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HOW E-FILING AFFECTS TAX COMPLIANCE: A STRUCTURAL EQUATION MODEL WITH SERVICE QUALITY AS MEDIATOR

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Abstract

This study aims to examine the effect of e-filing implementation on taxpayer compliance with service quality as an intervening variable. The implementation of e-filing is expected to improve the ease and speed of tax reporting, thereby encouraging taxpayers to be more compliant in fulfilling their tax obligations. The data used in this study were obtained from questionnaires distributed to 155 taxpayers as respondents. The sampling technique used was total sampling. Data analysis was conducted using Smart PLS 3.0 software, which allows for simultaneous testing of relationships between variables and mediation effects.

The results indicate that the research model fits the data well, as shown by an SRMR value of 0.074 and an NFI value of 0.761, both approaching the ideal values according to the rule of thumb. Furthermore, hypothesis testing reveals that the implementation of e-filing has a positive and significant effect on service quality, meaning that better e-filing implementation improves taxpayers' perception of service quality. In addition, taxpayer compliance positively affects service quality, indicating that higher levels of compliance are associated with better perceptions of service quality. Moreover, e-filing indirectly affects taxpayer compliance through service quality as an intervening variable, signifying that service quality plays an important mediating role in this relationship. These findings imply that improving the implementation of e-filing should be accompanied by enhancing service quality to effectively increase taxpayer compliance. This study contributes to tax authorities in formulating digitalization strategies for tax services that focus not only on technology but also on the quality of services provided to taxpayers.

Keywords: E-Filing, Tax Compliance, Service Quality, Structural Equation Model, Indirect Effect

Introduction

The era of globalization, marked by rapid technological advancements and digitalization, has brought significant changes across various aspects of life, including the taxation system. Taxes remain one of the most vital sources of state revenue, essential for supporting national development and improving public welfare. In response to increasingly complex economic dynamics, the government prioritizes enhancing taxpayer compliance to maximize tax revenue potential. One strategic effort undertaken is the implementation of digital technology in tax administration processes, particularly through the e-filing system. The e-filing system is an innovation designed to facilitate taxpayers in electronically reporting their tax obligations, with the expectation of improving the efficiency, speed, and accuracy of tax reporting (Alwi et al., 2023).

Although e-filing offers various conveniences, in practice, taxpayer compliance still faces several challenges. The tax reporting process, often perceived as complex and inefficient, frequently acts as a barrier—especially when the quality of tax services does not fully support the optimal use of this technology. Good service quality is believed to be an important mediating factor in enhancing taxpayer compliance through the e-filing system (Nurlaela, 2017). Therefore, this study aims to analyze the effect of e-filing usage on tax compliance by considering the role of service quality as a mediating variable, employing a structural equation modeling approach. It is expected that the findings of this research will provide a comprehensive understanding of the factors influencing tax compliance in the digital era and offer appropriate policy recommendations to improve the effectiveness of the national taxation system.

The implementation of e-filing as a method for electronically submitting the Annual Tax Return (SPT) has been proven to have a significant positive impact on taxpayer compliance. In the structural equation model, e-filing not only facilitates taxpayers in fulfilling their tax reporting obligations quickly and conveniently without the need to visit the tax office but also contributes to reducing administrative burdens that have long been a major obstacle. The ease of access and efficient processes enhance user convenience, thereby increasing taxpayers' intention and awareness to comply with timely tax reporting (Safira Aksara, 2021). Empirical studies indicate that performance expectancy and ease of use of the e-filing system have a significant direct effect on taxpayers' intention to use the system, which ultimately strengthens their compliance in tax reporting.

Tax service quality plays a crucial mediating role in the relationship between the implementation of e-filing and taxpayer compliance. With high-quality services—such as system responsiveness, ease of access, and adequate technical support—taxpayers feel more assisted and satisfied when using e-filing. This strengthens positive perceptions of the electronic tax administration system, thereby effectively enhancing compliance levels. Therefore, technological innovations like e-filing must be accompanied by improvements in service quality to ensure that taxpayers can fully benefit from these advancements, while also addressing challenges such as regulatory complexity, technological gaps, and low digital literacy that have historically hindered tax compliance.

