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Determinants of Tax Revenue: The Mediating Role of Taxpayer Compliance in the Context of Indonesian Tax Offices

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Abstract

Tax revenue at KPP Pratama Serang Barat has fluctuated in recent years and has not consistently reached the expected target. One of the factors causing this condition is the low level of compliance of taxpayers in fulfilling tax obligations, thus hindering the optimization of tax revenue. Therefore, this study aims to examine the effects of tax literacy, tax administration system, tax information technology on tax revenue with taxpayer compliance as a mediation variable. The role of taxpayer compliance mediation is used to explain how these factors affect tax revenue through taxpayer behavior and compliance. The study used a quantitative approach primary data through questionnaires. The population is an individual taxpayer registered at the KPP Pratama Serang Barat. The sampling technique used incidental sampling involving 100 respondents. The data analysis method uses PLS. The results show that the administrative system, information technology have a positive and significant effect on taxpayer compliance, whereas tax literacy has no effect on taxpayer compliance. The mediation effect test show that taxpayer compliance can strengthen the influence of administrative systems and information technology on tax revenue. However, taxpayer compliance cannot strengthen the influence of tax literacy on tax revenue. The research has implications for strengthening the administrative system, the use of information technology which is a strategic factor in increasing taxpayer compliance and tax revenue. Tax authorities must optimize the modernization of the tax system, expand education programs, and socialize tax literacy to increase tax awareness and compliance in a sustainable manner.

KEYWORDS

tax administration system; taxpayer compliance; tax information technology; tax literacy; tax revenue.

Introduction

KPP (Tax Service Office) Pratama Serang Barat was established in 2006 and plays an important role in managing tax administration and supporting state revenues in Indonesia. As one of the regional tax offices, KPP Pratama Serang Barat contributes significantly to tax collection and public financing in the region and represents medium-scale office taxes with diverse taxpayer characteristics, making it a relevant case to examine the dynamics of tax revenue. Tax revenues at KPP Pratama Serang Barat have fluctuated considerably in recent years, this includes a significant increase in 2022 followed by a decrease in 2024 (Table 1). These fluctuations indicate ongoing challenges in optimizing tax revenue performance, particularly related to taxpayer compliance, administrative efficiency, and the use of tax information technology (R Fauzan et al., 2023) This reflects broader challenges in tax administration, including taxpayer compliance and economic variability, which are also common in other regions and developing countries. Therefore, while this study focuses on specific local contexts, its findings can provide insights that apply to similar tax offices and contribute to a broader discussion about optimizing tax revenue performance. This tax revenue supports various development programs and public services that are vital to the community (Berlyanki et al., 2024)

Table 1. Tax Revenue Realization in 2019-2024

Year	Target (In Trillion Rupiah Unit)	Percentage of Achievement
2019	IDR 1,186,212	85,69%
2020	IDR 980,874	86,91%
2021	IDR 892,580	108,35%
2022	IDR 829,438	158,89%
2023	IDR 1,270,467	106,87%
2024	IDR 1,429,382	20,48%

Source: (KPP Pratama Serang Barat, 2024) (data processed)

Table 2. Compliance Ratio for Submission of Annual Tax Return 2019-2024

Year	WP OP SPT report	Tax return receipt	Compliance ratio
2019	32.409	12.407	38%
2020	42.690	22.688	53%
2021	52.102	26.503	51%
2022	51.605	31.669	61%
2023	63.777	33.832	53%
2024	47.705	23.299	49%

Source: (KPP Pratama Serang Barat, 2024) (data processed)

Based on Table 1, although tax revenue indicates an upward trend from previous years, there are notable fluctuations in target achievement that reflect instability. In 2022, tax revenue reached 158.89% of the target, while in 2024, it declined significantly to 20.48%. The year 2024 is 1 full year. This indicates substantial challenges in maintaining consistent revenue performance. This decline indicates the challenges faced in achieving the revenue target consistently (Andalia et al., 2025).

In addition to fluctuations in tax revenue, low taxpayer compliance is also a major problem (Riningsih et al., 2023). The data in Table 2 show that despite an upward trend in annual tax return compliance, the compliance ratio in 2024 has decreased to 49%. Other factors affecting this compliance include low tax literacy in the community and a suboptimal tax administration system (Kurniawan et al., 2025).

Tax literacy is the attitude of understanding and knowing about the applicable tax obligations and system (Susilawati et al., 2021) A high level of tax literacy is expected to encourage taxpayers to better understand their tax responsibilities and improve their compliance behavior. Research shows that high tax literacy can increase taxpayer compliance, which states that taxpayers have a good tax understanding attitude until they finally comply with taxes (Al Islami, 2023) In Lalisho (2021) it was found that tax literacy has a positive and significant effect on tax revenue. This shows that a better understanding of taxpayers can encourage taxpayers to fulfill their obligations properly, thereby increasing tax revenue. However, other studies reported different findings, namely Al Islami (2023) Hendriyadi et al., (2020) who prove that tax literacy has no impact on tax revenue. These inconsistent findings suggest that the influence between tax literacy and tax revenue still requires further investigation.

A tax administration system is a set of processes and procedures used by tax authorities in managing tax information. An efficient administrative system has an impact on taxpayer compliance in terms of accuracy and speed of tax data management, which can later change taxpayers' thinking and experience to improve compliance for the better (Ermanis et al., 2021) Previous study by Darmawan (2023) Ermanis (2021) Barokah (2022) found that an effective tax administration system has a positive and significant impact on tax revenue. An efficient system can improve taxpayer compliance through accurate and fast tax administration services. However, this result contradicts Suryani (2019) who proves that the administrative system has no impact on tax revenue. These contradictory findings suggest that the effectiveness of the tax administration system in increasing tax revenue remains an important issue for further study.

Tax information technology refers to the use of electronic and digital technology in tax administration and services. The application of tax information technology can facilitate the tax payment and reporting process, reduce administrative errors, and increase taxpayer compliance (Widiarti & Subekti, 2022) The results of the study prove that information technology has a positive impact on tax revenue (Antarini et al., 2019; Darmawan et al., 2023; Dewi & Selvia, 2024; Riyanto et al., 2022) The use of technology allows for more efficient tax administration and encourages taxpayers to comply with tax regulations. However, other studies have found different results. According to Khasanah & Maryasih (2022) Riyanto et al., (2022) Wuarmanuk (2019) show that information technology has no impact on tax revenue. This inconsistency indicates the need for further examination of the role of information technology in increasing tax revenue.

