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The Effect of Tax Socialization, Tax Knowledge and Taxpayer Awareness with Tax Sanctions as a Moderation Variable on Individual Taxpayer Compliance (Empirical Study on Taxpayers Registered at KPP Pratama Cibinong West Java)

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A R T I C L E I N F O

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A B S T R A C T

Tax Socialization's Impact An empirical study on taxpayers enrolled at the Cibinong Pratama Tax Service Office in West Java examined the relationship between tax knowledge, taxpayer awareness, and tax sanctions as moderating factors on individual taxpayer compliance (supervised by Dr Ronny Andesto, SE, MM). At KPP Pratama Cibinong in West Java, this study aims to ascertain the impact of Tax Socialization, Tax Knowledge, and Taxpayer Awareness with Tax Sanctions as a moderating variable. 130 individual taxpayers registered at KPP Pratama Cibinong in West Java received questionnaires distributing the primary data. Between February and April 2020, the survey was carried out. The Partial Least Square (PLS) software was used to analyze the data. The study's findings indicate that tax socialization has a significant positive impact on individual taxpayer compliance, tax knowledge has a significant positive impact on individual taxpayer compliance, and tax payer awareness has no significant positive impact. Socialization of taxation moderated by sanctions has no significant impact on compliance with individual taxpayers, and knowledge of tax moderated by sanctions has no significant impact either

INTRODUCTION

According to Article 1 paragraph 1 of Law of the Republic of Indonesia Number 28 of 2007, the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, tax is defined as a mandatory payment to the state owed by an individual or entity that is coercive under the law, by not receiving direct compensation, and used for state purposes for the greatest prosperity of the people. Through these funds, the state provides various public and social facilities that private parties cannot offer, such as roads, bridges, dams, parks and others.

Because taxes are the main source of state income and are used to fund the majority of state expenditures, they play a crucial part in a nation's economic life. In fact, taxes account for nearly 80% of state income, including both direct and indirect taxes. The tax also attempts to make all Indonesian residents more conscious of their obligations. Therefore, one factor that supports and influences the state revenue, especially state income sourced from taxes, is taxpayers' compliance with tax payments.

This is very important for State revenue, and therefore Taxes are an enormous income for the State as the backbone of national financing sources to make federal development programs a success that will gradually increase the economic growth and welfare of the nation and society in general.

The Directorate General of Taxes is an organization under the Minister of Finance that manages tax collections from all citizens as an official agency in the tax sector. The Director General of Taxes uses a variety of methods to socialize the Minister of Finance to all citizens while performing his or her duties. For citizens, learning about taxes will be made simpler by electronic print media like websites and Tax Kring services. The self-assessment system is used by the Indonesian government to implement taxation, which implies that taxpayers are solely responsible for the responsibility to pay taxes, report taxes, and receive tax reminders from the government.

Hypothesis

1. **Socialization of taxation to the compliance of individual taxpayers**

The Director General of Taxes makes an attempt through tax socialization to educate the public, particularly taxpayers, about taxation, tax regulations, and tax procedures (Rismawati, 2013). According to Toly and Herryanto's citation of Dirjrn Pajak Circular Letter No. SE-98 / PJ/2011 pertaining to instructions for the creation of Work Plans and reports on Tax Extension Activities of Vertical Units within the Directorate General of Taxes (2012). In an effort to normalize taxes as a component of national and state life, socialization of taxes might take the shape of counseling, counseling activities, and tax services. The success of tax socialization for all taxpayers is significantly influenced by tax counseling operations. The community is being socialized with the goal of educating residents on the value of paying taxes.

X1: tax socialization has a positive effect on individual taxpayer compliance.

2. **Tax knowledge of individual taxpayer compliance**

The younger generation tends to have higher compliance with taxes; this is because the younger generation is easier and can accept and absorb tax regulation updates. also, with the existence of reporting with the current online system, the younger generation is more straightforward to accept than the older ones, this means that knowledge of taxation will affect taxpayer compliance.

X2: Level of Understanding of taxation knowledge positively affects the compliance of individual taxpayers.

3. **Taxpayer awareness of individual taxpayer compliance**

Taxpayer awareness is the state in which a taxpayer is aware of, comprehends, and willingly applies the tax laws. The better a taxpayer's comprehension and ability to carry out their tax obligations, the more likely they are to be willing to pay taxes. Taxpayer awareness, according to (Nasution, 2006), is the mindset of taxpayers who understand and are prepared to carry out their obligations to pay taxes and have disclosed all of their income without anything to hide in accordance with current legislation.

X3:Taxpayer awareness has a positive effect on Individual Taxpayer compliance.

4. **Sanctions moderating tax socialization due to individual taxpayer compliance**

Sanctions are financial penalties for breaking applicable laws and regulations, hence it is possible to say that fines are deterrents for rule breakers. The study's findings, according to Ahmad et al. (2018), revealed a yearly increase in tax income along with a

corresponding rise in compliance impacted by tax socializing through tax punishments.

X4,1: Tax Sanctions moderate the effect of socialization on taxpayer compliance.

5. Sanctions moderating tax knowledge to individual taxpayer compliance

The higher the level of taxation knowledge of taxpayers, the more awareness of tax obligations will increase. Moreover, Sanctions can have a significant effect on taxpayer compliance, Banu Witono (2018).

X4,2: Tax penalties moderate Tax Knowledge of taxpayer compliance.

6. Sanctions moderate taxpayer awareness of individual taxpayer compliance

Tax compliance is a condition where the taxpayer fulfils all tax requirements and exercises his tax rights to comply with applicable tax law regulations. Maya Dan Sihar (2017) stated that the high level of taxpayer compliance causes tax awareness to be higher with the sanction of delay.

X4.3: Tax penalties reinforce the effect of awareness on taxpayer compliance.

