THE EFFECT OF FISCAL COMPETENCE, TAX SOCIALIZATION AND TAX JUSTICE ON TAXPAYER COMPLIANCE

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Abstract— The tax ratio in Indonesia refers to the comparison between tax revenues and a country's Gross Domestic Product (GDP), indicating the size of the tax portion of the national economy. In recent years, Indonesia's tax ratio has tended to stagnate. The development of Indonesia's Tax Ratio in 2021 was 9.1%, in 2022 was 10.4%, in 2023 was 10.21% and in 2024 was 10.31%, lower than in 2023. This study aims to find empirical evidence of the influence of tax competence, tax socialization and tax fairness on taxpayer compliance. The sample selection technique in this study uses convenience sampling. Data processing using the Smart PLS program. The results of this study provide empirical evidence that tax competence and tax justice have no influence on taxpayer compliance, while tax socialization has an influence on taxpayer compliance. The implications of this research, tax officials can no longer act oppressively or arbitrarily against taxpayers. The digitalization of the tax system allows taxpayers to better understand and fulfill their tax obligations. The tax authorities' competence is no longer dominant, as taxpayers are given greater access compared to the old tax system. Through continuous tax outreach and easy access to tax information, taxpayers can access tax information via various platforms, which provides a sense of trust for taxpayers. Although there is a perception of injustice that triggers psychological impacts, such as dissatisfaction or an inability to see the correlation between tax payments and benefits received. Tax money is not used to save government companies, where there is a lot of mega-corruption that hurts the public as taxpayers.

Keywords: Taxpayer Compliance, Tax Competence, Tax Socialization, Tax Justice.

1. INTRODUCTION

1.1 Background

Indonesia is a developing country with significant foreign debt. The Indonesian government requires significant funding for development to improve the welfare of its people and strives to reduce its dependence on foreign loans. Managing state revenues is one of the government's efforts. State revenues come from both tax and non-tax sectors. According to *CNN Indonesia* (2022), the source of income from taxes has a higher percentage compared to sources of state income from other sectors, namely around 80% of total income, so in tax management, maximum attention and ability are needed by the government. The tax sector is the best alternative for development financing to avoid dependence on foreign loans because it comes from state independence.

Increasing a country's revenue is influenced by a crucial factor: tax compliance. The government continues to strive to maximize tax revenue potential, which is accompanied by increasing tax revenues over time. The largest source of state revenue comes from the tax sector. The percentage of compliance with tax obligations in Indonesia remains low, and this problem contributes to low tax compliance (Nurani, 2020).

Many factors contribute to the suboptimal Personal Income Tax (IIT) performance. One of these factors is the role of the tax authority (Fiscus) as the government organization responsible for individual tax revenue. As a state institution, the government has made various efforts to explore potential state revenues in the tax sector. One of these efforts is improving internal aspects through human resource development, specifically the quality of service and competence of tax officials. Human resources are a crucial factor within any organization. The quality of human resources in carrying out their work is crucial to the successful achievement of organizational goals. Tax officials, or Fiscus, provide tax services to taxpayers in fulfilling their tax obligations, both directly and indirectly. The competence of the Fiscus plays a crucial role in supporting the implementation of strategies to achieve these goals. Therefore, the Directorate General of Taxes needs to improve the quality of its tax officials. Research by Fauziah (2019) and Aini et al. (2020) shows that tax compliance can be positively and significantly influenced by the competence of the Fiscus. Meanwhile, the results of Margaretha's (2020) research show that tax compliance cannot be influenced by the competence of the tax authorities.

Tax compliance occurs due to coercion or lack thereof. The level of taxpayer compliance can be seen by comparing the number of taxpayers who have filed their tax returns to the number of registered taxpayers. Based on the data, the tax revenue target is estimated to be lower than last year, but still growing positively. This is due to several possible causes, namely, the lack of taxpayer compliance in paying their taxes and the lack of public awareness of taxation, as people still perceive they do not see the tangible benefits for the state and society. Poor taxpayer compliance remains an unresolved issue. One factor that can influence taxpayer compliance, especially among prospective taxpayers, is tax awareness. The more extensive and frequent tax awareness campaigns are conducted, the higher the level of taxpayer compliance.

A crucial component in determining compliance is the concept of tax fairness. Tax fairness encompasses the extent to which taxation provides equal opportunities to taxpayers and the fair distribution of the tax burden across all levels of society. The decline in taxpayer enthusiasm in fulfilling their tax obligations may be due to their perception of unfairness in the tax system. Tax fairness significantly influences taxpayer compliance, as highlighted by (Gulo, 2021). Tax fairness, according to (Mukoffi et al., 2023), makes people more likely to comply with regulations, while (Mu'arif & Lestasi, 2023) finds that tax fairness has no effect on people's willingness to comply. The assertion that tax fairness has a negligible negative impact on taxpayer compliance contradicts the findings of (Christyanto & Hermanto, 2022).

Previous research has shown inconsistencies between studies. The purpose of this study, based on the phenomena occurring in society, is to implement digital taxation through the Coretax system to obtain empirical evidence regarding the influence of tax competence, tax socialization, and tax fairness on taxpayer compliance.

