

THE EFFECT OF TAX SOCIALIZATION, TAXPAYER UNDERSTANDING, AND TAXPAYER AWARENESS INDIVIDUAL TAXPAYER COMPLIANCE, TAX SANCTION AS A MODERATING VARIABLE

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Abstract

The Purpose of this study is to analyze the effect of tax socialization, taxpayer understanding, and taxpayer awareness on individual taxpayer compliance in Jakarta with tax sanctions as a moderating variable. This study uses primary data obtained through questionnaires distributed to taxpayers in Jakarta. The research sample was selected using the simple random sampling method, totaling 158 respondents. The data analysis used in this research is Structural Equation Modeling Smart PLS (SEM-PLS) analysis using the Smart PLS version 4.1.0.1 application. The results of this study are tax socialization and taxpayer awareness have a significant effect on taxpayer compliance, taxpayer understanding has no significant effect on taxpayer compliance, tax sanctions moderate the effect of tax socialization on taxpayer compliance, and tax sanctions cannot moderate the effect of taxpayer understanding and taxpayer awareness on taxpayer compliance.

Keywords: Tax Socialization, Taxpayer Understanding, Taxpayer Awareness, Taxpayer Compliance and Tax Sanction

I. INTRODUCTION

The Indonesian state is currently developing the development sector, where the financing process comes from the State Budget (APBN). There are three funding streams for the state budget, with tax revenue making up the greatest portion. Taxpayers who comply and submit their taxes to the government are the source of this tax money. Declaring that taxpayers have complied with tax laws by filing their taxes via a Notification Letter (SPT) by the DGT Online website, with a deadline for submissions of March 31 for individuals and April 30 for corporate.

Tabel 1. Annual Tax Return Receipt

Type of Tax Return	2023	2024
Individual Tax Return	11.767.854	12.636.477
Corporate Tax Return	334.214	351.427
TOTAL	12.102.068	12.987.904

Source: Directorate General of Taxes, April 1st, 2024

Based on table 1 the results of the receipt of the Annual Tax Return submitted by the Directorate General of Taxes (DGT) on social media (Linked in). In 2024, taxpayers who submit their annual tax returns will increase by 7.38% in individuals from the previous year. However, the information from www.kompas.com, the number of tax return reports received by DGT is still far from the target that has been set at 19.2 million. Thus, there are around 6.57 million taxpayers who still have not filed their annual tax returns. This happens because there are still many taxpayers who lack understanding and awareness of taxes, for that it is necessary to socialize taxes to taxpayer to improve their compliance as taxpayers.

Tax Socialization as an effort by the Directorate General of Taxes (DGT), especially the Tax Office (KPP) to provide understanding, information and guidance to the public regarding taxation, tax laws and regulations (Tirayoh et al., 2023). So, the socialization process is expected to have a positive impact on tax knowledge and encourage taxpayers to comply with paying taxes. Successful socialization will increase

taxpayers' understanding of their compliance as taxpayers.

This understanding will help in calculating and reporting taxes as well as helping to understand tax rates, tax provisions, and filling out SPT to report the tax owed. Taxpayer understanding can be seen from the process of taxpayers understanding and understanding tax regulations, laws, and tax procedures, then applying them in tax activities (Hetiaty et al., 2021). So that the government can see developments in tax reporting from year to year to analyze taxpayers' understanding of their compliance as taxpayers.

With the understanding of taxation that taxpayers gain from socialization activities organized by the DGT, it will raise awareness for taxpayers to comply with their compliance. Taxpayer awareness is a condition where taxpayers know, understand and implement tax provisions voluntarily, to increase taxpayer compliance (Subekti & Yuliana, 2024). The government hopes that awareness of its obligations as a taxpayer will increase taxpayer compliance and help advance taxation as state funding.

This research is a follow-up from previous research by (Assegaf & Andesto, 2023). But there are differences in the 2nd independent variable, previous research used taxation knowledge, while researchers used taxpayer understanding. The sampling technique have different used, previous research used the Solvin formula, while researchers used the Lemeshow formula. And research conducted in different place, previous research was conducted at KPP Pratama Cibinong, West Java in 2023. Meanwhile, researchers conducted in Jakarta in 2024.

