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# MODERATION OF TAX SOCIALIZATION ON THE INFLUENCE OF KNOWLEDGE, AWARENESS, AND DIGITALIZATION OF TAX ADMINISTRATION ON TAXPAYER COMPLIANCE AT KPP PRATAMA PEKANBARU TAMPAN

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## ABSTRACT

This study analyzes how Tax Knowledge, Tax Awareness, and Digitalization of Tax Administration affect Taxpayer Compliance, with Tax Socialization as a moderating variable, focusing on Individual Taxpayers at KPP Pratama Pekanbaru Tampan. A sample of 100 respondents was selected using incidental sampling, and data was collected via Google Forms. The analysis involved descriptive statistics, quality testing, classical assumption testing, and hypothesis testing using IBM SPSS 21. Findings indicate that Tax Knowledge positively impacts taxpayer compliance but not significantly. In contrast, Tax Awareness, Digitalization of Tax Administration, and Tax Socialization have significant positive effects on compliance. Furthermore, Tax Socialization does not moderate the effect of Tax Knowledge on compliance but does strengthen the impact of Tax Awareness and Digitalization on compliance.

**Keyword** : Tax Knowledge; Tax Awareness; Digitalization of Tax Administration; Taxpayer Compliance; Tax Socialization

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## INTRODUCTION

Taxes are the main source of revenue for the state, used for development and the welfare of society. Taxes are contributions from the people to the state treasury, which do not provide direct benefits but are used for the common good. To increase tax revenue, the Directorate General of Taxes "Direktorat Jenderal Pajak (DJP)" is working to raise taxpayer awareness through tax censuses. Tax reform is being carried out to improve taxpayer compliance by enhancing policies and administrative systems. The government is actively promoting e-taxation systems to boost compliance and reduce misuse of tax funds. However, many taxpayers still use manual systems and rarely visit the DJP website. Information technology can help taxpayers with limited knowledge in tax reporting. Taxpayer compliance remains low, which is a challenge for tax authorities, not only in Indonesia but also in other countries.

**Table 1. The Taxpayer Compliance Ratio in Indonesia from 2020 to 2022.**

| **Years** | **Taxpayer Reporting SPT Targets** | **Taxpayer SPT Reporting Realization** | **Achievement Percentage** |
|---|---|---|---|
| 2020 | 19 Million | 14,7 Million | 77,63 % |
| 2021 | 19 Million | 16 Million | 84,07 % |
| 2022 | 17,35 Million | 15,8 Million | 83,20 % |

Table 1 shows that the compliance ratio of taxpayers in reporting their Annual Tax Return (SPT) in 2023 has not met the target set by the Ministry of Finance. To improve taxpayer compliance in reporting their Annual Tax Return, the Directorate General of Taxes issued Regulation of the Director General of Taxes Number PER-1/PJ/2014. This regulation outlines the procedures for submitting SPT for individual taxpayers through e-Filing on the website www.djpoonline.go.id.

**Table 2. Taxpayer Compliance Ratio at KPP Pratama Pekanbaru Tampan for the Years 2018-2022**

| Years | Number of Individual Taxpayers | SPT Received | % SPT Achievement Ratio |
|---|---|---|---|
| 2018 | 176.885 | 43.934 | 25 % |
| 2019 | 187.152 | 54.405 | 29 % |
| 2020 | 215.207 | 48.543 | 23 % |
| 2021 | 227.989 | 50.736 | 22 % |
| 2022 | 242.329 | 49.684 | 21 % |

Table 2 shows the compliance ratio of individual taxpayers in reporting their Annual Tax Return (SPT) at the Pekanbaru Tampan Primary Tax Office (KPP). In 2018, the reporting rate reached only 25%. This figure increased to 29% in 2019, but it still fell short of the number of registered taxpayers. In 2020, reporting dropped to 23%, and then further declined to 22% in 2021. Despite an increase in registered taxpayers in 2022, the reporting rate fell again to 21% due to a lack of taxpayer awareness.

