,652 | 0,196 | Valid |
| | X1.12 | 0,776 | 0,196 | Valid |
| | X1.13 | 0,730 | 0,196 | Valid |
| | X1.14 | 0,731 | 0,196 | Valid |
| Tax Knowledge (M) | M1.1 | 0,728 | 0,196 | Valid |
| | M1.2 | 0,760 | 0,196 | Valid |
| | M1.3 | 0,811 | 0,196 | Valid |
| | M1.4 | 0,790 | 0,196 | Valid |
| | M1.5 | 0,648 | 0,196 | Valid |
| | M1.6 | 0,783 | 0,196 | Valid |
| | M1.7 | 0,758 | 0,196 | Valid |
| | M1.8 | 0,669 | 0,196 | Valid |
| | M1.9 | 0,820 | 0,196 | Valid |
| Individual Taxpayer Compliance (Y) | Y1.1 | 0,545 | 0,196 | Valid |
| | Y1.2 | 0,557 | 0,196 | Valid |
| | Y1.3 | 0,767 | 0,196 | Valid |
| | Y1.4 | 0,719 | 0,196 | Valid |
| | Y1.5 | 0,825 | 0,196 | Valid |
| | Y1.6 | 0,753 | 0,196 | Valid |

Source: Processed by the researchers

Based on the validity test results presented in Table 5, all statement items for the Modern Tax Administration System, Tax Knowledge, and Individual Taxpayer Compliance variables have calculated r values greater than the r table value (0.196). This indicates that all statement items are capable of representing their respective research variables. Therefore, all items in the research instrument are declared valid and appropriate for use in the subsequent stages of analysis.

**Reliability Test Results**

**Table 6. Reliability Test Results**

| Variable | Cronbach's Alpha | Criterion | Description |
|---|---|---|---|
| Modern Tax Administration System (X) | 0,924 | ≥ 0,70 | Reliable |
| Tax Knowledge (M) | 0,905 | ≥ 0,70 | Reliable |
| Individual Taxpayer Compliance (Y) | 0,791 | ≥ 0,70 | Reliable |

Source: Processed by the researchers

Based on Table 6, all variables in this study have Cronbach's Alpha values above the minimum threshold of 0.70. The Modern Tax Administration System (X) has the highest reliability value of 0.924, followed by Tax Knowledge at 0.905 and Individual Taxpayer Compliance (Y) at 0.791. These values indicate that all variables demonstrate good internal consistency, and therefore the research instrument can be considered reliable for measuring the research variables.

**Classical Assumption Test Results**

1) Normality Test

**Table 7. Normality Test Results**

| | Unstandardized Residual |
|---|---|
| N | 100 |
| Asymp. Sig. (2-tailed) | 0,200 |

Source: Processed by the researchers

Based on the results of the normality test using the Kolmogorov-Smirnov method, a significance value of 0.200 was obtained. This value is greater than 0.05, indicating that the residuals in the regression model are normally distributed. Therefore, the regression model in this study satisfies the normality assumption.

2) Multicollinearity Test

**Table 8. Multicollinearity Test Results**

| Variable | Collinearity Statistics | |
|---|---|---|
| | Tolerance | VIF |
| Modern Tax Administration System (X) | 0,422 | 2,371 |
| Tax Knowledge (M) | 0,422 | 2,371 |

Source: Processed by the researchers

Based on Table 8, all independent variables have Tolerance values above 0.10 and VIF values below 10. These values indicate that there are no strong relationships among the independent variables. Therefore, the regression model in this study does not exhibit multicollinearity and is appropriate for further analysis.

3) Heteroscedasticity Test

**Table 9. Heteroscedasticity Test Results**

| Variable | Sig. |
|---|---|
| Modern Tax Administration System (X) | 0,625 |
| Tax Knowledge (M) | 0,565 |

Source: Processed by the researchers

Based on Table 9, all independent variables have significance values above 0.05. These results indicate that there is no evidence of unequal residual variance; therefore, it can be concluded that the regression model in this study does not exhibit heteroscedasticity.

**Hasil Moderated Regression Analysis (MRA)**

**Moderated Regression Analysis (MRA) Results**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 0,005 | 0,078 | | 0,060 | 0,952 |
| | Modern Tax Administration System (X) | 0,243 | 0,102 | 0,243 | 2,370 | 0,020 |
| | Tax Knowledge (M) | 0,552 | 0,110 | 0,552 | 5,032 | <0,001 |
| | XM Interaction | -0,006 | 0,055 | -0,009 | -0,114 | 0,909 |

Source: Processed by the researchers

Based on the results of the moderated regression analysis, the following regression equation was obtained.

Y = 0,005 + 0,243 X + 0,552 M – 0,006 XM + e

Based on this equation, the effects of the Modern Tax Administration System (X), Tax Knowledge (M), and Individual Taxpayer Compliance (Y) can be explained as follows.