Literature Review

Theory of Attribution

According to (Rizkiyah et, 2020), attribution theory is about how people make causal explanations. Same as the attribution theory by Fritz Heider is a method that can be for evaluating how people perceive the behavior of themselves and of other people.

Taxpayer Compliance

According to (Ginanjar & Saparinda, 2022), Taxpayer compliance is the condition of the taxpayer carrying out his obligations in a disciplined manner in accordance with the laws and regulations and the applicable taxation method. In Addition, Tax compliance is divided into 2 types, namely formal, which is a condition when taxpayers officially fulfill their obligations based on the tax law, and material, which is a condition when taxpayers basically carry out all tax regulations (Erasashanti et al., 2022).

Tax Socialization

Socialization is an activity or effort by particular person or organization that tells something (information) to be known by the public or certain circles (Tirayoh et al., 2023). Tax socialization is an effort and procedure to channel various information about taxation in order to create knowledge, skilled attitudes and public behavior both in the business world, apparatuses, and government and non-governmental organizations to be motivated to understand, care, be aware of and contribute to fulfilling tax obligations (Lestary et al., 2021).

Taxpayer Understanding

Taxpayer understanding can be seen from the process of taxpayer understanding and knowing about tax regulations and laws and procedures, then applying them in a taxation activity (Hetiaty et al., 2021). The level of understanding of the taxpayer is the extent to which the taxpayer understands and understands in terms of calculating, reporting, and depositing the tax payable (Hardika et al., 2022).

Taxpayer Awareness

Taxpayer awareness is a condition in which the taxpayer knows, understands and implements tax provisions correctly and voluntarily (Subekti & Yuliana, 2024). Taxpayer awareness is needed because if the taxpayer has been aware to pay his tax obligations, taxpayer compliance will be fulfilling so that tax payments will increase and the problem of taxpayers who are reluctant to pay taxes will decrease (Putra & Waluyo, 2020).

Tax Sanction

Tax sanctions are law enforcement tools or guarantees so that taxpayers can fulfill all their tax duties or in other words so that taxpayers comply with the provisions of tax laws and regulations (Lutfillah & Ndapa, 2022). tax sanctions are one of the things that must be

considered because the existence of strict and clear tax sanctions can have a good impact on the understanding of taxpayers in terms of the importance of submitting notification letters for the common interests of both individuals and the state (Putri et al., 2020).

Framework of Thinking

Based on the theoretical studies and the results of previous research, the following is the framework of the research.

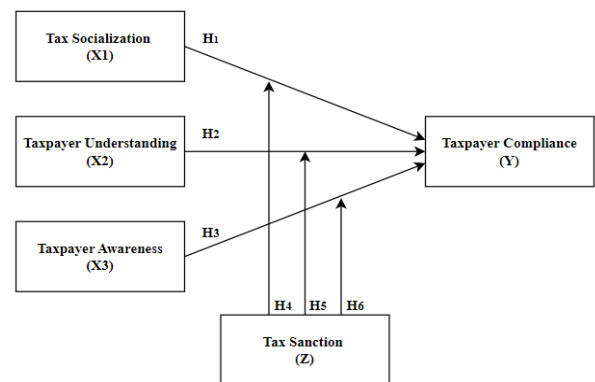


Figure 1. Framework Research

Hypothesis

The Effect of Tax Socialization on Taxpayer Compliance

According to (Lestary et al., 2021), Tax Socialization is an effort and procedure for channel various information about taxation in order to create knowledge, skilled attitudes and behavior of the community, both in the business world, apparatuses and government and non-governmental organizations to be motivated to understand, care, be aware of and contribute to fulfilling tax obligation. So, tax socialization also serves as a means to increase taxpayer confidence in paying taxes. According to previous research conducted by (Saswata et al., 2020), (Ardianti & Sari, 2023), and (Dewi et al., 2023) stated that the tax socialization has a significant effect on taxpayer compliance.

H1: Tax Socialization has a positive effect on taxpayer compliance.

The Effect of Taxpayer Understanding on Taxpayer Compliance

According to (Hetiaty et al., 2021), Taxpayer understanding can be seen from the process of taxpayer understanding and knowing about tax regulations and laws and procedures, then

applying them in a taxation activity. With a good understanding, it will increase taxpayer compliance in carrying out their tax obligations. According to previous research conducted by (Sholikah & Syaiful, 2022), (Juliardi & Sudarto, 2023), and (Triandani & Apollo, 2020) stated that the taxpayer understanding has a significant effect on taxpayer compliance.

