Factors That Influence Individual Taxpayer Compliance With Tax Sanctions As A Moderating Variable At The Binjai Pratama Tax Service Office

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ABSTRACT

The aim of the research is to determine and analyze the influence of taxpayer awareness, tax knowledge, tax services, tax socialization, and taxpayer financial conditions, on individual taxpayer compliance with tax sanctions as a moderating variable at the Binjai Pratama Tax Service Office. This research was conducted by distributing questionnaires to individual taxpayers registered at the Binjai Pratama Tax Service Office, Binjai City, North Sumatra Province. The sampling method uses probability sampling with an incidental sampling approach, obtaining 100 samples of individual taxpayers from the total population. The analysis method used is SEM-PLS with the help of Smart-PLS software. Hypothesis testing is carried out through a bootstrapping process. The results of the research show that taxpayer awareness and the taxpayer's financial condition have a significant effect on individual taxpayer compliance, however tax knowledge, tax services and tax socialization do not have a significant effect on individual taxpayer compliance at the Binjai Pratama Tax Service Office. Meanwhile, the research results for tax sanctions as a moderating variable are able to moderate taxpayer awareness and tax socialization regarding individual taxpayer compliance at the Binjai Pratama Tax Service Office. However, tax sanctions are unable to moderate tax knowledge, tax services, and the financial condition of taxpayers on individual taxpayer compliance at the Binjai Pratama Tax Service Office.

Keywords:

Taxpayer Awareness, Tax Knowledge, Tax Services, Tax Socialization, Taxpayer Financial Condition, Individual Taxpayer Compliance, and Tax Sanctions.

1.   INTRODUCTION

Indonesia is a developing country, which in this increasingly advanced era is required to be able to compete with other countries. One of the government's efforts is to carry out development in each region which is expected to be able to improve community welfare. To achieve this goal, the government must pay attention to and optimize existing funds or budgets so that the development process can run well. Therefore, the tax sector is the main source of revenue in financing the budget, which is the largest revenue from within the country (Mansyuri, Mauzu, & Yuliana, 2022).

In the 2016-2019 period, tax revenues experienced growth which was influenced by increases in economic performance and prices of main commodities. In 2020, tax revenues contracted as a result of the economic slowdown and the provision of incentives due to the pandemic. However, in 2021, tax revenues will grow positively in line with improving prospects for the economy and continued support for tax administration reform supported by more measurable economic recovery. Determination of 2021 tax targets (https://www.kemenkeu.go.id) amounting to IDR 1229.6 T with an Income Tax (PPh) revenue target of IDR 683.8 T, which has increased from year to year, showing that the government continues to strive to increase revenue with the efforts and policies it has made.

According to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation in Article 1 Number 1, tax is a mandatory contribution to the State that is owed by an individual or entity that is coercive based on Law. -Laws that do not receive direct compensation and are used for state needs for the greatest prosperity of the people.

One of the government's efforts to maximize tax revenues, which began in 1983, is by implementing a self-assessment system, namely full trust from the government given to taxpayers to register, calculate, pay and report for themselves how much tax must be paid. which is explained in the KUP Law no. 28 of 2007. The self-assessment system apparently also has consequences in its implementation, namely making tax revenues very dependent on taxpayer compliance.

Minister of Finance Number 544/KMK.04/2000 states that tax compliance is the actions of taxpayers in fulfilling their tax obligations in accordance with the provisions of the laws and tax implementing regulations in force in a country. Taxpayer compliance in society is very important and is one of the main sources of state and regional revenue. However, there are still many taxpayers who do not comply with paying taxes.

This was conveyed by a senior economist at the Institute for Development of Economics and Finance (INDEF), namely Aviliani. Taxes from PPh 21 and corporate taxes still make a small contribution to the State Revenue and Expenditure Budget (APBN), which means that middle and upper class people are increasing, but compliance with paying taxes is still low, explained Aviliani at the Century Park Hotel. He also added that the number of people who have income above PTKP (Non-Taxable Income) continues to increase, such as: formal workers. (https://www.cnbcindonesia.com/news).

The Pratama Binjai Tax Services Office (KPP) is the office responsible for the head of the Directorate General of Taxes for the North Sumatra-1 region. The following is data on the percentage of taxpayer compliance at KPP Pratama Binjai from 2017-2021 as follows:

Table

Taxpayer Compliance Level at KPP Pratama Binjai

Year	Amount Taxpayer Registered	Amount SPT Reported	Percentage Obedience
2017	46,897	40,001	85.29 %
2018	52.108	42,561	81.68 %
2019	56,779	39,901	70.27 %
2020	65,780	53,393	81.17 %
2021	72,317	37,270	51.54 %

Source: KPP Pratama Binjai, 2022 Data Process

It can be seen that the percentage of taxpayer compliance at the Pratama Binjai Tax Service Office (KPP) in 2017-2018 was good with a compliance percentage above 80% but decreased in 2019 to 70% and increased again in 2020 above 80% but the compliance percentage in 2021 it decreased again to 51% and this has decreased significantly compared to 2017 to 2020.

In order for the tax target to be achieved, in reality it is very necessary to maximize public compliance in fulfilling tax obligations, such as in KPP Pratama Binjai. Taxpayer compliance is influenced by several factors, namely taxpayer awareness, tax knowledge, tax services, tax socialization, and taxpayer financial conditions with tax sanctions as a moderating variable at KPP Pratama Binjai which can have a positive influence on taxpayer compliance. So that the level of taxpayer compliance achieved can be seen by their compliance in reporting tax SPTs (Notification Letters) based on research (Asfa & Meiranto, 2017).

2. LITERATURE REVIEW

The theories used in this research are the Theory of Planned Behavior and Attribution Theory, as bfollowing:

2.1. Theory of Planned Behavior

*Theory of Planned Behavior*or the Theory of Planned Behavior (TPB) (Ajzen, 1991) in Bobek and Richard (2003) states that a person's behavior is caused by an intention to behave. (Ajzen, 1991) explains that attitude towards behavior is a basic view regarding an individual's sense of agreement with what is the stimulus for his response, both positive and negative.

Azwar (2011:11) theory of planned behavior (theory of planned behavior)is an extension of the theory of reasoned action (TRA) which was developed by Icek Ajzen and Martin Fisbein in 1980. The theory of planned behavior aims to predict and understand the impact of behavioral intentions, identify strategies for changing behavior and explain real human behavior. The behavior chosen by the taxpayer is real behavioral control, where there is an intention to realize a behavior related to his tax obligations. In other words, when the opportunity arises, someone will realize their intentions, whether positive intentions or negative intentions.

