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THE INFLUENCE OF DIGITAL TECHNOLOGY AND GREEN ECONOMY ON TAXPAYER AWARENESS

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Abstract:
This study aims to explore the influence of digital technology and green economy on taxpayer awareness, as well as the role of green economy in mediating the influence between digital technology and taxpayer awareness in 100 respondents from the surrounding community and extended families selected using simple random sampling techniques, using questionnaires with a quantitative approach. The data processing method used in this study was carried out in two stages, namely the outer model and inner model, using SEM-PLS 4. The results of the study that have been obtained indicate that 1) Digital technology variables have succeeded in providing a significant influence on green economy 2) Digital technology variables have not succeeded in providing a significant influence on taxpayer awareness 3) Green economy variables have succeeded in providing a significant influence on taxpayer awareness 4) Green economy variables have succeeded in mediating the influence of digital technology on taxpayer awareness.

Keywords: Digital Technology, Green Economy, Taxpayer Awareness

INTRODUCTION

Taxes are mandatory payments made by individuals to support domestic progress and cover various government expenditures. Taxes play a crucial role in generating government revenue and improving the welfare of a country's citizens. Within the tax framework, there are two categories of taxpayers: individual taxpayers and corporate taxpayers. Taxpayers (WP) are individuals required to make payments in accordance with applicable tax laws and regulations. Yanuar (2023) emphasized that state revenues originate from state revenues, thus emphasizing the importance of taxpayers' knowledge. Taxes provide an incentive for the state to enhance its reputation and improve the overall standard of living.

Taxpayer awareness refers to the state in which taxpayers have a comprehensive understanding of tax regulations and effectively comply with them. The level of taxpayer awareness can be measured by assessing the level of sincerity and personal commitment demonstrated by taxpayers in fulfilling their obligations (Fitri and Annisa 2022). Increasing taxpayer knowledge will have significant impacts, such as ensuring the adequacy of government funding, prioritizing social justice, improving the quality and effectiveness of public services, enforcing rules and regulations, and contributing to the advancement of economic growth (Bakeuda 2021). Strong taxpayer awareness is a fundamental foundation in upholding the stability and welfare of society and the nation (Sriyanto 2021).

In reality, taxpayers are often unaware of their obligations, leading to non-compliance with tax payments. According to Jaya (2019), this lack of awareness in fulfilling their obligations is influenced by several factors. First, a lack of knowledge about taxes, including what they are, who imposes them, and similar matters. Second, doubts about the tax collection process can lead to negative thoughts and reduced trust. Third, the perception that taxes are a heavy burden.

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Taxpayer unawareness stems from a lack of knowledge and motivation. This lack of awareness can lead to a decline in the submission rate of Annual Tax Returns (SPT) and suboptimal tax revenue.

The number of registered taxpayers increases annually, averaging four million. It means that with the increase in taxpayers, the number of tax returns (SPT) filings will also increase or decrease. However, the number of taxpayers filing SPTs each year only increases by 0.4%, indicating an inconsistent increase. Compliance with these reporting patterns impacts the level of compliance achieved or not achieved in SPT submission (Indonesian Tax Consultant Association, 2023).

Table 1 below presents the low number of SPT filings in 2020.

Table 1. Registered Taxpayers and SPT Submission Actuals

Year	Number of Taxpayers	Realization of SPT Reporting
2022	66,2 million	15,87 million
2021	62,3 million	15,9 million
2020	46,3 million	8,6 million
2019	42,5 million	10,97 million
2018	38,7 million	10,5 million

Source: Financial Note of the 2024 Draft State Budget, Ministry of Finance, 2022

Balqis & Rusdi (2020) found that taxpayer compliance remains low, resulting in a significant gap between the number of registered taxpayers and the number of taxpayers who actually submit their tax returns. Tax apathy and a lack of knowledge about the relevance of taxation contribute to low levels of taxpayer compliance (Maria and Nurlaela 2022). Furthermore, negative environmental influences and negative perceptions discourage taxpayers from cooperating (Meliandari and Utomo 2022).