Previous research, conducted by Darmawan (2023) focused on impact of the tax administration system and e-tax application on tax revenue at KPP Palembang Ilir Timur, but only considered two independent variables and did not explore the role of mediating variables. This research covers the void by expanding the research model to include tax literacy and taxpayer compliance as mediating variables, and evaluating their impact on tax revenue. Previous studies have reported inconsistent findings regarding the effects of tax literacy, tax administration systems, and tax information technology on tax revenue. While some studies find positive and significant relationships, others report insignificant results. These inconsistencies indicate that the relationship between these variables and tax revenue may not be direct, but rather mediated by other factors, particularly taxpayer compliance. Although prior research has examined the role of taxpayer compliance, most studies focus on limited variables or do not integrate multiple determinants within a single model. Furthermore, the mediating role of taxpayer compliance in linking tax literacy, tax administration systems, and tax information technology to tax revenue has not been comprehensively explored. Therefore, this study aims to fill this gap by developing an integrated model that incorporates taxpayer compliance as a mediating variable. This approach is expected to provide a more comprehensive understanding of how various factors influence tax revenue optimization. With this approach, this study offers a new contribution by analyzing how mandatory compliance is capable as a mediator of influence tax literacy, tax information technology, tax administration system and tax revenue. The purpose of the research is to obtain empirical evidence of optimizing tax revenue through taxpayer compliance and other factors.

TAM developed by Davis (1989) in Ermanis (2021) explains the usability and ease of use that is perceived to affect the acceptance and use of technology by a person. In the context of taxation, the application of tax information technology and modern tax administration systems can increase taxpayer compliance when taxpayers consider the system useful, efficient, and easy to use (Pradana, 2019). Increased compliance through the use of tax technology can ultimately contribute to increased tax revenue. Meanwhile, the TPB by Ajzen (1985) in Mardhatilla et al., (2023) explains that a person's intention to perform a behavior is influenced by attitudes, subjective norms, and perceived behavioral control. In taxation, taxpayers' compliance behavior can be influenced by tax literacy, individual attitudes toward taxation, and social support to meet tax obligations. A positive understanding of taxation and supporting social norms can encourage taxpayers to comply with tax regulations voluntarily (Cahyasari & Michael, 2023; Kusumadewi & Dyarini, 2022).

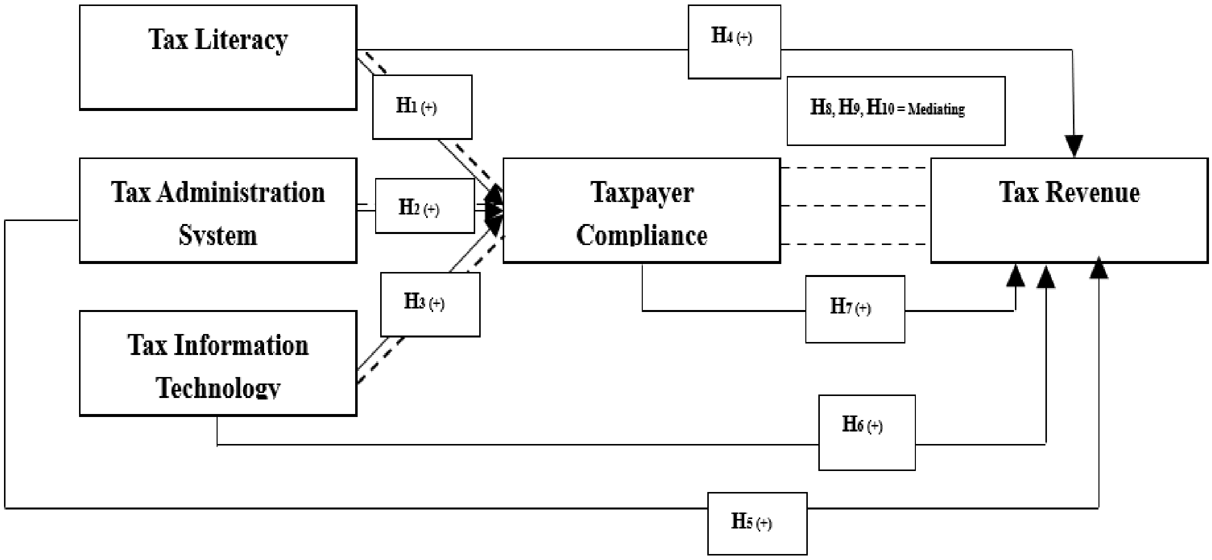

Figure 1. Conceptual Framework

Based on the theoretical framework discussed above, the relationships among the variables are illustrated in Figure 1.

Methods

This is a causality research (G. E. Sari et al., 2023). A quantitative approach was used in the research through questionnaires (Ristiyana & Atichasari, 2025). The population is individual taxpayers registered at KPP Pratama Serang Barat (on Jalan Jendral Ahmad Yani No.141, Sumurpecung, Serang District, Serang City, Banten), which in 2023 will amount to 23,299 people and distributed to 100 respondents using 10% error rate from Slovin. The sample size was determined using the Slovin formula with a 10% margin of error, resulting in 100 respondents. The use of a 10% error rate is considered acceptable in exploratory and behavioral research where population heterogeneity is relatively high and resource constraints exist. The sampling technique used is incidental sampling, where respondents are selected based on accessibility and willingness to participate. This approach is appropriate given the practical limitations in accessing the full population of taxpayers and is commonly used in survey-based behavioral research. The results may not fully represent all individual taxpayers registered with KPP Pratama Serang Barat or other tax offices in Indonesia. Therefore, the findings of this study should be interpreted in the context of the sample and the selected research setting.