Ajzen (1991) in Bobek and Richard (2003), quoted again by (Asfa & Meiranto, 2017), stated that the emergence of intentions to behave according to the Theory of Planned Behavior (TPB) is determined by 3 (three) factors, namely: Behavioral beliefs are the beliefs of the individual towards the results of a behavior and evaluation of these results (beliefs strength and outcome evaluation) which results in an attitude towards positive or negative behavior. Normative beliefs are encouragement or motivation that comes from an individual or someone who can influence their behavior which results in perceived social pressure or

subjective norms, and Control beliefs are beliefs regarding the existence of things that support or inhibit the behavior to be displayed and perceptions regarding how strong the things that support and inhibit the behavior are. The results of research with TPB, Bobek and Hatfield (2003) show that intentions influence taxpayer compliance.

2.2. *Attribution Theory*

This research adopts Attribution*Theory*or Attribution Theory which was first introduced by Fritz Heider in 1958 in Hooper 2018, attribution theory explains the attribution process to understand why an event or behavior occurs or in other words, whether the occurrence of the behavior or event that occurs is assumed to be situational (related to external circumstances) or dispositional (related to internal states).

With this attribution theory, the behavior determined by individual taxpayers in fulfilling their tax obligations is greatly influenced by the person's internal and external conditions in fulfilling taxpayer compliance. Taxpayer compliance will be related to the taxpayer's attitude in making an assessment of the tax itself. Basically, attribution theory states that when individuals observe someone's behavior, they try to determine whether it is caused internally or externally (Robbins & Judge, 2008).

Internally caused behavior is behavior that is believed to be under the individual's own personal control, such as a person's personality, self-awareness, and abilities. Meanwhile, externally caused behavior is behavior that is influenced from outside, meaning that individuals will be forced to behave because of situations such as social influence from other people. There are three factors determining whether internal or external, namely (Robbins, 1996):
1. Specificity (solitary), meaning a person's perception of the behavior of other individuals differently in different situations.
2. Consensus, meaning if everyone has the same view in responding to someone's behavior in the same situation.
3. Consistency, that is, if someone evaluates another person's behavior with the same response from time to time.

The internal factors in the research are taxpayer awareness and the taxpayer's financial condition which is the basis for taxpayers to comply with tax obligations. Meanwhile, external factors, namely tax knowledge, tax services, and tax socialization and tax sanctions can influence the level of taxpayer compliance. Therefore, these internal and external factors can influence individual taxpayers to carry out their tax obligations by making the decision to obediently pay taxes to the state.

Taxpayer Compliance

Taxpayer compliance is where taxpayers fulfill their tax obligations and exercise taxation rights properly and correctly in accordance with applicable tax regulations and laws (Wardani & Rumiyatum, 2017 in Dewi & Merkusiwati, 2018). According to (Jatmiko, 2006) taxpayer compliance is an obedience to carry out tax provisions or regulations that are required or required to be implemented.

Law no. 28 of 2007 Article 4 paragraph (1) states that taxpayers are required to fill out and submit a notification letter correctly, completely, clearly and sign it. Taxpayer compliance is an important aspect considering that the Indonesian tax system adheres to a self-assessment system in which the process absolutely gives taxpayers confidence to calculate, pay and report their obligations.

The indicators used for taxpayer compliance are (Siti Kurnia Rahayu, 2017): 1) Taxpayer compliance in registering; 2) Compliance with re-depositing the Tax Return (SPT);

3) Compliance in calculating and paying taxes owed; 4) Compliance in calculating and paying tax arrears; 5) Conformity of the amount of tax liability to be paid with the actual calculation; and 6) Conformity of the amount of tax arrears paid in accordance with the actual calculation.

Taxpayer Awareness

Taxpayer awareness is that taxpayers are aware of itThe function of taxation as state financing is very necessary to increase taxpayer compliance (Anam et al., 2018). So, taxpayer awareness means that taxpayers are aware of carrying out their tax obligations voluntarily and must also report their taxes at all times and it is hoped that taxpayers also understand and comprehend taxation.

Several indicators of taxpayer awareness in research(Nugroho, 2016) namely:
1. Participation in supporting state development is a form of participation carried out by registered taxpayers who must participate by paying taxes on time;
2. Delaying tax payments can be detrimental to the state, including taxpayers, if delaying and reducing the tax burden means it will harm all parties and hamper the state's economy;
3. Taxes determined by law mean that taxpayers need to comply with tax regulations regulated in law (UU) and made by the government;
4. Taxes can be imposed on taxpayers if they violate the regulations stipulated in the law (UU); as well as
5. Not paying taxes can be detrimental to the state if the taxpayer does not pay taxes according to what they should, but the taxpayer is expected to pay according to the taxpayer's report.

Tax Knowledge

Tax knowledge is everything that is known and understood in relation to tax law, both material and formal tax law (Mardiasmo, 2016). According to (Rahayu, 2017:141) tax knowledge is everything that is known, intelligence and everything that is known regarding everything related to taxation. Tax knowledge is the ability of taxpayers to know and understand tax regulations based on law and the benefits of taxation that will be useful for their lives.

The indicators of tax knowledge (Rina Khoiriyyah in Linda, 2020), namely: 1) Having knowledge about the functions and benefits of taxes; 2) Have knowledge of tax rules and laws; and 3) Knowledge of tax payment procedures.

Tax Services

The quality of tax services is the quality of the way tax officials serve taxpayers, with the services provided optimally being related to the level of taxpayer compliance (Asfa & Meiranto, 2017). Currently, tax services, apart from being carried out directly at the Tax Service Office, can also be carried out online. The quality of service provided by the tax authorities is essential regarding state treasury revenues because they must work professionally, wholeheartedly serving taxpayers (Adhimatra and Noviari, 2018).

FollowingThe indicators used in tax services (Artiningsih, 2013) are: 1) Reliability, namely the consistency of quality and service quality provided by tax officers to taxpayers; 2) Responsiveness, namely the accuracy and accuracy of the tax services provided by tax officers (fiscus) to taxpayers; 3) Guarantee, is a guarantee given by the tax office to taxpayers to obtain maximum service; 4) Attention, is the caring attitude shown by tax officers towards taxpayers; and 5) Direct evidence, is a manifestation of the services provided by tax officers to taxpayers.