Data from KPP Pratama Pekanbaru Tampan shows the issuance of warning letters for tax collection. In 2019, 2,118 warning letters were issued, but the collection of outstanding taxes did not meet targets and was the lowest compared to the following two years. In 2020, the issuance decreased to 1,345 (63.50%), but increased to 1,734 in 2021 (129%). This reflects fluctuations in taxpayer awareness, with compliance levels still low, necessitating reminders for many taxpayers to fulfill their tax obligations.

Non-compliance among taxpayers is influenced by several factors, primarily a lack of awareness and knowledge about taxation. Tax awareness includes understanding the importance of paying taxes and contributing to national development. If this awareness is low, taxpayers are less likely to fulfill their tax obligations and may not understand the benefits of tax payments, such as infrastructure and public services.

Knowledge about taxation also plays a crucial role. Taxpayers who are not well-versed in the tax system and their rights and obligations may struggle to calculate the taxes owed, remember deadlines, or report correctly, which can lead to non-compliance.

Effective socialization is needed to enhance taxpayer awareness and knowledge. Through outreach activities, such as seminars, distribution of brochures, and print media, it is hoped that taxpayers will understand the importance of paying taxes, especially in the context of tax digitalization, such as using QRIS. This aims to improve compliance and public understanding of taxation.

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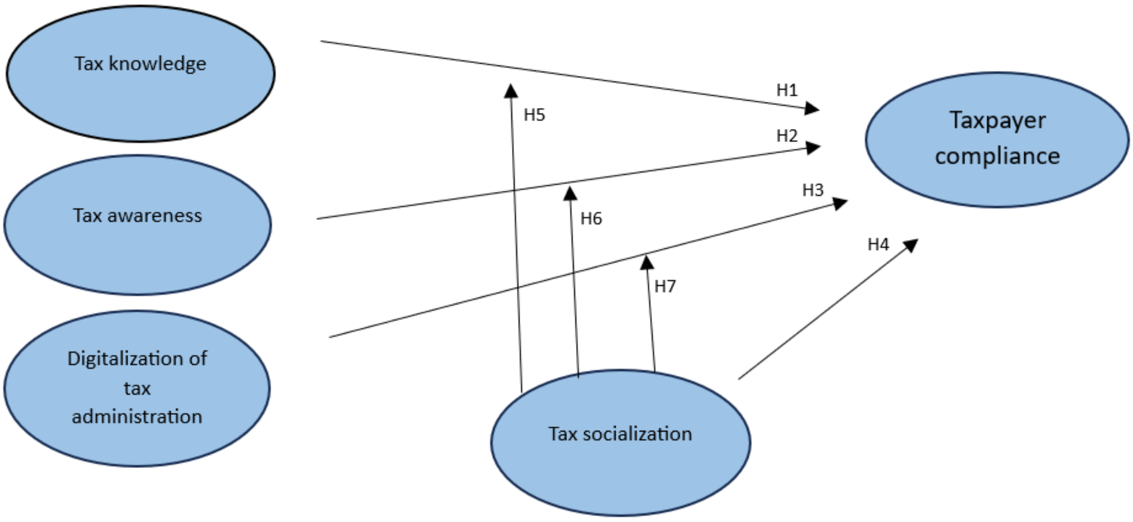
This study focuses on taxpayer compliance at the KPP Pratama Pekanbaru Tampan, with tax socialization as a moderating variable. Taxpayer compliance is identified through registration, submission of SPT, as well as calculation and payment of arrears. The researcher aims to explore the impact of socialization on knowledge, awareness, and tax digitalization in enhancing taxpayer compliance, which has not been widely studied. The title of this research is "Moderating the Impact of Tax Socialization on Knowledge, Awareness, and Tax Services on Taxpayer Compliance at KPP Pratama Pekanbaru Tampan." The research is expected to provide valuable contributions to understanding taxation and taxpayer compliance in similar contexts.