Based on the background of previous research and the phenomena that occurred, the formulation of the research problem is as follows:

1. Does Tax Competence Have a Positive Influence on Taxpayer Compliance?

2. Does Tax Socialization Have a Positive Influence on Taxpayer Compliance?
3. Does Tax Justice Have a Positive Influence on Taxpayer Compliance?

1.2 LITERATURE REVIEW AND HYPOTHESIS

1.2.1 Theory of Planned Behaviour

Theory of Planned Behavior is a theory that examines the relationship between a person's attitudes and behavior. According to Bonsjak et al. (2020), Theory of Planned Behaviour, namely, tax compliant behavior begins with intention. Theory of Planned Behaviour states that an individual's behavioral intention to perform an individual action is influenced by several internal and external factors. This theory is also influenced by the relationship between attitudes, subjective norms, and perceptions. There are three factors that indicate an individual's willingness to act, namely: belief in the individual's behavior in making decisions (behavioral belief), belief in normative expectations by others and providing motivation (normative belief), and beliefs about individual perceptions (control belief) (Triana et al. 2022). Theory of Planned Behaviour is related to the current research, as taxpayers' behavior tends to lead to tax avoidance. The taxpayer's intentions will determine whether or not they comply with their tax obligations. This is related to tax knowledge; when taxpayers possess a high level of tax knowledge, they will also have high confidence in taxation, which will motivate them to comply with tax regulations (Cahyasari and Michael, 2023).

1.2.2 Attribution Theory

Attribution theory is a method for analyzing or assessing a person's behavior based on internal and external factors within that individual. Behavior caused by internal factors is under the individual's own control, while behavior caused by external factors is influenced by external factors, such as the environment or the situation (Triana et al. 2022). The biggest factor driving taxpayers to tax evasion is friends, coworkers, or superiors who have already committed tax evasion. When those around them engage in tax evasion and don't get in trouble, taxpayers are emboldened to try and do the same.

1.2.3 Compliance Theory

Stanley Milgram, in 1963, introduced the Compliance Theory. Compliance with the law is viewed from two different perspectives: the normative and instrumental perspectives. The instrumental perspective states that individual motivation arises from their subjective perceptions of the potential consequences of actions and personal interests. In contrast, the normative perspective is based on the idea that individuals comply with legal regulations. People who obey the law are considered in line and consistent with the internal regulations they follow. This is called the normative perspective. Normative commitment can be built through personal morality, where compliance with the law is considered obligatory; in contrast, legitimacy-based commitment is motivated by compliance with regulations that stems from the belief that the governing body has the legitimate authority to regulate behavior (Marlina, 2018 in Wijayanti et al, 2022).

1.2.4 Taxpayer Compliance

According to research conducted by Susyanti & Anwar (2020), tax compliance is crucial in tax collection because it represents adherence to all existing tax regulations. Tax compliance is defined as a state in which taxpayers fulfill their obligations and rights as taxpayers and comply with existing tax laws.Based on the Decree of the Minister of Finance (KMK) Number 554/KMK.04/2000, taxpayer compliance is the actions of taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and regulations and tax implementation regulations that apply generally in a country.

Thus, compliance in this study can be concluded as a state where taxpayers carry out their responsibilities in taxation and do so in accordance with existing provisions.

1.2.5 Fiscal Competence

According to Government Regulation Number 101 of 2000, competence is the ability and characteristics possessed by a civil servant (including the tax officer) in the form of knowledge and behavioral attitudes required in their duties and positions. The concept of competence in this study is the extent of the tax officer's knowledge in understanding matters related to taxation, the tax officer's attitude in behavior, and the skills that support their work.

In a study conducted by Aini et al. (2020), it was stated that achieving taxpayer compliance requires strong tax authorities' competencies. The results of Aini et al.'s study indicate that better tax authorities' competencies will lead to increased taxpayer compliance. This is because the competencies provided by the tax office are not optimal due to a lack of taxpayer enthusiasm for participation. Further improvements and training are needed to achieve the desired results.

Research conducted by Margaretha (2020) showed that tax authorities' competence had no effect on taxpayer compliance. This suggests that higher competence does not necessarily increase taxpayer awareness.

1.2.6 Tax Socialization

Tax socialization is an effort made to provide understanding, information, and guidance regarding taxation and tax legislation to the public. Through tax socialization, prospective taxpayers can obtain information and changes related to taxation. (Ainul, 2021). Tax socialization is an effort by the tax institution, namely the Directorate General of Taxes (DGT), to provide information and guidance regarding taxation. Therefore, the Directorate General of Taxes (DGT) always strives to share information about taxes through socialization so that the public can better understand and comprehend taxation. The tax socialization variable refers to attribution theory because a person's perception in analyzing someone can be influenced by both internal and external conditions. Tax socialization is included in external factors because taxpayer compliance behavior can be influenced by their external circumstances and environment (Darsana & Ariwangsa. 2022). Tax socialization is carried out to provide information about taxation so that taxpayers will have knowledge of the importance of taxes.

