

ORGANIZATIONAL RESTRUCTURING, ICT UTILIZATION, AND HUMAN RESOURCE CAPACITY IN STRENGTHENING TAX COMPLIANCE: EVIDENCE FROM THE WEST MEDAN TAX OFFICE

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Abstract

This study investigates the extent to which organizational restructuring, information and communication technology adoption, and human resource competence both as individual factors and in combination affect taxpayer compliance within the West Medan Tax Office. A quantitative research design was applied, employing a simple random sampling technique. Out of 241,366 registered individual taxpayers, a total of 100 respondents were selected through the administration of structured questionnaires. The dataset was analyzed using multiple linear regression with IBM SPSS version 26. The findings reveal that organizational restructuring significantly enhances individual taxpayer compliance. Conversely, the implementation of information and communication technology does not exhibit a notable or statistically significant impact on compliance behavior. Additionally, the results show that human resource quality contributes positively and significantly, indicating that strengthened staff competencies are associated with higher levels of taxpayer compliance.

Keywords: organizational restructuring, utilization (ICT), human resources (HR), tax compliance.

INTRODUCTION

Taxation serves as a dynamic fiscal policy instrument whose implementation must continuously adapt to domestic and global economic fluctuations. Revenue generated from the tax sector is expected to reduce reliance on external borrowing and reinforce public confidence in the nation's financial independence. This aligns with the mission of the Directorate General of Taxes, which is mandated to collect taxes as the primary source of state revenue in support of national development and fiscal sustainability. Nevertheless, the current level of taxpayer compliance remains below the desired standard.

Taxes constitute one of the most essential pillars of state revenue used to finance national development (Erica, 2021). In the present digital era, several factors—including organizational restructuring, the utilization of information and communication technologies (ICT), and the enhancement of human resource capacity—have become central considerations in efforts to improve compliance among individual taxpayers. According to Law No. 28 of 2007, taxes are compulsory contributions imposed on individuals or entities by the state, enforceable under legal authority. Recognizing their strategic role, the government, through the Directorate General of Taxes, continues to implement various initiatives to strengthen tax revenue performance.

A persistent challenge faced today is the low level of voluntary taxpayer compliance in Indonesia. Despite numerous reforms and policy interventions introduced to encourage compliance, significant obstacles remain in achieving optimal compliance rates (Sembiring, 2021). Frequent amendments in tax regulations have also contributed to increasing complexity in fulfilling tax obligations. This regulatory dynamism often complicates the ability of organizations and individuals to understand and comply with the prevailing tax requirements (Adhiwiharyanto & Kristianto, 2022).

Furthermore, many organizations continue to struggle with developing their human resources to meet the competencies required to understand tax regulations, manage technical aspects of tax administration, and effectively utilize modern information systems to support taxation processes (Afriyanto & Ahmad, 2022). Limitations in technological infrastructure particularly in institutions that still rely on manual or outdated systems—can hinder accurate and timely tax reporting. Additionally, inadequate coordination between internal departments may disrupt the effective exchange of information, potentially leading to reporting inaccuracies or delays in fulfilling tax obligations. Organizational restructuring that occurs too frequently may also undermine consistency in tax policy implementation and create uncertainty among employees regarding their tax-related responsibilities.

Within the broader tax administration framework, compliance among individual taxpayers plays a critical role in maintaining fiscal stability and supporting sustainable economic growth. However, enhancing this compliance is a

complex task influenced by numerous internal and external determinants. Recent studies highlight the relevance of organizational restructuring, ICT adoption, and human resource development in shaping taxpayer behavior and compliance outcomes in Indonesia.

Organizational restructuring, ICT utilization, and human resource development are widely recognized as influential components in improving taxpayer compliance. Structural reform may enhance the efficiency and effectiveness of tax administration, while the integration of ICT can promote transparency, accessibility, and operational efficiency. Meanwhile, human resource development particularly related to the competence, knowledge, and skills of tax officers is crucial in delivering optimal services and ensuring proper supervision of taxpayers (Qhorizon & Tanno, 2023).

