

Determinants Of Personal Taxpayer Compliance In Indonesia (Study at KPP Pratama Kediri)

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ABSTRACT

The purpose of this research is to test and analyze the influence that the taxpayer compliance variable has on taxpayer compliance and awareness, and also the influence that the taxpayer awareness variable has on taxpayer compliance. Apart from that, it is also to test and analyze the role of the taxpayer awareness variable in mediating the influence exerted by the taxpayer knowledge variable on taxpayer compliance. This research approach is quantitative with a causal research direction. The research population is as many as individual taxpayers 28,567 people, then through sampling techniques using the given filter criteria and Slovin formula calculations, a sample size of 100 people was obtained. The analysis technique used is Structural Equation Modeling (SEM). The research results obtained in this study are that the tax knowledge variable has a positive and significant influence on taxpayer awareness and taxpayer compliance. Then the taxpayer awareness variable also shows a positive and significant influence on taxpayer compliance. Furthermore, the taxpayer awareness variable is proven to act as an intervening variable in mediating the influence exerted by the taxpayer knowledge variable on taxpayer compliance.

Keywords: tax knowledge, taxpayer awareness, taxpayer compliance

INTRODUCTION

The problem of taxpayer compliance is a big problem throughout the world, both in developed and developing countries, because taxpayer non-compliance will encourage the desire to avoid taxes, which in turn will reduce tax revenues. The situation in which taxpayers exercise their taxation rights and fulfill all their tax obligations is called taxpayer compliance (Kamil, 2021). Taxpayer compliance can be identified from taxpayer compliance in registering, compliance in re-depositing tax returns, compliance in calculating and paying taxes owed, and compliance in paying arrears. The issue of compliance is important because non-compliance will simultaneously lead to efforts to avoid taxes, such as tax evasion and tax avoidance, which will result in reduced deposits of tax funds into the state treasury (Priantama & Alexander, 2022).

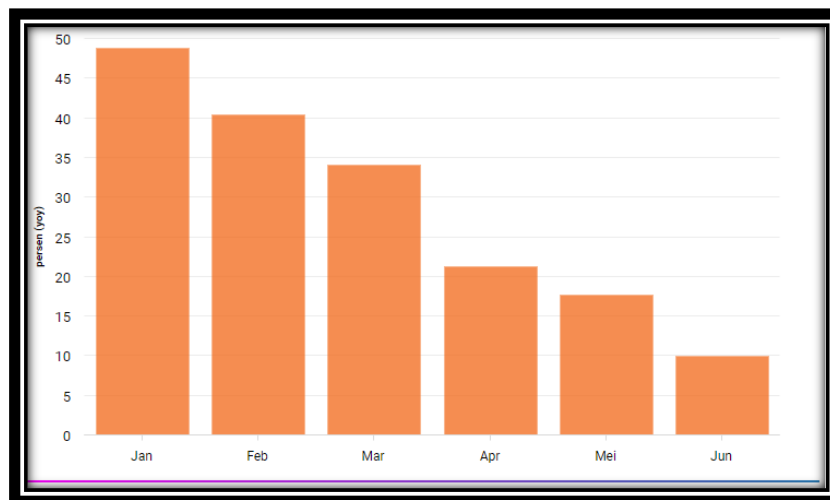
As a fact, in Indonesia itself, one of the indicators of taxpayer compliance is SPT reporting compliance, which basically during 2023 has experienced quite good growth, but this is not in line with the tax income obtained, this is reflected in the data as follows (Annur, 2023a):

Table 1. 2023 Tax SPT Reporting and Tax Revenue Growth in Indonesia (Data Until April 15, 2023)

No	Type of SPT	SPT'22	SPT'23	Growth
1	Body	407,065	476,590	69,525
2	Private Person	11,785,747	12,100,283	314,536
	Total	12,192,812	12,576,873	384,061

Source: Annur (2023)

Looking at the data above, it appears that SPT reporting in Indonesia has increased (grew 384,061), however, tax revenue growth has actually slowed down as reflected in the data below:



Source: Annur(2023b)