Fatimah (2020) observed that the projected tax revenue in 2020 is estimated to be below the target of the state budget (APBN). The impact if taxpayers do not report their tax returns is that there will be delays in domestic development, and the circulation of state funds will become increasingly narrow. Tax compliance is still relatively low, resulting in low state revenue from taxes. The long-term impact of non-compliance is certainly in the weakening of state revenues that support development and social welfare (Sembiring and Sidik 2020). Taxpayers are also still vulnerable to tax evasion and less than satisfactory reporting, as written by Sopiah (2023), that the level of taxpayer compliance in filling out tax returns in 2022 has reached 83.2 percent, although it does not reach the target of 90 percent, and it is still expected that taxpayers will continue to fulfill their obligations to pay taxes. There are cases of tax avoidance where individual taxpayers or entities avoid reporting the actual amount of profits earned and hide their assets and income abroad so as to avoid legal consequences in their country of origin (Fatimah, 2020).

In his research, Arfiansyah (2021) found that tax avoidance significantly impacts company value, suggesting that tax avoidance can improve the company's welfare. Losses resulting from tax avoidance impact not only the company but also each taxpayer, both in terms of moral aspects and potential sanctions. Taxes are used as a means to reduce income disparities, which impacts public welfare (Siburian et al. 2023). Therefore, the impact of a lack of taxpayer awareness will result in a decline in state revenue and welfare.

According to Permana & Susilowati (2021), taxpayer compliance plays a very significant role, and the higher the awareness and compliance, the higher the attitude of compliance with tax regulations.

Low taxpayer awareness will result in a decline in taxpayer compliance (Riyanto and Ningsih 2021). It is because the wheels of government are not running smoothly or are unable to achieve

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their goals due to the lack of state revenue through taxes. According to Effendi & Sandra (2022), tax avoidance and tax evasion are ways to avoid taxes not only through tax avoidance but also through public distrust of the tax authorities, which leads to an increasingly negative public view of taxes.

In this era of globalization, technology plays a crucial role in all aspects, including taxation. Technology must be utilized to its fullest potential. Digital technology is an automated system that no longer requires human intervention in its operation, with efficient and fast processes. Therefore, technology significantly benefits humans in this life. In the economic sector, particularly in taxation, digital technology is certainly essential. Developments in information technology in the economic context are always linked to the tax sector. The use of information technology can increase the effectiveness and efficiency of tax administration (Meiliana, Muzaki, and Agata 2021). Digital technology plays a crucial role in reducing administrative burdens, making them more effective and efficient. According to Anggraeni (2022), the application of digital technology is used as a tool to simplify activities related to the tax system, particularly in tax administration. It is highly relevant given the growth of various digital-based economic activities. The use of technology is currently increasing due to the ease of carrying out various activities, including the ease of making payments and reporting taxes. The e-system is expected to increase awareness, making taxpayers more compliant and re-establishing trust in tax administration. Digital technology in the taxation aspect is able to detect and correct errors in filling out tax forms, and detect potential tax violations or avoidance.

The Director General of Taxes held a tax seminar, which utilized digital technology to educate taxpayers, including print and electronic media, banners, and the internet. This outreach aimed to improve taxpayers' understanding of current tax regulations, thereby fostering higher levels of taxpayer compliance, ultimately leading to increased tax revenues in line with predetermined targets.

The world's natural resources are very limited, while human needs are limitless (Yuni 2019). Environmental protection in Indonesia, or Go-Green, has been implemented in Indonesia. According to Ardiyanto (2020), Go-Green is an action to save the earth that has experienced destruction, such as damage and global warming, as a consequence of human activities. In Law Number 32 of 2009, Article 1, paragraph (2), it is stated that systematic and coordinated steps are implemented to maintain the function of natural ecosystems and prevent pollution and damage to these ecosystems. It includes various aspects such as planning, use of natural resources, regulation, maintenance, supervision, and law enforcement. In the green system, there is a Green Economy, Green Technology, Green Tax, and others. The Green Economy (GE) is an economic idea aimed at improving welfare and social equality in society while simultaneously reducing the risk of negative impacts from industries or agencies that carry out economic activities on the environment. The concept of creating GE is very much needed to create welfare and justice to advance the Indonesian economy and future generations. GE is an approach to driving economic growth, generating new income, and creating jobs, with the sole goal of transforming the relationship between economic progress and environmental conservation (Anwar 2022). Therefore, all economic activities must focus on GE development principles in every practice.