This study aims to analyze the impact of modern tax administration reforms on taxpayer compliance, focusing on organizational restructuring, information technology utilization, and human resource enhancement as independent variables. The dependent variable is individual taxpayer compliance, with the research population consisting of individual taxpayers registered at the West Medan Tax Office. Investigating these relationships is particularly relevant given the ongoing efforts to modernize Indonesia's taxation system and improve compliance through administrative, technological, and human resource reforms.

Problem Formulation

1. To determine how organizational restructuring contributes to variations in individual taxpayer compliance at the West Medan Tax Office.
2. To explore the effect of information and communication technology usage on the compliance behavior of individual taxpayers within the West Medan Tax Office's area.
3. To evaluate whether the competencies and capabilities of human resources play a role in shaping individual taxpayers' compliance at the West Medan Tax Office.
4. To assess whether organizational restructuring, the adoption of ICT, and human resource capability jointly influence the level of compliance demonstrated by individual taxpayers. at the West Medan Tax Office?

Research Objectives

1. To assess the extent to which organizational restructuring contributes to variations in individual taxpayer compliance at the West Medan Tax Office.
2. To examine how the application of information and communication technology influences the compliance behavior of individual taxpayers within the administrative area of the West Medan Tax Office.
3. To determine the influence of human resource skills and competencies in fostering compliance among individual taxpayers at the West Medan Tax Office.
4. To explore the combined effects of organizational restructuring, ICT implementation, and human resource capacity on the overall compliance of individual taxpayers at the West Medan Tax Office.

Benefits of the Study

1. For the Author

This research is expected to deepen the researcher's understanding of taxation issues and expand practical insights that may be utilized in future professional responsibilities.

2. For the Academic Community

The study's findings are intended to enrich existing literature in the areas of taxation and tax accounting, offering useful references for scholars, lecturers, and academic institutions engaged in similar research domains.

3. For the Public

The outcomes of this study may serve as additional knowledge for taxpayers—both those who already use digital tax platforms and those who do not—thereby supporting greater public awareness and encouraging more consistent tax compliance.

4. For the Alma Mater

The research outcomes can serve as a reference for future studies and support the teaching and learning process by enriching academic insights for students and researchers.

Organizational Restructuring

According to Gupta et al. (2020), organizational restructuring refers to a continuous transformation process that involves reorganizing, modifying, or enhancing various organizational components such as structure, technology, culture, and business processes to strengthen performance and competitiveness. Restructuring enables organizations to transition from a traditional, vertically oriented hierarchical system to a more horizontal, cross-functional structure based on teamwork and process orientation. Such changes are intended to create a more adaptive and responsive organizational environment.

Organizational restructuring plays a highly strategic role in ensuring that administrative systems function more effectively and efficiently in achieving predetermined goals. Additionally, a flexible organizational structure is essential to enable institutions to respond to dynamic environmental changes, particularly developments in business practices and advancements in information and communication technologies.

Utilization of Information Technology

Wardiana, as referenced in Magribi and Yulianti (2022), explains that information technology encompasses

various tools and systems designed to process data starting from data collection and organization to storage and manipulation—to generate information of high quality that is accurate, timely, and relevant. This information supports a wide range of activities, including personal use, business operations, and governmental functions, and plays an essential role in informing strategic decision-making processes.. The use of information technology encompasses various technological tools and systems employed to create, store, modify, and distribute information.

Enhancements in administrative and business processes through information technology aim to reduce overlapping bureaucratic procedures and improve efficiency. These improvements often involve the adoption of automated work systems supported by modern information and communication technology to streamline tasks and optimize organizational workflows.

Human Resource Improvement

Human resources constitute a central factor in the success of reform initiatives, as organizational effectiveness is largely determined by the quality of its workforce. Efficient human resource management can contribute significantly to improving taxpayer compliance, thereby increasing overall tax revenue and supporting government revenue targets (Pertiani et al., 2021). Competent and ethical human resources are fundamental to a strong organizational system.

