THE EFFECT OF TAX INFORMATION SOCIALIZATION AND TAX KNOWLEDGE ON TAXPAYER COMPLIANCE WITH TAXPAYER AWARENESS AS MEDIATION VARIABLES
(Case Study on Personal Taxpayers at KPP Pratama Jakarta Kramatjati)

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ABSTRACT
The purpose of this study are as follows: 1) Finding empirical evidence regarding the effect of Tax Socialization on Taxpayer Awareness; 2) Finding empirical evidence regarding the effect of Tax Knowledge on Taxpayer Awareness; 3) Finding empirical evidence regarding the effect of Tax Socialization on Taxpayer compliance; 4) Finding empirical evidence regarding the effect of Taxation Knowledge on Taxpayer compliance; and 5) Finding empirical evidence regarding the influence of Taxpayer Awareness on Taxpayer compliance. This type of research used in this study is causal which will test the hypothesis about the effect of one or several independent variables on the dependent variable. The population in this study are all individual taxpayers who are registered in Jakarta Kramatjati Tax Office. Sample selection with convenience sampling method. The analytical method used to test hypotheses is the path analysis test and multiple test. The results showed that: 1) Tax socialization has a direct effect on the awareness of taxpayers; 2) Tax knowledge directly affects the awareness of taxpayers; 3) Tax socialization directly affects the compliance of taxpayers; 4) Tax knowledge directly affects the compliance of taxpayers; and 5) Taxpayer awareness directly influences taxpayer compliance.

KEYWORDS : Taxation Socialization, Taxation Knowledge, Taxpayer Awareness, Taxpayer Compliance

INTRODUCTION
Tax is a state levy that does not provide direct remuneration, is binding and enforceable, which is used for the prosperity of the people (Wulandari et al, 2014). Tax has two main functions, namely the budget function that is used to finance all routine expenditure and state development and the regular function used to regulate government policies in the social and economic fields (Wulandari et al, 2014). According to Suyanto et al (2016) taxes have a very important role in the Indonesian economy because taxes are the main source for the Indonesian State to fund the State Budget (APBN).

Table 1.1 Percentage of Tax Revenues in the 2014-2019 State Budget
(In billions of Rupiah)

<table>
<thead>
<tr>
<th>Tahun</th>
<th>Pendapatan Pajak</th>
<th>PBNP</th>
<th>Hibah</th>
<th>Total</th>
<th>% Pajak</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>1.280.389</td>
<td>385.392</td>
<td>1.360</td>
<td>1.667.141</td>
<td>76,80%</td>
</tr>
<tr>
<td>2015</td>
<td>1.489.256</td>
<td>269.075</td>
<td>3.312</td>
<td>1.761.643</td>
<td>84,54%</td>
</tr>
<tr>
<td>2016</td>
<td>1.546.665</td>
<td>273.849</td>
<td>2.032</td>
<td>1.822.546</td>
<td>84,86%</td>
</tr>
<tr>
<td>2017</td>
<td>1.472.710</td>
<td>260.242</td>
<td>3.108</td>
<td>1.736.060</td>
<td>84,83%</td>
</tr>
<tr>
<td>2018</td>
<td>1.618.096</td>
<td>275.428</td>
<td>1.197</td>
<td>1.894.720</td>
<td>85,40%</td>
</tr>
<tr>
<td>2019</td>
<td>1.786.379</td>
<td>378.298</td>
<td>4.353</td>
<td>2.169.030</td>
<td>82,36%</td>
</tr>
</tbody>
</table>

Source: www.kemenkeu.go.id (2019)
Table 1.1 shows that the main source of Indonesian state revenue lies in the tax sector. Every year, nominal tax revenue always increases. Judging from the percentage value, tax revenue always occupies a percentage above 75%. With such a high number, tax revenues play a very important role in the wheels of the Indonesian economy.

One of the basis for receiving tax according to the target is taxpayer compliance. Taxpayer compliance is a condition where taxpayers fulfill tax obligations and implement tax rights (Rohmawati et al., 2012). Compliance with good taxpayers can be seen from the regularity to deposit taxes (Fatimah and Wardani, 2017). Widyowati (2015) states that with the compliance of taxpayers, it is expected that taxpayers will try to fulfill the applicable tax laws, either fulfilling obligations or carrying out their taxation rights. Advantages of taxpayer compliance include compliance in registering, timely submitting tax returns for all types of taxes, calculating and paying tax payable and paying tax arrears (Winerungan, 2013).

<table>
<thead>
<tr>
<th>Tahun</th>
<th>Jumlah Wajib Pajak</th>
<th>WP SPT Tahunan</th>
<th>Laporan SPT Tahunan</th>
<th>% Ketidakpatuhan</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>90.226</td>
<td>49.516</td>
<td>41.124</td>
<td>17%</td>
</tr>
<tr>
<td>2015</td>
<td>93.586</td>
<td>39.670</td>
<td>33.760</td>
<td>15%</td>
</tr>
<tr>
<td>2016</td>
<td>96.804</td>
<td>45.021</td>
<td>31.214</td>
<td>31%</td>
</tr>
<tr>
<td>2017</td>
<td>100.589</td>
<td>59.260</td>
<td>43.029</td>
<td>27%</td>
</tr>
<tr>
<td>2018</td>
<td>104.126</td>
<td>67.559</td>
<td>43.529</td>
<td>36%</td>
</tr>
</tbody>
</table>

Source: KPP Pratama Jakarta Kramatjati (2018)

In table 1.2 we can see that from 2014-2018 the number of individual taxpayers in the Jakarta Kramatjati Tax Office has increased, but with the increase in registered individual taxpayers, it has not been followed by the compliance of individual taxpayers who submit Annual Tax Returns and the percentage of non-compliance taxpayer compliance continues to increase. The increase in the percentage of non-compliance of individual taxpayers in Jakarta Kramatjati is due to non-compliance of taxpayers.