With tax socialization, taxpayers will be more aware of the importance of paying taxes, enabling them to exercise their tax rights and obligations in compliance. This is supported by research conducted by Wardani et al (2022) and Ainul and Susanti (2021), which found that tax socialization has a positive effect on taxpayer compliance. This contrasts with research conducted by Diningsih et al. (2023), which found that tax socialization had no significant effect on taxpayer compliance because the public considered the dissemination of information by tax officials to be suboptimal and needed to be improved. Although the socialization conducted by officials was less than optimal, it did not reduce taxpayer compliance levels because taxpayers must still pay and report their taxes.

1.2.7 Tax Justice

Christyanto and Hermanto (2022) argue that tax fairness operates as a vertical dimension, meaning that the wealthy bear a greater financial burden than the poor. How satisfied people are with paying taxes and how likely they are to avoid paying them are influenced by how fair they perceive the tax system to be.

Fair taxation is the amount of tax collected in accordance with how taxpayers pay their taxes and receive the benefits obtained (Haerudin et al, 2022). According to the concept of fairness and justice in tax policy, taxpayers in the same situation should be required to pay the same amount of tax.

An explanation regarding the relationship between tax justice and taxpayer compliance is provided by theory of planned behaviour. According to the TPB, motivated intentions impact individual behavior, which in this context is taxpayer compliance. Increased tax compliance, the consolidation of social norms that support compliance, and improved taxpayer perceptions of their own compliance behavior can all be influenced by a commitment to tax fairness. Individuals who perceive a fair tax system tend to be more prepared to comply with tax regulations, due to positive interactions with tax officials and the belief that regional development is progressing commensurate with individual capabilities. Contrary to this assumption, research by Mu'arif and Lestari (2023) found that taxpayer compliance was not affected by tax fairness. This contrasts with the findings of Gulo (2021) and Mukoffi et al. (2023), which support this idea. This study concluded that tax fairness has a significant impact on the level of public tax compliance.

1.2.8 Conceptual Framework of the Research

The research framework is shown with the following description:

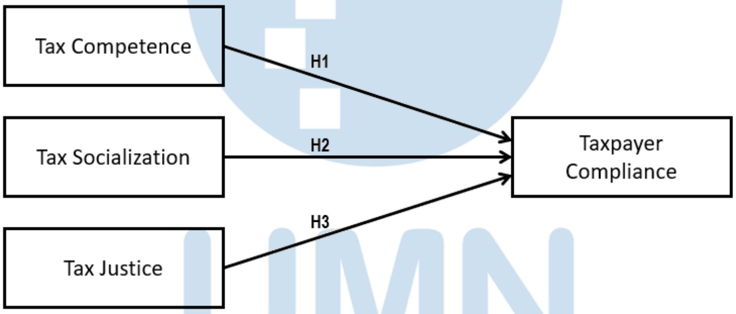

Figure 1. Research Model

1.2.9 Relationship between Variables

The Relationship between Tax Competence and Individual Taxpayer Compliance

Fauziah (2019) demonstrated that tax authority competence significantly influences individual taxpayers, demonstrating a positive trend with a calculated t-value > t-table. Lestari et al. (2020) conducted research on the application of tax authority competence to individual taxpayer satisfaction. The results showed that tax authority competence simultaneously influences taxpayer satisfaction.

In contrast to the research results above, Margaretha (2020) concluded that the competence of the tax authorities does not affect the satisfaction of OP taxpayers.Thus, it can be hypothesized that tax authority competence has a positive effect on individual taxpayer compliance. Therefore, based on the relationship between tax authority competence and taxpayer compliance, one hypothesis is proposed:

H_{a1}: Tax Competence has a positive effect on Taxpayer Compliance

The Relationship Between Tax Socialization and Individual Taxpayer Compliance

The tax socialization variable refers to attribution theory because a person's perception when analyzing someone can be influenced by both internal and external conditions. Tax socialization is included in external factors because taxpayer compliance behavior can be influenced by their external circumstances and environment (Darsana & Ariwangsa 2022). Tax socialization is conducted to provide information about taxation so that taxpayers will understand its importance. Ineffective socialization will result in difficulties in understanding taxation. To fulfill their obligations as taxpayers, prospective taxpayers are required to understand and comprehend the tax knowledge that has been socialized. Through tax socialization, it is hoped that tax compliance will be increased, especially among students as prospective taxpayers who will eventually become compliant taxpayers.

With tax socialization, taxpayers, especially the younger generation, will be more aware of the importance of paying taxes, enabling them to exercise their tax rights and obligations in a compliant manner. This is supported by research conducted by Wardani et al (2022) and Ainul and Susanti (2021), which found that tax socialization had a positive effect on taxpayer compliance. This contrasts with research conducted by Diningsih et al. (2023), which found that tax socialization had no significant effect on taxpayer compliance because the public considered the delivery of information by tax officials to be suboptimal and needed to be improved. Although the socialization conducted by officials was less than optimal, it did not reduce taxpayer compliance levels because taxpayers must still pay and report their taxes.Therefore, based on the relationship between the Tax Socialization variable and Taxpayer Compliance, one hypothesis is proposed, namely:

H_{a2}: Tax socialization has a positive effect on taxpayer compliance.