This study uses the Grand Theory of Taxation. According to Hamidah et al. (2023, p. 23), taxation is a fundamental revenue stream that significantly impacts the progress of a nation's development. Taxes are mandatory payments made to the government to support the functioning of the government and improve public welfare. It applies to all eligible citizens (Solikhah & Suryarini, 2023, p. 6). Irnawati et al. (2023, p. 239) define taxes as government funds intended to meet the country's financial needs. It is important to note that individuals or institutions are not legally

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entitled to receive direct payments from these funds. (Solikhah and Suryarini, 2023) further emphasize that taxes have five essential characteristics, including "mandatory contributions that apply to all citizens, based on legal provisions, without direct compensation, imposed by the government and enforceable, and utilized for government interests," expenditure. Based on the above argument, it can be concluded that if compulsory contributions are imposed by law without receiving direct compensation from the government, then the state will collect them by force to fund government expenditure that advances the welfare of society.

The Middle Theory used is Digital Technology. Nasution (2022, p. 9) wrote that technology is a very useful tool for humans in simplifying life. Technology also arises from the continuous development of human knowledge, with the aim of overcoming the various challenges faced by humanity (Nasution 2022).

Technology plays a crucial role in human life, especially in today's digital era, as many activities rely on technological knowledge. Nendissa et al. (2022, p. 3) write that digital technology is a teaching element that can be utilized to find learning resources. It can be concluded that digital technology is not only a smart medium used for communication but can also be an aspect of information seeking, such as knowledge and understanding.

The applied theories in this study are taxpayer awareness (Hama 2021), digital technology (Wibowo et al. 2023) and green economy (Zahari and Sudirman 2017).

Taxpayer Awareness. In general, tax collection cannot be carried out without taxpayer awareness. Awareness will then develop into taxpayer compliance. Therefore, a lack of taxpayer awareness will have a significant impact on the welfare of the community and the nation. Tax awareness among taxpayers will arise if taxpayers understand the importance of taxes and, of course, by having a positive attitude and integrity to advance the nation, taxes will increase.

Consciousness, according to Nevid (2021, p. 4), is a continuous flow of various thoughts where one thought flows into the next, similar to water that continues to flow in a river.

According to Sihombing & Sibagariang (2020, p. 17), taxpayers (WP) are individuals or entities related to taxes who have responsibilities in accordance with applicable tax law provisions.

From the definition above, it can be concluded that taxpayer awareness is a thought that flows through our minds regarding taxes, reflecting the responsibility of submitting and paying taxes in accordance with applicable tax laws. The Directorate General of Taxes (2016, p. 1) states that taxpayer awareness is an important psychological factor for each individual in carrying out their duties as taxpayers and also as beneficiaries of tax revenues. In his book, Hama (2021, p. 14) states that tax awareness is a situation where taxpayers voluntarily fulfill their tax obligations without pressure or coercion.

Taxpayer awareness is based on an understanding of the importance and positive impact of taxes on society, as well as an understanding of individual moral responsibility. According to the Directorate General of Taxes (2016, p. 79), taxpayer awareness must be based on a sense of interest and discipline regarding taxes.

Hama (2021) defines the following as important elements of tax awareness:

1. Having a positive view of taxes. It refers to the attitude or belief of an individual or entity regarding the role and benefits of taxes in society.
2. Having in-depth knowledge of taxation. A thorough understanding of the tax system, rules, and regulations is fundamental to providing efficient services to taxpayers.
3. Demonstrating positive attitudes toward taxation. Good ethics, such as honesty, professionalism, and high integrity, are essential in the world of taxation.

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4. Accessing adequate information about taxation. Having adequate access and understanding of the latest tax information is crucial.
5. Receiving high-quality service. Improving the quality of service provided to taxpayers can increase their level of compliance with tax reporting.
6. Good collaboration between taxpayers and tax officials. Providing information and education to taxpayers, listening to their input, and establishing a positive dialogue.

