TAXPAYER COMPLIANCE: TAXPAYER BEHAVIOR ANALYSIS AND TAX AWARENESS AS A MEDIATING IN INDONESIA

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Abstract: The purpose of this research is to provide empirical evidence regarding the mediating effect of tax awareness on relation between tax knowledge and taxpayer compliance. The impact of the tax services, tax sanctions, tax payer environment, tax understanding, on taxpayer compliance. The sample used in this research are respondents who are taxpayers in DKI Jakarta, Indonesia and work as entrepreneurs or freelancers. The method used for sampling in this research is Convenience Sampling. The number of samples for this research is 63 respondents. Testing data using SEM-PLS. The results that were obtained from this research are tax awareness has medating influence on relation between tax knowledge and taxpayer compliance. Tax services and tax sanctions have an influence on taxpayer compliance. Meanwhile, for taxpayer environment and tax understanding have no effect on taxpayer compliance. A taxpayer who has tax knowledge is more likely to have tax awareness which ultimately obeys in paying and reporting taxes.

Key words: Tax awareness, tax knowledge, tax services, tax sanctions, taxpayer compliance

INTRODUCTION

Until now, paying taxes is still considered a burden for the community so that it is possible that taxpayer compliance is decreasing, thus causing state revenues from taxes to decrease. It is hoped that the public will be aware of the obligation to pay taxes, in order to increase the development of the country. In this way, state income will also increase. The public also needs to understand the applicable tax rules. If the rules are not obeyed, they will be penalized. People who pay taxes, expect to get a good quality of service. The best service that is obtained to the community from the tax authorities makes people tend to comply with their tax obligations. According to the Director General of Taxes, taxpayer compliance is still relatively low and is still considered minimal (Susanto, Pirzada, and Adrianne 2019).

Regarding current issues, the issue of tax compliance is complex because a comprehensive approach is needed to make individuals comply with their obligations. As much as 70% of Indonesia state revenue still comes from taxes. This means that taxes are the backbone of state revenue. However, the structure of tax revenue in Indonesia still does not show fairness. This shows that citizens' participation in paying taxes is still low. To make individuals obey can only be done by coercion, namely through tax audits and threats of fines. However, not all taxpayers are motivated to pay taxes based on economic motives, so it can be assumed that not all individual taxpayers behave

rationally. In addition to building taxpayer confidence, tax authorities can improve tax compliance as well as foster voluntary compliance. The purpose of this research is to obtain empirical evidence about the mediating effect of tax awareness on the relationship between tax knowledge and taxpayer compliance. The effect of tax services, tax sanctions, taxpayer environment, and tax understanding on taxpayer compliance in Indonesia.

Atribution Theory

Taxpayer compliance is related to the attitude and behavior of taxpayers in assessing the tax itself. A person's assessment is influenced by internal and external conditions. When we see what other people are doing, we often try to find out or understand the reasons why they did certain things. Likewise with the behavior we display in front of others. In social psychology, this is known as attribution. This theory explains that when individuals observe a person's behavior, the individual seeks to determine whether the behavior is caused internally or externally.

Internally induced behavior is behavior that is believed to be under the personal control of an individual, in other words unaffected by anything else. This can be related to tax awareness, the higher awareness of taxation, the people feel confident about the importance of paying taxes to improve the country's development. Behavior that is caused externally is behavior that is considered as a result of external causes, that is, the individual is considered to have been forced to behave in this way by the situation.

This can be related to tax sanctions, if the tax obligations are not implemented, then there are legal consequences that can occur. The legal consequence is the imposition of tax sanctions. Attribution theory is relevant to explain the factors that affect taxpayer compliance used in this research model.

Taxpayer compliance can be related to the attitude of the taxpayer in making an assessment of the tax itself.

Taxpayer compliance

Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in the context of contributing to today's development which is expected to be fulfilled voluntarily. Taxpayer compliance is an important aspect considering that the Indonesian tax system adheres to a self-assessment system which in the process absolutely gives confidence to taxpayers to calculate, pay and report their obligations. Taxpayer compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights. Compliance with voluntary tax compliance is the backbone of the self-assessment system, where taxpayers are responsible for setting their own tax obligations and then paying accurately, on time, and reporting their taxes (Noviantari and Setiawan 2018).

