

Moderation Analysis of Taxpayer's Awareness Level of Taxpayer Compliance

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Abstract. The study goals to examine the effect of tax rates, sanctions, knowledge, and tax understanding on taxpayer compliance with taxpayer awareness as a moderating variable. There are 100 motorized vehicle taxpayers. The data analysis used moderation regression analysis. The results show that tax rates negatively affect motor vehicle taxpayer compliance. Tax sanctions positively affect taxpayer compliance. Tax and understanding do not affect tax compliance. The awareness level moderates the relationship between tax rates and tax sanctions on taxpayer compliance. Meanwhile, the level of awareness cannot moderate tax knowledge and understanding of taxpayer compliance.

Keywords: Tax rates, Tax sanctions, Tax knowledge, Tax understanding.

1 Introduction

Development is an absolute thing for a region to develop its territory. Local governments can carry out their functions effectively and efficiently with sufficient funds to provide services to the community and carry out development programs properly (Adidharma, 2018). In line with the rapidly increasing need for development, the funds needed also increase (Christina & Kepramareni, 2012).

In Indonesia, the motorized vehicles growth is increasing rapidly every year, especially in Badung Regency. The phenomenon that is happening right now is based on the news entitled "Realization of Regional Taxes in Bali Decreasing, Needs Special Efforts and Strategies" on the website Bali Business that the realization of Bali regional tax revenue in quarter III/2020 was lower than the absorption in quarter III/2019. This condition is inseparable from the decline in the absorption of most components of local taxes, especially those related to motorized vehicles. The decline in sales of new vehicles in the third quarter of 2020 also affected the reduction in motor vehicle taxes. The decline in regional tax revenue growth in quarter III/2020 was also affected by social restrictions and restrictions on community activities amid the COVID-19 pandemic.

The number of motorized vehicles and the level of compliance of taxpayers registered from 2017-2020 are shown in Table 1.

Table 1. Taxpayer Data Registered at the Badung Samsat Office

Year	Registered WP (Unit)	Tax Paying Taxpayer (Unit)	Delinquent WP (Unit)	Compliance Percentage
2017	517,606	478,565	39,041	92%
2018	534,577	496,879	37,698	93%
2019	580,254	525,482	54,772	91%
2020	575,979	414,825	161,154	72%

Source: Badung Samsat Office 2021

It is known in Table 1 that the number of taxpayers has experienced growth. Nevertheless, in 2020, registered taxpayers decreased to 575,979. As seen in Table 1.1, the percentage of compliance in 2017 was 92%. In 2018, the percentage of compliance has increased to 93%. Then, in 2019, it decreased again, with a compliance rate of 91%. Moreover, in 2020, the percentage of compliance decreased quite a lot, with the compliance rate becoming 72%. This was caused by the COVID-19 pandemic that occurred in Indonesia in early 2020, causing a decrease in the income of each taxpayer due to the loss of their job.

If taxpayer compliance increases, it indirectly increases government revenue (Mutia, 2014; Ilhamsyah et al., 2016). Ardison (2021:163) determining tax rates is one way to achieve justice for taxpayers in addition to the method of tax collection. The tax rate is an amount (rupiah) or percentage according to the tax base or object. The higher of tax rate, the higher of taxpayer's level of paying taxes. The research results from Adidharma (2018) said that the tax rate positively affects taxpayer compliance. Meanwhile, the research results from Wati (2021) and Rahmayanti (2021) state that tax rates do not affect taxpayer compliance.

Tax sanctions guarantee the provisions of taxation norms. Applying good and strict tax sanctions can increase taxpayer compliance. The higher the taxpayer's awareness, they will have a good understanding of tax obligations to increase compliance among taxpayers (Sukmono, 2017).

Tax knowledge is elementary knowledge about the law and the proper implementation of taxation. Taxpayers will fulfill their obligations if they understand their obligations and finally feel the benefits (Wardani & Rumiyaun, 2017). Lestari (2020), Wati (2021), and Rugisyana (2020) convey that knowledge positively affects taxpayer compliance. It differs from Wardani and Rumiyaun's (2017) and Arsana's (2021) results that taxpayer knowledge does not affect their compliance. Moreover, Aziz (2020) argues that taxpayer knowledge negatively affects taxpayer compliance.

An understanding of the importance and benefits of taxes can increase taxpayer awareness. With an understanding of taxes and their benefits, people can be honest. The awareness level will increase compliance among taxpayers (Sukmono, 2017). Sukmono (2017) and Adidharma (2018) found that taxpayers understanding positively affects taxpayer compliance. However, Lionita (2021) and Rahmayanti (2021) state that the understanding of taxpayers only affects taxpayer compliance.