H2: Taxpayer Understanding has a positive effect on taxpayer compliance.

The Effect of Taxpayer Awareness on Taxpayer Compliance

Taxpayer awareness is a condition in which the taxpayer knows, understands and implements tax provisions correctly and voluntarily (Subekti & Yuliana, 2024). The meaning of the situation where taxpayers are aware of understanding their obligations to calculate, report, and pay their tax payable. According to previous research conducted by (Erasashanti et al., 2023), (Ramdhan & Rachman, 2023), and (Subekti & Tarigan, 2023) stated that the taxpayer awareness has a significant effect on taxpayer compliance.

H3: Taxpayer Awareness has a positive effect on Taxpayer Compliance.

Tax Sanctions Can Moderate The Effect of Tax Socialization on Taxpayer Compliance

According to (Linda et al., 2020), Tax sanctions are imposed on taxpayers who don't comply with their tax obligations to increase taxpayer compliance in carrying out their tax obligations. Sanctions given to taxpayers range from mild to severe sanctions. According to previous research conducted by (Linda et al., 2020), and (Surbakti et al., 2024) stated that the sanctions can moderate the effect of tax socialization on taxpayer compliance.

H4: Tax Sanction can moderate the effect of tax socialization on taxpayer compliance.

Tax Sanction Can Moderate Taxpayer Understanding on Taxpayer Compliance

Understanding of taxpayers can be seen from reporting and tax payments made by taxpayers consciously. The understanding of taxation obtained by taxpayers comes from material and information submitted by the DGT to taxpayers through socialization both online and directly meeting with taxpayers. According to previous research conducted by (Sholikah & Syaiful, 2022), (Juliardi & Sudarto, 2023), and (Triandani & Apollo, 2020) stated that the

sanctions can moderate taxpayer understanding on taxpayer compliance.

H5: Tax sanction can moderate taxpayer understanding on taxpayer compliance.

Tax Sanction Can Moderate Taxpayer Awareness on Taxpayer Compliance

Tax sanctions can affect taxpayer compliance, one of which is the awareness of taxpayers to fulfill their obligations to pay taxes. The sanctions given to taxpayers will make taxpayers obey or comply with tax regulations so that with the legal force of the sanctions given, it will usually make people more obedient and cause fear of the punishment given (Hazmi et al., 2020). According to previous research conducted by (Subekti & Yuliana, 2024), and (Assegaf & Andesto, 2023) stated that the sanctions can moderate taxpayer awareness on taxpayer compliance.

H6: Tax sanction can moderate taxpayer awareness on taxpayer compliance.

2. METHODS

Types of Research

The research design uses quantitative research. The research method used by online questionnaires.

Operational Variables

The dependent variable in this research is taxpayer compliance. The independent variable is the Tax Socialization, Taxpayer Understanding, and Taxpayer Awareness. And tax sanction as moderating variable on this research.

Population and Sampling Technique

According to Sugiyono in (Dewi & Pardede, 2021), population is a generalization area consisting of objects or subject that have certain qualities and characteristics set by researchers to study and then draw conclusions. The population in this research are individual taxpayers Jakarta. The research sample was selected using probability sampling with simple random sampling method. Because Individual taxpayer in Jakarta is unknown or unlimited, the research using the lemeshow formula for determine the minimum sample in research with the following formula:

$$n = \frac{Z_{1-\alpha/2}^2 p(1-p)}{d^2}$$

$$n = \frac{(1,96)^2 (0,5)(1-0,5)}{(0,1)^2}$$

n = 96,04 rounded to 100

n = minimal sample count.

Minimum sample for this research is 100, so that the number of samples 158 respondents meets the minimum sample criteria. The data analysis used in this research is Structural Equation Modeling Smart PLS (SEM-PLS) analysis using the Smart PLS version 4.1.0.1 application.

Data Type and Sources

The data source is primary data. The data collection method used the distributing questionnaires from taxpayers in Jakarta. The measurement scale used to score the research instrument is the Likert scale. Five points in the Likert scale assessment category, among others. Strong Agree (SS) with score of 5, Agree (S) with score of 4, Neutral (N) with score of 3, Disagree (TS) with score of 2, and Strongly Disagree (STS) with score of 1.