Enhancing human resource management goes beyond workforce rationalization; it involves establishing transparent and well-structured systems that cultivate high-quality personnel. A modern tax administration system requires a human resource framework grounded in competency and performance. With improved and transparent human resource management, organizations are more likely to produce staff with higher levels of professionalism and productivity. Remuneration enhancements are considered the final stage of broader bureaucratic reform efforts, which begin with improving various aspects that strengthen efficiency, accountability, and overall human resource governance.

Tax Compliance

Recent observations indicate that taxpayer compliance in Indonesia remains relatively low. Despite the government's continuous efforts to introduce reforms and programs aimed at increasing compliance, achieving an optimal level remains challenging (Sembiring, 2021). One contributing factor is the limited tax literacy among the population, as many individuals lack a sufficient understanding of the taxation system and their obligations within it. Additionally, skepticism regarding the transparency of public fund allocation contributes to reluctance among some taxpayers to comply.

In the digital era, the government has increasingly relied on technological innovations to modernize the tax administration system. However, the varying levels of digital literacy among taxpayers present challenges in adapting to electronic taxation platforms. Addressing these technological and behavioral barriers is essential to improving taxpayer compliance in the long term.

Hypothesis Development

The Effect of Organizational Restructuring on Taxpayer Compliance

Organizational restructuring based on function is one way to implement a modern tax administration system. It will facilitate better modernization of the organizational work structure, such as the formation of organizations based on function rather than tax type, specifications, task specifications, and responsibilities, such as the existence of supervision, collection, and examination sections where the supervision of taxpayer service and examination tasks and tax reporting are carried out so that taxpayer compliance is achieved (Candra et al., 2018). Findings reported by Lonto et al. (2023) and Saifudin & Novitasari (2020) indicate that organizational restructuring has a strong and significant positive impact on taxpayer compliance. Based on this empirical support, the following hypothesis can be proposed:

H1: Organizational restructuring affects taxpayer compliance.

The effect of information and communication technology utilization on taxpayer compliance

The utilization of information and communication technology is one of the focuses of modernizing the tax management system in providing optimal services to taxpayers, making the tax management process and services faster, more convenient, and more accurate, as well as increasing tax compliance.

Findings from Pertiani et al. (2021) indicate that the use of information technology contributes to higher levels of taxpayer compliance. These results are consistent with studies by Yunika Antari and Supadmi (2019) as well as Arrum et al. (2021) found that the adoption of a modern tax administration system supported by digital technologies contributes to improved compliance among individual taxpayers. These findings suggest that the effective use of information and communication technology is a key component in encouraging taxpayers to meet their obligations. Therefore, the following hypothesis is proposed:

H2: Information technology has an effect on taxpayer compliance.

The Effect of Human Resource Improvement on Tax Compliance

The success of any organization is heavily dependent on the capability of its human resources, as they serve as the primary driver of all organizational activities. Even when an organization possesses a well-designed structure, effective management systems, advanced technology, and streamlined procedures, these elements will not operate efficiently without knowledgeable, skilled, and ethically responsible personnel.

Subiantoro, as cited in Yunika Antari and Supadmi (2019), explains that developing competent and professional

human resources is a central component of the broader human resource reform initiative. This development is achieved through various measures, including rigorous fit and proper assessments, strategic employee placement based on skills and qualifications, organizational restructuring, succession planning, continuous training, and personal capacity-building programs. These efforts are intended to strengthen the capabilities of personnel within the Directorate General of Taxes so they can deliver higher-quality services to taxpayers, ultimately fostering improved compliance. Furthermore, Palupi's findings (in Yunika Antari & Supadmi, 2019) demonstrate that the modernization of the tax administration system covering organizational restructuring, enhancements in business processes, the adoption of information technology, and improvements in human resource quality collectively exerts a significant influence on taxpayer compliance.

Thus, the hypothesis can be stated as follows:

H3: Human resources have a positive effect on taxpayer compliance.

This research adopts a quantitative design. Sugiyono (2020) explains that quantitative methods are rooted in the positivist tradition, emphasizing objective measurement and the examination of defined populations or samples. Data are gathered using structured instruments, and the analysis relies on statistical techniques to evaluate and verify the hypotheses formulated in advance. This study adopts a survey-based research design in which information is gathered from respondents through a structured questionnaire.