The research procedure includes data collection for six months (from March-August 2024), considering research ethics such as consent and confidentiality of respondent data. Data use a questionnaire method given to a sample of Individual Taxpayers registered at KPP Pratama Serang Barat, using primary data (Dawis et al., 2023). All questionnaire items were adapted from previous validated studies and adjusted to the context of Indonesian taxation. The questionnaire used a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5). The measurement uses *a Likert scale* (Muslimin et al., 2023), so that the value of the variables to be measured with the instrument can be expressed in the form of numbers to be more accurate (Adil et al., 2023). This research uses PLS Smart Software (Ristiyana et al., 2023). The data analysis such descriptive statistical analysis, inner model measurement consisting of determination coefficient, and simultaneous significance test software (Ristiyana et al., 2023, 2024); (Adil et al., 2023; Atichasari et al., 2024). In addition, it uses outer model measurements consisting of validity. In addition, there are reliability tests. The basis used to test this mediation effect is the value contained in the specific indirect effect (Abdillah & Hartono, 2015; Fauzan, Ristiyana, et al., 2023; Ristiyana et al., 2025).

The operational definitions of variables are as follows 1). Tax revenue is measured based on perceived effectiveness in achieving revenue targets (Safinatunnayah, 2023). Indicators include: tax rates are appropriate, tax revenues are allocated for development, revenue increases according to calculations, tax revenues are administered, tax revenues are reported to the public (Fadhilah, 2018) in (Permana & Susilowati, 2021). Taxpayer compliance is measured by timely reporting, accurate calculation, and payment of taxes, adapted from prior compliance studies (Amir et al., 2022). Indicators include: Indicators include: timely submission of notification letters, no tax arrears, free from tax criminal sanctions, accurate bookkeeping, audited financial statements (Damanik, 2021). Tax literacy is measured by the level of understanding of tax regulations, rights, and obligations (Susilawati et al., 2021). Indicators include: tax awareness, contextual knowledge, informed decision making (Bornman & Ramutumbu, 2019) in (Susilawati et al., 2021). Tax administration system is measured by indicators of efficiency, accuracy, and ease of administrative procedures (Ermanis et al., 2021). Indicators include: responsive service system system, functions and services of *account representatives*, utilization of modern information technology, efficient and easy implementation of administration, the level of trust of taxpayers in the system (Kusumadewi & Dyarini, 2022b). Tax information technology is measured by system usability, accessibility, and effectiveness in facilitating tax processes (Widiarti & Subekti, 2022). Indicators include: Indicators include: technology availability system, adequate technology, access information, utilization of technology facilities (Silaen et al., 2015) in (Anggayasti & Padnyawati, 2020).

Result and Discussion

The structural model was first evaluated using the PLS Algorithm, as shown in Figure 2.

To assess the significance of the path relationships, a bootstrapping procedure was conducted, as presented in Figure 3.

Measurement Model *(Outer Model)*

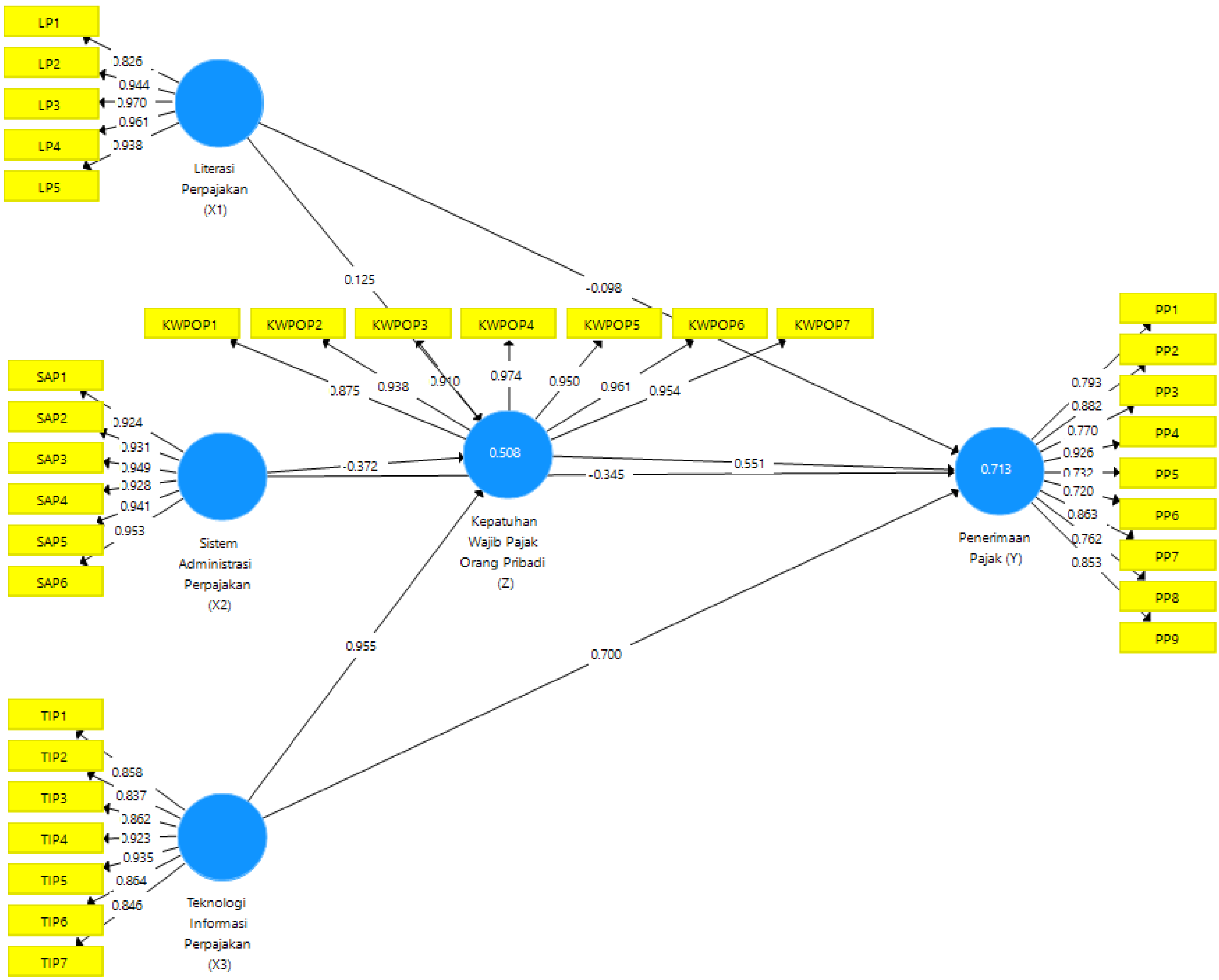

Figure 2. Model PLS Algorithm
Source: Primary data processed (2024)

Validity Test

To evaluate variable indicators whether they can measure or represent their latent variables or not provided that the loading factors value ≥ 0,70 and the AVE value ≥ 0,50 (Abdillah & Hartono, 2015).