Non-compliance of taxpayers can be influenced by two types of factors, namely internal factors and external factors (Fuadi & Mangoting, 2013). Internal factors are factors that originate from the Taxpayer himself and are related to individual characteristics that are the triggers in carrying out their tax obligations. In contrast to internal factors, external factors are factors that originate from outside the taxpayer themselves, such as the situation and the environment around taxpayers. Many innovations have been made by the Directorate General of Taxes to facilitate taxpayers in participating in developing the country. If the taxpayer compliance increases, tax revenue will also increase so that the state treasury also increases.

Awareness of taxpayers on the function of taxation as state financing is needed to improve taxpayer compliance. The public must be aware of their existence as citizens and must always uphold the 1945 Constitution as the legal basis for administering the state (Puri, 2014). This is important because in reporting and paying tax obligations in Indonesia with a self assessment system, where taxpayers are given the trust to register, calculate, calculate, pay and report their tax obligations making taxpayer awareness the key to successful tax collection (Mahfud et al., 2017).

According to Sudrajat (2015) taxation socialization means an attempt is made to provide information about taxation. Tax information dissemination is used to raise public awareness and compliance with their obligations in paying taxes so that tax collection can be effective and the growth of tax revenue also increases (Rohmawati et al., 2013). With tax socialization, the public will understand more about tax regulations and procedures so that taxpayer taxpayer knowledge will increase.

Knowledge taxation is the process of changing attitudes and behavior of taxpayers or taxpayer groups in an effort to mature humans through training efforts (Anwar, 2015). Having good tax knowledge can help improve taxpayer compliance with the importance of paying taxes and taxpayers can do it according to tax legislation. If taxpayers do not have knowledge of the regulations and taxation processes, then taxpayers cannot determine their behavior correctly (Tabun, 2016).

The phenomenon of the problem that occurs at the tax service office at KPP Pratama Jakarta Kramatjati, where the authors take 100 samples of taxpayers. The facts show that there are still many people who lack compliance and awareness in fulfilling tax obligations. This is reflected in the situation as follows: taxpayers do not understand enough and do not try to understand all the provisions of tax legislation, taxpayers fill in tax forms with incomplete and unclear data, taxpayers have not calculated the amount of tax owed correctly, and the taxpayer has not paid the tax due on time. Therefore, awareness of taxpayers on the function of
taxation as state financing is needed to improve taxpayer compliance.

In addition it can be seen that there are differences in research results including: First, research by Wulandari (2015) and Wardani (2018) found that intensive tax socialization can improve taxpayer compliance. In contrast to research Winerungan (2013) that with less intensive socialization provided will have an impact on the low knowledge and understanding of taxpayers so that it affects the tax compliance. Second, Tambun's research (2016) which states that taxpayer knowledge has a significant effect on taxpayer compliance. In contrast to research Hardiningisih et al (2011) and Susanto (2013) which states the knowledge of tax regulations does not affect the willingness to pay taxes.

Based on the background description above, the authors are interested in conducting a study entitled: "The Effect of Tax Information Socialization and Tax Knowledge on Taxpayer Compliance with Taxpayer Awareness as Mediation Variables (Case Study on Personal Taxpayers at KPP Pratama Jakarta Kramatjati)".

LITERATURE REVIEW

Compliance Theory

Compliance theory according to the science of sociology and psychology is a theory that emphasizes a process of socialization in influencing one's compliance behavior (Saleh, 2004 in Rusmadi, 2017). In the field of taxation, compliance tends to be due to a necessity to pay taxes because the notion of taxation itself is a contribution to the forced state. The legitimacy commitment has not yet been fully implemented because the current tax regulations are still many gaps that become gray areas. Taxpayers realize they have to pay taxes, but through tax management striving to pay taxes to a minimum by utilizing the loopholes in tax law leeway. Compliance with taxes can be interpreted that taxpayers are obliged to obey tax laws. According to Priantara (2016), with the promulgation of all tax laws in the State Gazette and Provisions on Taxation Regulations in the State Gazette means that the public (Taxpayers) must be aware and active to find out the contents and purpose of the provisions of the taxation laws.

According to Nasucha (2004 in Rusmadi, 2017), compliance of taxpayers can be identified from the compliance of taxpayers in registering themselves, compliance to remit returns (SPT), compliance in calculating and paying tax payable, and compliance in arrears payments.

Social Learning Theory

Social learning theory states that a person can learn through direct observation and experience (Bandura, 1977 in Ishti, 2013). According to Bandura (1977) in Ishti (2013), processes in social learning include: a) Attentional processes; b) The process of retention; c) The process of motor reproduction; and d) the reinforcement process.

This social learning theory is relevant to explain the behavior of taxpayers in fulfilling their tax obligations. Someone will be obedient to pay taxes on time if through observation and direct experience, the tax money they pay has made a real contribution to the development in their area.

Tax Socialization

Socialization is a general concept that is interpreted as a process of learning through interaction with others, about how to think, feel and act where all of them are very important in generating effective social participation (Wurianti et al, 2015). Understanding socialization according to Mustofa (2007) explains that: "Socialization is a general concept that is interpreted as a process where we learn through interaction with others, about ways of thinking, feeling and acting where all of them are very important things in generating social participation effective".