Bapenda Bali Province in Badung Regency is the service center for paying vehicle taxes specifically for the Badung area. The reason the researchers conducted the research at the Badung Regency SAMSAT Office was that Badung Regency's local revenue has the highest number among other regencies in Bali Province. However, due to arrears in paying taxes, the local revenue has decreased. In 2019, the local revenue was 4 million rupiah, and in 2020, due to the COVID-19 pandemic, the local revenue decreased to 2 million rupiah.

2 Literature Review

The basis theory of this research is TPB. This theory reveals that a social psychology model expects a person's behavior. TPB predicts better behavior because it is aligned with intentions in carrying out behavior (Wati, 2016). So, TBP is used to predict and reveal a person's behavior in a more specific context. A psychological contract depends on both parties' trust to comply with the commitments (Hidayat, 2010).

Mardiasmo (2018) conveys that the tax rate is the percentage of the calculation that the taxpayer must pay. The tax rate determines the determination of tax payable. Tax rates are set according to a country's economic situation (Aziz, 2020). Tax rates are related to TPB. TPB predicts better behavior because it is aligned with intentions in carrying out behavior (Wati, 2016). Control Beliefs can be related to tax rates because taxpayers are reluctant to receive are too high, causing compliance to decrease, so tax rates can be something that encourages or inhibits one's behavior. The higher the rates imposed by the government, the more taxpayers feel reluctant to pay their taxes because taxpayers think their income will decrease, causing low compliance. Wati (2021) and Rahmayanti (2021) stated that tax rates do not affect tax compliance. The hypothesis is:

H1: Tax rates have a negative effect on taxpayer compliance.

Tax sanctions related to TPB that prediction of better behavior because it is aligned with intentions in carrying out behavior (Wati, 2016). Behavior Beliefs can be associated with tax sanctions because behavior beliefs are beliefs about the consequences of certain behaviors, so taxpayers will choose to comply with paying taxes rather than being subject to tax sanctions by the government. If the tax sanctions are stricter, taxpayers will feel afraid of being punished if they do not pay their taxes. Because the taxpayer is afraid, awareness of taxpayers to pay their taxes will be higher, thereby increasing taxpayer compliance with motorized vehicles. The hypothesis is:

H2: Tax sanctions have a positive effect on taxpayer compliance.

Tax knowledge is the most essential thing that taxpayers must own. Knowledge will help taxpayers pay their taxes so that compliance will increase. Tax knowledge related to TPB predicts better behavior because it is aligned with intentions in carrying out behavior (Wati, 2016). The control beliefs factor can be related to tax knowledge. The taxpayer will choose to pay the tax in order to increase compliance. If the taxpayer's knowledge of regulations, tax laws, and tax procedures increases, the taxpayer will pay the tax. Lesatri (2020) and Wati (2021) stated that tax knowledge positively affects taxpayer compliance. The hypothesis is:

H3: Tax knowledge has a positive effect on taxpayer compliance.

An understanding of the importance and benefits of taxes can increase taxpayer awareness. Tax understanding related to TPB is the prediction of better behavior because it is aligned with intentions in carrying out behavior (Wati, 2016). Control beliefs can be related to understanding taxes because a high understanding of taxpayers about taxes will support taxpayer compliance. An understanding of taxation is essential because the more taxpayers understand the consequences of not paying taxes. The hypothesis is:

H4: Tax understanding has a positive effect on taxpayer compliance.

The Moderating Effect

Tax awareness is the willingness to fulfill obligations, including being willing to donate funds for government functions from tax obligations promptly and according to the rates set by the government (Suhardito & Sudiby, 1999). The level of awareness possessed by taxpayers also affects compliance with paying taxes because, in reality, only a few people are aware and understand the essence of the tax itself. However, most people who carry out their tax obligations only comply with existing provisions. If the tax rate is fair, taxpayer compliance will increase. The hypothesis is:

H5: The awareness level strengthens tax rates and taxpayer compliance.

Taxpayer awareness is the attitude of understanding taxpayers to fulfill their obligations, and they can know the purpose of paying taxes. Therefore, taxpayer awareness will increase tax compliance. If taxpayers do not comply, the government provides administrative and criminal sanctions. With high awareness, taxpayers will be afraid of sanctions set by the government. Therefore, taxpayer compliance will increase. The hypothesis is:

H6: The awareness level strengthens tax sanctions and taxpayers compliance.