METHODS

130 individual taxpayers registered at KPP Pratama Cibinong West Java were given questionnaires, which collected primary data. The poll was carried out in 2020 from February to April. Using the Partial Least Square (PLS) tool, the data is examined.

RESULTS AND DISCUSSION

The research findings and the effects of tax socialization, tax literacy, and taxpayer awareness with regard to tax penalties as a moderating variable on individual taxpayer compliance are discussed in this chapter (empirical study on taxpayers registered at KPP Pratama Cibinong West Java). Results of the distribution of questionnaires to 130 respondents were used to collect data. If the behavior of a population is uncertain, one can determine the least number of samples to take using the SLOVIN Formula. This method is also frequently used in survey research, where there are typically many samples and it is necessary to find a small sample size that can nevertheless accurately reflect the full population. The following is the Slovin Formula Notation :

$$n=\frac{N}{1+Ne^2}$$

$$n = \frac{1344}{1 + 1344\ X\ 0{,}10^2}$$

$$n = 93.07 \approx 94$$

Where: n = minimal sample count, N= Population while e is margin error. Minimum sample with Slovin = 94, so that the number of samples 130 already meets the minimum sample criteria. This chapter also describes the characteristics of respondents, a descriptive analysis of each research variable and a verifiable analysis to test previously formulated research hypotheses.

Descriptive Analysis

To enhance the debate, descriptive analysis is utilized to create a picture of the respondent's response data. It is possible to understand how the state of each variable indicator is being researched through the description of the respondent answer data. The following categories are used to categorize the variables being studied to make it simpler to analyze them :

Table 1. Score Categorization

Range	Category
20,00% - 36,00%	Strongly disapproving
36,01% - 52,00%	Disagree
52,01% - 68,00%	Lack of agreement
68,01% - 84,00%	Agree
84,01% - 100,00%	Very agreeable

Table 2. Descriptive Variables of Tax Socialization

Statement	Alternative answers					Total score	% Shoes
	STS	TS	KS	S	SS		
1. Taxextension is a means of conveying tax information to taxpayers	0	0	3	64	63	580	89,2%
	0,0	0,0	2,3%	49,2	48,5%		
2. Socialization To areas or places of potential tax	0	1	4	70	55	569	87,5%
	0,0	0,8	3,1%	53,8	42,3%		
3. Providing comfort for service	0	1	14	67	48	552	84,9%
	0,0	0,8	10,8	51,5	36,9%		
4. Socialization through the media of billboards, banners, can achieve information goals	0	1	23	58	48	543	83,5%
	0,0	0,8	17,7	44,6	36,9%		
5. Internet social media helps in socialization	0	0	1	62	67	586	90,2%
	0,0	0,0	0,8%	47,7	51,5%		
6. Is Socialization Effective through internet media to people who are far or less for such access	0	1	21	66	42	539	82,9%
	0,0	0,8	16,2	50,8	32,3%		
Tax Socialization						3369	86,4%

Based on the table above, it can be seen that the majority of respondents agreed and strongly agreed with each statement submitted. Judging from the total score, the highest assessment was found in the statement "Internet social media assists in socialization" at 90.2% and the lowest assessment was found in the statement "Is Socialization Effective through internet media to people who are far or less for this access" of 82.9% but still in the good category. Overall, the respondent's answer score to the taxation socialization variable was 3369 with a percentage of 86.4%. The score is entered into the following continuum line categories.

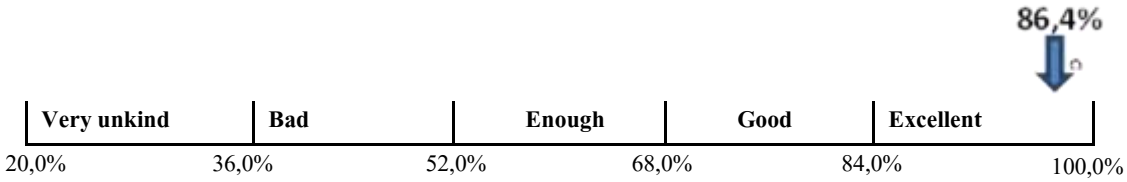

Figure 1. Taxation Socialization Continuum Line

The picture above shows respondents' assessment of tax socialization in the very good category with a percentage of 86.4%. So it can be concluded that the socialization of taxation carried out by KPP Pratama Cibinong West Java is very good in educating taxpayers to be able to fulfill tax obligations and carry out their tax rights. Minister of Finance (Menkeu), Sri Mulyani Indrawati emphasized the importance of education, socialization, and understanding of taxes must be done from an early age. He also urged the younger generation to understand the importance of tax revenue to the state. Sri Mulyani also welcomed the cooperation of various parties with the Ministry of Finance to educate and improve the understanding of the younger generation regarding taxes. One of them is the Ministry of Education, Culture, Research, and Technology (Kemendikbud Ristek), which helps provide knowledge related to taxes and taxation for school children." Joint efforts from various parties will provide success for all of us to realize Indonesia's smart and tax-conscious golden generation, (https://www.merdeka.com/uang/sri-mulyani-tekankan-pentingnya-generasi-muda-sadar-pajak.html).

1. Descriptive Variables of Taxation Knowledge

Taxation Knowledge Variables are measured by 7 indicators. The following is the result of a recapitulation of the respondent's answer score for each of the statements submitted.

