



## ASSESSING THE IMPACT OF THE TAX VOLUNTEER PROGRAM ON TAX COMPLIANCE: EVIDENCE FROM KPP PRATAMA PONDOK AREN

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### Abstract

Tax compliance remains a critical issue in strengthening tax revenue performance, particularly in developing countries such as Indonesia. In response to persistent challenges in taxpayer literacy and administrative complexity, the Directorate General of Taxes (DGT) introduced the Tax Volunteers for the Nation Program as a taxpayer assistance and education initiative. This study examines the effect of tax volunteer existence, tax knowledge, and taxpayer behavior on individual taxpayer compliance at KPP Pratama Pondok Aren. A quantitative explanatory approach was employed using survey data from 36 individual taxpayers, of which 34 valid responses were analyzed using multiple linear regression. The empirical results show that tax volunteer existence, tax knowledge, and taxpayer behavior do not have a statistically significant effect on taxpayer compliance, either individually or simultaneously. The model exhibits low explanatory power, indicating that taxpayer compliance is more strongly influenced by institutional and contextual factors not included in the model. These findings suggest that tax volunteers function primarily as a policy-based facilitation and educational instrument rather than a direct determinant of compliance behavior. The results are consistent with behavioral tax compliance theory and institutional perspectives, which emphasize the role of service quality, trust, and administrative design in shaping compliance outcomes. This study contributes to the literature by highlighting the importance of distinguishing between individual-level behavioral variables and institutionally driven tax administration programs. Practically, the findings imply that tax volunteer programs should be strengthened as long-term educational and service facilitation mechanisms rather than short-term compliance drivers. Future research is encouraged to incorporate institutional variables and broader behavioral constructs to better explain tax compliance dynamics.

**Keywords:** Behavioral tax compliance; Tax compliance; Tax knowledge; Taxpayer behavior; Tax volunteers

### INTRODUCTION

Tax compliance remains a critical determinant of revenue mobilization in developing economies. In Indonesia, however, compliance levels continue to face persistent challenges, particularly in relation to taxpayer awareness, tax literacy, and the ability to comprehend increasingly complex tax regulations. In response, the Directorate General of Taxes (DGT) introduced the Tax Volunteers for the Nation Program (Relawan Pajak untuk Negeri / Renjani), a collaborative initiative with higher education institutions aimed at expanding taxpayer education and assistance. The program has been implemented across multiple tax offices, including KPP Pratama Pondok Aren, with a primary focus on supporting individual taxpayers in filing their Annual Tax Returns (SPT) and enhancing their understanding of tax obligations.

A growing body of literature highlights the role of tax education in fostering compliance. Empirical evidence suggests that tax knowledge and socialization positively influence taxpayer compliance behavior (Sari & Jati, 2020; Kurnia et al., 2019). Nevertheless, prior studies also indicate that educational interventions may not yield direct effects unless accompanied by improvements in service quality and taxpayer comprehension (Utami, 2018). These findings underscore the importance of integrating educational efforts with institutional support mechanisms.

With regard to tax volunteer programs, recent studies provide mixed findings regarding their effectiveness. Several studies report positive outcomes. Inayah (2023) demonstrates that volunteer involvement increases tax return filing rates by reducing administrative barriers.



Similarly, Az (2022) highlights the important role of volunteers in facilitating e-filing adoption during the COVID-19 pandemic. Hasanah (2024), focusing on KPP Pratama Pondok Aren, further shows that tax literacy and the quality of assistance strengthen compliance outcomes.

However, other studies suggest that these positive effects are not automatic and may vary depending on implementation quality and taxpayer characteristics. Program evaluations by PKN STAN (2022) and Madethen (2022) indicate that inadequate training, inconsistent supervision, and limited institutional support can reduce the effectiveness of tax volunteer programs. In addition, Pratama (2021) finds that personalized assistance is a key mechanism for improving reporting compliance, implying that standardized or less intensive support may produce weaker results.

These contrasting findings reveal that, although tax volunteer programs generally have the potential to improve taxpayer compliance, their effectiveness is contingent on contextual and operational factors. This indicates a research gap regarding the conditions under which tax volunteer programs generate significant and sustainable compliance outcomes.

However, tax compliance is inherently multidimensional. Institutional factors, such as service quality and responsiveness of tax offices, also play a significant role in shaping compliance behavior (Lestari, 2024). Moreover, compliance is influenced by the interaction of multiple determinants, including education, enforcement, service delivery, and perceived tax fairness (Wijayanti, 2020). This complexity suggests that the effectiveness of tax volunteer programs cannot be fully understood in isolation from broader behavioral and institutional contexts.

Despite the expanding literature, limited empirical evidence exists at the level of specific tax offices, particularly regarding the integrated effects of volunteer programs, taxpayer knowledge, and behavioral factors on compliance. Accordingly, this study seeks to address the following research questions: (1) to what extent does the existence of tax volunteers influence taxpayer compliance at KPP Pratama Pondok Aren? and (2) how does the existence of tax volunteers, together with tax knowledge and taxpayer behavior, affect taxpayer compliance at the same institution. By explicitly formulating these questions, the study aims to provide a more nuanced understanding of the mechanisms through which assistance programs operate in practice.

The scope of this study is defined along three dimensions. This study focuses on the Tax Volunteers for the Nation Program at KPP Pratama Pondok Aren because this tax office has actively implemented the program and serves a large and diverse population of individual taxpayers, making it an appropriate setting for examining variations in taxpayer compliance behavior. The office was selected due to its high volume of Annual Tax Return (SPT) filings and the intensive involvement of tax volunteers in assisting taxpayers during the filing period. These characteristics provide a relevant context for analyzing how the existence of tax volunteers, taxpayer knowledge, and taxpayer behavior influence individual taxpayer compliance, particularly with respect to Annual Tax Return (SPT) reporting and related behavioral aspects. Spatially, the study is confined to KPP Pratama Pondok Aren as the site of program implementation, with individual taxpayers who received assistance from tax volunteers in 2025 serving as the primary unit of analysis. Temporally, data collection was conducted over a one-month period during the peak of the individual income tax return filing season in March 2025, incorporating survey distribution, interviews, and documentation of tax reporting outcomes. By providing context-specific and data-driven insights, this research aims to contribute to the refinement of policy design and the enhancement of taxpayer assistance programs in Indonesia.