However, the effectiveness of e-filing implementation in enhancing tax compliance does not solely depend on the sophistication of the technology used but is also greatly influenced by the quality of services provided by the tax authorities. In the structural equation model, service quality functions as a mediating variable that connects the use of e-filing with the level of taxpayer compliance (Dyah et al., 2025). Responsive, informative, and easily accessible services increase taxpayers' trust and satisfaction with the e-filing system. Consequently, taxpayers feel more supported and motivated to report their tax obligations accurately and on time, which ultimately drives a significant improvement in compliance.

Furthermore, high-quality service can effectively address various obstacles that taxpayers may encounter, such as difficulties in understanding reporting procedures or technical issues when using the e-filing system. Effective and communicative service provides the necessary support, ensuring that taxpayers do not feel burdened or confused while using the platform (Ummah, 2019). Therefore, in the context of developing an electronic-based tax administration system, improving service quality must be a primary focus to ensure the optimal implementation of e-filing and to generate a significant positive impact on tax compliance. The structural equation model that integrates service quality as a mediator offers a more comprehensive understanding of the mechanism through which e-filing influences taxpayer compliance.

Taxpayers' digital literacy is a crucial factor influencing the successful implementation of e-filing in enhancing tax compliance. Low levels of digital literacy and limited internet access in certain regions of Indonesia present significant challenges that hinder the equitable adoption of e-filing. In this context, Structural Equation Modeling (SEM) is employed to analyze both the direct and indirect relationships among e-filing implementation, service quality, and taxpayer compliance simultaneously (Lubis et al., 2023). The SEM approach enables researchers to examine the role of service quality as a mediator connecting the effectiveness of e-filing with compliance levels, thereby providing a more comprehensive understanding of the mechanisms underlying the interactions among these variables.

Through the structural equation model, it is possible to analyze how user-friendly e-filing, supported by responsive, informative, and easily accessible service quality, can enhance taxpayer satisfaction and trust. This, in turn, ultimately drives increased compliance in tax reporting. The SEM model also allows for the identification of other variables influencing compliance, such as digital literacy, which acts as a moderating factor in the relationship between e-filing and tax compliance. Therefore, improving taxpayers' digital literacy and access to information technology should be a primary focus to ensure the effective implementation of e-filing and to achieve optimal positive impacts on tax compliance across all regions of Indonesia.

This study aims to explore in depth the mechanism by which e-Filing influences tax compliance by integrating service quality as a crucial mediating variable. Using a structural equation modeling approach, the research not only assesses the direct relationship between e-Filing usage and taxpayer compliance but also examines how the quality of service provided by the e-Filing system can strengthen or mediate this relationship (Sarmidi & Rohmat, 2019). High-quality service—characterized by ease of access, process speed, and system responsiveness—is believed to enhance taxpayer satisfaction and trust, thereby promoting higher levels of compliance. Consequently, this study offers a comprehensive overview of the important role that the integration of technology and service quality plays in fostering optimal tax compliance in the digital era.

The study by Komang et al., (2019) explains that e-Filing has a significant influence driven by both effort expectancy and user knowledge, as it facilitates taxpayers' work in complying with tax obligations. Another study by NingTyas (2024) also highlights that the implementation of the e-Filing application simplifies the process for taxpayers to report their annual tax returns (SPT). Moreover, this research holds significant practical relevance for the Directorate General of Taxes and other stakeholders in formulating strategic policies to enhance the effectiveness of the digital taxation system.

However, a study by Sulbahri & Gumulya Sonny Marcel Kusuma (2022) indicates that the implementation of e-Filing does not have a significant effect on taxpayer compliance. The recommendations derived from these findings emphasize the need to strengthen taxpayers' digital literacy and improve the quality of e-Filing services, thereby facilitating taxpayers in fulfilling their tax obligations accurately and on time. This approach also underscores the importance of education and assistance for taxpayers with limited access to or understanding of technology, to ensure inclusivity and equitable benefits from the e-Filing system.

