

The Effect of Electronic Tax Invoice Implementation, Tax Return Submission in the Coretax System, and Tax Penalties on VAT Compliance with Taxpayer Awareness as a Mediating Variable

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Abstract

This study investigates the influence of Electronic Tax Invoice Implementation, SPT Submission in the Coretax System, and Tax Sanctions on VAT Compliance, with Taxpayer Awareness as a mediating variable. Utilizing a quantitative approach through an explanatory survey, the research focuses on VAT revenue at KPP Pratama Jakarta Pancoran, using primary data collected from questionnaires distributed to 100 Corporate Taxpayers (PKP) registered at the office, covering the period from 2020 to 2025. The sample was determined using the Lemeshow (1997) formula and purposive sampling technique. Data analysis was conducted using SmartPLS version 4.0 with the Partial Least Square (PLS-SEM) method. Results indicate that Electronic Tax Invoice Implementation significantly positively affects VAT compliance, as does SPT Submission in the Coretax System. Tax Sanctions also show a significant positive effect on VAT compliance. Additionally, Electronic Tax Invoice Implementation, SPT Submission, and Tax Sanctions can mediate Taxpayer Awareness, each having a significant positive impact on VAT compliance. These findings highlight the importance of these factors in enhancing taxpayer compliance in Indonesia.

Keywords: VAT Compliance, Electronic Tax Invoice Implementation, SPT Submission in Coretax System, Tax Sanctions, Taxpayer Awareness.

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INTRODUCTION

Tax compliance is the action of taxpayers in fulfilling their tax obligations in accordance with applicable laws and regulations, without arrears or delays (Afifah, 2021). This compliance is important because it has a direct impact on state revenue and increases the tax ratio (Pratiwi & Prakosa, 2021). Compliance levels can be improved through consistent law enforcement, a conducive tax environment, and the imposition of penalties for non-compliance. Additionally, ideal compliance is voluntary compliance as a form of contribution to national development (Putri & Nadi, 2024).

Taxes are one of Indonesia's important sources of revenue, playing a major role in national development and improving the prosperity and welfare of the people. As the economy grows and local government spending increases, tax revenue needs to be boosted. The types of taxes that serve as sources of state revenue include VAT, income tax, property

tax, luxury goods tax, as well as stamp duty, customs duty, import duty, and export duty (Agasie & Zubaedah, 2022). The contribution of Value-Added Tax (VAT) to total tax revenue reaches approximately 30%, making it the second-largest contributor after Income Tax (Nurtin et al., 2021) (Dini et al., 2024), and it is a sector that generates significant revenue for the state (Alif Aldiat Pahala, 2020).

Table 1. Realization of State Revenue 2020-2024

Revenue Sources - Finance	Realization of State Revenue (Billion Rupiah)								
	2020	2021	% Naik	2022	% Naik	2023	% Naik	2024	% Naik
Tax Revenue									
Income Tax	594.033,33	696.676,60	17,28%	998.213,80	43,28%	1.040.798,40	4,27%	1.139.783,70	9,51%
VAT & Sales Tax on Luxury Goods	450.328,06	551.900,50	22,56%	687.609,50	24,59%	742.264,50	7,95%	811.365,00	9,31%

Data Description:

Note: 2010-2022: LKPP, 2023: Outlook, 2024: APBN Source: Ministry of Finance (Melinda)

Based on the data in the table, it can be seen that tax revenue from VAT and PPnBM during the period 2020 to 2024 experienced percentage fluctuations. VAT and PPnBM revenue in 2021 increased by 22.56% compared to 2020, and increased again by 24.59% in 2022 compared to the previous year. However, in 2023, there was a decrease of 7.95% compared to 2022, then a slight increase of 9.31% in 2024 compared to 2023 (Melinda). Looking at the trend over the past five years, despite the increase, overall there has been a decrease in percentage that can be attributed to a decline in taxpayer compliance with VAT obligations. This is likely influenced by a domino effect where one business owner influences others to collectively fail to fulfill their tax payment obligations. However, taxpayer compliance plays a crucial role in increasing tax revenue (Hertati, 2021).

Tax compliance is a conscious act of fulfilling tax payment and reporting obligations, including making decisions related to tax rights and obligations (Agun et al., 2022). VAT or Value Added Tax is one of the main components in the structure of state revenue in Indonesia (Dini et al., 2024), and is an indirect tax paid by end consumers through sellers who are required to collect, deposit, and report it (Salamor, 2022); (Ilham et al., 2024). VAT aims to increase state revenue and reduce the budget deficit (Saifudin & Rahmawati, 2020); (Dini et al., 2024). VAT also serves as an important fiscal policy instrument in regulating the national economy (Rabani et al., 2024), so the government continues to strive to optimize its revenue through regulations and policies, including through Law No. 7 of 2021, which increased the VAT rate from 10% to 11% as of April 1, 2022, and will be 12% as of January 1, 2025 (Salamor, 2022); (Ilham et al., 2024).