In conducting socialization there needs to be an appropriate strategy and method that can be applied properly and become indicators and components in taxation socialization Widodo, et al (2010), namely:

a. Counseling
   1) The method used
   2) Place, facilities and media used
   3) Material presented

b. How to socialize
   1) Seminar (direct outreach)
   2) Advertising (indirect socialization)

c. Information media used
   Sources of information on taxes are mostly sourced from the mass media but outdoor media are also a source of concern to the public including:
   1) Print media
   2) Electronic media

Taxation Knowledge

Knowledge is the result of human knowing about something, or all human actions to understand a certain object that can be either tangible goods through reason, can also be understood as an ideal object of human form, or concerned with psychological problems. Taxes are people's contributions to the state treasury based on the law (which can be forced) by not getting lead services that can be directly shown and which are used to pay public expenses (Mardiasmo, 2016). So in conclusion, tax knowledge is the ability of taxpayers to know tax regulations both about tax rates which can be forced and the tax benefits that will be useful for their lives (Utomo, 2011).
Knowledge of tax regulations is very important to foster compliance. Because how can taxpayers comply if they do not know how the tax regulations. With the knowledge of taxpayers about good tax will be able to minimize the existence of tax evasion (Witono, 2008 in Nurulita, 2017). With the knowledge of taxation will help taxpayer compliance in paying taxes, so the level of compliance will increase. Taxpayers who are knowledgeable about taxes, will self-consciously be obedient to pay taxes. They already know how the tax revenue flow will work, until finally the benefits of paying the tax are felt. A taxpayer will obey pay taxes if the taxpayer has knowledge of taxation well. If the taxpayer knows the tax regulations, then the taxpayer will obey his tax obligations and will increase taxpayer compliance.

**Taxpayer Compliance**

According to the Big Indonesian Dictionary, the term obedience means obedience, obedience. Compliance is the motivation of a person, group or organization to act according to established rules (Fajriyan, 2015). In tax, the rule that applies is taxation law. Tax compliance is a person's compliance, in this case is a taxpayer, to tax regulations or laws (Tiraada, 2013).

Based on the Regulation of the Minister of Finance of the Republic of Indonesia No. 74 / PMK.03 / 2012 concerning the procedure for determining taxpayers with certain criteria in the framework of returning the overpayment of tax overpayments Chapter II article 2, compliant taxpayers are those who meet four criteria, namely: (1) timely submitting a notice for all types of taxes, (2) have no tax arrears, except tax arrears that have obtained permission to pay in installments or postpone tax payments, (3) financial statements audited by a public accountant or government financial oversight body with a reasonable opinion without exception for 3 (three) years and (4) has never been convicted of a criminal act in the field of taxation based on a court decision which has had permanent legal force in the last 5 (five) years.

The issue of compliance becomes important because simultaneous non-compliance will lead to efforts to avoid taxes which results in a reduction in depositing tax funds to the state treasury. So the higher the truth count and calculate, the accuracy of depositing, and filling and submitting taxpayers’ notification, it is expected that the higher level of taxpayer compliance in implementing and fulfilling their tax obligations.

**Taxpayer Awareness**

Awareness of paying taxes means the circumstances in which someone knows, understands, and understands how to pay taxes. Awareness of paying taxes at a macro level will give birth to the morality of taxation (tax morality) society. People who have high morality will feel paying taxes is a state obligation that must be fulfilled as a member of a state organization that has provided protection and facilities to him. They will feel that the tax is really needed by the state in carrying out its duties and functions, and as a member of the community it is obliged to support every government activity (Siahaan, 2010). Nurmantu (2010) states that taxpayer awareness states that the positive assessment of taxpayers on the implementation of state functions by the government will move the public to comply with their obligations to pay taxes.

According to (Suryadi, 2006) there are four important indicators in raising awareness of taxpayers:
- a. create a positive perception of taxpayers about tax obligations,
- b. learn the characteristics of taxpayers,
- c. increase taxpayer tax knowledge, and
d. tax counseling to taxpayers

**Previous Research Review**

Previous research that can support this research is as follows: Novrita & Rio (2018) in his research entitled The Effect of Tax Service Modernization, Tax Sanctions, Quality of Tax Servants, Taxation Knowledge of Taxpayer Compliance Moderated by Taxation Socialization (Case Study in Primary Tax Office Jakarta Sunter). The results of this study indicate that the relationship of taxation service modernization has a significant effect on taxpayer compliance, taxation socialization has a significant effect on taxpayer compliance, taxation socialization as a moderating variable is able to strengthen the modernization of taxation services to taxpayer compliance. While tax sanctions, the quality of taxation services, and tax knowledge do not have a significant effect on taxpayer compliance.

Beny, et al (2018) in their study entitled “The Effect of Tax Amnesty and Tax Amnesty Knowledge on Tax Compliance Post-Tax Individual Amnesty”. Based on the results of research that has been done, it explains that tax knowledge has a significant effect on tax compliance of individual taxpayers after tax amnesty. Tax amnesty significantly influences tax compliance of individual taxpayers after tax amnesty.

Wardani & Wati (2018) in their research entitled “The Effect of Tax Socialization on Taxpayer Compliance with Taxation Knowledge as Intervening Variables (Study on Individual Taxpayers in Kebumen KPP)”. Based on the results of research that has been done explain that (1) Tax socialization has a positive effect on tax knowledge; (2) Tax knowledge has a positive effect on taxpayer compliance; (3) Tax socialization has a positive effect on tax compliance.
Suharyono (2019) conducted a study on the influence of Taxpayer Awareness and Tax Knowledge on Taxpayer Compliance in Paying Land and Building Taxes in Bengkalis Regency. This study found that: 1) Awareness of taxpayers does not affect the compliance of taxpayers in paying the Land and Building Tax in Bengkalis Regency; 2) Knowledge of taxation does not affect the compliance of taxpayers in paying Land and Building Tax in Bengkalis Regency; 3) Simultaneously awareness of taxpayers and tax knowledge also does not have a positive effect on taxpayer compliance in paying Land and Building Taxes in Bengkalis Regency.

