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The Effectiveness of Tax Education in Improving Compliance and Achieving Tax Revenue Targets at The Sidoarjo Selatan Primary Tax Office

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ABSTRACT

This study aims to analyze the effect of tax socialization, tax officer competence, and the quality of tax education materials on taxpayer compliance and the achievement of tax revenue targets at the South Sidoarjo Tax Office. This research used a quantitative approach with a survey method. Data were collected by distributing questionnaires to 150 respondents and analyzed using multiple linear regression through two models. The first model examined the effect of the independent variables on taxpayer compliance, while the second model examined their effect on tax revenue targets. The results show that tax socialization, tax officer competence, and the quality of tax education materials partially have a positive and significant effect on taxpayer compliance. These three variables also have a positive and significant effect on the achievement of tax revenue targets. Simultaneously, tax socialization, tax officer competence, and the quality of tax education materials significantly affect taxpayer compliance and tax revenue targets.

Keywords: tax socialization, tax officer competence, tax education materials, taxpayer compliance, tax revenue.

1. INTRODUCTION

Taxation constitutes a major source of government revenue and plays a strategic role in financing national development, delivering public services, and supporting government administration. In modern tax systems, tax revenue does not depend solely on the size of a country's economic potential but also on taxpayers' compliance with their tax obligations. This issue becomes particularly important under a self-assessment system, in which taxpayers are entrusted with calculating, paying, and reporting their own tax liabilities. The OECD (2021) emphasizes that effective tax administration requires an integrated combination of taxpayer services, education, supervision, and compliance enhancement to maintain sustainable tax revenue.

Nevertheless, taxpayer compliance remains a major challenge in tax administration. Regulatory complexity, changes in administrative systems, limited taxpayer understanding, and low levels of tax literacy may result in reporting errors, payment delays, and even non-compliance. Alm (2019) argues that tax compliance is influenced not only by audits and sanctions but also by taxpayer knowledge, trust, social norms, and perceptions of tax authorities. Accordingly, educational approaches have become increasingly relevant because they can promote voluntary compliance, which is generally more sustainable than approaches that rely solely on enforcement.

In recent years, the modernization of tax administration through service digitalization has further increased the need for effective taxpayer education. Digitalization can improve service efficiency; however, it also requires taxpayers to understand continuously evolving procedures, applications, and regulations. When educational efforts are ineffective, digitalization may create a gap between the systems developed by tax authorities and taxpayers' ability to use them. Tax education must therefore be designed to be informative, communicative, accessible, and responsive to taxpayers' needs.

In this study, tax education is conceptualized as a policy instrument comprising tax socialization, tax officer competence, and the quality of tax education materials. Tax socialization serves as a communication mechanism between tax authorities and taxpayers through which information concerning rights, obligations, procedures, and changes in tax policies is conveyed. Rosid, Evans, and Tran-Nam (2022) demonstrate that clear, structured, and continuous tax socialization can improve taxpayer understanding and compliance. Thus, tax socialization is not merely an administrative activity but also an integral component of a broader strategy for shaping compliant behavior.

In addition to tax socialization, tax officer competence plays an important role in promoting taxpayer compliance. Tax officers directly represent the tax authority in providing education, services, and assistance to taxpayers. Gangl, Hofmann, and Kirchler (2019) explain that professional, communicative, and trust-based interactions between tax officers and taxpayers can foster voluntary compliance. Tax officers who possess adequate regulatory knowledge, effective communication skills, and a high level of responsiveness are better able to assist taxpayers in understanding and fulfilling their tax obligations.

The quality of tax education materials is another equally important factor. Educational materials that are accurate, relevant, systematic, and easy to understand can help taxpayers reduce errors in fulfilling their tax obligations. Alshira'h and Abdul-Jabbar (2020) state that the quality of tax information influences taxpayer understanding and compliance. Conversely, materials that are overly technical, lack contextual relevance, or are difficult to understand may reduce the effectiveness of taxpayer education.

The South Sidoarjo Primary Tax Office provides a relevant setting for this study because of its strategic role in taxpayer services, education, supervision, and tax revenue collection. Based on its 2024 performance data, the office collected IDR 1.135 trillion in tax revenue, equivalent to 100.21% of its target of IDR 1.132 trillion. In addition, annual tax return filing compliance reached 59,733 taxpayers, representing 100.81% of the established target. The office also achieved an Organizational Performance Score of 109.80, indicating a very strong level of organizational performance. Nevertheless, these achievements require further analysis to determine the extent to which tax socialization, tax officer competence, and the quality of tax education materials contribute to taxpayer compliance and the achievement of tax revenue targets.