The Relationship between Tax Justice and Individual Taxpayer Compliance

When the principle of equality, which dictates fair treatment of all individuals or groups, is legally enforced, then justice will be realized. An explanation of the relationship between tax justice and taxpayer compliance is provided by theory of planned behaviour. According to the TPB, motivated intentions impact individual behavior, which in this context is taxpayer compliance. Increased tax compliance, the consolidation of social norms that support compliance, and improved taxpayer perceptions of their own compliance behavior can all be influenced by a commitment to tax fairness. Individuals who perceive a fair tax system tend to be more prepared to comply with tax regulations, due to positive interactions with tax officials and the belief that regional development is progressing commensurate with individual capabilities. Contrary to this assumption, research by Mu'arif and Lestari (2023) found that taxpayer compliance was not affected by tax fairness. This contrasts with the findings of Gulo (2021) and Mukoffi et al. (2023), which support this idea. The study concluded that tax fairness has a significant impact on the level of public tax compliance. Therefore, based on the relationship between the variables of Tax Socialization and Taxpayer Compliance, one hypothesis is proposed:

H_{a3} : Tax justice has a positive effect on the level of Taxpayer Compliance.

2. RESEARCH METHODS AND DATA ANALYSIS

2.1 Population and Sample

A population is the sum of all data sources required during a study (Saryono, 2011). A population can also be described as a general area formed by the objects or subjects studied and the conclusions the author draws from them (Sugiyono, 2016). In this study, the author used a population or subject of individual taxpayers who directly use the new taxation system, the Coretax system. They are familiar with the advantages and disadvantages, even the impacts, of the digitalization system implemented by the government. The sample was taken using a Google form distributed to colleagues and relatives living in West Jakarta.

2.2 Sample Collection Techniques

A sample is defined as a portion or representative of a population that can be studied (Arikunto, 2010). Quantitative research is another term for sampling (Sugiyono, 2018). The sampling technique used is nonprobability sampling. Nonprobability sampling is a sample selection method in which each individual in the entire population does not have an equal chance of being selected as a sample, but rather is based on the researcher's judgment or decision. In this study, the chosen method was convenience sampling. This method is used to obtain information quickly and at a relatively low cost.

2.3 Sample Size

As a determinant of representative size, the author uses statistical calculations with the Slovin formula which is used to determine the number of samples as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Slovin's Formula
Information:
n= Sample
N = Population Size
E =*Error Tolerance*

In this study, the author determined error tolerance. The accuracy of the sample taken was 10%, with a 90% accuracy rate. Based on the Slovin formula, the number of respondents in this study was 152. The sample consisted of individuals residing in West Jakarta and directly using the government's tax system.

2.4 Operationalization of Variables and Instruments

2.4.1 Dependent Variable

The dependent variable can also be referred to as the result or consequence of the influence of the independent variable (Creswell, 2013). In this study, the dependent variable or dependent variable is identified as: **Taxpayer Compliance (Y)**.Tax compliance can be defined as an individual's willingness to comply with tax obligations in accordance with applicable regulations without the need for audits, investigations, warnings or threats, or the imposition of legal or administrative sanctions (Gunadi, 2013). Tax compliance can be identified from an individual's decision regarding their tax obligations, whether they fulfill or avoid their tax obligations (Widodo, 2010). A taxpayer is someone who complies with their tax obligations (Rahayu, 2017).

2.4.2 Independent Variables

An independent variable is a variable that causes, influences, or affects an outcome (Creswell, 2013), where the variable used: **Tax Competence, Tax Socialization and Tax Justice.** Instrumental measurement uses a Likert scale to determine the attitudes or opinions of individuals and the general public toward a social phenomenon (Sugiyono, 2014). The format used in Likert scale measurement depends on the research objectives. The author uses the following measurement criteria:

Table 1. Criteria of Likert Scale

Number	Information
1	Strongly disagree
2	Disagree
3	Somewhat disagree
4	Agree
5	Strongly agree

2.5 Data Processing Method

Data processing in this study was conducted using smartPLS SEM (Partial Least Squares – Structural Equation Modeling) software. PLS has the ability to describe relationships between variables and perform analysis in testing. The purpose of PLS is to help researchers confirm theories and explain the existence or absence of relationships between latent variables. The PLS method can describe latent variables (which cannot be measured directly), which are measured using indicators. The author used Partial Least Squares because this study is a latent variable that can be measured using indicators and can be analyzed with clear and detailed calculations (Ghozali, 2016).