Table 3, the convergent validity test on all variable indicators is valid, a loading factor ≥ 0,50 and is reliable with an AVE ≥ 0,50. Thus, this research the model is up to standard.

Table 4 shows the discriminant validity results based on the Fornell-Larcker criterion at the construct level. The square root of the Average Variance Extracted (AVE), shown on the diagonal, is greater than the inter-construct correlations. This confirms that each construct demonstrates adequate discriminant validity and is distinct from other constructs in the model (Nugraha et al., 2023).

Composite Reliability

This test measures the level of consistency in each indicator in the variables studied to describe the latent variable with the > 0,70 (Rahmawati et al., 2022).

Table 5 and Table 6 show the reliability assessment at the construct level. All constructs show Cronbach's Alpha and Composite Reliability values exceeding the recommended threshold of 0,70, indicating that the measurement model has satisfactory internal consistency and reliability.

Inner Model (Structural Model)

Coefficient of Determination *(Coefficient Determinance)*

The closer to number 1, the ability of the variable is considered good (Rahmawati et al., 2022).

Table 7 shows for tax revenue, independent variables can have an impact on dependent variables of 71,3% and 28,7% explained by variables outside the study. For taxpayer compliance, independent variables can have an impact on the mediation variables of 50,8% and 49,2% caused by other variables.

Table 8 presents the path coefficients between the independent, mediating, and dependent variables

Goodness of Model Fit

The test to evaluate the extent to which the structural model and research data match or match the provisions of the SRMR value and the NFI value.

Table 9 presents the model fit indices based on PLS-SEM. The SRMR value of 0.096 indicates an acceptable model fit, although it is slightly above the ideal threshold of 0,08. Meanwhile, the NFI value of 0,618 is below the recommended level, suggesting that the overall model fit is relatively weak. However, in PLS-SEM, model fit indices are considered supplementary, and the evaluation of the model primarily focuses on the predictive relevance, path coefficients, and the explanatory power (R^2) of the model. Therefore, despite the relatively low NFI value, the model can still be considered adequate for explaining the relationships between variables.

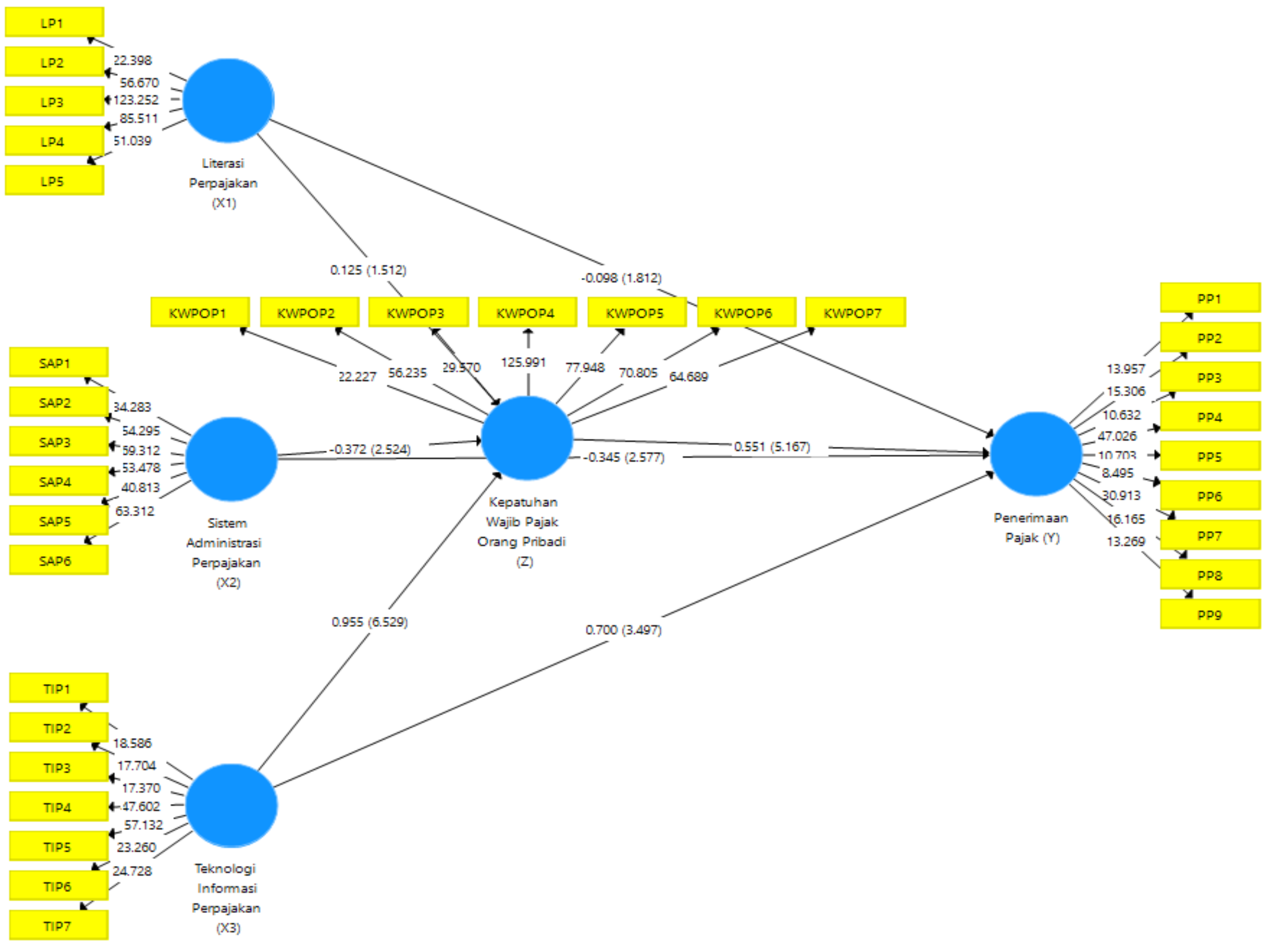

Figure 3. Model Bootstrapping
Source: Primary data processed (2024)