With the development of technology, VAT reporting has undergone changes from manual to electronic through the implementation of e-Faktur, which began in 2013 and is regulated in PER-16/PJ/2014 and PENG-11/PJ.09/2020. The e-Faktur application requires an electronic certificate to prevent fraud such as fictitious tax invoices, and aims to improve taxpayer compliance in reporting VAT returns (Prihandini & Wiwiek, 2019). Research indicates that e-Invoicing has a positive and significant impact on taxpayer compliance, simplifies document management, reduces errors, and strengthens oversight (Rumaizha & Supriatna, 2022); (Situmorang et al., 2022); (Simarmata & Laili, 2022). However, different results were reported by (Nurtin et al., 2021), who stated that the partial implementation of e-Invoicing does not significantly affect taxpayer compliance in fulfilling their VAT obligations.

The Core Tax Administration System (CTAS) is an innovation in tax administration that supports the automation of DGT business processes, such as tax return processing, tax payments, audits, and taxpayer accounting functions (Cindy & Chelsya, 2024). This system is designed to improve service quality, reduce compliance costs, and minimize the potential for tax disputes, while also facilitating the DJP in detecting non-compliant taxpayers (Dimetheo et al., 2023). CTAS is also expected to strengthen the transparency and credibility of the previously unintegrated tax system. Research shows that the submission of tax returns through Coretax has an impact on increasing taxpayer compliance in fulfilling VAT obligations because it provides convenience, saves time, and reduces administrative burdens (Cindy & Chelsya, 2024); (Yunianto, 2024).

Tax penalties are an important instrument for encouraging taxpayer compliance, serving as a deterrent to ensure that tax regulations are obeyed (Supriatiningsih & Jamil, 2021). Under Law No. 16 of 2009, tax penalties are divided into administrative penalties such as fines, interest, and increased rates (Boiziardi & Kurnia, 2023), as well as criminal penalties in the form of imprisonment (Joka, 2023). Research findings indicate that the imposition of tax sanctions has a significant impact on taxpayer compliance levels, including in reporting and paying VAT (Malendes et al., 2024); (Erica, 2021); (Sriniyati, 2020), as the fear of punishment makes taxpayers more compliant. However, this differs from the findings of (Khotimah, 2020), which explain that tax sanctions do not affect tax compliance.

Taxpayer awareness as a mediating variable plays an important role in improving tax compliance, as it reflects an understanding of obligations, tax benefits, and the consequences of noncompliance (Ma'ruf & Supatminingsih, 2020). This awareness is increasingly relevant with the implementation of taxation technologies such as e-Faktur and the Coretax system. Research findings reveal that the level of awareness and understanding of taxes has a significant impact on compliance behavior (Abdullah et al., 2022) and can be enhanced through system transparency and education. Tax penalties also play a role in strengthening awareness, as awareness of penalties encourages taxpayers to be more compliant (Pravasanti & Pratiwi, 2021). Tax socialization has been proven to increase awareness through effective education (Pangesti & Yushita, 2019), while tax services that are perceived as fair and efficient also shape positive perceptions and increase taxpayer awareness (Tan et al., 2021).

This study uses the Theory of Planned Behavior (TPB), which highlights taxpayer compliance behavior in fulfilling their tax payment obligations. Compliance can be improved through internal motivation from each individual, as well as through tax awareness activities that can broaden taxpayers' knowledge. In this theory, a person is more likely to adopt a certain behavior if they have a positive attitude toward that behavior, receive social support from others, and believe that they are capable of carrying out that behavior effectively.

CONCEPTUAL FRAMEWORK

1. The Effect of Electronic Tax Invoice Implementation on VAT Compliance

The implementation of electronic tax invoices (e-Faktur) has had a significant impact on Value Added Tax (VAT) compliance among Taxable Entrepreneurs (PKP), as it has made the tax reporting process more efficient and transparent, as well as increasing taxpayer awareness and compliance. e-Invoices simplify the creation and reporting of invoices, reduce reporting errors, and with automation features, taxpayers can more easily access information about their obligations, thereby encouraging them to report VAT on time (Rumaizha & Supriatna, 2022).

The implementation of electronic tax invoices (e-Faktur) is highly relevant to be analyzed using the Theory of Planned Behavior (TPB) because tax compliance is influenced by attitudes,

subjective norms, and perceptions of behavioral control. Positive attitudes toward the convenience and efficiency of e-Faktur, social environmental support, and ease of access to technology increase taxpayers' intention to comply. Research indicates that e-Invoices not only expedite reporting but also alter taxpayers' mindset toward tax obligations. This is reinforced by (Widiapsarinim & Hamzah, 2023), who state that the implementation of e-Invoicing has a significant positive effect on the effectiveness of tax reporting, as evidenced by an increase in VAT revenue after e-Invoicing was implemented. This is also supported by (Situmorang et al., 2022) and (Simarmata & Laili, 2022), who state that e-Invoicing influences taxpayer compliance. Based on the above explanation, the hypothesis is:

H1: The Effect of Electronic Tax Invoice Implementation on VAT Compliance

2. Submission of Tax Returns in the Coretax System for VAT Compliance

The submission of the Annual Tax Return (SPT) is the process of reporting income and tax obligations by taxpayers to the Directorate General of Taxes (DJP). In the Coretax system, which will be implemented starting January 1, 2025, SPT reporting will be conducted through a modern and integrated platform to enhance efficiency and accuracy. Coretax is expected to reduce errors in filling out forms and speed up reporting. With effective outreach, it will also provide taxpayers with deeper insights into the use and benefits of this system, thereby increasing confidence in fulfilling tax obligations (Wati, 2024).