Note: (Jan = 48.7%; Feb = 40.4%; Mar = 34%; Apr = 21.2%; May = 17.6%; Jun = 9.9%)

Figure 1. Tax Revenue Growth

Based on the image above, during the first semester of 2023 it appears that the growth of tax revenues in Indonesia continues to slow. Currently, the provinces that have the highest regional tax growth are (1) Bali (81.2%); (2) Central Kalimantan (20.5%); (3) North Kalimantan (17%); (4) South Sulawesi (12.2%); (5) DKI Jakarta (11.8%). However, we cannot forget the contribution of East Java Province. East Java Province is divided into 29 districts and 9 cities. Then the position of Kediri Regency is ranked 15th in the regional ranking in East Java in terms of the contribution of its tax achievements to regional original income in 2023 (Asy'ari et al., 2023).

This shows that KKP Pratama Kediri has made its best efforts by implementing a model week for reporting annual personal income tax returns since 2022, which has been coupled with socialization on the matching of population identification numbers to Taxpayer Identification Numbers for the entire East Java Province, although the results are still not much better. better compared to ratings from Kediri City or other districts in East Java province. This activity is a form of commitment from KPP Pratama Kediri in helping and making it easy for taxpayers to easily report their personal taxes, and all of these services are provided free of charge without any charges (Heryana et al., 2020). Apart from that, this is also a form of effort to support the duties and functions of the Directorate General of Taxes to provide service education and counseling to all taxpayers and the public to carry

out their tax reporting. Bearing in mind that taxpayers have the responsibility to calculate deposits and report their own taxes independently using a self-assessment system. This is intended to increase taxpayer knowledge (Wahyudi, 2023).

This program was taken because according to the East Java Directorate General of Taxes, taxpayer knowledge is a determinant of taxpayer compliance in fulfilling their obligations. Taxpayers who have adequate knowledge of the world of taxation will not feel burdened in calculating, reporting and paying their tax obligations. This is confirmed by research conducted by Assegaf & Andesto (2023) and Santioso & Imelda (2021) which states that the more taxpayers know and understand the regulations, calculations, mechanisms and systems of taxation, the more taxpayers will know and understand the sanctions they will receive if they neglect their tax obligations. This will certainly encourage every obedient taxpayer to carry out their obligations well. However, the opinions of the two researchers above differ from the opinions expressed by Putra & Waluyo (2020) and Sudiarto & Junianto (2022) whose research showed that the level of knowledge had no effect on taxpayer compliance.

Apart from influencing taxpayer compliance, the level of taxpayer knowledge is thought to also influence taxpayer awareness. This illustrates that if taxpayers' knowledge is high enough regarding the regulations and sanctions for their tax obligations, then taxpayers will become increasingly aware that if they neglect their obligation to pay taxes, and policy makers enforce the regulations that have been established, then this will be detrimental to the taxpayer. own taxes because they have to be subject to fines or even more severe sanctions. This is in line with the opinion expressed by Bahri (2020) and Zaikin et al. (2022) which states that taxpayer knowledge has a significant influence on taxpayer awareness. However, this is different from the opinion expressed by Karyanti & Nafiah (2022) which states that knowledge does not influence taxpayer awareness and taxpayer awareness is unable to moderate the influence of taxpayer knowledge on taxpayer compliance.

Finally, the author will explain that taxpayer awareness can also have an influence on taxpayer compliance. This can happen because if taxpayers are aware of paying taxes, then taxpayer compliance will be fulfilled. Taxpayer awareness of the importance of paying taxes for the good of the nation will help increase taxpayer compliance in paying taxes correctly, completely and on time. This is relevant to the research put forward by Azhari & Poerwati (2023) and Hidayati & Muniroh (2023) which states that taxpayer awareness has a significant impact on taxpayer compliance. However, this contradicts research findings Amanda et al. (2023) whose research found that taxpayer awareness had no effect on taxpayer compliance.