Based on the preceding discussion, this study aims to analyze the effects of tax socialization, tax officer competence, and the quality of tax education materials on taxpayer compliance and the achievement of tax revenue targets at the South Sidoarjo Primary Tax Office. Theoretically, this study is expected to enrich the literature on tax administration, particularly regarding the effectiveness of taxpayer education in shaping compliant behavior. Practically, the findings are expected to provide an evaluation framework for tax authorities in designing educational strategies that are more effective, appropriately targeted, and oriented toward strengthening taxpayer compliance and optimizing tax revenue..

2. LITERATURE REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) is employed as the principal theoretical foundation of this study because it explains taxpayer compliance as behavior that develops through a rational decision-making process. Ajzen (1991) argues that individual behavior is influenced by behavioral intention, which is shaped by three main determinants: attitude toward the behavior, subjective norms, and perceived behavioral control. In the taxation context, taxpayers are more likely to comply when they hold positive attitudes toward taxation, perceive social encouragement to comply, and believe that they are capable of understanding and fulfilling their tax obligations.

In this study, taxpayer education is viewed as an instrument that can shape taxpayers' attitudes, subjective norms, and perceived behavioral control. Clear tax socialization can foster positive attitudes toward tax obligations. Tax officer competence can strengthen taxpayers' perceptions that the tax authority is capable of providing reliable assistance and explanations. Meanwhile, understandable and accessible educational materials can enhance taxpayers' ability to fulfil their tax obligations correctly.

Slippery Slope Framework

In addition to TPB, this study employs the Slippery Slope Framework as a supporting theoretical perspective for explaining the relationship between taxpayers and tax authorities. Kirchler, Hoelzl, and Wahl (2008) explain that tax compliance is influenced by two main dimensions: the power of tax authorities and taxpayers' trust in those authorities. Compliance may be enforced when it is driven by audits, supervision, and sanctions, whereas voluntary compliance arises when taxpayers trust the tax authority.

This framework is relevant because taxpayer education serves not only to convey information but also to build taxpayers' trust in the tax authority. Professional interactions between tax officers and taxpayers can reinforce the perception that the tax authority is supportive, fair, and credible. Therefore, taxpayer compliance is not established solely through coercive approaches but also through educational and persuasive measures.

Tax Socialization

Tax socialization refers to the process of communicating tax-related information, regulations, and policies to taxpayers in order to improve their understanding, awareness, and compliance. In this study, tax socialization is defined as activities conducted by tax authorities to communicate tax information, policies, and regulations to taxpayers so that they can fulfil their tax obligations accurately and on time.

Tax socialization is particularly important under a self-assessment system, which requires taxpayers to possess an adequate understanding of their tax obligations. Loo, Evans, and McKerchar (2010) demonstrate that taxpayer understanding within a self-assessment system is an important factor in explaining tax compliance behavior. Accordingly, the clearer, more structured, and more accessible tax socialization activities are, the greater the likelihood that taxpayers will understand their obligations and improve their compliance.

Tax Officer Competence

Tax officer competence refers to the ability of tax officials to perform their duties professionally. It encompasses technical tax knowledge, communication skills, responsiveness, ethical conduct, and the ability to provide effective services to taxpayers. In this study, tax officer competence is positioned as an important variable because tax officers directly provide education, explanations, assistance, and tax services to taxpayers.

Tax officer competence is closely related to taxpayers' trust in the tax authority. Officers who are able to explain regulations clearly, provide appropriate solutions, and demonstrate professional conduct can strengthen taxpayers' positive perceptions of the tax authority. Within the Slippery Slope Framework, trust in the authority represents one of the main foundations of voluntary compliance. Therefore, tax officer competence affects not only service quality but also taxpayer compliance behavior.

Quality of Tax Education Materials

The quality of tax education materials refers to the standard of tax information delivered to taxpayers in terms of clarity, accuracy, relevance, systematic presentation, and ease of understanding. In this study, the quality of tax education materials is regarded as a substantial component of taxpayer education because it determines the extent to which tax information can be understood, accepted, and applied by taxpayers.

