

The Effect of Religiosity and Tax Socialization on Taxpayer Compliance With Taxpayer Awareness as an Intervening Variable

Fitri Agustina, Umaimah

Muhammadiyah University of Gresik, Jl. Sumatra 101, Gresik, Indonesia

fitriagustinaaaaa@gmail.com

umaimah@umg.ac.id

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Abstract

This study aims to determine the effect of religiosity and taxpayer awareness on Taxpayer Compliance With Taxpayer awareness as an intervening variable. In this study, researchers examined taxpayer compliance at KPP Pratama Gresik by using independent variables, namely, religiosity, taxation socialization and taxpayer awareness. The population in this study were all individual taxpayers in the city of Gresik, sampling using random sampling method, and the number of samples as many as 70 respondents. This study uses a questionnaire with taxpayer respondent individuals. Tests were carried out using SEMPLS. The results showed that the religiosity and awareness of taxpayers affect taxpayer compliance, while tax socialization has no effect on taxpayer compliance. The results of the intervening test show that religiosity and tax socialization have an effect on taxpayer awareness. Taxpayer awareness is not able to mediate the relationship between religiosity to taxpayer compliance, while taxpayer awareness is able to mediate the relationship between tax socialization and taxpayer compliance.

Article Type: Empirical

Keywords: Religiosity; Taxation Socialization; Taxpayer Awareness; Taxpayer Compliance; SEMPLS

1. Introduction

A country's revenue comes from various sectors, one of which is taxes. Tax is one of the sources of state revenue used to finance government expenditures and carry out national development so as to create prosperity for all Indonesian people (Takimen et al., 2020). Tax is a very important factor in the development of a country (Setiyani, 2018). Where taxes provide the largest contribution to state revenues to the state treasury (Winerungan, 2013).

The realization of tax revenue from 2019 and 2020 has not yet reached the APBN target. In 2019 the realization of tax revenues reached Rp. 1,546,134,751,864 or 86.55% of the target set by the 2019 State Budget. Meanwhile, in 2020 the realization of tax revenues reached Rp. 1,285,134,085,848 or 91.50% of the target set by the 2020 State Budget. In 2020, the realization of tax revenue decreased by 0.83% from 2019. This means that a taxpayer is still very low on awareness in paying his tax obligations.

Taxes are state revenues that have the potential to continue to be explored, where the results of these revenues are used as a source of financing in the development of a country. One of the problems that often occurs and can also hinder the effectiveness of tax collection is taxpayer compliance (Winerungan, 2013). This is due to the lack of awareness of taxpayers in paying taxes. The government hopes that taxpayers can help increase state revenues by paying taxes on time so that national development can be carried out and can achieve tax targets optimally. The following is the data on taxpayer compliance:

Table 1.1
Realization of Taxpayer's Tax Compliance
Year 2019 – 2020

| No | Information | Taxpayers are required to SPT | Report SPT | Percentage |
|----|-------------|-------------------------------|------------|------------|
| 1. | year 2019 | 18,330,000 | 13,370,000 | 72.9% |
| 2. | 2020 | 19,000,000 | 14,600,000 | 76.68% |

Source :<https://news.ddtc.co.id/>

Based on the table above, according to Wildan, 2020 the Directorate General of Taxes in 2019 recorded that the realization of compliance reached 72.9% and in 2020 it reached 76.68%. It means that tax compliance in Indonesia has increased by 3.96% but this figure has not met the expected target. The expected target is 100%. It can be concluded that there is still a lack of awareness and compliance of taxpayers.

Tax is a taxpayer contribution that must be paid by every taxpayer, either an individual or an entity that is coercive and does not get a direct reward based on the Job Creation Law of 2020 and is used as a source of state revenue for the welfare of the people. (Siregar, 2017). Taxpayers who do not comply in paying taxes will accumulate into arrears which can affect revenues from the tax sector so that public compliance in paying taxes is needed. (Artha & Setiawan, 2016). If the amount of state revenue originating from the tax sector does not meet the target, will development still continue? This makes it a challenge for the Directorate General of Taxes (DGT) to increase awareness of taxpayer compliance and also make taxpayers to be on time in paying and reporting their taxes.

Tax contributions in recent years have become the backbone of the national development financing source. Tax is the main source of income in a country where a person must carry out tax obligations in accordance with tax laws. The number of taxpayers is increasing from time to time, this can be seen as a forum for increasing awareness of taxpayers so that taxpayers can fulfill their tax obligations properly and on time. The level of tax compliance can be met if the taxpayer has self-awareness and feels that taxpayer compliance is an obligation that must be carried out (Nugroho et al., 2016).

Taxpayer compliance is a must for taxpayers to carry out tax obligations and carry out their tax rights (Rahayu, 2010:138) in (As'ari, 2018). Representation Taxpayer compliance can be seen from the behavior of taxpayers in carrying out their obligations to pay taxes in accordance with applicable tax regulations (Blessing of Mutmainnah Marjan, 2014).

The level of compliance of individual taxpayers has increased from year to year but the awareness of taxpayers is still very minimal so it can be concluded that they avoid tax audits and avoid tax penalties, namely by fulfilling the obligation to pay taxes.(Mayasari, 2014). The research is the same as the research conducted by(Ermawati, 2018)which states that the high level of awareness possessed by taxpayers will affect the level of taxpayer compliance. However, this research contradicts the research conducted by(Tahar & Rachman, 2014)which states that taxpayer awareness has no effect on taxpayer compliance because taxpayers are only afraid of getting sanctioned if they do not pay taxes.

Taxpayer awareness is a condition where taxpayers are able to know about the role of taxes so important for the state so that taxpayers sincerely carry out their tax obligations. Taxpayer awareness is a condition in which the taxpayer voluntarily carries out the tax function by paying taxes on time and in the right amount(Danarsi et al., 2017). According to(Manuputty & Sirait, 2016)In implementing the tax system, taxpayers are required to have awareness and honesty, because taxpayers are required to fill out their own annual tax return and submit their annual tax return correctly, completely and clearly.

Indonesia is a country that has a high value of religiosity, where this value can be proven by the sound of the first precepts as the basis of the state, namely Belief in One Supreme God. The level of one's attachment to the religion of each individual is the value of religiosity(Widagsono, 2017). A person's religiosity will definitely have a positive impact on a person's behavior or attitude. Where someone has an honest and wise attitude and is willing to implement it in everyday life. This wise action can be seen in terms of how a person implements a good attitude with the environment so that he can carry out his obligations(Ermawati & Afifi, 2018).