2.6 Validity and Reliability Analysis

Data must meet two main requirements: validity and reliability. This study uses a structural equation model (SEM), which consists of two types of analysis: the inner model and the outer model. The inner model, or structural model, discusses the relationships between the constructs being measured. The outer model, also known as the measurement model, is used to evaluate the relationship between the indicators on the variables and the constructs being used (Hair, Sarstedt, Hopkins, and Kuppelwieser, 2014). The outer model is crucial because it involves validity and reliability analysis. Before conducting the inner model analysis, it is necessary to first ensure that the indicators for the variables are valid and reliable.

Validity testing aims to determine the extent to which the developed instrument is capable of describing the specific concept to be measured. Therefore, validity testing focuses more on whether the researcher is actually measuring the concept being studied accurately. This test aims to determine whether the instrument used in the research is valid or not in a questionnaire. A questionnaire is considered valid if the statements in the questionnaire clearly explain what it is intended to measure (Ghozali, 2016, p. 52).

To evaluate the validity of each question in the questionnaire, convergent validity and discriminant validity methods are used. A question in the questionnaire can be said to be valid if the convergent validity meets the standard with an outer loading value above 0.70.

Meanwhile, to test discriminant validity, it can be seen from the cross loadings. Data is considered valid if the cross loading value on each related indicator must be higher than the indicator loading value of other variables (Hair, Sarstedt, Hopkins, & Kuppelwieser, 2014). Reliability testing shows the level of reliability of a measurement, namely the extent to which the instrument does not have bias or error, and ensures consistent and accurate measurement results so that it can be used as a reference in measuring the research concept itself (Sekaran & Bougie, 2017, p. 288). To evaluate the reliability of a construct or variable, statistical tests can be carried out, namely composite reliability and Cronbach's alpha. A construct or variable can be considered reliable if its composite reliability reaches more than 0.70 (Garson, 2016) and its Cronbach's alpha exceeds 0.60 (Hussein, 2015). Validity testing in this study was conducted using convergent validity and discriminant validity methods. Meanwhile, the reliability test used composite reliability and Cronbach's alpha. The conditions applied are if the composite reliability reaches a value above 0.70 and Cronbach's alpha above 0.60, then the variable is considered reliable and can be used in research.

2.7 Statistical Analysis of Data

Statistical analysis of data using the SEM-PLS method with the PLS analysis method is as follows:

2.7.1 Outer Model Analysis

Outer model analysis ensures that the measurements used are suitable (valid and appropriate) for use as implemented measurements or are reliable. This analysis involves several calculations:

1) Convergent validity is a factor that loads indicators into latent variables. The expected value is > 0.7.
2) Discriminant validity is the factor cross-loading value that helps determine whether a construct has sufficient discriminant power. This is done by comparing the values in the target configuration. This value should be greater than the values in the other configurations.
3) Composite reliability is a measure that shows that a construct value has a high reliability value if its reliability value is greater than 0.7.
4) The average variance extracted (AVE) is the average variance of at least 0.5.
5) Cronbach's alpha is a calculation that produces composite reliability with a minimum value of 0.6.

2.7.2 Inner Model Analysis

Inner Model or specification of relationships between variables (structural model) is also called internal relationship. Describes the relationship between variables based on the theory of substance research. Location parameters (constant parameters) can be omitted from the model because the variables and indicators or manifests are assumed to be scaled to mean zero and unit variance equal to 1, without losing its general character.This model analysis is used to test the relationships between latent constructs. R-squared is the coefficient of determination of the endogenous construct. A value of 0.33 is considered moderate and 0.19 is considered weak (Garson, 2017).

2.7.3 Hypothesis Testing

Hypothesis testing can be done using t-statistics and probability values. To test the hypothesis, the author used bootstrapping by examining the t-statistic values.Testing is done using a t-test and if p- is obtained value 0.05 (alpha 5%) then it is concluded that it is significant and vice versa. If the results of the hypothesis test outer model is significant, this shows that the indicator can be used as a tool to measure variables. Conversely, if the test results of the inner model are significant, it can be interpreted that the variable has a significant influence on other latent variables. PLS hypothesis testing is related to the procedure bootstrap non-parametric to test the significance of the coefficients (Natalia et al., 2017).

3. RESEARCH RESULTS AND DISCUSSION

3.1 Research Description

Primary data generated in the field is processed and analyzed using software PLS. The author successfully collected 152 respondents who met the criteria for individual taxpayers aged 25 to 55 years and resided in West Jakarta. The questionnaire was distributed through google form.

3.2 Respondent Characteristics

The description of the research subjects used is individual taxpayers. Respondent descriptions are grouped by gender, education level and age.

Table 2. Sample Criteria

No	Sample Criteria	Amount
1	Man	99
2	Women	53
Number of Respondents by Gender		**152**
1	High School / Equivalent	43
2	D3	52
3	D4/S1	49
4	S2	8
Number of Respondents by Education Level		**152**
1	Age 25-35	78
2	Age 36-45	38
3	Age 46-55	36
Number of Respondents by Age		**152**

Source: Processed by researchers in 2025

3.3 Inner Model Analysis

3.3.1 Coefficient of Determination (R^2)

R^2 used in research to determine how much Taxpayer Compliance can be explained by Tax Competence, Tax Socialization, and Tax Justice. The results of the R^2 analysis from the output of smart pls 3 is:

Table 3. Coefficient of Determination

	R Square	R Square Adjusted
Taxpayer Compliance (Y)	**0.442**	**0.431**

Source: Smart PLS 3 Output

R^2 analysis results is 43.1% of the Taxpayer Compliance variable, meaning the tax authority competency variable, tax socialization,tax justice and the remaining 56.9% is explained by other variables.