The quantitative approach used in this study is analytical in nature, allowing the researcher to draw conclusions based on numerical data. Quantitative research involves the use of numerical indicators at every stage, starting from data collection, data interpretation, and evaluation of findings. Through this process, researchers can formulate descriptions of events or conditions, explain causal relationships, test hypotheses, make predictions, and understand the implications of the issues under investigation.

Within this study, a quantitative approach is employed to explore how organizational restructuring, the adoption of information and communication technology, and the capability of human resources contribute to variations in taxpayer compliance at the West Medan Tax Office. The research relies exclusively on primary data, which were obtained firsthand by the researcher. The information was collected directly from individual taxpayers registered at the West Medan Tax Office through the administration of structured questionnaires distributed onsite.

Sugiyono (2020) conceptualizes a population as the entirety of units—whether individuals, organizations, or objects—that possess specific attributes predetermined by the researcher. These shared characteristics serve as the foundation for systematic investigation and for drawing analytical inferences. Within the context of this study, the population encompasses all individual taxpayers registered at the West Medan Tax Office (KPP Medan Barat). Based on administrative records for the fiscal year 2023, the total population comprises 241,366 individual taxpayers, making it a large and heterogeneous group requiring rigorous sampling procedures.

Consistent with the explanation provided by Sugiyono (2020), a sample is defined as a subset of the population that accurately reflects the essential characteristics of the broader group. The use of sampling becomes imperative when the population size is exceptionally large, rendering direct investigation of every individual impractical due to constraints related to time, financial resources, and the availability of research personnel. Consequently, the selected sample must be representative and methodologically sound to ensure that the findings may be generalized with statistical confidence to the entire population. Ensuring representativeness is crucial, as biased sampling may compromise the internal and external validity of the research outcomes.

In this study, a probability sampling approach was adopted, employing the simple random sampling technique. This method grants each member of the population an equal probability of being selected, thereby minimizing selection bias and strengthening the reliability of statistical inferences. The determination of the appropriate sample size followed the Slovin formula, which is widely used in quantitative research for calculating sample size in large populations with unknown or high variance. The application of this formula allows for the selection of a sample that balances precision with practicality, ensuring adequate statistical power while maintaining feasibility in data collection. Through this approach, the study ensures methodological rigor in the sampling process, thereby enhancing the credibility and generalizability of the empirical findings.

RESULTS AND DISCUSSION

Validity testing is used to determine the extent to which a questionnaire is capable of measuring what it is intended to measure (Ghozali, 2018: 51). A questionnaire is considered valid when its items accurately capture the constructs they are designed to assess. The validity of each item can be evaluated by comparing the calculated correlation coefficient (*r*-count) with the critical value in the *r*-table at a 5% significance level ($\alpha = 0.05$) and an appropriate degree of freedom. The criteria for assessing item validity are as follows:

If the correlation coefficient (*r*-count) is positive and greater than the value in the *r*-table, the item is deemed valid.

If the correlation coefficient (*r*-count) is negative or smaller than the *r*-table value, the item is classified as invalid.

Table 1 Results of the Validity (Y)

Variable	Question Item	Calculate R	Description
Taxpayer Compliance	1	0,774	Valid
	2	0,742	Valid

	3	0,753	Valid
	4	0,773	Valid
	5	0,714	Valid

Value r-table value, with significance levels of 0.00, which are lower than the threshold of 0.05. With a total of 100 respondents, the degrees of freedom (df) are calculated as $100 - 2 = 98$. Therefore, all items in the questionnaire are concluded to be valid.

Table 2 Results of Organizational Restructuring (X1)

Variable	Question Item	Calculate R	Description
Implementation of Organizational Restructuring	1	0,788	Valid
	2	0,857	Valid
	3	0,838	Valid
	4	0,778	Valid

Table 2 illustrates that every item in the questionnaire produces an r-count value higher than the corresponding r-table value, accompanied by significance levels of 0.00, which fall below the 0.05 criterion. With 100 respondents, the degrees of freedom are determined as 98 ($100 - 2$). Based on these results, all question items can be confirmed as valid.