Based on research conducted by(Ermawati, 2018);(Ermawati & Afifi, 2018);(Frista et al., 2021);(Dwijayanti et al., 2020)states that religiosity affects taxpayer compliance. However, this research contradicts the research conducted by(Muhammad & Mildawati, 2020);(Dwi et al., 2019);(Wati, 2016);(Rahmawaty & Baridwan, 2014)which states that religiosity has no effect on taxpayer compliance. The results of previous studies vary, therefore the researcher proposes this research by adding the taxpayer awareness variable as an intervening variable. This statement is the same as the research conducted by(Ermawati & Afifi, 2018)which states that religiosity affects taxpayer awareness, where the higher the level of religiosity a person has, the sense of awareness of the community itself will increase. However, in contrast to the research conducted by(Andayani et al., 2019)which states that religiosity has no effect on taxpayer awareness.

In addition to religiosity, another factor that can increase taxpayer compliance is tax socialization, where with taxation socialization taxpayers will definitely gain tax knowledge and taxpayers will be aware that taxes have a high role in a country. According to research results(Kurniawan et al., 2014)which shows that the higher the socialization of taxation, the higher the taxpayer compliance, and the higher the awareness of the taxpayer, the higher the taxpayer compliance.(Kurniawan et al., 2014). The research is the same as the research conducted by (Boediono et al., 2019);(Wardani & Wati, 2018);(Sari & Saryadi, 2019);(Puspita, 2016)which states that taxation socialization has an effect on taxpayer compliance. However, this research contradicts the research(Savitri & Musfialdy, 2016);(Lianty et al., 2017);(Setyaningrum, 2017)which states that taxation socialization has no effect on taxpayer

compliance. The results of previous studies vary, therefore the researcher proposes this research by adding the taxpayer awareness variable as an intervening variable.

Based on research conducted by (Boediono et al., 2019); (Wulandari et al., 2015); (Puspita, 2016), and (Kurniawan et al., 2014) stated that the socialization of taxation affects the awareness of taxpayers. However, this research is different from the research conducted by (Setyaningrum, 2017) which states that taxation socialization has no effect on taxpayer awareness. It can be concluded that the higher the level of awareness of individual taxpayers, the higher the level of tax socialization, so that the sense of taxpayer compliance with tax regulations will increase. Obedient taxpayers are not seen in terms of paying large nominal taxes, but taxpayers are said to be obedient if the taxpayer can understand and have awareness of their tax rights and obligations (Kakunsi, Pemanan, & Pontoh, 2017).

Based on the above background, the authors are interested in conducting research with the object of research on individual taxpayers at KPP Pratama Gresik. The reason why the author chose the title of this study is that there are differences in the results of the research from previous studies so that researchers are interested in doing research again. The factors that will be tested in this study are religiosity, socialization of taxation and awareness of taxpayers that have the possibility to influence taxpayer compliance in carrying out their tax obligations. So that it motivates researchers to take the title "The Effect of Religiosity and Tax Socialization on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable".

2. Literature Review

2.1 Attribution Theory

Attribution theory was first discovered by Heider in 1958. Attribution theory is a theory that describes a person's behavior, where this theory can predict what causes other people to perform certain behaviors. Basically attribution theory states that when individuals observe a person's behavior, they try to determine whether the behavior is caused internally or externally (Purnaditya and Rohman, 2015) in (Novianti, 2021). This attribution theory refers to how a person can explain the causes of the behavior of others or himself.

2.1.1 Tax

Based on Law No. 11 of 2020 states that "taxes are mandatory contributions to the state owed by individuals or entities that are coercive under the law, without getting direct compensation and are used for the needs of the state for the greatest prosperity of the people". Taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses (Mardiasmo, 2016: 3).

2.1.2 Taxpayer Compliance

Taxpayer compliance according to (Rahmawaty & Baridwan, 2014) is the willingness of taxpayers to pay taxes sincerely. It can be concluded that tax compliance is the attitude of taxpayers who are willing and sincere without being forced to carry out tax obligations in the form of calculating taxes, paying taxes themselves and reporting taxes. Here the taxpayer is willing to calculate the tax to be paid without feeling forced.

2.1.3 religiosity

According to (Ermawati, 2018) religiosity is someone who believes in a particular religion where the person carries out religious orders and stays away from religious prohibitions. A person referred to here is a taxpayer. Taxpayers who are closer to religion, then taxpayers will try to carry out religious orders. Taxpayers assume that if they violate religious regulations, they will feel guilty.

2.1.4 Tax Socialization

Tax socialization is an effort from the Directorate General of Taxes to provide understanding, information and guidance to the public in general from taxpayers in particular regarding everything related to tax laws and regulations. (Wulandari et al., 2015).

2.1.5 Taxpayer Awareness

Taxpayer awareness is the taxpayer's willingness to contribute funds for the implementation of the tax function by paying taxes on time and in the right amount. (Danarsi et al., 2017). The level of tax awareness shows how much a person's level of understanding about the meaning, function and role of taxes is. The higher the level of understanding of the taxpayer, the awareness of the implementation of tax obligations is getting better so that it can increase taxpayer compliance in paying taxes (Faizin et al., 2016).

2.2 Hypothesis Development

2.2.1 The Effect of Religiosity on Taxpayer Compliance

Religiosity is the values that exist in religion that is believed by individuals, and of course every religion has the same goal, namely to control positive behavior. (Tahar & Rachman, 2014). Religiosity is a person's religious attitude to be honest and act fairly in accordance with their respective beliefs.

Religiosity has a relationship with attribution theory. In attribution theory, it is explained that in determining tax compliance, it is determined from external factors and internal factors. Taxpayer religiosity is an internal factor that causes a person to act according to individual personal control. This religiosity has a consequence dimension related to the extent to which a person is willing to commit to the teachings of his religion and apply his teachings in everyday life. Someone who has high religiosity tends to behave ethically and avoid deviant actions.

The research that has been done has succeeded in proving that religiosity has an effect on taxpayer compliance (Ermawati, 2018), (Frista et al., 2021), (Ermawati & Afifi, 2018), (Dwijayanti et al., 2020). The higher the value of religiosity owned by a person, the higher the taxpayer compliance. Based on the description above, the following hypothesis can be formulated:

H₁ : Religiosity affects taxpayer compliance

2.2.2 The Effect of Tax Socialization on Taxpayer Compliance

Tax counseling activities have a significant role in the success of tax socialization to all taxpayers. The socialization of taxation carried out by the Director General of Taxes is carried

out to provide knowledge to the public and especially taxpayers to know about all things regarding taxation, both regulations and taxation procedures through the right methods (Prasetyono and Rimawati, 2016).

Socialization of Taxation has a relationship with attribution theory. In attribution theory, it is explained that in determining tax compliance, it is determined from external factors and internal factors. Tax socialization can be said as an external factor that can change a person's behavior, especially the behavior of taxpayers in carrying out their obligations as taxpayers, socialization provides understanding or knowledge to the public, especially taxpayers so that they know everything related to taxation, both tax regulations and procedures through the right method. .

