

The Effect of Taxpayer Awareness and Tax Sanctions on Taxpayer Compliance of Personal Persons with Religiosity as Moderation

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Abstract

This study aims to determine the effect of taxpayer awareness, tax sanctions and religiosity on taxpayer compliance. 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 100 respondents. The results of hypothesis testing in this study indicate that taxpayer awareness, tax sanctions and religiosity have a significant effect on taxpayer compliance, while the interaction between religiosity and taxpayer awareness and tax sanctions has no significant effect on taxpayer compliance.

Keywords: taxpayer awareness, tax sanctions, religiosity and taxpayer compliance.

1. Introduction

Tax is a contribution to the State owed by those who are obliged to pay it according to the laws and regulations, with no return of achievement, which is shown directly and whose purpose is to finance general expenditures related to the tasks of the State which carries out government affairs (Izza et al., 2020). According to Subarkah, et al (2017) taxes are a source of funding in carrying out state responsibilities to overcome social problems, improve welfare and prosperity and become a citizen's social contract with the government.

According to the kemengku.go.id page, considering the important role of taxes in the state budget, efforts to increase tax revenues continue to be carried out by the government, which in this case is the duty of the Directorate General of Taxes. Various efforts have been made by the Directorate General of Taxes to maximize tax revenue, namely by optimizing tax revenues. Afifah and Nasution (2021) Efforts to maximize tax revenue do not only rely on the role of the Director General of Taxes and tax officials, but also require an active role from the taxpayers themselves. This makes taxpayer compliance a very important factor in achieving the success of tax revenue.

This can be seen from the Performance Report of the Ministry of Finance. State revenues in 2020 amounted to 95.45% of revenues from the APBN. After the tax reform in 1983 the Official-Assessment system was no longer valid and the Self Assessment System was implemented. Self-Assessment System is a calculation of the amount of tax paid by the taxpayer concerned, which means that there is an active participation of taxpayers in carrying out tax activities which requires compliance and awareness by taxpayers (Misman, 2016). According to the Big Indonesian Dictionary as quoted by Rahayu (2010: 138), the term compliance means submission or obedience to the teachings and rules, compliance is the motivation of a person, group or organization to act in accordance with the rules set.

Indonesia's tax ratio in 2017 was 10.78%, in 2018 it was 11.6%, year 2019 is 12.2%, in 2020 it is 11.6% (APBN target) and is classified as low. Although the tax ratio is not the only indicator, until now the tax ratio has become a measure that is considered to provide an overview of tax conditions (Izza, et al 2020). Regarding this, it is necessary to do several factors of taxpayer awareness in paying taxes, service quality in serving the needs of taxpayers and the firmness of tax sanctions have the possibility of influencing taxpayer compliance in carrying out their obligations (Rorong et al., 2017).

According to Saad, (2014) states that a lack of understanding of taxation can lead to non-compliance behavior of taxpayers. (Agustiningsih and Isroah (2016) stated that taxpayer compliance can be measured by how much taxpayers understand all applicable tax laws and regulations, and how taxpayers can carry out tax delivery procedures correctly. According to Yee, et al (2018) stated that the understanding of taxation is an important factor that can affect the behavior of taxpayer compliance.

Taxpayer awareness can affect taxpayer compliance in fulfilling their tax obligations. According to Dharma and Suardana (2014) taxpayers with high awareness can be seen from the sincerity and desire of taxpayers to fulfill their designated tax obligations in the taxpayer's understanding of the tax function and the seriousness of taxpayers in reporting Annual Notification Letters (SPT) and paying taxes. According to Indrayani and Suhendra (2017) found that taxpayer compliance is affected by the level of awareness of taxpayers.