## LITERATURE REVIEW

### Tax Compliance

Tax compliance is a fundamental concept in tax administration because it directly determines the effectiveness of government revenue collection. In recent literature, tax compliance is generally defined as the extent to which taxpayers fulfill their tax obligations in accordance with applicable laws and regulations, including taxpayer registration, accurate tax calculation, timely payment, and proper submission of tax returns (Organisation for Economic Co-operation and Development [OECD], 2021). Similarly, International Monetary Fund (IMF, 2023) describes tax compliance as the willingness and ability of taxpayers to meet their obligations correctly and on time, whether voluntarily or in response to enforcement measures. Recent academic studies also emphasize that tax compliance reflects not only legal obedience but also taxpayers' behavioral intention to comply based on their understanding of tax rules, perceived fairness, and trust in tax authorities (Mebratu, 2024; Alm et al., 2021). Thus, tax compliance can be understood as a condition in which taxpayers voluntarily and consistently fulfill all tax obligations in accordance with prevailing tax regulations. In the Indonesian context, tax compliance comprises two dimensions: formal compliance and material compliance. Formal compliance refers to the ability of taxpayers to fulfill administrative obligations, such as submitting tax returns on time. In contrast, material compliance refers to the ability of taxpayers to calculate and report their tax liabilities accurately based on actual conditions (Waluyo, 2020). These two dimensions constitute the primary focus of the Directorate General of Taxes (DGT) in improving national revenue, particularly given that a significant portion of revenue shortfalls is associated with low levels of material compliance (Suryadi & Indrawan, 2022).

Several contemporary theoretical frameworks have been used to explain tax compliance behavior, emphasizing that compliance is shaped by both economic and behavioral considerations.

#### 1. Economic Deterrence Theory

Recent studies continue to support the relevance of deterrence-based explanations, which argue that taxpayers are more likely to comply when the probability of audit and the severity of sanctions increase. However, modern research shows that enforcement alone is insufficient to sustain long-term voluntary compliance. Alm et al. (2021) demonstrate that deterrence remains important, but its effectiveness depends on how taxpayers perceive the fairness and legitimacy of tax authorities.

#### 2. Theory of Planned Behavior (TPB)

The Theory of Planned Behavior remains one of the most widely applied frameworks in recent tax compliance studies. According to this theory, compliance behavior is determined by attitudes toward taxation, subjective norms, and perceived behavioral control. Recent research by Yusuf et al. (2025) confirms that taxpayer knowledge and perceived ability to meet tax obligations significantly influence intentions to comply.

#### 3. Slippery Slope Framework (SSF)

The Slippery Slope Framework explains that tax compliance is shaped by the interaction between taxpayers' trust in tax authorities and the authorities' enforcement power. Recent evidence from Indonesia indicates that improved administrative services, taxpayer assistance, and transparent procedures strengthen trust and increase voluntary compliance (Darmayasa & Hardika, 2024). Tax volunteer programs are particularly relevant because they reduce procedural complexity and improve taxpayers' perceptions of institutional support.

#### 4. Behavioral Tax Compliance Theory



Recent behavioral approaches emphasize psychological factors such as tax morale, perceived fairness, social norms, and the simplicity of tax procedures. Mebratu (2024) finds that taxpayers are more likely to comply when they perceive the tax system as fair, understandable, and beneficial to society. These findings suggest that compliance is influenced not only by financial incentives but also by intrinsic motivation and trust in government institutions.

These theoretical frameworks provide the foundation for analyzing how factors such as tax knowledge, the existence of tax volunteers, and taxpayer behavior contribute to tax compliance at KPP Pratama Pondok Aren.

### **Tax Volunteer Program**

Tax Volunteers represent a program initiated by the Directorate General of Taxes (DGT) in collaboration with higher education institutions, aimed at enhancing tax education and providing assistance to the public. The volunteers are typically university students who have received specific training to offer technical support, particularly in completing Annual Tax Returns (SPT), utilizing e-filing systems, and explaining basic tax regulations (Directorate General of Taxes, 2022). The program is designed to (1) assist taxpayers in understanding tax administration, (2) reduce service burdens at tax offices during peak filing periods, (3) improve public tax literacy, and (4) support sustainable tax compliance (Politeknik Keuangan Negara STAN, 2022).

From a theoretical perspective, the Slippery Slope Framework explains that tax compliance is shaped by both trust in tax authorities and the perceived ease of compliance. In this regard, the existence of tax volunteers plays an important role in increasing taxpayers' trust by providing direct assistance, simplifying the Annual Tax Return (SPT) filing process, and reducing administrative barriers. Similarly, the Theory of Planned Behavior suggests that taxpayers' compliance behavior is influenced by perceived behavioral control; thus, the presence of tax volunteers enhances taxpayers' confidence in their ability to fulfill tax obligations correctly and on time. Empirical studies also support this argument, as Inayah (2023) finds that tax volunteer involvement increases tax return filing rates by reducing administrative constraints, Az (2022) highlights their crucial role in facilitating e-filing adoption, particularly during the COVID-19 pandemic, and Hasanah (2024) demonstrates that high-quality assistance provided by tax volunteers improves tax literacy and strengthens taxpayer compliance. Based on this theoretical and empirical foundation, the following hypothesis is proposed:

**H1: The existence of tax volunteers has a positive effect on tax compliance behavior of individual taxpayers.**

Tax volunteers enhance taxpayer compliance by reducing technical barriers, improving administrative convenience, building taxpayer trust, and providing direct assistance tailored to taxpayers' specific issues. When tax volunteers are consistently present and demonstrate strong competence, taxpayers find it easier to file their Annual Tax Returns (SPT) and develop a better understanding of the importance of taxation, consistent with prior studies (Inayah, 2023; Az, 2022; Hasanah, 2024).