Effective educational materials should be aligned with prevailing tax regulations, presented in straightforward language, and adapted to taxpayers' needs. The OECD (2023) emphasizes that taxpayer education contributes to the development of tax culture, compliance, and civic awareness. Therefore, high-quality educational materials can help taxpayers understand tax procedures, reduce administrative errors, and strengthen their confidence in fulfilling their tax obligations.

Taxpayer Compliance

Taxpayer compliance refers to a condition in which taxpayers fulfil their tax obligations in accordance with applicable laws and regulations, including registration, tax calculation, payment, and reporting. Alm (2019) explains that tax compliance is influenced not only by economic factors, such as sanctions and audits, but also by psychological and social factors, norms, trust, and taxpayers' perceptions of the tax system.

In this study, taxpayer compliance constitutes an important variable because it serves as an indicator of the effectiveness of taxpayer education. When tax socialization is implemented effectively, tax officers possess adequate competence, and educational materials are properly designed, taxpayers are more likely to understand and fulfil their tax obligations. In other words, taxpayer compliance represents an intermediate outcome of effective taxpayer education.

Tax Revenue Targets

Tax revenue targets refer to the amount of tax revenue that tax authorities are expected to achieve within a specified period. The achievement of tax revenue targets depends not only on economic potential but also on taxpayers' compliance in fulfilling their obligations. The OECD (2021) explains that modern tax administration emphasizes the importance of compliance management, taxpayer services, digitalization, and institutional capacity building in supporting government revenue.

In this study, the achievement of tax revenue targets is positioned as the second dependent variable. Accordingly, the study examines not only whether taxpayer education improves taxpayer compliance but also whether tax socialization, tax officer competence, and the quality of tax education materials support the achievement of tax revenue targets. The underlying mechanism is straightforward: effective education improves taxpayer understanding, greater understanding strengthens compliance, and higher compliance contributes to the optimization of tax revenue.

3. RESEARCH METHOD

Research Design

This study employed a quantitative approach with a causal-associative research design. The quantitative approach was selected because the research data were expressed numerically and analyzed using statistical procedures. Sugiyono (2019) states that quantitative methods are used to examine a particular population or sample and to test predetermined hypotheses. The causal-associative design was applied because this study aimed to examine the effects of tax socialization, tax officer competence, and the quality of tax education materials on taxpayer compliance and the achievement of tax revenue targets.

Research Location and Period

The study was conducted at the South Sidoarjo Primary Tax Office, located at Jati Raya Street No. 6, Sidoarjo, Indonesia, in January 2026. The research site was selected because the office performs strategic functions related to taxpayer services, education, supervision, tax administration, and law enforcement. The South Sidoarjo Primary Tax Office also provided a relevant empirical context because it collected IDR 1.135 trillion in tax revenue, equivalent to 100.21% of its target, while annual tax return filing compliance reached 59,733 taxpayers, or 100.81% of the established target.

Population and Sample

The population of this study comprised employees of the South Sidoarjo Primary Tax Office whose duties were related to taxpayer education, services, supervision, and tax administration. The research sample consisted of respondents who completed the research questionnaire. A total of 150 questionnaires were distributed online through Google Forms. All questionnaires were returned and met the requirements for data analysis. Therefore, the final sample consisted of 150 respondents.

Data Type and Source

This study used primary data obtained directly from respondents through the research instrument. The primary data were collected by distributing questionnaires to employees of the South Sidoarjo Primary Tax Office. Primary data were considered appropriate because the study required respondents' direct assessments of tax socialization, tax officer competence, the quality of tax education materials, taxpayer compliance, and the achievement of tax revenue targets.

Data Collection Technique

Data were collected using a structured questionnaire. A questionnaire enables researchers to obtain standardized data from a relatively large number of respondents. According to Sugiyono (2019), a questionnaire is a data collection technique in which respondents are provided with a set of written questions or statements to answer. In this study, the questionnaire items were developed based on the indicators of each research variable and distributed online through Google Forms.

Research Instrument

The research instrument employed a five-point Likert scale. Sugiyono (2011) explains that a Likert scale is used to measure the attitudes, opinions, and perceptions of individuals or groups regarding a particular social phenomenon. The response categories consisted of strongly agree, with a score of 5; agree, with a score of 4; neutral, with a score of 3; disagree, with a score of 2; and strongly disagree, with a score of 1. This scale was appropriate because the study measured respondents' perceptions of the research variables.