Theoretical Framework

Based on the theoretical basis and some previous research, the framework in this study can be shown by the following picture:

![Research Model](image)

**Research Hypothesis**

From the above thought framework, the researcher draws a hypothesis as follows:

- **Ha1**: Tax information dissemination has a direct effect on the awareness of taxpayers
- **Ha2**: Knowledge of taxation directly affects the awareness of taxpayers
- **Ha3**: Tax information dissemination has a direct effect on taxpayer compliance
- **Ha4**: Knowledge of taxation directly affects the compliance of taxpayers
- **Ha5**: Taxpayer Awareness directly affects the compliance of taxpayers

**RESEARCH METHODOLOGY**

**Types of research**

This research is causal which will test the hypothesis about the effect of one or several independent variables on the dependent variable. According to Sarwono and Suhayati (2010) causal research is research conducted to identify causal relationships between variables. Causal research is aimed at knowing which variables function as causes (independent variables) and which variables function as results (dependent variables).

**Operational Definition and Variable Measurement**

The variables used in this study consisted of the dependent variable and the independent variable. Operational research variables can be summarized in table 1.3.
Table 1.3 Operationalization of Variables

<table>
<thead>
<tr>
<th>Variable type</th>
<th>Dimensions</th>
<th>Indicator</th>
<th>Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tax Socialization</td>
<td>A program implemented by the Directorate General of Taxes to increase public understanding and knowledge about taxes</td>
<td>1) Counseling; 2) How to socialize; 3) Information media used; (Widodo, dkk. 2010)</td>
<td>Likert</td>
</tr>
</tbody>
</table>
| Taxation Knowledge     | The process by which taxpayers know about taxation and apply that knowledge to pay taxes | • Taxpayer knowledge of the tax function  
• Taxpayer Knowledge of tax regulations  
• Taxpayer knowledge of registration as a taxpayer  
• Taxpayer Knowledge of Tax Payment Procedures  
• Taxpayer knowledge of tax rates | Likert|
| Dependent              |                                                                             |                                               |       |
| Taxpayer Compliance    | - Tax audits                                                                 | - With the changes made by the Directorate General of Taxes, registration of taxpayers to obtain NPWP can now be done easily, making it easier for taxpayers to carry out their obligations. | Likert|
|                        |                                                                             | - Law enforcement                                                                            |       |
|                        |                                                                             | - The application of strict sanctions for violations by taxpayers increases the compliance of taxpayers to substantively meet all material tax provisions. |       |
|                        |                                                                             | - Tax compensation                                                                            |       |
|                        |                                                                             | - Administrative reforms undertaken by the Directorate General of Taxes with the use of information technology facilitate reporting of tax returns, thus encouraging taxpayers to report before the deadline ends  
- Tax obligations that can be paid easily, increase taxpayer compliance to carry out obligations before the deadline expires  
- Increasing the quality and integrity of the tax apparatus, encourages taxpayers to fill SPT honestly. |       |
| Intervening            | Circumstances where someone knows, understands, and understands about how to pay taxes. (Nugroho & Zulaikha, 2012). | 1) create a positive perception of taxpayers about tax obligations,  
2) learn the characteristics of taxpayers,  
3) increase taxpayer tax knowledge, and  
4) tax counseling to taxpayers | Likert|

Variable Measurement
The research instrument was in the form of a questionnaire compiled based on the research indicators of each variable so that there were 4 (four) questionnaires in this study, namely the tax dissemination questionnaire, tax knowledge questionnaire, Taxpayer awareness questionnaire and taxpayer compliance questionnaire.

Population and Research Samples
The population of this study were all individual taxpayers registered at KPP Pratama Jakarta Kramatjati. The reason is that the research location is very easy to reach and close to the researcher's workplace, thus providing convenience in obtaining data.
Sampling was carried out by convenience sampling method, in which sample members were selected or taken based on the ease of obtaining the required data, or the sample units that were drawn were easy to measure and cooperative in nature (Hamid, 2010). This sample selection technique was chosen because of the consideration of a location that is easy to reach so that it can make it easier for researchers to collect samples that will be used in this study. Determination of sample size using the Slovin formula (Umar, 2005 in Singgih and Bawono, 2010). The data that researchers got from KPP Pratama Jakarta Kramatjati, the researchers obtained the number of individual taxpayers as many as 104,126 taxpayers. From the well-known population, the sampling calculation using the Slovin formula is as follows:

\[
n = \frac{N}{1 + N \frac{e^2}{104,126}}
\]

\[
= \frac{1 + 104,126(10\%)^2}{104,126}
\]

\[
n = \frac{1042.26}{100}
\]

Based on these calculations the number of samples in this study were 100 Individual Taxpayers who were registered at the KPP Pratama Jakarta Kramatjati.

Data Types and Sources
The type of data in this study is primary data obtained from respondents' responses to the questionnaire sent, while the source of the data comes from individual taxpayer answers that are registered at the KPP Pratama Jakarta Kramatjati.

Data collection technique
The method of data collection in this study was carried out by the sampling method, which is a method of investigation conducted to obtain facts or symptoms that exist and look for information factually. Data collection is done through a questionnaire given to individual taxpayers who are registered at the KPP Pratama Jakarta Kramatjati. The questionnaire contains questions that represent each variable in this study.

Analysis Method
Descriptive statistics
Descriptive statistics in this study are used to provide a description of the character of the research variable using a frequency distribution table that shows the mode number, the range of scores and the standard deviation.

Data Quality Test
According to Hair et. al (1996, in Sandjojo, 2011), the quality of data generated from the use of research instruments can be evaluated through reliability and validity tests. The tests are each to determine the consistency and accuracy of data collected from the use of the instrument.

Test Prerequisite Analysis
To be able to use path analysis in hypothesis testing, it is necessary to first test statistical prerequisites for the data. The analysis prerequisite tests include tests of normality, homogeneity, and significance and linearity.

Hypothesis testing
The design of hypothesis testing used in this study is to use path analysis and Sobel Test. According to Imam Ghozali (2013) to calculate the path coefficient through the following work steps: 1). Draw a path diagram that explains the relationship between variables that reflect the proposed conceptual hypothesis, 2). Calculate the amount of influence (structural parameters) between a cause variable and an effect variable.