In addition, tax knowledge influences taxpayer behavior by shaping perceptions, enhancing self-confidence, and strengthening the intention to comply, where taxpayers who understand the benefits and functions of taxation are more likely to comply voluntarily, in line with the Theory of Planned Behavior (TPB) and the Slippery Slope Framework which emphasize cognitive and psychological determinants of compliance behavior. Furthermore, tax volunteers not only directly influence compliance but also indirectly contribute by improving taxpayers' knowledge, which subsequently leads to more compliant behavior. This indirect mechanism highlights their dual role not only as technical assistants but also as agents of



education, where improved taxpayer understanding ultimately facilitates behavioral change and enhances tax compliance.

### **Tax Knowledge**

Tax knowledge refers to the level of taxpayers' understanding of the tax system, including the function of taxation, types of taxes, administrative procedures, tax rates, Annual Tax Return (SPT) filing, as well as taxpayers' rights and obligations. Based on the Theory of Planned Behavior, tax knowledge is closely related to perceived behavioral control, where individuals who possess greater understanding of tax rules are more likely to feel capable of fulfilling their tax obligations correctly and on time. This increased sense of control reduces uncertainty, lowers perceived complexity, and ultimately encourages more compliant behavior. From a behavioral perspective, higher tax knowledge also improves taxpayers' attitudes toward taxation by reducing misconceptions and increasing awareness of the benefits and obligations of tax compliance. Consequently, taxpayers with better knowledge are more likely to comply voluntarily because they understand both the technical procedures and the importance of taxation in public finance.

Empirical studies provide consistent evidence supporting this relationship. Sari and Jati (2020) find that tax knowledge has a positive and significant effect on MSME taxpayer compliance. Similarly, Kurnia et al. (2019) show that better understanding of tax regulations increases the likelihood of taxpayers fulfilling their obligations. In addition, Utami (2018) emphasizes that tax knowledge strengthens compliant behavior, especially when supported by effective tax administration services. Based on the theoretical explanation and empirical evidence, the following hypothesis is proposed:

**H2: Tax knowledge has a positive effect on tax compliance behavior of individual taxpayers.**

### **Taxpayer Behavior**

Taxpayer behavior refers to the overall actions, attitudes, perceptions, and intentions of taxpayers in fulfilling their tax obligations. From the perspective of the Theory of Planned Behavior, taxpayer behavior is shaped by attitudes toward taxation, subjective norms, and perceived behavioral control, which together determine an individual's intention to comply with tax regulations. In addition, the Slippery Slope Framework explains that taxpayer behavior is also influenced by trust in tax authorities and the perceived power of tax administration, where positive behavioral experiences strengthen voluntary compliance.

Taxpayer behavior is driven by several key factors. First, tax morale reflects intrinsic motivation to comply with tax obligations, where higher tax morale leads to stronger compliance behavior (Torgler, 2007). Second, perceptions of the tax system, particularly fairness, transparency, and accountability, significantly influence whether taxpayers behave compliantly or non-compliantly (James & Alley, 2004). Third, personal experience with tax administration, including the ease of procedures and assistance from tax officers or tax volunteers, shapes behavioral responses toward compliance. Fourth, social environment and norms create external pressure that encourages individuals to conform to compliant behavior. Fifth, technical ability and tax knowledge enhance taxpayers' confidence in fulfilling their obligations correctly.

Empirical evidence supports the importance of taxpayer behavior in determining compliance outcomes. Lestari (2024) finds that taxpayer behavior is strongly influenced by the quality of tax services provided by tax offices. Wijayanti (2020) argues that taxpayer behavior acts as a mediating variable linking education, service quality, and enforcement to tax compliance. Furthermore, studies on tax administration experience show that positive interactions—such as assistance from tax volunteers—reduce taxpayer anxiety and improve self-efficacy, which ultimately encourages compliance behavior.



Based on the theoretical framework and empirical evidence, the following hypothesis is proposed: **H3: Taxpayer behavior has a positive effect on tax compliance behavior of individual taxpayers.**

## METHODS

This study employs a quantitative approach using explanatory research design. This approach aims to examine and explain the causal relationships among the variables of tax volunteer existence, tax knowledge, and taxpayer behavior on individual taxpayer compliance at KPP Pratama Pondok Aren (Creswell, 2014). A quantitative method is selected as it enables statistical hypothesis testing and produces objective findings based on numerical data.

The study was conducted at KPP Pratama Pondok Aren, particularly within the individual taxpayer service area during the annual tax return (SPT) filing period. Primary data were collected between February and April 2025, a period characterized by a high volume of taxpayers visiting the tax office, thereby facilitating access to relevant respondents.

The population comprises all individual taxpayers who directly visited KPP Pratama Pondok Aren to obtain tax services, including services assisted by tax volunteers. This population is considered appropriate as the study seeks to evaluate the impact of tax volunteers and tax-related psychological factors on taxpayer compliance.

The sampling technique employed is accidental sampling, where respondents are selected based on their availability and willingness to participate at the research site (Sugiyono, 2019). This technique is deemed suitable given the dynamic and unpredictable flow of taxpayers. In quantitative research, a minimum sample size of 30 respondents is commonly considered adequate for basic statistical analysis. This rule is based on the Central Limit Theorem (CLT), which states that the sampling distribution of the mean approaches normality as the sample size increases, regardless of the population distribution (Hogg et al., 2019). Consequently, parametric analyses such as linear regression, Pearson correlation, and t-tests can be conducted even when the population is not perfectly normally distributed.

Furthermore, social science research generally permits a minimum sample size of 30 respondents for basic inferential analysis (Gay et al., 2012; Sekaran & Bougie, 2016). Field (2018) also suggests that a minimum of 30 observations is sufficient for quantitative analysis. Additionally, for simple regression analysis, a sample size of 30–50 is considered adequate to produce reliable estimates (VanVoorhis & Morgan, 2007). Based on these considerations, this study uses 34 respondents.