Operational Definitions of Variables

This study examined five principal variables: tax socialization, tax officer competence, the quality of tax education materials, taxpayer compliance, and the achievement of tax revenue targets. Tax socialization refers to the process of communicating tax-related information and providing education to taxpayers so that they understand their rights and obligations. Tax officer competence refers to the ability of tax officers to understand tax regulations, explain procedures, communicate professionally, and provide effective taxpayer services.

The quality of tax education materials refers to the standard of materials used in taxpayer education activities, including their clarity, accuracy, relevance, and ease of understanding. Taxpayer compliance refers to taxpayers' behavior in fulfilling their tax obligations in accordance with applicable regulations. The achievement of tax revenue targets refers to a condition in which realized tax revenue meets or exceeds the predetermined target.

Data Analysis Technique

The data were analyzed using multiple linear regression. Ghozali (2018) explains that multiple linear regression is used to examine the effects of more than one independent variable on a dependent variable. The analysis consisted of two regression models. The first model examined the effects of tax socialization, tax officer competence, and the quality of tax education materials on taxpayer compliance. The second model examined the effects of the same independent variables on the achievement of tax revenue targets.

Before the regression analysis was conducted, the research instrument and data were evaluated through validity and reliability tests. Classical assumption tests were also performed, comprising normality, multicollinearity, and heteroscedasticity tests.

Hypothesis Testing

The hypotheses were tested using individual significance tests, a simultaneous significance test, and the coefficient of determination. The t-test was used to examine the individual effect of each independent variable on the dependent variable, whereas the F-test was used to assess the simultaneous effects of tax socialization, tax officer competence, and the quality of tax education materials on taxpayer compliance and the achievement of tax revenue targets.

The coefficient of determination was used to evaluate the extent to which the independent variables explained the variation in each dependent variable. According to Ghozali (2018), the t-test measures the partial effect of each independent variable, the F-test evaluates the overall significance of the regression model, and the coefficient of determination indicates the model's explanatory power.

Conceptual Framework

This study uses two sequential regression models. The first model examines the effects of tax outreach, tax officials' competence, and the quality of educational materials on taxpayer compliance. The second model examines the effect of taxpayer compliance on the achievement of tax revenue targets. This approach was chosen because it aligns with the logic of tax policy, where increased tax revenue is achieved through changes in taxpayer compliance behavior, rather than through the direct impact of tax outreach on tax revenue.