1) The constant value of 0.005 indicates that when the Modern Tax Administration System (X), Tax Knowledge (M), and the interaction variable (XM) are equal to zero, Taxpayer Compliance is predicted to have a value of 0.005.
2) The regression coefficient of the Modern Tax Administration System (X) is 0.243, with a significance value of 0.020 (< 0.05), indicating that a one-unit increase in the Modern Tax Administration System will increase Individual Taxpayer Compliance by 0.243, assuming that the other variables remain constant.
3) The regression coefficient of Tax Knowledge (M) is 0.552, with a significance value of 0.000 (< 0.05), indicating that a one-unit increase in Tax Knowledge will also increase Individual Taxpayer Compliance by 0.552, assuming that the other variables remain constant.
4) The coefficient of the interaction variable between the Modern Tax Administration System and Tax Knowledge (XM) is –0.006, with a significance value of 0.909 (> 0.05). This result indicates that the interaction variable does not have a significant effect on Individual Taxpayer Compliance. Therefore, Tax Knowledge is not found to moderate the effect of the Modern Tax Administration System on Individual Taxpayer Compliance.

**Coefficient of Determination Test Results ($R^2$ Test)**

**Table 11. Coefficient of Determination Test Results ($R^2$ Test)**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | 0,758 | 0,575 | 0,561 | 0,6623 |

Source: Processed by the researchers

Based on Table 11, the Adjusted R Square value of 0.561 indicates that 56.1 percent of the variation in Individual Taxpayer Compliance can be explained by the Tax Administration System variable (X), Tax Knowledge (M), and the interaction variable. Meanwhile, the remaining 43.9 percent (100% – 56.1%) is influenced by other variables outside the research model. The Adjusted R Square value, which is not yet close to one, indicates that the ability of the independent variables to explain the dependent variable remains limited, suggesting that other factors also play a role in influencing Individual Taxpayer Compliance.

**Model Feasibility Test Results (F-Test)**

**Table 12. Model Feasibility Test Results (F-Test)**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 56,886 | 3 | 18,962 | 43,224 | < 0,001 |
| | Residual | 42,114 | 96 | 0,439 | | |
| | Total | 99,000 | 99 | | | |

Source: Processed by the researchers

Based on Table 12, the F-value is 43.224 with a significance level of < 0.001. This significance value is less than 0.05, indicating that the regression model in this study is appropriate for use. These results indicate that, simultaneously, the Modern Tax Administration System, Tax Knowledge, and the interaction variable between the Modern Tax Administration System and Tax Knowledge affect Individual Taxpayer Compliance. Therefore, the regression model used in this study meets the model feasibility criteria for explaining the relationships among the research variables.

**Hypothesis Test Results (t-Test)**

**Table 13. Hypothesis Test Results (t-Test)**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 0,005 | 0,078 | | 0,060 | 0,952 |
| | Modern Tax Administration System (X) | 0,243 | 0,102 | 0,243 | 2,370 | 0,020 |
| | Tax Knowledge (M) | 0,552 | 0,110 | 0,552 | 5,032 | <0,001 |
| | XM Interaction | - 0,006 | 0,055 | - 0,009 | - 0,114 | 0,909 |

Source: Processed by the researchers

Based on the test results presented in Table 13, the findings are as follows.

1) Effect of the Modern Tax Administration System on Individual Taxpayer Compliance

   The test results show that the Modern Tax Administration System has a coefficient value of 0.243, indicating that the relationship between the Modern Tax Administration System (X) and Individual Taxpayer Compliance (Y) is positive, with an increase of 24.3 percent, and a significance value of 0.020, which is less than 0.05. This means that hypothesis H1 in this study is accepted.

2) Effect of Tax Knowledge in Strengthening the Effect of the Modern Tax Administration System on Individual Taxpayer Compliance

The test results show that Tax Knowledge has a significance value of < 0.001, which is less than 0.05, indicating that Tax Knowledge has a positive effect on Individual Taxpayer Compliance. The regression involving the interaction variable between the Modern Tax Administration System and Tax Knowledge has a significance value of 0.909, which is greater than 0.05, indicating that Tax Knowledge, when interacting with the Modern Tax Administration System, has no effect on Individual Taxpayer Compliance. Based on the moderation classification, b2 (the Tax Knowledge variable) is significant, whereas b3 (the interaction variable between Tax Knowledge and the Modern Tax Administration System) is not significant. Therefore, this type of moderation is classified as a predictor, meaning that the moderating variable serves only as an independent variable in this study. Accordingly, hypothesis H2 in this study is rejected.

**Discussion of Research Findings**

**Effect of the Modern Tax Administration System on Individual Taxpayer Compliance**

The modernization of tax administration through the digitalization of services, simplification of administrative procedures, and easier access to information can enhance taxpayers' convenience in fulfilling their tax obligations, thereby promoting greater compliance. The easier the system is to use, the stronger taxpayers' perception that they are capable of fulfilling their tax obligations, which in turn encourages greater compliance.

This finding supports the view that an effective and high-quality administrative system can increase voluntary compliance by facilitating taxpayers in the processes of tax registration, filing, and payment. According to TPB, an individual's behavior is influenced by behavioral intention, while intention is influenced by attitude toward the behavior, subjective norm, and perceived behavioral control. In this study, the Modern Tax Administration System can be associated with perceived behavioral control, namely taxpayers' perceptions of the ease with which they can fulfill their tax obligations.