Each empirical study that underlies the interconnectedness of influence between these variables is covered by a grand theory in the form of stewardship theory, a middle range theory in the form of devotion theory and an applied theory, namely taxation theory. *Stewardship theory* This is relevant to explain how the government provides its services to individual taxpayers, then the rules implemented aim to build taxpayer awareness so that every action is in accordance with the law and also taxpayer compliance (Agustin et al., 2020; Anasta & Nengsih, 2019; Efendi et al., 2022). Then the theory of filial piety is intended to underlie the concept of the state as an organization tasked with providing public interests. Making decisions to take actions that are deemed necessary includes decisions in

the tax sector. This characteristic is the absolute right of the state to collect taxes while the people as proof of this must pay (Pravasanti, 2020). Then taxation information is used as a basis for behavior where collection based on Control Beliefs is a belief about the existence of supporting and inhibiting factors for the behavior to be carried out as well as perceptions of the factors that support and inhibit the behavior (Pravasanti, 2020).

Based on the explanation of the background to the problem, the author is interested in conducting research with the title "**DETERMINANTS OF PERSONAL TAXPAYER COMPLIANCE IN INDONESIA (Study at KPP Pratama Kediri)**" with the aim of the research, namely to test and analyze the influence exerted by taxpayer compliance variables on compliance and taxpayer awareness, and also the influence that the taxpayer awareness variable has on taxpayer compliance. Apart from that, it is also to test and analyze the role of the taxpayer awareness variable in mediating the influence exerted by the taxpayer knowledge variable on taxpayer compliance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Stewardship Theory, Service Theory and Taxation Theory

Stewardship theory is relevant to explain how the government provides its services to individual taxpayers, then the rules implemented aim to build taxpayer awareness so that every action is in accordance with the law and also taxpayer compliance (Agustin et al., 2020; Anasta & Nengsih, 2019; Efendi et al., 2022). Then the theory of filial piety is intended to underlie the concept of the state as an organization tasked with providing public interests. Making decisions to take actions that are deemed necessary includes decisions in the tax sector. This characteristic is the absolute right of the state to collect taxes while the people as proof of this must pay (Pravasanti, 2020). Then taxation information is used as a basis for behavior where collection based on Control Beliefs is a belief about the existence of supporting and inhibiting factors for the behavior to be carried out as well as perceptions of the factors that support and inhibit the behavior (Pravasanti, 2020).

Taxpayer Compliance

For every taxpayer who is obedient in paying taxes, it will always facilitate revenue receipts for the government. The more obedient taxpayers are, the easier it will be for the government to collect taxes, which is aimed at the benefit of society and smooth development. Understanding taxpayer compliance Assegaf & Andesto (2023) believes that orderly payment of taxes can be interpreted as meaning that taxpayers must pay off all tax obligations and give up their tax rights voluntarily. Taxation order according to opinion Amanda et al. (2023) believes that tax compliance is defined as conditions that must be met by taxpayers to fulfill their tax obligations based on tax regulations. From the opinions of experts regarding taxpayer compliance, it can be concluded that taxpayer discipline is a condition where every taxpayer voluntarily undertakes or fulfills their obligations according to tax regulations.

Indicators of taxpayer compliance in this research are 1) Taxpayer orderliness in tax estimation, 2) Taxpayer orderliness for tax errors, 3) Taxpayer compliance for tax treatment, 4) Taxpayer compliance in submitting Periodic Tax Returns, 5) Taxpayer compliance to submit Annual Tax Returns, 6) Taxpayers comply with paying taxes, and 7) Taxpayers face tax underpayments (Nurkumalasari et al., 2020).

Taxpayer Awareness

Tax awareness refers to the level of understanding, knowledge and insight regarding taxes that a taxpayer has achieved and which is ultimately fulfilled through fulfilling his or her tax obligations. Tax sensitivity, which is strongly influenced by how taxpayers view the tax itself, is another aspect of tax awareness. When individuals have the right opinion about taxes, awareness of the taxpayer's responsibility to pay taxes increases (Hidayati & Muniroh, 2023). According to Azhari & Poerwati (2023) Taxpayer awareness is a condition where taxpayers understand and know tax issues. Taxpayer awareness is a condition where taxpayers know and understand their tax rights and obligations.

