

Individual Taxpayers' Compliance Moderated By Taxpayers' Awareness

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ABSTRAK

Pajak merupakan hal mendasar bagi berjalannya pemerintahan karena penerimaan pajak merupakan sumber penerimaan negara terbesar yang mencapai 80% dan dirjen pajak melanjutkan kepada pemerintah sebagai penyedia pelayanan publik yang dibutuhkan oleh masyarakat harus bertanggung jawab dan terus berusaha untuk mewujudkannya. memberikan pelayanan terbaik demi peningkatan pelayanan publik. Di sisi lain, kepuasan masyarakat menjadi ukuran keberhasilan pelayanan publik yang diberikan oleh penyelenggara pelayanan publik. Penelitian ini bertujuan untuk mengukur kualitas pelayanan fiskus dan sanksi perpajakan terhadap kepatuhan wajib pajak dan kesadaran wajib pajak orang pribadi. Pengumpulan data dilakukan melalui survei terhadap 100 wajib pajak orang pribadi. Teknik analisis yang digunakan adalah SEM. Hasil penelitian menunjukkan bahwa kualitas pelayanan pajak, berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. Sanksi perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak. Kesadaran wajib pajak mampu memoderasi pengaruh kualitas pelayanan fiskus terhadap kepatuhan wajib pajak. Kesadaran wajib pajak mampu memoderasi pengaruh sanksi perpajakan terhadap kepatuhan wajib pajak. Artinya dengan adanya sanksi perpajakan meningkatkan kepatuhan wajib pajak.

ABSTRACT

Taxes are fundamental for the running the government because tax revenue is the largest source of state revenue, raching 80% and the directoral general of taxes continue to the government as a provider of public services needed by the community must be responsible and continue to strive to provide the best service for the sake of improving public services. On the other hand, community satisfaction is a measure of the success of public services provided by public service providers. This study aims to measure the quality of tax authorities' services and tax sanctions on taxpayer compliance and awareness of individual taxpayers. The data was collected through survey on 100 individual taxes payers. The analysis technique used is SEM. The results showed that tax service quality has a positive and significant effect on taxpayer compliance. Tax sanctions have a positive and significant effect on taxpayer compliance. Taxpayer awareness is able to moderate the influence of tax authorities' service quality on taxpayer compliance. Taxpayer awareness is able to moderate the effect of tax sanctions on taxpayer compliance. This means that the existence of tax sanctions increases taxpayer compliance.

1. INTRODUCTION

The wheels of state government need a strong financial support to cover government spending. The strength of the country's finances is shown through the posture of the State Revenue and Expenditure Budget (APBN) (Adesina & Uyioghosa, 2016; Diantimala, 2018; Wardani & Rumiyaun, 2017). Posture of the State Revenue and Expenditure Budget (APBN) is divided into State Revenue, State Expenditures, Primary Balance, Budget Surplus/Deficit, and Budget Financing. This state expenditure requires sufficient sources of funds (income) so that the state's financial posture becomes balanced (healthy). If the State Revenue is not sufficient to fund State Expenditures, what will happen is that the state budget becomes a deficit. In such conditions, an injection of Budget Financing is required, which is usually achieved through a loan or the issuance of Government Securities (SBN) (Adimassu & Jerene, 2015; Aditya et al., 2016; Handayani & Laily, 2017). Sources of state revenue (income) in the APBN are grouped into: Domestic Revenue (PDN) and Grant Receipts. Tax is state revenue which is categorized as Domestic Revenue. Based

