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Socialization, Service and Knowledge Matter with Taxpayer Compliance: An Empirical Study in Indonesia

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Abstract

Tax collections from land and building (axes (LBT) have particularly suffered in East Java and as a result, the provincial government is still looking at a big shortfall in tax revenue. East Java is facing a silent fiscal crisis owing to a shortfall in tax revenues, and the government's budget suggests it may have grossly underestimated the problem. This research was conducted to prove the effect of taxpayer awareness as a mediator (mediating/intervening variable) on the impact of tax socialization, service quality, and taxpayers' knowledge on taxpayer compliance. The sampling technique used is the consecutive method by taking a sample of 400 taxpayers in East Java province, Indonesia. Using the help of AMOS software version 26, the statistical analysis method used is the Partial Least Squares-Structural Equation Model, with the Generalized Least Square Estimation Parameters. Based on the research results, tax socialization, service quality, and taxpayer knowledge have a positive impact on taxpayer compliance directly. Furthermore, there is an indirect positive impact relationship between tax socialization, service quality, and tax information on taxpayer compliance through taxpayer awareness as a mediator, but only on a small scale. Tax authorities are expected to increase the taxpayers' awareness, through increasing tax socialization, service quality, and taxpayer knowledge, so that taxpayers are more compliant in paying LBT.

Keywords: Tax Socialization, Service Quality, Tax Knowledge, Taxpayer Awareness, Taxpayer Compliance

JEL Classification Code: H71, H20, G20

1. Introduction

One of the most widely discussed topics in economics is taxation. Tax, as we all know, is a significant source of government revenue, and the money collected will be used for development (Edame & Okoi, 2014). Central to the successful implementation of fiscal policy and overall management of the public sector is the tax system, which is a combination of tax policy and tax administration. If tax revenue is lower, the government will have a difficult

time investing in critical areas for economic growth and development. One of the most frequently debated topics is the role of taxes as a source of revenue for government spending. Government spending refers to money spent by the public sector on the acquisition of goods and provision of services such as education, healthcare, social protection, and defense. Taxes are collected through corporate and individual income taxes, as well as through the sale of goods and services. The nature and composition of government expenditure influence economic growth and social welfare. Therefore, government expenditure, which influences national GDP, also influences government tax revenues. However, because the tax is viewed as a burden on society, some people have chosen to avoid paying taxes. In terms of goods and services, tax is seen as a contributing factor to rising prices.

The growth of the Indonesian economy is partly funded by increased state expenditure. This can be noted in the increased number of facilities which are numerous and costly. The government relies on tax revenue as a major source of development funds so that taxpayers are expected to have high tax compliance. However, the reality reveals that most

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taxpayers have no compliance. It is indicated by paying taxes late or evading paying tax (Nalendro & Isgiyarta, 2014). Other revenue, for example, includes the use of natural resources (or alternative) assets and receipts from assets that are not explicitly taxed such as royalty, natural resource payments, and dividends from state-owned enterprises. Tax revenue will increase as the population grows. The state derives its tax revenue from taxpayer participation, and taxes are therefore stable.

Since 1994, data on arrears have been recorded based on data received by the provincial Government after being given the mandate to manage it in 2011. From 2011 to 2018, total arrears and basic taxes (Land and Building Tax (LBT)) have increased. In the meantime, the maximum fine is two years or 48%, so if the fine is long, it will be stagnant. LBT arrears for residents will increase, which will affect revenue from the tax sector. Based on the financial statements of the Government in East Java for the 2018 fiscal year, the value of LBT arrears exceeded Rp. 776 billion. Also, from 2011 to 2018, income from LBT has always increased, wherein 2011 LBT revenues amounted to IDR 498,640,108,489 and continued to rise to IDR 1,170,351,918,181 in 2018. There was an increase of IDR 371,711,810,308 for 7 years. On the other hand, there has also been an increase in land and building tax arrears of IDR 575 billion in 2011, and IDR 776 billion in 2018 such that there has been an increase in LBT tax arrears of IDR 201 billion for 7 years.