The submission of tax returns in the Coretax system for VAT compliance can be analyzed using the Theory of Planned Behavior (TPB), because the automation and integration features of this system shape PKP's positive attitude towards compliance. Good socialization increases subjective norms, and clear training strengthens PKP's perceived behavioral control, thereby encouraging VAT reporting compliance. Research (Cindy & Chelsya, 2024) states that, Student Opinions on the Implementation of CTAS as an Appropriate Solution to Improve Tax Compliance, Because the implementation of the Core Tax Administration System (CTAS) will be an appropriate solution to improve tax compliance, so that in the future, more people will be aware of fulfilling their tax obligations and promote improved welfare for the Indonesian people. Based on the above explanation, the hypothesis is:

H2: Submission of Tax Returns in the Coretax System Affects VAT Compliance

3. Tax Penalties for VAT Compliance

Tax penalties serve as a deterrent to prevent taxpayers from violating the law and can compel the public to comply with tax regulations. In the event of a violation, taxpayers are subject to administrative or criminal penalties in accordance with applicable policies. The strict enforcement of sanctions is expected to foster taxpayer compliance in fulfilling their tax obligations. This shows that tax sanctions can encourage compliant behavior from taxpayers (Sunarto & Yuyuk, 2020).

The implementation of tax sanctions is closely related to the Theory of Planned Behavior (TPB), in which taxpayers' views of rules and legal consequences influence their intention to comply. In the KBBI, compliance includes adherence to rules, submission to authority, and compliance with instructions, which are relevant in the context of tax compliance. Taxpayers who uphold the law and fulfill their tax obligations in accordance with regulations avoid sanctions. Research shows that tax sanctions have a significant impact on taxpayers' compliance in fulfilling their VAT obligations (Malendes et al., 2024; Erica, 2021; Sriniyati, 2020). Strict sanctions create a deterrent effect and encourage compliance, not only as punishment but also as motivation for taxpayers to avoid losses due to violations (Sunarto & Yuyuk, 2020). Therefore, the hypothesis is:

H3: Tax penalties affect VAT compliance

4. The impact of implementing electronic tax invoices can help raise taxpayers' awareness of VAT compliance

The implementation of a high-quality e-filing system can improve taxpayer compliance by increasing user satisfaction (Veliska & Sugi, 2020). Technologies such as e-invoicing not only simplify reporting but can also increase taxpayers' awareness of their tax obligations (Hanifah et al., 2023). E-invoicing serves as an effective mediator in improving compliance through increased taxpayer awareness. Research (Rahayu et al., 2021) reinforces the hypothesis that the implementation of electronic tax invoicing can mediate the influence of taxpayer awareness on

VAT compliance. This is also supported by the findings (Priatna & Rumaizha, 2022) that e-invoices have a positive effect on compliance in reporting VAT returns at the Bandung Cibeunying Tax Office. Based on the above explanation, the hypothesis is:

H4: The effect of implementing electronic tax invoices mediates taxpayer awareness, which influences VAT compliance

5. Submission of tax returns in the Coretax system can mediate taxpayer awareness of VAT compliance

Modern taxation systems need to adapt to technology, such as the implementation of Coretax, which is designed to facilitate the submission of Annual Tax Returns (SPT). Research shows that there is a significant relationship between taxpayer awareness and tax compliance (Sabila & Furqon, 2020), where increased awareness will encourage compliance, including in tax reporting and payment. Coretax is considered capable of enhancing such awareness through the ease of filling out and effectively reporting tax returns, supported by better tax understanding and stricter tax penalties (Salma & Haq, 2023). This is reinforced by research (Ramadhani & Umamah, 2023) which concludes that the submission of tax returns in the Coretax system can mediate taxpayer awareness of VAT compliance. Based on the above explanation, the hypothesis is:

H5: Submission of tax returns in the Coretax system mediates taxpayer awareness, which influences VAT compliance

6. Tax penalties can mediate taxpayer awareness of VAT compliance

Strict tax sanctions play an important role as a tool to improve taxpayer compliance by increasing awareness of tax obligations, because taxpayers' understanding of the consequences of non-compliance can motivate them to comply with VAT obligations (Hanifah et al., 2023). This strong relationship between awareness and tax compliance is influenced by the effectiveness of sanctions as a form of encouragement. This hypothesis is supported by research (Erwin, 2021; Reaksi et al., 2024; Rizkiana, 2023) which concludes that tax penalties can mediate taxpayer awareness of VAT compliance. Based on the above explanation, the hypothesis is:

H6: Tax penalties mediate taxpayer awareness's effect on VAT compliance

METODOLOGI

The type of research used in this study is quantitative research. According to (Priadana & Sunarsi, 2021), quantitative research is research that refers to something abstract and is focused on a theoretical basis, which is then formulated into hypotheses to be tested, leading to concrete events. In this case, the researcher used the explanatory survey method. The survey research method is used to obtain data from a specific natural setting or one that is not intentionally created, but the researcher conducts activities during the data collection process, such as distributing questionnaires (Sugiyono, 2019).