Table 3. Description of Taxation Knowledge Variables

Statement	Alternative answers					Total score	% Shoes
	STS	TS	KS	S	SS		
1. Ease of obtaining taxation knowledge	2	0	29	75	24	509	78,3%
	1,5%	0,0%	22,3%	57,7%	18,5%		
2. The public knows the function of taxes	0	4	24	67	35	523	80,5%
	0,0%	3,1%	18,5%	51,5%	26,9%		
3. The public knows the correct filling of tax returns	4	11	42	44	29	473	72,8%
	3,1%	8,5%	32,3%	33,8%	22,3%		
4. People know how to calculate taxes	7	22	46	36	19	428	65,8%
	5,4%	16,9%	35,4%	27,7%	14,6%		
5. The public is aware that if they do not comply then the tone of sanctions	0	13	42	59	16	468	72,0%
	0,0%	10,0%	32,3%	45,4%	12,3%		
6. Fungsi the existence of tax consultants in the community	1	1	9	81	38	544	83,7%
	0,8%	0,8%	6,9%	62,3%	29,2%		
7. The coercive nature of the tax	5	10	34	60	21	472	72,6%
	3,8%	7,7%	26,2%	46,2%	16,2%		
Tax Knowledge						**3417**	**75,1%**

Based on the table above, it can be seen that the majority of respondents agreed and disagreed with each statement submitted. Judging from the total score, the highest assessment was found in the statement "the function of the existence of tax consultants in the community" of 83.7% and the lowest assessment was in the statement "The community knows how to calculate taxes" of 65.8% but is still in the category of quite good.

Overall, the respondent's answer score to the Tax Knowledge variable was 3417 with a percentage of 75.1%. The score is entered into the following continuum line categories

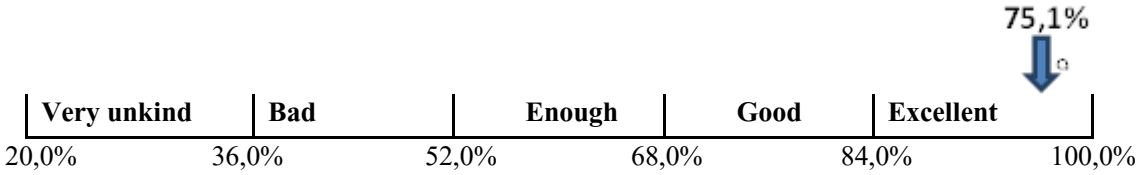

Figure 2. Respondents' Assessment of Tax Knowledge

The picture above shows that respondents' assessment of Tax Knowledge is included in the good category with a percentage of 75.1%. So it can be concluded that taxpayer tax knowledge is quite good in knowing the function of taxes and the role of tax consultants, as well as on how to fill out tax returns and sanctions if they are not tax compliant.

2. Decrition of Taxpayer Awareness Variables

Variable Awareness of the taxpayer is measured by 6 indicators. The following is the result of a recapitulation of the respondent's answer score for each of the statements referred to

Table 4. Description of Taxpayer Awareness Variables

Statement	Alternative answers					Total score	% Shoes
	STS	TS	KS	S	SS		
1. Taxes are established by law and can be imposed	0	12	24	64	30	502	77,2%
	0,0%	9,2%	18,5%	49,2%	23,1%		
2. Tax is a form of community service to the State	0	1	3	88	38	553	85,1%
	0,0%	0,8%	2,3%	67,7%	29,2%		
3. Paying taxes is a form of participation in supporting state disobedience	0	0	3	83	44	561	86,3%
	0,0%	0,0%	2,3%	63,8%	33,8%		
4. Delays in tax payments and tax deductions can be detrimental to the State	0	5	22	79	24	512	78,8%
	0,0%	3,8%	16,9%	60,8%	18,5%		
	0	7	27	78	18	497	76,5%

Statement	Alternative answers					Total score	% Shoes
	STS	TS	KS	S	SS		
5. Payment of inappropriate taxes will result in losses that will be borne by the State	0,0%	5,4%	20,8%	60,0%	13,8%		
6. Paying taxes will form a plan for the advancement of the welfare of the people	0	1	7	81	41	552	84,9%
	0,0%	0,8%	5,4%	62,3%	31,5%		
Taxpayer awareness						**3177**	**81,5%**

Based on the table above, it can be seen that the majority of respondents agreed and disagreed with each statement submitted. Judging from the total score, the highest assessment was found in the statement "Paying taxes is a form of participation in supporting state disobedience" of 86.3% and the lowest assessment was in the statement "Inappropriate tax payments will result in losses that will be borne by the State" of 76.5% but still in the category of quite good. Overall, the respondent's answer score to the taxpayer Awareness variable was 3177 with a percentage of 81.5%. The score is entered into the following continuum line categories

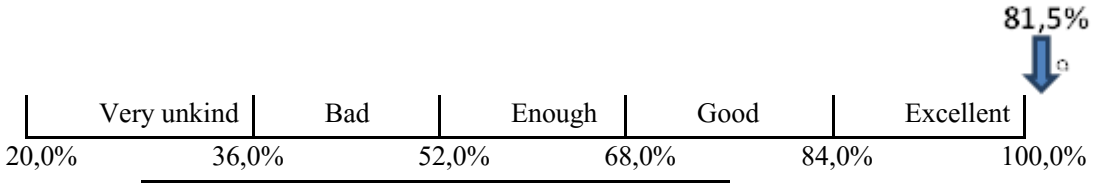

Figure 3. Lines of Continuum Taxpayer Awareness

The picture above shows the respondent's assessment of taxpayer awareness in the good category with a percentage of 81.5%. So it can be concluded that the awareness of taxpayers is good in carrying out tax obligations.

3. Description of Variable Tax Sanctions

Variable Tax sanctions are measured by 6 indicators. The following is the result of the recapitulation of the respondent's answer score for each statement submitted.