From this data, there is a gap between LBT revenue that is increasing every year, where the increase in LBT revenue is due to increased tax compliance. However, on the other hand, the amount of LBT arrears is also increasing, indicating a low level of tax compliance. For this reason, empirical research on land and building taxpayer compliance in East Java, Indonesia, is needed to provide a deeper picture.

The problem of taxpayer compliance is an essential issue in the world, for both developed and developing countries, because if the taxpayer does not comply, it creates a desire to engage in avoidance, evasion, smuggling, and tax evasion, which eventually leads to a decrease in acceptance of the state tax (Rahayu, 2010). Paying taxes demonstrates that the citizen's or taxpayer's desire to help in the country's development. Government spending can be a useful economic policy tool for governments. For example, an increase in government spending directly increases the demand for goods and services, which can help increase output and employment. There is still a shortfall in tax revenue from land and buildings, even though compliance has improved (Rahayu, 2010). This is why East Java Provincial Government needs to conduct data-driven research-based compliance studies.

Exogenous variables such as tax socialization, service quality, and tax knowledge affect taxpayer compliance, with the assistance of the intervening variable such as taxpayer awareness, which is novel in this study. This study focuses on land and building taxpayers in East Java, Indonesia.

2. Literature Review and Hypotheses

Tax socialization aims to improve the understanding of taxpayers against the prevailing tax regulations, awareness, and compliance of taxpayers in paying their tax obligations. Intensive tax socialization will improve taxpayers' perception of the duty to pay taxes as a means of national cooperation in raising funds for government funding and national growth. According to the principle of consistency attribution, if the taxation socialization provided by the Director-General of Taxes is deemed less successful by the taxpayer, this could cause taxpayers to be less aware of the importance of paying taxes. Tax socialization has an impact on taxpayer perception, according to Boediono et al. (2018). Syahputri et al. (2014) claimed that tax socialization has a positive impact on taxpayer perception. As a result,

H1: Tax socialization improves taxpayer awareness.

Socialization will increase tax awareness, which will eventually lead to increased compliance among taxpayers in carrying out their tax obligations. Tax information sharing would provide taxpayers with a better understanding of tax practices, laws, and penalties (Widyana & Putra, 2020). Muafi et al. (2020) concluded that Socialization and education must continue to be provided to customers. Attribution theory deals with how the social perceiver uses the information to arrive at causal explanations for events. It examines what information is gathered and how it is combined to form a causal judgment. A person's behavior is affected by both internal and external influences. Both factors are required to inspire taxpayers to pay their taxes for tax socialization to increase taxpayer compliance. This is confirmed by Boediono et al. (2018) who found that tax socialization influences taxpayer compliance. Tax socialization to the general public will improve taxpayer compliance in paying taxes. Consequently,

H2: Tax socialization improves taxpayer compliance.

A service standard helps to define what a customer can expect from a service and how it should be delivered by the service provider, e.g. in terms of timeliness, accuracy, and suitability. The quality of good human resources, tax regulations, and tax information systems all contribute to the quality of tax services. Taxpayers will tend to carry out their tax obligations in accordance with applicable regulations if they are satisfied with the services provided to them. Taxation services on taxpayers' rights and obligations can be carried out effectively and efficiently if the tax provisions are made simple and easy to understand by taxpayers. One way to encourage compliance is to keep the rules as clear and simple as possible. Overly complicated tax systems

are associated with high tax evasion. As a result of the tax information system and the consistent quality of human resources, taxation services will improve. Quality service is defined as a service that can satisfy customers while remaining within the bounds of meeting service standards that can be tracked and must be carried out continuously. It is hoped that by improving service quality, the community will become more willing to pay taxes, resulting in a positive impact on state revenues. Nugroho (2012) researched this variable and found that service quality has an impact on taxpayer awareness. Thus,