Digital Technology. Today's world is one where everyone uses and relies heavily on technology. This technology makes all work more effective and efficient. People rely on digital cameras, email, social media, and telephones to communicate with each other.

Wibowo et al. (2023, p. 1) wrote that Digital Technology is a technology that functions automatically using a computer system, thereby significantly reducing human involvement, according to Pamphlet (2014, p. 11) who wrote in his book that digital technology is an electronic device that can process electron signals, bit data, and special paths to access information. Perry & Roda (2017, p. 2) also stated that digital technology tends to have a high level of complexity and is usually very consistent in meeting certain design parameters. With the rapid rate of progress, digital technology has expanded access to a variety of information through wide-reaching internet search engines, as well as innovative software. So it requires smart users to use this technology.

According to (Wibowo et al. 2023), the influence of technology is influenced by four factors:

1. Digital transition. Rapid growth in the digital product industry. Digital technology facilitates the development of new, more efficient and useful products and services.
2. Network convergence. Through the internet, people can search, access, and share knowledge more effectively than ever before, meeting the needs of those around them, simplifying and accelerating access to various types of information.
3. Security. Efforts to protect against cyber threats and maintain data and system security are becoming increasingly important.

Green Economy (GE). The green economy can generally be defined as a concept aimed at improving public welfare while maintaining environmental protection. GE's goal is also to shape an Indonesian economy that prioritizes environmental preservation. However, the question remains whether GE will encourage consumers to be more environmentally conscious. GE's goal is to integrate economic growth, environmental sustainability, and social equity to create a sustainable and prosperous future for all (Fauzan et al. 2023).

According to Shmelev 2017), GE is an economic system that improves human welfare and social justice while reducing threats to the environment and scarcity of natural resources. GE not only contributes to the economy and the environment but also the improvement of human resources, so that the welfare of society can be well aimed. Zahari & Sudirman (2017) explain in their book that GE is a concept that highlights the significance of the efficient use of natural resources, reducing risks to the environment, a low-carbon economy, and the ability to reduce poverty levels. Having clear access to resources and being involved in decision-making for sustainable resource management and avoiding the tragedy of the commons, society, especially people with low incomes, can utilize resources (Fauzan et al. 2023).

According to Zee (2008), the use of GE can be implemented through several processes, namely:

1. Reducing your energy use. Monitoring your IT systems for CO2 emissions is crucial. Companies must also implement green energy practices in all their operations. However, the primary responsibility for energy conservation lies with you, including turning off lights and unused work equipment.

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2. Minimizing waste. Minimizing waste in your workplace is crucial, for example, by reducing the use of plastic for product packaging. Using reusable materials is also crucial, such as choosing reusable cutlery. Implementing a system with separate bins for organic, non-organic, and hazardous waste is crucial.
3. Monitoring your supply chain. Using green labels in supply chain management is crucial; the use of green logos is highly recommended. Finally, it is crucial to choose suppliers who have integrated environmentally friendly strategies into their operations.

Problem Formulation. The explanation of the background of this problem analyzes that digital technology and the green economy are hypothesized to have a significant influence on taxpayer awareness. The formulation of the research problem is a) Is there an influence of digital technology on taxpayer awareness?; b) Is there an influence of the green economy on taxpayer awareness?; c) Is there an influence of digital technology on the green economy?; d) Is there an influence of digital technology on taxpayer awareness through the green economy?.

The influence of digital technology on the green economy. Digital technology can play a role in reducing energy use, which naturally touches on the green economy, where efforts are made to improve and utilize renewable energy in operations (Bus, Metakides, and Codagnone 2022). Liao stated in his research that a green economy is needed in technology, by encouraging the development of the digital economy to drive technological progress in a positive direction (Liao 2023).

The results of previous research are clear because they provide a type of technology that has a positive impact on the green economy. Therefore, this study aims to determine whether digital technology can influence the green economy in society.

H1: There is a significant influence of digital technology and the green economy.