The path analysis method used in this study is explained in the figure as follows:

![Path Diagram structure](image)

Regression models in the study are:

\[
Z = \alpha + \rho_{x1}X_1 + \rho_{x2}X_2 + \epsilon_1 \quad \text{................................. (Substruktural 1)}
\]

\[
Y = \alpha + \rho_{yx1}X_1 + \rho_{yx2}X_2 + \rho_{yz}Z + \epsilon_2 \quad \text{................................. (Substruktural 2)}
\]

Where:

- Y = Taxpayer Compliance
- X_1 = Socialization of Taxation
The following are descriptive statistical results about the research variables as follows: The taxation socialisation variable has a minimum value of 11 and a maximum value of 25. The average tax socialisation variable is 18.33 with a standard deviation of 3.418. While the frequency index value is 73.33. With a frequency index value of 73.33, it can be concluded that the perception of respondents' answers on taxation socialisation variables is in the high category, because it is in the range of values between 70.01 - 100.

The tax knowledge variable has a minimum value of 12 and a maximum value of 25. The average tax knowledge variable is 19.33 with a standard deviation of 3.362. While the frequency index value of 77.33. With a frequency index value of 77.33, it can be concluded that the perception of respondents' answers to the tax knowledge variable is in the high category, because it is in the range of values between 70.01 - 100.

The variable taxpayer awareness has a minimum value of 14 and a maximum value of 30. The average taxpayer awareness variable is 22.17 with a standard deviation of 3.950. While the frequency index value is 73.89. With a frequency index value of 73.89, it can be concluded that the perception of respondents' answers on the taxpayer awareness variable is in the high category, because it is in the range of values between 70.01 - 100.

The taxpayer compliance variable has a minimum value of 11 and a maximum value of 25. The average taxpayer compliance variable is 18.26 with a standard deviation of 3.290. While the frequency index value is 73.02. With a frequency index value of 73.02, it can be concluded that the perception of respondents' answers to the tax compliance variable is in the high category, because it is in the range of values between 70.01 - 100.

Data Quality Test

Validity test

This test is intended to measure the validity of a questionnaire in measuring a contract. And at the same time strengthen the results of previous studies. If the probability is $t > t_{table}$ then the hypothesis is rejected. (Ghozali, 2013)
calculations that all variables measured using the Likert scale can be used for further data processing. Validation Test Results for each variable can be seen in the following table:

### Table 1.5 Validity test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>No. Item</th>
<th>Correlation value</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Socialization of Taxation</td>
<td>Q1</td>
<td>0.851</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q2</td>
<td>0.780</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q3</td>
<td>0.862</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q4</td>
<td>0.758</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q5</td>
<td>0.302</td>
<td>Valid</td>
</tr>
<tr>
<td>Knowledge of Taxation</td>
<td>Q6</td>
<td>0.784</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q7</td>
<td>0.726</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q8</td>
<td>0.838</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q9</td>
<td>0.760</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q10</td>
<td>0.607</td>
<td>Valid</td>
</tr>
<tr>
<td>Taxpayer Awareness</td>
<td>Q11</td>
<td>0.835</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q12</td>
<td>0.781</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q13</td>
<td>0.843</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q14</td>
<td>0.712</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q15</td>
<td>0.702</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q16</td>
<td>0.309</td>
<td>Valid</td>
</tr>
<tr>
<td>Taxpayer Compliance</td>
<td>Q17</td>
<td>0.432</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q18</td>
<td>0.786</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q19</td>
<td>0.837</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q20</td>
<td>0.696</td>
<td>Valid</td>
</tr>
<tr>
<td></td>
<td>Q21</td>
<td>0.707</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Processed Primary Data

### Reliability Test

The reliability test is carried out with reference to Cronbach Alpha 0.60. Table 1.6 shows that all instruments of the tested variables have Cronbach alpha above 0.60, so the test results are quite satisfactory because all instruments have a high level of reliability, so they can be used for further data processing. The Reliability Test Results of each variable can be seen in the following table:

### Table 1.6 Reliability Testing Results

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>Cronbach Alpha coefficient</th>
<th>Number of instruments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Socialization of Taxation</td>
<td>0.778</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>Knowledge of Taxation</td>
<td>0.797</td>
<td>5</td>
</tr>
<tr>
<td>3</td>
<td>Taxpayer Awareness</td>
<td>0.836</td>
<td>6</td>
</tr>
<tr>
<td>4</td>
<td>Taxpayer Compliance</td>
<td>0.627</td>
<td>5</td>
</tr>
</tbody>
</table>

Source: Processed Primary Data

### Test Prerequisite Analysis

#### Normality test

Testing for normality using the Lilliefors test. Provisions in the error test are if the statistic $L_{\text{count}} < L_{\text{table}} (\alpha = 0.05)$, then the error data is normally distributed. But if $L_{\text{count}} > L_{\text{table}} (\alpha = 0.05)$, then the data is not normally distributed.

Thus the overall results of the normality test calculation using the Lilliefors test can be seen in the summary in table 1.7.

### Table 1.7 Test summary normality

<table>
<thead>
<tr>
<th>No</th>
<th>Error estimated</th>
<th>n</th>
<th>$L_{\text{Count}}$</th>
<th>$L_{\text{Table}}$</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Z atas X1</td>
<td>90</td>
<td>-0.0935</td>
<td>0.0934</td>
<td>0.1087</td>
</tr>
<tr>
<td>2</td>
<td>Z atas X2</td>
<td>90</td>
<td>-0.1053</td>
<td>0.0934</td>
<td>0.1087</td>
</tr>
<tr>
<td>3</td>
<td>Y atas X1</td>
<td>90</td>
<td>-0.0950</td>
<td>0.0934</td>
<td>0.1087</td>
</tr>
<tr>
<td>4</td>
<td>Y atas X2</td>
<td>90</td>
<td>-0.1044</td>
<td>0.0934</td>
<td>0.1087</td>
</tr>
<tr>
<td>5</td>
<td>Y atas Z</td>
<td>90</td>
<td>-0.0837</td>
<td>0.0934</td>
<td>0.1087</td>
</tr>
</tbody>
</table>