Table 5. Description of Variables Tax Sanctions

Statement	Alternative answers					Total score	% Shoes
	STS	TS	KS	S	SS		
1. Sanctions in tax returns are required	4	12	41	57	16	459	70,6%
	3,1%	9,2%	31,5%	43,8%	12,3%		
2. 50% sanction for incorrect filling of tax returns / incorrect	9	21	55	42	3	399	61,4%
	6,9%	16,2%	42,3%	32,3%	2,3%		
3. The penalty for late reporting of the	10	29	65	24	2	369	56,8%
	7,7%	22,3%	50,0%	18,5%	1,5%		

Statement	Alternative answers					Total score	% Shoes
	STS	TS	KS	S	SS		
Annual Tax Return on Individual Income Tax is Rp. 1,000,000							
4. Pay the income tax shortfall before the inspection of the tax apparatus	2	5	24	86	13	493	75,8%
	1,5%	3,8%	18,5%	66,2%	10,0%		
5. Fill out the tax return in accordance with applicable regulations	0	0	0	93	37	557	85,7%
	0,0%	0,0%	0,0%	71,5%	28,5%		
6. Conduct periodic evaluations to anticipate inspections from officials	2	0	8	98	22	528	81,2%
	1,5%	0,0%	6,2%	75,4%	16,9%		
7. In your opinion, the current KUP Law does not reflect Justice	0	3	50	69	8	472	72,6%
	0,0%	2,3%	38,5%	53,1%	6,2%		
Taxpayer awareness						**3277**	**72,0%**

According to the table above, the majority of respondents agreed or disagreed with each statement submitted. According to the total score, the statement "Filling out the tax return in accordance with applicable regulations" received the highest assessment of 85.7%, while the statement "The penalty for late reporting of the Annual Tax Return on Individual Income Tax is Rp. 1,000,000" received the lowest assessment of 56.8%. The overall response score to the tax penalty variable was 3277, with a percentage of 72.0%. The score is assigned to one of the continuum line categories listed below :

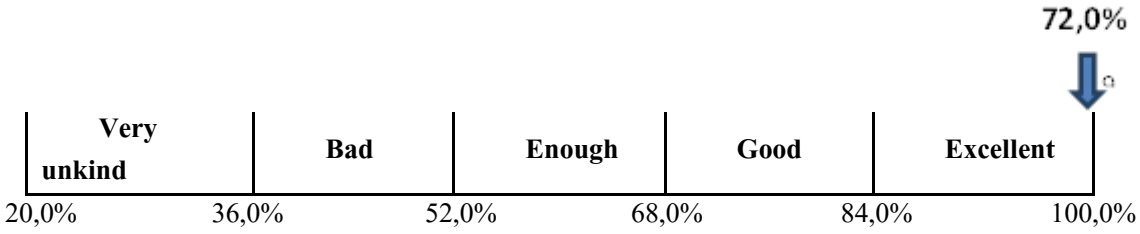

Figure 4. Continuum Line Tax Sanctions

The picture above shows respondents' assessment of tax sanctions in the good category with a percentage of 72.0%. So it can be concluded that the understanding of taxpayer tax sanctions is good.

4. Description of Tax Compliance Variables

Variables Taxpayer compliance is measured by 7. indicators. The following is the result of a recapitulation of the respondent's answer score for each of the statements submitted.

Table 6. Description of Tax Compliance Variables

Statement	Alternative answers					Total score	% Shoes
	STS	TS	KS	S	SS		
1. Filling out tax returns in accordance with laws and regulations	0	0	17	81	32	535	82,3%
	0,0%	0,0%	13,1%	62,3%	24,6%		
2. Pay the lack of existing income tax before the inspection	0	0	36	75	19	503	77,4%
	0,0%	0,0%	27,7%	57,7%	14,6%		
3. Registering an NPWP voluntarily	11	23	63	30	3	381	58,6%
	8,5%	17,7%	48,5%	23,1%	2,3%		
4. Reporting tax returns correctly and on time	0	0	12	90	28	536	82,5%
	0,0%	0,0%	9,2%	69,2%	21,5%		
5. Paying income tax on time	0	0	9	82	39	550	84,6%
	0,0%	0,0%	6,9%	63,1%	30,0%		
6. Calculating taxes in real-time	0	0	10	87	33	543	83,5%
	0,0%	0,0%	7,7%	66,9%	25,4%		
7. Exercise all sanctions if sanctioned	0	0	12	86	32	540	83,1%
	0,0%	0,0%	9,2%	66,2%	24,6%		
Taxpayer awareness						**3588**	**78,9%**

According to the table above, the majority of respondents agreed or disagreed with each statement submitted. Judging from the total score, the highest assessment was found in the statement "Paying income tax on time" of 84.6% and the lowest assessment was found in the statement "Registering npwp voluntarily" at 58.6%.

The overall response score for the taxpayer Compliance variable was 3588, with a percentage of 78.9%. The score is entered into the following continuum line categories.

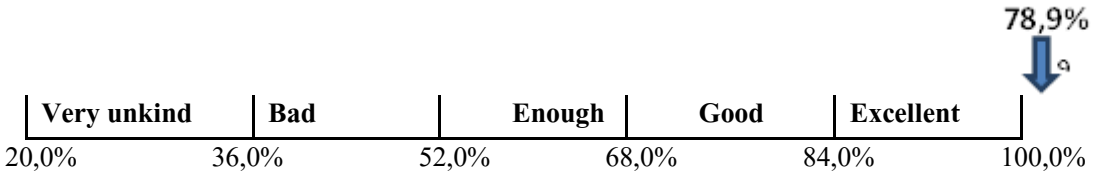

Figure 5. Respondents' Assessment of Taxpayer Compliance

The picture above shows respondents' assessment of taxpayer compliance in the good category with a percentage of 78.9%. So it can be concluded that taxpayer compliance in carrying out tax obligations has been carried out properly.

C. Analyzes PLS-SEM

In this study, PLS-SEM analysis is used to respond to the formulation of problems and hypotheses regarding the influence of tax socialization, tax knowledge, and taxpayer awareness with tax sanctions as a moderating variable on individual taxpayer compliance (empirical study on taxpayers registered at KPP Pratama Cibinong West Java). The Author will perform a series of quantitative analyses relevant to the research objectives, which will be processed using structural equation modeling and alternative methods.