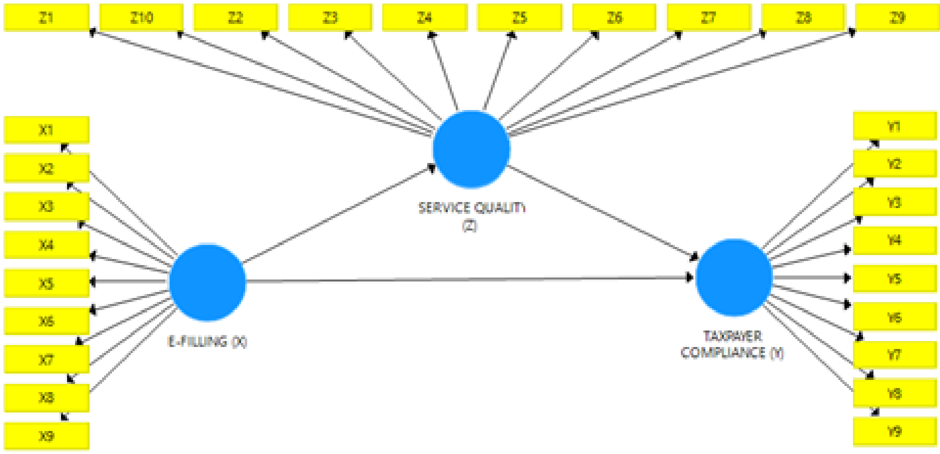

Figure 1
Research Model

Methods

This study aims to examine the effect of e-filing implementation on taxpayer compliance, with service quality as an intervening variable. The implementation of e-filing is expected to enhance the ease and speed of tax reporting, thereby encouraging taxpayers to be more compliant in fulfilling their tax obligations. The data used in this study were collected through questionnaires distributed to 155 taxpayers as respondents. The sampling technique employed was total sampling. Data analysis was conducted using SmartPLS 3.0 software, which enables the simultaneous testing of relationships among variables and mediation effects.

Table 1 Definition of Research Variable

Variable	Description
Dependent Variable	
Taxpayer Compliance (Y)	Taxpayer compliance refers to a change in attitude and awareness reflected in the effort to fully fulfil tax obligations. This is characterized by the taxpayer's understanding of all applicable tax laws and regulations, the accurate and complete completion of tax forms, the correct calculation of tax liabilities, and timely payment of taxes. Compliance also reflects the taxpayer's social responsibility in supporting national development through proper and accountable tax contributions. (Warda & Suryono, 2018)
Independent Variable	
E-Filling (X)	The utilization of e-filing services, which involves the electronic completion and submission of the Annual Tax Return (SPT), is conducted through an online system directly connected in real-time to the official application provider or website of the Directorate General of Taxes. This system is designed to offer convenience, speed, and efficiency for taxpayers in fulfilling their tax reporting obligations. (Sundari et al., 2024)
Intervening Variable	

Service Quality (Z)	Service quality can be defined as the outcome of customers' perceptions formed by comparing their expectations with the actual performance of the service received. In other words, service quality reflects the extent to which the delivered service meets or even exceeds customer expectations. Therefore, improving service quality is a key factor in building sustainable customer satisfaction and loyalty. (Mansyuri et al., 2022)

This analysis is divided into two stages: the assessment of the measurement model (outer model) and the evaluation of the structural model (inner model). The measurement model assesses validity and reliability to verify that the research instruments accurately measure the intended constructs. It evaluates indicators based on convergent validity, discriminant validity, composite reliability, and Cronbach's alpha. The structural model (inner model) examines the relationships among latent variables using significance levels and R-Square values, which indicate the model's predictive capability. Model fit is assessed using indices such as the Normed Fit Index (NFI) and the Standardized Root Mean Square Residual (SRMR), ensuring consistency between the model and the data, as well as supporting hypothesis testing.