Source: Processed Primary Data
Homogeneity Test

Another requirement for using path analysis is that the verifiable variance bound to the independent variable must be homogeneous. Homogeneity variance testing is done through SPSS and Excel using the Barlett test. A homogeneous variance if produced when χ² arithmetic <χ² tables. Thus overall the homogeneity test calculation results can be seen in the summary in the following table:

<table>
<thead>
<tr>
<th>No</th>
<th>Error estimated</th>
<th>X²h</th>
<th>df</th>
<th>X²t</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Z atas X1</td>
<td>15,449</td>
<td>75</td>
<td>96,217</td>
<td>Homogeneous</td>
</tr>
<tr>
<td>2</td>
<td>Z atas X2</td>
<td>15,949</td>
<td>76</td>
<td>97,351</td>
<td>Homogeneous</td>
</tr>
<tr>
<td>3</td>
<td>Y atas X1</td>
<td>21,714</td>
<td>75</td>
<td>96,217</td>
<td>Homogeneous</td>
</tr>
<tr>
<td>4</td>
<td>Y atas X2</td>
<td>20,661</td>
<td>76</td>
<td>97,351</td>
<td>Homogeneous</td>
</tr>
<tr>
<td>5</td>
<td>Y atas Z</td>
<td>16,783</td>
<td>74</td>
<td>95,081</td>
<td>Homogeneous</td>
</tr>
</tbody>
</table>

Source: Processed Primary Data

Test Path Analysis

Path analysis is used to analyze the pattern of relationships between variables with the aim of finding out the direct and indirect effects of a set of independent (exogenous) variables on the dependent variable (endogenous). From the data processing through the SPSS program the following results are obtained:

Table 1.9 pathway analysis Results

<table>
<thead>
<tr>
<th>Description</th>
<th>ρ</th>
<th>T Count</th>
<th>Sig</th>
<th>T tabel</th>
<th>R²</th>
<th>F Count</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub-Struktur 1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Socialization of Taxation</td>
<td>0.496</td>
<td>7,102</td>
<td>0.000</td>
<td>1,663</td>
<td>0.673</td>
<td>89,613</td>
<td>0.000</td>
</tr>
<tr>
<td>Knowledge of Taxation</td>
<td>0.459</td>
<td>6,572</td>
<td>0.000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub-Struktur 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Socialization of Taxation</td>
<td>0.491</td>
<td>8,450</td>
<td>0.000</td>
<td>1,663</td>
<td>0.858</td>
<td>173,25</td>
<td>0.000</td>
</tr>
<tr>
<td>Knowledge of Taxation</td>
<td>0.122</td>
<td>2,149</td>
<td>0.034</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxpayer Awareness</td>
<td>0.421</td>
<td>5,928</td>
<td>0.000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Processed Primary Data

Based on the results of the path analysis in Sub-Structure 1, path coefficients X1 and X2 to Z are obtained by pzx1 = 0.496 and pzx2 = 0.459. While the coefficient reflected or the contribution of X1 and X2 to Z is (Rsquare) = 0.673 as in Table 1.9, which means that 67.3% of taxpayer awareness can be explained by variations in tax socialization variables and tax knowledge. The amount of residual coefficient (p泽1) = 1 - 0.673 = 0.377 is the influence of other variables outside of taxation socialization and tax knowledge. While the results of the path analysis in Sub-Structure 2 obtained path coefficients X1, X2 and Z to Y of pzx1 = 0.491, pzx2 = 0.122 and pzy = 0.421. While the coefficient reflected or the contribution of X1, X2 and Z to Y is (Rsquare) = 0.858 as in Table 1.9, which means that 85.8% of taxpayer compliance can be explained by taxation socialization, tax knowledge, and taxpayer awareness. The amount of residual coefficient (p泽2) = 1 - 0.858 = 0.142 is the influence of other variables outside of taxation socialization, tax knowledge, and awareness of taxpayers. The results of the path coefficients in sub-structure 1 and sub-structure 2 produce structural equations, as follows:

\[ Y = 0.491X_1 + 0.122X_2 + 0.421Z + 0.37\varepsilon_2 \]

\[ R^2_{zx2x1} = 0.858 \]

Hypothesis test

After testing the model, then testing the hypothesis to determine the direct and indirect effects between variables. The hypothesis proposed will be concluded through the calculation of the path coefficient value and the significance of each path studied. The results of the decision on the proposed hypothesis are explained as follows:

1. Tax information dissemination has a direct effect on taxpayer awareness

Based on the calculation results it can be seen that the value of the path coefficient (pzx1) of 0.496 with tcount = 7.102, at α = 0.05 obtained ttable = 1.663. Because the value of t = 7.102 is greater than t table = 1.663, the path coefficient is significant. The results showed that tax information dissemination directly affected the awareness of taxpayers (0.496 x 0.496 x 100%) = 24.60%. Thus Ha1 received.

2. Knowledge of taxation directly affects taxpayer awareness

Based on the calculation results it can be seen that the value of the path coefficient (pzx2) of 0.459 with tcount = 6.572, at α = 0.05, obtained...
3. Tax information dissemination has a direct effect on taxpayer compliance
   Based on the calculation results it can be seen that the value of the path coefficient (\(p_{XY1}\)) of 0.491 with \(t = 8.450\), at \(\alpha = 0.05\), obtained \(t_{table} = 1.663\). Because the value of \(t = 8.450\) is greater than \(t_{table} = 1.663\), the path coefficient is significant. The results showed that taxation socialization directly affected the compliance of taxpayers \((0.491 \times 0.491 \times 100\%) = 24.11\%\). Thus \(H_a3\) was accepted.