3.3.2 Path Coefficients

Path Coefficients used to explain the relationship between tax competence variables, tax socialization,tax justice, and hypothesized taxpayer compliance. The following image shows the output of Smart Pls 3 which shows the results of algorithm and bootstrapping that is:

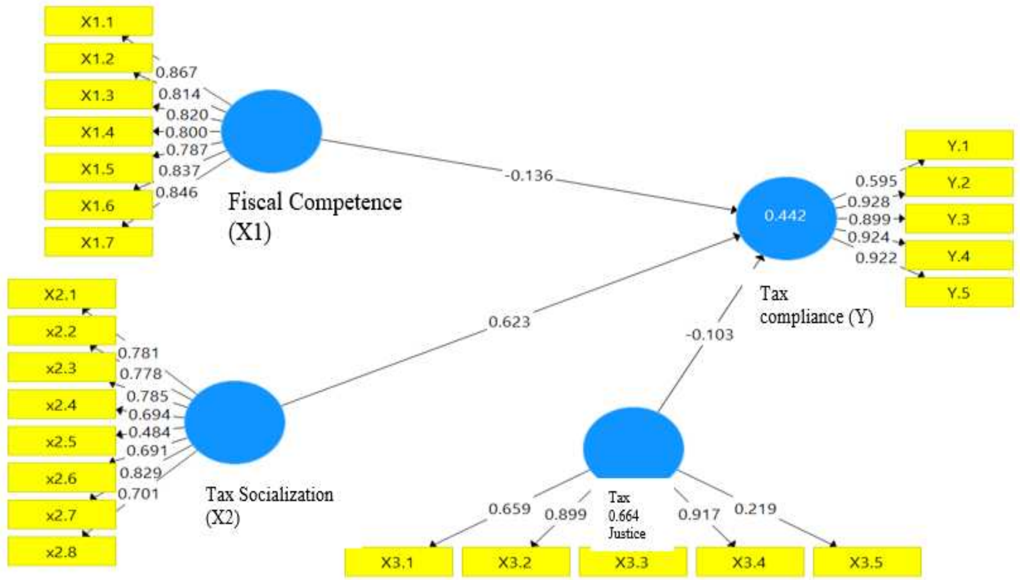

Figure 2. PLS Results of Algorithm

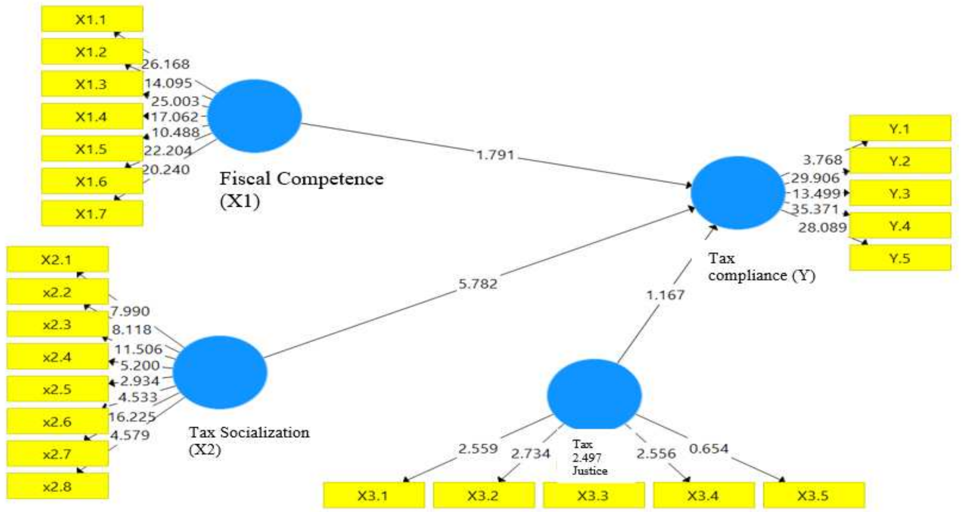

Figure 3. Results of Bootstrapping

The following table explains the results of Bootstrapping

Table 3. Results of Bootstrapping

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Tax Justice (X3) -> Taxpayer Compliance (Y)	-0.103	-0.085	0.088	1.167	**0.244**
Tax Competence (X1) -> Taxpayer Compliance (Y)	-0.136	-0.137	0.076	1.791	**0.074**
Tax Socialization (X2) -> Taxpayer Compliance (Y)	0.623	0.632	0.108	5.782	**0.000**

Source: Smart PLS 3 Output

From the data results of bootstrapping, an equation can be made, namely KP = a - $0.136X_1 + 0.623X_2 - 0.103X_3$ + error. On the taxpayer compliance variable, the tax competence variable contributes to path coefficients amounting to -0.136, tax socialization contributes with path coefficients of 0.623 and tax justice contributes with path coefficients of -0.103. Thus, it can be concluded that the variables of tax competence and tax fairness have a negative relationship with taxpayer compliance, while the variable of tax socialization has a positive relationship.