The awareness of taxpayers is shown in the taxpayer's understanding of the tax function and the seriousness of taxpayers in paying and reporting taxes (Beloan et al., 2019). Based on the results of research from Aswati, et al (2018), taxpayer awareness has a positive effect on taxpayer compliance. According to Siahaan, et al (2018) that taxpayer awareness has a positive effect on taxpayer compliance. Ermawati and Arifin (2018), taxpayer awareness has a positive effect on taxpayer compliance.

Taxpayer compliance can not only be increased by awareness of taxpayers, it can also be increased by the imposition of tax sanctions (Bawazier and Fuad 2011). According to Wirawan, et al (2017) stated that taxpayers' perception of the existence of sanctions is one of the variables that has a significant influence on taxpayer compliance. The existence of these sanctions will automatically encourage compliance, but sanctions are also necessary and must remain consistent, and the application of sanctions is also fair, in addition to increasing compliance, tax revenue will also increase (Rorong et al., 2017).

Previous researchers have the same results, namely from Siregar (2017), Wirawan, et al (2017) emphasizes related to sanctions that if in a condition there are regulations but those regulations are violated or not obeyed then sanctions must be enforced, and these sanctions must be consistent in order to provide a deterrent effect for taxpayers who violate. Research conducted by Pujiwidodo (2016), tax sanctions have a positive effect on taxpayer compliance. Meanwhile, according to Afifah and Nasution (2021) tax sanctions have a negative effect on taxpayer compliance.

In addition, the willingness to pay taxes is also influenced by the level of morality (religiosity). According to Eiya, et al (2016) defines commitment to religiosity as an extension where an individual is committed to the religion he professes and its teachings. Religiosity as a potential element that can explain the puzzle of tax compliance Eiya, et al (2016). Meanwhile, according to Amini and Andreyani (2020) religiosity is the degree to which each individual is committed to a particular religious group, religiosity is the level of someone who adheres to a certain religion, believes and applies it in everyday life.

As is known in Indonesia, there are several officially recognized religions such as Islam, Christianity, and Hinduism. Each religion has its own teachings and its own views on taxes.

In Islam, Allah SWT says in Surah At-Taubah verse 29:

فَقِيلُوا الَّذِينَ لَا يُؤْمِنُونَ بِاللَّهِ وَلَا بِالْيَوْمِ الْآخِرِ وَلَا يُحَرِّمُونَ مَا حَرَّمَ اللَّهُ وَرَسُولُهُ وَلَا يَدِينُونَ دِينَ الْحَقِّ مِنَ الَّذِينَ أُوتُوا الْكِتَابَ حَتَّى يُعْطُوا الْجِزْيَةَ عَن يَدٍ وَهُمْ صَاغِرُونَ

"(Go those who do not believe in Allah and the Last Day, those who have not forbidden what Allah and His Messenger have forbidden and those who do not believe in the true religion (the religion of Allah), (i.e. those) who have given the book, until they pay the jizyah (tax) obediently while they are in a state of submission)".

According to (Bayinah and Nur 2015) that the purpose of tax and zakat is basically the same, namely as a source of funds to create a just and prosperous society that is equitable and sustainable between material and spiritual.

In Christianity, it is taught to its followers to pay taxes. Because in Christianity it has the current tax context. In the Bible, which is the Bible of Christians, taxes were mandatory payments paid by the Israelites to the Roman government. Therefore, in the Book of Matthew chapter 9 verse 11, the tax collector at that time was called a sinner. Whereas in the Book of Matthew chapter 22 verse 21 it contains God's command in paying taxes, namely: "Give to Caesar and to God what you must give to God" (Saragih et al., 2020).

The understanding of taxation has also been applied in Hinduism, in Hinduism there are several things regarding taxation that have been contained in Hindu scriptures where tax payments are the right thing, as long as the government has protected the people. This is stated in the Book of Manawa Dharmasastra X, 118 which explains:

"A knight who in a difficult situation takes a quarter of the harvest is declared innocent, if he protects his people to the best of his ability." (Nengah, 2020).