Hypothesis testing
T-statistics > 1,96 has effect and otherwise
P-value < 0,05 has effect and otherwise (Hair et al., 2021)

The Impact of Tax Literacy on Taxpayer Compliance
Table 10 shows that tax literacy (X1) has no impact on taxpayer compliance (Z). This is evident from the T-stat of 1.512 < 1.96 and the P-Value of 0.131 > 0.05, so it can be concluded that H_1 is rejected. These findings show that eventhough taxpayers already have a good level of tax literacy, this is no necessarily followed by a high level of compliance. This concept is inversely proportional to a good understanding that will encourage taxpayers to fulfill their obligations. These findings highlight key differences between knowledge and behavior and contradict the assumptions of Planned Behavior Theory (TPB), which suggest that tax literacy should lead to compliance through attitudes and intentions. However, insignificant results suggest that knowledge alone does not always translate into compliant behavior. In the context of taxation, cognitive understanding may be inadequate due to factors such as: complexity of the system, perceived burden, or low trust. Mardhatilla (2023)taxpayers who understand tax regulations may still choose not to comply due to perceived administrative burden, limited motivation, or social and environmental influences. Therefore, tax literacy alone may not be enough to encourage compliance behavior unless supported by a positive attitude and favorable conditions. The insignificant relationship between tax literacy and taxpayer compliance highlights an important difference between cognitive understanding and actual behavior. These findings suggest that increased tax knowledge does not automatically lead to higher compliance if taxpayers perceive tax procedures as complex or if external support and trust in the tax system remains limited. Thus, efforts to improve taxpayer compliance should not only rely on tax education programs but should also consider behavioral and institutional factors. This study contributes to the tax compliance literature by showing that tax literacy does not directly affect taxpayer compliance, suggesting that taxpayer behavior is shaped by broader psychological and contextual factors beyond knowledge alone. This research is in line with (Kusumadewi & Dyarini, 2022b; Putri et al., 2023; Sholihah, A., & Nugroho, 2025; Yuliati & Fauzi, 2020) who reported that there was no significant influence of tax literacy on taxpayer compliance. However, these results are different from Atifa (2023) Ambarwati et al., (2025) Mardhatilla (2023) Wahyuningtyas & Budiman (2025) Ndung & Methasari (2025) Riyando et al., (2025) who found that tax exemptions have a positive significant effect on taxpayer compliance.

The Impact of Tax administration on Taxpayer Compliance
Table 10 shows that the tax administration system (X2) has a positive and significant impact on taxpayer compliance (Z). This is evident from the T-Stat of 2,524 $\geq$ 1,96 and the P-Value of 0,012 $\leq$ 0,05, so it was concluded that H_2 was accepted. These findings indicate that the administrative system has the potential to provide a positive signal to the progress of tax compliance. The management and development of the administrative system aims to increase tax revenue through tax compliance and seeks to minimize obstacles in the administrative process (Hasibuan & Syahfitri, 2023) This finding indicates that the relationship between the tax administration system and taxpayer compliance is not merely procedural but behavioral. From the TAM perspective, the

effectiveness of the tax administration system reflects both

Table 3. Convergent Validity

Indicator	Outer Loading	AVE
LP1	0,826	0,863
LP2	0,944	
LP3	0,970	
LP4	0,961	
LP5	0,938	
SAP1	0,924	0,879
SAP2	0,931	
SAP3	0,949	
SAP4	0,928	
SAP5	0,941	
SAP6	0,953	
ICT1	0,858	0,767
ICT2	0,837	
ICT3	0,862	
ICT4	0,923	
ICT5	0,935	
ICT6	0,864	
ICT7	0,846	
PP1	0,793	0,663
PP2	0,882	
PP3	0,770	
PP4	0,926	
PP5	0,732	
PP6	0,720	
PP7	0,863	
PP8	0,762	
PP9	0,853	
KWPOP1	0,875	
KWPOP2	0,938	
KWPOP3	0,910	
KWPOP4	0,974	0,880
KWPOP5	0,950	
KWPOP6	0,961	
KWPOP7	0,954	

Source: Primary data processed (2024)
Remarks:
LP (X1): Tax Literacy
SAP (X2): Tax Administration System
ICT (X3): Tax Information Technology PP (Y): Tax Revenue
KWPOP (Z): Taxpayer Compliance

Table 4. Discriminant Validity

	Z	X1	Y	X2	X3
Z	0,938				
X1	0,465	0,929			
Y	0,794	0,364	0,814		
X2	0,566	0,6	0,54	0,938	
X3	0,692	0,59	0,711	0,904	0,876

Source: Primary data processed (2024)
Remarks:
LP (X1): Tax Literacy
SAP (X2): Tax Administration System
ICT (X3): Tax Information Technology
PP (Y): Tax Revenue
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perceived usefulness and perceived ease of use. When taxpayers perceive the system as beneficial in reducing time and administrative burden, and easy to operate, their willingness to engage with the system increases. This behavioral response translates into higher compliance levels. Thus, the study extends TAM application in the public sector, particularly in taxation, by confirming that system quality significantly influences compliance behavior. This study contributes to the literature by empirically validating the applicability of TAM in explaining taxpayer compliance behavior within the context of tax administration systems. This research shows that the implementation of an effective and efficient administrative system is able to motivate taxpayers to be compliant and tax-compliant. This research is in conjunction with Hapsari & Kholis (2020) Mbise & Baseka (2022); Kusumadewi & Dyarini (2022); Mardhatilla et al., (2023); Nkundabanyanga et al., (2017); Rinaldy & Ruslan (2021) Wardani & Nurhayati (2019) Chandra et al., (2021); Widiarti & Subekti (2022) which states that there is a positive and significant impact between the tax administration system and taxpayer compliance. In contrast to Fau et al., (2019)who showed that the tax administration system had no impact on taxpayer compliance.

