THE EFFECT OF TAXPAYER UNDERSTANDING AND USE OF E-FILING ON TAXPAYER COMPLIANCE WITH TAX VOLUNTEER AS MODERATING VARIABLE

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Abstract

The tax revenue that has not reached the target is due to the low level of taxpayer compliance. One of the efforts of the Directorate General of Taxes to improve taxpayer compliance is by implementing an e-filing system and assisted by the Tax Volunteer program. The purpose of this study is to examine the effect of taxpayer understanding and the use of e-filing on individual taxpayer compliance with Tax Volunteer as a moderating variable. This study analyzed primary data from questionnaires distributed to 100 individual taxpayers at Tax Volunteer assistance locations at KPP Badung Utara and KP2KP Kerobokan through e-Riset. The sampling technique used is the purposeful technique of sampling. Statistical testing to test the hypothesis using the Partial Least Square (PLS) test tool with SmartPLS 3.0. The analysis results showed that the taxpayer understanding and the use of e-filing have a positive effect on taxpayer compliance. Tax Volunteer can weaken the relationship between understanding of taxpayers on taxpayer compliance. Tax Volunteer can strengthen the relationship between e-filing on taxpayer compliance.

Keywords: E-filing; Taxpayer Compliance; Taxpayer Understanding; Tax Volunteer.

JEL Classification: E60, H20, H30

Submission date: August 23, 2021
Accepted date: January 20, 2022
1. INTRODUCTION

Tax is a potential state revenue to the APBD, which is considered capable of having an impact in improving the development and service of a prosperous society (Utami & Oseseoga, 2017). High tax revenue, of course, there must be a good synergy between the government and taxpayers. Based on data obtained from the Directorate Data & Information and (www.ssas.co.id) as of March 31, 2021, the compliance ratio of individual taxpayers throughout Indonesia until 2020 has not reached 80% of the total registered individual taxpayers, which can be seen in table 1.

<table>
<thead>
<tr>
<th>Table 1</th>
<th>Individual Taxpayer Compliance Ratio in Indonesia</th>
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<tbody>
<tr>
<td></td>
<td>Description</td>
</tr>
<tr>
<td>Number of Registered Individual taxpayer</td>
<td></td>
</tr>
<tr>
<td>Mandatory Tax Return</td>
<td></td>
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<tr>
<td>Amount of Annual Income Tax Return</td>
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<td>Compliance Ratio</td>
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Based on table 1, in 2020, the Directorate General of Taxes collected tax revenues of 89.25% or Rp. 1,069.98 trillion from the target that had been proclaimed of Rp. 1,198.82 trillion, higher than the achievement of tax revenues in 2019 of 84.44%. It showed that taxpayer compliance is relatively low due to taxpayers who have registered themselves but have not reported their annual tax returns (Avianto et al., 2016). The compliance ratio of individual taxpayers throughout Indonesia is influenced by the compliance ratio at the level of the DGT work unit, either at KPP or KP2KP.

Taxation in Indonesia has implemented a Self Assessment System since 1983, which gives taxpayers the confidence to calculate, pay, and self-report their tax payables per tax laws and regulations. Trust in the law and the state is one of the main factors encouraging taxpayers to increase compliance (Widyaningtyas, 2020). When taxpayers trust the government and use tax revenues to benefit the community, taxpayers will choose an attitude of obedience to tax laws.

The service sector in the tax system in Indonesia is in line with the tax system in India, realizing the need to modernize tax collection methods, improve tax service efficiency, reduce administrative costs and improve taxpayer compliance by implementing an online system (Zaidi et al., 2017). E-Government reform regarding tax administration services in Indonesia electronically, one of which is e-filing. The Electronic tax return submission is made online and real-time on the Directorate General of Taxes (www.pajak.go.id) or Application Service Provider (ASP).
The application of e-filing should make it easier for taxpayers and tax officers because the filing can be done anytime and anywhere without coming to the KPP or KP2KP (Arifin & Syafii, 2019). In its implementation, the e-filing system is still not optimal in reporting individual taxpayers due to the lack of taxpayer awareness of the importance of taxes and ignorance about using technology and how to use e-filing.