According to Amanda et al. (2023) If taxpayers are aware of paying taxes, then taxpayer compliance will be fulfilled. Taxpayer awareness of the importance of paying taxes for the good of the nation will help increase taxpayer compliance in paying taxes correctly, completely and on time (Priantama & Alexander, 2022). This tax awareness can be increased through taxpayers' understanding of tax laws and regulations, including tax procedures which will help taxpayers know how to fulfill their tax obligations. By increasing taxpayer awareness of the importance of carrying out tax obligations, taxpayer compliance will increase (Santioso & Imelda, 2021). There are five indicators to understand the level of awareness of a taxpayer, namely: (1) Knowing the existence of tax laws and provisions; (2) Knowing the function of taxes for state financing; (3) Understand that tax obligations must be carried out in accordance with applicable regulations; (4) Understand the function of taxes for state financing; (5) Calculate, pay, report taxes voluntarily and report taxes correctly (Hidayat & Wati, 2022).

Taxpayer Knowledge

According to Bahri (2020) that tax knowledge is tax information that taxpayers can use as a basis for acting, making decisions and for pursuing certain directions or strategies in connection with the implementation of their rights and obligations to pay taxes. Santioso & Imelda (2021) says that knowledge and understanding of tax regulations is the process by which taxpayers know about taxation and apply this knowledge to pay taxes. Zaikin et al. (2022) believes that tax knowledge is the taxpayer's understanding of the law, regulations, procedures for paying taxes, payment procedures, tax sanctions, and location of tax payments. Indicators of taxpayer knowledge are (1) knowledge of general provisions and tax procedures; (2) knowledge of the tax system in Indonesia; and (3) knowledge of the function of taxation (Zaikin et al., 2022).

Hypothesis Development

The Influence of Tax Knowledge on Tax Compliance

Tax knowledge has an important role in increasing tax compliance. When taxpayers know the function of taxes, taxpayers will know the importance of paying taxes, so that they can increase taxpayer compliance. This is confirmed by research conducted by Asegaf & Andesto (2023) and Santioso & Imelda (2021) which states that the more taxpayers know and understand the regulations, calculations, mechanisms and systems of taxation, the more taxpayers will know and understand the sanctions they will receive if they neglect their tax obligations. This will certainly encourage every obedient taxpayer to carry out their obligations well. However, the opinions of the two researchers above differ from the opinions expressed by Putra & Waluyo (2020) and Sudiarto & Junianto (2022) whose research showed that the level of knowledge had no effect on taxpayer compliance. Based on the explanation above, the hypothesis proposed in this research is:

H₁ = Tax knowledge has a positive and significant effect on taxpayer compliance

The Influence of Tax Knowledge on Taxpayer Awareness

Taxpayer knowledge is an internal factor that can influence taxpayers' perceptions in determining their behavior in compliance to carry out their tax obligations. Increasing taxpayer knowledge has a positive impact on taxpayer awareness. This illustrates that if taxpayers' knowledge is high enough regarding the regulations and sanctions for their tax obligations, then taxpayers will become increasingly aware that if they neglect their obligation to pay taxes, and policy makers enforce the regulations that have been established, then this will be detrimental to the taxpayer. own taxes because they have to be subject to fines or even more severe sanctions. This is in line with the opinion expressed by Bahri (2020) and Zaikin et al. (2022) which states that taxpayer knowledge has a significant influence on taxpayer awareness. However, this is different from the opinion expressed by Karyanti & Nafiah (2022) which states that knowledge does not influence taxpayer awareness and taxpayer awareness is unable to moderate the influence of taxpayer knowledge on taxpayer compliance. Based on this explanation, the hypothesis proposed in this research is:

H₂ = Tax knowledge has a positive and significant effect on taxpayer awareness

The Influence of Taxpayer Awareness on Taxpayer Compliance

Tax awareness refers to the level of understanding, knowledge and insight regarding taxes that a taxpayer has achieved and which is ultimately fulfilled through fulfilling his or her tax obligations. Tax sensitivity, which is strongly influenced by how taxpayers view the tax itself, is another aspect of tax awareness. When individuals have the right opinion about taxes, awareness of the taxpayer's responsibility to pay taxes increases (Hidayati & Muniroh, 2023). This is relevant to the research put forward by Azhari & Poerwati (2023) and Hidayati & Muniroh (2023) which states that taxpayer awareness has a significant impact on taxpayer compliance. However, this contradicts research findings Amanda et al. (2023) whose research found that taxpayer awareness had no effect on taxpayer compliance. Based on this explanation, the hypothesis proposed in this research is:

H₃ = Taxpayer Awareness has a Positive and Significant influence on Taxpayer Compliance

The Role of Taxpayer Awareness in Mediating the Effect of Taxpayer Knowledge on Taxpayer Compliance

Taxpayer awareness is a condition where taxpayers know and understand their tax rights and obligations. If taxpayers are aware of paying taxes, then taxpayer compliance will be fulfilled (Priantama & Alexander, 2022). Taxpayer awareness of the importance of paying taxes for the good of the nation will help increase taxpayer compliance in paying taxes correctly, completely and on time (Santioso & Imelda, 2021). This tax awareness can be increased by increasing taxpayer knowledge of tax laws and regulations, including tax procedures which will help taxpayers know how to fulfill their tax obligations. By increasing taxpayer awareness of the importance of carrying out tax obligations, taxpayer compliance will increase (Amanda et al., 2023; Hidayat & Wati, 2022; Hidayati & Muniroh, 2023). Based on this explanation, the hypothesis proposed in this research is:

H₄ = Taxpayer awareness has a role in mediating the influence of taxpayer knowledge on taxpayer compliance

Analysis Model

Referring to the development of the hypothesis explained above, the analysis model built in this research is as follows:

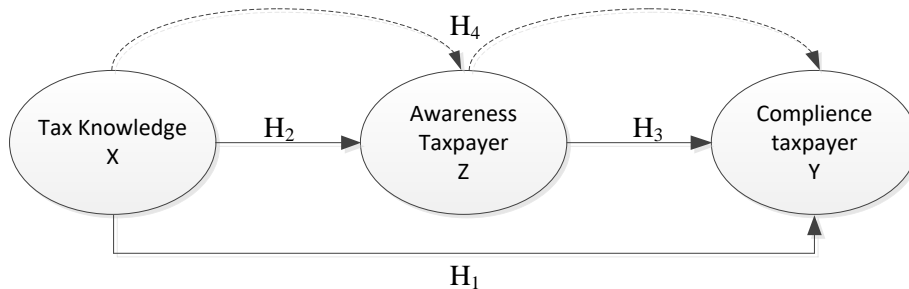


Figure 1
 Analysis Model

METHODS

This research uses designexplanatory research (hypothesis testing)with a causality approachwhich aims to explain the causal relationship (influence) between variables through hypothesis testing. The causal relationship explained isinfluencetax knowledge towards taxpayer compliance and taxpayer awareness (Creswell & Creswell, 2018). A population can refer to an entire group of people, objects, events, or measurements. Unlike a sample, when performing statistical analysis on a population, there is no standard error to report, as the error informs the analyst using the sample how far their estimates may deviate from the true population value. Based on this, the population in this study is 28,567 individual taxpayers at KPP Pratama Kediri (Sugiyono, 2017).Meanwhile, the sampling technique in this research used purposive sampling with the criteria (1) having been a taxpayer for more than 5 years; (2) always report their annual SPT for 5 consecutive years; (3) willing to be a research respondent by answering an informed consent letter. After going through the process and filtering, it was calculated using the Slovin formula to get 100 people. The analysis technique used is*structural equation modeling*with PLS program tools (Hair JF, Ringle CM, Danks NP, Hult GTM, Sarstedt M, 2023). The data source was obtained from distributing questionnaires directly to taxpayers. At the start of the distribution, 112 questionnaires were distributed, but 100 questionnaires were returned and met the requirements.