H3: *Service Quality improves taxpayer awareness.*

Tax authorities that provide excellent and adequate service minimize taxpayers' unwillingness to engage with tax authorities about the compliance of tax obligations. When an individual is at ease and pleased with the services rendered by tax officers, they are more likely to comply with their tax obligations. As a result, the higher the degree of taxpayer compliance, the greater the services rendered by tax officers. This is consistent with the findings of Alabede and Affrin (2011), who discovered that service quality has a substantial positive effect on taxpayer compliance. Service quality refers to all of the best facilities offered in the tax service office to keep taxpayers satisfied (Susmita & Supadmi, 2016). Individual taxpayer enforcement is influenced by expectations of the standard of service provided by tax authorities. As a result, if the taxpayer is satisfied with the services rendered by the tax authorities, the taxpayer will pay taxes, and tax compliance in a country will increase. Monica (2013) showed that taxpayers' perceptions of the standard of service provided by tax authorities influence taxpayer enforcement. Thus,

H4: *Service quality improves taxpayer compliance.*

The greater the taxpayer's knowledge, the better the taxpayer's ability to determine their behavior and adhere to tax regulations. If the taxpayer is unfamiliar with tax regulations and processes, he or she will be unable to resolve his or her response correctly. A specific attribution occurs when an individual attributes an outcome to a factor only relevant in the specific context or setting of the experience. According to the theory of specific attribution, knowledge of taxation is used to determine the behavior of taxpayers in paying their tax obligations. According to the findings of Syahputri et al. (2014), tax knowledge has a significant impact on taxpayer awareness. This result is also consistent with the findings of Manuputty and Sirait (2016) who found that tax knowledge has a significant impact on taxpayer awareness. Consequently,

H5: *Taxation Knowledge improves taxpayer awareness.*

Awareness is a reason for taxpayers to follow taxation laws, according to the Theory of Reasoned Action (TRA). TRA aims to explain the relationship between attitudes and behaviors within human action. TRA states that a person's intention to perform a behavior is the main predictor of whether or not they actually perform that behavior. As such knowledge of tax legislation is a mechanism by which taxpayers gain knowledge of taxation, that is knowledge of General Provisions and Tax Procedures, which include how to pay taxes, when to pay them, when to pay fines, and how to report them. According to Supriyanti and Hidayati (2019), tax knowledge influences taxpayers' willingness to pay taxes. The more knowledge a taxpayer has about the usefulness of taxes and the greater the taxpayer's comprehension of taxes, the more obedient the taxpayer would be in meeting his tax obligations. According to Mintje (2016), awareness and knowledge have a positive effect on tax compliance. Hence, tax information will assist taxpayers in fulfilling their tax obligations. Thus,

H6: *Taxation Knowledge improves taxpayer Compliance.*

Taxpayers who are mindful of their willingness to pay taxes believe they are not disadvantaged by tax collection, resulting in greater taxpayer compliance (Hardiningsih & Yulianawati, 2011). Taxpayer awareness has a huge effect on taxpayer compliance. Furthermore, there is a good partnership between taxpayer understanding and taxpayer compliance. It means that the greater taxpayers' understanding of their tax responsibilities, the greater their compliance in paying taxes. Pham et al. (2020) concluded that social norms are positively correlated with enforced tax compliance, which in this case is similar to taxpayer awareness in their intention to report their tax obligations to the tax authorities. Tax socialization, which is carried out by tax officers, is an efficient way to recruit new taxpayers or to increase taxpayer comprehension, recognition, and compliance in paying taxes, as well as to sustain taxpayer willingness to comply. Socialization improves knowledge and can improve taxpayer awareness, resulting in increased compliance. The effect of tax knowledge on taxpayer compliance will also increase the level of taxpayer compliance through increased taxpayer awareness. Artiningsih (2013) mentioned that taxpayer awareness and tax services have a positive and important effect on the level of taxpayer enforcement in KPP Pratama Sleman. In other words, the greater taxpayer comprehension, the greater taxpayer enforcement, and vice versa. It is stated that tax law is not indiscriminate, and there are no exceptions. According to Nugroho (2012), the greater the taxpayer's knowledge and understanding, the better able they are to determine their behavior and adhere to taxation provisions. The tax service office's services are the tax officers' way of assisting, managing, or preparing all of the needs of someone who is a taxpayer in this case

(Winerungan, 2013). Suryadi (2006) emphasized the value of a high-quality tax system in providing services to taxpayers. Taxpayer awareness and compliance can both benefit from good quality. Consequently,

H7: Tax socialization, Service quality, Taxation Knowledge improves taxpayer compliance through taxpayer awareness.