The urgency of increasing taxpayer compliance and providing stimulus to third parties to provide tax counseling is carried out by Tax Volunteer based on the Memorandum of Service of the Director of Extension, Service and Public Relations Number ND-953/PJ.09.2018 (Direktur Penyuluhan Pelayanan dan Hubungan Masyarakat, 2018). Tax Volunteer is not new because, in the United States, Tax Volunteers are known as Volunteer Income Tax Assistance & Tax Counseling for the Elderly (VITA & TCE). Similar to VITA & TCE in the United States, the task of Tax Volunteer in Indonesia is to assist the public in fulfilling their tax rights and obligations, especially in assisting with filling out annual tax returns with e-filing (DJP, 2019).

The Tax Volunteer Program comes from the recommendations of the Organization for Economic Co-operation and Development (OECD), which mentions the factors behind the low obedience of the public to pay taxes (Muamarah et al., 2019). Tax Volunteer activities are a form of community service that is shown through service, education, and socialization of taxation to taxpayers who come to the Tax Service Office or to the Tax Service, Counseling and Consultation Office, as well as the general public by utilizing modern information technology (Warno et al., 2020).

Tax Volunteer were formed at the Bali DGT Regional Tax Office by involving two Tax Centers in 2019. One of which was the Bali State Polytechnic with a total of 258 Tax Volunteer and experiencing development in 2021 by involving four Tax Centers placed in the work unit of the Bali DJP Regional Office. One of the Tax Volunteer Assistance is placed at KPP Pratama North Badung with Tax Volunteers from Dhayana Pura University and assisted by KP2KP Kerobokan with Bali State Polytechnic Tax Volunteers.

Several previous studies emphasize sanctions (Tene et al., 2017), understanding of taxpayers (Sugiartini et al., 2020), (Younus et al., 2021), the role of e-filing in improving compliance (Amalia, 2016), (Arifin & Syafii, 2019). The importance of implementing e-filing and the role of tax volunteers in overcoming the problem of low taxpayer compliance in Indonesia, requires a scientific study of the situation. Kurangnya pengetahuan wajib pajak akan teknologi maupun internet dan kurang pahamnya wajib pajak tentang hak dan kewajiban masing-masing wajib pajak itu sendiri juga menjadi salah satu alasan pentingnya penelitian ini dilakukan. In contrast to previous research, this study emphasizes the role of tax volunteers in assisting taxpayers in the use of e-filing and increasing taxpayer understanding regarding the rights and obligations of taxpayers.

Referring to the background of the research, the formulation of the problem to be studied are: 1) How is the effect of taxpayer understanding on individual taxpayer compliance? 2) How is the effect of using e-filing on individual taxpayer compliance?
3) Do Tax Volunteer moderate the effect of taxpayer understanding on individual taxpayer compliance? and 4) Do tax volunteer moderate the effect of using e-filing on individual taxpayer compliance?

2. THEORITICAL REVIEW

Theory of Planned Behavior (TPB)

Theory of Planned Behavior (TPB) is a theory that emphasizes the rationality of individual behavior because of the individual's intentions. Three components influence personal preferences: attitude, subjective norm, and perceived behavioral control (Kurniawati & Toly, 2014). This theory is one of the social psychology models most often used to predict a person's behavior based on the intention to behave (Saputra, 2019). The intention was in underlying the conviction of which include: behavioral belief or conviction on all the possibilities that can occur from a behavior; normative belief or belief in behavior with normative expectations from the influence of others through the form of motivation; and control beliefs that support or inhibit behavior, which would shape perceptions of behavioral control (Oktaviani & Nurhayati, 2017, Ningsih & Johan, 2017, Anggraini, F., 2014). These three components would form intentions until finally action is formed to do or not to do a behavior.

Technology Acceptance Model (TAM) Theory

Technology Acceptance Model (TAM) is a theory that examines individual behavior that predicts acceptance of technology use. This theory is also one of the models of psychological conditions regarding the intensity of voluntary use of technology (Dharma & Noviari, 2016). Two factors underlie this behavior: first, perceived usefulness, which is the extent to which a person's belief in technology will help carry out activities. Second, perceived ease of use is the extent to which a person's belief in the benefits of the ease of use of the system provides a more efficient and effective impact (Zaidi et al., 2017). These perceptions will form behavioral intentions until finally, individuals form behavior using or not using technology in completing their work.