Taxpayer awareness is needed to inspire taxpayers to obey their obligations. Awareness of paying taxes can lead to obedience, obedience, and discipline. With knowledge about taxation and implementing this knowledge appropriately, knowledge will raise awareness to obey their obligation so that motor vehicle taxpayer compliance will be higher. Ramadhan et al. (2022) stated that taxpayer awareness moderate tax knowledge and compliance. Taxpayer awareness is expected to increase taxpayer compliance. The hypothesis is:

H7: The awareness level strengthens tax knowledge and taxpayers compliance.

Taxpayer awareness is understanding, expressed in his attitudes and behavior in exercising his obligations based on statutory provisions. They understand that taxes are significant for state financing. Understanding of taxation is measured by how well the taxpayer understands the applicable tax laws. With the awareness of taxpayers about a good understanding of taxation and the importance of paying taxes, motor vehicle taxpayer compliance will increase. The hypothesis is:

H8: The awareness level strengthens tax understanding and taxpayers compliance.

3 Methodology

The study was conducted at the Badung Samsat Office located in Jalan I Gusti Ngurah Rai No. 203, Werdi Bhuwana, Mengwi District, Badung Regency, Bali. The objects of this study are tax rates, tax sanctions, knowledge, understanding, and taxpayer awareness. The population was 100 registered taxpayers at the Badung Samsat Office with an accidental sampling method. The analysis technique is Moderation Regression Analysis (MRA).

4 Results and Discussion

Table 2. Descriptive Statistical

	N	Minimum	Maximum	Means	std. Deviation
TP	100	11.00	20.00	15.4400	2.24877
SP	100	15.00	25.00	21.1600	2.22801
pp	100	15.00	25.00	21.1100	2.20145
PHP	100	12.00	20.00	17.8500	1.82228
KWP	100	12.00	20.00	18.3300	1.70000
TKWP	100	15.00	25.00	21.6100	2.17838
Valid N (listwise)	100				

Source: Processed data (2022)

The tax rate, sanction, knowledge, and understanding have an average value of 2.24877, 2.22801, 2.20145, and 1.82228. Meanwhile, taxpayer and taxpayer awareness have an average value of 18.3300 of 21.6100.

The validity test conducted using the SPSS program shows that all indicators used to measure variables are stated as valid items and can be used to conduct research or test research hypotheses because the variable indicators used correlate more than 0.3, so they are considered capable of expressing what is measured by questions and the questionnaire statement. The reliability test shows the Cronbach Alpha value of the tax rate is 0.741, tax sanctions are 0.755, tax knowledge is 0.702, tax understanding is 0.769, taxpayer compliance is 0.763, and the awareness level is 0.768. The reliability test result for each variable shows that the Cronbach Alpha value is more than 0.7; this means that the instrument used in this study is reliable.

Table 3. The Feasibility Test

Summary model					
Model	R	R Square	Adjusted R Square	std. Error of the Estimate	
1	.746a	.556	.511	1.18823	

a. Predictors: (Constant), PHP*TKWP, TP, TKWP, PP, SP, PHP, TP*TKWP, SP*TKWP, PP*TKWP

b. Dependent Variable: KWP

Source: Processed data (2022)

Based on Table 3, the Adjusted R Square value is 0.511 or 51.1%, which means that the tax rate, tax penalty, tax knowledge, tax understanding, tax rate*tax payer awareness level, tax penalty*mandatory level of awareness taxes, tax knowledge*taxpayer awareness level and tax understanding*taxpayer awareness level can explain 51.1% of the variation in taxpayer compliance.

The statistical test shows the F value is 12.516 with a significance value 0.000. This means that the model is appropriate for use and tax rates, tax sanctions, tax knowledge, tax understanding, tax rates*tax payer awareness level, tax sanctions*taxpayer awareness level, tax knowledge*taxpayer awareness level, and tax understanding*taxpayer awareness level simultaneously affecting the dependent variable, namely motor vehicle tax compliance.