RESULTS

Based on the results of tests carried out using statistical program tools, the results obtained were:

Outer Loading

Based on the results of the tests carried out, the Outer Loading values were obtained as follows:

Table 2. Outer Loading Test Results

	KSWP	KWP	PWP
X11			0.898
X12			0.901
X13			0.774
Y1		0.613	
Y2		0.882	
Y3		0.872	
Y4		0.851	
Y5		0.814	
Y6		0.789	
Y7		0.842	
Z1	0.759		
Z2	0.733		
Z3	0.846		
Z4	0.792		
Z5	0.858		

Source: Data Processing Results (2023)

Based on the data presented in the table above, it is known that the majority of indicators for each research variable have a factor loading value of ≥ 0.7 . This can still be said to be quite good because a reliability indicator value above 0.70 is included in the good category, 0.40 to 0.70 is considered sufficient, and below 0.40 can be said to be inadequate. Referring to the explanation above, it can be concluded that overall the indicators used in this research still meet the validity criteria and can be used for further analysis.

R²square

Based on the results of the tests carried out, the R-Square values were obtained as follows:

Table 2

R-Square Test Results

	R-square	R-square adjusted
KSWP	0.322	0.315
KWP	0.554	0.545

Source: Data Processing Results (2023)

Based on the data presented in the table above, it can be seen that the R-Square value for the Taxpayer Awareness (KSWP) variable is 0.332. These results explain that the percentage of KSWP that can be explained by the independent variable is 33.2 percent. Then the R-Square value for Taxpayer Compliance (KWP) is 0.554. These results explain that the percentage of KWP that can be explained by other independent variables is 55.4 percent.

Construct Reliability and Validity

Cronbach Alpha

Based on the results of the tests carried out, the Cronbach Alpha values were obtained as follows:

Table 3

Cronbach Alpha Test Results

	Cronbach's alpha
KSWP	0.859
KWP	0.912
PWP	0.821

Source: Data Processing Results (2023)

To strengthen the reliability test results above, the Cronbach alpha value was also used. Where a variable can be declared to meet Cronbach alpha if it has a Cronbach alpha value > 0.6 . Based on the data presented in the table above, it can be seen that the Cronbach alpha value for each research variable is > 0.6 . So these results can show that each research variable has met the

requirements for the Cornbach alpha value, so it can be concluded that all variables have a high level of internal consistency reliability.

Composite Reliability

Based on the results of the tests carried out, the Composite Reliability values were obtained as follows:

Table 4
Composite Reliability Test Results

	Composite reliability
KSWP	0.898
KWP	0.931
PWP	0.894

Source: Data Processing Results (2023)

Composite reliability is the part used to test the reliability value of indicators on a variable. A variable can be declared to meet composite reliability if it has a composite reliability value > 0.7. Based on the data presented in the table above, it can be seen that the composite reliability value for all research variables is > 0.7. These results indicate that each variable has met composite reliability so it can be concluded that all variables have a high level of internal consistency reliability.

Average Variance Extracted(AVE)

Based on the results of the tests carried out, a value is obtained *Average Variance Extracted(AVE)* as follows:

Table 5
Test results *Average Variance Extracted(AVE)*

	Average variance extracted (AVE)
KSWP	0.638
KWP	0.662
PWP	0.739

Source: Data Processing Results (2023)

Another method used to check convergent validity values requires an Average Variance Extracted (AVE) evaluation each time variable latent. The AVE value is expected to be ≥ 0.5 to ensure that each variable has convergent validity parameters that are suitable for use. The table above shows that all the variables used in this research have decent convergent validity. By ensuring convergent validity, it can be continued for the next stage of validity checking.

Discriminant Validity

Based on From the results of the tests carried out, the Discriminant Validity values were obtained as follows:

Table 6
Test results *Discriminant Validity*

	KSWP	KWP	PWP
X1	0.487	0.681	0.898
X2	0.478	0.610	0.901
X3	0.503	0.504	0.774
Y1	0.680	0.613	0.521
Y2	0.476	0.882	0.706
Y3	0.463	0.872	0.625
Y4	0.445	0.851	0.622
Y5	0.453	0.814	0.496
Y6	0.452	0.789	0.469
Y7	0.423	0.842	0.468
Z1	0.759	0.427	0.350
Z2	0.733	0.328	0.454
Z3	0.846	0.522	0.446
Z4	0.792	0.489	0.436
Z5	0.858	0.600	0.556

Source: Data Processing Results (2023)

Based on the data presented in the table above, it can be seen that each indicator in the research variable has the largest cross loading value on the variable it forms compared to the cross loading value on the other variables. Based on the results obtained, it can be stated that the indicators used in this research have good discriminant validity in compiling their respective variables.