Research designs are divided into three types: designs for exploratory and formulative studies, designs for descriptive studies, and designs for testing causal hypotheses. The design used in this study is a design for testing hypotheses that explain phenomena in the form of relationships between variables (Muhyiddin et al., 2017). Quantitative research methods are based on positivism, which is a philosophical approach rooted in known facts, factual, positive, and limited to things that are visible or real (Muhyiddin et al., 2017). Associative research is research that examines the relationship between variables or between one variable and another.

The object of this study is value added tax revenue at the Jakarta Pancoran Tax Office. The scope of this study is the effect of the implementation of electronic tax invoices (X1), the submission of tax returns in the Coretax system (X2), and tax penalties (X3) on the dependent variable (Y), namely VAT compliance, mediated by the variable taxpayer awareness (Z). The period used in this study is from 2020 to 2025.

Quantitative research emphasizes testing theories by measuring research variables using numerical data and then analyzing the data obtained using statistical procedures

(Muhyiddin et al., 2017). This study uses a questionnaire technique to collect data. The questionnaire used in this research approach is used to collect data and take samples from companies/agencies.

Data collection is necessary data. Data sources are very important in research as they determine the conclusions that can be drawn. The data sources used in this study are primary data (surveys) obtained directly from the responses of taxpayers to questionnaires distributed to taxpayers registered with the Jakarta Pancoran Tax Office. The sample criteria for this research are corporate taxpayers registered as Taxable Entrepreneurs (PKP) at the Jakarta Pancoran Tax Office. The research period began in June 2025 and will continue until completion.

According to Sugiyono (2019:81), "A sample is a part of the total number and characteristics of a population. If the population is large and it is impossible for researchers to study everything in the population, for example due to limited funds, manpower, and time, then researchers can use samples taken from that population." The determination of the sample used in this study employs non-probability sampling with the technique of purposive sampling. Purposive sampling is a technique for determining a sample based on specific considerations (Sugiyono, 2019:84-85).

According to Sugiyono (2019:199), a questionnaire or survey is a data collection technique conducted by providing respondents with a set of written questions or statements to answer. According to Sugiyono (2019:146), the Likert scale is used to measure the attitudes, opinions, and perceptions of an individual or group of people regarding social phenomena.

The scale used in this study is the Likert scale. This study uses a Likert scale format from 1 to 4, and the scale used is:

1. Very Agree (VA) category with a weight of 4
2. Agree (A) category with a weight of 3
3. Disagree (D) category with a weight of 2
4. Strongly Disagree (SD) category with a weight of 1

Data processing in this study was carried out using SmartPLS version 4.0 software with the Partial Least Square (PLS) method. PLS is one of the approaches in Structural Equation Modeling (SEM) that is considered superior to other SEM methods. This method is known for its high flexibility in linking theory with data, as well as its ability to analyze paths (path analysis) involving latent variables, making it frequently used in research in the social sciences.

The Partial Least Square (PLS) method is known as a fairly robust analysis technique because it does not require many statistical assumptions. The data used does not have to be multivariate normally distributed, so indicators with categorical, ordinal, interval, and ratio scales can be combined in one model. In addition, this method remains effective even when used on small sample sizes. SmartPLS is highly recommended when the sample size is limited but the model being analyzed has a complex structure. This approach is considered robust because it is flexible and does not rely on various classical assumptions.

RESULTS AND DISCUSSION

This study aims to examine the relationship or "The Effect of Electronic Tax Invoice Implementation, Tax Return Submission in the Coretax System, and Tax Penalties on VAT Compliance with Taxpayer Awareness as a Mediating Variable." The corporate taxpayers who participated in this study are those registered as Taxable Entities (PKP) at the Jakarta Pancoran Tax Office. The data collection period for this study ran from June until completion, with data collected through the distribution of questionnaires via Google Forms, which were disseminated using barcodes.