Tax Knowledge on Taxpayer Compliance through Tax Awareness

Today, there are so many people who still don't understand taxes and are also not happy with taxes, in fact they just don't know about the benefits of taxes and what can be obtained from paying them. Therefore, knowledge about taxes is needed from an early age to fortify the community from bad and wrong tax stereotypes, this kind of debriefing can be started from the family, school, and community environment. In the family environment, for example, parents can provide understanding to their children that the ease of access owned by the family, the adequacy of natural resources, and also the large number of providers of daily necessities are the result of fathers paying taxes every month. It is from this family environment that children will understand that the money we pay every month is actually for our own needs.

When children are in the school environment, teachers can teach children that because of taxes they can enjoy school facilities because school buildings, facilities in schools, school operational funds and also the salaries of their teachers come from the tax money paid. tax-abiding citizens. Tax knowledge is the ability of taxpayers to know tax regulations, both related to the tax rates they will pay under the law as well as tax benefits that will be useful for their lives (Wijayanti and Sukartha 2018).

Tax awareness on the tax function as state financing and awareness of paying taxes is very much needed to increase taxpayer compliance. The public must be aware of their existence as citizens who always uphold the 1945 Constitution as the legal basis for state administration. Tax awareness is a condition where the taxpayer knows, recognizes, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill his tax obligations. Tax awareness is a condition where taxpayers pay voluntarily/sincerely and feel that it is very important to pay taxes (Sari and Wirakusuma 2018).

(Christina 2022) examined the effect of tax awareness on taxpayer compliance. The results of the study indicate that tax awareness has an effect on taxpayer compliance. The results of this study are in line with (Dewi and Merkusiwati 2018; Suriambawa and Setiawan 2018; Astina and Setiawan 2018; Sari and Wirakusuma 2018; Khuzaimah and Hermawan 2018; I and Meiranto 2017; Siregar 2017; Rohmawati and Rasmini 2012) examined the effect of tax knowledge on taxpayer compliance. The results of the study indicate that tax knowledge has an effect on taxpayer compliance. The results of this study are in line with (Wijayanti and Sukartha 2018; Sari and Fidiana 2017; Febriani and Kusmuriyanto 2015). Based on the results of the research above, a logical thinking can be made that tax knowledge can raise tax awareness, tax awareness can lead to taxpayer compliance. This shows that tax

awareness can mediate the relationship between tax knowledge and taxpayer compliance.

H_1: Tax awareness mediates the relationship between tax knowledge and taxpayer compliance.

Tax Services

The best quality of service received by taxpayers from tax officers will make taxpayers tend to be obedient to pay their tax obligations. Providing quality services to taxpayers will make taxpayers comfortable in paying taxes and increase their compliance in paying taxes. Service quality can be measured by the ability to provide satisfactory service, can provide services with responsiveness, ability, courtesy, and a trustworthy attitude possessed by tax officials. If the perceived quality equals or exceeds the expected service quality, then the service is said to be of high quality and satisfactory (Noviantari and Setiawan 2018).

(Syafira and Nasution 2021) conducted a study on the effect of tax service services on taxpayer compliance. The results of the study indicate that the tax service has an effect on taxpayer compliance. This research is consistent with (Christina 2022; Wijayanti and Sukartha 2018; Adhimatra and Noviari 2018; Astina and Setiawan 2018; Noviantari and Setiawan 2018; Wiryadana and Merkusiwati 2018; I and Meiranto 2017; Febriani and Kusmuriyanto 2015; Rohmawati and Rasmini 2012). Based on the research above, the logic of thinking that can be made is that the tax service can increase taxpayer compliance in paying and reporting taxes.

H_2: Tax services have a positive effect on taxpayer compliance.

Tax Sanctions

Tax sanctions are a guarantee that tax laws and regulations will be complied with. In other words, tax sanctions are a preventive tool so that taxpayers do not violate tax regulations.

In the Taxation Law there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. Administrative sanctions will be given to taxpayers who violate tax norms. Administrative sanctions are related to state losses such as fines, interest, and increases. While criminal sanctions will be given to taxpayers in the form of confinement or imprisonment (Noviantari and Setiawan 2018).