Tax Socialization

According to (Circular Letter of the Director General of Taxes Number: SE-98/PJ/2011 in Lianty, Hapsari, & Kurnia, 2017), tax socialization is an effort and process in providing tax information to produce changes in knowledge, skills, attitudes of society, the business world , and also officials, as well as government and non-government institutions to be encouraged to understand, be aware, care and contribute to carrying out tax obligations.

As forThe indicators used in tax socialization (Winerungan, 2013 in Safitri and Silalahi, 2020) are as follows: 1) Providing education to taxpayers and the public; 2) Conduct direct discussions with taxpayers and the public; 3) Conveying tax information from the tax authorities to taxpayers; 4) Installation of billboards (banners, posters, billboards, etc.); and 5) Inform the Directorate General of Taxes website, which can be accessed via the internet at any time quickly and easily and with complete information.

Taxpayer's Financial Condition

Financial condition is an individual's financial ability to meet all their needs. If the income received meets the Taxable Income (PKP), then the taxpayer is required to pay tax and is obliged to report the income tax received by the taxpayer to the tax office, supported in research (Adhimatra and Noviari, 2018).

A person's financial condition may positively or negatively influence his or her willingness to fulfill his or her obligations. (Torgler, 2003) believes that someone experiencing financial difficulties will feel pressured when they are required to carry out their obligations to pay taxes. Research conducted by (Alabede, Affrin, & Idris, 2011) shows that the financial condition of taxpayers has a positive effect on the level of taxpayer compliance in Nigeria.

The indicators used for the taxpayer's financial condition (Linda, 2020) are:
1. Taxpayer's ability to report their tax obligations
2. The ability of taxpayers to pay small amounts of tax
3. Taxpayer's ability to pay taxes regularly and on time
4. Taxpayer's ability to pay and report taxes in unstable financial conditions, and
5. Taxpayer's ability to allocate funds to pay taxes.

Tax Sanctions

PenaltyTax is a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/adhered to/complied with, in other words, tax sanctions are a deterrent tool so that taxpayers do not violate tax norms (Putra et al., 2019). According to the KUP Law Number 28 of 2007, one of which explains tax sanctions, taxpayers can be subject to fines in the form of administrative sanctions (such as: fines, interest sanctions, and increase sanctions) and criminal sanctions.

According to (Muliari & Setiawan, 2011) there are several indicators used to measure tax sanctions, namely: 1) The criminal sanctions imposed on violators of tax regulations are quite severe; 2) Administrative sanctions imposed on violators of tax regulations are very light; 3) The imposition of quite heavy sanctions is a means of educating taxpayers; 4) Tax sanctions must be imposed on violators without tolerance; 5) The imposition of sanctions for tax violations can be negotiated. Therefore, tax sanctions are expected to influence the level of taxpayer compliance in paying taxes.

Research Framework

Schematically, the research framework in this study is described as follows:
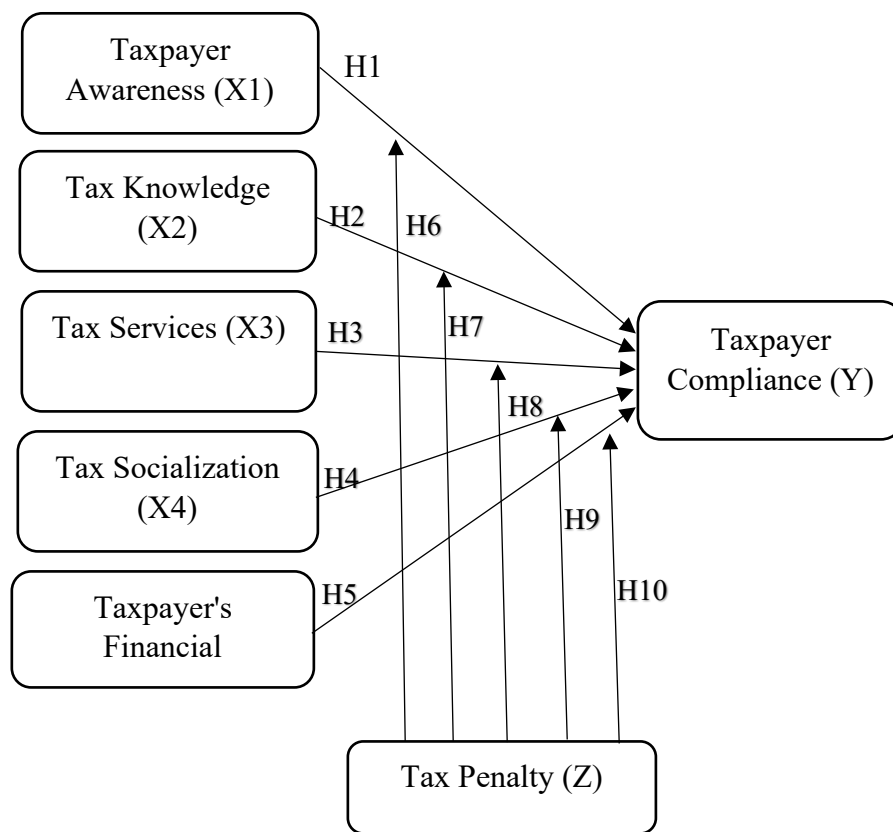
Conceptual Framework Drawing

Research Hypothesis

The conceptual framework explained above, the hypothesis of this research is as follows:

H1: Taxpayer awareness has a positive effect on Taxpayer Compliance at KPP Pratama Binjai.

H2: Tax knowledge has a positive effect on taxpayer compliance at KPP Pratama Binjai.

H3: Tax services have a positive effect on taxpayer compliance at KPP Pratama Binjai.

H4: Tax socialization has a positive effect on taxpayer compliance at KPP Pratama Binjai.

H5: Taxpayer financial conditions have a positive effect on taxpayer compliance with KPP Pratama Binjai.

H6: Tax sanctions as a moderating variable are able to moderate the relationship between the influence of Taxpayer Awareness and Taxpayer Compliance at KPP Pratama Binjai.

H7: Tax sanctions as a moderating variable are able to moderate the relationship between the influence of Tax Knowledge and Taxpayer Compliance at KPP Pratama Binjai.

H8: Tax sanctions as a moderating variable are able to moderate the relationship between the influence of Tax Services and Taxpayer Compliance at KPP Pratama Binjai.