The research that has been carried out has succeeded in proving that tax socialization has an effect on taxpayer compliance (Wulandari et al., 2015);(Puspita, 2016);(Boediono et al., 2019);(Sari & Saryadi, 2019);(Anwar & Syafiqurrahman, 2016);(Faizin et al., 2016);(Vionita & Kristanto, 2018). The higher the intensity of information received by the public, it is hoped that the better the public's understanding and awareness of taxes, so as to increase taxpayer compliance in fulfilling their tax obligations.(Puspita, 2016). Based on the description above, the following hypothesis can be formulated:

H₂ : Taxation socialization has an effect on taxpayer compliance.

2.2.3 The Effect of Taxpayer Awareness on Taxpayer Compliance

Awareness of taxpayers can be seen from the attitude of the desire and earnestness to carry out their tax obligations as indicated by the taxpayer's understanding of the tax function and being serious in reporting and paying taxes (Astana and Merkusiwati, 2017). In Attribution Theory explains about a person's behavior, that each individual is basically someone who tries to understand the behavior of others which is determined from internal factors and external factors. Awareness and compliance are internal factors that can change a person's behavior, especially the behavior of taxpayers in carrying out their obligations.

Several studies have been conducted previously by(Ermawati, 2018);(Fitria, 2017);(Wulandari et al., 2015);(Puspita, 2016);(Boediono et al., 2019);(Nabila, 2021);(Ermawati & Afifi, 2018). The results of their research indicate that there is an effect of taxpayer awareness on taxpayer compliance. Based on the description above, the following hypothesis can be formulated:

H₃ : Taxpayer awareness affects taxpayer compliance

2.2.4 The Effect of Religiosity on Taxpayer Compliance

Religiosity is the values that exist in religion that is believed by individuals, and of course every religion has the same goal, namely to control positive behavior.(Tahar & Rachman, 2014). Religiosity is a person's religious attitude to be honest and act fairly in accordance with their respective beliefs.

Based on attribution theory explains that in determining tax compliance is determined from external factors and internal factors. Taxpayer religiosity is an internal factor that causes a person to act according to individual personal control. This religiosity has a consequence dimension related to the extent to which a person is willing to commit to the teachings of his religion and apply his teachings in everyday life. For taxpayers who have high religiosity, they will deepen their religion more so that they form a high level of honesty. In research conducted

by(Ermawati & Afifi, 2018)shows that religiosity has an effect on taxpayer awareness. Based on the description above, the following hypothesis can be formulated:

H4 : Religiosity affects taxpayer compliance

2.2.5 The Effect of Tax Socialization on Taxpayer Compliance

Tax counseling activities have a significant role in the success of tax socialization to all taxpayers. The socialization of taxation carried out by the Director General of Taxes is carried out to provide knowledge to the public and especially taxpayers to know about all things regarding taxation, both regulations and taxation procedures through the right methods (Prasetyono and Rimawati, 2016).

Socialization of Taxation has a relationship with attribution theory. In attribution theory, it is explained that in determining tax compliance, it is determined from external factors and internal factors. Tax socialization is an external factor and Taxpayer Awareness is an internal factor that can change a person's behavior, especially the behavior of taxpayers in carrying out their taxpayer compliance.

The higher the level of awareness of individual taxpayers, the higher the level of tax socialization, so that the sense of taxpayer compliance with tax regulations will increase.(Puspita, 2016). In the results of research conducted by(Wulandari et al., 2015);(Puspita, 2016),(Boediono et al., 2019),(Kurniawan et al., 2014)shows that taxation socialization has an effect on taxpayer awareness. Based on the description above, the following hypothesis can be formulated:

H5: Tax Socialization has an effect on Taxpayer Awareness

2.2.6 The Effect of Religiosity on Taxpayer Compliance mediated by Taxpayer Awareness

According to(Ermawati, 2018)religiosity is someone who believes in a certain religion where someone is carrying out religious orders and staying away from religious prohibitions. A person referred to here is a taxpayer. Taxpayers who are closer to religion, then taxpayers will try to carry out religious orders. Taxpayers assume that if they violate religious regulations, they will feel guilty.

In Attribution Theory explains about a person's behavior, that each individual is basically someone who tries to understand the behavior of others which is determined from internal factors and external factors. Taxpayer's religiosity and awareness are internal factors that can change a person's behavior, especially the behavior of taxpayers in carrying out their taxpayer compliance. In the results of research conducted by(Ermawati & Afifi, 2018)and(Ermawati, 2018)shows that taxpayer awareness can mediate the effect of religiosity on taxpayer compliance. Based on the description above, the following hypothesis can be formulated:

H6 : Taxpayer awareness is able to mediate the influence of religiosity on taxpayer compliance.

2.2.7 The Effect of Tax Socialization on Taxpayer Compliance mediated by Taxpayer Awareness

Tax counseling activities have a significant role in the success of tax socialization to all taxpayers. The socialization of taxation carried out by the Director General of Taxes is carried

out to provide knowledge to the public and especially taxpayers to know about all things regarding taxation, both regulations and taxation procedures through the right methods (Prasetyono and Rimawati, 2016). Taxpayer awareness is directly related to taxpayer compliance. The higher a person's awareness, the higher his compliance to fulfill tax obligations. Taxpayer awareness is a manifestation of the taxpayer's understanding that fulfilling tax obligations is a contribution and an active role for the community in national development,(Setiyani, 2018).

In Attribution Theory explains about a person's behavior, that each individual is basically someone who tries to understand the behavior of others which is determined from internal factors and external factors. Tax socialization is an external factor and Taxpayer Awareness is an internal factor that can change a person's behavior, especially the behavior of taxpayers in carrying out their taxpayer compliance. Several studies have been conducted previously by(Ermawati & Afifi, 2018);(Wulandari et al., 2015);(Boediono et al., 2019). The results of their research indicate that there is an influence of taxpayer awareness as a mediation of taxation socialization on taxpayer compliance. Based on the description above, the following hypothesis can be formulated:

H7 :Taxpayer awareness is able to mediate the effect of tax socialization on taxpayer compliance.