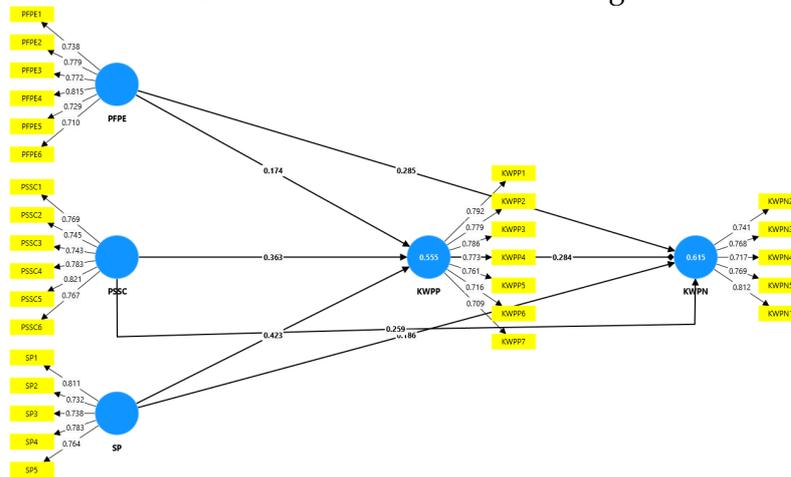
1. Measurement Model Testing (Outer Model)
 - a. Validity Test

The validity test in this study is divided into two parts: convergent validity test and discriminant validity test.

1) Convergent Validity Test

Convergent validity testing using factor loading values for each indicator is considered to satisfy the Rule of Thumb if the factor loading value for each indicator is above 0.6.

Gambar 1. Model Factor Loading



Source: SmartPLS Version 4.0

From the image above, it can be seen that the loading of each indicator is above 0.6 (0.6), so the convergent validity test using the factor loading value parameter is declared to meet the Rule of Thumb. The following table details the factor loading values for each variable:

Convergent validity test using the AVE (Average Variance Extracted) parameter for each variable and declared valid if the AVE value for each variable is above 0.5. The following is a table of convergent validity tests using the AVE parameter.

Table 2. Convergent Average Variance Extracted (AVE) Validity Test

Variable	AVE	Rule Of Thumb	Description
VAT Taxpayer Compliance (Y)	0,581	>0,5	Valid
Taxpayer Awareness (Z)	0,578	>0,5	Valid
Implementation of Electronic Tax Invoices (X1)	0,575	>0,5	Valid
Submission of Tax Returns in the Coretax System (X2)	0,596	>0,5	Valid
Tax Penalties (X3)	0,587	>0,5	Valid

Source: SmartPLS Version 4.0

From the table above, it can be seen that each variable has an AVE (Average Variance Extracted) value for Taxpayer Awareness (Z) of 0.578, VAT Taxpayer Compliance (Y) of 0.581, Implementation of Electronic Tax Invoices (X1) of 0.575, Tax Return Submission in the Coretax System (X2) of 0.596, and Tax Sanctions (X3) of 0.587.

It is known that the Average Variance Extracted value > Rule of Thumb (0.5), so the convergent validity test using the AVE (Average Variance Extracted) value parameter and factor loading is declared valid, and it can be concluded that through the convergent validity test, it is declared valid.

2) Uji Validitas Diskriminan

Discriminant validity test using the Fornell-Larcker assumption. If the square root of the AVE value of each construct is greater than the correlation value between constructs and other constructs in the model, then the model is said to have good discriminant validity.

Table 3. Discriminant Validity Test of Fornell-Larcker Assumption

Variable	VAT Taxpayer Compliance (Y)	Taxpayer Awareness (Z)	Implementation of Electronic Tax Invoices (X1)	Submission of Tax Returns in the Coretax System (X2)	Tax Penalties (X3)
(Y)	0.762				
(Z)	0.681	0.760			
(X1)	0.570	0.451	0.758		
(X2)	0.598	0.586	0.354	0.772	
(X3)	0.562	0.623	0.351	0.382	0.766

Source: SmartPLS Version 4.0

The results in the table show that the AVE root value of each construct exceeds the correlation value between that construct and other constructs, in accordance with the Fornell-Larcker criteria.

As can be seen in variable Y: the AVE value (see Table 4.14 Convergent Validity Results Average Variance Extracted (AVE) Above Previously!) is 0.581, so the AVE root is 0.762. The value of 0.762 is greater than its correlation with other constructs, namely with Z at 0.681, with X1 at 0.570, with X2 at 0.598, and with X3 at 0.562.

The same applies to other latent variables, where the AVE value is greater than the correlation with other constructs. Since all latent variables have an AVE value greater than their correlation with other constructs, the discriminant validity requirement in this model has been met, as shown in the table above.

Next, the discriminant validity test uses cross loading parameters for each column containing variable names and indicators (P1, P2, P3, etc.) on the side or in the rows. To test this discriminant validity, the loading values of each variable indicator must be higher than the loading values of other variable indicators.