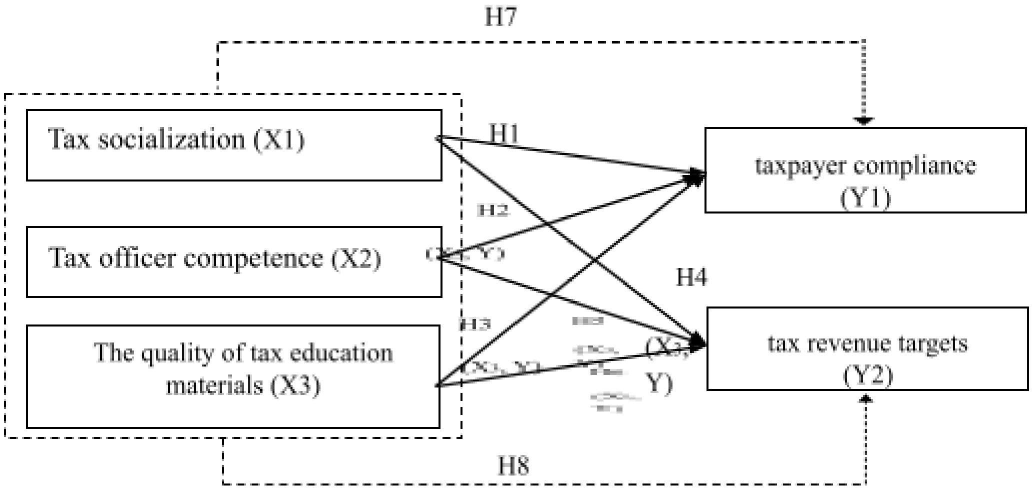

Figure 1. Conceptual Framework

Research Hypotheses

1. H1: Tax socialization has a significant effect on taxpayer compliance, as perceived by employees of the South Sidoarjo Primary Tax Office.
2. H2: Tax officer competence has a significant effect on taxpayer compliance, as perceived by employees of the South Sidoarjo Primary Tax Office.
3. H3: The quality of tax education materials has a significant effect on taxpayer compliance, as perceived by employees of the South Sidoarjo Primary Tax Office.
4. H4: Tax socialization has a significant effect on the achievement of tax revenue targets, as perceived by employees of the South Sidoarjo Primary Tax Office.
5. H5: Tax officer competence has a significant effect on the achievement of tax revenue targets, as perceived by employees of the South Sidoarjo Primary Tax Office.
6. H6: The quality of tax education materials has a significant effect on the achievement of tax revenue targets, as perceived by employees of the South Sidoarjo Primary Tax Office.
7. H7: Tax socialization, tax officer competence, and the quality of tax education materials jointly have a significant effect on taxpayer compliance, as perceived by employees of the South Sidoarjo Primary Tax Office.
8. H8: Tax socialization, tax officer competence, and the quality of tax education materials jointly have a significant effect on the achievement of tax revenue targets, as perceived by employees of the South Sidoarjo Primary Tax Office.

4. RESULTS AND ANALYSIS

The study was conducted at the South Sidoarjo Primary Tax Office and involved employees whose duties were related to taxpayer education, services, supervision, and tax administration. Data were collected by distributing questionnaires to 150 respondents. All distributed questionnaires were returned and met the eligibility requirements for analysis, resulting in a response rate of 100%. This result indicates that all targeted respondents completed the questionnaires and that the collected data were suitable for statistical analysis.

Table 1. Questionnaire Distribution and Response Rate

Description	Number	Percentage
Questionnaires distributed	150	100%
Questionnaires not returned	0	0%
Questionnaires returned	150	100%
Ineligible questionnaires	0	0%
Eligible questionnaires	150	100%

Source: Primary data processed, 2026.

Validity and Reliability Test Results

The validity test results showed that all questionnaire items measuring tax socialization, tax officer competence, the quality of tax education materials, taxpayer compliance, and tax revenue targets were valid. This was indicated by significance values below 0.05 for all measurement items. Therefore, all questionnaire indicators adequately measured their respective research variables and were considered suitable for further analysis.

The reliability test results also showed that all variables had Cronbach's alpha values above the minimum threshold of 0.60. Tax socialization recorded a Cronbach's alpha value of 0.918, tax officer competence 0.960, the quality of tax education materials 0.910, taxpayer compliance 0.869, and tax revenue targets 0.951. Accordingly, all research instruments were considered reliable and demonstrated satisfactory internal consistency..

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Threshold	Conclusion
Tax Socialization	0.918	0.60	Reliable
Tax Officer Competence	0.960	0.60	Reliable
Quality of Tax Education Materials	0.910	0.60	Reliable
Taxpayer Compliance	0.869	0.60	Reliable
Tax Revenue Targets	0.951	0.60	Reliable

Source: Primary data processed, 2026.

Regression Analysis Results for Model 1

The first model was used to examine the effects of tax socialization, tax officer competence, and the quality of tax education materials on taxpayer compliance. Based on the multiple linear regression analysis, the following regression equation was obtained:

$$\mathbf{Y_1 = 11{,}477 + 0{,}344X_1 + 0{,}155X_2 + 0{,}163X_3}$$

Keterangan:
Y_1 = Taxpayer Compliance
X_1 = Tax Socialization
X_2 = Tax Officer Competence
X_3 = Quality of Tax Education Materials

Table 3. Multiple Linear Regression Results for Model 1

Variable	B	Standardized Beta	t-value	p-value	Conclusion
Tax Socialization	0.344	0.358	4.815	< 0.001	Significant
Tax Officer Competence	0.155	0.265	3.808	< 0.001	Significant
Quality of Tax Education Materials	0.163	0.182	2.465	0.015	Significant

Source: Primary data processed, 2026.

The analysis showed that tax socialization had a positive and significant effect on taxpayer compliance, with a regression coefficient of 0.344, a t-value of 4.815, and a significance level of $p < 0.001$. Tax officer competence also had a positive and significant effect on taxpayer compliance, with a regression coefficient of 0.155, a t-value of 3.808, and a significance level of $p < 0.001$.

Furthermore, the quality of tax education materials had a positive and significant effect on taxpayer compliance, with a regression coefficient of 0.163, a t-value of 2.465, and a significance level of 0.015. These findings demonstrate that all three independent variables individually had significant effects on taxpayer compliance.