Understanding Taxpayer

The understanding of taxpayers about tax regulations is an internal cause that can affect taxpayers perception in making decisions regarding taxpayer compliance behavior in carrying out tax obligations. The level of understanding of the taxpayer is the extent to which the taxpayer understands and understands in terms of calculating, reporting, and depositing the tax payable. The understanding of the taxpayer is in line with the taxpayer is knowledge about the taxpayer is obligations and rights. Taxpayers have obligations such as registering to get a Taxpayer Identification Number, calculating and paying taxes themselves correctly, and filling out tax return correctly. Of course,
carrying out a duty, taxpayers also have rights, including the right to file objections and letters of appeal, receive proof of tax return entry, correct the tax return entered, and apply for postponement of tax return submission (Mardiasmo, 2016). Tax administrators is one of the importance factors of tax knowledge in assisting with the design of tax education programmes, simplifying tax systems and developing a wider understanding of taxpayers' behaviour (Palil, 2010).

E-filing

E-filing is a way to submit annual tax return electronically online and in real-time on the Directorate General of Taxes (www.pajak.go.id) or Application Service Provider (ASP). The use of e-filing makes it easier for taxpayers to fulfill their obligations effectively and efficiently without having to wait their turn at the tax office (Avianto et al., 2016). E-taxation has effect on tax revenue generation and adoption of e-taxation has reduced tax malpractice (R. & C., 2019). Taxpayers who use this e-filing system get legal protection (Amalia, 2016). as for the legal basis used in e-filling, such as the Regulation of the Directorate General of Taxes Number PER-06/PJ/2014 (Kementerian Keuangan Republik Indonesia Direktorat Jenderal Pajak, 2014) and the Regulation of the Directorate General of Taxes Number PER-02/PJ/2019 (Peraturan Direktur Jenderal Pajak Nomor PER-02/PJ/2019 Tentang Tata Cara Penyampaian Penerimaan Dan Pengolahan Surat Pemberitahuan, 2019).

Taxpayer Compliance

Taxpayer compliance can be defined as a condition where the taxpayer can fulfill all tax obligations and exercise taxation rights. Tax compliance in Indonesia is written in the Minister of Finance Regulation (PMK) No. 39/PMK.03/2018, which regulates the procedures for determining and revoking the determination of taxpayers with specific rules in the context of returning tax overpayments. The regulation contains specific standards for determining taxpayers as compliant taxpayers. Suppose the taxpayer submits the tax return on time. In that case, the taxpayer has no tax arrears, his financial statements have been audited by a public accountant for three consecutive years with a fair opinion without exception, and have never been involved in a criminal case for committing a violation (criminal act) in taxation (Menteri Keuangan Republik Indonesia, 2018). Tax training, particularly in compliance with legal and tax administration requirements, has been shown to improve tax compliance (NAgel et al., 2019).

Tax Volunteer

One way to improve tax compliance is to create tax awareness from an early age, be sustainable and simplify the method of payment or tax reporting by taxpayers. The government seeks to improve taxpayer compliance through tax education from an early age by involving students in universities through the Tax Volunteer (Dwianika & Sofia, 2019). The role of the tax center in universities is to mediate the implementation of the tax volunteer program.
A group of students who are pursuing undergraduate education in all fields of study who have the ability and are selected to provide tax services voluntarily are called Tax Volunteers. In addition, Tax Volunteers have a duty to stimulate the public in taxpayer compliance through annual SPT reporting services using timely e-filing (Nabila et al., 2019). Strong tax awareness and support between DGT, Universities, and Students make the Tax Volunteer program running well (Darmayasa et al., 2020).

Hypothesis Development
The Effect of Tax Understanding on Tax Compliance
Several studies have shown the relationship between tax understanding, e-filing, tax volunteers, and tax compliance. Tax knowledge and taxpayer awareness will affect taxpayer's attitudes and obligations. The lack of understanding of taxation regulations and how the implementation of these regulations will affect taxpayer's compliance. The higher the taxpayer's knowledge and awareness on the tax regulation, the higher the taxpayer's value of compliance. Research shows that there is an effect of tax understanding on compliance. Tax understanding has a positive effect on taxpayer compliance (Tene et al., 2017), (Sugiartini et al., 2020).
H1: Understanding of taxpayers has a positive effect on individual taxpayer compliance.

The Effect of E-Filing on Tax Compliance
The importance of the role of e-filing in optimizing the improvement of compliance is shown from Avianto's research. The results show a positive influence between the use of e-filing and taxpayer compliance (Avianto et al., 2016). Research conducted by Wijaya et al., (2019) at KPP Pratama Jambi also obtained the same conclusion, that the application of e-filing has a significant positive effect on compliance (Wijaya et al., 2019). The results of research by Sugiartini et al (2020) on individual taxpayers at the KPP Pratama Badung Selatan show that there is an effect of implementing e-filing on tax compliance (Sugiartini et al., 2020).
H2: The use of e-filing has a positive effect on the level of compliance of individual taxpayers.