2.3 Research Framework

From the development of the hypothesis above, the research framework that can be proposed is as follows:

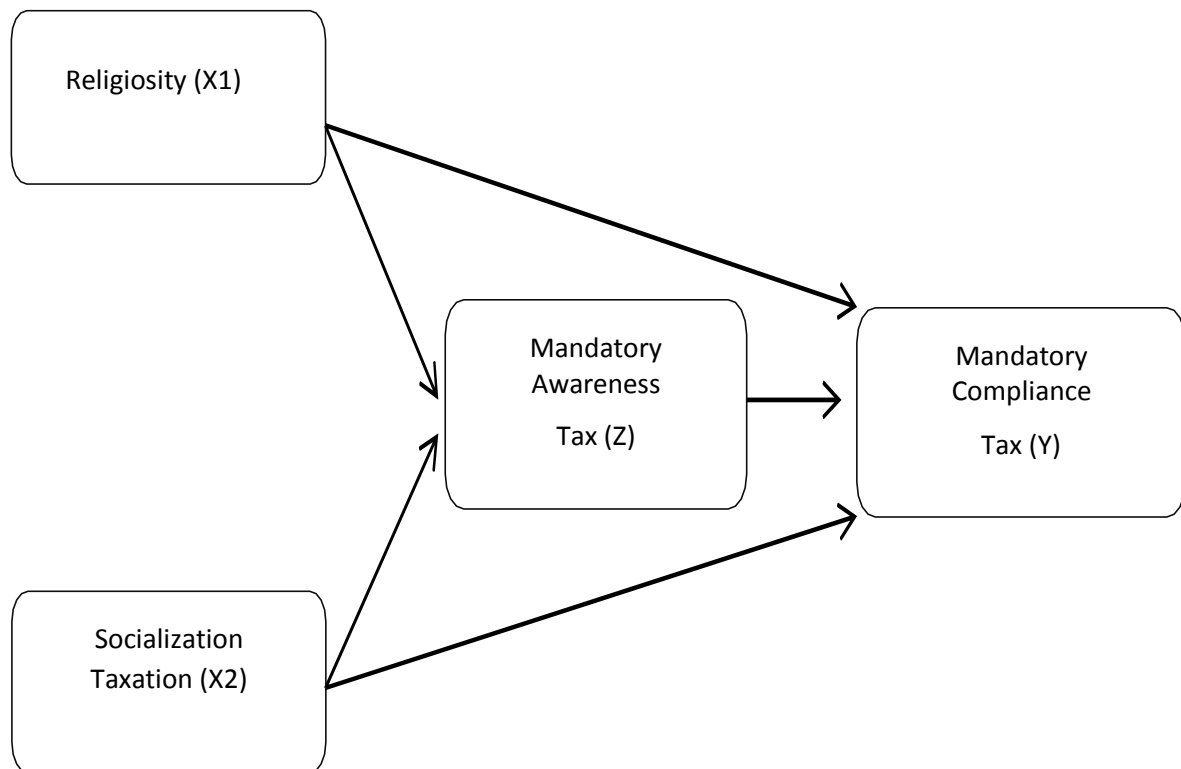


Figure 1. Research Framework

Based on Figure 1 of the conceptual framework above, it can be seen that there are three factors that are thought to affect taxpayer compliance, namely religiosity, taxation socialization and

taxpayer awareness. Not only that, this study also examines taxpayer awareness as a mediating variable.

3. Research Methodology

3.1 Type, Location, Population and Research Sample

This research is a quantitative research. The population in this study are individual taxpayers registered at KPP Pratama Gresik. The method used in determining the sample is by using the random sampling method, where the sample determination technique sample from the population is carried out randomly without regard to the scale of business that exists in the population. Determination of the number of samples used is using the hair formula, where the hair formula is used because the population size is not known for sure. The sample used is derived from the multiplication of the minimum sample size (5-10) with the number of indicators used in the study.

The number of samples used in this study were 70 respondents.

3.2 Types, Sources, and Techniques of Data Collection

The type of data used in this study is subject data. Sources of data used in this study is primary data. The data collection technique used in this study was to distribute questionnaires to respondents, where the questionnaire contained questions that had to be answered in accordance with predetermined answer choices. This study uses a Likert scale in the form of 1-5 points, namely 1 for strongly disagree and 5 points for strongly agree.

3.3 Variable Operational Definition and Variable Measurement

3.3.1 Taxpayer Compliance (Y)

Taxpayer compliance according to(Rahmawaty & Baridwan, 2014)is the willingness of taxpayers to pay taxes sincerely. It can be concluded that tax compliance is the attitude of taxpayers who are willing and sincere without being forced to carry out tax obligations in the form of calculating taxes, paying taxes themselves and reporting taxes. According to(Faisal & Yulianto, 2019)Taxpayer compliance indicators are as follows: (1) Reporting is carried out by the taxpayer, (2) Paying taxes is carried out by the taxpayer himself, (3) Calculating tax by the taxpayer. And (4) Register with the Tax Service Office.

3.3.2 Religiosity (X1)

According to(Ermawati, 2018)religiosity is someone who believes in a certain religion where someone is carrying out religious orders and staying away from religious prohibitions. A person referred to here is a taxpayer. Taxpayers who are closer to religion, then taxpayers will try to carry out religious orders. Taxpayers assume that if they violate religious regulations, they will feel guilty. It can be concluded that taxpayers who have a high level of religiosity will increase taxpayer compliance in fulfilling their tax obligations. Religious taxpayers try to comply with applicable norms and rules(Mayasari, 2014). According to(Faisal & Yulianto, 2019)indicators of religiosity are as follows: (1) Religion is very important in daily life, (2) Involvement in religious organizations, (3) Obedience to religious orders, (4) Religious beliefs.

3.3.3 Socialization of Taxation (X2)

Tax socialization is an effort from the Directorate General of Taxes to provide understanding, information and guidance to the public in general from taxpayers in particular regarding everything related to tax laws and regulations.(Wulandari et al., 2015). According to(Wulandari et al., 2015)indicators of taxation socialization as follows: (1) Tax counseling helps taxpayers in reporting SPT, (2) Tax counseling helps taxpayers in calculating and paying SPT, (3) With counseling taxpayers become aware of the benefits of taxes.

3.3.4 Taxpayer Awareness (Z)

Awareness is a condition to accept or be aware of, while taxation is the sincerity of each individual in achieving their tax obligations, such as being willing to contribute to the implementation of government functions by paying and reporting taxes.(Yulsiati, 2015). Taxpayer awareness is a factor that can affect taxpayers in completing their tax obligations, namely by paying their taxes(Solekhah & Supriono, 2018). According to(Wulandari et al., 2015)The indicators of taxpayer awareness are as follows: (1) Taxation counseling to taxpayers, (2) Creating a positive perception of taxpayers on tax obligations, (3) Increasing taxpayer knowledge.

3.4 Data Analysis Method

3.4.1 Structural Equation Modeling-Partial Least Square (SEM-PLS) Analysis

Data analysis in this study used the Structural Equation Modeling-Partial Least Square (SEM-PLS) method in order to examine the relationship between variables and hypotheses in more detail in this study. Each hypothesis will be tested using SmartPLS 3.0 software to test the relationship between variables.