3.3.3 Effect Size (f^2)

Effect size used to see how much power the variables of Tax Competence, Tax Socialization and Tax Justice have on Taxpayer Compliance.

Table 4. Test Results of Effect Size

Variables	Effect Size
Tax Justice (X3) -> Taxpayer Compliance (Y)	-1.103
Tax Competence (X1) -> Taxpayer Compliance (Y)	-0.136
Tax Socialization (X2) -> Taxpayer Compliance (Y)	0.623

Source: Smart PLS 3 Output

Based on table 3.4 above, the tax competence variable has a value of f^2 -0.136, tax socialization of f^2 0.623 (large) and tax fairness has a value of f^2 -1.103. From the results of the f^2 value which resulted in only the tax socialization variable providing a large explanation of taxpayer compliance because it was above 0.15 (*Hair andal., 2014*), while the variables of competence and tax fairness provide the effect size is negative, meaning that the independent variable has a negative influence on the dependent variable.

3.4 Hypothesis Testing

Hypothesis testing was conducted to determine whether the variables of Tax Competence, Tax Socialization, and Tax Justice partially explain the variable of Taxpayer Compliance significantly. This test has the criteria that if the value of t statistics above 1.96 and the value of p value below 0.05 then the hypothesis is not rejected. In testing this hypothesis, it can be seen in Figure 3.2, namely the results of bootstrapping or table 3.2 where:

1. Fiscal competence variable where the value of t statistics as big as 1,791 and value of p value is 0.074, this means the value of t statistics below 1.96 and the value of p value above 0.05 which can be concluded that H_1 is rejected, tax competence has a negative and insignificant relationship with taxpayer compliance.
2. Tax socialization variable where the value of t statistics as big as 5.782 and value of p value is 0.000, this means the value of t statistics above 1.96 and the value of p value below 0.05, it can be concluded that H_2 is not rejected, tax socialization has a positive and significant relationship with taxpayer compliance.
3. Tax justice variable where the value of t statistics as big as 1.167 and value of p value is 0.244, this means the value of t statistics below 1.96 and the value of p value above 0.05, it can be concluded that H_3 is rejected, tax justice has a negative and insignificant relationship with taxpayer compliance.

3.5 Hypothesis Testing and Discussion

Based on the resulting equation, KP = a - $0.136X_1 + 0.623X_2 - 0.103X_3$ + error, then the hypothesis test is obtained as follows:

1. **First hypothesis testing:** The research results are contained in table 3.3 where the test results of p value is 0.074 and effect size is -0.136, this means the value of p value above 0.05, so it can be concluded that the tax competence variable has a negative and insignificant influence on taxpayer compliance, so that H_1: The competence of the tax authorities has a negative and insignificant effect on taxpayer compliance, which is rejected. The results of this study are in line with Margaretha's (2020) conclusion that the competence of the tax authorities does not affect the satisfaction of individual taxpayers, but does not in line with research by Fauziah (2019) and Aini et al. (2020), which demonstrated that tax authorities' competence positively impacts taxpayer compliance. The digitalization of the tax system and technological advancements significantly assist taxpayers in seeking information. It is highly likely that tax authorities' competence will no longer be as dominant as in the past, when the tax system was run in a closed manner and relied heavily on tax officials/tax authorities. Digitalization of the current tax system significantly enhances the ability of taxpayers to effectively fulfill their tax obligations. Taxpayers have sufficient knowledge of the tax administration process, their obligations as taxpayers, the timeliness of tax reporting, and an understanding of sanctions, rates, and the latest tax regulations. With the transparency of tax system information, the openness of the financial system, data integration between agencies, and even the exchange of information between countries, taxpayer compliance will naturally be created, meaning that tax compliance is achieved through a systems or technological approach, rather than through direct human intervention/tax authorities, although such interventions as tax supervision and audits still exist.
2. **Testing the second hypothesis**: The results of the research on the tax socialization variable are contained in table 3.3 where the test results of p value is 0.000 and effect size 0.623, this means the value of p value below 0.05, it can be concluded that the tax socialization variable has a positive and significant influence on taxpayer compliance so that H_2: Tax socialization has a significant positive effect on taxpayer compliance and is not rejected. The results show that increasing tax outreach conducted by tax officers, either directly or through social media, YouTube podcasts, or Instagram, on taxation, will increase taxpayer understanding and knowledge. This outreach approach is highly appropriate in the reform era, especially through the digitalization of the tax system using Coretax. Tax outreach, based on the transparency of tax system information that can be accessed or implemented independently by taxpayers, is expected to increase taxpayer compliance, especially among the younger generation as prospective taxpayers. Tax outreach is crucial for communicating the importance of taxation. This research aligns with research conducted by Wardani et al (2022) and Ainul and Susanti (2021), which states that tax outreach has a positive effect on taxpayer compliance. The results of this study are not in line with research conducted by Diningsih et al. (2023), which states that tax outreach has an insignificant effect on taxpayer compliance because outreach conducted by tax officers is not optimal and needs to be further improved.