In structural equation modeling, two types of models are created: the measurement model (outer model) and the structural model (inner model). Each manifest variable (indicatorshare)'s of variance that may be accounted for by the latent variable is specified by the measurement model. It will be possible to determine which indication is more important in creating latent variables through the measurement model. Following the description of each latent variable's measurement model, a structural model that looks at how each exogenous latent variable affects the endogenous latent variable will be given.

Here are the results of testing the full structural model based on the results of the PLS Algorithm.

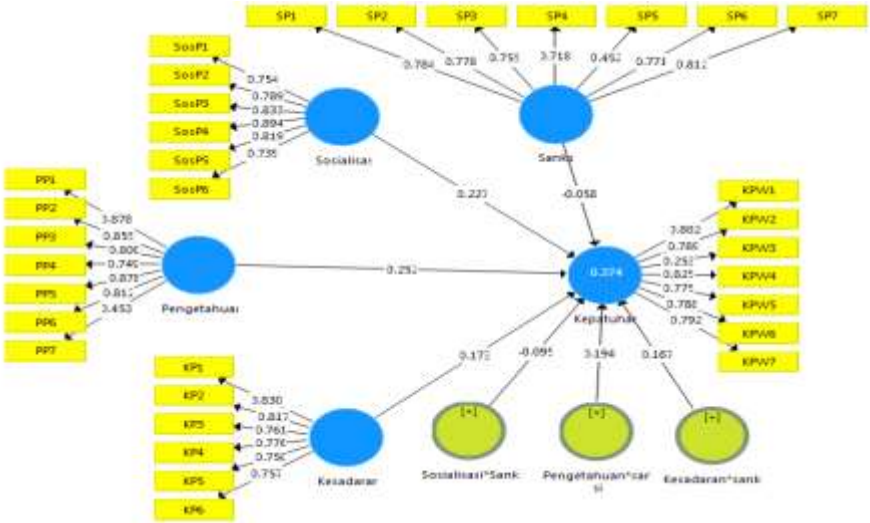

Figure 6. Full Structural Model (PLS Algorithm)

Based on the pictures of the full structural model test results above, it can be seen that there are several indicators that have a loading factor smaller than 0.5, namely PP7, SP5 and KPW3 so they are invalid. Then those indicators should be reduced from the model. Here are the test results after reducing 3 invalid indicators based on the results of the PLS Algorithm and Bootstraping.