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on the DGT's annual report, it is known that the realization of tax revenue from 2015-2020 has not reached the set target (Akinboade, 2015; Suryani Heny, 2018). In 2015, the actual tax revenue was only IDR 1,060.86 trillion or 81.97% of the tax revenue target that had been set at IDR 1,294.25 trillion. In 2016, the actual tax revenue was only IDR 1,105.81 trillion or 81.60% of the tax revenue target set at IDR 1,355.20 trillion. In 2017, the realization of tax revenue was only IDR 1,151.13 trillion or 89.68% of the tax revenue target that had been set at IDR 1,283.57 trillion. In 2018, the realization of tax revenue was only IDR 1,315.90 trillion or 92.41% of the tax revenue target that had been set at IDR 1,424.00 trillion. In 2019, the actual tax revenue was only IDR 1,332.1 trillion or 84.40% of the tax revenue target that had been set at IDR 1,577.60 trillion. Then, in 2020 the realization of tax revenue was only able to collect IDR 1,069.97 trillion or 89.25% of the target set at IDR 1,198.82 trillion. Even though taxes are the main revenue sector and support for the State Budget, the facts on the ground show that tax management still faces very crucial problems. Almost every year, the target of state revenue from taxes is not achieved as budgeted (Alvin & Apollo, 2020; Steven, 2018). According to empirical studies, the failure to achieve the tax revenue target appears to be largely triggered by the lack of discipline of taxpayers in carrying out tax obligations (Henny, 2018). Data on the compliance ratio for submitting Annual Income Tax Returns (SPT) has increased by 60.4% (2015) and 60.8% (2016). In 2017, there was a significant increase in the compliance ratio, reaching 72.6%. However, in 2018, the compliance ratio fell to 71.1%. Then in 2019, the compliance ratio rose to 73%.

Several studies have been conducted on the effect of tax authorities' service quality and tax sanctions on individual taxpayer compliance with taxpayer awareness as a moderating variable. Previous research results reveal that tax sanctions and tax authorities have an effect on taxpayer compliance, this is because tax sanctions will increase taxpayer knowledge regarding tax consequences and the better the quality of tax authorities the higher the level of compliance, because taxpayers feel helped and directed (Henny, 2018). Other research results reveal tax sanctions and tax authorities do not affect taxpayer compliance and taxpayer awareness as a moderating variable affects taxpayer compliance (Mawarni & Leonardo, 2018). In line with these, research results reveal that taxpayer awareness and tax sanctions affect taxpayer compliance while tax authorities do not affect taxpayer compliance (Dio, 2017). The research results reveal that tax authorities and taxpayer awareness have an effect on taxpayer compliance while tax sanctions have no effect on taxpayer compliance (Rizqiana, 2017). Other research results reveal that tax sanctions have a significant effect on taxpayer compliance, while the attitude of the tax authorities does not influence the compliance of individual taxpayers (Savitri & Musfiandy, 2016). research results reveal tax sanctions have no effect on taxpayer compliance, this is because many government employees embezzle taxes so that there are still many taxpayers who do not comply with their tax obligations (Brata et al., 2017). Base on this phenomenon community satisfaction is a measure of the success of public services provided by public service providers. Therefore the researcher is interesting in conducting research in tax satisfaction topic. This study aims to measure the quality of tax authorities' services and tax sanctions on taxpayer compliance and awareness of individual taxpayers.

2. METHODS

This study is quantitative using **survey method** (Braun et al., 2021; Cooper & Schindler, 2014). The survey may include questions related to taxpayer perceptions of the quality of tax services and their understanding of tax sanctions. The use of a Likert scale or multiple choice in surveys can help measure the level of taxpayer compliance and awareness quantitatively. The type of data used in this study is primary data, namely the respondents' answers in this case are taxpayers to questions in the questionnaire about quality of tax authorities, tax sanctions, taxpayer awareness, taxpayer compliance. The population in this study were all taxpayers registered at KPP Pratama Duren Sawit who already had NPWP and the sample in this study were taxpayers registered at KPP Pratama Duren Sawit. For sampling used simple random sampling. To measure variables, the broken down variables become indicators. From these indicators, questions were then prepared using a Likert scale. The research variable indicators are show in Table 1.

Table 1. Operational Variable

Variable	Dimension	Indicator
Tax Service	Service dimension	Reliability, insurance, responsiveness, empathy,
Tax penalties	Tax penalties measurement	Violating tax legislations, means of tax penalties, zero-tolerance impositions of tax penalties.

Variable	Dimension	Indicator
	Classification of tax penalties	Administrative tax increase penalty, criminal penalties, administrative interests penalty, administrative fines penalty
Taxpayers' awareness (Moderating)	Indicator of taxpayers' awareness	Constitutional laws and tax provisions, tax revenue, tax obligations, self assessment system.
	Factors of taxpayers' awareness	Public knowledge, level of education, tax system.
Taxpayers' compliance	Compliance to registering	Possesses a tax identification number
	Compliance to submitting tax notification letter	Reports tax notification letter
	Compliance to pay tax debts	No tax debt
	Properly fills out tax notification letter	Properly filled out tax notification letter for the part of the fiscal year, tax period, and the previous fiscal year

3. RESULTS AND DISCUSSIONS

Results

This research was conducted on taxpayers who are in the area of KPP Pratama Duren Sawit. Data obtained by survey of 100 respondents, 58 respondents were male and 42 respondents were female. The number of corporate taxpayers who become respondents is 65%, and individual taxpayers are 24%. Four variables (Tax Service Quality Variables, Tax Penalties, Taxpayers' Awareness, Taxpayers' Compliance) were surveyed with 100 respondents with a response rate of 100%. The data was collected through survey on 100 individual taxes payers then analysis technique used is SEM. The characteristics of respondents who participated in this study are shown in [Table 2](#).