Table 3 Results of Information and Communication Technology (X2)			
Variable	Question Item	Calculate R	Description
Utilization of Information and Communication Technology	X2.1	0,746	Valid
	X2.2	0,844	Valid
	X2.3	0,866	Valid

Based on the data presented in Table 3, all questionnaire items exhibit r-count values that exceed the corresponding r-table value, with significance levels of 0.00, which are lower than the 0.05 criterion. With a total of 100 respondents, the degrees of freedom (df) are computed as $100 - 2 = 98$. Thus, all items are deemed valid.

Table 4 Human Resource Validity Test Results (X3)

Variable	Question Item	Calculate R	Table R	Sig	Description
Human Resources	X3.1	0,720	0,195	,000	Valid
	X3.2	0,845	0,195	,000	Valid
	X3.3	0,825	0,195	,000	Valid

Table 5

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
<i>N</i>		100
<i>Normal Parameters^{a,b}</i>	<i>Mean</i>	.0000000
	<i>Std. Deviation</i>	1.99800406
<i>Most Extreme Differences</i>	<i>Absolute</i>	.057
	<i>Positive</i>	.044
	<i>Negative</i>	-.057
<i>Test Statistic</i>		.057
<i>Asymp. Sig. (2-tailed)</i>		.200 ^{c,d}

Referring to Figure 2 and Table 5, the probability plot for the normality test shows that the plotted points align closely with the diagonal reference line, indicating a distribution pattern that follows the expected normal curve. In addition, Table 4.11 reports an Asymp. Sig. (2-tailed) value of 0.200c.d, which exceeds the 0.05 significance threshold. Therefore, the data can be concluded to meet the assumption of normality.

Multicollinearity Test

Table 6 Multicollinearity Test Results Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	8,341	2,266		3,681	0,000		
Implementation of Organizational Restructuring (X1)	0,437	0,112	,369	3,917	0,000	0,864	1,158
Utilization of Information and Communication Technology (X2) Human Resources (X3)	-0,029	0,131	-0,021	-,220	0,827	0,835	1,198
	0,433	0,141	0,287	3,074	0,003	0,880	1,137

The results indicate that all independent variables have Tolerance values exceeding 0.10 and VIF values that remain below 10.00. This demonstrates that multicollinearity is not present among the predictors, meaning the regression model can be considered free from multicollinearity issues.

Heteroscedasticity Test

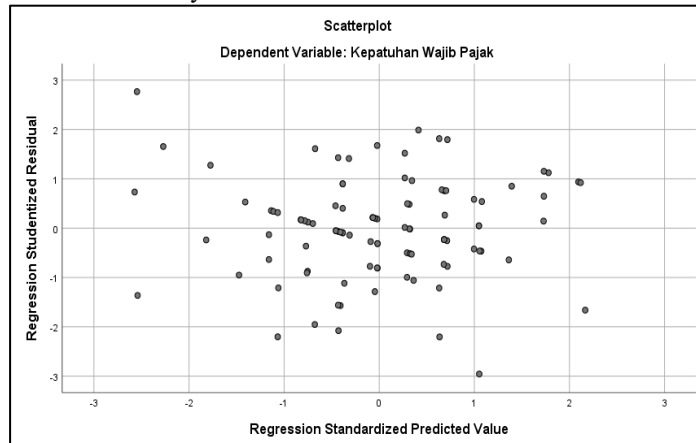


Figure 3 Scatterplot Heteroscedasticity Test

The scatterplot test results in Figure 3 show that the scattered points meet the above characteristics, so it can be stated that there is no heteroscedasticity.

Table 7 Heteroskedastisitas Glejser Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.119	1.428		2.185	.031
Implementation of Organizational Restructuring	0,019	.070	.029	.268	.790
Utilization of Information and Communication Technology	-.139	.082	-.185	-,688	.095
	-.009	.089	-.011	-,105	.916

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Table 7 shows the output of the Glejser test, where all independent variables display significance levels above 0.05. These results indicate that none of the predictors exert a significant influence on the residual variance. Consequently, it can be inferred that the regression model is free from heteroscedasticity.