Results and Discussion

This study involved 112 civil servant teachers from senior high schools (SMA) and vocational high schools (SMK) across Solok City as respondents. The measurement model (outer model) was employed to explain the relationship between each indicator and its corresponding latent variable, reflecting the construct validity and reliability of the research instrument utilized. The primary objective was to ensure that the measurement tools applied in this study could accurately and consistently represent concepts such as management commitment, fund manager competence, and report accessibility. Furthermore, this analysis also evaluated the consistency of respondents in answering each item in the questionnaire.

A convergent validity test was conducted to assess the extent to which the indicators measured the same construct. With the assistance of the SmartPLS 3.0 application, the analysis examined the factor loading values of each indicator, which were required to exceed 0.70, as well as the Average Variance Extracted (AVE) values, which had to be greater than 0.50. The results of this study indicate that all indicators met these criteria, with factor loading values above 0.70 and AVE values above 0.50, signifying that the instrument used possesses good convergent validity for measuring the quality of tax services.

Table 2 Respondent Demographic Data

Information	Description	Number	Percentage (%)
Gender			
	Male	31	27,68%
	Female	81	72,32%
Age			
	36-40 Years	2	1,79%
	41-45 Years	12	10,71%
	46-50 Years	15	13,39%
	51-55 Years	30	26,79%
	56-60 Years	53	47,32%
Last Education			
	Senior High School	0	0%
	Bachelor's Degree (S1)	81	72,32%
	Master's Degree (S2)	31	27,68%
	Doctorate (S3)	0	0%
Rank / class			
	IV A	69	61,61%
	IV B	38	33,93%
	IV C	4	3,57%
	IV D	1	0,89%

Source: Data Processed, 2024

This study involved 112 respondents from various professional backgrounds. In terms of gender, the majority of respondents were female, totaling 81 individuals (72.32%), while male respondents accounted for

31 individuals (27.68%). Regarding age distribution, the 56–60 years age group was the most dominant, comprising 53 respondents (47.32%), followed by the 51–55 years age group with 30 respondents (26.79%). The 46–50 years age group was represented by 15 respondents (13.39%), the 41–45 years age group by 12 respondents (10.71%), and only 2 respondents (1.79%) were in the 36–40 years age group.

Regarding the highest level of education, the majority of respondents held a Bachelor's degree (S1), totaling 81 individuals (72.32%), while 31 respondents (27.68%) possessed a Master's degree (S2). There were no respondents with a Senior High School (SMA) or Doctoral (S3) educational background.

In terms of job classification, most respondents were classified as IV A, with 69 individuals (61.61%), followed by IV B with 38 individuals (33.93%), IV C with 4 individuals (3.57%), and only 1 individual (0.89%) in IV D. This composition reflects that the respondents were predominantly highly educated individuals with substantial work experience, occupying middle to upper structural positions. This is an important indication when assessing the quality of human resources within the context of this study.

Table 3 Outer Loading

Latent Variable	Code	Indicator	Outer Loading	AVE
Tax Whitening Program	X1	As a Taxpayer, I am aware of the regulations issued by the Directorate General of Taxes regarding e-Filing.	0,741	0,576
	X2	The Directorate General of Taxes has conducted extensive socialization regarding the implementation of e-Filing.	0,755	
	X3	As a Taxpayer, I have understood the benefits, objectives, and procedures of the e-Filing implementation for us.	0,749	
	X5	I always use e-Filing whenever I report my taxes.	0,784	
	X6	When using e-Filing, I am able to operate it according to my needs.	0,748	
	X7	The use of e-Filing simplifies my tax reporting process.	0,764	
	X8	The information generated by the e-Filing system is more complete, relevant, accurate, and timely.	0,770	
Taxpayer Compliance	Y2	I always complete my Tax Return (SPT) in accordance with the applicable laws and regulations.	0,808	0,609
	Y3	I always submit my Tax Return (SPT).	0,750	
	Y5	I always calculate my income tax instalment obligations.	0,809	
	Y6	I always pay my income tax instalment obligations.	0,744	
Tax Socialization	Z1	I perceive that tax officers perform their duties professionally, which increases taxpayers' trust.	0,793	0,606
	Z2	I perceive that tax officers are competent in carrying out their tasks.	0,783	
	Z3	I perceive that tax officers are always ready to assist taxpayers when there are obstacles faced by taxpayers.	0,781	
	Z4	Tax officers are responsive in addressing taxpayers' complaints when there are issues.	0,808	
	Z5	I perceive that tax officers have a thorough understanding of tax regulations, enabling them to assist taxpayers effectively.	0,756	
	Z6	I perceive that tax officers maintain the confidentiality of each taxpayer's data.	0,798	
	Z7	I perceive that tax officers provide convenience in service delivery.	0,740	