## LITERATURE REVIEW




Based on the problem background and literature review presented above, the following hypotheses are proposed in this research:
H1: Tax Knowledge has a positive effect on Taxpayer Compliance.
H2: Tax Awareness has a positive effect on Taxpayer Compliance.
H3: Tax Administration Digitalization has a positive effect on Taxpayer Compliance.
H4: Tax Socialization has a positive effect on Taxpayer Compliance.
H5: Tax Socialization strengthens the positive effect of Tax Knowledge on Taxpayer Compliance.
H6: Tax Socialization strengthens the positive effect of Tax Awareness on Taxpayer Compliance.
H7: Tax Socialization strengthens the positive effect of Tax Administration Digitalization on Taxpayer Compliance.

## RESEARCH METHODS

### Research Location and Time

This research is conducted at the KPP Pratama Pekanbaru Tampan, located on Jalan Ring Road Arengka II (Jalan SM Amin), Pekanbaru. The study begins in August and will continue until December 2023, covering the period from proposal preparation to the completion of the research report.

### Population

The population of this research consists of all Individual Taxpayers at KPP Pratama Pekanbaru Tampan in 2023, totaling 244,055 individuals (KPP Pratama Pekanbaru Tampan, 2023).

### Sampling Technique

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

n =

**Explanation:**
**n = Sample Size**
**N = Population Size**
**e = Maximum allowable margin of error, which is 10% or 0.1**

= 99.96 rounded up to 100 respondents.

Therefore, in this study, the required sample questionnaire at KPP Pratama Tampan Pekanbaru for this research.

### Research Variables

This study uses three variables: independent variables that influence other variables, which include Tax Knowledge, Tax Awareness, and Tax Administration Digitalization. The dependent variable affected by these

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other variables is Taxpayer Compliance. The moderating variable connects the independent variables to the dependent variable, which is Tax Socialization.

**Type and Source of Data**
The type of data used in this research is primary data, obtained directly from the source by providing a questionnaire through Google Forms to individual taxpayers registered at KPP Pratama Pekanbaru Tampan.

## DATA ANALYSIS TECHNIQUE

**Descriptive Statistical Test**
A description of the variables is presented to determine the mean (average), minimum, maximum, and standard deviation of the variables studied.

**Data Quality Test**
**Validity Test**
The validity test is conducted using a two-tailed test with a significance level of 0.05. If $r_{count} \geq r_{table}$ (two-tailed test with sig. 0.1), then the instrument or items correlate significantly with the total score (considered valid).

**Reliability Test**
A construct or variable is considered reliable if it has a Cronbach Alpha value > 0.70

**Classical Assumption Test**
**Normality Test**
If the results of the Kolmogorov-Smirnov test at a significance level of 0.05 indicate that the data follows a normal distribution, then the regression model meets the normality assumption.

**Multicollinearity Test**
If the tolerance value > 0.10 and VIF < 10, then there is no multicollinearity in the study. Conversely, if the tolerance value < 0.10 and VIF > 10, multicollinearity issues exist

**Heteroscedasticity Test**
One way to detect the presence of heteroscedasticity is by performing the Park test. The Park test is used to examine heteroscedasticity in the data by conducting regression. The probability result is considered significant if the significance value > 0.05.

**Hypothesis Testing**
**Multiple Linear Regression Test**
In this study, the data analysis employed is multiple regression analysis, which is used to determine the influence of independent variables on a dependent variable. Regression analysis is utilized to predict the effect of more than one independent variable on a single dependent variable, both partially and simultaneously.
$Y = \alpha + \beta_{1X1} + \beta_{2X2} + \beta_{3X3} + e$

**Description:**
$Y$ = Taxpayer Compliance
$\alpha$ = Constant
$\beta_{1,2,3}$ = Regression coefficients for each variable
$X_1$ = Tax Knowledge
$X_2$ = Tax Awareness
$X_3$ = Tax Administration Digitalization
e = Error term

**Moderated Regression Analysis**
The moderating variable is an independent variable that can strengthen or weaken the relationship between the independent variables and the dependent variable. The steps to test the absolute difference value in this research can be described with the following regression equation**:**
$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4(X_1{*}Z) + \beta_5(X_2{*}Z) + \beta_6(X3{*}Z) + e$

**Description:**
$Y$ = Taxpayer Compliance
$\alpha$ = Constant
$\beta_1, \beta_2, \beta_3$ = Regression coefficients for each variable
$X_1$ = Tax Knowledge

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$X_2$ = Tax Awareness
$X_3$ = Digitalization of Tax Administration
Z = Tax Socialization

**Coefficient of Determination**
The value of adjusted R Square ranges from 0 to 1 (0 ≤ adjusted R Square ≤ 1). If the adjusted R Square value is high (close to 1), it means that the independent variables provide nearly all the information needed to predict the dependent variable.