Table 8 Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error Of The Estimate	Durbin-Watson
1	.550	.303	.273	1,995	1,990

a. Predictors: (Constant), Implementation of Organizational Restructuring, Utilization of Information and Communication Technology, Human Resources

b. Dependent Variable: Taxpayer Compliance

Table 8 reports a Durbin–Watson value of 1.990. Since this value falls within the acceptable range of -2 to $+2$ ($-2 < 1.990 < 2$), it indicates that the regression model does not exhibit autocorrelation.

Multiple Regression Analysis

Table 9 Multiple Linear Regression Test Results

Coefficientsa					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	8.341	2.266		.000
	Implementation of Organizational Restructuring	.437	.112	.369	.000
	Utilization of Information and Communication Technology	-.029	.131	-.021	.827
	Human Resources	.433	.141	.287	.003
a. Dependent Variable: Tax Compliance					
Coefficientsa					

Based on the regression results in Table 4.16, the equation for this research model can be obtained as follows:

$$Y = 8,341 + 0,437X_1 - 0,029X_2 + 0,433 X_3 + e$$

Based on the equation, it can be explained as follows:

The regression results show that the constant value of 8.341 represents the baseline level of taxpayer compliance when the explanatory variables—Organizational Restructuring Implementation, Information and Communication Technology Utilization, and Human Resources—are held at zero or assumed to have no effect. In other words, in the absence of any contribution from these three predictors, the model predicts that individual taxpayer compliance would remain at a level of 8.341.

The regression coefficient for Organizational Restructuring Implementation is 0.437. This coefficient implies that each incremental improvement of one unit in the implementation of restructuring initiatives is projected to increase individual taxpayer compliance by 0.437 units, assuming all other variables remain constant. This finding underscores the role of organizational enhancements in strengthening administrative efficiency and supporting more consistent compliance behavior among taxpayers.

For the Utilization of Information and Communication Technology variable, the regression coefficient is -0.029 . The negative sign indicates that, within the context of this model, a one-unit increase in ICT utilization is associated with a marginal decline—approximately 0.029 units in taxpayer compliance. Although counterintuitive, this result may reflect challenges related to technological adaptation, system usability, or public trust in digital tax services.

The Human Resources variable exhibits a regression coefficient of 0.443. This value signifies that a one-unit improvement in human resource competence is estimated to elevate taxpayer compliance by 0.443 units. Such an outcome demonstrates the substantial role of human resource quality particularly employees' skills, knowledge, and professionalism in supporting accurate tax administration and facilitating compliant taxpayer behavior.

Table 10 Patial test

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	
1	(Constant)	8.341	2.266		3.681 .000
	Implementation of Organizational Restructuring	.437	.112	.369	3.917 .000
	Utilization of Information and Communication Technology	-.029	.131	-.021	-.220 .827
	Human Resources	.433	.141	.287	3.074 .003

a. Dependent Variable: Tax Compliance

Based on the hypothesis testing results summarized in the table, several key interpretations can be formulated: The variable representing Organizational Restructuring Implementation yields a t-value of 3.917, which exceeds the critical t-table threshold of 1.98498. In addition, the significance level of 0.000 lies well below the $\alpha = 0.05$ criterion. These statistical indicators collectively demonstrate that organizational restructuring exerts a positive and statistically significant partial influence on individual taxpayer compliance. Consequently, the hypothesis associated with this variable is supported and deemed acceptable.

In contrast, the Utilization of Information and Communication Technology variable produces a t-value of -0.220, which falls short of the required t-table value of 1.98498. The accompanying significance value of 0.827 is notably higher than the 0.05 benchmark. These outcomes indicate that ICT utilization does not generate a statistically meaningful partial effect on taxpayer compliance. As such, the hypothesis proposing an influence of ICT on compliance must be rejected.