The Impact of Tax information Technology on Taxpayer Compliance

Table 10 shows that tax information technology (X3) has a positive and significant impact on taxpayer compliance (Z). This is evident from the T-Stat of 6,529 > 1,96 and the P-Value of 0,000 < 0,05, so H_3 is accepted. These findings indicate that easy access to information systems helps taxpayers to be compliant and tax-compliant. Tax information technology involves applications and electronic systems to manage taxes with a focus on improving the efficiency and effectiveness of tax services(Widiarti & Subekti, 2022) This result suggests that the impact of tax information technology on taxpayer compliance is fundamentally behavioral rather than purely technical. From a TAM perspective, the effectiveness of tax technology reflects taxpayers' perceptions of usefulness and ease of use. When the system is perceived as reducing administrative burden and simplifying tax obligations, taxpayers are more inclined to engage with it. This increased engagement translates into improved compliance. Hence, this study extends the application of TAM in the public sector by demonstrating that technology acceptance plays a pivotal role in shaping taxpayer compliance behavior. This study contributes to the literature by confirming that TAM is not only relevant in private sector technology adoption but also applicable in explaining taxpayer compliance behavior in digital tax systems. This result is in line with that of Aprianto et al., (2020) Kesaulya et al., (2022) Visrizamet & Frinaldi (2022); Li et al., (2020); Do et al., (2022); (Sitanala, 2025); Mandasari (2024) stated that tax information technology has a positive and significant impact on taxpayer compliance. However, it is different with Amir et al., (2022) Cahyasari & Michael (2023b) stated that tax information technology has no impact on taxpayer compliance.

The Impact of Tax literacy on Tax Revenue

Table 10 shows that tax literacy (X1) has no impact on tax revenue (Y). This is evident from the T-Stat of 0,461 < 1,96 and the P-Value of 0,645 > 0,05, so it was concluded that H_4 was rejected. These findings show that tax literacy alone is not enough to help in increasing tax revenue, the need to integrate tax literacy with other strategies such as: increasing compliance and enforcement of tax laws. In addition, it can also be caused by factors that vary in the quality of tax education or the effectiveness of information dissemination(Lalisho, 2021) This finding highlights the indirect nature of the relationship between tax literacy and tax revenue. From a TAM perspective, tax literacy represents a cognitive factor, whereas tax revenue is a macro-level outcome that depends on behavioral processes such as compliance. The insignificant effect suggests that increasing tax knowledge alone does not automatically improve tax revenue unless it is accompanied by positive perceptions of the tax system and actual compliance behavior. This implies that policy efforts focusing solely on improving tax literacy may have limited effectiveness in increasing tax revenue without parallel improvements in

Table 5. Cronbach's Alpha

Variables	CA Value
Tax Literacy (X1)	0,960
Tax Administration System (X2)	0,973
Tax Information Technology (X3)	0,949
Tax Revenue (Y)	0,936
Taxpayer Compliance (Z)	0,977

Source: Primary data processed (2024)

Table 6. Composite Reliability

Variables	Composite Reliability
Tax Literacy (X1)	0,981
Tax Administration System (X2)	0,969
Tax Information Technology (X3)	0,946
Tax Revenue (Y)	0,978
Taxpayer Compliance (Z)	0,958

Source: Primary data processed (2024)

Table 7. Coefficient determinant

Description	R Square
Tax Revenue (Y)	0,713
Taxpayer Compliance (Z)	0,508

Source: Primary data processed (2024)

Table 8. Path Coefficient

	Y	Z
X1	-0,098	0,125
X2	0,345	0,372
X3	0,700	0,955
Z	0,551	

Source: Primary data processed (2024)
Remarks:
LP (X1): Tax Literacy
SAP (X2): Tax Administration System
ICT (X3): Tax Information Technology
PP (Y): Tax Revenue
KWPOP (Z): Taxpayer Compliance

Table 9. Goodness Model

Remark	Saturated	Estimated
SRMR	0,096	0,096
d_ULS	5,519	5,519
d_G	7,324	7,324
Chi-Square	2572,383	2572,383
NFI	0,618	0,618

Source: Primary data processed (2024)

Table 10. Hypothesis Direct Effect

	T-Statistics	P-Values
X1 -> Z	1,512	0,131
X2 -> Z	2,524	0,012
X3 -> Z	6,529	0,000
X1 -> Y	0,461	0,645
X2 -> Y	4,401	0,000
X3 -> Y	9,185	0,000
Z -> Y	5,167	0,000

Source: Primary data processed (2024)
Remarks:
LP (X1): Tax Literacy
SAP (X2): Tax Administration System
ICT (X3): Tax Information Technology
PP (Y): Tax Revenue
KWPOP (Z): Taxpayer Compliance

system usability and taxpayer experience. This study contributes to the literature by demonstrating that tax literacy does not directly influence tax revenue, thereby reinforcing TAM's proposition that behavioral and perceptual factors play a more critical role in determining macro-level outcomes. These results are consistent with (Al Islami 2023) which states that tax literacy does not always have a direct impact on tax revenue. Likewise, Hendriyadi et al., (2020) who stated that tax literacy alone is not able to increase tax revenue The results are not in line with Susilawati et al., (2021); Nichita et al., (2019); Mutascu & Danuletiu (2013) found that tax literacy can increase tax revenue.

The Impact of Tax Administration System on Tax Revenue

Table 10 shows that the tax administration system (X2) has a positive and significant impact on tax revenue (Y). This is evident from the T-Stat of 4,401 > 1,96 and the P-Value of 0,000 < 0,05, so it is concluded that H_5 is acceptable. These findings indicate that good management of the administrative system can contribute to tax revenue. This effective and efficient administrative system will help taxpayers to obey taxes so that tax revenues will increase (Hasibuan & Syahfitri, 2023) This finding indicates that the relationship between the tax administration system and tax revenue is not solely administrative but also behavioral. From a TAM perspective, the effectiveness of the system reflects taxpayers' perceptions of usefulness and ease of use. When the system reduces administrative burdens and enhances service quality, taxpayers are more willing to engage with the tax system. This increased engagement leads to higher compliance and ultimately improves tax revenue performance. Thus, this study extends the application of TAM by linking technology acceptance not only to user behavior but also to macro-level outcomes such as tax revenue. This study contributes to the literature by extending the Technology Acceptance Model (TAM) from explaining technology adoption behavior to explaining its impact on public sector outcomes, particularly tax revenue. This research is in line with Nurhidayah (2023); Ermanis et al., (2021); Barokah (2022) Darmawan et al., (2023) which show that the tax administration system has a positive and significant impact on tax revenue. This research is inconsistent with Suryani (2019) showing that tax administration systems do not always have significant effects, show that their impact can vary depending on the context of their implementation.