3. **Third hypothesis testing**: The results of the research on the Tax Justice variable are contained in table 3.3 where the test results of p value is 0.244 and effect size is -0.103, this means the value of p value is above 0.05, so it can be concluded that tax fairness has a negative and insignificant effect on taxpayer compliance, so H3: Tax Fairness has a significant positive effect on taxpayer compliance is rejected. Taxpayers have different perceptions of what is considered fair. If the tax system is perceived as unfair by taxpayers, they may feel less motivated to comply with tax obligations. According to attribution theory, taxpayers are currently waiting to see whether the implementation of Coretax is successful or not. The perception of tax unfairness can trigger psychological impacts, such as dissatisfaction or an inability to see the correlation between tax payments and benefits received. The results of this study are in line with Christyanto and Hemanto (2022) who stated that tax fairness has a negative but insignificant effect on taxpayer compliance. However, this is not in line with research by Gulo (2021) who found that tax fairness has a significant effect on taxpayer compliance, and Mukoffi et al. (2022) who stated that tax fairness has a positive effect on taxpayer compliance. Meanwhile, research by Mu'arif and Lestari (2023) stated that tax fairness has no effect on taxpayer compliance.

4. CONCLUSIONS AND SUGGESTIONS

4.1 Conclusion

The results of the research that has been conducted provide empirical evidence as follows:

1. H1: Tax Competence has no effect on taxpayer compliance. This means that the digitalization of the tax system and technological advancements have significantly assisted taxpayers in seeking information. It is highly likely that the tax authorities' competence will no longer be as dominant as in the past, when the tax system was run in a closed manner and relied heavily on tax officials. The results of this study align with Margaretha's (2020) conclusion that the competence of the tax authorities does not affect the satisfaction of OP taxpayers, but does notThis is in line with research by Fauziah (2019) and Aini et al. (2020) which proves that tax authority competence has a positive effect on taxpayer compliance.
2. H2: Tax socialization has an influence on taxpayer compliance. It means, the greater the level of tax outreach conducted by tax officers, either directly or through social media, YouTube podcasts, or Instagram, the greater the taxpayer's understanding and knowledge. This outreach approach is highly appropriate in the reform era, especially through the digitalization of the tax system using Coretax. This research aligns with research conducted by Wardani et al (2022) and Ainul and Susanti (2021), but disagrees with Diningsih et al. (2023), who stated that tax outreach has no significant effect on taxpayer compliance because outreach conducted by tax officers is not optimal and needs to be further improved.
3. H3: Tax justice has no effect on taxpayer compliance. It means taxpayers have different perceptions of what constitutes fairness. If a tax system is perceived as unfair by taxpayers, they may feel less motivated to comply with their tax obligations. According to attribution theory, taxpayers are currently awaiting the success or failure of Coretax implementation. The results of this study align with Christyanto and Hemanto (2022), Mu'arif and Lestari (2023), but not with Gulo (2021), and Mukoffi et al. (2022) who stated that tax fairness has a positive effect on taxpayer compliance.

4.2 Limitations

This study has inherent limitations that should be modified or further developed in further research. The limitations of this study are:

1. Conducting a more in-depth analysis related to determining variables that can explain taxpayer compliance, such as Modernization of the Tax System, Tax Sanctions, Taxpayer Knowledge
2. The distribution of the questionnaire was via Google Form, so there is a possibility that several limitations may be found, such as misunderstanding the meaning of the questionnaire contents.

4.3 Suggestion

Based on the conclusions and limitations of this study, suggestions for further research can be put forward, namely:

1. Taking into account some other variables used such as tax competence, tax sanctions, transparency of tax use
2. The research involved tax officers, so that research results can provide input and improvements to taxpayer compliance.
3. The research results show that there is a discrepancy with previous research, indicating that further research is needed, adding deeper into the variables above.

4.4 Implications

1. Tax officers can no longer act oppressively or arbitrarily towards taxpayers. The era of digitalization of the tax system allows taxpayers to better understand and carry out their tax obligations. The competence of the tax authorities is no longer dominant, because taxpayers are given greater access compared to the old tax system.
2. Continuous tax socialization carried out by tax officers through direct methods and through social media, podcasts via YouTube and Instagram about taxation provide a certain level of trust for taxpayers. Taxpayers feel that there is a transparency of the tax system that allows Taxpayers to access tax applications when paying taxes, reporting taxes, and making corrections to deposit errors independently.
3. The perception of tax injustice can trigger psychological impacts, such as a sense of dissatisfaction or inability to see the correlation between tax payments and benefits received. Transparency in the use of funds obtained from taxes must be a top priority for the government. Tax money is not used to save government companies, where there is a lot of mega corruption that hurts the feelings of the community as taxpayers.
4.

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