**Simultaneous Regression Test (F-Test)**
The criteria for hypothesis testing can be measured by comparing $f_{count}$ dan $f_{table}$ .If $f_{count} \leq f_{table}$, the hypothesis is rejected, indicating that the independent variables do not collectively influence the dependent variable.
Conversely, if $f_{count} \geq f_{table}$ , the hypothesis is accepted, meaning that the independent variables collectively have an influence on the dependent variable.
To find the value of $f_{table}$, the calculation is done using a formula, and then the result is compared with the $F_{table}$. The formula for the calculation is as follows:
$Df_1 = n - 1$; $Df_2 = n-K$
Additionally, the acceptance of the hypothesis can be assessed by looking at the Probabilities Values. If the significance is less than or equal to 0.1, the hypothesis is accepted, meaning all independent variables collectively influence the dependent variable. Conversely, if the significance is greater than or equal to 0.1, the hypothesis is rejected, indicating that all independent variables do not collectively influence the dependent variable.

**Partial Regression Test (t-test)**
Involves determining whether to accept or reject a hypothesis by comparing the calculated $t_{count}$ with the $t_{table}$ .If $t_{count}$ is less than or equal to $t_{table}$, the hypothesis is rejected, indicating that the independent variables collectively do not influence the dependent variable. Conversely, if $t_{count}$is greater than or equal to $t_{table}$, the hypothesis is accepted, meaning the independent variables do have a collective influence on the dependent variable.

To determine the value of $t_{table}$, the formula is calculated as follows: Df1 = n – K – 1; Df2 = the alpha value used.

Additionally, the acceptance of the hypothesis can be assessed through the Probabilities Values. If the significance is less than or equal to 0.1, the hypothesis is accepted, indicating that all independent variables collectively influence the dependent variable. Conversely, if the significance is greater than or equal to 0.1, the hypothesis is rejected, meaning that all independent variables do not collectively influence the dependent variable.

**RESULT AND DISCUSSION**
**Descriptive Statistical Test**

**Table 3. Descriptive statistics**

| Descriptive Statistics | | | | | |
|---|---|---|---|---|---|
| | **N** | **Minimum** | **Maximum** | **Mean** | **Std. Deviation** |
| PGP | 100 | 7 | 20 | 15,42 | 3,059 |
| KSP | 100 | 3 | 15 | 11,83 | 1,975 |
| DAP | 100 | 15 | 25 | 20,56 | 2,772 |
| KPWP | 100 | 16 | 30 | 24,9 | 3,261 |
| SOP | 100 | 5 | 25 | 19,37 | 4,179 |
| Valid N (listwise) | 100 | | | | |

**Validity Test and Reliability Test**

**Table 4. Validity Test Results**

| Variable | Item | $R_{count}$ | Sig 2-Tailed | Table r | Desccription |
|---|---|---|---|---|---|
| **Tax knowledge** | X1.1 | 0,876 | 0 | 0,1654 | Valid |
| | X1.2 | 0,887 | 0 | | Valid |
| | X1.3 | 0,904 | 0 | | Valid |