The Impact of Tax information Technology on Tax Revenue

Table 10 shows that tax information technology (X3) has a positive and significant impact on tax revenue (Y). This is evident from the T-Stat of 9,185 > 1,96 and the P-Value of 0,000 < 0,05, so it is concluded that H_6 is acceptable. These findings indicate that the efficiency and ease of access to tax information technology can increase taxpayer compliance and in turn tax revenue. This finding suggests that the effect of tax information technology on tax revenue is not merely technical but fundamentally behavioral. From a TAM perspective, the success of tax technology depends on how taxpayers perceive its usefulness and ease of use. When the system reduces compliance costs and simplifies procedures, taxpayers are more willing to engage with it. This behavioral change leads to improved compliance and enhances tax collection performance. Thus, this study extends TAM beyond individual technology adoption by demonstrating its relevance in explaining macro-level outcomes such as tax revenue in the public sector. This study contributes to the literature by extending the Technology Acceptance Model (TAM) to explain how the acceptance of tax information technology influences not only taxpayer behavior but also tax revenue performance. The results of this research are in line with Antarini et al., (2019); Darmawan (2023) Dewi & Selvia (2024) Riyanto et al., (2022); Vanesa et al., (2026) which support tax information technology has a positive and significant impact on tax revenue. However, this research is inconsistent with

Table 11. Hypothesis Indirect Effect

Remarks	T-Stat	P-Values	Decision
X1 -> Y through Z	1,549	0,122	Not mediating
X2 -> Y through Z	2,135	0,033	Mediating
X3 -> Y through Z	3,635	0,000	Mediating

Source: Primary data processed (2024)

Khasanah & Maryasih (2022) Triono et al., (2022) Wuarmanuk (2019) shows that the impact of information technology on tax revenue is not always significant, which may be due to differences in the context of technology application.

The Impact of Taxpayer Compliance on Tax Revenue

Table 10 shows that taxpayer compliance (Z) has a positive and significant impact on tax revenue (Y). This is evident from the T-Stat of 5,167 $\geq$ 1,96 and the P-Value of 0,000 $\leq$ 0,05, so it is concluded that H_7 is acceptable. This research proves that the higher the level of taxpayer compliance, the higher the tax revenue. This finding highlights that taxpayer compliance serves as a key behavioral mechanism linking technology acceptance to fiscal outcomes. From a TAM perspective, compliance is a result of positive perceptions toward the tax system, particularly in terms of usefulness and ease of use. When taxpayers experience lower complexity and higher efficiency in fulfilling their tax obligations, their willingness to comply increases. This increased compliance leads to improved tax collection and higher revenue. Thus, this study extends TAM by connecting individual-level behavioral outcomes (compliance) with macro-level impacts (tax revenue). This study contributes to the literature by extending the Technology Acceptance Model (TAM) to explain how technology-driven behavioral compliance influences tax revenue outcomes in the public sector. This research is in line with Situmorang (2019); Harefa & Sitindaon (2023), Permana & Susilowati (2021) who found the same results. This finding is also supported by Samsudin (2020) Triono et al., (2022) who emphasized that increased taxpayer compliance is directly correlated with increased tax revenue. However, Safinatunnayah (2023) Sari et al., (2020) who show that taxpayer compliance does not always have a significant effect on tax revenue, other factors such as: the quality of tax services or the efficiency of tax administration can also affect these results.

The Impact of Tax Literacy on Tax Revenue with Taxpayer Compliance as a Mediation variable

Table 11 shows that Taxpayer Compliance (Z) cannot mediate the effect of Tax Literacy (X1) on Tax Revenue (Y). This is evident from the T-Stat 1,549 < 1,96 and *P-Values* value of 0,122 > 0,05, so it is concluded that H_8 is rejected. The results of this study indicate that tax literacy does not have a significant effect on tax revenue through taxpayer compliance. This means that although good tax literacy should increase taxpayers' understanding of their tax obligations, this does not necessarily increase tax revenue. This finding indicates that taxpayer compliance, which is expected to be a link between tax literacy and tax revenue, is unable to strengthen the relationship. This could be due to several factors, such as the gap between taxpayers' knowledge and their actual compliance behavior. In addition, a high level of literacy is not necessarily followed by motivation or compliance to fulfill tax obligations in full. This phenomenon also highlights the existence of other factors, such as the complexity of tax regulations or taxpayers' perceptions of tax sanctions and incentives, which can influence compliance and tax revenue more dominantly than tax knowledge itself. The results show that tax literacy has no significant effect on tax revenue through taxpayer compliance. Although good literacy increases understanding, it does not automatically increase compliance or tax revenue. The gap between taxpayer knowledge and behavior may be due to other factors such as regulatory complexity or perceptions of sanctions and incentives. This finding confirms that improving tax literacy alone is not enough to increase tax revenue without policy support that encourages consistent taxpayer compliance. This result highlights a critical limitation of relying solely on tax literacy to improve tax performance. From a TAM perspective, tax literacy represents a cognitive variable, whereas compliance is a behavioral outcome shaped by system acceptance. The failure of mediation suggests that knowledge does not automatically translate into behavior unless taxpayers perceive the system as useful and easy to use. Without these perceptions, the pathway from literacy to compliance and subsequently to tax revenue remains weak. This finding implies that improving tax literacy alone is insufficient to enhance tax revenue if it is not accompanied by improvements in system usability and taxpayer experience. This study contributes to the literature by demonstrating that taxpayer compliance does not mediate the relationship between tax literacy and tax revenue, thereby reinforcing TAM's proposition that behavioral outcomes are more strongly influenced by perceived usefulness and ease of use than by knowledge alone.