(Syafira and Nasution 2021) examined the effect of tax sanctions on taxpayer compliance. The results of the study indicate that tax sanctions have an effect on taxpayer compliance. The results of this study are in line with (Cahyani and Noviari 2019; Dewi and Merkusiwati 2018; Suriambawa and Setiawan 2018; Adhimatra and Noviari 2018; Sari and Wirakusuma 2018; As'ari and Erawati 2018; Noviantari and Setiawan 2018; Wiryadana and Merkusiwati 2018; Khuzaimah and Hermawan 2018; Yulitasari and Suprasto 2017; Sari and Fidiana 2017; Siregar 2017; Rohmawati and Rasmini 2012), Based on the research above, the logic of thinking that can be made is that the tax sanctions can increase taxpayer compliance in paying and reporting taxes.

H_3: Tax sanctions have a positive effect on taxpayer compliance.

Taxpayer Environment

The taxpayer environment consists of family, friends, social and trade networks, connected tax enforcement values and information about taxpayers. This includes the nominal amount and composition of the taxpayer's income and expenses, the tax regulations followed and the request for appropriate fees. If the environment is not conducive it will be more supportive of taxpayers not to comply. An environment that is not conducive, such as a taxpayer's business environment, is difficult to apply the applicable regulations. Convoluted procedures and have to pay for the affairs of the tax office; leaders and public figures who do not comply with tax

regulations also set a bad example for society. The taxpayer environment is the people who are around the taxpayer himself (Noviantari and Setiawan 2018).

(Noviantari and Setiawan 2018) examines the effect of the tax payer's environment on taxpayer compliance. The results of the study indicate that the taxpayer environment has an effect on taxpayer compliance. Based on the research above, the logic of thinking that can be made is that the taxpayer environment can increase taxpayer compliance in paying and reporting taxes.

H_4: The taxpayer environment has a positive effect on taxpayer compliance.

Tax Understanding

Tax understanding is a process where taxpayers understand and know about the rules and laws and tax procedures and apply them to carry out tax activities such as paying taxes, reporting tax returns, and so on. This can be taken for example when a taxpayer understands or can understand how to pay motor vehicle tax. When taxpayers understand taxation procedures, they can also understand tax regulations, thereby increasing knowledge and insight into tax regulations (Noviantari and Setiawan 2018).

(Noviantari and Setiawan 2018) examines the effect of tax understanding on taxpayer compliance. The results of the study indicate that the tax understanding has an effect on taxpayer compliance. The results of this study are in line with (Cahyani and Noviari 2019; Khuzaimah and Hermawan 2018). Based on the research above, the logic of thinking that can be made is that the tax understanding can increase taxpayer compliance in paying and reporting taxes.

H_5: Tax understanding has a positive effect on taxpayer compliance.

RESEARCH METHODS

The distribution of questionnaires to individual taxpayer who work as self-employed or freelancers and resides in Jakarta, Indonesia, using convenience sampling technique. Below are the results of the detailed data collection of the questionnaire that can be seen in table 1.

Taxpayer compliance means that taxpayers are consistent in paying their taxes and do not violate the rules. The indicator that became the measurement was developed by (Noviantari and Setiawan 2018) with 5 questions and using a 5-point Likert scale measurement technique from 1 strongly disagree to 5 strongly agree.

Tax knowledge is that taxpayers know tax matters obtained through formal education. The indicator that became the measurement was developed by (Sari and Fidiana 2017) with 6 questions and using a 5-point Likert scale measurement technique from 1 strongly disagree to 5 strongly agree.

Tax awareness is a taxpayer who feels that he understands that it is very important to fulfill his tax obligations voluntarily/sincerely. The indicator that became the measurement was developed by (Sari and Wirakusuma 2018) with 5 questions and using a 5-point Likert scale measurement technique from 1 strongly disagree to 5 strongly agree.

Tax services is a tax officer who contributes to help all the needs/needs of taxpayers. The indicator that became the measurement was developed by (Noviantari and Setiawan 2018) with 5 questions and using a 5-point Likert scale measurement technique from 1 strongly disagree to 5 strongly agree.