Source: Data processed using SmartPLS version 3.0, 2025

The measurement model assessment revealed that all indicators for the E-Filing construct (Variable X) exhibited outer loading values ranging from 0.741 to 0.784, surpassing the 0.7 threshold, which indicates strong and valid contributions of each item in measuring the construct. The Average Variance Extracted (AVE) for E-Filing was 0.576, exceeding the recommended minimum of 0.5, thereby confirming good convergent validity and demonstrating that the construct explains more than 50% of the variance in its indicators. Similarly, the Taxpayer Compliance construct (Variable Y) showed outer loading values between 0.744 and 0.809, all above 0.7, with an AVE of 0.609, further supporting its convergent validity. The Service Quality construct (Variable Z) also exhibited outer loading values ranging from 0.740 to 0.808 and an AVE of 0.606, indicating adequate convergent validity and measurement consistency. Collectively, these results confirm that all three latent variables—E-Filing, Taxpayer Compliance, and Service Quality—demonstrate good convergent validity, with reliable and valid measurement instruments as evidenced by AVE values exceeding 0.5 and outer loadings above 0.7 for all indicators

Table 4 Cronbach's Alpha and Composite Reliability

	Composite Reliability	Cronbach's Alpha
E-Filling (X)	0,905	0,877
Taxpayer Compliance (Y)	0,860	0,785
Service Quality (Z)	0,916	0,893

Source: Data processed using SmartPLS version 3.0, 2025

Based on the analysis, the composite reliability and Cronbach's Alpha values for each variable indicate strong internal consistency and reliability. The E-Filing construct (X) demonstrated a composite reliability of 0.905 and a Cronbach's Alpha of 0.877, while the Service Quality construct (Z) showed a composite reliability of 0.916 and a Cronbach's Alpha of 0.893. The Taxpayer Compliance construct (Y) exhibited slightly lower but still acceptable values, with a composite reliability of 0.860 and a Cronbach's Alpha of 0.785. Cronbach's Alpha, which measures the internal consistency of a scale by assessing how closely related a set of items are as a group, ranges from 0 to 1, with values above 0.7 generally considered acceptable. These results confirm that all constructs possess satisfactory reliability for use in this study.

Table 5 Hypothesis Results

Hypothesis	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Result
E-Filling (X) -> Service Quality (Z)	0,624	9,684	0,000	Accepted
E-Filling (X) -> Taxpayer Compliance (Y)	0,345	3,206	0,001	Accepted
Service Quality(Z) -> Taxpayer Compliance (Y)	0,269	2,456	0,014	Accepted
E-Filling (X) -> Service Quality(Z) -> Taxpayer Compliance (Y)	0,168	2,343	0,020	Accepted