| Variable | Item | $R_{count}$ | Sig 2-Tailed | Table r | Desccription |
|---|---|---|---|---|---|
| | X1.4 | 0,752 | 0 | | Valid |
| Tax awareness | X2.1 | 0,816 | 0 | 0,1654 | Valid |
| | X2.2 | 0,851 | 0 | | Valid |
| | X2.3 | 0,740 | 0 | | Valid |
| Digitalization of tax administration | X3.1 | 0,580 | 0 | 0,1654 | Valid |
| | X3.2 | 0,861 | 0 | | Valid |
| | X3.3 | 0,693 | 0 | | Valid |
| | X3.4 | 0,753 | 0 | | Valid |
| | X3.5 | 0,820 | 0 | | Valid |
| Tax socialization | Y.1 | 0,584 | 0 | 0,1654 | Valid |
| | Y.2 | 0,653 | 0 | | Valid |
| | Y.3 | 0,691 | 0 | | Valid |
| | Y.4 | 0,773 | 0 | | Valid |
| | Y.5 | 0,772 | 0 | | Valid |
| | Y.6 | 0,836 | 0 | | Valid |
| Taxpayer compliance | Z.1 | 0,877 | 0 | 0,1654 | Valid |
| | Z.2 | 0,907 | 0 | | Valid |
| | Z.3 | 0,902 | 0 | | Valid |
| | Z.4 | 0,933 | 0 | | Valid |
| | Z.5 | 0,912 | 0 | | Valid |

Based on Table 4, all statement items are declared valid with $r_{count}>r_{table}$ , and the significance value is < 0.05. This indicates that the items in the questionnaire have been valid and can be used for further data testing.

**Table 5. Reliability Test Results**

| Variable | *Cronbach Alpha* | Descriptive |
|---|---|---|
| **Tax knowledge** | 0,877 | Reliable |
| **Tax awareness** | 0,721 | Reliable |
| **Digitalization of tax administration** | 0,798 | Reliable |
| **Taxpayer compliance** | 0,807 | Reliable |
| **Tax socialization** | 0,945 | Reliable |

Based on Table 5, the results of the reliability test show that the Cronbach's Alpha values for the variables of tax knowledge, tax awareness, tax administration digitalization, taxpayer compliance, and tax socialization are all > 70, indicating they are reliable and can be trusted as measurement tools for the variables.

**Normality Test**

**Table 6. One-Sample Kolmogorov-Smirnov Normality Test Results**

| One-Sample Kolmogorov-Smirnov Test | | |
|---|---|---|
| | | Unstandardized Residual |
| N | | 100 |
| Normal Parameters[a,b] | Mean | 0 |
| | Std. Deviation | 1,93004535 |
| Most Extreme Differences | Absolute | 0,073 |
| | Positive | 0,073 |
| | Negative | -0,045 |

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| One-Sample Kolmogorov-Smirnov Test | |
|---|---|
| | Unstandardized Residual |
| Kolmogorov-Smirnov Z | 0,731 |
| Asymp. Sig. (2-tailed) | 0,659 |

a. Test distribution is Normal.
b. Calculated from data.

Based on Table 6, the results of the normality test show that the Asymp. Sig. (2-tailed) value is 0.659, which is greater than 0.05. This indicates that the data in this study is normally distributed.

**Multicollinearity Test**

**Table 7. Multicollinearity Test Results**

Coefficients[a]

| Model | | Collinearity Statistics | |
|---|---|---|---|
| | | **Tolerance** | **VIF** |
| 1 | **Tax knowled**ge | 0,514 | 1,947 |
| | **Tax awareness** | 0,444 | 2,251 |
| | **Digitalization of tax administration** | 0,759 | 1,318 |
| | **Tax socialization** | 0,710 | 1,408 |

a. Dependent Variable: KPWP

According to the results presented in Table 7, the tolerance values are all > 0.10. Additionally, the VIF values for all variables are < 10. This indicates that there are no signs of multicollinearity among the independent variables, as all tolerance values are greater than 0.10 and all VIF values are less than 10.

**Heteroscedasticity Test**

**Table 8. Park Test Results**

**Coefficients**

| **Model** | | **Sig.** |
|---|---|---|
| 1 | **(Constant)** | 0,144 |
| | **Tax knowled**ge | 0,810 |
| | **Tax awareness** | 0,987 |
| | **Digitalization of tax administration** | 0,556 |
| | **Tax socialization** | 0,551 |

a. Dependent Variable: abs_res

Based on Table 8, the probability values for all independent variables are above the significance level of 0.05, indicating that the data in this study is free from heteroscedasticity issues.