The influence of digital technology on taxpayer awareness. Digital technology has a significant impact by facilitating efficient and effective tax services, thereby increasing tax awareness (Irsyad et al. 2023). Agus and Selly stated that millennials and Generation Z are highly engaged, innovative, and tech-savvy. To increase tax awareness among this generation, it is crucial to provide tax education through social media platforms, such as unique instructional videos with a creative approach that aligns with the preferences of the target audience (Suharsono and Galvani 2020). Internet-based digital systems in the digital technology sector are a factor that can increase tax awareness, leading to increased tax compliance (Pratiwi and Sofya 2023). This finding contradicts that of Dewi, Darmayasa, and Ayuni 2022, who found that digital technology is only used for reporting purposes and not for payment. Furthermore, their study did not include taxpayers aged 31-40 years and above. Consequently, this lack of inclusion reduces taxpayer awareness of their obligations.

The above research findings were conducted on students and tax office employees and strongly correlate with the hypothesis proposed by Irsyad and colleagues. Therefore, the purpose of this study is to determine the extent to which digital technology impacts taxpayer awareness among the public, with a specific focus on individuals aged 21 and over.

H2: There is a significant influence of digital technology and taxpayer awareness.

The influence of the green economy on taxpayer awareness. A study by Whedy found that with the introduction of green economy policies, taxpayers become more aware of their tax obligations, with the goal of achieving intergenerational equity, greater efficiency, a low-carbon economy, and, of course, the implementation of environmentally friendly practices in all economic activities (Prasetyo 2022).

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Research on the relationship between the green economy and tax awareness is still lacking. Therefore, this study aims to provide new insights into the extent to which the green economy influences taxpayer awareness in the community.

H3: There is a significant influence of the green economy and taxpayer awareness.

The influence of digital technology on taxpayer awareness through the green economy. To date, the research I have searched for has not found any research explaining the relationship between these three variables. However, a theory linking these variables is provided by Blume and Bott (2015), who argue that taxpayer awareness can be enhanced by receiving good service and short waiting times. Similarly, Deloitte Consulting LLP (2022) adds in their paper that digital technology helps improve tax workers and the environment, resulting in less time and money spent on preparation, such as printing and mailing paper returns. It is part of the reducing waste within the green economy concept.

Referring to the theory presented, this study demonstrates a significant relationship or correlation with the three variables mentioned above.

H4: There is a significant influence of digital technology and taxpayer awareness through the green economy.

The following is the framework of thought in this research:

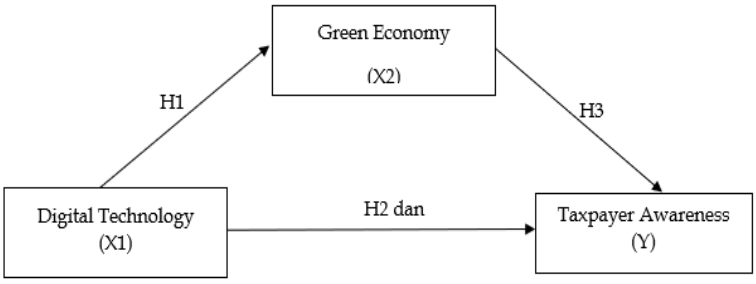


Figure 1. Framework of Thought

METHODS

This study employed a quantitative research method (Ferinia 2023) because it employed a framework. The research design employed a correlational design. This design tests whether there is a relationship between variables (Djaali 2021). The population in this study was 100 people, consisting of the local community and extended family. The sample used was probability sampling (Sugiyono 2019), drawn using a simple random sampling technique. The data collection technique used a Google Form and paper questionnaires distributed to the local community and extended family. Three variables were used: digital technology, green economy, and taxpayer awareness, with the data analysis method using SEM-PLS.

RESULT AND DISCUSSION

Data analysis and testing in this study were conducted in two stages: an outer model and an inner model, each aimed at ensuring that the indicators used accurately measure the construct. The following is a path diagram of the outer model in this study.