The research instrument consists of a Likert-scale questionnaire (*1 = Strongly Disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Strongly Agree*) used to measure all variables. The operationalization of variables is as follows:

**Table 1: Operazonalization of Variables**

No	Variable	Code	Indicator	Source
1	Tax Volunteer Existence (X1)	X1.1	Availability of volunteers (presence and accessibility)	PKN STAN (2022); Inayah (2023)
		X1.2	Volunteer competence in providing assistance	PKN STAN (2022); Inayah (2023)
		X1.3	Clarity of tax information delivery	PKN STAN (2022); Inayah (2023)
		X1.4	Service responsiveness	PKN STAN (2022); Inayah (2023)
		X1.5	Attitude and friendliness of volunteers	PKN STAN (2022); Inayah (2023)
2	Tax Knowledge (X2)	X2.1	Knowledge of tax rates and tax objects	Palil (2010); Sari & Jati (2020)
		X2.2	Administrative knowledge (NPWP, e-filing, SPT)	Palil (2010); Sari & Jati (2020)
		X2.3	Understanding of taxpayer rights and obligations	Palil (2010); Sari & Jati (2020)
		X2.4	Knowledge of tax sanctions	Palil (2010); Sari & Jati (2020)



		X2.5	Understanding the role of taxation for the state	Palil (2010); Sari & Jati (2020)
3	Taxpayer Behavior (X3)	X3.1	Attitude toward taxation	Ajzen (1991)
		X3.2	Subjective norms	Ajzen (1991)
		X3.3	Perceived behavioral control	Ajzen (1991)
		X3.4	Perceived tax fairness	Ajzen (1991)
		X3.5	Compliance motivation	Ajzen (1991)
4	Taxpayer Compliance (Y)	Y1	Timeliness of tax return (SPT) filing	OECD (2019); Waluyo (2020)
		Y2	Accuracy of tax reporting	OECD (2019); Waluyo (2020)
		Y3	Appropriateness of tax payments	OECD (2019); Waluyo (2020)
		Y4	Compliance with administrative procedures	OECD (2019); Waluyo (2020)
		Y5	Availability of supporting documentation	OECD (2019); Waluyo (2020)

Primary data were collected through direct (offline) surveys, where respondents completed questionnaires distributed at the tax service location. The data collection was conducted in March 2025, coinciding with the Annual Income Tax Return (SPT Tahunan PPh Orang Pribadi) reporting period and the implementation of taxpayer assistance services by tax volunteers at KPP Pratama Pondok Aren. This timing was selected to ensure that respondents had recent and relevant experience in filing their tax returns as well as interacting with tax volunteer assistance services.

Prior to data collection, the research instrument was tested for validity and reliability. Validity was assessed using the Pearson Product-Moment correlation, where an item is considered valid if the correlation coefficient is greater than the critical value and the significance level is below 0.05 (Hair et al., 2021). Reliability was evaluated using Cronbach's Alpha, with a threshold of  $\alpha \geq 0.70$  indicating acceptable internal consistency (Hair et al., 2021). Only instruments that met both validity and reliability criteria were used for further statistical analysis.

To ensure unbiased regression results, several classical assumption tests were conducted:

- Normality Test: Using Kolmogorov–Smirnov or Shapiro–Wilk; data are normally distributed if Sig. > 0.05 (Ghozali, 2018).
- Multicollinearity Test: Assessed using Variance Inflation Factor (VIF), with VIF < 10 indicating no multicollinearity (Ghozali, 2018).
- Heteroscedasticity Test: Conducted using the Glejser test or scatterplot; no heteroscedasticity is present if Sig. > 0.05.

The regression model used in this study is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where:

- $Y$  = Taxpayer Compliance
- $X_1$  = Tax Volunteer Existence
- $X_2$  = Tax Knowledge
- $X_3$  = Taxpayer Behavior
- $\beta_0$  = Constant
- $\beta_1, \beta_2, \beta_3$  = Regression coefficients
- $e$  = Error term

Multiple regression analysis is used to determine the magnitude and direction of the influence of independent variables on the dependent variable (Gujarati & Porter, 2009).

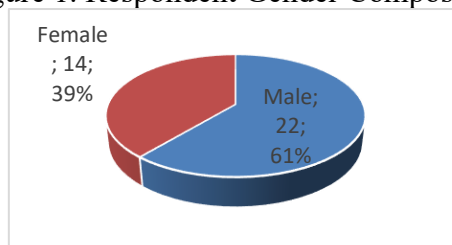


## RESULTS AND DISCUSSION

### Results

The total number of respondents in this study was 36 individual taxpayers registered at KPP Pratama Pondok Aren. However, it should be noted that two respondents did not complete the Likert-scale questions, so only 34 complete responses were used for the analysis involving scaled items. The gender composition indicates that the Tax Volunteers for the Nation Program reaches both male and female taxpayers relatively equally, suggesting that the program is inclusive in nature as shown as Figure 1.

Figure 1. Respondent Gender Composition



Based on Table 2, the ethnic composition of the respondents shows that the majority belong to the Javanese ethnic group, accounting for 21 out of 36 respondents. This is followed by respondents from other ethnic backgrounds (“Others”), totaling 12 individuals, while Sundanese respondents represent the smallest group with 3 individuals.

This distribution indicates that the sample is predominantly Javanese, which is consistent with the general demographic characteristics of many urban areas in Indonesia where Javanese populations are often dominant due to internal migration and settlement patterns. The presence of respondents from various other ethnic groups also reflects a reasonable level of diversity within the taxpayer population at KPP Pratama Pondok Aren.

Overall, the variation in ethnic backgrounds suggests that tax volunteer services are accessed by a heterogeneous group of taxpayers. This diversity implies that tax education and assistance programs need to be culturally inclusive and adaptable to different social backgrounds to ensure effective communication and equal understanding of tax obligations across all groups.