The variable related to Human Resources demonstrates a t-value of 3.074, surpassing the t-table value of 1.98498, with a corresponding significance level of 0.003, which is below the $\alpha = 0.05$ threshold. These statistical results confirm that the competence and capability of human resources play a significant and positive role in shaping individual taxpayer compliance. Hence, the hypothesis linked to this variable is accepted.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.514 ^a	.264	.241	2.029

a. Predictors: (Constant), Human Resources, Implementation of Organizational Restructuring, Utilization of Information and Communication Technology

Correlation and Coefficient of Determination

Based on the statistical results presented, the correlation coefficient of $r = 0.514$ reflects a moderate degree of association between the set of independent variables and the dependent variable. In addition, the coefficient of determination (R^2) is calculated at 0.264, indicating that 26.4% of the variability in Individual Taxpayer Compliance can be attributed to the combined influence of Organizational Restructuring Implementation, Information Technology Utilization, and Human Resources. The remaining 73.6% of the variation is accounted for by other factors beyond the scope of this research, suggesting the presence of additional determinants of taxpayer compliance that were not incorporated into the current model.

Effect of Organizational Restructuring on Tax Compliance

The first hypothesis posits that organizational restructuring exerts an influence on individual taxpayer compliance. The regression results substantiate this proposition, indicating that the t-value associated with the organizational restructuring variable is 3.917—well above the critical t-table value of 1.98498. The corresponding significance level of 0.000, which is substantially below the 0.05 threshold, further validates the robustness of this relationship. Together with the regression coefficient of 0.437, these findings affirm that organizational restructuring has a positive and statistically significant partial effect on taxpayer compliance. Hence, the first hypothesis is empirically supported.

The study's outcomes are in alignment with previous empirical evidence reported by Mulyani (2020) and Rizky (2024), both of whom observed that restructuring programs play a vital role in strengthening taxpayer compliance. Effective restructuring typically results in a more organized administrative framework, improved coordination across functional units, and clearer task distribution. Such institutional adjustments not only streamline internal operations but also enhance the clarity of tax-related procedures for taxpayers. When taxpayers perceive that administrative processes are more efficient, transparent, and easier to navigate, their willingness to comply with tax obligations tends to increase.

Accordingly, the implementation of organizational restructuring at the West Medan Tax Office appears to contribute meaningfully to elevating compliance levels among individual taxpayers.

Effect of Information and Communication Technology Utilization on Taxpayer Compliance

The second hypothesis posits that the use of information and communication technology (ICT) has an influence

on individual taxpayer compliance. However, the statistical evidence does not substantiate this claim. The ICT utilization variable produces a t-value of -0.220 , which is lower than the critical t-table value of 1.98498 , accompanied by a significance level of 0.827 that far exceeds the 0.05 threshold. These results indicate that ICT utilization does not exert a significant partial effect on compliance behavior, leading to the rejection of the second hypothesis.

This finding diverges from the conclusions of prior studies (Azizah & Nurhayati, 2023; Santoso & Haryanti, 2024; Susanti, 2022; Rizky, 2024), which document a positive association between ICT-based tax services and taxpayer compliance. The absence of a significant effect in this study suggests that the availability of ICT infrastructure alone is insufficient to enhance compliance. Contributing factors may include persistent public distrust toward governmental institutions, negative perceptions related to transparency and fiscal governance, and limited awareness of the societal benefits of tax revenue. Furthermore, some taxpayers may lack sufficient digital literacy or face difficulties in using online tax platforms, diminishing the effectiveness of ICT initiatives in improving compliance outcomes.

Influence of Human Resources on Taxpayer Compliance

The third hypothesis proposes that human resources play a role in shaping taxpayer compliance. The empirical results validate this hypothesis. The HR variable yields a t-value of 3.074 —exceeding the critical t-table value of 1.98498 —with a significance level of 0.003 , which is below the 0.05 threshold. The regression coefficient of 0.433 further confirms that HR quality has a positive and statistically significant impact on individual taxpayer compliance.

These findings are in line with earlier research conducted by Firdaus & Utami (2024), Santoso & Haryanti (2024), and Susanti (2022). The evidence suggests that improvements in human resource capabilities—through education, technical training, and ongoing professional development—translate into more accurate, responsive, and effective tax services. Skilled tax officers are better positioned to guide taxpayers, clarify procedures, and address concerns, which collectively strengthens taxpayer awareness and compliance. Well-trained HR personnel also play a critical role in reinforcing taxpayers' understanding of the importance of taxation for public welfare and economic development.