Tax sanctions are used so that taxpayers are reluctant to violate tax rules, if they violate they will be subject to sanctions. The indicator that became the measurement was developed by (Noviantari and Setiawan 2018), with 5 questions and using a 5-point Likert scale measurement technique from 1 strongly disagree to 5 strongly agree.

Taxpayer environment consists of people who are around the taxpayer himself, such as family, relatives, friends, and so on. The indicator that became the measurement was developed by (Noviantari and Setiawan 2018) with 6 questions and using a 5-point Likert scale measurement technique from 1 strongly disagree to 5 strongly agree.

Tax understanding is the state of the taxpayer who understands and understands taxes to carry out his taxation. The indicator that became the measurement was developed by (Noviantari and Setiawan 2018) with 5 questions and using a 5-point Likert scale measurement technique from 1 strongly disagree to 5 strongly agree.

Table 1. Respondent Data Collection

Information	Total	%
Questionnaire distributed	87	100
Questionnaire that cannot be processed	(24)	26,6
Questionnaire that can be processed	63	72,4

Source: processed data

The reliability results can be seen in table 2 that all variables produce a Cronbach alpha that is more than 0.8, it is stated that all variables in this study are reliable. The results of the validity can be seen from table 3 which shows that each question item in the questionnaire is valid with a loading above 0.5. The average variance extracted value for each

variable is above 0.5. This shows that the outer model of each latent variable meets the requirements of convergent validity for the reflective construct. In addition, the loading value of each question is greater than the cross-loadings, this can be an indication of the fulfillment of the discriminant validity criteria.

Table 2. Data quality results

Variable	Cronbach Alpha	Average variance extracted
Taxpayer compliance (kwp)	0.897	0.710
Tax knowledge (pengp)	0.892	0.652
Tax awareness (kesp)	0.904	0.727
Tax services (pelf)	0.881	0.685
Tax sanctions (sanksip)	0.874	0.669
Taxpayer environment (lingwp)	0.937	0.761
Tax understanding (pemp)	0.840	0.618

Source: Statistical data processing results

Table 3. Validity results

Indicator	kwp	pelf	sanksip	pemp	kesp	lingwp	pengp
kwp1	**(0.760)**	-0.265	-0.256	0.037	0.281	0.156	0.377
kwp2	**(0.820)**	0.191	-0.041	-0.300	-0.230	0.148	-0.034
kwp3	**(0.924)**	-0.071	-0.028	0.146	-0.296	-0.057	0.097
kwp4	**(0.833)**	0.070	0.280	-0.023	0.446	-0.087	-0.387
kwp5	**(0.869)**	0.059	0.024	0.117	-0.142	-0.131	-0.031
pelf1	0.066	**(0.659)**	-0.323	0.933	0.433	-0.022	-0.476
pelf2	0.483	**(0.871)**	-0.029	0.101	-0.519	-0.010	-0.010
pelf3	-0.307	**(0.861)**	-0.032	-0.339	0.165	0.057	0.127
pelf4	-0.188	**(0.920)**	0.056	-0.283	0.012	-0.015	0.148
pelf5	-0.033	**(0.802)**	0.267	-0.187	0.019	-0.015	0.096
sanksip1	-0.161	0.035	**(0.674)**	-0.181	0.454	-0.082	-0.263
sanksip2	0.527	-0.051	**(0.816)**	0.370	-0.364	-0.091	0.089
sanksip3	0.246	0.068	**(0.886)**	-0.022	-0.144	0.132	-0.105
sanksip4	-0.160	0.021	**(0.846)**	-0.055	-0.126	0.019	0.149
sanksip5	-0.474	-0.071	**(0.851)**	-0.134	0.265	-0.005	0.084
pemp1	-0.302	-0.196	-0.341	**(0.744)**	0.626	0.105	0.349
pemp2	0.072	0.050	0.025	**(0.869)**	0.122	0.314	-0.503
pemp3	0.268	0.122	-0.097	**(0.858)**	-0.376	-0.272	0.016
pemp4	-0.076	-0.172	0.226	**(0.843)**	-0.226	-0.016	-0.201
pemp5	-0.006	0.247	0.215	**(0.579)**	-0.099	-0.179	0.576
kesp1	-0.192	-0.174	0.000	-0.163	**(0.920)**	0.128	0.346
kesp2	-0.211	0.123	0.281	-0.248	**(0.852)**	-0.185	0.129
kesp3	0.206	-0.138	-0.004	0.813	**(0.734)**	-0.262	-0.768
kesp4	0.355	0.121	-0.163	0.118	**(0.932)**	-0.046	-0.026
kesp5	-0.155	0.054	-0.105	-0.428	**(0.809)**	0.341	0.198
lingwp1	0.100	0.169	0.026	-0.453	-0.252	**(0.859)**	0.387
lingwp2	-0.043	0.137	0.041	-0.178	0.283	**(0.901)**	-0.082
lingwp3	-0.315	0.346	0.088	-0.459	0.385	**(0.864)**	-0.102
lingwp4	0.051	-0.295	0.148	0.395	-0.173	**(0.870)**	-0.244
lingwp5	0.293	-0.150	-0.139	0.255	-0.509	**(0.881)**	0.251
lingwp6	-0.089	-0.208	-0.165	0.440	0.265	**(0.860)**	-0.208
pengp1	0.385	0.292	-0.091	0.157	-0.492	-0.266	**(0.848)**
pengp2	0.330	0.161	-0.047	0.210	-0.227	-0.241	**(0.874)**
pengp3	-0.076	-0.374	-0.011	0.318	0.037	-0.107	**(0.790)**
pengp4	-0.533	-0.272	0.089	-0.256	0.458	0.484	**(0.692)**
pengp5	-0.459	-0.103	-0.013	-0.356	0.587	0.331	**(0.753)**
pengp6	0.183	0.198	0.086	-0.141	-0.196	-0.071	**(0.873)**