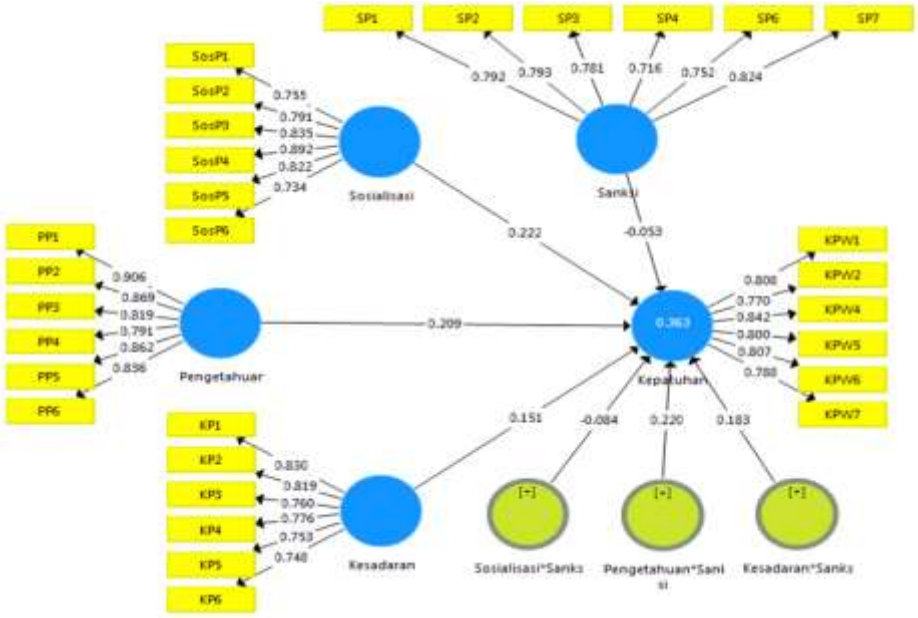

Figure 7. Full Structural Model (PLS Algorithm) Revision

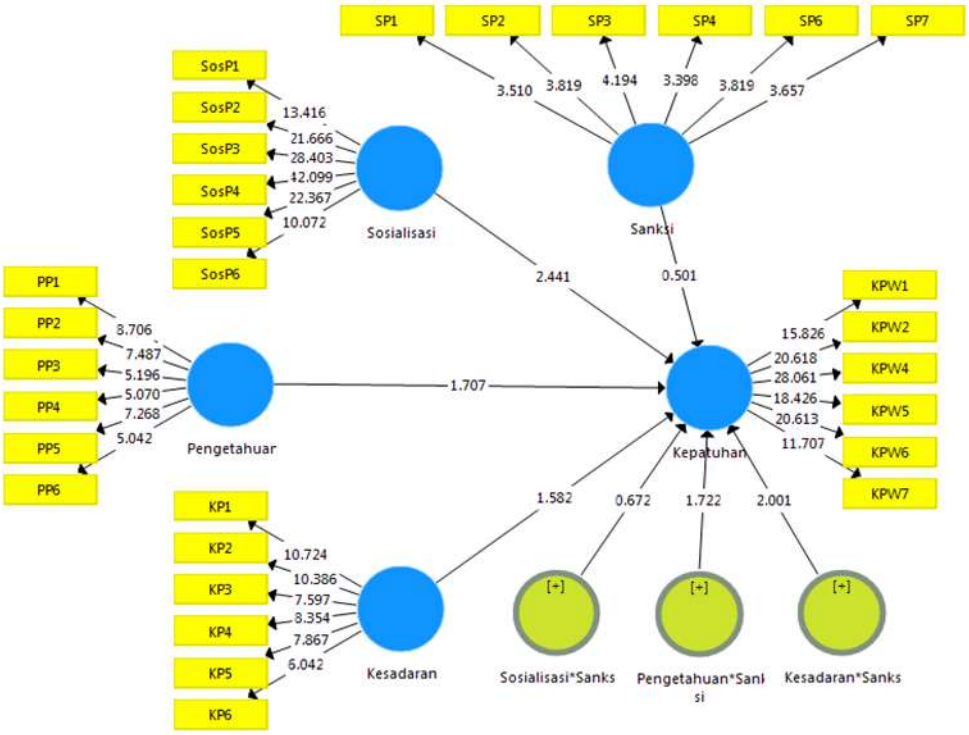

Figure 8. Full Model Structural (Bootstraping) Revision

1. Measurement Model Testing (OuterModel)

Individual convergent validity (based on the value of outer loadings), average variance extracted (AVE), discriminant validity, and composite reliability are all checked during the evaluation of the measurement model (outer model).

a) Convergent Validity Testing The correlation between item scores and construct scores is used to assess the convergent validity of measurement models with reflective indicators. If the loading factor exceeds 0.5 and meets the convergent validity requirement, it means that all indicators are valid as measuring tools for their respective variables. Convergent validity can also be seen in the Average Variance Extracted (AVE) value, in

addition to the loading factor value. If AVE is greater than 0.5, it is said to be valid.

The following are the results of the convergent validity test for each research variable.

Table 7. Hasi Test Convergent Validity

Variable	Indicator	Loading Factor (> 0,5)	T-Statistics	AVE (> 0,5)	Conclusion
Tax Socialization	SosP1	0,755	13,416	0,650	Valid
	SosP2	0,791	21,666		Valid
	SosP3	0,835	28,403		Valid
	SosP4	0,892	42,099		Valid
	SosP5	0,822	22,367		Valid
	SosP6	0,734	10,072		Valid
Tax Knowledge	PP1	0,906	8,706	0,719	Valid
	PP2	0,869	7,487		Valid
	PP3	0,819	5,196		Valid
	PP4	0,791	5,070		Valid
	PP5	0,862	7,268		Valid
	PP6	0,836	5,042		Valid
Taxpayer Awareness	KP1	0,830	10,724	0,612	Valid
	KP2	0,819	10,386		Valid
	KP3	0,760	7,597		Valid
	KP4	0,776	8,354		Valid
	KP5	0,753	7,867		Valid
	KP6	0,748	6,042		Valid
Tax Sanctions	SP1	0,792	3,510	0,604	Valid
	SP2	0,793	3,819		Valid
	SP3	0,781	4,194		Valid
	SP4	0,716	3,398		Valid
	SP6	0,752	3,819		Valid
	SP7	0,824	3,657		Valid
Taxpayer compliance	KPW1	0,808	15,826	0,644	Valid
	KPW2	0,770	20,618		Valid
	KPW4	0,842	28,061		Valid
	KPW5	0,800	18,426		Valid
	KPW6	0,807	20,613		Valid
	KPW7	0,788	11,707		Valid

The table above summarizes the test results of each latent variable's measurement model. Based on the loading factor results, it can be seen that all indicators have a loading factor greater than 0.5, indicating that all indicators used in this study are valid in reflecting each of their latent variables (constructs). Then, for all latent variables with AVE values greater than 0.5, it is demonstrated that each of the indicator's constructs can explain more than 50% of its variance. As a result, it is possible to

conclude that the model has good convergent validity.

a) Discriminant Validity Testing

The cross loading value demonstrates the discriminant validity test, in which each indicator that measures the construct must be correlated higher than other constructs. Thus, if the indicator has a dominant effect on the measured latent variable, the cross loading value can be declared valid. In addition to the Cross Loading test, the Fornell-Larcker criterion can be used to test dicriminant validity, which states that if the AVE value is greater than the correlation between other constructs, it can be concluded that the construct has a high level of dicriminant validity.

The following are the results of the discriminant validity test of research variables with the Cross Loading test.

Table 8. Cross Loading Testing

Variable	**Indicator**	**Loading Factor (> 0,5)**	**T-Statistics**	**AVE (> 0,5)**	**Conclusion**
Tax Socialization	SosP1	0,755	13,416	0,650	Valid
	SosP2	0,791	21,666		Valid
	SosP3	0,835	28,403		Valid
	SosP4	0,892	42,099		Valid
	SosP5	0,822	22,367		Valid
	SosP6	0,734	10,072		Valid
Tax Knowledge	PP1	0,906	8,706	0,719	Valid
	PP2	0,869	7,487		Valid
	PP3	0,819	5,196		Valid
	PP4	0,791	5,070		Valid
	PP5	0,862	7,268		Valid
	PP6	0,836	5,042		Valid
Taxpayer Awareness	KP1	0,830	10,724	0,612	Valid
	KP2	0,819	10,386		Valid
	KP3	0,760	7,597		Valid
	KP4	0,776	8,354		Valid
	KP5	0,753	7,867		Valid
	KP6	0,748	6,042		Valid
Tax Sanctions	SP1	0,792	3,510	0,604	Valid
	SP2	0,793	3,819		Valid
	SP3	0,781	4,194		Valid
	SP4	0,716	3,398		Valid
	SP6	0,752	3,819		Valid
	SP7	0,824	3,657		Valid
	KPW1	0,808	15,826	0,644	Valid

Variable	Indicator	Loading Factor (> 0,5)	T-Statistics	AVE (> 0,5)	Conclusion
Taxpayer compliance	KPW2	0,770	20,618		Valid
	KPW4	0,842	28,061		Valid
	KPW5	0,800	18,426		Valid
	KPW6	0,807	20,613		Valid
	KPW7	0,788	11,707		Valid

Based on the cross loading test table above, it can be concluded that all indicators have good discriminant validity because they have a higher correlation with the construct measured than other constructs (latent variables).