**Hypothesis Testing**
**Multiple Linear Regression**
**Coefficient of Determination Test**

**Table 9. R-squared Coefficient of Determination Test Results**

Model Summary[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | ,806[a] | 0,650 | 0,635 | 1,97 |

a. Predictors: (Constant), SOP, DAP, PGP, KSP
b. Dependent Variable: KPWP

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Based on Table 9, the adjusted R-squared indicates that the variation in taxpayer compliance can be explained by the variables of tax knowledge, tax awareness, digitalization of tax administration, and tax socialization at a rate of 0.635 or 63.5%. The remaining 0.365 or 36.5% is attributed to other factors not included in this study.

**Simultaneous Regression Test (F Test)**

**Table 10. Simultaneous Regression Test Results (F-Test) for R-squared**

ANOVA[a]

| | Model | F | Sig. |
|---|---|---|---|
| 1 | Regression | 44,064 | ,000[b] |
| | Residual | | |
| | Total | | |

a. Dependent Variable: KPWP

b. Predictors: (Constant), SOP, DAP, PGP, KSP

Based on Table 10, the calculated $F_{count}$ is 44.064 with a significance level above 0.10. The table $F_{table}$ is 2.00, calculated using the degrees of freedom: Df1 = K-1; Df2 = n-K (Df1: 5-1 = 4; Df2: 100-5 = 95). This indicates that the variables of tax knowledge, tax awareness, digitalization of tax administration, and tax socialization collectively influence taxpayer compliance.

**Partial Regression Test (T Test)**

**Table 11. Results of Partial Regression Test (T Test) RLB**

Coefficients[a]

| Model | | $T_{count}$ | | $t_{table}$ | Sig. | | alpha |
|---|---|---|---|---|---|---|---|
| 1 | PGP | 0,677 | < | 1,661 | 0,500 | > | 0,1 |
| | KSP | 4,209 | > | 1,661 | 0 | < | 0,1 |
| | DAP | 5,516 | > | 1,661 | 0 | < | 0,1 |
| | SOP | 2,581 | > | 1,661 | 0,011 | < | 0,1 |

a. Dependent Variable: KPWP

Based on Table 11, the relationship between the independent variables and the dependent variable is assessed individually, using an alpha value of 0.1 and a $t_{table}$ value of 1.661, calculated with Df1: n – K-1; Df2: alpha value (Df1: 100–5-1= 94; Df2 = 0.1). The explanations are as follows:

**Hypothesis 1**

Significance value (0.500 > 0.1), $t_{count}$ (0.677 < 1.661). This means the hypothesis is rejected, concluding that the coefficient of the tax knowledge variable (X1) does not significantly influence taxpayer compliance.

**Hypothesis 2**

Significance value (0 < 0.1), $t_{count}$ (4.209 > 1.661). This means the hypothesis is accepted, concluding that the coefficient of the tax awareness variable (X2) significantly influences taxpayer compliance.

**Hypothesis 3**

Significance value (0 < 0.1), $t_{count}$ (5.516 > 1.661). This means the hypothesis is accepted, concluding that the coefficient of the digitalization of tax administration variable (X3) significantly influences taxpayer compliance.

**Hypothesis 4**

Significance value (0.011 < 0.1), $t_{count}$ (2.581 > 1.661). This means the hypothesis is accepted, concluding that the coefficient of the tax socialization variable (Z) significantly influences taxpayer compliance.

**Moderated Regression Analysis**

**Coefficient of Determination Test**

**Table 12. Results of Coefficient of Determination Test ($R^2$) MRA**

Model Summary[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | ,712[a] | 0,506 | 0,491 | 2,327 |

a. Predictors: (Constant), X3.Z, X1.Z, X2.Z

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b. Dependent Variable: KPWP

Based on Table 12, it shows that the adjusted R square for taxpayer compliance can be explained by the independent variables and the moderating variable at 0.491, or 49.1%. The remaining 0.509, or 50.9%, is explained by other factors not included in this study.