Path Coefficient

Based on the results of the tests carried out, the Path Coefficient values were obtained as follows:

Table 7
Path Coefficient Test Results

	T statistics (O/STDEV)	P values
KSWP -> KWP	3,304	0.001
PWP -> KSWP	8,935	0,000
PWP -> KWP	6,387	0,000

Source: Data Processing Results (2023)

In general, the explanatory research method is a method approach that uses PLS. This is because in this method there is hypothesis testing. Testing a hypothesis can be seen from the t-statistic value and probability value. To test the hypothesis using statistical values, for alpha 5% the t-statistic value used is 1.96. So the criteria for accepting/rejecting the hypothesis is that Ha is accepted and H0 is rejected when the t-statistic is > 1.96. To reject/accept the hypothesis using probability, Ha is accepted if the p value < 0.05. Based on the table above, it can be seen that all hypotheses have a probability value of p < 0.05, so it can be decided that all hypotheses in this research can be accepted or proven to be true.

DISCUSSION

The Influence of Tax Knowledge on Tax Compliance

Based on the test results, it can be seen that tax knowledge has a positive and significant influence on taxpayer compliance. This is proven by the tcount value of 3.304 (positive sign and < 1.96), as well as a probability value of 0.001 (< 0.05). This illustrates that tax knowledge has an important role in increasing tax compliance. When taxpayers know the function of taxes, taxpayers will know the importance of paying taxes, so that they can increase taxpayer compliance. This is confirmed by research conducted by Assegaf & Andesto (2023) And Santioso & Imelda (2021) which states that the more taxpayers know and understand the regulations, calculations, mechanisms and systems of taxation, the more taxpayers will know and understand the sanctions they will receive if they neglect their tax obligations. This will certainly encourage every obedient taxpayer to carry out their obligations well. However, the opinions of the two researchers above differ from the opinions expressed by Putra & Waluyo (2020) And Sudiarto & Junianto (2022) whose research showed that the level of knowledge had no effect on taxpayer compliance. Thus, it can be concluded that H1 which states that tax knowledge has a positive and significant effect on taxpayer compliance can be proven true.

The Influence of Tax Knowledge on Taxpayer Awareness

Based on the test results, it can be seen that tax knowledge has a positive and significant influence on taxpayer awareness. This is proven by the tcount value of 8.935 (positive sign and < 1.96), as well as a probability value of 0.000 (< 0.05). This provides an illustration that Taxpayer knowledge is an internal factor that can influence taxpayers' perceptions in determining their behavior in compliance to carry out their tax obligations.

Increasing taxpayer knowledge has a positive impact on taxpayer awareness. This illustrates that if taxpayers' knowledge is high enough regarding the regulations and sanctions for their tax obligations, then taxpayers will become increasingly aware that if they neglect their obligation to pay taxes, and policy makers enforce the regulations that have been established, then this will be detrimental to the taxpayer. own taxes because they have to be subject to fines or even more severe sanctions.

This is in line with the opinion expressed by Bahri (2020) and Zaikin et al. (2022) which states that taxpayer knowledge has a significant influence on taxpayer awareness. However, this is different from the opinion expressed by Karyanti & Nafiah (2022) which states that knowledge does not influence taxpayer awareness and taxpayer awareness is unable to moderate the influence of taxpayer knowledge on taxpayer compliance. Thus, it can be concluded that H2 which states that tax knowledge has a positive and significant effect on taxpayer awareness can be proven to be true.