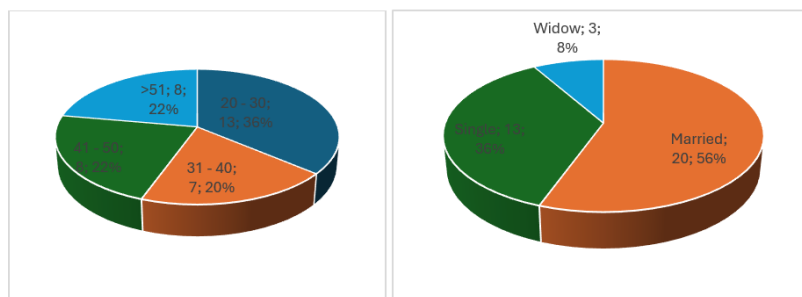
Table 2. Ethnic Composition of the Respondents

No	Ethnic	Total
1	Jawa	21
2	Sunda	3
3	Lainnya	12
	Jumlah	36

Furthermore, the majority of respondents fall within the productive age group, suggesting that the Tax Volunteer Program primarily targets economically active taxpayers who are likely to have regular tax obligations. Respondents’ marital status is relevant to tax obligations, particularly in relation to the calculation of non-taxable income (PTKP) and family tax return reporting. In addition, the majority of respondents are Muslim. The dominance of a particular religion reflects the demographic characteristics of the research area and provides a contextual basis for analyzing values and tax compliance behavior. In terms of educational attainment, most respondents hold undergraduate (Bachelor’s) and postgraduate (Master’s) degrees. This relatively high level of education indicates that respondents possess the capacity to understand tax education delivered by tax volunteers.



Figure 2. Age and Marrital Status Composition of the Respondents



However, there are still taxpayers who have not independently filed their tax returns, highlighting the important role of tax volunteers in enhancing reporting independence. Moreover, most respondents do not have a formal educational background in taxation, making education provided through tax volunteers crucial. Overall, the respondent characteristics demonstrate that the Tax Volunteers for the Nation Program reaches a heterogeneous group of taxpayers and has strong potential to improve tax compliance through education and direct assistance.

Multiple linear regression analysis was employed to examine the effect of tax knowledge, tax compliance, and taxpayer behavior on the existence of Tax Volunteers at KPP Pratama Pondok Aren. Based on data processing using SPSS, the regression model summary is presented as follows:

Table 3 Regression Model Summary

R	R Square	Adjusted R Square	Std. Error
0.264	0.069	-0.018	2.907

The R value of 0.264 indicates a weak relationship between the independent variables (tax knowledge, tax compliance, and taxpayer behavior) and the dependent variable (existence of Tax Volunteers). Meanwhile, the R Square value of 0.069 suggests that only 6.9% of the variation in the existence of Tax Volunteers can be explained by the three independent variables included in the model. Furthermore, the Adjusted R Square value of -0.018 indicates that, after adjusting for the number of variables and sample size, the regression model is not adequate in explaining the variation in the dependent variable. The negative Adjusted R Square indicates that the model has very limited explanatory power and does not improve upon a mean-based prediction of the dependent variable. This suggests that the included independent variables are insufficient to explain variations in the dependent variable. The remaining 93.1% is influenced by other factors outside the research model, such as institutional factors, DGT policies, the capacity of Tax Volunteers, and the quality of tax office services.

The simultaneous test (F-test) results, as shown in the ANOVA table, indicate an F-value of 0.797 with a significance level of 0.505. Since the significance value is greater than 0.05, it can be concluded that tax knowledge, tax compliance, and taxpayer behavior simultaneously do not have a significant effect on the existence of Tax Volunteers. Therefore, the simultaneous hypothesis, which posits a joint effect of the three independent variables on the existence of Tax Volunteers, is rejected. The findings imply that other contextual or institutional factors not included in this model may play a more dominant role in explaining the existence of Tax Volunteers.



**Table 4 t-Test Results**

Variable	B	t	Sig.	Remark
Tax Knowledge	0.027	0.055	0.956	Not significant
Tax Compliance	- 0.224	- 0.926	0.362	Not significant
Taxpayer Behavior	0.023	0.192	0.849	Not significant

Based on the partial test results, the significance value for tax knowledge is 0.956 (> 0.05), indicating that tax knowledge does not have a significant effect on the existence of Tax Volunteers. Thus, the hypothesis stating that tax knowledge affects the existence of Tax Volunteers is rejected. Similarly, tax compliance shows a significance value of 0.362 (> 0.05), indicating no significant effect on the existence of Tax Volunteers. Although the regression coefficient is negative, it is not statistically significant. Lastly, taxpayer behavior has a significance value of 0.849 (> 0.05), indicating that it does not significantly affect the existence of Tax Volunteers.

Based on the regression coefficients, the estimated regression equation is as follows:

$$Y = 18.712 + 0.027X_1 - 0.224X_2 + 0.023X_3$$

Where:

1. Y= Existence of Tax Volunteers
2. X<sub>1</sub>= Tax Knowledge
3. X<sub>2</sub>= Tax Compliance
4. X<sub>3</sub>= Taxpayer Behavior

### Discussions

This study aims to analyze the effect of tax knowledge, tax compliance, and taxpayer behavior on the existence of Tax Volunteers at KPP Pratama Pondok Aren. The regression results indicate that both simultaneously and partially, these independent variables do not have a significant effect on the existence of Tax Volunteers. These findings provide important theoretical and empirical implications for understanding the role of Tax Volunteers within the tax administration system.

#### Tax Compliance and Its Relationship with the Existence of Tax Volunteers

The finding that tax compliance does not significantly influence the existence of Tax Volunteers is consistent with recent literature that positions taxpayer assistance programs as institutional instruments designed to improve compliance outcomes rather than as responses to existing compliance levels. Studies on tax administration reforms emphasize that taxpayer education and assistance programs are primarily implemented to reduce compliance costs, improve tax literacy, and strengthen voluntary compliance (OECD, 2021; OECD, 2023). In this regard, Tax Volunteer programs are designed as proactive policy tools within tax authority strategies rather than reactive mechanisms triggered by taxpayer compliance conditions.