4. Knowledge of taxation directly affects taxpayer compliance
   Based on the calculation results it can be seen that the value of the path coefficient \(p_{XY2}\) of 0.122 with \(t_{count} = 2.149\), at \(\alpha = 0.05\), obtained \(t_{table} = 1.663\). Because the value of \(t_{count} = 2.149\) is greater than \(t_{table} = 1.663\), the path coefficient is significant. The results showed that tax knowledge has a direct effect on taxpayer compliance by \((0.122 \times 0.122 \times 100\%) = 1.49\%\). Thus \(H_a4\) was received.

5. Awareness of taxpayers directly affects the compliance of taxpayers
   Based on the calculation results it can be seen that the value of the path coefficient \(p_{XY3}\) of 0.421 with \(t_{count} = 5.928\), at \(\alpha = 0.05\), obtained \(t_{table} = 1.663\). Because the value of \(t_{count} = 5.928\) is greater than \(t_{table} = 1.663\), the path coefficient is significant. The results showed that taxpayer awareness had a direct effect on taxpayer compliance by \((0.421 \times 0.421 \times 100\%) = 17.72\%). Thus \(H_a5\) was accepted.

Mediation Factor Testing
   To test the significance of the indirect effect, it can be done by comparing the Z value of the calculated \(ab\) coefficient with the \(Z_{table}\) value of 1.96. If the value of \(Z_{hitung}\) is greater than the value of \(Z_{table}\), it can be concluded that there is a mediating effect (Ghozali, 2013). The calculation of mediation factor testing will be explained as follows:

1. The effect of taxpayer awareness in mediating the relationship between tax information dissemination and taxpayer compliance

<table>
<thead>
<tr>
<th>DIRECT AND TOTAL EFFECTS</th>
<th>Coeff</th>
<th>se</th>
<th>t</th>
<th>Sig (two)</th>
</tr>
</thead>
<tbody>
<tr>
<td>b(YX)</td>
<td>0.8186</td>
<td>0.0539</td>
<td>15,1774</td>
<td>0.0000</td>
</tr>
<tr>
<td>b(MX)</td>
<td>0.8260</td>
<td>0.0861</td>
<td>9,5892</td>
<td>0.0000</td>
</tr>
<tr>
<td>b(YM,X)</td>
<td>0.4242</td>
<td>0.0494</td>
<td>8,5886</td>
<td>0.0000</td>
</tr>
<tr>
<td>b(YX,M)</td>
<td>0.4683</td>
<td>0.0571</td>
<td>8,2059</td>
<td>0.0000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INDIRECT EFFECT And SIGNIFICANCE USING NORMAL DISTRIBUTION</th>
<th>Value</th>
<th>se</th>
<th>Z</th>
<th>Sig (two)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effect</td>
<td>0.3503</td>
<td>0.0549</td>
<td>6,3784</td>
<td>0.0000</td>
</tr>
</tbody>
</table>

Source: Processed Primary Data

Testing the significance of indirect effects with the Sobel test obtained \(Z = 6.3784\) and \(p = 0.0000\). Because \(Z\)-value in absolute price > 1.96 and the level of statistical significance \(Z\) (p-value) < 0.05, it means that there is a mediating influence of Taxpayer's awareness of the relationship between taxation socialization and taxpayer compliance.

2. The effect of taxpayer awareness in mediating the relationship between tax knowledge and taxpayer compliance

<table>
<thead>
<tr>
<th>DIRECT AND TOTAL EFFECTS</th>
<th>Coeff</th>
<th>se</th>
<th>t</th>
<th>Sig (two)</th>
</tr>
</thead>
<tbody>
<tr>
<td>b(YX)</td>
<td>0.6355</td>
<td>0.0793</td>
<td>8,0134</td>
<td>0.0000</td>
</tr>
<tr>
<td>b(MX)</td>
<td>0.8171</td>
<td>0.0900</td>
<td>9,0803</td>
<td>0.0000</td>
</tr>
<tr>
<td>b(YM,X)</td>
<td>0.6539</td>
<td>0.0633</td>
<td>10,3229</td>
<td>0.0000</td>
</tr>
<tr>
<td>b(YX,M)</td>
<td>0.1012</td>
<td>0.0744</td>
<td>1,3597</td>
<td>0.1774</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INDIRECT EFFECT And SIGNIFICANCE USING NORMAL DISTRIBUTION</th>
<th>Value</th>
<th>se</th>
<th>Z</th>
<th>Sig (two)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effect</td>
<td>0.5343</td>
<td>0.0786</td>
<td>6,8000</td>
<td>0.0000</td>
</tr>
</tbody>
</table>

Source: Processed Primary Data

Testing the significance of indirect effects with the Sobel test obtained values of \(Z = 6.8000\) and \(p = 0.0000\). Because \(Z\)-value in absolute price > 1.96 and the level of statistical significance \(Z\) (p-value) < 0.05, it means that there is a mediating influence of taxpayer awareness of the
relationship between tax knowledge and taxpayer compliance.

DISCUSSION

1. Tax information dissemination has a direct effect on taxpayer awareness

Hypothesis testing 1 proves that taxation socialization has a direct effect on taxpayer awareness. The test results prove that the awareness of taxpayers will be formed if each taxpayer has followed taxation socialization, and understood the contents of the socialization conducted by the Tax Office (KPP) Pratama Jakarta Kramatjati. Counseling or outreach can be applied in practical activities on the ground that are carried out on an ongoing basis, to be able to increase the knowledge of taxpayers and foster awareness of taxpayers about their tax obligations. This is in line with research conducted by Ulfa (2015) if tax socialization is increased, awareness of taxpayers will be higher.

2. Knowledge of taxation directly affects taxpayer awareness

Hypothesis testing 2 proves that tax knowledge has a direct effect on the awareness of taxpayers. This means that taxpayer awareness will be formed if taxpayers have high knowledge about taxation so that they will be more aware of fulfilling their obligations as a good citizen, namely paying taxes. Increased knowledge of taxation both formal and non-formal will have a positive impact on taxpayer awareness in paying taxes (Suryadi, 2006). Knowledge and understanding of taxation regulations is a process in which taxpayers know about taxation and apply that knowledge to fulfill their tax obligations.