H9: Tax sanctions as a moderating variable are able to moderate the relationship between the influence of Tax Socialization and Taxpayer Compliance at KPP Pratama Binjai.

H10: Tax sanctions as a moderating variable are able to moderate the relationship between the influence of Taxpayer Financial Conditions and Taxpayer Compliance at KPP Pratama Binjai.

RESEARCH METHODS

This type of research is causality research, which is an approach to research that looks for relationships between one variable and other variables that have cause and effect (Sugiyono, 2017). The population in this research is every individual taxpayer registered at KPP Pratama Binjai.

The sampling method is probability sampling, which is a sampling technique that provides equal opportunities for each element or member of the population to be selected as a sample (Sugiyono, 2017). With an incidental sampling approach, namely a technique for determining samples based on chance, that is, anyone who coincidentally/incidentally meets the researcher can be used as a sample, if the person the researcher happens to meet is suitable as a data source (Sugiyono, 2017).

In determining the number of samples in probability sampling by applying incidental sampling using the Slovin formula because, in determining the sample from a total population of 72,317 it must be representative (represent the population). So, the Slovin formula is a formula used to determine sample size, especially those that rely on large populations (Sugiyono, 2017). The Slovin formula is:

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

Information:

n   : Number of samples
N   : Total population
e   : error, ynamely the maximum error rate that can still be tolerated(determined 10%)

The number of samples obtained and will be applied to the research is 100 individual taxpayers from a total population of 72,317 individual taxpayers at KPP Pratama Binjai by means of the researcher distributing questionnaires that have been checked and permitted to be distributed by KPP Pratama Binjai..

The data collection method is a quantitative method in the form of questionnaire data. The type of scale used to answer statements in the questionnaire in this research is a Likert scale. The Likert scale is used to measure a person's attitudes, opinions and perceptions about social phenomena (Sugiyono, 2017). The data analysis method used in conducting the pre-test was with the help of SPSS (Statistical Package for the Social Sciences) software version 25.0.

Meanwhile, the data analysis method for the main test is with the help of Smart-PLS SEM (Partial Least Squares - Structural Equation Modeling) software.

1. RESEARCH RESULTS AND DISCUSSION
1.1. Research result

Measurement Model Test Results (Outer Model)

The outer model test begins by estimating or estimating parameters, namely by carrying out PLS Algorithm calculations which can be evaluated by the measurement model (outer model), namely by carrying out convergent validity, discriminant validity and reliability tests.

Convergent Validity Test Results

The convergent validity test is carried out by looking at the loading factor values for each construct. Based on data calculations using the PLS algorithm method, the loading factor value for each variable indicator is as follows:

Table 4.1.
Loading Factor Value Before Reduction

Variable	Indicator	Loading Factor	Information
Taxpayer Compliance (Y)	Y1	0.782	*Valid*
	Y2	0.804	*Valid*
	Y3	0.857	*Valid*
	Y4	0.935	*Valid*
	Y5	0.900	*Valid*
	Y6	0.869	*Valid*
Taxpayer Awareness (X1)	X1.1	0.888	*Valid*
	X1.2	0.946	*Valid*
	X1.3	0.875	*Valid*
	X1.4	0.886	*Valid*
	X1.5	0.718	*Valid*
Tax Knowledge (X2)	X2.1	0.844	*Valid*
	X2.2	0.727	*Valid*
	X2.3	0.865	*Valid*
Tax Services (X3)	X3.1	0.864	*Valid*
	X3.2	0.882	*Valid*
	X3.3	0.908	*Valid*
	X3.4	0.860	*Valid*
	X3.5	0.821	*Valid*
Tax Socialization (X4)	X4.1	0.843	*Valid*
	X4.2	0.762	*Valid*
	X4.3	0.873	*Valid*
	X4.4	0.825	*Valid*
	X4.5	0.809	*Valid*
Taxpayer's Financial Condition (X5)	X5.1	0.810	*Valid*
	X5.2	0.843	*Valid*
	X5.3	0.761	*Valid*
	X5.4	0.855	*Valid*
	X5.5	0.725	*Valid*
Tax Penalty (Z)	**Z1**	**0.632**	***Invalid***
	Z2	0.818	*Valid*
	Z3	**0.699**	***Invalid***
	Z4	0.825	*Valid*
	Z5	0.766	*Valid*

Source: PLS Output Results

The following are the results after reducing the indicators for each variable by carrying out the PLS Algorithm calculations again and the following output is obtained:

Table 4.2.
Loading Factor Value After Reduction

Variable	Indicator	Loading Factor	Information
Taxpayer Compliance (Y)	Y1	0.782	*Valid*
	Y2	0.804	*Valid*
	Y3	0.857	*Valid*
	Y4	0.935	*Valid*
	Y5	0.900	*Valid*

	Y6	0.868	*Valid*
Taxpayer Awareness (X1)	X1.1	0.888	*Valid*
	X1.2	0.946	*Valid*
	X1.3	0.875	*Valid*
	X1.4	0.886	*Valid*
	X1.5	0.718	*Valid*
Tax Knowledge (X2)	X2.1	0.844	*Valid*
	X2.2	0.727	*Valid*
	X2.3	0.865	*Valid*
Tax Services (X3)	X3.1	0.864	*Valid*
	X3.2	0.882	*Valid*
	X3.3	0.908	*Valid*
	X3.4	0.860	*Valid*
	X3.5	0.821	*Valid*
Tax Socialization (X4)	X4.1	0.843	*Valid*
	X4.2	0.762	*Valid*
	X4.3	0.873	*Valid*
	X4.4	0.825	*Valid*
	X4.5	0.809	*Valid*
Taxpayer's Financial Condition (X5)	X5.1	0.810	*Valid*
	X5.2	0.843	*Valid*
	X5.3	0.761	*Valid*
	X5.4	0.855	*Valid*
	X5.5	0.725	*Valid*
Tax Penalty (Z)	Z2	0.878	*Valid*
	Z4	0.824	*Valid*
	Z5	0.756	*Valid*

Source: PLS Output Results

Taxpayer compliance = 0.409 X1 + (-0.098) X2 + 0.219

Based on table 4.2. It can be seen that Z1 and Z3 have been reduced so that all loading factor values for each variable have a value greater than 0.7, which means the indicators are declared valid.