Source: Data processed using SmartPLS version 3.0, 2025

Table 5, Hypothesis Results, presents the outcomes of hypothesis testing regarding the influence of e-Filing on service quality and taxpayer compliance, both directly and indirectly through service quality. Based on the table, four hypotheses were tested. First, e-Filing (X) has a significant effect on service quality (Z), with an original sample value of 0.624, a t-statistic of 9.684, and a p-value of 0.000. This indicates that the use of e-Filing significantly enhances the perception of tax service quality, thus supporting this hypothesis. Second, e-Filing (X) also has a significant direct effect on taxpayer compliance (Y), with an original sample value of 0.345, a t-statistic of 3.206, and a p-value of 0.001. This suggests that better implementation of e-Filing corresponds to higher levels of taxpayer compliance. Third, service quality (Z) significantly influences taxpayer compliance (Y), with an original sample value of 0.269, a t-statistic of 2.456, and a p-value of 0.014, indicating that the perceived service quality contributes to increasing taxpayer compliance. Fourth, there is a significant indirect effect of e-Filing (X) on taxpayer compliance (Y) through service quality (Z), with an original sample value of 0.168, a t-statistic of 2.343, and a p-value of 0.020. Therefore, e-Filing not only directly affects compliance but also indirectly enhances it by improving service quality.

These findings align with research conducted over the past five years. For example, Prasetyo (2021) found that e-Filing positively affects taxpayer compliance through perceptions of ease of use and service quality. Similarly, Rahman et al.(2020) demonstrated that digital tax service quality, including e-Filing, plays a crucial role in improving taxpayer compliance. Furthermore, a study by Nugraha (2023) confirmed that service quality serves as an important mediator between tax technology innovation and taxpayer compliance behavior. Overall, this table reinforces empirical evidence that the implementation of e-Filing and the enhancement of tax service quality are effective strategies to increase taxpayer compliance in the digital era.

Table 6 R-Square

Variable	R Square
Service Quality	0,389
Taxpayer Compliance (Y)	0,295

Source: Data processed using SmartPLS version 3.0, 2025

Table 6 presents the R-Square values indicating the coefficient of determination for two variables: Service Quality, which is 0.389, and Taxpayer Compliance, which is 0.295. These R-Square values demonstrate the extent to which the independent variables in the model explain the variation in each dependent variable. Accordingly, service quality explains 38.9% of the variation in its respective variable, while the model accounts for 29.5% of the variation in taxpayer compliance. The remaining variation is explained by factors outside the scope of this research model.

These findings are consistent with studies conducted over the last five years that emphasize the importance of service quality in enhancing taxpayer compliance. For instance, Putra et al. (2023) found that service quality has a significant positive effect on taxpayer compliance, with a coefficient of determination of 0.550, indicating that service quality and tax sanctions together explain 55% of the variation in taxpayer compliance. Furthermore, Ruhara (2025) research in Tanzania demonstrated that all dimensions of service quality (assurance, empathy, reliability, responsiveness, tangibility) significantly influence taxpayer satisfaction and compliance, with the model showing good predictive relevance based on the Q^2_predict value. Another study by Mansyuri et al. (2022) also concluded that service quality positively affects the level of individual taxpayer compliance, reinforcing the finding that better service quality leads to higher taxpayer compliance.

Overall, these studies strengthen the findings presented in this table, confirming that service quality is a crucial factor influencing taxpayer compliance, although other factors outside the model also play a role. Therefore, improving tax service quality can be an effective strategy to enhance taxpayer compliance in the future.

Table 7 Goodness of Fit

	Saturated Model	Estimated Model
SRMR	0,074	0,074
NFI	0,761	0,761

Source: Data processed using SmartPLS version 3.0, 2025

Based on the provided model fit data, the SRMR values for both the Saturated and Estimated models are 0.074, which are below the commonly accepted thresholds of 0.08 or 0.10, indicating a good model fit. However, the Normed Fit Index (NFI) value is 0.761, which falls short of the ideal cutoff of greater than 0.9 that signifies an excellent fit, suggesting a moderate or less than optimal model fit. In conclusion, despite the NFI value not reaching the ideal threshold, the satisfactory SRMR values indicate that the overall model is fit and appropriate for the data used. Therefore, the model is acceptable for use, although there remains room for improvement in model fit as highlighted by the NFI.

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