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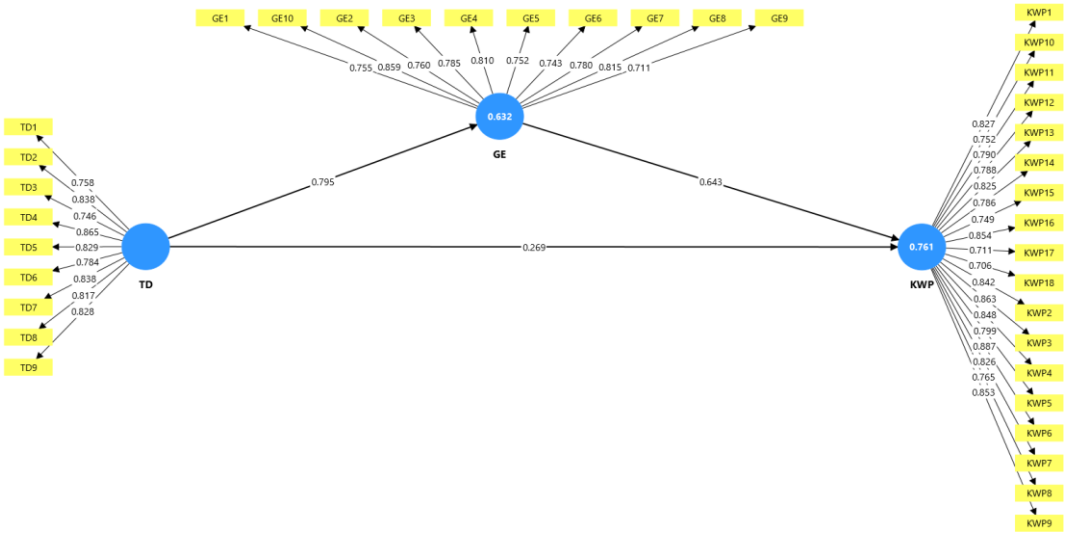


Figure 2. Outer model path diagram

In the outer model stage, validity tests will be conducted, including Convergent Validity Tests, Discriminant Validity Tests, and Reliability Tests. The indicators for the Convergent Validity Test are based on the loading factor values and the AVE (Average Variable Extracted). The path diagram above shows that the loading factor values for each indicator in each variable in this study are greater than 0.70, thus concluding that the Convergent Validity Test, based on the loading factor values, has been met.

Table 2. Validity and Reliability Test Results

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
GE	0.927	0.932	0.939	0.605
KWP	0.968	0.969	0.971	0.649
TD	0.935	0.937	0.946	0.660

Source: SEM-PLS Data Processing 4, 2025

Based on the table above, it is stated that the AVE value for each variable is greater than 0.50, so it can also be concluded that the Convergent Validity Test based on the AVE value has also been met. Meanwhile, the Discriminant Validity Test can be said to be met if the HTMT value between variables is less than 0.90.

Table 3. Discriminant Validity Test

	GE	KWP	TD
GE			
KWP	0.890		
TD	0.846	0.813	

Source: SEM-PLS Data Processing 4, 2025

Based on the test results, it is known that the HTMT value between the variables used is calculated to be less than 0.90, thus meeting the discriminant validity test in this study.

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Before entering the inner model stage, we must first ensure that the data reliability requirements are met, with the Cronbach's Alpha and Composite Reliability (rho_a) values for each variable being greater than 0.70. This data can be seen in Table 2. The table shows that the Cronbach's Alpha and Composite Reliability (rho_a) values for each variable are greater than 0.70, indicating that the reliability test criteria based on the Cronbach's Alpha and Composite Reliability (rho_a) values have been met.

Table 4. R-Square Test

	R-square	R-square adjusted
GE	0.632	0.628
KWP	0.761	0.756

Source: SEM-PLS Data Processing 4, 2025

The R-squared value in the table above for the green economy variable is 0.632, meaning the independent variables in the model successfully explain 63.2% of the variation in the green economy variable. In other words, approximately 63.2% of the changes in the green economy variable can be predicted by the factors or independent variables in the research model. Based on these results, the research model between the independent variables and the green economy variable falls into the moderate model category because the R-squared value is greater than 0.50 and less than 0.75. Meanwhile, the R-squared value for the Taxpayer Awareness variable is 0.761, meaning the independent variables in the model successfully explain 76.1% of the variation in the taxpayer awareness variable. In other words, approximately 76.1% of the changes in the taxpayer awareness variable can be predicted by the factors or independent variables in the research model. Based on these results, the research model between the independent variables and the taxpayer awareness variable falls into the strong model category because the R-squared value is greater than 0.75.