The verse relates to the duty of knights who are involved in government justified in collecting taxes, provided that they have really paid attention to the welfare of their people according to their abilities. This is confirmed in Arthasastra VI, 6 which states:

"Sita (agricultural produce), Bhaga (profit share for the state), Bali (Donations), Kara (taxes), Merchants, river guards, ferry boats, ships, ports, pastures, roads, land surveys and catchers thieves, this forms the countryside."(Nengah, 2020).

Seeing the contents of the sloka, the tax is one of the levies introduced in the teachings of Hinduism. The results of Sukmana, et al (2018)'s research conclude that the interaction of religiosity with tax awareness has a significant effect on taxpayer compliance, according to Ermawati (2017), religiosity is how much the level of belief and taxpayers' understanding of religion, so that taxpayers try to comply his obligations. Another study using religiosity as a moderating variable for different variables was conducted by Maheasy and Iskandar (2018), stating that religiosity does not affect tax compliance. Because tax compliance is considered not a variable of religious observance. So that religious values do not play an important role in making taxpayers responsible for tax compliance. From these various studies, it can be concluded that the relationship between taxpayer awareness and tax sanctions on taxpayer compliance has not been consistent. Based on the above background and the differences in the results conducted by previous researchers, the researcher will review the factors that influence taxpayer compliance with the title **"The Effect of Taxpayer Awareness and Tax Sanctions on Individual Taxpayer Compliance with Religiosity as Moderation"**

2.Method

2.1 Attribution Theory

Attribution theory was first discovered by Heider (1958), attribution theory is a theory that explains the causes of the behavior of oneself and others which is determined whether the behavior is influenced by internal factors or external factors. Attribution theory relevant to taxpayer compliance in paying their obligations. With this attribution theory, it can be explained about the causes of taxpayer compliance behavior. Behavior that is caused internally is behavior that is believed to be under the person's own control, then for behavior caused by external behavior, namely behavior that is influenced from outside, which means people will try to behave because of situations and conditions (Saputro, et al 2018).

2.2 Tax

Taxes have a coercive nature which means that if the tax liability is not paid, warnings and sanctions will be given. The contribution of taxpayers in paying their tax obligations cannot be felt directly. According to Sukamana, et al (2018), taxes are people's contributions to the state treasury based on the law (which can be enforced) which can indirectly be shown and used to pay for general contests. Meanwhile, according to (Feldman 2017) tax is an achievement imposed by the authorities without any contra-achievement, and is solely used to close the contest-public expenditure.

2.3 Taxpayer Compliance

The tax collection system also requires taxes to be actively involved in carrying out taxpayers who are taxpayers. Where compliance can be seen through compliance in fulfilling tax obligations in accordance with the truth. According to (Rahayu 2017: 193) taxpayer compliance is taxpayer compliance in the implementation of applicable taxes. Obedient taxpayers are taxpayers who obey and fulfill tax obligations in accordance with the provisions of tax laws and regulations.

2.4 Taxpayer Awareness

With high awareness of taxpayers in carrying out tax obligations, taxpayer compliance will also increase. To improve taxpayer compliance paying taxes is the only taxpayer must pay taxes also return to the state and will be felt by taxpayers, thus the taxpayer Taxpayers will think that all of them paying taxes do not feel in vain but are also affected by the achievement of state development (Noerman syah 2017). Taxpayer awareness in paying taxes is the behavior of the taxpayer in the form of a reflection or feeling that involves knowledge and is accompanied by a tendency to act according to the stimulus provided by the tax system and provisions (Ady 2018).

2.5 Tax Sanctions

Tax law enforcement is an effort to enforce and function of tax law in carrying out taxation in accordance with applicable laws. One of the enforcement of tax law is the existence of tax sanctions so that taxpayers are obedient in carrying out their tax obligations. According to Mardiasmo (2018:62), a tax witness is a guarantee that the provisions of the tax laws and regulations will be obeyed/obeyed/complied. Tax sanctions are applied so that taxpayers comply with the current tax regulations. Taxpayer compliance can be determined through the opinion of taxpayers how influential tax sanctions can change the attitude of taxpayers to be obedient in paying their taxes (Putri, et al 2012).