Combined Effect of Organizational Restructuring, ICT Utilization, and Human Resources on Taxpayer Compliance

The joint analysis of organizational restructuring, ICT utilization, and human resource competence demonstrates that these three variables together exert a significant impact on individual taxpayer compliance. The regression model produces an F-value of 11.460 , which surpasses the F-table value of 2.70 , and a significance level of 0.000 , confirming the acceptance of the fourth hypothesis (H4).

This result is consistent with prior studies by Santoso & Haryanti (2024), Susanti (2022), and Rizky (2024), which similarly highlight that improvements in organizational structure, technological integration, and HR capability jointly enhance the efficiency and quality of tax administration. A well-restructured organization helps streamline procedures; the adoption of ICT promotes transparency, speed, and accuracy; and strong human resources reinforce service excellence and taxpayer engagement. When these components operate in harmony, they create an environment conducive to voluntary compliance.

Nevertheless, compliance can be undermined if taxpayers believe tax burdens are excessive or perceive public fund management as ineffective. Therefore, continuous enhancements in organizational design, digital service quality, and HR competency are crucial for building institutional trust and fostering ethical compliance behavior. Effective integration of these elements contributes to a more credible, efficient, and equitable taxation system—ultimately strengthening overall taxpayer compliance.

CONCLUSION

The results indicate that the Organizational Restructuring Implementation variable (X1) has a positive and statistically significant partial effect on Taxpayer Compliance at the West Medan Tax Office. This is evidenced by a t-value of 3.917 , which is greater than the critical value of 1.98498 , and a significance level of 0.000 , which is below the 0.05 criterion. These outcomes suggest that restructuring measures play a meaningful role in improving taxpayer compliance. Effective restructuring tends to refine organizational workflows, strengthen coordination across departments, and reduce administrative inefficiencies. Such enhancements increase institutional transparency, speed up the processing of tax-related information, and simplify administrative procedures—factors that ultimately promote higher compliance levels among taxpayers.

With respect to the Utilization of Information and Communication Technology variable (X2), the analysis demonstrates that ICT adoption does not produce a significant partial effect on Taxpayer Compliance. The t-value of -0.220 falls short of the threshold value of 1.98498 , and the significance level of 0.827 is above 0.05 . These findings imply that ICT implementation alone is insufficient to influence compliance behavior. Although digital tools support operational efficiency, their effectiveness may be constrained by factors such as the overarching organizational framework and the skill level of personnel. Moreover, limited user adoption, varying degrees of digital literacy, or the incomplete integration of technological systems within daily tax operations may account for the lack of significant impact.

The Human Resources variable (X3) demonstrates a positive and significant partial effect on Taxpayer Compliance. This is supported by a t-value of 3.074—higher than the t-table reference of 1.98498—and a significance level of 0.003, which is below the 0.05 threshold. These results underscore the importance of human resource capability in driving compliance outcomes. Staff members who possess strong technical expertise, sufficient knowledge of tax regulations, and high motivation are more effective in carrying out taxation duties. Continuous training programs, competency development, and professional upgrading initiatives contribute to improved staff performance, which in turn enhances taxpayer compliance.

When assessed jointly, the variables Organizational Restructuring, ICT Utilization, and Human Resources exert a significant combined effect on Taxpayer Compliance at the West Medan Tax Office. This is indicated by an F-value of 11.460—exceeding the F-table value of 3.09—and a significance level of 0.000, meeting the criteria for statistical significance. These findings suggest that the integration of structural, technological, and human resource improvements produces a synergistic effect that strengthens compliance behavior among individual taxpayers.

Recommendations

Given the conclusions and the study's limitations, future research is encouraged to incorporate external variables such as changes in government regulations, broader macroeconomic conditions, and the level of public understanding of taxation. Including these contextual factors may provide a more holistic explanation of the various elements that shape taxpayer compliance patterns.

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