In addition to cross loading, discriminant validity tests using Fornell Lacker criterion tests can be performed. In addition to cross loading, discriminant validity tests using Fornell Lacker criterion tests can be performed.

b) Discriminant Validity Testing

The composite reliability and cronbach's alpha are used to evaluate the construct's reliability value. Each construct is said to be reliable if its composite reliability is greater than 0.70 and its Cronbach's alpha is greater than 0.6.

Here are the reliability test results for each variable with composite reliability and cronbach alpha tests.

Table 9. Reliability Test of Variables Socialization of Taxation

Variable Leave	Cronbach's Alpha (> 0,6)	Composite Reliability (> 0,7)
Compliance	0,890	0,916
Awareness	0,874	0,904
Awareness*Sanctions	1,000	1,000
Knowledge	0,927	0,939
Knowledge*Sanctions	1,000	1,000
Penalty	0,872	0,901
Socialization	0,892	0,917
Socialization*Sanctions	1,000	1,000

According to the results in the table above, each construct has a composite reliability (CR) value greater than 0.7 and is strengthened by a cronbach alpha (CA) value greater than 0.6, indicating that it is reliable. This demonstrates that all indicators consistently measure each construct.

2. Inner Model Testing

A structural model is a model that connects exogenous and endogenous latent variables. The visualization of the full structural model estimate based on the PLS algorithm and bootstrap values is shown below.

3. R-Square Test

The magnitude of the variability of endogenous variables that can be explained by exogenous variables can be determined using R-squares. The following are the R-square values obtained for each endogenous variable

Table 10. R-Square Test Results

Endogenous Variables	R Square
Compliance	0,363

According to the table above, the R-square value of 0.363 falls into the moderate category. This demonstrates that the variables of Tax Socialization, Tax Knowledge, and Taxpayer Awareness, moderated by Tax Sanctions, can explain 36.3% of taxpayer compliance. Other variables that were not studied influenced the remaining 63.7%.

Judging by the value of the path coefficient, the 3. variables that are most dominant in influencing taxpayer compliance sequentially are Tax Socialization, Sanction-moderated Tax Knowledge and knowledge.

4. Prediction relevance (Stone-Geisser's Q2)

In addition to R-Square, predictive-relevance (Q2) values are used in structural model testing on the inner model. A Q-square value greater than 0 (zero) indicates that the model is predictive. The following table shows predictive relevance Q2 testing with the blindfolding method :

Table 11. Predictive Relevance Test Q2

Endogenous Variables	SSO	SSE	Q^2 (=1-SSE/SSO)	Conclusion
Compliance	780,000	621,583	0,203	Has Predictive Relevance

The *predictive relevance* value of Q^2 for the taxpayer Compliance variable of 0.203 is more than 0, then it can be concluded that the model has Predictive *Relevance*.

1. Uji *Goodness of Fit*

The GoF Index, developed by Tenenhaus et al (2004), was used to calculate the overall fit index in this study. GoF is a measure designed to validate the combined performance of the outer model and the inner model. The GoF value is calculated by multiplying the average communalities index by the value of R2 (Ghozali & Latan, 2015). GoF values range from 0 to 1, with the following interpretations: 0.1 for small GoF, 0.25 for moderate or moderate GoF, and 0.36 for large GOFs. The GoF Index calculation results are as follows.

$$Gof = \sqrt{\overline{Communality}\ x\ \overline{R^2}}$$

$$Gof = \sqrt{0{,}779\ x\ 0{,}363}$$

= 0,531

From the calculation results, Gof values of 0.531> 0.36 were obtained, so they are included in the large category.

2. Hypothesis Test

Following the completion of the measurement model and structural model tests, hypothesis testing to answer research questions can begin. The results of the statistical test recapitulation for hypothesis testing are shown below.

Table 12. Statistical Test Results

Relationship	Path	T Statistics	P Values	Conclusion
Socialization -> Compliance	0,222	2,441	0,007	Accepted
Knowledge -> Compliance	0,209	1,707	0,044	Accepted
Awareness -> Compliance	0,151	1,582	0,057	Rejected
Socialization*Sanctions -> Compliance	-0,084	0,672	0,251	Rejected
Knowledge*Sanctions > Compliance	0,220	1,722	0,043	Accepted
Awareness*Sanctions -> Compliance	0,183	2,001	0,023	Accepted
Sanctions -> Compliance	-0,053	0,501	0,308	Rejected

Based on the test results presented in the table above, the following are described the test results for each research hypothesis.

a) Effect of Tax Socialization on Taxpayer Compliance

The first hypothesis to be tested is the effect of Tax socialization on taxpayer Compliance. The hypothesis proposed is as follows :

H0 : Tax socialization does not have a significant positive effect on individual taxpayer compliance

H1 : Tax socialization has a significant positive effect on individual taxpayer compliance

It can be seen for the influence of variables based on the table of statistical test results above. The path coefficient for socialization of taxation on taxpayer compliance is 0.222, with a statistical t value of 2.441 and a P value of 0.007. Because the coeficient path value is positive and the statistical t value is 2.441> t table 1.65 (significance level 5%; one tail) with a p value of 0.007 0.05, hypothesis H0 is rejected and hypothesis H1 is accepted. As a result, tax socialization has a significant positive effect on individual taxpayer compliance. The better the socialization of taxation, the higher taxpayer compliance.

b) Effect of Tax Knowledge on Taxpayer Compliance

The second hypothesis tested is the effect of Tax Knowledge on taxpayer Awareness. The hypothesis proposed is as follows :