2.1. Research Framework

Based on the previously mentioned literature review and discussion, a research context that describes the relationship between research variables can be established. Figure 1 depicts this relationship.

3. Methodology

This is a causal study. Causal studies focus on an analysis of a situation or a specific problem to explain the patterns of relationships between variables. The sample was made up of taxpayers in East Java, Indonesia. SEM research was carried out using Amos software. In accordance with the SEM rules (Hair et al., 2014), the number of samples of 400 respondents was estimated by multiplying the number (variable and indicator) by ten. The sample was decided using consecutive sampling with criteria such as being a taxpayer for more than five years, age more than 30 years, and minimum educational background is a diploma.

3.1. Instrument and Indicator Variables

This research used a questionnaire with 51 statements on a 5 level Likert scale. The tax socialization (TS) variable uses four indicators (Winerungan, 2013): Outreach Socialization, Direct information from the tax authorities to the taxpayers, Billboard installation, and Socialization media for the Directorate General of Taxes website. Service Quality (SQ) uses three indicators

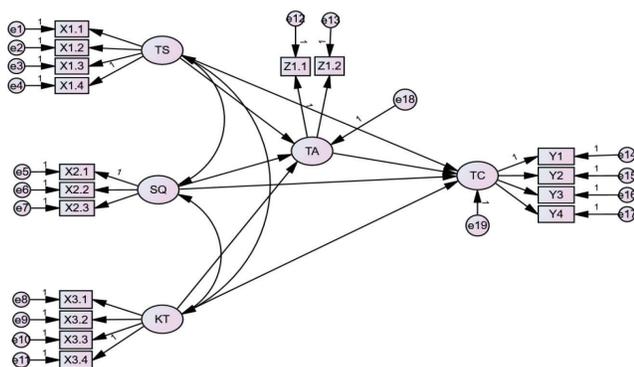


Figure 1: PLS-SEM Model Research Framework

(Kotler, 2005): Tangible, Responsiveness, and Assurance. Tax Knowledge (KT) uses four indicators (Widayanti & Nurlis, 2010): Knowledge of the rights and obligations of taxpayers, Knowledge of tax sanctions, Knowledge of the sales value of tax objects and tax rates, and Socialization to taxpayers of taxation regulations. Taxpayer Awareness (TA) uses two indicators (Muliari & Setiawan, 2011): Tax laws and provisions and tax function for state financing. Taxpayer Compliance (TC) uses four indicators (Rahayu, 2010): Pay on time, Do not have arrears, Never been convicted in the field of taxation, and Compliance with tax regulations.

4. Results

4.1. Descriptive Analysis

A descriptive analysis of 400 respondents’ data reveals that: 62.5 percent of respondents are males, while 37.5 percent are females. 31.1 percent of the respondents are in the age group of 31–40, years, 2.8 percent in the age group of 41–50 years, 27.0 percent in the age group of 51–60 years, and 19.3 percent in the age group over 60 years. The majority of respondents (51%) have a bachelor’s degree, while the 34.2% have a diploma, and 14.8% have a postgraduate degree. Being a taxpayer for 6–10 years is 36.8%, 11–15 years is 28.8%, 15–20 years is 16.8%, and more than 20 years is 17.8%. (Table 1).