Avarage Variance Extracted (AVE) Value

After obtaining the loading factor value, you need to know the Avarage Variance Extracted (AVE) value to fulfill the convergent validity test obtained from the PLS Algorithm output, as follows:

Table 4.3.
Avarage Variance Extracted (AVE) Value

Variable	AVE value	Information
Taxpayer Compliance (Y)	0.739	*Valid*
Taxpayer Awareness (X1)	0.750	*Valid*
Tax Knowledge (X2)	0.663	*Valid*
Tax Services (X3)	0.752	*Valid*
Tax Socialization (X4)	0.678	*Valid*
Taxpayer's Financial Condition (X5)	0.641	*Valid*
Tax Penalty (Z)	0.674	*Valid*

Source: PLS Output Results

The provisions for the AVE value are considered to have met convergent validity if the value is >0.50 (Ghozali, 2015).

This can also be seen for the R-Square value of the model before the moderation effect, as follows:

Table 4.4.
R-Square Value Without Moderation Effect

Variable	R-Square
Taxpayer Compliance (Y) Without Moderating Effect	0.864

Source: PLS Output Results

The R-Square calculator without moderation effects is used to determine the effect size value in the next discussion.

Discriminant Validity Test Results

So the cross loadings values from the PLS Algorithm results with the Smart-PLS program are as follows:

Table 4.5.
Cross Loadings Value

Indicator	Taxpayer Awareness (X1)	Tax knowledge (X2)	Tax Services (X3)	Tax Socialization (X4)	Taxpayer's Financial Condition (X5)	Taxpayer Compliance (Y)	Tax Sanctions (Z)
X1.1	**0.888**	0.688	0.669	0.689	0.768	0.779	0.507
X1.2	**0.946**	0.807	0.783	0.782	0.827	0.837	0.689
X1.3	**0.875**	0.730	0.762	0.663	0.766	0.792	0.626
X1.4	**0.886**	0.780	0.788	0.780	0.852	0.833	0.578
X1.5	**0.718**	0.674	0.634	0.642	0.650	0.592	0.441
X2.1	0.771	**0.844**	0.701	0.754	0.763	0.677	0.604
X2.2	0.557	**0.727**	0.451	0.495	0.562	0.464	0.410
X2.3	0.725	**0.865**	0.717	0.605	0.755	0.741	0.573
X3.1	0.728	0.701	**0.864**	0.568	0.796	0.778	0.498
X3.2	0.740	0.704	**0.882**	0.643	0.788	0.754	0.603
X3.3	0.717	0.633	**0.908**	0.574	0.788	0.765	0.553
X3.4	0.752	0.701	**0.860**	0.650	0.757	0.715	0.653
X3.5	0.716	0.662	**0.821**	0.621	0.781	0.757	0.463
X4.1	0.703	0.676	0.708	**0.843**	0.755	0.721	0.587
X4.2	0.499	0.441	0.416	**0.762**	0.558	0.491	0.341
X4.3	0.783	0.733	0.684	**0.873**	0.769	0.697	0.563
X4.4	0.681	0.619	0.525	**0.825**	0.679	0.620	0.445
X4.5	0.680	0.642	0.511	**0.809**	0.647	0.622	0.568
X5.1	0.744	0.684	0.699	0.621	**0.810**	0.766	0.389
X5.2	0.789	0.705	0.793	0.708	**0.843**	0.766	0.522
X5.3	0.639	0.630	0.658	0.704	**0.761**	0.652	0.353
X5.4	0.765	0.747	0.796	0.683	**0.855**	0.785	0.476
X5.5	0.631	0.686	0.651	0.637	**0.725**	0.636	0.485
Y1	0.667	0.623	0.640	0.576	0.685	**0.782**	0.485
Y2	0.724	0.643	0.683	0.688	0.698	**0.804**	0.576
Y3	0.753	0.617	0.686	0.640	0.731	**0.857**	0.420
Y4	0.822	0.785	0.855	0.706	0.870	**0.935**	0.590
Y5	0.820	0.713	0.849	0.637	0.844	**0.900**	0.498
Y6	0.802	0.675	0.746	0.746	0.816	**0.868**	0.447

Z2	0.743	0.713	0.706	0.703	0.647	0.657	**0.878**
Z4	0.395	0.435	0.357	0.380	0.303	0.344	**0.824**
Z5	0.285	0.303	0.330	0.230	0.219	0.253	**0.756**

Source: PLS Output Results

Table 4.5. above is the cross loading value which shows that the correlation of each indicator with its construct is higher than the other constructs and each construct has a cross loading value of >0.7 as a condition for fulfilling discriminant validity. This shows that all indicators are declared valid based on the discriminant validity test.

Reliability Test Results

Reliability testing is needed to prove the accuracy, consistency and precision of the instrument in measuring the construct. This reliability test can be carried out in two ways, namely *composite reliability* and Cronbach's alpha.

Composite reliability measuring the true value of the reliability of a construct. The composite reliability value from the PLS Algorithm results is as follows:

Table 4.6. Composite Reliability Value

Variable	Composite Reliability	Information
Taxpayer Compliance (Y)	0.944	*Reliable*
Taxpayer Awareness (X1)	0.937	*Reliable*
Tax Knowledge (X2)	0.854	*Reliable*
Tax Services (X3)	0.938	*Reliable*
Tax Socialization (X4)	0.913	*Reliable*
Taxpayer's Financial Condition (X5)	0.899	*Reliable*
Tax Penalty (Z)	0.861	*Reliable*

Source: PLS Output Results

Table 4.6. states that each variable has a composite reliability value of >0.7 so it can be stated that the indicators used in this research have met the reliability requirements.

Next, reliability testing was carried out based on the Cronbach's alpha value, which was tested from the PLS Algorithm results as follows:

Table 4.7.
Cronbach's Alpha value

Variable	Cronbach's Alpha	Information
Taxpayer Compliance (Y)	0.928	*Reliable*
Taxpayer Awareness (X1)	0.914	*Reliable*
Tax Knowledge (X2)	0.749	*Reliable*
Tax Services (X3)	0.917	*Reliable*
Tax Socialization (X4)	0.881	*Reliable*
Taxpayer's Financial Condition (X5)	0.859	*Reliable*
Tax Penalty (Z)	0.796	*Reliable*

Source: PLS Output Results

Table 4.7. states that each variable has a Cronbach's alpha value of >0.7 so it can be stated that the indicators in this research have met the requirements for reliable reliability.