The results of this study support the research conducted by Rahman (2012), Ulfa (2015) and Defransis et al., (2016) states that tax knowledge has an effect on taxpayer awareness.

3. Tax information dissemination has a direct effect on taxpayer compliance

Hypothesis testing 3 proves that taxation socialization has a direct effect on taxpayer compliance. This shows that taxation socialization is an important thing that must always be improved by KPamat Pratama Jakarta Kramatjati, because taxation socialization is able to convey information about taxation to taxpayers so that it can affect taxpayer compliance in fulfilling tax obligations so that it will increase taxpayer compliance. In accordance with the theory put forward by Puspita (2016), the socialization of tax is expected to make Taxpayers know, understand, and realize the importance of tax for development. Thus, the taxpayer responds to the holding of taxation socialization. The presence of taxpayers in following the taxation socialization, causes taxpayers to know, understand, and realize the importance of taxes for development, so that taxpayers are more obedient in carrying out tax obligations. This causes the taxation socialization affect taxpayer compliance.

This is supported by research by Wulandari (2015), Purba (2016), Wardani & Wati (2018), and Novrta & Rio (2018) which states that socialization has a positive effect on taxpayer compliance. In contrast to research Winerungan (2013) and Lianty, et al., (2017) which states taxation socialization has no effect on taxpayer compliance.

4. Knowledge of taxation directly affects taxpayer compliance

Hypothesis testing 4 proves that tax knowledge directly influences taxpayer compliance. This is in accordance with the taxation system in Indonesia which adopts a self-assessment system that requires taxpayers to have knowledge related to taxation regulations. Because how is it possible that taxpayers can carry out their obligations if they do not have knowledge about the regulations, how to calculate, calculate up to report taxes. By having adequate tax knowledge, taxpayers can know and easily carry out the obligations that must be done in terms of taxation. The higher level of knowledge possessed by taxpayers will increase taxpayer compliance because taxpayers already know the function of taxes and the importance of taxes in state development. Lack of tax knowledge possessed is the cause of the low compliance of taxpayers. Tax counseling and information dissemination can be done by tax officials to provide updated information regarding changes in tax regulations.

The results of this study support the research conducted by Viega & Fediana (2017); Siti, et al. (2017); and Beny, et al. (2018), showed that there is a positive effect of tax knowledge on taxpayer compliance.

5. Awareness of taxpayers directly affects the compliance of taxpayers

Hypothesis testing 5 proves that the awareness of taxpayers directly affects the compliance of taxpayers. The results of this study are in line with the Theory of Planned Behavior, where taxpayers who have realized the importance of taxes for the state will be motivated to pay taxes according to tax rules. The motivation and intentions possessed by this Taxpayer come from the conscience of the Taxpayer himself. For taxpayers who realize that the function of paying the tax itself can support the State Revenue and Expenditure Budget, the Taxpayer will pay taxes on time. In addition, according to Pasaribu and Christine (2016), the awareness of taxpayers is growing because of the tax collection system that adopts the Self Assessment System. This system provides freedom
for taxpayers to calculate, pay and report taxes. The freedom given by the government to this taxpayer will have a good impact. Because taxpayers assume in fulfilling tax obligations there is no intervention from the government how much tax should be paid. This is what raises awareness for taxpayers. High awareness of taxpayers in fulfilling these tax obligations will have an impact on the fulfillment of tax obligations in accordance with tax regulations. In other words, taxpayers who are aware that tax is an obligation, taxpayers will immediately pay taxes on time.

The results of this study are in line with research conducted by Nanik & Zaenal (2018) showing that the higher the level of awareness possessed by taxpayers, the higher the level of compliance possessed by taxpayers. But different from the research conducted by Tahar & Rachman (2014), Nugroho, et al (2016), and Suharyono (2019), which shows that the awareness of taxpayers can not affect the compliance of taxpayers because taxpayers pay taxes only because they are afraid to get a penalty fine not because of the awareness of the taxpayer.

CONCLUSION

Based on the results of the analysis conclusions can be drawn as follows: 1) Tax socialization directly affects the awareness of taxpayers; 2) Tax knowledge directly affects the awareness of taxpayers; 3) Tax socialization directly affects the awareness of taxpayers; 4) Tax knowledge directly affects the compliance of taxpayers; and 5) Taxpayer awareness directly influences taxpayer compliance.

Limitation

This research cannot be separated from limitations and is expected to be a source of ideas for further research. Some limitations in this study include: First, the results of this study are only based on the answers of respondents to the questionnaire distributed, and are not supported by interviews. Second, in filling out the questionnaire it is possible that the answer does not match the actual situation. This can happen when the respondent is not focused when answering the questionnaire, because there are several respondents when filling out the questionnaire while doing other activities simultaneously and some are in a hurry when filling out the questionnaire. Third, this study only uses three variables, namely, tax socialization, tax knowledge and taxpayer compliance.

Suggestions

By considering the existing limitations, it is expected that future research will improve the following factors: 1) For KPP Pratama Jakarta Kramatjati, based on the results of tests conducted on each variable there are results indicated by respondents that the taxation socialization has an effect on taxpayer compliance. Actions that can be taken by KPP Pratama Jakarta Kramatjati to further increase taxpayer compliance are by expanding taxation socialization to taxpayers so that taxpayers are more aware of their tax rights and obligations; 2) For Further Research, based on the conclusions and limitations of the results of this study, the suggestion that can be given to future researchers is that future research can replace this research model by changing the intervening variable to another variable. This research model can also be developed by adding other variables outside this study that can affect taxpayer compliance such as tax sanction assertiveness and tax service quality. And can add other methods, such as using the interview model.

DAFTAR PUSTAKA