The coefficient of determination for Model 1 showed an R-squared value of 0.368. This indicates that tax socialization, tax officer competence, and the quality of tax education materials jointly explained 36.8% of the variation in taxpayer compliance, whereas the remaining 63.2% was explained by other factors outside the research model.

The simultaneous significance test produced an F-value of 28.329 with $p < 0.001$. Therefore, tax socialization, tax officer competence, and the quality of tax education materials jointly had a significant effect on taxpayer compliance..

Regression Analysis Results for Model 2

The second model was used to examine the effects of tax socialization, tax officer competence, and the quality of tax education materials on the achievement of tax revenue targets. Based on the multiple linear regression analysis, the following regression equation was obtained:

$$\mathbf{Y_2 = -0{,}231 + 0{,}532X_1 + 0{,}322X_2 + 0{,}465X_3}$$

Keterangan:

Y_2 = Achievement of Tax Revenue Targets

X_1 = Tax Socialization

X_2 = Tax Officer Competence

X_3 = Quality of Tax Education Materials

Table 4. Multiple Linear Regression Results for Model 2

Variable	B	Standardized Beta	t-value	p-value	Conclusion
Tax Socialization	0.532	0.348	5.698	< 0.001	Significant
Tax Officer Competence	0.322	0.346	6.041	< 0.001	Significant
Quality of Tax Education Materials	0.465	0.327	5.396	< 0.001	Significant

Sumber: Data Primer Diolah, 2026.

The analysis showed that tax socialization had a positive and significant effect on the achievement of tax revenue targets, with a regression coefficient of 0.532, a t-value of 5.698, and a significance level of $p < 0.001$. Tax officer competence also had a positive and significant effect on the achievement of tax revenue targets, with a regression coefficient of 0.322, a t-value of 6.041, and a significance level of $p < 0.001$.

The quality of tax education materials similarly had a positive and significant effect on the achievement of tax revenue targets, with a regression coefficient of 0.465, a t-value of 5.396, and a significance level of $p < 0.001$. Therefore, all independent variables were empirically demonstrated to have positive and significant individual effects on the achievement of tax revenue targets.

The coefficient of determination for Model 2 showed an R-squared value of 0.574. This indicates that tax socialization, tax officer competence, and the quality of tax education materials jointly explained 57.4% of the variation in the achievement of tax revenue targets. The remaining 42.6% was attributable to other factors not included in the research model.

The simultaneous significance test produced an F-value of 65.585 with $p < 0.001$. These results demonstrate that tax socialization, tax officer competence, and the quality of tax education materials jointly had a significant effect on the achievement of tax revenue targets.

DISCUSSION

Effect of Tax Socialization on Taxpayer Compliance

The results show that tax socialization has a positive and significant effect on taxpayer compliance. This finding is supported by a regression coefficient of 0.344, a t-value of 4.815, and a significance level of $p < 0.001$. Thus, more effective tax socialization is associated with higher taxpayer compliance at the South Sidoarjo Primary Tax Office.

This finding indicates that tax socialization serves as an important communication mechanism through which tax authorities convey information concerning taxpayers' rights, obligations, procedures, and changes in tax regulations. From the perspective of the Theory of Planned Behavior, tax socialization can foster positive taxpayer attitudes, strengthen subjective norms related to compliance, and improve taxpayers' perceived behavioral control in fulfilling their tax obligations. Ajzen (1991) explains that individual behavior is influenced by attitudes, subjective norms, and perceived behavioral control. Therefore, clear and continuous tax socialization can improve taxpayer understanding and encourage compliant behavior.

Effect of Tax Officer Competence on Taxpayer Compliance

The results demonstrate that tax officer competence has a positive and significant effect on taxpayer compliance. This is indicated by a regression coefficient of 0.155, a t-value of 3.808, and a significance level of $p < 0.001$. Accordingly, greater tax officer competence is associated with higher taxpayer compliance.

Tax officer competence is important because tax officers interact directly with taxpayers when providing services, education, and assistance. Officers who understand tax regulations, explain procedures clearly, respond effectively to taxpayer difficulties, and demonstrate professional conduct are more likely to build taxpayer trust. Within the Slippery Slope Framework, Kirchler, Hoelzl, and Wahl (2008) explain that tax compliance can be fostered through trust in tax authorities. Therefore, tax officer competence influences not only the quality of taxpayer services but also the development of voluntary compliance.