2.6 Religiosity

The term religiosity (religiosity) comes from the English "religios" which means religious or pious. "Religion" means belief in God, belief in the existence of power above humans (Yanuarti 2018). Religiosity is an important aspect of tax morale because it can be a motivation to pay taxes, like to report income, and care about the tax system (Eiya, et al 2016). According to Sufiah (2017), religiosity is the level of success and knowledge possessed by taxpayers about religion and its teachings. Meanwhile, according to Palil and Wahyudi (2016) explained that religiosity is an important aspect of tax morale, because it can motivate wholeheartedly to pay taxes, voluntarily recognize income, be aware of the tax system and the like.

2.7 Hypothesis Development

2.7.1 Effect of Taxpayer Awareness on Individual Taxpayer Compliance

Taxpayer awareness is a condition where taxpayers understand and implement taxes correctly and voluntarily. when the understanding and implementation of tax obligations is getting better, the level of awareness of the mandatory is higher so that it is expected to improve tax compliance (Muliari and Ery 2011). Based on the results of research from Ady (2018), it proves that taxpayer awareness has a positive and significant effect on individual taxpayer compliance. Research conducted by Siahaan, et al (2018) has a positive and significant effect on taxpayer compliance.

Based on attribution theory, taxpayer awareness is an external cause, namely behavior that is believed to be under the personal control of the individual himself in paying taxes on time. From the explanation above, it can be concluded that tax sanctions are expected to have a positive impact on taxpayer compliance. So it can be concluded as follows: H1: Taxpayer awareness has a positive effect on Individual Taxpayer Compliance at KPP Pratama Gresik.

2.7.2 Influence of Tax Sanctions on Taxpayer Compliance

Taxpayers' perception of the existence of sanctions is one of the variables that has a significant influence on taxpayer compliance (Wirawan, et al 2017). The results of research conducted by Haryono and Riyanto (2017) regarding sanctions show that sanctions have a positive effect on taxpayer compliance. According to attribution theory, tax sanctions are external factors that make individuals behave according to the situation. Sanctions have binding legal force for violators to make taxpayers behave in a tax-compliant manner. The higher the tax sanctions given, the higher the taxpayer

compliance in fulfilling their taxes. From the explanation above, it can be concluded that tax sanctions are expected to have a positive impact on taxpayer compliance. So it can be concluded as follows:

H2: Tax Sanctions have a positive effect on the Compliance of Individual Taxpayers at KPP Pratama Gresik

2.7.3 The Effect of Taxpayer Awareness and Tax Sanctions on Individual Taxpayer Compliance Moderated by Religiosity

Religion is believed to control individual behavior from an ethical attitude. Someone who has a high attitude of religiosity tends to have ethical behavior and tends to avoid tax behavior (Basri 2015). The results of Sukmana, et al (2018) research conclude that the interaction of religiosity with tax awareness has a significant effect on taxpayer compliance. Based on the attribution theory of taxpayers' religiosity is an internal factor that causes a person to behave in accordance with the individual's personal control. Religion has a consequence dimension related to the extent to which a person is willing to commit to the teachings of his religion and apply the teachings in life. From the opening above, it can be concluded that religiosity strengthens the influence of the relationship between taxpayer awareness and individual taxpayers' tax sanctions. So it can be concluded as follows:

H3 : Religiosity strengthens the influence of the relationship between the influence of Taxpayer Awareness and Tax Witness on Individual Taxpayer Compliance at KPP Pratama Gresik

2.8 Research Framework

The framework is a conceptual model in which the theory relates to various factors that have been identified as important issues. With the explanation above, the framework for this research is as follows:

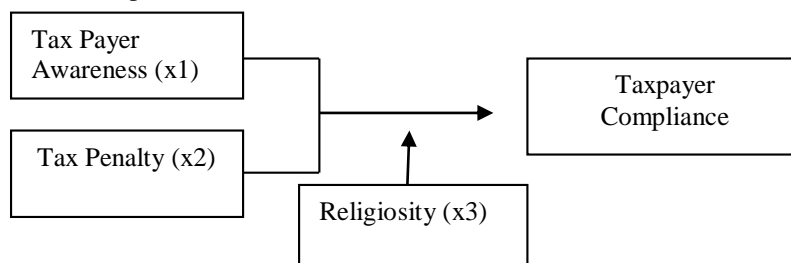


Figure 1 : Research Framework

3. Research Methodol

3.1 Population Types and Description of the Research Population (Object) Research

This study uses a quantitative approach. The data analysis technique used is descriptive statistics with multiple linear regression analysis. (Sugiyono, 2015:117). The population in this study were all individual taxpayers in Gresik Regency.

3.2 Sampling Technique

The technique used in this research is random sampling. Because the researcher wants to do research where sampling from the population is carried out randomly without regard to the strata that exist in the population with determined considerations. So that the sample used is taxpayers who have an obligation to pay taxes in Gresik Regency whose sample selection is not predetermined (random).

Due to the unknown population, in a multivariate study, approaching the minimum number of samples calculated based on the formula (Ferdinand, 2013:229), namely: $n = (25 \times \text{total variables}) = 25 \times 4 \text{ total variables} = 100 \text{ samples}$

3.3 Data collection technique

The data collection technique in this study was through a questionnaire. According to Sugiyono (2017:142), suggests that the questionnaire is a data collection technique that is done by giving a set of questions or a written statement to the respondent to answer. In this study, a list of closed questions will be used, in which alternative answers have been provided. The questionnaire used uses a Likert scale that can be used to measure such as behavior, responses and also the perception of a person or group of people about social phenomena (Sugiyono, 2018:152).

3.4 Types and sources of data

The source of data used in this study is primary data to obtain information about all variables in this study, through surveys by distributing questionnaires or questionnaires as research instruments in the field. Operational Definition and Measurement of Variables

3.4.1 Dependency of variables

The dependent variable is a variable that is influenced or which is the result of a variable that is influenced or caused by the presence of an independent variable (Sugiyono 2017:39). The dependent variable in this study is taxpayer compliance. The indicators used in this study refer to the research conducted by (Sukamana, et al 2018) as follows:

1. Have NPWP
2. Organizing bookkeeping
3. Proof of financial transactions
4. Reporting tax return on time
5. Report all income and assets owned
6. Have no tax arrears
7. Never been subject to tax sanctions

3.4.2 Taxpayer Awareness

Tax Self-Assessment System which is carried out by the Indonesian government, which means one of the tax collection systems that submits a mandate to each Taxpayer in filling out forms, personally in accordance with applicable tax regulations. With this system, the government actually expects awareness from taxpayers. Honesty, willingness to pay taxes, and discipline in implementing tax regulations.

The indicators used in this variable refer to the research conducted by (Fitria, 2017) as follows:

1. Willingness of taxpayers to pay taxes and report SPT
2. Orderly and disciplined in paying taxes

3.4.3 Tax Sanctions

Tax witnesses are a guarantee that the provisions of tax laws and regulations will be adhered to/obeyed/obeyed (Mardiasmo 2018:3). Tax sanctions, in other words, are a tool to prevent taxpayers from violating tax norms.