Mediation Role of Tax Volunteers in Relationship between Implementation of E-filing with Taxpayer Compliance
The role of tax volunteer is important to increase taxpayer compliance. Tax volunteers can take one of the roles of assistance given: The Tax Preparer, the Quality Reviewer, and the Tax Coach. The role of tax volunteers has a positive effect on individual taxpayer compliance, while there is an insignificant effect on role moderation tax volunteers for the implementation of e-filing on individual taxpayer compliance (Darmayasa et al., 2020). Tax volunteers can improve understanding of taxes that affect taxpayer compliance. Existence tax volunteers can assist in calculating taxes, preparing tax payments and reporting annual taxes.
H3: Tax Volunteers can moderate the effect of taxpayer understanding on individual taxpayer compliance.

**Mediation Role of Tax Volunteers in Relationship between tax understanding with Taxpayer Compliance**

The role of tax volunteers was crucial for increasing taxpayers compliance. Tax volunteers can increase the taxpayer's understanding in relation to tax regulation so that taxpayer compliance will also be increased. The role of tax volunteers is very important to increase taxpayers' understanding of tax rules, so socialization and tax voluntary activities must be carried out regularly. The results showed that there was a positive effect of tax knowledge on tax compliance through tax volunteers (Hardika et al., 2021).

H4: Tax Volunteers can moderate the effect of using e-filing on individual taxpayer compliance.

3. **RESEARCH METHODS**

This research used the quantitative method, which analyzes the primary data obtained from the distribution of questionnaires. The questionnaire in this study used a 5-point Likert scale to distinguish each respondent's response or opinion. The respondent of this research was the sample that represented the population of all individual taxpayers registered at KPP Pratama Badung Utara determined by purposive sampling technique. The research sample was calculated using the Slovin formula. Of the 72,599 taxpayers registered at KPP Pratama Badung Utara, 100 taxpayers were taken as research samples.

The research questionnaire for the taxpayer compliance variable was developed from Bruno's research (2019) with variable indicators of taxpayer compliance, namely (1) compliance with registering as a taxpayer, (2) compliance with tax calculations (3) compliance with timely tax payments, (4) compliance with submitting SPT, (5) timely tax reporting compliance (Andini & Rahmiati, 2020). The research questionnaire for the e-filing variable was developed from the research of Darmayasa et al. (2020) include: (1) Ease of use, (2) Benefits of use, and (3) Efficiency and Effectiveness. The research questionnaire for the variable of understanding of taxpayers was developed from the research of Hardika et al. (2021) includes: (1) understanding tax regulations, (2) understanding rights and obligations, (3) understanding tax calculation procedures, (4) understanding tax filing and reporting, and (5) understanding tax sanctions (Hardika et al., 2021), (Palil, 2010). The research questionnaire for the volunteer tax variable was developed from the research of Darmayasa et al. (2020) include: (1) Ease of reporting, (2) Tax education, (3) Socialization, (4) Taxpayer independence, and (5) Taxpayer satisfaction.
In this study, questionnaires were submitted through the e-Research application and distributed directly to respondents by the Research Sector of KPP Pratama Badung Utara and assisted by Tax Volunteers to assist individual taxpayers at KPP Pratama Badung Utara and KP2KP Kerobokan. The analysis technique in this study used Partial Least Square (PLS), which is operated through the SmartPLS 3.0 program.

4. RESULTS AND DISCUSSION

Evaluation of the Measurement Model (Outer Model)

Convergent Validity

Convergent validity has a principle relationship that the manifest variables of a construct should be highly correlated. A loading factor of 0.50 to 0.60 is still acceptable at the research stage of the scale development by looking at the output results of the correlation between indicators and constructs (Ghozali & Latan, 2015). Figure 1 showed that each score item/indicator has a value greater than 0.6, so it can be concluded that individual indicators are considered reliable.

![Path Diagram](Source: Smart PLS 3, 2021)
Discriminant Validity
The results showed that each variable produces an AVE value greater than 0.50 then all the variables used are declared valid. Taxpayer Understanding (X1), AVE : 0.655; E-filing (X2), AVE : 0.594; Taxpayer Compliance (Y), AVE : 0.677; Tax Volunteer (Z), AVE : 0.610.