4. Research Results

4.1 Overview of Research Objects

This research data is primary data obtained from the distribution of online questionnaires via google form to individual taxpayers registered at KPP Pratama Gresik. Sampling was carried out using the random sampling method, meaning that the sampling technique from the population was carried out randomly without regard to the scale of business that existed in the population. The sample obtained in this study was 75 respondents who met the sampling criteria which would be continued to analyze and test hypotheses. The following is the distribution of research object data at KPP Pratama Gresik:

Table 1. Research Object Data

| No | Information | Amount |
|----------------------------------|---------------------------|-----------|
| 1. | Questionnaire distributed | 75 |
| 2. | Incomplete questionnaire | 5 |
| Processable Questionnaire | | 70 |

Source: Processed Data, 2022

4.2 Analysis of Research Results

4.2.1 Descriptive Statistical Analysis

Table 2. Descriptive Statistical Analysis Results

| | N | Average | Minimum | Maximum | Standard Deviation |
|------------------------------|----|---------|---------|---------|--------------------|
| Religiosity (Item 1) | 70 | 4.786 | 3,000 | 5,000 | 0.475 |
| Religiosity (Item 2) | 70 | 4.471 | 3,000 | 5,000 | 0.626 |
| Religiosity (Item 3) | 70 | 4,571 | 3,000 | 5,000 | 0.623 |
| Religiosity (Item 4) | 70 | 4,600 | 2,000 | 5,000 | 0.663 |
| Religiosity (Item 5) | 70 | 4.457 | 2,000 | 5,000 | 0.669 |
| Religiosity (Item 5) | 70 | 4.429 | 3,000 | 5,000 | 0.748 |
| Tax Socialization (Item 1) | 70 | 4.629 | 3,000 | 5,000 | 0.565 |
| Tax Socialization (Item 2) | 70 | 4.629 | 3,000 | 5,000 | 0.565 |
| Tax Socialization (Item 3) | 70 | 4,543 | 3,000 | 5,000 | 0.578 |
| Tax Socialization (Item 4) | 70 | 4,529 | 3,000 | 5,000 | 0.649 |
| Tax Socialization (Item 5) | 70 | 4,586 | 3,000 | 5,000 | 0.621 |
| Taxpayer Awareness (Item 1) | 70 | 4,400 | 2,000 | 5,000 | 0.705 |
| Taxpayer Awareness (Item 2) | 70 | 4.386 | 3,000 | 5,000 | 0.703 |
| Taxpayer Awareness (Item 3) | 70 | 4,529 | 3,000 | 5,000 | 0.691 |
| Taxpayer Awareness (Item 4) | 70 | 4.414 | 3,000 | 5,000 | 0.643 |
| Taxpayer Awareness (Item 5) | 70 | 4.486 | 3,000 | 5,000 | 0.579 |
| Taxpayer Awareness (Item 6) | 70 | 4,500 | 3,000 | 5,000 | 0.627 |
| Taxpayer Compliance (Item 1) | 70 | 4,500 | 2,000 | 5,000 | 0.692 |
| Taxpayer Compliance (Item 2) | 70 | 4.457 | 2,000 | 5,000 | 0.711 |
| Taxpayer Compliance (Item 3) | 70 | 4,300 | 3,000 | 5,000 | 0.763 |
| Taxpayer Compliance (Item 4) | 70 | 4.429 | 3,000 | 5,000 | 0.667 |
| Taxpayer Compliance (Item 5) | 70 | 4,500 | 2,000 | 5,000 | 0.712 |
| Taxpayer Compliance (Item 6) | 70 | 4,557 | 3,000 | 5,000 | 0.601 |
| Taxpayer Compliance (Item 7) | 70 | 4.443 | 3,000 | 5,000 | 0.689 |
| Taxpayer Compliance (Item 8) | 70 | 4.429 | 3,000 | 5,000 | 0.667 |

Source: SmartPLS Output Results, 2022

Based on the table above, the religiosity variable as an exogenous variable (X1) consists of 6 questions. Of the 70 respondents in this study, the lowest score (minimum) was 2 and the highest score (maximum) was 5. With an average value of 4.55, it means that some respondents strongly agree that by understanding and also applying religious law in daily life, they will be able to implement his tax obligations. Taxpayers believe in their religion by carrying out religious orders and staying away from religious prohibitions.

The tax socialization variable as an exogenous variable (X2) consists of 5 questions. Of the 70 respondents in this study, the lowest score (minimum) was 3 and the highest score (maximum) was 5. With an average value of 4.58, which means most respondents strongly

agree that with the socialization of taxpayers, they will understand and know when the taxpayer report their tax obligations. Taxpayers also understand and understand the benefits of paying taxes and sanctions if they do not pay taxes.

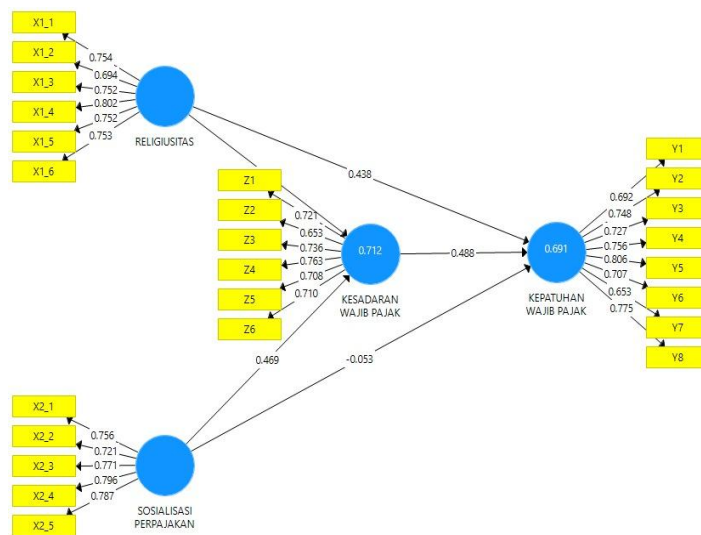
The taxpayer awareness variable as the intervening variable (Z) consists of 5 questions. Of the 70 respondents in this study, the lowest score (minimum) was 2 and the highest score (maximum) was 5. With an average value of 4.45, it means that most of the respondents agreed. This means that taxpayers are aware that the obligation to pay taxes is something that must be done because taxpayers are aware that they are willing to contribute to the implementation of government functions, namely by reporting taxes and paying taxes.