Table 2. Characteristics of Responden

Uraian	Frekuensi	Presentasi
Gender		
Laki-Laki	58	58%
Perempuan	42	42%
Total	100	100%
Usia		
20 - 30 Tahun	35	35%
31 - 40 Tahun	43	43%
41 - 50 Tahun	15	15%
>50 Tahun	7	7%
Total	100	100%
Tingkat Pendidikan		
SMP	10	10%
SMA	55	55%
D3	13	13%
S1	22	22%
Total	100	100%

Based on [Table 2](#) shows that the respondents are dominated by men aged 31 to 40 years with high school education. In the tax service quality variable, the average value of the variable is high at 3.66, as shown in [Table 3](#). Based on [Table 3](#), the result indicates that the quality of tax service at KPP Pratama Duren Sawit is considered well, giving satisfactory service to taxpayers that require them. In the Tax penalties variable, the average value of the variable is high at 3.79, as shown in [Table 4](#).

Table 3. Description of Tax Service Quality Variables

No.	Dimension	Mean	Category
1	Service dimension	3.66	High
	Total	3.66	
	Average	3.66	High

Table 4. Description of Tax Penalties Variables

No.	Dimension	Mean	Category
1	Tax penalties measurement	3.78	High
2	Classification of tax penalties	3.81	High
Total		7.58	
Average		3.79	High

Base on Table 4 shows that strict tax penalties towards taxpayers have been applied. The application of tax penalties can lead to the fulfillment of tax obligations from taxpayers. In the Taxpayers' Awareness variable, the average value of the variable is high at 3.52, as shown in Table 5.

Table 5. Description of Taxpayers' Awareness

No.	Dimension	Mean	Category
1	Indicator of taxpayers' awareness	3.44	High
2	Factors of taxpayers' awareness	3.59	High
Total		7.03	
Average		3.52	High

Base on result in Table 5 this indicates that the taxpayers have a high awareness in fulfilling their tax obligations. In the Taxpayers' Compliance variable, the average value of the variable is high at 3.61, as shown in Table 6.

Table 6. Description of Taxpayers' Compliance

No.	Dimension	Mean	Category
1	Compliance to registering	3.67	High
2	Compliance to submitting tax notification letter	3.68	High
3	Compliance to pay tax debts	3.53	High
4	Properly fills out tax notification letter	3.54	High
Total		14.42	
Average		3.61	High

Base on Table 6 it indicates that taxpayers' compliance at KPP Duren Sawit is good. It is showing with high categories.

Validity Test

A validity test is conducted to ensure that the instrument is capable of accurately measuring the variables being assessed. The minimum criterion of convergent validity is 0.5. Here are the processed outer model data using SmartPLS as show in Table 7.

Table 7. Validity Testing

Construct	Dimension	Indicator	Outer Loading	Details	
Tax Service Quality (X1)	X1.1	X1. 1. 1	0.870	Valid	
		X1. 1. 2	0.819	Valid	
		X1. 1. 3	0.925	Valid	
		X1. 1. 4	0.925	Valid	
		X1. 1. 5	0.890	Valid	
Tax Penalties (X2)	X2.1	X2. 1. 1	0.910	Valid	
		X2. 1. 2	0.922	Valid	
		X2. 1. 3	0.901	Valid	
Taxpayers'	X2.2	X2. 2. 1	0.889	Valid	
		X2. 2. 2	0.909	Valid	
		X2. 2. 3	0.933	Valid	
		X2. 2. 4	0.929	Valid	
	M1	M1. 1	M1. 1	0.866	Valid

Construct	Dimension	Indicator	Outer Loading	Details
Awareness (M)	M2	M1. 2	0.844	Valid
		M1. 3	0.888	Valid
		M1. 4	0.835	Valid
		M2. 1	0.915	Valid
		M2. 2	0.926	Valid
		M2. 3	0.933	Valid
Taxpayers' Compliance (Y)	Y1	Y1. 1	1.000	Valid
	Y2	Y2. 1	1.000	Valid
	Y3	Y3. 1	1.000	Valid
	Y4	Y4. 1	1.000	Valid

Base on [Table 7](#) in this study, all indicators pass the minimum convergent validity of 0.5, therefore all indicators are considered valid.