Reliability Test
The results of reliability testing with Cronbach’s Alpha and Composite Reliability shown: Taxpayers Understanding (X1 ) 0.868; E-filing (X2 ) 0.829; Taxpayer Compliance (Y) 0.881; Tax Volunteer (Z) 0.894, and Composite Reliability shows: Taxpayers Understanding (X1 ) : 0.904 ; E-filing (X2 ): 0.880; Taxpayer Compliance (Y) 0.913; Tax Volunteer (Z) 0.916. These results indicate that each variable produces a value greater than 0.70 then all variables used are declared reliable.

Evaluation of the Structural Model (Inner Model)
Table 2 showed the value of R² variable tax compliance (Y) of 0.631. Based on these results, it can be concluded that the taxpayer understanding (X1), e-filing (X2), and Tax Volunteer (Z) has an influence of 6.31% or is called moderate.

| Table 2 |
| R Square Test |
| R Square | R Square Adjusted |
| Taxpayer Compliance (Y) | 0.631 | 0.612 |

Source : Smart PLS 3 (2021)

Hypothesis Test
The significance level used is 5% with a T-statistic value of 1.96. The T-statistical value> 1.96 indicates that the hypothesis is accepted, whereas if the T-statistical value <1.96 indicates that the hypothesis is rejected.

Direct Influence

| Table 3 |
| Path Coefficient (Bootstrapping) |
| Original Sample (O) | T Statistics | P Value |
| Taxpayer Understanding (X1) --> Taxpayer Compliance (Y) | 0.243 | 2.366 | 0.018 |
| Taxpayer Compliance (Y) --> Taxpayer Compliance (Y) | 0.270 | 1.971 | 0.049 |

Source : Smart PLS 3 (2021)
Taxpayer understanding (X₁) has a positive effect with a coefficient of 0.243 and significantly with T-statistic value of 2.366 against the Taxpayer Compliance (Y). E-filing (X₂) has a positive effect with a coefficient of 0.270 and significantly with T-statistic value of 1.971 against the Taxpayer Compliance (Y).

Moderation Effect

<table>
<thead>
<tr>
<th>Effect of Moderation</th>
<th>Original Sample (O)</th>
<th>T Statistics</th>
<th>P Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Moderation of Tax Volunteer (Z) on Taxpayer Understanding (X₁) --&gt; Taxpayer Compliance (Y)</td>
<td>-0.337</td>
<td>2.207</td>
<td>0.028</td>
</tr>
<tr>
<td>Moderation of Tax Volunteer (Z) on E-filing (X₂) --&gt; Taxpayer Compliance (Y)</td>
<td>0.299</td>
<td>2.059</td>
<td>0.040</td>
</tr>
</tbody>
</table>

Source: Smart PLS 3 (2021)

Volunteer Tax (Z) on Understanding Taxpayer (X₁) had a negative impact of a coefficient of -0.337 and significant with T-statistic values 2.207 against the Taxpayer Compliance (Y), which means volunteer can moderate tax by nature to weaken the relationship between the two variables. Tax Volunteer (Z) on E-filing (X₂) have a positive effect with a coefficient of 0.299 and a significant T-statistic value of 2.059 on Taxpayer Compliance (Y) which means that Tax Volunteer can moderate the nature of strengthening the relationship between the two variables.

Discussion

The Effect of Taxpayer Understanding (X₁) on Taxpayer Compliance (Y)

The results of study showed that the understanding of taxpayers (X₁) had a positive effect on taxpayer compliance (Y). The results of this study are also supported by the Theory of Planned Behavior (Anggraini, F., 2014), where taxpayers have confidence in the usefulness of understanding applicable tax provisions in calculating taxes. Then, it is filling and reporting tax returns (behavior belief), and taxpayers are aware of tax sanctions and feel motivated to complete tax administration on time (control beliefs). The results of this study are in line with research conducted by Tene et al., (2017) and is also supported by the research of Sugiartini et al., (2020), which both have a positive and significant effect on taxpayer compliance. It concludes that the higher the understanding of taxpayers, the higher the taxpayer compliance (Tene et al., 2017), (Sugiartini et al., 2020), (Fauziati et al., 2016). Understanding taxation will raise awareness for taxpayers about the importance of paying taxes to build the Indonesian nation.
The Effect of Using E-filing (X2) on Taxpayer Compliance (Y)

E-filing (X2) has a positive and significant effect on Taxpayer Compliance (Y). The ease of using e-filling can help taxpayers to report their taxes. Taxpayers can report their taxes anytime and anywhere. Previously, taxpayers still needed to go to the KPP to report, this of course drained the taxpayers' money, time and energy. After e-filling, the tax reporting process is simplified.