The indicators used in this variable refer to the research conducted by (Reza Hanafi, 2017) as follows:

1. Criminal sanctions imposed for violators of taxation rules are quite severe
2. The imposition of a fairly severe sanction is one of the means to educate taxpayers
3. Tax sanctions should be imposed on violators without tolerance

3.4.4 Religiosity

Religiosity is how big the level of trust and understanding of taxpayers about religion, so that taxpayers try to comply with tax regulations (Ermawati 2017). The indicators used in this study refer to the research conducted (Sukmana, et al 2018) as follows:

1. Believe in God Almighty
2. Carry out orders and stay away from Allah's prohibitions
3. Belief in religion can affect life

3.5 Data Analysis Techniques

Data analysis is the activity of grouping data based on variables and types of respondents, tabulating data based on variables from all respondents, presenting data for each variable studied, performing calculations to test hypotheses that have been proposed (Sugiyono, 2017: 137). Management and analysis of data in this study using SPSS which is used to calculate statistical values in the form of descriptive tests, data quality tests, multiple regression tests, classical assumption tests and hypothesis testing. The data will be presented in the form of tables and graphs to make it easier to understand.

3.5.1 Descriptive Statistical Analysis

Statistics provide a description or descriptive of a data seen from the average value (mean), standard deviation, variance, maximum and minimum. Descriptive statistics describe data that will become clearer and information that is easier to understand (Ghozali, 2018: 19).

3.5.2 Data Quality Test

3.5.2.1 Validity Test

The validity test is used to measure the validity or validity of a questionnaire (Ghozali 2018:51). A questionnaire can be said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. The significance test was carried out by comparing the calculated r value with the r table value. In determining whether or not an item will be used, a correlation coefficient significance test is usually carried out at a significance level of 0.05, which means that the item is considered valid if it has a significant correlation with the total score. If r count is greater than r table and the value is positive, then the item or question or variable is declared valid. On the other hand, if r is smaller than r table, then the item or question or variable is declared invalid.

3.5.2.2 Reliability Test

Reliability is a tool to measure a questionnaire with indicators from variables or constructs (Abdullah, 2015:260). A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time. The reliability test is said to be reliable if it has Cronbach's Alpha which is greater than ($>$) 0.6 Sugiyono, (2015:122).

3.5.3 Classical Assumption Test

3.5.3.1 Normality Test

The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali 2018:161). The formula used in this normality test is the Kolmogorov-Smirnov formula with

the provisions that the data is normally distributed if significant > 0.05 and the data is not normally distributed, if significant < 0.05 .

3.5.3.2 Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). If the independent variables are correlated with each other, then these variables are not orthogonal. Orthogonal variables are independent variables whose correlation value between independent variables is equal to zero. To test the presence or absence of multicollinearity, the tolerance value or variance inflation factor (VIF) can be used. A low tolerance value equals a high VIF value (because $VIF = 1/Tolerance$). The cutoff value commonly used to indicate the presence of multicollinearity is the Tolerance value 0.10 or the same as the VIF value

10. If the tolerance value is > 0.10 or the VIF value is < 10 , this indicates that there is no multicollinearity (Ghozali 2018:107).

3.5.3.3 Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. If the variance of the residuals of one observation to another observation remains. A good regression model is one with homoscedasticity or no heteroscedasticity (Ghozali, 2017:139). To see the existence of heteroscedasticity is to use statistical tests. The statistical test chosen is the Glejser test, the basis for making the decision on the heteroscedasticity test through the Glejser test are:

1. When sig. 2-tailed $< \alpha = 0.05$, then there has been heteroscedasticity
2. When sig. 2-tailed $> \alpha = 0.05$, then there is no heteroscedasticity

3.6 Multiple Linear Regression Test

This multiple linear regression model is formulated as follows (Arifin, 2017): $Y : a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_1X_3 + b_5X_2X_3 + s$

Y: Taxpayer Compliance

a: Price of Y when price of X = 0 (constant price) $b_1 b_2 b_3 b_4 b_5$: Directional number or regression coefficient

X1: Taxpayer Awareness

X2: Tax Sanctions

X3: Religiosity

3.6.1 Hypothesis Test

1. Partial Test (t Test)

Partial test (t) is carried out to measure the coefficient of determination which essentially looks at the magnitude of the model's ability to explain variations in the dependent variable. The criteria in testing P-value < 0.05 indicates that this model test is feasible to be used in research, and if P-value > 0.05 indicates that this model test is not feasible to be used in research. Results t can be obtained by running the SPSS program Basuki & Prawoto, (2015).