Structural Model Test Results (Inner Model)

Path Analysis Results (Path Analysis)

DThe path diagram with the moderating effect can be formed by the following structural equation:

Taxpayer compliance = 0.328 X1 + (-0.004) X2 + 0.222 X3 + 0.021 Z*X4 + 0.121 Z*X5

R-Square Determination Coefficient Value Test Results (R2)

Based on the PLS Algorithm output results in Figure 4.3, the R-square value with the

following moderation effect can be seen:

Table 4.8.
R-Square Value With Moderating Effect

Variable	R-Square
Taxpayer Compliance (Y) with Moderating Effects	0.890

Source: PLS Output Results

Table 4.8. above, an R-Square value of 0.890 was obtained, meaning that the construct variable can influence Taxpayer Compliance by 89.0%, while the remaining 11.0% is influenced by other variables not included in the research.

Effect Size Test Results (f2)

The effect size (f2) value aims to show the interaction between the independent variable and the moderating variable in influencing the dependent variable. The effect size calculation can be calculated using the formula:

$$f^2 = \frac{R^2 Model\ Moderasi - R^2 Model\ Tanpa\ Moderasi}{1 - R^2 Model\ Moderasi}$$

So, it can be calculated as follows:

$$f^2 = = \frac{0,890 - 0,864}{1 - 0,890} 0.236$$

From the results of the effect size test of 0.236, which has a value above 0.15, it states that the moderating variable, namely tax sanctions, has a moderate effect.

Prediction Relevance Test Results (Q-Square)

Prediction relevance (Q-square) or known as Stone-Geisser's. This test was carried out to determine the predictive capability using the blindfolding procedure which can be used for endogenous constructs with reflective indicators. The calculation formula used is as follows:

$$Q^2 = 1\ (1 - - R1^2) - (1 - R2^2)$$

So, based on value *R-Square* without moderation and with moderation can be calculated as follows:

$$Q^2 = 1\ (1 = 0.974 - - 0,864) - (1 - 0,890)$$

Based on the calculations above, a value of 0.974 is obtained, which means that this research model has great predictive capabilities. Q^2

Hypothesis Test Results

This hypothesis test is carried out by looking at the T-statistics values resulting from the bootstrapping process. The hypothesis is accepted if the T-statistics value is >1.96 with a significance level of <5% (two tailed). The results of the bootstrapping process with the smart-PLS program are as follows:

Table 4.9.
T-Statistics Values

Exogenous	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics	P Values	Conclusion
X1→Y	0.328	0.338	0.136	2,419	0.016	ACCEPTED
X2→Y	- 0.004	- 0.002	0.120	0.031	0.976	REJECTED

X3→Y	0.222	0.239	0.131	1,691	0.091	REJECTED
X4→Y	0.021	0.006	0.109	0.189	0.850	REJECTED
X5→Y	**0.407**	**0.385**	**0.176**	**2,312**	**0.021**	**ACCEPTED**
Z*X1→Y	**0.447**	**0.376**	**0.156**	**2,868**	**0.004**	**ACCEPTED**
Z*X2→Y	- 0.128	- 0.108	0.083	1,537	0.125	REJECTED
Z*X3→Y	- 0.205	- 0.186	0.126	1,623	0.105	REJECTED
Z*X4→Y	**- 0.225**	**- 0.187**	**0.099**	**2,267**	**0.024**	**ACCEPTED**
Z*X5→Y	0.121	0.112	0.161	0.751	0.453	REJECTED

Source: PLS Output Results

4.2. Discussion of Research Results

4.2.1. The Influence of Taxpayer Awareness on Individual Taxpayer Compliance

Based on the results of hypothesis testing, the influence of taxpayer awareness on taxpayer compliance with smart-PLS software shows that Taxpayer Awareness (X1) has a significant positive effect on Individual Taxpayer Compliance (Y) at KPP Pratama Binjai. This shows that the higher the taxpayer's awareness of tax obligations, the more taxpayers will understand the function and benefits of tax to carry out their tax obligations in terms of paying taxes.

Based on the results of the questionnaire distributed at KPP Pratama Binjai and analyzed with descriptive statistics, it shows that taxpayers register themselves as taxpayers at KPP Pratama Binjai with their own wishes, so that with taxpayer awareness this can make it easier for taxpayers to carry out their tax obligations in a timely manner according to provisions of tax regulations.

This is in accordance with the TPB factor, namely Behavioral beliefs which states that with the emergence of intention/belief in the results of a behavior, a person will be able to behave, Ajzen (1991) in Bobek and Richard (2003), quoted again by (Asfa & Meiranto, 2017). Attribution Theory (TA) also states that a person's behavior in fulfilling tax obligations can be determined by the circumstances of internal factors and external factors, namely taxpayer awareness as an internal factor that can influence taxpayer compliance.

4.2.2. The Influence of Tax Knowledge on Individual Taxpayer Compliance

Based on the results of hypothesis testing, the influence of tax knowledge on taxpayer compliance with smart-PLS software shows that Tax Knowledge (X2) has no significant effect on Individual Taxpayer Compliance (Y) at KPP Pratama Binjai.

That tax knowledge is not a full measure of individual taxpayer compliance at KPP Pratama Binjai, because taxpayer knowledge of tax benefits, knowledge of tax rules and laws, and knowledge of tax payment procedures cannot make taxpayers behave in a way that complies. regarding taxation. And most taxpayers are obedient in paying taxes only for reasons, such as their business and assets which can be used as collateral when taxpayers want to make loans and pay debts at the bank.

In the Theory of Planned Behavior (TPB), the taxpayer's knowledge of tax regulations is related to the factor in which the intention to behave arises in determining their behavior, namely (Normative Beliefs) which are encouraged by themselves or someone else. TPB also states that the behavior of taxpayers' consent can be positive or negative. In this research,

taxpayers agree that knowledge of tax payment procedures must be complied with, but this does not yet enable taxpayers themselves to comply with their obligations.

4.2.3. The Influence of Tax Services on Individual Taxpayer Compliance

Based on the results of hypothesis testing on the influence of tax services on taxpayer compliance with smart-PLS software, it shows that Tax Services (X3) have no significant effect on Individual Taxpayer Compliance (Y) at KPP Pratama Binjai. The results of this research are in accordance with research (Tjen, 2017) which states thatTax services have no effect on taxpayer compliance at KPP Pratama Medan Kota. Research (Sari & Kusumawardhani, 2019) also shows that fiscal services have no effect on tax compliance at KPP Pratama Tegalsari, Surabaya.