Accordingly, the findings of this study support the Theory of Planned Behavior, which states that the greater an individual's perceived behavioral control, the more likely the individual is to perform the expected behavior, namely complying with tax obligations. The findings are also consistent with studies conducted by Antari & Supadmi (2019), H. Z. Lubis & Sukoco (2021), Alam et al. (2024), Hutagaol & Ginting (2020), Musseng et al. (2023), Ilyas et al. (2025), Alfarisi & Mahpudin (2020), Firmansyah et al. (2025), Gunafi (2025), Cahyani & Basri (2022), and Oktari & Yulita (2025), which confirm that when a modernized administrative system is perceived as efficient, taxpayer compliance will increase.

**Effect of Tax Knowledge in Strengthening the Effect of the Modern Tax Administration System on Individual Taxpayer Compliance**

Taxpayers who understand the tax system tend to recognize the importance of paying taxes, understand the consequences of failing to fulfill their obligations, and are able to fulfill their tax obligations correctly. Although Tax Knowledge has a significant direct effect on compliance, the findings indicate that taxpayers' level of knowledge neither strengthens nor weakens the relationship between the Modern Tax Administration System and Taxpayer Compliance. In other words, the positive effect of the Modern Tax Administration System on Taxpayer Compliance is relatively similar among taxpayers with high levels of Tax Knowledge and those with low levels of Tax Knowledge.

From the perspective of TPB, Tax Knowledge is a factor that can strengthen taxpayers' beliefs regarding the consequences of a particular behavior (behavioral beliefs). The test results indicate that the convenience provided by the Modern Tax Administration System is sufficient to directly enhance perceived behavioral control. Coretax is designed as a more integrated, streamlined, and user-friendly tax administration system. Various available features, such as taxpayer data integration, automation of administrative processes, and simplification of tax filing and payment processes, reduce the administrative complexity that previously had to be handled manually. Through these mechanisms, taxpayers are no longer required to possess a high level of technical knowledge to file a Tax Return (SPT) or fulfill their tax obligations. The system provides most of the required information, allowing taxpayers to simply verify the available data and complete any additional information that is still required. Therefore, although Tax Knowledge remains important in increasing compliance, it does not alter the magnitude of the effect of the Modern Tax Administration System on Taxpayer Compliance.

This condition explains why Tax Knowledge does not serve as a moderating variable. The convenience provided by the Modern Tax Administration System can be experienced by almost all taxpayers regardless of their level of Tax Knowledge. Taxpayers with a high level of knowledge may indeed have a better ability to understand tax provisions; however, the convenience provided by the system enables taxpayers with lower levels of knowledge to use the system effectively as well. This finding indicates that Tax Knowledge plays a greater role as a factor that directly influences compliance than as a factor that alters the relationship between the Modern Tax Administration System and Taxpayer Compliance. Therefore, the hypothesis stating that Tax Knowledge moderates the effect of the Modern Tax Administration System on Individual Taxpayer Compliance cannot be accepted.

The findings of this study support those of Mariani & Mahaputra (2020), Trifan et al. (2023), Adem et al. (2024), Al-Ttaffi et al. (2020), Yanuarika et al. (2023), and Manuel & Jonnardi (2023), which demonstrate that Tax Knowledge is a factor that directly increases Taxpayer Compliance. This differs from the results of the present study when Tax Knowledge is positioned as a moderating variable, as the findings indicate that it neither strengthens nor weakens the effect of the Modern Tax Administration System on Taxpayer Compliance.

## CONCLUSION

Based on the results of the data analysis and discussion regarding the effect of the Modern Tax Administration System on Individual Taxpayer Compliance with Tax Knowledge as a moderating variable among Individual Taxpayers registered at the Gianyar Primary Tax Office, the following conclusions can be drawn.

1) The Modern Tax Administration System has a positive effect on Individual Taxpayer Compliance at the Gianyar Primary Tax Office. This result indicates that the better the implementation of the Modern Tax Administration System through the digitalization of services, simplified administrative procedures, and improvements in the quality of technology-based services, the higher the level of taxpayer compliance in fulfilling tax obligations. This finding supports TPB, particularly the concept of *perceived behavioral control*, which explains that greater ease in fulfilling tax obligations can increase taxpayers' tendency to engage in compliant behavior.
2) Tax Knowledge does not moderate the effect of the Modern Tax Administration System on Individual Taxpayer Compliance at the Gianyar Primary Tax Office. The results indicate that the interaction between the Modern Tax Administration System and Tax Knowledge has no significant effect on Individual Taxpayer Compliance. Therefore, Tax Knowledge is not found to either strengthen or weaken the relationship between the Modern Tax Administration System and Individual Taxpayer Compliance. Nevertheless, Tax Knowledge has a direct effect on Individual Taxpayer Compliance; thus, in this study, it serves as an independent (predictor) variable rather than a moderating variable.

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