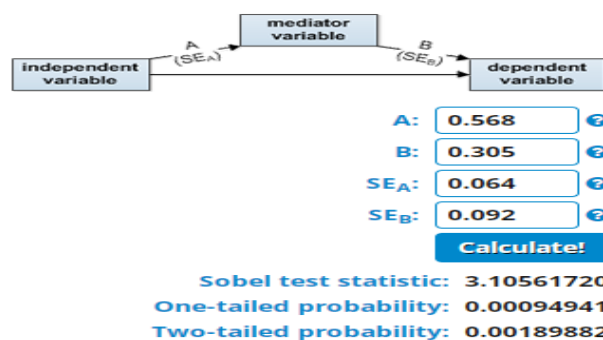
The Influence of Taxpayer Awareness on Taxpayer Compliance

Based on the test results, it can be seen that taxpayer awareness has a positive and significant influence on taxpayer compliance. This is proven by the tcount value of 6.387 (positive sign and < 1.96), as well as a probability value of 0.000 (<0.05). This provides an illustration that tax awareness refers to the level of understanding, knowledge and insight regarding taxes that taxpayers have achieved and which is ultimately fulfilled through fulfilling their tax obligations. Tax sensitivity, which is strongly influenced by how taxpayers view the tax itself, is another aspect of tax awareness.

When individuals have the right opinion about taxes, awareness of the taxpayer's responsibility to pay taxes increases (Hidayati & Muniroh, 2023). This is relevant to the research put forward by Azhari & Poerwati (2023) and Hidayati & Muniroh (2023) which states that taxpayer awareness has a significant impact on taxpayer compliance. However, this contradicts research findings Amanda et al. (2023) whose research found that taxpayer awareness had no effect on taxpayer compliance. Thus, it can be concluded that H3 states that taxpayer awareness has a positive and significant effect on taxpayer compliance.

Mediation Test Results

Based on the results of intervening testing using a Sobel test calculator, to prove the role of the taxpayer awareness variable (KSWP) as an intervening variable in the influence of the taxpayer knowledge variable (PWP) on taxpayer compliance (KWP), it is shown in the following picture:



Source: Data Processing Results (2023)
Figure 2. Intervening Sobel Test Results

Looking at the results of the intervening test using the Sobel test calculator above, it can be seen that the taxpayer awareness variable (KSWP) as an intervening variable in the influence of the taxpayer knowledge variable (PWP) on taxpayer compliance (KWP), obtained a probability value below the required critical value, namely 0.05. This shows that the taxpayer awareness variable (KSWP) is an intervening variable in the influence of the taxpayer knowledge variable (PWP) on taxpayer compliance (KWP). This provides an illustration that taxpayer awareness is a condition where taxpayers know and understand their tax rights and obligations. If taxpayers are aware of paying taxes, then taxpayer compliance will be fulfilled (Prianutama & Alexander, 2022). Taxpayer awareness of the importance of paying taxes for the good of the nation will help increase taxpayer compliance in paying taxes correctly, completely and on time (Santioso & Imelda, 2021). This tax awareness can be increased by increasing taxpayer knowledge of tax laws and regulations, including tax procedures which will help taxpayers know how to fulfill their tax obligations. By increasing taxpayer awareness of the importance of carrying out tax obligations, taxpayer compliance will increase (Amanda et al., 2023; Hidayat & Wati, 2022; Hidayati & Muniroh, 2023). Thus, it can be concluded that H4 which states that taxpayer awareness has a role in mediating the influence of taxpayer knowledge on taxpayer compliance can be proven to be true.

CONCLUSION

Based on the results of the tests carried out, it can be seen that the tax knowledge variable has a positive and significant influence on taxpayer awareness and taxpayer compliance. Then the taxpayer awareness variable also shows a positive and significant influence on taxpayer compliance. Furthermore, the taxpayer awareness variable is proven to act as an intervening variable in mediating the influence exerted by the taxpayer knowledge variable on taxpayer compliance. The implication of the research proposed in this research is that this research can be used as a reference for policy makers at KPP Pratama Kediri, that taxpayer compliance will emerge automatically if the government is able to provide education that is acceptable and raises the awareness of taxpayers themselves. Meanwhile, the theoretical implications that emerge in this research are the elaboration of stewardship theory, filial piety theory and taxation theory which can be further expanded by comparing the theory of planned behavior in order to describe the behavior of taxpayers, which is why the concept of confirming regulations, sanctions and so on is needed.

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