Empirical studies in the Indonesian context also support this interpretation. Research on tax volunteer initiatives shows that these programs are generally evaluated based on their effectiveness in improving taxpayer understanding and compliance behavior, rather than being shaped by prior compliance levels (Ambarwati et al., 2023; Nabila & Gangodawilage, 2023). Similarly, Rahmadani and Anggraini (2023) found that taxpayer compliance is more strongly influenced by tax literacy, understanding of regulations, and assistance mechanisms, while Tax Volunteers function as a supporting institutional factor that facilitates compliance rather than a determinant of program existence. These findings reinforce the view that compliance is better



conceptualized as an outcome of administrative intervention rather than an explanatory variable for institutional program presence.

From a behavioral public finance perspective, Alm (2021) also emphasizes that compliance behavior is significantly shaped by institutional design, information provision, and taxpayer services. This aligns with the argument that tax administration initiatives, including volunteer-based programs, are embedded within broader strategies aimed at improving taxpayer behavior through education and facilitation rather than being driven by compliance conditions.

However, this finding is not entirely without contrast in the literature. Some studies grounded in compliance management and risk-based tax administration suggest that tax authorities may allocate outreach and assistance programs in response to observed compliance gaps. OECD (2023) reports indicate that modern tax administrations increasingly adopt compliance risk management approaches, where taxpayer segmentation and compliance levels may influence the intensity and targeting of education and assistance programs. In a similar vein, public administration studies argue that administrative interventions can be shaped by behavioral patterns, including non-compliance tendencies, to improve enforcement efficiency.

Nevertheless, these contrasting perspectives primarily address the targeting and intensity of tax volunteer programs, rather than their institutional existence. Therefore, the contradiction can be resolved by distinguishing between program *existence* and program *deployment*. While compliance conditions may influence where and how intensively Tax Volunteers are deployed, they do not determine whether such programs exist as part of national tax policy frameworks.

### **Tax Knowledge and the Existence of Tax Volunteers**

The finding that tax knowledge does not significantly influence the existence of Tax Volunteers is consistent with recent literature that positions tax education programs as institutional responses to knowledge gaps rather than outcomes of taxpayer knowledge levels. Contemporary tax administration studies emphasize that taxpayer education and assistance initiatives are designed to reduce information asymmetry between tax authorities and taxpayers, thereby improving understanding and voluntary compliance (OECD, 2021; OECD, 2023). In this sense, Tax Volunteer programs function as policy instruments intended to *increase tax knowledge*, rather than being determined by pre-existing levels of tax knowledge.

This interpretation is supported by empirical studies in tax education and taxpayer assistance. Research conducted in the context of tax volunteer programs in Indonesia shows that such initiatives are explicitly designed to improve taxpayer understanding of tax regulations, procedures, and reporting obligations (Ambarwati et al., 2023; Nabila & Gangodawilage, 2023). Similarly, Rahmadani and Anggraini (2023) highlight that tax knowledge plays a central role in shaping compliance behavior, and that institutional support mechanisms—such as Tax Volunteers—serve as mediating tools to enhance taxpayer literacy. These studies collectively support the argument that tax knowledge is more appropriately treated as an outcome variable influenced by educational interventions, rather than a determinant of program existence.

From a theoretical standpoint, this finding aligns with behavioral and informational perspectives in taxation. Alm (2021) emphasizes that taxpayer behavior is strongly influenced by information availability, simplification of tax rules, and institutional support systems. When taxpayers face limited understanding of tax regulations, administrative interventions such as education programs and volunteer assistance become necessary tools to reduce compliance costs and improve decision-making. This further reinforces the idea that Tax Volunteer programs are designed to address knowledge deficiencies rather than being driven by existing knowledge conditions.



However, some strands of literature provide a partially contrasting perspective. Traditional compliance and human capital theories suggest that higher tax knowledge is associated with higher compliance behavior and more efficient interaction with tax systems (Palil, 2010; Sari & Jati, 2020; Kurnia et al., 2019). In this line of thinking, tax knowledge could indirectly shape the demand for or relevance of tax assistance programs, since more knowledgeable taxpayers may require less external support. Furthermore, some public administration perspectives suggest that regions or groups with lower tax literacy may receive more intensive outreach programs, implying that knowledge levels can influence administrative prioritization.

Nevertheless, these contrasting studies primarily address the functional need and targeting of tax education programs, rather than their institutional existence. Therefore, the contradiction can be resolved by distinguishing between program existence and program necessity or intensity. Tax Volunteer programs exist as part of a national tax education strategy mandated by institutional policy, while variations in tax knowledge may influence how these programs are implemented or where they are most intensively deployed.

### **Taxpayer Behavior and the Existence of Tax Volunteers**

The finding that taxpayer behavior does not significantly influence the existence of Tax Volunteers is consistent with recent literature that positions tax administration interventions as behavior-shaping mechanisms rather than behavior-dependent outcomes. Within the Slippery Slope Framework (Kirchler, 2007), tax compliance is driven by the interaction between trust in authorities and perceived power of enforcement, suggesting that institutional mechanisms such as taxpayer assistance programs primarily function to build trust rather than respond to behavioral conditions.

Recent studies in tax administration further support this interpretation. OECD (2021, 2023) reports emphasize that taxpayer service programs, including education and assistance initiatives, are designed to enhance trust, transparency, and voluntary compliance, rather than being triggered by taxpayer behavioral patterns. Similarly, Alm (2021) highlights that tax compliance is strongly influenced by institutional quality, communication strategies, and perceived fairness of the tax system, reinforcing the idea that administrative interventions are exogenous drivers of taxpayer behavior rather than endogenous responses to it.