Reliability Test

The reliability test is related to the accuracy and consistency of the measurement results. The result of reliability test on each dimension is show in [Table 8](#).

Table 8. Reliability Test Result

Variable & Dimension	Composite Reliability	Cronbach Alpha
TAX SERVICE QUALITY (X1)	0.948	0.931
Service Dimension	0.948	0.931
TAX PENALTIES (X2)	0.965	0.957
Tax penalties measurement	0.936	0.897
Classification of tax penalties	0.954	0.935
TAXPAYERS' AWARENESS (M)	0.952	0.941
Indicator of taxpayers' awareness	0.918	0.881
Factors of taxpayers' awareness	0.947	0.915
TAXPAYERS' COMPLIANCE (Y)	0.959	0.943
Compliance to registering	1.000	1.000
Compliance to submitting tax notification letter	1.000	1.000
Compliance to pay tax debts	1.000	1.000
Properly fills out tax notification letter	1.000	1.000

Based on [Table 9](#), it can be concluded that for all dimensions on variables of the tax service quality, tax penalties, taxpayers' awareness, and taxpayers' compliance have a composite reliability of >0.7 and Cronbach's alpha of >0.6, which shows that they can be considered reliable, meaning that their construct can be measured.

Evaluation Of The Goodness Of Fit Structural Model (Inner Model)

Inner model, or structural model evaluation, is a process to evaluate the goodness of fit that includes coefficient of determination and predictive relevance, coefficient of determination, as well as hypothesis testing. Coefficient of Determination (R²) is used to determine the contribution of an exogenous variable against an endogenous variable. This study yielded an R-Square of 0.866 (86.6%). This indicates that a dependent variable (taxpayers' compliance) can be magnified with independent variables and moderating variables used in this study are within 86.6%, hence the remaining 13.4% can still be affected by variables outside the scope of this study.

Hypothesis Test

To test the hypothesis, the value of Tstatistics is partially used in each path of direct influence. In this study, it is known that all dimensions of each variable have a Tstatistic value > 1.660, indicating that they can be used to measure each construct. The results of associations between constructs/variables and dimensions is show in [Table 9](#).

Table 9. Dimension Test

Variable	Parameter Coefficient	T Statistic	P Value	Note
TAX SERVICE QUALITY				
Service Dimension	1.000	41913.360	0.000	Significant*)
TAX PENALTIES				
Tax penalties measurement	0.969	137.955	0.000	Significant*)
Classification of tax penalties	0.982	257.457	0.000	Significant*)
TAXPAYERS' AWARENESS				
Indicator of taxpayers' awareness	0.974	182.818	0.000	Significant*)
Factors of taxpayers' awareness	0.965	159.622	0.000	Significant*)
TAXPAYERS' COMPLIANCE				
Compliance to registering	0.921	41.544	0.000	Significant*)
Compliance to submitting tax notification letter	0.916	41.825	0.000	Significant*)
Compliance to pay tax debts	0.933	69.975	0.000	Significant*)
Properly fills out tax notification letter	0.926	65.510	0.000	Significant*)

*) Significant at level 5%

Base on Table 9 above shows that all dimensions in significant research variables form the construct. Then for hypothesis testing results is show in Table 10.

Table 10. Hypothesis Testing Results

Effect Between Variables	Parameter Coefficient	T Statistic	P Value	Note
Tax Service Quality → Tax Compliance	0.216	3.838	0.000	Significant*)
Tax Penalties → Tax Compliance	0.371	3.084	0.002	Significant*)
Taxpayers' Awareness → Tax Compliance	0.572	4.310	0.000	Significant*)
Moderating (M) against X1 → Tax Compliance	0.131	2.270	0.024	Significant*)
Moderating (M) against X2 → Tax Compliance	0.097	1.974	0.049	Significant*)

Discussion

The first hypothesis tested is the quality of tax authorities' service which has a positive and significant effect on taxpayer compliance. Fiscal services provided to taxpayers include explanations that are clear and easily understood by taxpayers such as friendliness, attitude of tax officers, extensive knowledge possessed by tax officials so that they can make taxpayers understand the obligations that must be carried out by taxpayers (Azharia, 2018; Rusmaidi, 2017; Sarunan, 2015). This has an impact on increasing taxpayer compliance.