Table 4. Discriminant Validity Test Cross Loading Assumption

	KWPN	KWPP	PFPE	PSSC	SP
KWPN1	0.812	0.511	0.391	0.464	0.401
KWPN2	0.741	0.497	0.491	0.556	0.375
KWPN3	0.768	0.739	0.427	0.504	0.402
KWPN4	0.717	0.424	0.430	0.376	0.523
KWPN5	0.769	0.359	0.424	0.339	0.457
KWPP1	0.609	0.792	0.372	0.508	0.570
KWPP2	0.570	0.779	0.318	0.405	0.438
KWPP3	0.544	0.786	0.310	0.521	0.478
KWPP4	0.500	0.773	0.387	0.479	0.451
KWPP5	0.549	0.761	0.324	0.411	0.504

KWPP6	0.372	0.716	0.315	0.375	0.351
KWPP7	0.431	0.709	0.375	0.396	0.490
PFPE1	0.297	0.167	0.738	0.095	0.175
PFPE2	0.405	0.332	0.779	0.281	0.268
PFPE3	0.541	0.550	0.772	0.421	0.260
PFPE4	0.512	0.270	0.815	0.249	0.271
PFPE5	0.345	0.230	0.729	0.174	0.197
PFPE6	0.379	0.337	0.710	0.246	0.394
PSSC1	0.430	0.359	0.260	0.769	0.337
PSSC2	0.412	0.354	0.258	0.745	0.296
PSSC3	0.461	0.526	0.204	0.743	0.129
PSSC4	0.416	0.457	0.225	0.783	0.200
PSSC5	0.486	0.487	0.317	0.821	0.419
PSSC6	0.538	0.493	0.361	0.767	0.385
SP1	0.477	0.510	0.324	0.330	0.811
SP2	0.396	0.409	0.318	0.232	0.732
SP3	0.416	0.406	0.167	0.260	0.738
SP4	0.442	0.482	0.280	0.349	0.783
SP5	0.420	0.560	0.251	0.284	0.764

Source: SmartPLS Version 4.0

As seen in the table above, the column for the VAT Taxpayer Compliance variable (Y) has the highest loading value, namely the PI indicator, with a loading value of 0.812 in the VAT Taxpayer Compliance column (Y) is higher than the cross-loadings to other constructs, namely 0.511 for Z, 0.391 for X1, 0.464 for X2, and 0.401 for X3. Similarly, the indicators P2, P3, P4, and P5 have higher loading values on the construct than on other cross-loadings. From the table, we can see that all indicator loadings on the construct are greater than their cross loadings. Therefore, this indicates that discriminant validity based on cross loadings is achieved.

b. Reliability Test

The reliability test in this study used the Composite Reliability and Cronbach's Alpha parameters. The Composite Reliability parameter is considered reliable if the Composite Reliability value for each variable is above 0.7 (>0.7). Meanwhile, the Cronbach's Alpha parameter is considered reliable if the Cronbach's Alpha value for each variable is above 0.6 (>0.6).

Table 5. Composite Reliability Parameter Reliability Test

Variable	Composite Reliability	Rule Of Thumb	Description
VAT Taxpayer Compliance (Y)	0,823	$>0,7$	Valid
Taxpayer Awareness (Z)	0,883	$>0,7$	Valid
Implementation of Electronic Tax Invoices (X1)	0,881	$>0,7$	Valid
Submission of Tax Returns in the Coretax	0,869	$>0,7$	Valid

System (X2)			
Tax Penalties (X3)	0,829	>0,7	Valid

Source: SmartPLS Version 4.0

As shown in the table above, the variable for VAT Taxpayer Compliance (Y) is 0.823, Taxpayer Awareness (Z) is 0.883, Implementation of Electronic Tax Invoices (X1) is 0.881, Tax Return Submission in the Coretax System (X2) is 0.869, and Tax Penalties (X3) is 0.829. It is known that the Composite Reliability value is greater than the Rule of Thumb (0.7), therefore it is deemed to meet the criteria.

After testing with convergent validity, discriminant validity, and reliability tests, it can be concluded that the research data passed the measurement model test (outer model).

On the other hand, there is a Reliability Test table using Cronbach's Alpha parameters as follows:

Table 6. Cronbach's Alpha Parameter Reliability Test

Variable	Cronbach's Alpha	Rule Of Thumb	Description
VAT Taxpayer Compliance (Y)	0,820	>0,7	Valid
Taxpayer Awareness (Z)	0,878	>0,7	Valid
Implementation of Electronic Tax Invoices (X1)	0,855	>0,7	Valid
Submission of Tax Returns in the Coretax System (X2)	0,864	>0,7	Valid
Tax Penalties (X3)	0,824	>0,7	Valid

Source: SmartPLS Version 4.0

As shown in the table above, the variable for VAT Taxpayer Compliance (Y) is 0.823, Taxpayer Awareness (Z) is 0.883, Implementation of Electronic Tax Invoices (X1) is 0.881, Tax Return Submission in the Coretax System (X2) is 0.869, and Tax Penalties (X3) is 0.829. It is known that the Composite Reliability value is greater than the Rule of Thumb (0.7), therefore it is deemed to meet the criteria.

2. Model Structure Test Results (Inner Model)

a. Coefficient of Determination R² (R Square)

The coefficient of determination (R²) is used to assess the extent to which endogenous constructs can be explained by exogenous constructs. The higher the R² value, the greater the influence of exogenous latent variables on endogenous variables.