Taxpayer compliance variables as an endogenous variable (Y) consists of 5 questions. Of the 70 respondents in this study, the lowest score (minimum) of 2 and the highest score (maximum) of 5. With an average value of 4.45, which means that most respondents agree that with obedient and obedient taxpayers, they will carry out their tax obligations by calculating, paying own tax and self tax report

4.2.1 Partial Least Square (PLS) Analysis

Partial Least Square (PLS) analysis was conducted to examine the relationship between the variables of religiosity, tax socialization, taxpayer awareness and taxpayer compliance. In the research conducted, the variables of religiosity, tax socialization, taxpayer awareness and taxpayer compliance were measured using 13 indicators. It can be obtained an overview of the relationship between research variables as follows:

Figure 2. SmartPLS . Output Results



Source: SmartPLS Output Results (processed data, 2022)

4.2.2.1. Outer Model Analysis

The outer model test interprets the measurement model that relates the indicator to other variables. The outer model test is used to ensure that the measuring instrument (questionnaire) used is valid and reliable.

1. Convergent Validity Test

Convergent validity is carried out to prove that each question point can be understood by the respondent and what the researcher means. Convergent validity is used as proof that each question given to the respondent is easy to understand as intended by the researcher. Individual reflective measure is said to be high if it has a correlation of more than 0.70 with the measured indicator. However, the measurement scale for the loading factor value of 0.5 to 0.60 is considered sufficient (Chan, 1998) in (Ghozali, 2002). Convergent validity test in PLS is assessed based on the loading factor. The indicator in the study is said to be valid if the outer loading is positive.

Table 3. Convergent Validity Test Results

| | Taxpayer Compliance | Taxpayer Awareness | religiosity | Tax Socialization |
|------|---------------------|--------------------|-------------|-------------------|
| X1_1 | | | 0.754 | |
| X1_2 | | | 0.694 | |
| X1_3 | | | 0.752 | |
| X1_4 | | | 0.802 | |
| X1_5 | | | 0.752 | |
| X1_6 | | | 0.753 | |
| X2_1 | | | | 0.756 |
| X2_2 | | | | 0.721 |
| X2_3 | | | | 0.771 |
| X2_4 | | | | 0.796 |
| X2_5 | | | | 0.787 |
| Y1 | 0.692 | | | |
| Y2 | 0.748 | | | |
| Y3 | 0.727 | | | |
| Y4 | 0.756 | | | |
| Y5 | 0.806 | | | |
| Y6 | 0.707 | | | |
| Y7 | 0.653 | | | |
| Y8 | 0.775 | | | |
| Z1 | | 0.721 | | |
| Z2 | | 0.653 | | |
| Z3 | | 0.736 | | |
| Z4 | | 0.763 | | |
| Z5 | | 0.708 | | |
| Z6 | | 0.710 | | |

Source: SPSS Output Results (data processed, 2022)

Based on the data above, the loading factor value produced proves that all variables in the study, namely religiosity, tax socialization, taxpayer awareness and taxpayer compliance have a loading factor value > 0.6, which means the data above meets the requirements of convergent validity testing and all indicators are declared valid. as the latent variable.

2. Discriminant Validity Test

Discriminant validity is a test to prove that the questions by the respondent do not follow the perception of the previous variable question, meaning that when the respondent answers the first question, the next question is not confused by the previous question. Discriminant validity can be evaluated by looking at the AVE (Average Variance Extracted) value. If the AVE is more than 0.5 then the data is declared convergently valid. The discriminant validity test is assessed based on the cross loading measurement with its construct.

Table 4. Discriminant Validity Test Results

| | Average Extracted Variance (AVE) |
|---------------------|-------------------------------------|
| Taxpayer Compliance | 0.539 |
| Taxpayer Awareness | 0.512 |
| religiosity | 0.565 |
| Tax Socialization | 0.588 |

Source: SmartPLS Output Results, 2022

Based on the data above, the resulting Average Variance Extracted (AVE) value shows that all indicators of the variables are religiosity, tax socialization, taxpayer awareness and taxpayer compliance with an Average Variance Extracted (AVE) value $> 0,5$. It can be concluded that the data above has met the requirements of discriminant validity testing or the data is said to be valid as a latent variable.

3. Reliability Test

The reliability test in PLS can use two methods, namely Cronbach's alpha and Composite Reliability. It is said to be reliable if the composite reliability value is above 0.7 and Cronbach's alpha value is above 0.6. The value of composite reliability and Cronbach's alpha can be seen in the following table:

Table 5. Reliability Test Results

| | Cronbach's Alpha | Composite Reliability |
|---------------------|---------------------|--------------------------|
| Taxpayer Compliance | 0.877 | 0.903 |
| Taxpayer Awareness | 0.809 | 0.863 |
| religiosity | 0.846 | 0.886 |
| Tax Socialization | 0.825 | 0.877 |

Source: SmartPLS Output Results, 2022

Based on the data above, the religiosity variable has a composite reliability of 0.886 with Cronbach's alpha of 0.846. Then the tax socialization variable has a composite reliability of 0.877 with Cronbach's alpha of 0.825. Furthermore, the taxpayer awareness variable has a composite reliability of 0.863 and Cronbach's alpha of 0.809. The taxpayer compliance variable has a composite reliability value of 0.903 and Cronbach's alpha of 0.877. It can be concluded that the data is reliable because the composite reliability value > 0.6 and Cronbach's alpha value > 0.7 .

4.2.2.2 Inner Model Analysis

The inner model or structural model test is carried out by comparing the relationship/path coefficient between one latent variable and another latent variable (Santosa, 2018).

Table 5. Results of Inner Model Analysis

| | R Square |
|---------------------|----------|
| Taxpayer Compliance | 0.691 |
| Taxpayer Awareness | 0.712 |

Source: SmartPLS Output Results, 2022

Based on the data above, the coefficient of determination (R Square) of the taxpayer compliance variable is 0.691 or 69.1%. This shows that taxpayer compliance can be explained by religiosity, tax socialization and taxpayer awareness. While the remaining 31% is explained by other variables that were not examined in this study. The R-Square of taxpayer awareness has a value of 0.712 or 71%. This shows that the awareness of taxpayers can explain the religiosity and socialization of taxation by 71%. While the remaining 29% is explained by other variables not examined.

4.2.2 Hypothesis testing

Hypothesis testing is used to test the direct relationship between exogenous variables and endogenous variables. Exogenous variables to intervening variables and intervening variables to endogenous variables. In addition, hypothesis testing is also used to test the causality developed in the model, namely the effect of exogenous variables and intervening variables on endogenous variables. Hypothesis testing can be known through T-statistics and P-Value.