The results of this study are in line with research which states that the quality of tax authorities' services has a positive and significant effect on taxpayer compliance (Awaluddin & Tamburaka, 2017; Oladipupo & Obazee, 2016; Pertiwi et al., 2020). Quality of tax services both from the tax agency can be the main capital and become important to be able to attract attention taxpayer. Tax officials must be competent in following up complaints from the public, the tax man is quick responsive to help solve that problem faced by the relevant taxpayers with taxes (Dan & Huslin, 2015; Kamil, 2015; Oladipupo & Obazee, 2016). Tax officer too must provide the best service in providing convenience in tax services. That matter shows that the better the quality of services provided fiscus, the higher the level taxpayer compliance. On the contrary, the worse the service quality given by the tax authorities, the more low level of taxpayer compliance. The second hypothesis tested is that tax sanctions have a positive and significant effect on taxpayer compliance. This explains that tax sanctions given strictly will increase compliance, because it makes taxpayers afraid of being subject to these sanctions. Basically, tax sanctions are imposed to create taxpayer compliance in carrying out obligations in the field of taxation. Taxpayers' understanding of tax sanctions will increase taxpayers' knowledge of the legal consequences of what they do and don't do in the field of taxation. The results of this study are in line with research which state that

tax sanctions have a positive and significant effect on taxpayer compliance (Dawolo et al., 2015; Eddy & Carolina, 2015; Nurkhin, 2018).

The third hypothesis tested is that taxpayer awareness is able to moderate the effect of tax authorities' service quality on taxpayer compliance. That when the tax authorities provide good service to taxpayers, provide socialization to taxpayers, it will trigger support for taxpayers, so that it will result in tax authorities' services being moderated by taxpayer awareness to be high. This certainly has an impact on increasing taxpayer compliance. The results of this study are in line with the research which states that taxpayer awareness is able to moderate the effect of the quality of tax authorities' services on taxpayer compliance (Alvin & Apollo, 2020; Ariyanto et al., 2020; Sartika & Krisnanda, 2020).

The fourth hypothesis tested is that taxpayer awareness is able to moderate the effect of tax authorities' service quality on taxpayer compliance. Taxpayer awareness can strengthen the relationship between tax sanctions and taxpayer compliance. The results of this study indicate that the existence of tax sanctions increases taxpayer compliance. Taxpayers feel that the existence of this tax sanction will be burdensome if the taxpayer does not make a tax payment or report. With the severity of tax sanctions that will be received if you do not pay taxes, it will raise the awareness of taxpayers to want to pay taxes. Taxpayers who are willing to pay taxes will be encouraged to be tax compliant, namely by paying taxes according to the applicable rates and reporting taxes under the reporting deadline. The results of this study are in line with the research which states that taxpayer awareness is able to moderate the effect of tax sanctions on taxpayer compliance (Diantimala, 2018; Rusmaid, 2017; Suryani Heny, 2018).

The implications of this study highlight the importance of taxpayer awareness in influencing their level of compliance with tax obligations. The main implication is the importance of efforts to increase awareness of taxpayers about tax regulations, their obligations, the benefits derived from compliance, and the impact of sanctions for violations. Tax authorities and government can strengthen education and information programs for taxpayers to increase their understanding and awareness. There are still limitations in the research, so it is necessary to develop previous research. These limitations are first, it is still relatively limited in appreciating contextuality, so that the gap between taxpayer expectations and the real services received is not equal. Second, the measurement of variables and dimensional variables that have not taken into account the context of the locus being studied.

4. CONCLUSION

The results of hypothesis testing as discussed earlier show that the four hypotheses have a positive and significant effect. Tax service quality has a positive and significant effect on taxpayer compliance. Tax sanctions have a positive and significant effect on taxpayer compliance. Taxpayer awareness is able to moderate the influence of tax authorities' service quality on taxpayer compliance. Taxpayer awareness is able to moderate the effect of tax sanctions on taxpayer compliance. This means that the existence of tax sanctions increases taxpayer compliance.

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