Table 5. F-Square Test

	GE	KWP	TD
GE		0.637	
KWP			
TD	1.719	0.112	

Source: SEM-PLS Data Processing 4, 2025

The F-square test result between the green economy variable and taxpayer awareness was 0.637, or greater than 0.35, indicating that the green economy variable had a strong impact on taxpayer awareness. Meanwhile, the F-square test result between the knowledge level variable and the green economy was 1.719, greater than 0.35, indicating that digital technology had a strong impact on the green economy variable. However, unlike the two previous relationships, the F-square test result between digital technology and taxpayer awareness was 0.112, or greater than 0.02 and less than 0.15, indicating that digital technology had a weak impact on taxpayer awareness.

Table 6. Path Coefficients Test (Direct Effect)

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values

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GE -> KWP	0.643	0.624	0.188	3.415	0.001
TD -> GE	0.795	0.805	0.051	15.527	0.000
TD -> KWP	0.269	0.293	0.217	1.241	0.215

Source: SEM-PLS Data Processing 4, 2025

Based on the Path Coefficients test between variables, it is said to have an effect when the P value is less than 0.05 and is said to have no effect when the P value is greater than 0.05. It can be seen from the table above that the P value from the test results of the digital technology variable on the green economy is 0.000 or less than 0.05, which means it can be said that the digital technology variable has a significant effect on the green economy, which means H1 is accepted. However, the P value from the test results of the digital technology variable on taxpayer awareness is 0.215 or greater than 0.05, which means it can be said that the digital technology variable does not have a significant effect on taxpayer awareness, which means H2 is rejected. This finding contradicts the statement in the study (Pratiwi and Sofya 2023), which states that digital technology is one of the factors that can increase taxpayer awareness. However, without realizing it, despite the many conveniences provided by digital technology, problems regarding taxpayer awareness are still found, especially in the aspect of technology and information quality. Although the digital innovation and knowledge provided on the official DGT website is quite comprehensive, many taxpayers still struggle to implement the information in the system due to a lack of understanding, education, or socialization (Nayla, Oktaviana, and Desriana 2025). Furthermore, the lack of transparency, complicated bureaucracy, and oversight also contribute to lower taxpayer awareness (Sulaiman and Yusuf 2024). The P-value for the green economy variable on taxpayer awareness was 0.001, or less than 0.05, indicating that the green economy variable significantly influences taxpayer awareness, thus supporting H3.

Table 7. Specific Indirect Effect Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
TD -> GE -> KWP	0.511	0.499	0.147	3.489	0.000

Source: SEM-PLS Data Processing 4, 2025

Next, a Specific Indirect Effect test was conducted to determine whether the green economy variable was successful in mediating the influence between the digital technology variable and taxpayer awareness or not, with the test criteria if the P value was less than 0.05, it could be interpreted that the intervening variable was successful in mediating the influence of the independent variable on the dependent variable.

Based on Table 5, the P value from the Specific Indirect Effect test results is 0.000 or less than 0.05, which means that the green economy variable successfully mediates the influence of digital technology on taxpayer awareness, which means H4 is accepted. Although based on the tests that have been carried out, digital technology has been proven to have no significant effect on taxpayer awareness, the green economy has successfully mediated the influence between the two variables. As the theory put forward by (Deloitte Consulting LLP. 2022), which states that with the convenience provided to taxpayers who no longer have to prepare documents in printed form to report and come

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directly to the tax office which supports the efficiency of their time, costs, and energy in the reporting process, which is part of reducing waste in the green economy concept by reducing paper use in the reporting process.

CONCLUSION

Taxpayer awareness is proven not only to be influenced by internal factors, but also by several external factors that also need to be studied further, especially in realizing taxpayer compliance in this country. Based on the results of tests that have been carried out with 100 respondents, it is known that (1) digital technology variables have a significant effect on green economy (2) digital technology variables do not have a significant effect on taxpayer awareness (3) green economy variables have a significant effect on taxpayer awareness (4) green economy variables successfully mediate the influence of digital technology on taxpayer awareness.

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