Effect of the Quality of Tax Education Materials on Taxpayer Compliance

The results indicate that the quality of tax education materials has a positive and significant effect on taxpayer compliance. This finding is supported by a regression coefficient of 0.163, a t-value of 2.465, and a significance level of 0.015. Therefore, higher-quality tax education materials are associated with greater taxpayer compliance.

Tax education materials that are clear, accurate, relevant, and easy to understand can help taxpayers fulfil their tax obligations correctly. Under a self-assessment system, taxpayers are expected to calculate, pay, and report their taxes independently. Educational materials that are excessively technical or poorly aligned with taxpayers' needs may therefore create confusion. Conversely, materials that are straightforward, practical, and relevant to taxpayers' actual problems can improve both understanding and compliance. Alm (2019) emphasizes that tax compliance is influenced not only by sanctions but also by information, social norms, morality, and trust in the tax system.

Effect of Tax Socialization on the Achievement of Tax Revenue Targets

The results show that tax socialization has a positive and significant effect on the achievement of tax revenue targets. This finding is indicated by a regression coefficient of 0.532, a t-value of 5.698, and a significance level of $p < 0.001$. Thus, tax socialization affects not only taxpayer compliance but also the achievement of tax revenue targets.

Effective tax socialization can help taxpayers understand tax payment and reporting procedures correctly. Such understanding can reduce administrative errors, reporting delays, and taxpayers' lack of awareness regarding their obligations. Tax socialization therefore functions as a strategic instrument for optimizing tax revenue. This finding is consistent with the OECD's (2021) view that modern tax administration should emphasize taxpayer services, education, and compliance enhancement to support sustainable government revenue.

Effect of Tax Officer Competence on the Achievement of Tax Revenue Targets

The results demonstrate that tax officer competence has a positive and significant effect on the achievement of tax revenue targets. The regression coefficient of 0.322, t-value of 6.041, and significance level of $p < 0.001$ indicate that tax officer competence makes a substantial contribution to the achievement of tax revenue targets.

This finding suggests that the quality of human resources within the tax authority is an important element of successful tax administration. Competent tax officers can provide more accurate services, explain regulations effectively, and assist taxpayers in resolving administrative difficulties. These capabilities facilitate the fulfilment of tax obligations and ultimately support the achievement of tax revenue targets. Keen and Slemrod (2021) explain that tax administration capacity is an important factor in strengthening both tax compliance and government revenue.

Effect of the Quality of Tax Education Materials on the Achievement of Tax Revenue Targets

The results show that the quality of tax education materials has a positive and significant effect on the achievement of tax revenue targets. This is indicated by a regression coefficient of 0.465, a t-value of 5.396, and a significance level of $p < 0.001$. Therefore, improvements in the quality of tax education materials provide greater support for the achievement of tax revenue targets.

High-quality educational materials can help taxpayers understand tax payment mechanisms, reporting procedures, and changes in tax regulations. When the information received by taxpayers is clear and applicable, the likelihood of reporting errors and payment delays can be reduced. This condition strengthens administrative compliance and contributes to the achievement of tax revenue targets. Accordingly, tax education materials should be continuously updated to reflect regulatory developments and taxpayers' changing needs.

Joint Effects on Taxpayer Compliance

The simultaneous test for Model 1 shows that tax socialization, tax officer competence, and the quality of tax education materials jointly have a significant effect on taxpayer compliance. This result is supported by an F-value of 28.329 and a significance level of $p < 0.001$. The R-squared value of 0.368 indicates that the three independent variables explain 36.8% of the variation in taxpayer compliance, whereas the remaining 63.2% is explained by other factors outside the research model.

This finding demonstrates that taxpayer compliance is not determined by a single factor. Effective tax socialization must be supported by competent tax officers and high-quality educational materials. These three factors complement one another by improving taxpayer understanding, building trust, and strengthening taxpayers' ability to fulfil their obligations. Taxpayer education should therefore be viewed as an integrated strategy rather than merely an information dissemination activity.

Joint Effects on the Achievement of Tax Revenue Targets

The simultaneous test for Model 2 indicates that tax socialization, tax officer competence, and the quality of tax education materials jointly have a significant effect on the achievement of tax revenue targets. This finding is supported by an F-value of 65.585 and a significance level of $p < 0.001$. The R-squared value of 0.574 indicates that the three independent variables explain 57.4% of the variation in the achievement of tax revenue targets, whereas the remaining 42.6% is explained by factors outside the research model.