2. Simultaneous Significant Test (Test F)

The F statistic test was carried out with the aim of showing that all independent variables were included in the model that had a joint influence on the related variables (Ghozali, 2018: 98). The test criteria used a significance level of 0.05. If the significance value is < 0.05 , it means that the research model is feasible to use and if the significance value is > 0.05 , it means that the research model is not feasible to use.

3. Coefficient of Determination Test (R2)

The coefficient of determination (adjusted R2) measures how far the model's ability to explain the variation of the dependent variable with a value between zero to one ($0 < R^2 < 1$). The small adjusted R2 value means that the ability of the independent variables in explaining the variation of the dependent variable is very limited (Ghozali, 2018: 97).

4. Results

4.1 Overview of Research Objects

This research was conducted at the Tax Service Office (KPP) Pratama Gresik which is located at Jl. Dr. Wahidin S.H. 700, Kembangan, Kec. Kebomas, Gresik Regency, East Java 61124, Indonesia This study uses non-probability sampling, which is a sampling technique that does not provide equal opportunities for each element or member of the population to be sampled. The technique used in this research is random sampling. The sample obtained in this study as many as 100 respondents will be continued to perform analysis and hypothesis testing.

4.2 Description of Research Data

researchers based on research that has been carried out on 100 respondents who were used as research samples through questionnaires distributed, so that a description of the composition of respondents can be drawn based on gender, age and last education.

Table 1. Description of Research Data of Gender, Age, and Education

No	Gender	Total	Percentage
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1.	Man	49	49%
2.	Woman	51	51%
Total		100	100%

No	Age	Total	Percentage
1.	20-30 Year	52	52%
2.	31- 40 Year	24	24%
3.	41 – 50 Year	17	17%
4.	50 > Year	7	7%
Total		100	100%

No	Last education	Total	Percentage
1.	SMA	14	14%
2.	Diploma	35	35%
3.	Bachelor	31	31%
4.	Other	20	20%
Total		100	100%

Source: Processed Data, 2022

4.3 Data Quality Test Results

In the first data quality test, there is a validity test, where the rtable value in this study shows that all statements in the questionnaire are proven valid. This is indicated by all statement items showing rcount > rtable 0.1966, thus the 25 items can be used as research instruments, so it can be seen that all instruments in the study are declared valid. Then the second test, namely the reliability test, on the taxpayer awareness variable obtained Cronbach's Alpha of 0.652 > 0.6 then the taxpayer awareness variable is declared reliable. the tax variable obtained by Cronbach's Alpha of 0.645 > 0.6 then the taxation variable is declared reliable. Then the religiosity variable has a Cronbach's Alpha value of 0.617 > 0.6 then the results are declared reliable. The dependent variable in this study, namely taxpayer compliance has a value of 0.630 > 0.6, then the taxpayer compliance variable is declared reliable.

4.4 Classical Assumption Test Results

The first classic assumption test in this study is the normality test, (2-tailed) of 0.200 which is greater than 0.05 so it can be said that the data is normal. In this normality test, an exact test is used, in which the nature of the data received is more in line with the exact test. Because in a situation to produce the right distribution will get an accurate value without relying on assumptions that may not be met by the data received (Mehta & Patel, 2011:25). Then there is a multicollinearity test for the taxpayer awareness variable, the value of VIF is 1.010 < 10 and the tolerance value is 0.990 > 0.1. In the variable of tax sanctions, the VIF value is 1.016 < 10 and the tolerance value is 0.984 > 0.1. Then the religiosity variable has a VIF value of 1.011 < 10 and a tolerance value of 0.990 > 0.1. So it can be said that the third variable does not occur multicollinearity.