Table 7. R Square

	R-square	R-square Adjusted
VAT Taxpayer Compliance (Y)	0.615	0.599
Taxpayer Awareness (Z)	0.555	0.541

Source: SmartPLS Version 4.0

From the table above, the value (R²) for VAT Taxpayer Compliance (Y) is 0.615, which means that the ability of the independent variables (exogenous constructs), namely the

Implementation of Electronic Tax Invoices, Submission of Tax Returns in the Coretax System, and Tax Sanctions, in explaining the VAT Taxpayer Compliance variable is 61.5%. This means that the remaining 38.5% of the influence is explained by other variables outside the scope of this study.

In addition, from the table, the value (R²) for Taxpayer Awareness (Z) is 0.555, which means that the ability of the independent variables, namely the Implementation of Electronic Tax Invoices, Submission of Tax Returns in the Coretax System, and Tax Sanctions, to explain the Taxpayer Awareness variable is 55.5%. This means that the remaining 44.5% of the influence is explained by other variables outside the scope of this study.

3. Hypothesis Testing

In this study, there are direct and indirect relationships because it involves independent, dependent, and moderating variables. Hypothesis testing was conducted using smartPLS 4.0, where the analysis results can be seen through the Path Coefficient values obtained from the bootstrapping technique.

Table 8. Hypothesis Test Table

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
PFPE → KWPN	0.285	0.284	0.070	4,050	0.000
PSSC → KWPN	0.259	0.262	0.066	3,938	0.000
SP → KWPN	0.186	0.184	0.080	2,318	0.021
PFPE → KWPP → KWPN	0.049	0.051	0.022	2,260	0.024
PSSC → KWPP → KWPN	0.103	0.106	0.037	2,790	0.005
SP → KWPP → KWPN	0.120	0.124	0.056	2,142	0.032

Source: SmartPLS Version 4.0

Based on the table above, statistical testing of each hypothesized relationship was conducted using a simulation approach. In this process, the bootstrapping method was used on the sample data. The bootstrapping technique was used to overcome potential problems of abnormality in the data distribution, so that the estimation results were more accurate and reliable. The results of the bootstrapping test in the PLS analysis are as follows:

- The results of the hypothesis testing show that the variable of Electronic Tax Invoice Implementation (X1) on VAT Taxpayer Compliance (Y) produces a T-statistic value of $4.050 > 1.66$ and a p-value of $0.000 < 0.05$, so it can be concluded that the hypothesis is accepted. This means that the better the implementation of electronic tax invoices, the higher the level of taxpayer compliance in fulfilling their VAT obligations. Therefore, it can be stated that the Implementation of Electronic Tax Invoices has a significant effect on VAT Taxpayer Compliance.
- The results of the hypothesis testing show that the variable of SPT Submission in the Coretax System (X2) on VAT Taxpayer Compliance (Y) produces a T-statistic value of $3.938 > 1.66$ and a p-value of $0.000 < 0.05$, so it can be concluded that the hypothesis is accepted. This means that the more optimal the submission of tax returns through the Coretax System, the higher the compliance of taxpayers in fulfilling their VAT

- obligations. Therefore, it can be said that the submission of tax returns in the Coretax System (X2) has a significant effect on VAT taxpayer compliance.
- c. The results of the hypothesis testing show that the variable Tax Sanctions (X3) on VAT Taxpayer Compliance (Y) produces a T-statistic value of $2.318 > 1.66$ and a p-value of $0.021 < 0.05$, so it can be concluded that the hypothesis is accepted. This means that the stricter and clearer the enforcement of tax sanctions, the higher the compliance of taxpayers in fulfilling their VAT obligations. Thus, it can be said that Tax Sanctions have a significant effect on VAT Taxpayer Compliance.
 - d. The results of the hypothesis testing show that the variable The results of the hypothesis testing show that the variable Implementation of Electronic Tax Invoices (X1) mediates Taxpayer Awareness (Z) towards VAT Taxpayer Compliance (Y), yielding a T-statistic value of $2.260 > 1.66$ and a p-value of $0.024 < 0.05$. Therefore, the hypothesis is accepted. This means that the higher the taxpayer awareness, the better the implementation of electronic tax invoices, which will increase taxpayer compliance in fulfilling their VAT obligations. Thus, it can be said that the implementation of electronic tax invoices can mediate taxpayer awareness, which has a significant effect on VAT taxpayer compliance.
 - e. The results of the hypothesis testing indicate that the variable of Tax Return Submission in the Coretax System (X2) mediates Taxpayer Awareness (Z) toward VAT Taxpayer Compliance (Y), yielding a T-statistic value of $2.790 > 1.66$ and a p-value of $0.005 < 0.05$. Therefore, it can be concluded that the hypothesis is accepted. This means that high taxpayer awareness will be more effective in increasing VAT compliance if supported by the ease and optimization of tax return submission through the Coretax System. Thus, it can be said that Tax Return Submission in the Coretax System can mediate Taxpayer Awareness, which has a significant effect on VAT Taxpayer Compliance.
 - f. The results of the hypothesis testing show that the Tax Sanctions variable (X3) mediates Taxpayer Awareness (Z) towards VAT Taxpayer Compliance (Y), producing a T-statistic value of $2.142 > 1.66$ and a p-value of $0.032 < 0.05$. Therefore, it can be concluded that the hypothesis is accepted. This means that taxpayer awareness can increase VAT compliance more effectively when accompanied by the implementation of strict and consistent tax sanctions. Thus, it can be said that Tax Sanctions can mediate Taxpayer Awareness, which has a significant effect on VAT Taxpayer Compliance.