This result demonstrates that taxpayer education contributes substantially to the achievement of tax revenue targets. Compared with Model 1, Model 2 has a higher R-squared value. This suggests that tax socialization, tax officer competence, and the quality of tax education materials have greater explanatory power for the achievement of tax revenue targets than for taxpayer compliance. Thus, taxpayer education affects not only taxpayer behavior but also the organizational performance of the tax authority.

Integrated Analysis of the Research Findings

Overall, the findings show that effective taxpayer education should be developed through three principal pillars: well-directed tax socialization, competent tax officers, and high-quality educational materials. All three dimensions have positive and significant effects on taxpayer compliance and the achievement of tax revenue targets.

From the perspective of the Theory of Planned Behavior, taxpayer education can shape taxpayers' attitudes, subjective norms, and perceived behavioral control in fulfilling their tax obligations. From the perspective of the Slippery Slope Framework, taxpayer education can strengthen taxpayers' trust in the tax authority. Therefore, the findings confirm that educational approaches play a strategic role in fostering voluntary compliance and supporting the sustainable optimization of tax revenue.

5. CONCLUSION AND RECOMMENDATIONS

Conclusion

Based on the research findings, the following conclusions can be drawn:

a. Tax socialization has a positive and significant effect on taxpayer compliance.
   This finding indicates that more effective tax socialization improves taxpayers' understanding and compliance in fulfilling their tax obligations.
b. Tax officer competence has a positive and significant effect on taxpayer compliance.
   Tax officers who possess adequate knowledge, effective communication skills, responsiveness, and professional conduct are better able to help taxpayers understand tax regulations.
c. The quality of tax education materials has a positive and significant effect on taxpayer compliance. Educational materials that are clear, relevant, accurate, and easy to understand can reduce taxpayer errors in tax reporting and payment.
d. Tax socialization has a positive and significant effect on the achievement of tax revenue targets. Effective tax socialization encourages taxpayers to better understand their payment and reporting obligations, thereby contributing to the achievement of tax revenue targets.
e. Tax officer competence has a positive and significant effect on the achievement of tax revenue targets. Tax officer competence facilitates the effective delivery of taxpayer services, education, and tax administration, thereby supporting the optimization of tax revenue.
f. The quality of tax education materials has a positive and significant effect on the achievement of tax revenue targets. High-quality educational materials help taxpayers understand tax procedures accurately, thereby reducing reporting delays and administrative errors.
g. Tax socialization, tax officer competence, and the quality of tax education materials jointly have a significant effect on taxpayer compliance. Improving taxpayer compliance therefore requires an integrated combination of effective tax socialization, competent tax officers, and high-quality educational materials.
h. Tax socialization, tax officer competence, and the quality of tax education materials jointly have a significant effect on the achievement of tax revenue targets.
   This finding demonstrates that taxpayer education affects not only compliance behavior but also the tax authority's revenue performance.

Recommendations

Based on the research findings, the following recommendations are proposed:

a. For the South Sidoarjo Primary Tax Office

The South Sidoarjo Primary Tax Office should improve the effectiveness of tax socialization through programs that are more structured, regularly implemented, and aligned with taxpayers' needs.

b. For the implementation of tax socialization programs
Tax socialization should be designed according to taxpayer segments, such as individual taxpayers, corporate taxpayers, and micro, small, and medium-sized enterprises, so that the information provided is more relevant and easier to understand.
c. For tax officers
Tax officers should continuously improve their technical competence, communication skills, responsiveness, and professionalism in providing education and services to taxpayers.
d. For the development of tax education materials
Tax education materials should be prepared in a straightforward and practical manner and supported by relevant case examples to help taxpayers understand tax reporting and payment procedures.
e. For the Directorate General of Taxes
The findings of this study may serve as evaluation material for developing more effective taxpayer education strategies, particularly those intended to strengthen voluntary compliance and support the achievement of tax revenue targets.
f. For future researchers
Future studies should consider incorporating additional variables, such as tax literacy, trust in tax authorities, service quality, tax digitalization, and tax sanctions.
g. For further research development
Future studies may expand the research setting to other tax offices or employ mixed-method approaches to produce more comprehensive findings and obtain deeper insights into taxpayers' perspectives.

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