**Simultaneous Regression Test (F Test)**

**Table 13. Results of Simultaneous Regression Test (F Test)**

ANOVA[a]

| Model | | F | Sig. |
|---|---|---|---|
| 1 | Regression | 32,818 | ,000[b] |
| | Residual | | |
| | Total | | |

a. Dependent Variable: KPWP

b. Predictors: (Constant), X3.Z, X1.Z, X2.Z

Based on Table 13, it shows that the calculated $F_{count}$ is 32.818 with a significance level above 0.10. The critical $F_{table}$ is 1.78, calculated using the formula Df1: K-1; Df2: n-K (Df1: 8-1 = 7; Df2: 100-8 = 92). This indicates that, simultaneously, the variable of tax socialization can moderate the effects of tax knowledge, tax awareness, and tax administration digitalization on taxpayer compliance.

**Partial Regression Test (T Test)**

**Table 14. Results of Partial Regression Test (T Test)**

Coefficients[a]

| Model | | **$T_{count}$** | | **$t_{table}$** | **Sig.** | | **alpha** |
|---|---|---|---|---|---|---|---|
| 1 | X1.Z | -0,463 | < | 1,661 | 1 | > | 0,1 |
| | X2.Z | 2,230 | > | 1,661 | 0 | < | 0,1 |
| | X3.Z | 2,196 | > | 1,661 | 0 | < | 0,1 |

a. Dependent Variable: KPWP

Based on Table 14, it shows whether tax socialization can strengthen or weaken the influence of independent variables on the dependent variable, with an alpha level of 0.1 and a critical $t_{table}$ of 1.661, calculated using the formula Df1: n – K-1; Df2: alpha level used (Df1: 100–8-1= 91; Df2 = 0.1). Here's the explanation:

**Hypothesis 5**

(Sig = 1, $t_{count}$ = -0.463): The significance value (1 > 0.1) and $t_{count}$ (-0.463 < 1.661) indicate that tax socialization does not moderate the effect of tax knowledge on taxpayer compliance. The negative notation suggests that tax socialization weakens the impact of tax knowledge on compliance, leading to the conclusion that H5 is rejected and H0 is accepted.

**Hypothesis 6**

(Sig = 0, $t_{count}$ = 2.230): The significance value (0 < 0.1) and $t_{count}$ (2.230 > 1.661) indicate that tax socialization can moderate the effect of tax awareness on taxpayer compliance. The positive notation shows that tax socialization strengthens the impact of tax awareness on compliance, resulting in the conclusion that H6 is accepted and H0 is rejected.

**Hypothesis 7**

(Sig = 0, $t_{count}$ = 2.196): The significance value (0 < 0.1) and $t_{count}$ (2.196 > 1.661) suggest that tax socialization can moderate the effect of tax administration digitalization on taxpayer compliance. The positive notation indicates that tax socialization enhances the impact of digitalization on compliance, leading to the conclusion that H7 is accepted and H0 is rejected.

## DISCUSSION OF RESEARCH FINDINGS

### The Influence of Tax Knowledge on Taxpayer Compliance

The results of the first hypothesis test (based on the analysis in Table 4.14) indicate that tax knowledge does not positively influence taxpayer compliance. With a significance level of 0.500 (greater than 0.1) and a $t_{count}$ of 0.677 (less than the $t_{table}$ value of 1.661), H0 is accepted and H1 is rejected. This suggests that tax knowledge, which serves as information for decision-making, does not impact compliance.

### The Influence of Tax Awareness on Taxpayer Compliance

The results of the second hypothesis test (based on the analysis in Table 4.14) show that tax awareness positively affects taxpayer compliance. With a significance level of 0 and a $t_{count}$ of 4.209 (greater than the $t_{table}$ value of 1.661), H0 is rejected and H2 is accepted. Tax awareness represents the internal feeling of taxpayers to pay taxes voluntarily, without coercion.