3. RESULTS AND DISCUSSION

Validity and Reliability

All variables in this research have been tested validity and reliability. To be able good validity and reliability, the variables must have value is > 0,7 on cronbach’s alpha and composite reliability. Can be seen in the following table:

Tabel 1. Validity and Reliability Test

Variable	Cronbach’s Alpha	Composite Reliability	Validity
Tax Socialization (X ₁)	0.905	0.924	Valid
Taxpayer Understanding (X ₂)	0.913	0.924	Valid
Taxpayer Awareness (X ₃)	0.875	0.883	Valid

Variable	Cronbach’s Alpha	Composite Reliability	Validity
Taxpayer Compliance (Y)	0.933	0.937	Valid
Tax Sanction (Z)	0.922	0.929	Valid

Multicollinearity Test

The multicollinearity test aims to test whether there is a strong relationship between the independent variables. So, this test can be analyzed by looking at the VIF value must be less than 5, because if the VIF value is more than 5, it means that there is an indicator of collinearity between conducts in the study.

Tabel 2. Multicollinearity Test Result

Variables	VIF
Tax Socialization (X ₁)	2,863
Taxpayer Understanding (X ₂)	3,081
Taxpayer Awareness (X ₃)	4,542

Based on the result of the multicollinearity test, the VIF value of all variables is <5. It can be concluded that there are no variables that violate the multicollinearity assumption test.

Determination Coefficient Test (R-Square)

According to (Muhtarom et al., 2023), the R-square value can be strong if the value is 0,67, can be moderate if the value is 0,33, and the value is 0,19 is meaning weak for this test.

Tabel 3. R-Square Value

Variable	R-Square	R-Square Adjust
Taxpayer Compliance	0,716	0,703

Based on table 3, R-square value on this research is 0,716 or 71,6% and R-Square adjust on 0,703 or 70,3% it means the research model of R-square has strong.

F-Square Test

The F-square coefficient test which assess the magnitude of the influence between variables with an effect size with value of 0,35 as large, 0,15 as medium, and 0,02 as small. If value has less than 0,02 there is no effect.

Tabel 4. F-Square Value

Path	F-Square	Effect Size
Tax Socialization→ Taxpayer Compliance	0.042	Medium
Taxpayer Understanding→ Taxpayer Compliance	0.020	Small
Taxpayer Awareness→ Taxpayer Compliance	0.106	Medium
X1*Z→ Taxpayer Compliance	0.060	Medium
X2*Z→ Taxpayer Compliance	0.000	None
X3*Z→ Taxpayer Compliance	0.017	Small

Based on table 4, on Tax socialization and taxpayer awareness on taxpayer compliance have a medium effect size. But taxpayer understanding on taxpayer compliance has small effect size. In addition, Tax sanction moderating tax socialization on taxpayer compliance has a medium effect size. Tax sanction moderating taxpayer understanding on taxpayer compliance has no effect size. And Tax sanction moderating taxpayer awareness on taxpayer compliance has a small effect size.

Hypothesis Test

In hypothesis testing in the SEM-PLS analysis generated from the bootstrapping and the result looking at the value of the t-statistic and p-value. It can be accepted if the t-statistic value >1,96 and the p-value <0,05.

Tabel 5. Result of Hypothesis Testing

Path	Original Sample	T-Statistic	P-Value	Description
Tax Socialization→ Taxpayer Compliance	0.185	2.117	0.034	Significant
Taxpayer Understanding → Taxpayer Compliance	0.134	1.636	0.102	Not significant
Taxpayer Awareness→ Taxpayer Compliance	0.369	3.531	0.000	Significant

X1*Z→ Taxpayer Compliance	-0.259	2.187	0.029	Significant
X2*Z→ Taxpayer Compliance	-0.020	0.203	0.839	Not significant
X3*Z→ Taxpayer Compliance	0.137	1.285	0.199	Not significant

Based on table 5 the result of hypothesis test, it can be concluded as follows:

- 1) The original sample of tax socialization (X₁), Taxpayer Understanding (X₂), and Taxpayer Awareness (X₃) on Taxpayer Compliance (Y) have a value 0,185, 0,134, and 0,369. It means that have positive direction on taxpayer compliance.
- 2) The original sample of tax sanction as moderating tax socialization (X₁), and Taxpayer Understanding (X₂) on taxpayer compliance (Y) have a value -0,259, and -0,020. It means that they have negative direction. Meanwhile tax sanction as moderating Taxpayer Awareness (X₃) on Taxpayer Compliance (Y) have a value 0,137 or have positive direction.
- 3) T-statistic value of tax socialization on taxpayer compliance is 2,117 or more than 1,96 and p-value is 0,034 or less than 0,05 or 5%. It means that the effect of tax socialization has positive effect on the individual taxpayer compliance.
- 4) T-statistic value of taxpayer understanding on taxpayer compliance is 1,636 or more than 1,96 and p-value is 0,102 or more than 0,05 or 5%. It means that taxpayer understanding does not have significant effect on the individual taxpayer compliance.
- 5) T-statistic value of taxpayer awareness on taxpayer compliance is 3,531 or more than 1,96 and p-value is 0,000 or less than 0,05 or 5%. It means that taxpayer awareness has positive effect on the individual taxpayer compliance.
- 6) T-statistic value of tax sanction can moderate tax socialization on taxpayer compliance is 2,187 or more than 1,96 and p-value is 0,029 or less than 0,05 or 5%. Cause on the original sample of tax sanction moderate tax socialization on taxpayer compliance is -0,259. So, tax sanctions can moderate but weaken the effect of tax socialization on

taxpayer compliance. Cause there are still taxpayers who don't understand the costs imposed by tax sanctions and how they are imposed by tax sanctions and how the taxpayer is late in submitting the SPT. So, that is does not strengthen moderate between tax socialization on taxpayer compliance.

- 7) T-statistic value of tax sanction can moderate taxpayer understanding on taxpayer compliance is 0,203 or less than 1,96 and p-value is 0,839 or more than 0,05 or 5%. It means that tax sanction cannot moderate taxpayer understanding on the individual taxpayer compliance.
- 8) T-statistic value of tax sanction can moderate taxpayer awareness on taxpayer compliance is 1,285 or less than 1,96 and p-value is 0,199 or more than 0,05 or 5%. It means that tax sanction cannot moderate taxpayer awareness on the individual taxpayer compliance.

IV. CONCLUSION

Based on the results of the analysis and testing of the hypothesis can be concluded that:

- 1) Tax socialization has a significant positive effect on taxpayer compliance in Jakarta.
- 2) Taxpayer understanding has not significant effect on taxpayer compliance in Jakarta.
- 3) Taxpayer awareness has a significant positive effect on taxpayer compliance in Jakarta
- 4) Tax sanction can moderate or weaken tax socialization on taxpayer compliance in Jakarta.
- 5) Tax sanction can not moderate taxpayer understanding on taxpayer compliance in Jakarta.
- 6) Tax sanction can not moderate taxpayer awareness on taxpayer compliance in Jakarta.

Research Limitations

- 1) This research is limited to three independent variables namely tax socialization, taxpayer understanding, and taxpayer awareness.
- 2) This research is limited to collection data by questionnaire to individual taxpayer in Jakarta area included Central Jakarta, East Jakarta, West Jakarta, North Jakarta, South Jakarta, and Kepulauan Seribu.

Recommendation

1) Theoretical recommendation

This research can be a reference for future research, just only add or use other independent variables. So, can be known more deeply that is able to influence, strength and weaken of taxpayer compliance. The last can be used to increase understanding for readers and academics about importance of tax socialization, taxpayer understanding and taxpayer awareness on taxpayer compliance.

2) Practical Recommendation

- a. For Individual Taxpayers, this research can be information and education about importance of compliance in calculating, paying, and reporting taxes and provide an overview of the importance of tax socialization, taxpayer understanding, and taxpayer awareness on taxpayer compliance.
- b. For the government, especially the Directorate General of Taxes (DGT), hope the result of this research to provide education and understanding to taxpayer obtained from tax socialization, and hope that DGT tighten law enforcement to emphasize taxpayers who violate and continue to increase socialization activities regarding changes in taxation and tax sanctions with a delivery that is easily understood. So, make taxpayers obedient to report and pay their taxes in order to increase taxpayer compliance.

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