The results of the research show that the level of service provided by the tax authorities to taxpayers cannot have a significant influence on taxpayer compliance, but good service will indirectly still have a positive impact that can be felt by taxpayers at KPP Pratama Binjai. And conversely, if the service provided by the tax authorities is poor, it will certainly worsen the taxpayer's desire to carry out their tax obligations.

In the Theory of Planned Behavior (TPB), tax services on taxpayer compliance are related to taxpayers' perceptions in determining their behavior (Normative Beliefs), whether it gives positive or negative results to be able to comply in paying taxes, but the research results state that tax services have no significant effect on study.

4.2.4. The Influence of Tax Socialization on Individual Taxpayer Compliance

Based on the results of testing the hypothesis of the influence of tax socialization on taxpayer compliance with smart-PLS software, it shows that Tax Socialization (X4) has no significant effect on Individual Taxpayer Compliance (Y) at KPP Pratama Binjai. The results of this research are in accordance with research (Lianty, Hapsari, & Kurnia, 2017) that stateTax socialization has no significant effect on complianceIndividual Taxpayers (Non Employees) at KPP Pratama Bandung Bojonagara.

In the Theory of Planned Behavior (TPB), socialization is expected to be able to increase taxpayer compliance, which is encouragement or motivation that comes from the individual or someone who can influence their behavior to fulfill their obligations as taxpayers who comply with the rules (Normative Beliefs), both of which have positive value. or negative.

The results of the questionnaire for each indicator of tax socialization such as conducting counseling, direct discussions, conveying tax information, installing billboards, and informing the Directorate General of Taxes website which can be accessed via the internet so that taxpayers get information quickly do not become a motivation or encouragement for taxpayers to comply with their tax obligations. . This is because taxpayers cannot properly receive detailed information provided by tax authorities or other factors due to bias.

4.2.5. The Influence of Taxpayer Financial Conditions on Individual Taxpayer Compliance

Based on the results of hypothesis testing, the influence of the taxpayer's financial condition on taxpayer compliance with smart-PLS software shows that the Taxpayer's Financial Condition (X5) has a significant positive effect on Individual Taxpayer Compliance (Y) at KPP Pratama Binjai.

This shows that the better the financial condition of taxpayers at KPP Pratama Binjai will increase taxpayer compliance and if the taxpayer's financial condition is not in good condition or is difficult, the level of taxpayer compliance will decrease. So that the respondents' answers to indicators of the taxpayer's financial condition stated that they agreed that the taxpayer's financial condition could influence taxpayer compliance.

This is in line with attribution theory (TA) which states that a person's behavior in

fulfilling tax obligations can be determined by a situation of internal factors, namely the taxpayer's financial condition which can influence taxpayer compliance. Behavior is a product of capacity and motivation (Hooper, 2018). The results of this study are in accordance with research(Adhimatra and Noviari, 2018) that the financial condition of taxpayers has a positive effect on the compliance of WPOP registered at KPP Pratama Denpasar Timur.

4.2.6. Tax Sanctions Are Able to Moderate the Relationship Between Taxpayer Awareness and Individual Taxpayer Compliance

Based on the results of hypothesis testing with smart-PLS software, it shows that Tax Sanctions (Z) are able to moderate the relationship between Taxpayer Awareness (X1) and Individual Taxpayer Compliance (Y) at KPP Pratama Binjai.

This shows that the existence of tax sanctions that have been determined will influence the thoughts or desires of individual taxpayers so that taxpayers are aware of carrying out their obligations as taxpayers who comply with tax regulations. The results of this research are in accordance with research (Tjen, 2017) which states thatSanctions are a moderating variable that can strengthen the relationship between taxpayer awareness and taxpayer compliance at KPP Pratama Medan City.

This is supported inThe Theory of Planned Behavior (TPB) (Ajzen, 1991) states that tax sanctions as moderation can support and influence taxpayers' awareness of obeying and complying with their tax obligations to the state (Control Beliefs). And this is reinforced by the Attribution Theory (TA) that tax sanctions are one of the external factors that can influence taxpayers' awareness of carrying out their tax obligations in making decisions to comply with paying taxes.

4.2.7. Tax Sanctions Are Not Able to Moderate the Relationship Between Tax Knowledge and Individual Taxpayer Compliance

Based on the results of hypothesis testing with smart-PLS software, it shows that Tax Sanctions (Z) are unable to moderate the relationship between Tax Knowledge (X2) and Individual Taxpayer Compliance (Y) at KPP Pratama Binjai. The results of this research are in accordance with (Linda, 2020) which states thatsanctions are unable to moderate tax knowledge on individual taxpayer compliance at KPP Pratama Kabanjahe.

So, if the taxpayer has insufficient or insufficient knowledge regarding tax regulations and processes, the taxpayer cannot determine his own behavior to comply with tax regulations even though the existence of tax sanctions as a moderation that is imposed on all taxpayers can provide losses for rule violators.

Therefore, attribution theory supports seminar activities or direct discussions that can be held by KPP Pratama Binjai in Binjai City as an external factor to increase tax knowledge both among taxpayers and the general public so that taxpayers and prospective taxpayers can determine their behavior in complying with all regulations. existing rules in taxation.

4.2.8. Tax Sanctions Are Not Able to Moderate the Relationship Between Tax Services and Individual Taxpayer Compliance

Based on the results of hypothesis testing with the smart-PLS application, it shows that Tax Sanctions (Z) are unable to moderate the relationship between Tax Services (X3) and Individual Taxpayer Compliance (Y) at KPP Pratama Binjai. The results of this research are in accordance with (Linda, 2020) which states thatsanctions for not being able to moderate tax services towards individual taxpayer compliance at KPP Pratama Kabanjahe.

Until now, KPP Pratama Binjai provides services such as speed in service, friendly, polite, and actively interacting with individual taxpayers, but it turns out that this form of service has not been able to make taxpayers comply with their tax obligations because individual taxpayers feel that this is obligations or job duties that should be carried out by the tax authorities at KPP Pratama Binjai even though the tax authorities have directly informed them about tax sanctions for taxpayers who violate tax regulations.

This is in accordance with the theory of planned behavior (TPB), which states that the attitude or behavior determined by the taxpayer is a basic view regarding the taxpayer's sense of agreement with what is the stimulus for his response, whether the response is positive or negative (Ajze, 1991).