From the perspective of the Theory of Planned Behavior (Ajzen, 1991), taxpayer behavior is shaped by attitudes, subjective norms, and perceived behavioral control. However, the present findings suggest that these behavioral components do not determine the existence of Tax Volunteers. Instead, Tax Volunteers operate at the institutional level as part of tax authority policy design. This is consistent with recent empirical research indicating that behavioral intention models are more suitable for explaining individual compliance decisions, whereas institutional programs are better explained through public policy and administrative design frameworks (OECD, 2023; James, 2022).

Empirical studies in Indonesia also support this institutional interpretation. Research by Ambarwati et al. (2023) and Nabila & Gangodawilage (2023) shows that Tax Volunteer programs are primarily evaluated based on their ability to improve taxpayer understanding and service quality, rather than being influenced by taxpayer behavior itself. Rahmadani and Anggraini (2023) further demonstrate that taxpayer behavior is shaped by tax literacy and institutional support, where Tax Volunteers serve as facilitators of behavioral change rather than outcomes of it.

However, some literature provides a contrasting perspective. Behavioral tax compliance studies grounded in TPB suggest that taxpayer behavior and psychological factors may influence how tax authorities design and target interventions. For instance, Ajzen (1991) posits that behavior is a predictor of intention, which in administrative contexts can extend to



institutional responsiveness. In addition, OECD (2023) highlights the increasing use of behavioral segmentation and compliance risk management, where taxpayer behavior indirectly informs the allocation of taxpayer services, including education and outreach programs.

Despite this, these contrasting studies primarily address the targeting and implementation intensity of tax interventions, rather than the institutional existence of programs such as Tax Volunteers. Therefore, the contradiction can be resolved by distinguishing between:

1. Program existence (institutional policy level)
2. Program deployment (operational targeting level)
3. Behavioral outcomes (taxpayer-level responses)

At the institutional level, Tax Volunteer programs are established as part of national tax administration strategy by the Directorate General of Taxes (DJP), independent of variations in taxpayer behavior. At the operational level, however, taxpayer behavior may influence where and how intensively these programs are implemented.

### **Insignificance of the Model from a Tax Compliance Theory Perspective**

The simultaneous insignificance of tax knowledge, tax compliance, and taxpayer behavior in explaining the existence of Tax Volunteers indicates that the model has limited explanatory power in capturing the determinants of the program. The low coefficient of determination further suggests that variations in the existence of Tax Volunteers are not primarily driven by taxpayer-level characteristics, but rather by institutional and policy-driven factors that are not included in the model. In this sense, the findings imply that the existence of Tax Volunteer programs is more closely related to administrative design and organizational considerations than to taxpayer behavioral attributes.

When none of the variables in a model are statistically significant, the interpretation does not simply imply that “no relationships exist,” but rather that the specified model may not adequately represent the underlying causal structure. In empirical research, this often indicates that key explanatory variables are missing, the level of analysis is misaligned, or the theoretical specification does not match the institutional reality of the phenomenon being studied. In this study, it suggests that taxpayer-level constructs (knowledge, compliance, and behavior) are not sufficient to explain an institutionally driven program such as Tax Volunteers.

This interpretation is consistent with Behavioral Tax Compliance Theory, which emphasizes that tax behavior emerges from a complex interaction between institutional design, policy environment, and psychological factors, rather than isolated individual characteristics (James & Alley, 2004). From this perspective, Tax Volunteer programs operate at the policy implementation level, serving as instruments of tax administration rather than outcomes of taxpayer behavior. More recent extensions of behavioral public finance also support this view by highlighting that administrative structures, service quality, and trust in tax authorities are central determinants of tax system effectiveness (OECD, 2021; OECD, 2023; Alm, 2021).

Several recent studies support the interpretation that taxpayer behavioral variables alone are insufficient to explain institutional tax programs such as Tax Volunteers. OECD (2021, 2023) reports emphasize that taxpayer education and assistance programs are primarily shaped by tax administration strategies, digital transformation agendas, and service delivery reforms, rather than by taxpayer compliance conditions. These programs are embedded within broader institutional reforms aimed at improving voluntary compliance through facilitation and education.

Empirical studies in Indonesia also support this institutional perspective. Research by Ambarwati et al. (2023) and Nabila & Gangodawilage (2023) shows that Tax Volunteer programs are evaluated based on their effectiveness in improving tax literacy and compliance outcomes, not as consequences of taxpayer characteristics. Similarly, Rahmadani and Anggraini (2023) highlight that taxpayer behavior is influenced by institutional support



mechanisms, including education and assistance services, reinforcing the idea that such programs function as structural interventions rather than behavioral outputs.

Alm (2021) further strengthens this view by arguing that compliance behavior is shaped by institutional quality, information availability, and administrative simplification. This implies that taxpayer-level variables alone cannot adequately explain system-level institutional programs.

In contrast, some strands of literature suggest that taxpayer behavior and compliance conditions may influence administrative responses. Classical economic models of compliance, such as Allingham and Sandmo (1972), imply that tax systems respond to behavioral conditions through enforcement and policy adjustments. More recent public administration studies also suggest that tax authorities may adopt risk-based compliance strategies, where taxpayer characteristics and compliance levels influence the allocation of outreach and assistance programs (OECD, 2023; OECD Tax Administration Reports).

From this perspective, one could argue that lower tax knowledge or weaker compliance environments may lead to stronger deployment of Tax Volunteer programs in certain areas. However, these studies primarily address the targeting, intensity, and operational distribution of administrative interventions, rather than their institutional existence as national programs.

## **CONCLUSION**

The existence of Tax Volunteers does not have a significant direct impact on the level of taxpayer compliance at KPP Pratama Pondok Aren. This finding indicates that the presence of Tax Volunteers does not automatically increase tax compliance, whether in terms of formal or material compliance. This suggests that Tax Volunteers primarily function as a policy mechanism and administrative facilitation tool, particularly in assisting taxpayers with tax return filing and the use of digital tax systems. Therefore, the impact of Tax Volunteers on tax compliance is indirect and long-term in nature, operating through improvements in service experience and reductions in administrative barriers, rather than serving as a primary determinant of tax compliance.