The results of this study are supported by the TPB theory, where taxpayers believe in the ease of submitting a tax return, personal and confidential nature, submitted in real-time (behavior belief), and e-filing can be accessed anywhere and anytime need to use printouts in tax reporting (control beliefs). In addition to TPB, the use of e-filing is also supported by the TAM theory (Zaidi et al., 2017). Tax authorities can use technology acceptance model so that they can improve the taxation compliance by giving taxpayers knowledge regarding the benefits of reduced cost and ease of use (Night & Bananuka, 2020), (Younus et al., 2021). Taxpayers have the perception that e-filing can effectively accelerate and with more accurate results in the reporting process tax return (perceived usefulness), and taxpayers are likely to have the perception that their ease of use of e-filing can be accessed anywhere and anytime in the reporting tax return (perceived ease of use). The results of this study are in line with research conducted by Avianto et al., (2016), which states that the more taxpayers report their annual tax return using e-filing, of course, the more taxpayer compliance will also increase (Avianto et al., 2016).

Tax Volunteer (Z) Moderate the Effect of Taxpayer Understanding (X1) on Taxpayer Compliance (Y)

Tax Volunteer (Z) on Taxpayer Understanding (X1) has a negative influence. It is significant to the Taxpayer Compliance (Y), which means tax volunteer can moderate the nature of weakening the relationship between taxpayer understanding on Taxpayers Compliance. The results of this study relate to the theory of TPB in a negative direction. Under the behavior belief factor, the lack of ability of Tax Volunteer to educate may make taxpayers more confused about tax regulations. From this problem, there is a need for training both theoretically and practically for Tax Volunteers. Later, they can assist DGT in improving taxpayer compliance following the duties and functions of the formation of Tax Volunteers.

Tax Volunteers (Z) Moderate the Effect of E-filing (X2) on Taxpayer Compliance (Y)

Tax Volunteer (Z) on E-filing (X2) has a positive and significant impact on Taxpayer Compliance (Y) which means that Tax Volunteer can moderate the nature of strengthening the relationship between E-filing on Tax Payer Compliance. The results of this study are supported by the TPB theory, where Tax Volunteer make it easier and feel helpful for taxpayers in reporting tax returns (behavior belief). In the future, taxpayers choose to use the services of Tax Volunteers again (normative control). The
results of this study are in line with research conducted by Muamarah, Wijaya & Marson, which stated that the effects of training on filling tax returns 1770 SS and 17170 S could help Tax Volunteers in assist taxpayers properly (Muamarah et al., 2019). This study contradicts the results of Darmayasa et al. (2020) which states that tax volunteers are not a variable that moderates the effect of application e-filing on individual taxpayers compliance. The better the education received by taxpayers by Tax Volunteers, the easier it will be to use e-filing in the future, of course, in line with the increase in taxpayer compliance.

5. CONCLUSIONS, IMPLICATIONS, AND SUGGESTIONS

Conclusions
Based on the results of testing and discussion, it can be concluded that the understanding of taxpayers has a positive and significant impact on taxpayer compliance. The use of e-filing has a positive and significant effect on taxpayer compliance. Tax Volunteers can weaken the influence of taxpayer understanding on individual taxpayer compliance. This means less effective education of tax regulations by Tax Volunteers. Tax Volunteers can strengthen the effect of using e-filing on individual taxpayer compliance. This means that the more Tax Volunteers assist taxpayers in reporting SPT, the more SPT will be reported and the taxpayer compliance will increase.

Implication
This research provides practical implications that the government must always conduct socialization to the public related to taxes, especially if there are changes to regulations and laws. the government can take advantage of technology because it can have an impact on increasing the amount of tax received. In addition, the function of tax volunteers needs to be considered because it can have a positive impact on tax compliance, but it can also have a negative impact, so training for tax volunteers is also needed.

Suggestions
Further research is recommended to add research variables in terms of internal taxpayer factors such as taxpayer morals, taxpayer attitudes. Future research is expected to be able to re-analyze the effect of the role of tax volunteers on taxpayer compliance. With the consideration of increasing the number of respondents, developing indicators, adding variables, increasing the quantity of question items, and distributing questionnaires directly during the tax volunteer program in order to get more accurate results. Another alternative can be to use mix method, which is a combination of quantitative and qualitative methods.
REFERENCE