Table 1: Characteristics of Respondents (N = 400)

Respondents Characteristics	Information	Frequency	Percentage
Age (Years)	31–40	124	31.1
	41–50	91	22.8
	51–60	108	27.0
	>60	77	19.3
Gender	Male	250	62.5
	Female	150	37.5
Education	Diploma	137	34.2
	Bachelor Degree	204	51
	Post Graduate (Master/ Doctoral)	59	14.8
Duration of being a taxpayer (Years)	6–10	147	36.8
	11–15	115	28.8
	15–20	67	16.8
	< 20	71	17.8

4.2. Research Instrument Test

Correlation is a technique for investigating the relationship between two quantitative, continuous variables, for example, age and blood pressure. Pearson’s correlation coefficient (r) is a measure of the strength of the association between the two variables. The Pearson correlation study showed that the questionnaire’s “question items” had a strong correlation at a 5% error rate, suggesting that all of the question items were correct (Hair et al., 2014). The Cronbach Alpha test results (α) show that all alpha coefficients of each analysis variable are more than 0.6, suggesting that each question item on the measuring instrument can be used,

and the testing variables can be relied on. The cumulative corrected correlation item value of all query items is also greater than 0.3.

4.3. The Goodness of Fit Test and Hypothesis Testing

The PLS-SEM results show a Chi-square of 126,559 with a probability of 0.120. GFI, AGFI, TLI, CFI, RMSEA, and CMIN / DF values are 0.963, 0.948, 0.960, 0.968, 0.020, and 1.161, respectively, and are within the acceptable range (Hair et al. 2014). Table 2 and Figure 2 display the path values between the study variables.

Table 2: The Results of Path Analysis and Hypothesis Testing

H	Relationship	Estimate	SE	CR	P	Decision
H1	TS → TA	0.328	0.06	5.43	0.000	Accepted
H2	TS → TC	0.269	0.078	3.44	0.000	Accepted
H3	SQ → TA	0.256	0.07	3.65	0.000	Accepted
H4	SQ → TC	0.277	0.085	3.26	0.001	Accepted
H5	KT → TA	0.355	0.04	8.84	0.000	Accepted
H6	KT → TC	0.206	0.056	3.69	0.000	Accepted
H7	TS, SQ, KT → TA → TC	0.075	0.09	0.83	0.407	Accepted

Note: SE: standard error; CR: critical ratio; P: probability.