H0 : Level of understanding of Tax Knowledge does not have a significant positive effect on taxpayer compliance of individual people

H2 : Level of understanding of Tax Knowledge has a significant positive effect on taxpayer compliance of individual people

The influence of taxation knowledge variables on taxpayer compliance has a path coefficient value of 0.209, a statistical t value of 1.707, and a P value of 0.044, according to the table of statistical test findings above. The hypothesis H0 is rejected and H2 is accepted because the coeficient path value is favorably indicated and the statistical t value is 1.707> t table 1.65 (significance level 5%; one tail) with a p value of 0.044 0.05. Thus, it can be said that an individual taxpayer's compliance with tax laws is significantly influenced by their level of tax knowledge. The taxpayer's compliance will be better the more informed they are about taxes.

c) Effect of Taxpayer Awareness on Taxpayer Compliance

The third hypothesis tested is the effect of taxpayer Awareness on taxpayer Awareness. The hypothesis proposed is as follows :

H0: Taxpayer awarenessdoes not have a significant positive effect on individual taxpayer compliance

H3: Taxpayer awareness has a significant positive effect on individual taxpayer compliance

The influence of the variable Taxpayer awareness on taxpayer Compliance has a path coefficient value of 0.151, a statistical t value of

1.582, and a P value of 0.057, as shown in the table of statistical test results above. Because the coeficient path value is positive but the statistical t value is 1.582 t table 1.65 (significance level 5%; one tail) and the p value is 0.057> 0.05, hypothesis H0 is accepted while hypothesis H3 is rejected. As a result, it is possible to conclude that taxpayer awareness has no significant positive effect on individual taxpayer compliance.

However, judging by the path coefficient of 0.151 which is positively marked, it indicates that the better the Awareness of taxpayers, the more it will increase taxpayer Compliance.

d) Effect of Tax Socialization on Taxpayer Compliance with Tax Sanctions as a Moderation

The fourth hypothesis tested is the effect of Tax socialization moderated tax sanctions on taxpayer Compliance. The hypothesis proposed is as follows :

H0 : Socialization of moderated taxation tax sanctions does not have a significant effect on the compliance of individual taxpayers.

H4 : Socialization of moderated taxation tax sanctions has a significant effect on taxpayer compliance of individual people

According to the statistical test results table above, the influence of taxation knowledge variables on taxpayer compliance has a path coefficient value of 0.209, a statistical t value of 1.707, and a P value of 0.044. Since the coeficient path value is positive and the statistical t value is 1.707> t table 1.65 (significance level 5%; one tail) with p value 0.044 0.05, hypothesis H0 is rejected and hypothesis H2 is accepted. As a result, it is possible to conclude that the level of understanding of tax knowledge has a significant positive effect on individual taxpayer compliance. The greater the taxpayer's understanding of taxation, the better the taxpayer's compliance.

e) Effect of Tax Knowledge on Taxpayer Compliance with Tax Sanctions as a Decoding

The fifth hypothesis tested is the effect of Tax Knowledge moderated tax sanctions on taxpayer compliance. The hypothesis proposed is as follows :

H0: Knowledge Taxation moderated tax sanctions do not have a significant effect on taxpayer compliance of individual people

H5: Knowledge of Taxation moderated tax sanctionssignificant effect on taxpayer compliance of individual persons

According to the statistical test results table above, the influence of taxation knowledge moderated by tax sanctions on taxpayer compliance has a coeficient path value of 0.220, a statistical t value of 1.722, and a P value of 0.043. Because the statistical t value of 1.722 exceeds the t table 1.65 (significance level 5%; one tail) with a p value of 0.043 0.05, hypothesis H0 is rejected and hypothesis H5 is accepted. As a result, it is possible to conclude that Tax Knowledge moderated tax penalties have a significant impact on taxpayer compliance with individuals. This suggests that tax penalties may mitigate the impact of Tax Knowledge on taxpayer compliance.

f) Effect of Taxpayer Awareness on Taxpayer Compliance with tax Sanctions as a Decoding

The sixth hypothesis tested is the effect of taxpayer awareness moderated tax sanctionson taxpayer Awareness. The hypothesis proposed is as follows:

H0: Taxpayer awareness moderated tax sanctions do not have a significant effect on taxpayer compliance

H6: Taxpayer awareness moderated tax sanctions significant effect on taxpayer compliance

It can be seen for the influence of variables based on the table of statistical test results above. The path coefficient value for taxpayer awareness moderated tax sanctions on taxpayer compliance is 0.183, with a statistical t value of 2.001 and a P value of 0.023. Because the statistical t value of 2.001 exceeds the t table 1.65 (significance level 5%; one tail) with a p value of 0.023 0.05, hypothesis H0 is rejected and hypothesis H6 is accepted. As a result, taxpayer awareness moderated tax sanctions have a significant effect on individual taxpayer compliance. This suggests that tax penalties may mitigate the impact of taxpayer awareness on taxpayer compliance.

CONCLUSION

The research's findings to address the formulation of the problem bahwa are summarized in the following paragraphs. Socialization to taxes (X1) significantly boosts individual taxpayers' compliance (Y). Then, individual taxpayers' compliance is significantly influenced favorably by their level of tax knowledge (X2) (Y). Individual taxpayer Compliance is not significantly impacted by taxpayer awareness (X3). However, based on the path coefficient of 0.151, which is positively marked, it appears that taxpayer compliance will rise in direct proportion to taxpayer awareness. Additionally, taxes (X1) moderated P erpajakan (Mod) has no discernible impact on the compliance of individual taxpayers. This shows that the impact of tax socialization on taxpayer compliance cannot be mitigated by tax punishments. Then modulated tax punishments (Mod) have a substantial impact on the compliance of individual taxpayers. Taxes, along with taxpayer awareness (X3) and mitigated sanctions (Mod), have a big impact on how much each person pays in taxes.

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