Table 4. Statistical Results

Model		Unstandardized		Standardized	t	Sig.
		Coefficients	std. Error	Betas		
1	(Constant)	14,714	2086		7,053	.000
	TP	-.138	038	-.311	-3,665	.000
	SP	.178	040	.415	4,451	.000
	pp	-.025	.488	-.032	-.050	.960
	PHP	.066	.554	.071	.119	.906
	TKWP	.035	010	.303	3,713	.000
	TP*TKWP	010	003	.406	3,496	.001
	SP*TKWP	-.019	.004	-.912	-5,031	.000
	PP*TKWP	002	022	.105	.105	.917
	PHP*TKWP	012	.026	.405	.482	.631

a. Dependent Variable: KWP

Source: Data processed, 2022

Based on Table 4, the tax rate negatively affects taxpayer compliance (H1 is accepted), tax penalty has a positive effect on taxpayer compliance (H2 is accepted). However, tax knowledge and tax understanding have no effect on taxpayer compliance (H3 and H4 were rejected). Taxpayer awareness strengthens the effect of tax rates and tax sanctions on taxpayer compliance (H5 and H6 are accepted). Contrarily, the tax knowledge and level of awareness could be more moderate. Therefore, H7 and H8 are rejected.

4.1 Discussion

The tax rates have a negative effect on taxpayer compliance. The higher the rate imposed by the government, the taxpayer will feel compelled to pay the tax because the taxpayer feels unable to pay. The tax rate is too high, and the taxpayer thinks his income will decrease. Wati (2021) and Rahmayanti (2021) state that tax rates do not affect taxpayer compliance in paying their motorized vehicle taxes. The research shows that tax sanctions have a positive effect on taxpayer compliance. It means getting firmer tax sanctions imposed by the government, and taxpayers will feel afraid of being punished. Taxpayers are afraid of the sanctions set by the government, and this will increase taxpayer compliance with motorized vehicles. The results

support Sista (2019), Lestari (2020), Wati (2021), and Arsana (2021) that tax sanctions have a positive effect on taxpayer compliance with their taxes.

The research shows that tax knowledge does not affect tax compliance. That is, even though the taxpayer's tax knowledge is high or low, this does not affect the taxpayer to be obedient. This is due to socialization about taxation held by the government to taxpayers, so if tax socialization is intensively carried out, the taxpayer's knowledge will increase, and vice versa. If the socialization is carried out intensively, the taxpayer's knowledge will be manageable, affecting compliance. The results support Wardani and Rumiya's (2017) and Arsana's (2021) results that tax knowledge did not affect taxpayer compliance. The tax understanding also does not affect taxpayer compliance. The results show that understanding taxation is not a benchmark for taxpayers' compliance with their obligations. This is because counseling or outreach about taxation will provide a good understanding of taxes to taxpayers if it is carried out intensively. The results support Lionita's (2021) and Rahmayanti's (2021) results, which state that tax understanding does not affect taxpayer compliance.

The moderation result shows that taxpayer awareness strengthens tax rates and taxpayer compliance. The level of mandatory awareness can moderate the effect of tax rates on taxpayer compliance. The taxpayers are already aware of the benefits of paying the taxes themselves. When the government imposes the tax rate, the taxpayer will be moved to carry out his obligations with a high level of taxpayer awareness in paying taxes. The variable level of awareness also moderately strengthens tax sanctions and tax compliance. Taxpayers are aware of paying their taxes on time to avoid more severe sanctions due to additional fees (fines) so that taxpayer compliance also increases.

However, taxpayer awareness needs to moderate tax knowledge and taxpayer compliance. The level of awareness of taxpayers will mobilize the tax knowledge they possess to fulfill their obligations. Suppose the taxpayer needs to gain the awareness to pay taxes, even though he has high knowledge. In that case, the taxpayer will still need to comply with the tax regulations set by the government, resulting in a low level of compliance. The government or tax officials are expected to have initiatives that can provide tax knowledge to taxpayers. The last result shows that taxpayer awareness cannot moderate the influence of tax understanding on taxpayer compliance. This is because taxpayers have an awareness level that has yet to be able to make taxpayers understand the rules and benefits of paying taxes themselves. Due to the lack of awareness of tax regulations and the benefits of paying taxes, tax compliance still needs to improve. If the government increasingly carries out counseling or outreach about taxation, then taxpayers will be able to understand clearly, and it will increase taxpayer compliance. The results support Yuliani's (2020) result that taxpayer awareness is not a variable that moderates understanding of taxation.

5 Conclusion

The conclusion is that tax rates negatively affect taxpayer compliance, but tax sanctions positively affect taxpayers. Another result is that tax knowledge and understanding do not affect taxpayer compliance. The level of awareness moderates the effect of tax rates and tax sanctions on tax compliance. Nevertheless, the awareness level cannot moderate tax knowledge and tax understanding of tax compliance. Further research is expected to examine other variables that can increase taxpayer compliance because the Adjusted R square result is 51.1%, which means

there are still 48.9% other factors that can increase taxpayer compliance. Also, it is expected to use different locations so the result can be compared with others.

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