1. The Effect of Electronic Tax Invoice Implementation on VAT Compliance

This study states that the implementation of electronic tax invoices has a significant positive effect on VAT compliance. This is based on a path coefficient value of 0.285 (positive influence), a T-statistic value of $4.050 > 1.66$, and a p-value of $0.000 < 0.05$. Therefore, it can be concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted, meaning that the implementation of electronic tax invoices has a significant positive impact on VAT compliance.

2. Submission of Tax Returns in the Coretax System for VAT Compliance

This study states that the variable of SPT Submission in the Coretax System has a significant positive effect on VAT Compliance. This is based on a path coefficient value of 0.259 (positive influence), a T-statistic value of $3.938 > 1.66$, and a p-value of $0.000 < 0.05$. Therefore, it can be concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted, meaning that the submission of tax returns in the Coretax system has a significant positive effect on VAT compliance.

3. Tax Sanctions for VAT Compliance

This study states that tax sanctions have a significant positive effect on VAT compliance. This is based on a path coefficient value of 0.186 (positive effect), a T-statistic value of $2.318 > 1.66$, and a p-value of $0.021 < 0.05$. Therefore, it can be concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is

accepted, meaning that tax sanctions have a significant positive effect on VAT compliance.

4. The impact of implementing electronic tax invoices can help raise taxpayers' awareness of VAT compliance

This study states that Electronic Tax Invoices mediate Taxpayer Awareness, which has a significant positive effect on VAT Taxpayer Compliance. This is based on a path coefficient value of 0.049 (positive effect), a T-statistic value of $2.260 > 1.66$, and a p-value of $0.024 < 0.05$. Therefore, it can be concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted, meaning that Electronic Tax Invoices mediate Taxpayer Awareness, which has a significant positive effect on VAT Taxpayer Compliance.

5. Submission of Tax Returns in the Coretax System is able to mediate Taxpayers' Awareness of VAT Compliance

This study states that the submission of tax returns in the Coretax system mediates taxpayer awareness, which has a significant positive effect on VAT taxpayer compliance. This is based on a path coefficient value of 0.103 (positive effect), a T-statistic value of $2.790 > 1.66$, and a p-value of $0.005 < 0.05$. Therefore, it can be concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted, meaning that the submission of tax returns in the Coretax system mediates taxpayer awareness and has a significant positive effect on VAT taxpayer compliance.

6. Tax penalties can mediate taxpayer awareness of VAT compliance

This study states that Tax Sanctions mediate Taxpayer Awareness, which has a significant positive effect on VAT Taxpayer Compliance. This is based on a path coefficient value of 0.120 (positive effect), a T-statistic value of $2.142 > 1.66$, and a p-value of $0.032 < 0.05$. Therefore, it can be concluded that the null hypothesis (H_0) is rejected and the alternative hypothesis (H_a) is accepted, meaning that Tax Sanctions mediate Taxpayer Awareness, which has a significant positive effect on VAT Taxpayer Compliance.

CONCLUSION

Based on the results of the study, it can be concluded that the implementation of electronic tax invoices, the submission of tax returns in the Coretax system, and partial or simultaneous tax penalties have a significant effect on Value Added Tax (VAT) compliance. The implementation of e-Invoices and the Coretax system has proven to enhance efficiency, transparency, and ease in tax administration, thereby encouraging taxpayers to be more compliant. Meanwhile, strict tax penalties serve as a deterrent and are an important tool in curbing potential violations of taxpayers' tax obligations.

In addition, this study also found that taxpayer awareness plays a mediating role in strengthening the relationship between the three independent variables and VAT compliance. This means that the higher the taxpayer awareness, the greater the positive influence of e-Invoicing, the Coretax system, and tax penalties on compliance. Taxpayer awareness is the key to building a culture of voluntary tax compliance, which will ultimately support increased state revenue through the VAT sector.

This study has several limitations, including the limited sample size, which only uses data from corporate taxpayers sourced from a single location, namely the Jakarta Pancoran Tax Office. Additionally, this study is limited to using only three independent variables: the Impact of the Implementation of Electronic Tax Invoices, the Submission of Tax Returns in the Coretax System, and Tax Penalties. This is because there are other factors that could influence the dependent variables.

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