4.2.3.1 Direct Effect

Table 6. Direct Effect Test Results

| | Original Sample (O) | Sample Average (M) | Standard Deviation (STDEV) | T Statistics | P Values |
|---|---------------------|--------------------|----------------------------|--------------|--------------|
| Taxpayer Awareness -> Taxpayer Compliance | 0.488 | 0.517 | 0.189 | 2,584 | 0.010 |
| Religiosity -> Taxpayer Compliance | 0.438 | 0.428 | 0.169 | 2,585 | 0.010 |
| Religiosity -> Taxpayer Awareness | 0.447 | 0.467 | 0.128 | 3,505 | 0.000 |
| Tax Socialization -> Taxpayer Compliance | -0.053 | -0.072 | 0.142 | 0.370 | 0.711 |
| Tax Socialization -> Taxpayer Awareness | 0.469 | 0.454 | 0.124 | 3,775 | 0.000 |

Source: SmartPLS Output Results, 2022

Based on table 6, the first hypothesis states that religiosity as measured by using a questionnaire has an influence on taxpayer compliance. The test results show that the religiosity variable has a t-statistic of 2.585. This shows that the religiosity variable has a t-statistic value > 1.96. In addition, the test results show a P-Value of 0.010. This proves that the P-Value < 0.05. The original sample value is 0.438, which means the influence of religiosity shows a significant positive direction. So it can be concluded that religiosity has a significant positive effect on taxpayer compliance in other words H1 is accepted.

The second hypothesis states that the socialization of taxation as measured by questionnaires has no effect on taxpayer compliance. The test results show that the tax socialization variable has a t-statistic of 0.370. This proves that the t-statistic < 1.96. In addition, the test results show a P-Value value of 0.711. This proves that the P-Value > 0.05. So it can be concluded that the socialization of taxation has no effect on taxpayer compliance in other words H2 is rejected.

The third hypothesis states that taxpayer awareness as measured by a questionnaire has an effect on taxpayer compliance. The test results show that the taxpayer awareness variable has a t-statistic of 2.584. This proves that the t-statistic > 1.96. In addition, the test results show a P-Value of 0.010. This proves that the P-Value <0.05. The original sample value is 0.488, which means that the effect of taxpayer awareness shows a significant positive direction. So it can be concluded that taxpayer awareness has a significant positive effect on taxpayer compliance in other words H3 is accepted.

The fourth hypothesis states that religiosity as measured by a questionnaire has an effect on taxpayer awareness. The test results show that the religiosity variable has a t-statistic of 3.505. This proves that the t-statistic > 1.96. In addition, the test results show a P-Value of 0.000. This proves that the P-Value <0.05. The original sample value is 0.447, which means the influence of religiosity shows a significant positive direction. So it can be concluded that religiosity has a significant positive effect on taxpayer awareness in other words H4 is accepted.

The fifth hypothesis states that the socialization of taxation as measured by questionnaires has an effect on taxpayer awareness. The test results show that the tax socialization variable has a t-statistic of 3.775. This proves that the t-statistic > 1.96. In addition, the test results show a P-Value of 0.000. This proves that the P-Value <0.05. The original sample value is 0.469, which means the effect of tax socialization shows a significant positive direction. So it can be concluded that the socialization of taxation has a significant positive effect on taxpayer awareness in other words H5 is accepted.

4.2.3.2 Indirect Effect

Table 7. Indirect Effect Test Results

| | Original Sample (O) | Sample Average (M) | Standard Deviation (STDEV) | T Statistics | P Values |
|--|---------------------------|--------------------------|----------------------------------|-----------------|-------------|
| Religiosity -> Taxpayer Awareness -> Taxpayer Compliance | 0.218 | 0.246 | 0.121 | 1,800 | 0.073 |
| Tax Socialization -> Taxpayer Awareness -> Taxpayer Compliance | 0.229 | 0.233 | 0.106 | 2,167 | 0.031 |

Source: SmartPLS Output Results (Data processed, 2022)

Based on table 7, the sixth hypothesis states that taxpayer awareness as measured by the questionnaire is not able to mediate the relationship between religiosity and taxpayer compliance. The test results show that the exogenous religiosity variable has a t-statistic value of 1,800. This proves that the t-statistic < 1.96. While the P-Value is 0.073 which means P-Value > 0.05. So it can be concluded that taxpayer awareness is not able to mediate the relationship between religiosity to taxpayer compliance in other words H6 is rejected.

The seventh hypothesis states that taxpayer awareness as measured by questionnaires is able to mediate the relationship between tax socialization and taxpayer compliance. The test results show that the exogenous variable of tax socialization has a t-statistic value of 2.167. This proves that the t-statistic > 1.96. While the P-Value is 0.031, which means P-Value <0.05. So it can be concluded that taxpayer awareness is able to mediate the relationship between tax socialization and taxpayer compliance in other words H7 is accepted.

5. Discussion

5.1 *Influence Religiosity to Compulsory Compliance Tax*

Based on the results of hypothesis testing using PLS, it is obtained that the first hypothesis (H1) is accepted and has a positive effect on taxpayer compliance. It is said that religiosity is one of the determining factors of how ready taxpayers are to fulfill their tax obligations. If the taxpayer has a high level of religiosity, it will increase the compliance of taxpayers who fulfill all their tax obligations. This research is in line with research (Ermawati, 2018); (Ermawati & Afifi, 2018); (Frista et al., 2021); (Dwijavanti et al., 2020) states that religiosity affects taxpayer compliance. However, this research contradicts research conducted by (Muhammad & Mildawati, 2020); (Dwi et al., 2019); (Wati, 2016); (Rahmawaty & Baridwan,

The results of this study are in accordance with what is explained in the attribution theory that there are two factors that can affect taxpayer compliance, namely external factors and internal factors. Religiosity is an internal factor that causes a person to act according to individual personal control. This religiosity has a consequence dimension related to the extent to which a person is willing to commit to the teachings of his religion and apply his teachings in everyday life. Someone who has high religiosity tends to behave ethically and avoid deviant actions. Which means that with high religiosity, the higher or increasing the compliance of individual taxpayers.

5.2 *Influence Socialization of Taxation on Taxpayer Compliance*

Based on the results of hypothesis testing using PLS, it is obtained that the second hypothesis (H2) is rejected or has no effect. This means that the high or low level of socialization held by the local government has no influence on whether people are obedient or not to pay their taxes. The results of this study are in line with research conducted by (Ainul & Susanti, 2021); (Savitri & Musfialdy, 2016); (Lianty et al., 2017); (Setyaningrum, 2017) which states that tax socialization has no effect on taxpayer compliance. However, this research contradicts research (Boediono et al., 2019); (Wardani & Wati, 2018); (Sari & Saryadi, 2019); (Puspita, 2016) which states that tax socialization has an effect on taxpayer compliance.