4.2.9. Tax Sanctions Are Able to Moderate the Relationship Between Tax Socialization and Individual Taxpayer Compliance

Based on the results of hypothesis testing with smart-PLS software, it shows that Tax Sanctions (Z) are able to moderate the relationship between Tax Socialization (X4) and Individual Taxpayer Compliance (Y) at KPP Pratama Binjai.

The socialization efforts carried out at KPP Pratama Binjai so far can provide perceptions from within taxpayers formed from the surrounding environment regarding taxation which increases taxpayer compliance accompanied by conveying the determined tax sanctions. This is what allows taxpayers to increase compliance with taxation accompanied by information provided by the tax authorities regarding tax sanctions given to violators of tax regulations in terms of paying taxes.

In accordance with theAttribution theory states that tax socialization can influence taxpayer compliance by moderating tax sanctions as an external factor that can support efforts at KPP Pratama Binjai. As tax outreach activities increase, especially regarding tax sanctions for violators of tax regulations carried out by the tax authorities at KPP Pratama Binjai, the level of taxpayer compliance will also increase.

4.2.10. Tax Sanctions Are Not Able to Moderate the Relationship Between Taxpayer Financial Conditions and Individual Taxpayer Compliance

Based on the results of hypothesis testing with the smart-PLS application, it shows that Tax Sanctions (Z) are unable to moderate the relationship between Taxpayer Financial Condition (X5) and Individual Taxpayer Compliance (Y) at KPP Pratama Binjai. The results of this research are in accordance with (Linda, 2020), stating thatsanctions are unable to moderate the financial condition of taxpayers regarding individual taxpayer compliance at KPP Pratama Kabanjahe.(Torgler, 2003) believes that someone experiencing financial difficulties will feel pressured when they are required to carry out their obligations to pay taxes.

It can be concluded that tax sanctions as moderation cannot influence taxpayers to comply with their obligations if the taxpayer's financial condition is only adequate or poor in meeting their daily needs even though the taxpayer knows that if the taxpayer does not comply with their obligations, it can result in greater losses and even be subject to tax sanctions on taxpayers.

In the theory of planned behavior (TPB), tax sanctions act as control beliefs, taxpayers are aware and agree that violators of tax rules can be given sanctions or fines, but taxpayers still give negative responses to their implementation.

5. CONCLUSIONS AND RECOMMENDATIONS
5.1. Conclusion

Based on the results of research at KPP Pratama Binjai, it can be concluded that:

1. Taxpayer awareness has a significant positive effect on individual taxpayer compliance with KPP Pratama Binjai. So the higher the awareness about taxes, the more taxpayers will understand the function and benefits of taxes to carry out their tax obligations in terms of paying taxes to the state.
2. Tax knowledge has an insignificant negative effect on individual taxpayer compliance with KPP Pratama Binjai. So it is hoped that the knowledge that will continue to be conveyed from the tax authorities to taxpayers can influence the taxpayer's desire to comply with their obligations.

3. Tax services have a positive and insignificant effect on individual taxpayer compliance with KPP Pratama Binjai. It is hoped that the tax authorities at KPP Pratama Binjai will also improve the quality of services such as reliability in providing tax information, responsiveness of the tax authorities in providing fast service, attention such as a friendly attitude of the tax authorities towards taxpayers, and direct evidence in helping taxpayers if they experience tax difficulties.
4. Tax socialization has a positive and insignificant effect on individual taxpayer compliance with KPP Pratama Binjai. It is hoped that KPP Pratama Binjai will continue to increase taxpayer compliance through tax socialization indicators by increasing the delivery of information directly to taxpayers using language that is easy for taxpayers to understand.
5. The financial condition of taxpayers has a significant positive effect on individual taxpayer compliance with KPP Pratama Binjai. So that the respondents' answers to indicators of the taxpayer's financial condition stated that they agreed that the taxpayer's financial condition could influence taxpayer compliance.
6. Tax sanctions are able to moderate the relationship between taxpayer awareness and individual taxpayer compliance. This shows that the existence of tax sanctions that are determined will influence the thoughts or desires of taxpayers.
7. Tax sanctions are unable to moderate the relationship between tax knowledge and individual taxpayer compliance. So if taxpayers do not have knowledge about tax regulations and processes, then taxpayers cannot determine their behavior to comply with tax regulations even though there are tax sanctions imposed on all taxpayers.
8. Tax sanctions are unable to moderate the relationship between tax services and individual taxpayer compliance.Until now, KPP Pratama Binjai provides services such as speed in service, friendly, polite and active in interacting with WPOP, however, it turns out that this form of service has not been able to make taxpayers comply with their tax obligations. However, it is still hoped that the tax authorities will provide the best tax services to taxpayers.
9. Tax sanctions are able to moderate the relationship between tax socialization and individual taxpayer compliance. The socialization carried out includes seminars, direct discussions between the tax authorities and taxpayers, providing mobile education vehicles, and the availability of a tax website which makes it easier for taxpayers to obtain information without time and place limitations.
10. Tax sanctions are unable to moderate the relationship between taxpayers' financial conditions and individual taxpayer compliance. It can be concluded that tax sanctions as moderation cannot influence taxpayers to comply with their obligations if the taxpayer's financial condition is only mediocre or bad.

5.1. Research Limitations

In this research there are several limitations, as follows:
1. There are limitations for respondents in answering statements so that they are less careful or bias occurs, the time provided by respondents is short, and answering each statement cannot be separated from the perception of each respondent.
2. The results of this research only include individual taxpayer compliance with KPP Pratama Binjai.
3. In this study, the variables taxpayer awareness, tax knowledge, tax services, tax socialization, and taxpayer financial condition with tax sanctions as a moderating variable were able to influence 89.0% of individual taxpayer compliance at KPP Pratama Binjai while the remaining 11.0 % influenced by other variables not included in the research.

5.2. Suggestion

Based on the conclusions and limitations in the research, several suggestions are given from researchers as follows:

1. Future researchers are expected to be able to add more independent variables which are becoming a phenomenon and are able to influence individual taxpayer compliance at Tax Service Offices in Indonesia and increase the number of respondents in the research.
2. Future researchers are also expected to look for new moderating variables other than tax sanctions to expand variations in increasing individual taxpayer compliance.
3. For the variables of tax knowledge, tax services, and tax socialization can be further improved so that taxpayers can comply in carrying out tax obligations and tax sanctions are more stringent in their application for tax violators.

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