The Impact of Tax administration on Tax Revenue with Taxpayer Compliance as Mediation variable

Table 11 shows Taxpayer Compliance (Z) can mediate the influence of the Tax Administration System (X2) on Tax Revenue (Y). This is evident from the T-Stat of 2,135 > 1,96 and the P-Value of 0,033 < 0,05, so it is concluded that H_9 is accepted. Taxpayer Compliance (Z) can mediate the effect of the Tax Administration System (X2) on Tax Revenue (Y). An efficient tax administration system increases tax revenue by simplifying the reporting and payment process. Taxpayer compliance strengthens this effect, as compliant taxpayers are more likely to utilize system services properly, so that the process runs smoothly and transparently. The synergy between taxpayer compliance and effective tax administration plays an important role in increasing tax revenue. This finding indicates that the relationship between the tax administration system and tax revenue is mediated by behavioral factors. From a TAM perspective, the effectiveness of the system is reflected in how taxpayers perceive its usefulness and ease of use, which in turn shapes their compliance behavior. The significant mediating role of taxpayer compliance confirms that system improvements alone are not sufficient to directly increase tax revenue unless they lead to behavioral changes among taxpayers. Thus, this study extends TAM by linking system acceptance to both behavioral outcomes (compliance) and macro-level outcomes (tax revenue). This study contributes to the literature by extending the Technology Acceptance Model (TAM) to explain how tax administration systems influence tax revenue through the mediating role of taxpayer compliance.

The Impact of Tax information Technology Tax Revenue with Taxpayer Compliance as a Mediation variable

Table 11 shows taxpayer compliance (Z) can mediate the effect of tax information technology (X3) on tax revenue (Y). This is evident from 3,635 > 1,96 and P-Value of 0,000 < 0,05, so it is concluded that H_{10} is accepted. Tax information technology improves the efficiency and accuracy of tax management, which has the potential to increase tax revenue. However, the effect of information technology on tax revenue will be stronger if supported by taxpayer compliance. High compliance ensures that the technology system is implemented effectively, thus speeding up and simplifying the tax collection process. This study shows that taxpayer compliance serves as an important mediator, strengthening the positive impact of information technology on tax revenue. This result highlights that the relationship between tax information technology and tax revenue is not merely technological but fundamentally behavioral. From a TAM perspective, the effectiveness of tax technology depends on how taxpayers perceive its usefulness and ease of use. When the system reduces administrative burden and simplifies tax obligations, taxpayers are more willing to engage with it. This engagement fosters compliance behavior, which serves as a critical mediator in improving tax revenue performance. Thus, this study extends TAM by linking technology acceptance to both individual-level behavioral outcomes (compliance) and macro-level fiscal outcomes (tax revenue). This study contributes to the literature by extending the Technology Acceptance Model (TAM) to explain how tax information technology influences tax revenue through the mediating role of taxpayer compliance.

Conclusion

This study concludes that tax administration systems and tax information technology play significant roles in improving taxpayer compliance and tax revenue, whereas tax literacy does not significantly influence taxpayer compliance or tax revenue. In addition, taxpayer compliance positively affects tax revenue and successfully mediates the relationship between system-related factors and tax revenue. These findings indicate that structural and technological factors are more influential than cognitive factors in encouraging taxpayer compliance and optimizing tax revenue. Theoretically, this study contributes to the tax compliance literature by demonstrating that taxpayer behavior is influenced more by system effectiveness and technology utilization than by knowledge alone. The findings also strengthen the relevance of the Technology Acceptance Model (TAM) in explaining technology-related compliance behavior and the Theory of Planned Behavior (TPB) in understanding taxpayer behavior. Practically, the findings suggest that tax authorities should prioritize improving tax administration systems and optimizing tax information technology to enhance taxpayer compliance and tax revenue. Tax education programs should also be supported by simpler procedures and more accessible digital tax services.

The limitation of the study is that the number of samples is relatively limited, namely as many as 100 respondents, so it is possible that there are still variations in taxpayer behavior that have not been fully represented in this study. The research variables are limited, because this study only examines tax literacy, the efficiency of the tax administration system, and tax information technology, while there are still factors outside of research that have an impact on tax compliance such as: tax awareness, tax sanctions, quality of fiscal services, trust in the government, and social and psychological factors of taxpayers. The recommendation for researchers is to add samples, so as to increase the representativeness of the data and produce statistically stronger findings. Add other relevant variables, such as: tax awareness, tax sanctions, quality of fiscal services, trust in the government, or taxpayers social and psychological factors that can affect tax compliance and revenue.

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This study provides several important contributions to the literature on taxation and public finance. First, theoretically, this study extends the Technology Acceptance Model (TAM) and challenges aspects of the Theory of Planned Behavior (TPB) by demonstrating that tax literacy does not significantly influence taxpayer compliance or tax revenue. This finding highlight that cognitive factors alone are insufficient to drive behavioral outcomes, emphasizing the importance of system-related perceptions such as perceived usefulness and ease of use. Second, methodologically, this study develops an integrated model that simultaneously examines tax literacy, tax administration systems, and tax information technology, with taxpayer compliance as a mediating variable. By applying a PLS-SEM approach, this study captures both direct and indirect effects, providing a more comprehensive understanding of tax revenue determinants. Third, practically, this study offers important implications for policymakers. The findings suggest that improving tax revenue should not rely solely on increasing tax literacy, but should prioritize strengthening tax administration systems and information technology to enhance taxpayer compliance. Overall, this study advances prior research by integrating cognitive, technological, and behavioral factors into a unified framework for explaining tax revenue performance. The contribution of the first author plays a role in formulating research ideas, compiling conceptual frameworks, designing research methodologies, interpreting discussions to compiling articles and manuscript revisions and ensuring the suitability of the substance of the article with scientific writing standards. The second author plays a role in collecting research data including supporting articles, distributing questionnaires to helping to process data using PLS. The third author assists in formulating research ideas, conducting literature reviews, collecting research data, and helping to process research data. All authors agree to the final manuscript and are committed and responsible for the content of the manuscript until it is published.

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