The results of this study are not in accordance with what is explained in the attribution theory that taxation socialization is an external factor that can increase a person's compliance in carrying out all tax regulations. Because taxpayer compliance is not due to frequent socialization, but awareness and knowledge are more influential factors. If someone has good awareness and knowledge, they can be more obedient in carrying out their tax obligations.

5.3 *Influence Taxpayer Awareness of Taxpayer Compliance*

Based on the results of hypothesis testing using PLS, it is obtained that the exogenous variable of taxpayer awareness has a significant positive effect on the endogenous variable of taxpayer compliance. The results of this study are in line with research conducted by (Ermawati, 2018) which states that the high level of awareness possessed by taxpayers will affect the level of taxpayer compliance. However, this research contradicts research conducted by (Tahar & Rachman, 2014) which states that taxpayer awareness has no effect on taxpayer compliance because taxpayers are only afraid of getting sanctioned if they do not pay taxes.

This research is based on the attribution theory which explains about a person's behavior, that each individual is basically someone who tries to understand the behavior of others which is determined from internal factors and external factors. Taxpayer awareness is an internal factor that can change a person's behavior, especially the behavior of taxpayers in carrying out their obligations. The level of awareness of taxpayers shows how much a person's level of understanding about the meaning, function and role of taxes is. The higher the level of understanding of the taxpayer, the awareness of the implementation of tax obligations is getting better so as to increase taxpayer compliance in paying taxes.

5.5 *The Effect of Religiosity on Taxpayer Awareness*

Based on the results of hypothesis testing using PLS, it is obtained that the fourth hypothesis (H4) is accepted and has a positive effect on taxpayer compliance. The results of this study are in line with research conducted by (Ermawati & Afifi, 2018) which states that religiosity affects taxpayer awareness, where the higher the level of religiosity a person has, the awareness of the community itself will increase. However, it is different from the research conducted by (Andayani et al., 2019) which states that religiosity has no effect on taxpayer awareness.

This research is based on attribution theory which explains that in determining tax compliance, it is determined from external factors and internal factors. Taxpayer religiosity is an internal factor that causes a person to act according to individual personal control. Someone who has high religiosity tends to behave ethically and avoid deviant actions. Which means that with high religiosity, the higher or increasing the compliance of individual taxpayers.

5.5 *The Effect of Tax Socialization on Taxpayer Awareness*

Based on the results of hypothesis testing using PLS, it is obtained that the exogenous variable of taxation socialization has a significant positive effect on the endogenous variable of taxpayer awareness. The results of this study are in line with research conducted by (Boediono et al., 2019); (Wulandari et al., 2015); (Puspita, 2016), and (Kurniawan et al., 2014) stated that taxation socialization had an effect on taxpayer awareness. However, this research is different from research conducted by (Setyaningrum, 2017) which states that tax socialization has no effect on taxpayer awareness.

This research is based on attribution theory which explains about a person's behavior, that each individual is basically someone who tries to understand the behavior of others which is determined from internal factors and external factors. Tax socialization is an external factor and Taxpayer Awareness is an internal factor that can change a person's behavior, especially the behavior of taxpayers in carrying out their taxpayer compliance. The higher the level of awareness of individual taxpayers, the higher the level of tax socialization, so that the sense of taxpayer compliance with tax regulations will increase.

5.6 *The Effect of Tax Socialization on Taxpayer Awareness*

Based on the results of hypothesis testing using PLS, it was found that the taxpayer awareness variable was not able to mediate the relationship between religiosity and taxpayer compliance. The results of this study are in line with research conducted by (Tahar & Rachman, 2014) which shows that taxpayer awareness cannot affect taxpayer compliance because taxpayers pay taxes only because they are afraid to get fined not because of taxpayer awareness. However, this research is different from research conducted by (Ermawati & Afifi, 2018) which shows that taxpayer awareness is able to mediate religiosity towards taxpayer compliance.

In the attribution theory which explains that in determining tax compliance, it is determined from external factors and internal factors. Taxpayer religiosity is an internal factor that causes a person to act according to individual personal control. Someone who has high religiosity tends to behave ethically and avoid deviant actions. Which means that with high religiosity, the higher or increasing the compliance of individual taxpayers. However, this study shows that there is no mediating effect of taxpayer awareness in mediating the relationship of religiosity to taxpayer compliance.

5.6 *The Effect of Tax Socialization on Taxpayer Awareness*

Based on the results of hypothesis testing using PLS, it was found that the taxpayer compliance variable was able to mediate the relationship between tax socialization and taxpayer compliance. This shows that the increase or decrease in taxation socialization contributes to taxpayer compliance through taxpayer awareness as an intervening variable. The results of this study are in line with previous research conducted by (Ermawati & Afifi, 2018); (Wulandari et al., 2015); (Boediono et al., 2019). The results of their research indicate that taxpayers' awareness is able to mediate the relationship of tax socialization to taxpayer compliance.

However, this research is different from the research conducted by (Sari & Saryadi, 2019); (Wulandari et al.,

This research is based on attribution theory which explains about a person's behavior, that each individual is basically someone who tries to understand the behavior of others which is determined from internal factors and external factors. Tax socialization is an external factor and Taxpayer Awareness is an internal factor that can change a person's behavior, especially the behavior of taxpayers in carrying out their taxpayer compliance. The higher the level of awareness of individual taxpayers, the higher the level of tax socialization, so that the sense of taxpayer compliance with tax regulations will increase. This study shows that there is a mediating effect of taxpayer awareness in mediating the relationship of tax socialization to taxpayer compliance, so that the relationship of tax socialization to tax compliance is influenced by awareness because the indirect effect of socialization is significant on taxpayer compliance compared to the direct effect (Direct Effect). effects).

6. Conclusion

Based on the results and discussion of the data that has been tested above, it can be concluded that the variables of religiosity and awareness of taxpayers affect taxpayer compliance, but tax socialization has no effect on taxpayer compliance. Then religiosity and socialization of taxation affect taxpayer awareness. While the intervening variable taxpayer awareness is not able to mediate the relationship between religiosity to taxpayer compliance. While the awareness of taxpayers is able to mediate the relationship between taxation socialization and the effect on taxpayer compliance.

This study has several limitations and suggestions that are expected to be a reference for further research. These limitations and suggestions include:

1. Not too many questionnaires were distributed so that the data obtained were limited and another limitation was that there were respondents who did not really fill out the research questionnaire given by the researcher.
2. Adding variables used in research related to individual taxpayer compliance.
3. It is hoped that in future research using the interview or observation method, it is not only the distribution of questionnaires with consideration of cost and time as well.
4. It is hoped that further research in sampling does not focus on individual taxpayers, but needs to be considered for examining corporate taxpayers because corporate taxpayers can also affect state revenues.

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