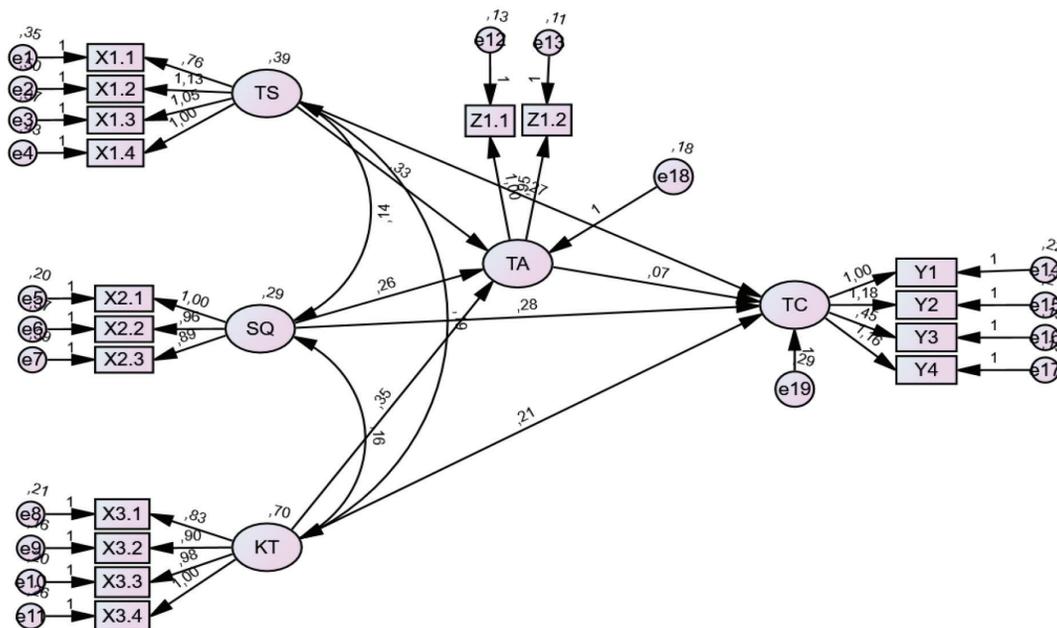


Figure 2: The Result of PLS-SEM

5. Discussion

The results of the hypothesis tests show that tax socialization, service efficiency, and tax literacy all have a clear and significant positive impact on taxpayer compliance. Although the socialization of taxation, service quality, and tax information have an indirect positive impact on taxpayer compliance through taxpayer awareness, the scale obtained is still tiny, with taxation regulations as the dominant indicator. Furthermore, the Directorate General of Taxes has an easily accessible website, and the dominant indicator of tax socialization in the form of service that can be felt, as well as tax information possessed by taxpayers with the dominant indicator of the socialization results from the Directorate General of Taxes.

Taxpayer knowledge and understanding of taxpayers were used to determine behavior towards paying tax awareness. If a taxpayer tries to know the tax regulations through the Internet media and the taxpayer is aware and understands that paying taxes is necessary, this method works to increase taxpayer awareness. The higher the taxpayer's knowledge of taxation, the better the taxpayer's understanding of taxes. Human behavior is caused by external and internal factors. Awareness of taxpayers is a factor in the form of an inner urge to behave obediently formed by taxation knowledge, positive perceptions about taxes, and characteristics of taxpayers. Knowledge of taxation provides an understanding of the role of taxes for a country so that taxpayers have a positive perception of taxes. When people have a positive perception of a given behavior, they tend to view the process of the behavior in a positive way and develop a positive attitude towards it. Taxpayers who have a positive perception of taxes do not consider paying taxes a burden.

A person's behavior is influenced by some factors. These factors are expected to motivate taxpayers to be obedient in paying taxes. However, every individual has a different level of awareness. Therefore, tax socialization can make people aware and respectful in paying tax obligations.

The higher the standard of services rendered, the higher the degree of compliance of the taxpayer. Meanwhile, if the standard of service rendered is lacking, the taxpayer's degree of compliance suffers. Quality service is defined as a service that can satisfy customers while remaining within the bounds of meeting service standards that can be tracked and must be carried out continuously. If the service provided by the taxpayer offers satisfaction, the taxpayer's opinion will be positive, which will boost compulsory tax enforcement. If taxpayers are satisfied with the standard of tax services, there would be an individual effect on taxpayers in carrying out their tax obligations.

Taxpayer awareness is one of the determinants of how prepared taxpayers are to meet their tax obligations. Taxpayers who are well-informed will boost their tax enforcement in

terms of both tax payment transactions and tax reporting. Increased taxpayer awareness is also inextricably linked to the Government's position in disseminating taxation; this is one of the factors in growing taxpayer awareness in fulfilling their tax obligations.

These findings suggest that socializing taxation enhances taxpayer knowledge of taxation laws and regulations, as well as the consistency of services provided to taxpayers and tax information held by individual taxpayers, resulting in increased taxpayer understanding and compliance with land taxation and building taxes.

6. Conclusion

This paper presents results from research on the impact of tax socialization, service quality, and tax information on taxpayer enforcement, with taxpayer awareness as an intervening (mediating) variable. The study concluded that tax socialization, tax knowledge, and service quality all had a direct effect on taxpayer compliance. In contrast, tax socialization, tax knowledge, and service quality had a small indirect impact on tax compliance if mediated by taxpayer awareness. According to the findings of the study, a better understanding of tax regulations is needed through tax socialization to raise taxpayer awareness of the importance of paying taxes. Furthermore, the Directorate General of Taxes must continue to provide tax training and socialization and be more involved in promoting efforts to improve taxpayer awareness and enforcement, such as by conducting tax socialization to the public on a more regular basis so that taxpayers have a better understanding of taxes. In carrying out tax responsibilities, enhancing facilities and maintaining a positive attitude are needed to avoid causing negative bias among taxpayers, which would reduce taxpayer awareness and enforcement, resulting in lower tax revenue. It is hoped that taxpayers will become more aware of the value of paying taxes for the community's welfare and that they will pursue the socialization held by tax officials to improve their knowledge of taxation and remain involved in studying tax regulations.

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