**The Influence of Tax Administration Digitalization on Taxpayer Compliance**

The findings of the third hypothesis test indicate that tax administration digitalization positively influences taxpayer compliance. Based on the analysis in Table 4.14, with a significance level of 0 and a $t_{count}$ of 5.516 (greater than the $t_{table}$ value of 1.661), H0 is rejected and H3 is accepted. Digitalization in tax administration, which facilitates taxpayers in conducting tax activities digitally, has been proven to affect compliance. This finding aligns with attribution theory, which states that external factors, such as government policies in digitalization, play a crucial role in encouraging taxpayers to fulfill their obligations. The ease provided by digitalization can enhance compliance in tax payments.

**The Influence of Tax Socialization on Taxpayer Compliance**

The results of the fourth hypothesis test indicate that tax socialization positively impacts taxpayer compliance. With a significance level of 0.011 (less than 0.1) and a $t_{count}$ of 2.581 (greater than the $t_{table}$ value of 1.661), H0 is rejected and H4 is accepted. Tax socialization, which involves government efforts to provide information and guidance about taxation, has been shown to influence compliance.

**The Moderating Role of Tax Socialization on the Influence of Tax Knowledge on Taxpayer Compliance**

The results of the fifth hypothesis test reveal that tax socialization moderates tax knowledge with a negative influence on taxpayer compliance. With a significance level of 1 (greater than 0.1) and a $t_{count}$ of 0.463 (less than the $t_{table}$ value of 1.661), H0 is accepted and H5 is rejected. This indicates that tax socialization weakens the relationship between tax knowledge and taxpayer compliance.

**The Moderating Role of Tax Socialization on the Influence of Tax Awareness on Taxpayer Compliance**

The findings of the sixth hypothesis test indicate that tax socialization moderates tax awareness with a positive influence on taxpayer compliance. With a significance level of 0 (less than 0.1) and a $t_{count}$ of 2.230 (greater than the $t_{table}$ value of 1.661), H0 is rejected and H6 is accepted. This implies that tax socialization strengthens the relationship between tax awareness and taxpayer compliance.

**The Moderating Role of Tax Socialization on the Influence of Tax Administration Digitalization on Taxpayer Compliance**

The results of the seventh hypothesis test show that tax socialization moderates the influence of tax administration digitalization on taxpayer compliance. With a significance level of 0 (less than 0.1) and a $t_{count}$ of 2.196 (greater than the $t_{table}$ value of 1.661), H0 is rejected and H7 is accepted. This means that tax socialization strengthens the relationship between tax administration digitalization and taxpayer compliance.

## CLOSING

This study aims to examine the influence of Tax Knowledge, Tax Awareness, Digitalization of Tax Administration, and Tax Socialization as a moderating variable on taxpayer compliance at KPP Pratama Pekanbaru Tampan. The analysis, conducted using multiple linear regression with SPSS version 21, reveals several key findings. Firstly, Tax Knowledge has a positive but not significant effect on taxpayer compliance, indicating that changes in tax knowledge do not impact compliance levels. Conversely, Tax Awareness significantly influences taxpayer compliance; stronger awareness correlates with higher compliance. Similarly, Digitalization of Tax Administration also has a significant effect, suggesting that enhanced digitalization leads to improved compliance. Additionally, Tax Socialization significantly impacts compliance, meaning effective socialization efforts can increase compliance levels. However, Tax Socialization does not moderate the effect of Tax Knowledge on compliance, indicating it does not enhance the relationship between knowledge and compliance. In contrast, Tax Socialization strengthens the effect of Tax Awareness and Digitalization on compliance, highlighting its importance in promoting both awareness and the effective use of digital tax administration.

Based on these findings, several recommendations emerge. For KPP Pratama Pekanbaru Tampan, it should enhance socialization efforts through direct and indirect means, such as media campaigns, while emphasizing education about digitalization to facilitate efficient tax compliance. Future researchers are encouraged to consider different indicators and explore new independent variables to better understand the factors influencing taxpayer compliance. For taxpayers, this research serves as a reminder to enhance their knowledge about digital taxation, participate in tax socialization activities, and understand the importance of

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their tax contributions for public services and development. Taxpayers should also feel empowered to monitor the proper allocation of their tax payments and report any discrepancies to the authorities.

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