The results also indicate that the existence of Tax Volunteers, together with tax knowledge and taxpayer behavior, does not have a significant effect on tax compliance at KPP Pratama Pondok Aren. The low coefficient of determination suggests that variations in tax compliance cannot be adequately explained by these three variables. This finding reinforces the view that tax compliance is a complex and multidimensional phenomenon, as described in Behavioral Tax Compliance Theory. Tax compliance is influenced not only by individual factors such as knowledge and behavior but also by institutional factors, including: 1) policies of the Directorate General of Taxes (DGT), 2) the design of the Tax Volunteers for the Nation Program, 3) the capacity of volunteer human resources, and 4) service demands and administrative workload at the tax office.

Thus, the existence of Tax Volunteers is better understood as a public policy instrument that supports the tax administration system, rather than as an individual-level variable that directly determines tax compliance. In this context, the existence of Tax Volunteers represents a policy-driven mechanism designed to influence compliance indirectly and over the long term, which explains why its effect may not be statistically significant within a simple linear model.

### **Policy Implications**

Based on the findings of this study, several policy and practical recommendations are proposed to enhance the effectiveness of the Tax Volunteers for the Nation Program and its contribution to taxpayer compliance:

1. Strengthening the Role of Tax Volunteers as an Educational Instrument



Given that the impact of Tax Volunteers is indirect and long-term, the Directorate General of Taxes (DGT) should reposition Tax Volunteers not merely as administrative assistants but as tax education agents. This can be achieved by enhancing structured tax literacy programs, focusing on conceptual understanding rather than procedural assistance, and developing standardized educational modules for taxpayers. Such an approach would allow Tax Volunteers to contribute more effectively to long-term compliance through improved tax knowledge and awareness.

## 2. Improving the Quality and Competence of Tax Volunteers

The effectiveness of Tax Volunteers depends heavily on their competence and service quality. Therefore, DGT should strengthen training programs (technical and soft skills), implement certification mechanisms for volunteers, and ensure continuous supervision and performance evaluation. Improved competence will enhance taxpayer trust and service experience, which are critical components in building voluntary compliance.

## 3. Integrating Tax Volunteers into a Broader Compliance Strategy

Tax Volunteers should be integrated into a comprehensive tax compliance framework, rather than treated as a standalone program. This includes aligning volunteer activities with digital tax system development, integrating with taxpayer service strategies at KPP, and supporting behavioral-based compliance policies. Such integration ensures that the program contributes strategically to the overall tax administration system.

## 4. Enhancing Service Quality and Reducing Administrative Barriers

Since Tax Volunteers primarily function in reducing administrative difficulties, DGT and KPP should simplify tax procedures and reporting systems, improve user experience in digital platforms (e-filing, e-form), ensure that volunteers are effectively deployed in high-demand service areas. This will maximize the role of Tax Volunteers in facilitating compliance through better service delivery.

## 5. Focusing on Long-Term Impact Evaluation

The findings indicate that the impact of Tax Volunteers is not immediately observable. Therefore, program evaluation should adopt a longitudinal approach, measure outcomes such as tax literacy, trust, and behavioral change, and not rely solely on short-term compliance indicators. This will provide a more accurate assessment of the program's effectiveness.

## 6. Expanding Future Research Models

For academic purposes, future research should incorporate institutional variables (policy, service quality, digital systems), apply more advanced methods such as SEM-PLS to capture indirect and mediating effects, explore qualitative approaches to understand taxpayer perceptions and experiences. This will provide a more comprehensive understanding of the determinants of tax compliance.

Overall, the Tax Volunteers for the Nation Program should be viewed as a strategic policy instrument aimed at improving tax compliance through education, service facilitation, and trust-building mechanisms. Its effectiveness lies not in immediate statistical significance, but in its long-term contribution to a more compliant and informed taxpayer population.

### **Limitations of the Study and Generalizability of the Findings**

Although this study provides important insights into the relationship between Tax Volunteers, tax knowledge, taxpayer behavior, and tax compliance, several limitations should be acknowledged, particularly given that not all empirical results are statistically significant. These limitations are important in interpreting the robustness, external validity, and generalizability of the findings.

#### 1. Limited Explanatory Power and Model Specification

The insignificance of several variables and the low coefficient of determination indicate that the model may suffer from omitted variable bias and incomplete specification. Tax compliance



is widely recognized as a multidimensional construct influenced not only by knowledge, behavior, and administrative assistance, but also by institutional trust, perceived fairness, enforcement intensity, tax morale, and service quality (Alm, 2019; OECD, 2021; Kirchler et al., 2008).

## 2. Measurement and Self-Reported Data Bias

This study relies on self-reported questionnaire data, which introduces potential common method bias and social desirability bias. Respondents may overstate compliance behavior or provide answers they perceive as socially acceptable rather than reflecting actual behavior. According to Podsakoff et al. (2003), self-reported survey data in behavioral research may inflate or deflate observed relationships due to systematic response bias. In tax compliance studies, this limitation is particularly relevant because taxpayers may underreport non-compliant behavior or overstate their understanding of tax obligations.

## 3. Small and Context-Specific Sample

The study is based on a relatively small sample from a single tax office (KPP Pratama Pondok Aren), which limits statistical power and external validity. With a limited sample size, the probability of Type II error (failing to detect an effect that actually exists) increases significantly (Cohen, 1988).

4. The results of this study cannot be broadly generalized to all taxpayers in Indonesia, or to other tax offices, due to:

- a. Single-location sampling (KPP Pratama Pondok Aren only)
- b. Relatively small sample size ( $n = 36$ , with 34 usable responses)
- c. Context-specific implementation of Tax Volunteer programs

As highlighted by Creswell (2014), generalizability in quantitative research is limited when samples are small and context-bound.

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