Source: Statistical data processing results

RESULT AND DISCUSSION

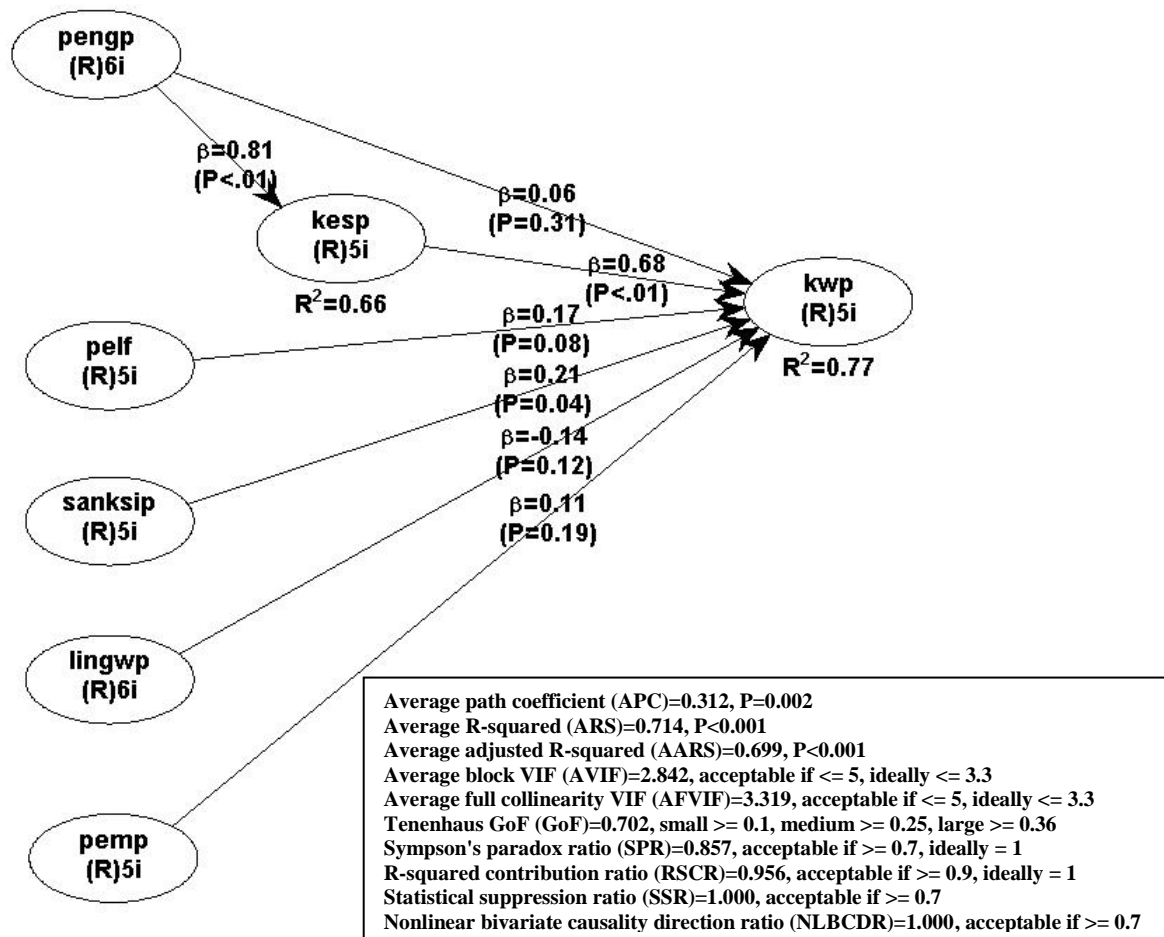The following are the results of the research and the feasibility of the model that can be seen from figure 1:

Figure 1. Research model

Based on the model fit results from figure 1, it shows that the model fit indicators have been met, namely APC, ARS, and AARS significantly less than 0.01. In the figure 1, taxation knowledge has a significant value of 0.31 and a positive coefficient, so taxation knowledge does not affect taxpayer compliance. Taxpayers who have knowledge of taxation do not guarantee to be obedient in paying and reporting taxes. The effect of tax knowledge on tax awareness is significant below 0.01 and the coefficient is positive. The effect of tax awareness on taxpayer compliance is significant below 0.01 and the coefficient is positive. The direct effect of tax knowledge on taxpayer compliance is not significant. Meanwhile, the indirect effect of tax knowledge on taxpayer compliance through tax awareness is significant and positive. This shows that H_1 is supported, which means that tax awareness mediates the relationship between tax knowledge and taxpayer compliance.

Tax services it has a significant 0.08 and positive coefficient, then H_2 is supported. These results indicate that the tax service has a positive

effect on taxpayer compliance. With the good quality of tax service services, it can make taxpayers more obedient in carrying out tax payments and reporting.

Tax sanctions resulted in a significant 0.04 and a positive coefficient, then H_3 is supported. These results indicate that tax sanctions have a positive effect on taxpayer compliance. Tax sanctions can make taxpayers more obedient to pay and report taxes, taxpayers are more reluctant to deal with sanctions administration and tax audits.

Taxpayer environment, it produces a significant 0.12 and a positive coefficient, then H_4 is not supported. These results indicate that the taxpayer environment does not affect taxpayer compliance. People who are around taxpayers do not determine whether or not the taxpayers themselves are ready to pay and report taxes. This shows that the taxpayer environment does not determine whether or not the taxpayer is ready to fulfill their tax obligations.

Tax understanding yields a significant 0.19 and a positive coefficient, H_5 is not supported. These results indicate that the understanding of taxation does not affect taxpayer compliance. When taxpayers understand taxes will not affect compliance in paying and reporting taxes. Taxpayers in paying and reporting taxes do not necessarily understand taxation.

CONCLUSION

The research can be concluded that tax awareness mediates the relationship between tax knowledge and taxpayer compliance. Tax services and tax sanctions can increase taxpayer compliance. Meanwhile, the taxpayer environment and tax understanding do not affect taxpayer compliance. This study has limitations related to several things, namely the questionnaires were distributed only online through the gform. This study only used 63 samples due to time constraints. The study did not know the respondents as taxpayers in DKI Jakarta, Indonesia. The study only used one mediating variable. The recommendations are in accordance with the limitations for further research, namely being able to distribute questionnaires directly to respondents, being able to expand the object of research and regional coverage, being able to add other mediating variables, such as tax amnesty.

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