For the third test there is a heteroscedasticity test and the results show that the significant value of each variable is 0.591; 0.268; 0.0438 where the values are greater than 0.05. Then the key word can be that the independent variable in this study does not occur heteroscedasticity symptoms.

4.5 Multiple Linear Regression Test Results

$$Y = 7,701 + 0.290 X1 + 0.259 X2 + 0.555 X3 \text{ (not } \epsilon)$$

The regression equation above has the following meaning:

1. Value of = 7.701

This means that if the auditor's independence, integrity and work experience are worth 0, then the value of audit quality is 7,701

2. The value of 1 = taxpayer awareness (X1) of 0.290

This means that there is a positive relationship between taxpayer awareness (X1) and taxpayer compliance (Y), the higher taxpayer awareness, the higher taxpayer compliance.

3. Value of 2 = tax sanction (X2) of 0.259

This means that there is a positive relationship between tax sanctions and taxpayer compliance (Y), the higher the tax sanctions, the higher taxpayer compliance.

4. The value of 3 = religiosity (X3) is 0.555

This means that there is a positive relationship between religiosity and taxpayer compliance (Y), the higher the religiosity, the higher the taxpayer compliance.

4.6 Hypothesis Test Results

4.6.1 Partial Test (t Test)

The following partial test results of each independent variable on the dependent variable can be seen in the following table:

Table 2: Partial Test (t Test)
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	7.701	3.828			2.012	.047
Taxpayer Awareness	.290	.104	.245		2.778	.007
Tax Penalty	.259	.100	.229		2.584	.011
Religiosity	.555	.135	.365		4.127	.000

a. Dependent Variable: Taxpayer Awareness

1. In the taxpayer awareness variable, the t-count value is 2.778 > 1.984 table with a significant value of 0.007 < 0.05, the first hypothesis that is accepted is Taxpayer Awareness

2. In the Tax Sanctions variable, the t-count value is 2.584 > t-table 1.984 with a significance value of 0.011 < 0.05, the second hypothesis is accepted, namely Tax Sanctions affect t on Taxpayer Compliance

3. In the religiosity variable, the t-count value is 4.127 > t-table 1.984 with a significance value of 0.000 < 0.05, the third hypothesis is accepted, namely religiosity has an effect on taxpayer compliance.

4.6.2 Simultaneous Significant Test (F Test)

Table 3: Simultaneous Significant Test (Test F)
ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	285.701	3	95.234	11.150	.000 ^b
Residual	819.939	96	8.541		
Total	1105.640	99			

a. Dependent Variable: Taxpayer Awareness

b. Predictors: (Constant), Religiosity, Taxpayer awareness, Tax Penalty

The F test table shows that the F value is 11,150 with a significance value of 0.000 < 0.05. It states that simultaneously the independent variables have a simultaneous influence on the dependent variable. The Coefficient of Determination Test (R2)

4.6.3 Determination Test

Table 4 : Detremination Test
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate

1	.508 ^a	.258	.235	2.923
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a. Predictors: (Constant), Religiosity, Taxpayer awareness, Tax Penalty
 b. Dependent Variable: Taxpayer awareness

The results based on the analysis of the coefficient of determination (R²), it is known that the value of the coefficient of determination (Adjusted R Square) is 0.235. This means that 23.5% of taxpayer compliance is influenced by the independent variables in this study, namely taxpayer awareness, tax sanctions and religiosity. While 76.5% (100% - 23.5%) is explained by other variables that are not included in the regression model in this study.

4.6.4 Regression Results with Moderation

Table 5: Regression Results with Moderation

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	sig
1 (Constant)	-19.442	27.811		-.699	.486
Taxpayer Awareness	.936	.814	.793	1.151	.253
Tax Sanctions	.887	.944	.785	.940	.350
Religiosity	2.092	1.563	1.373	1.338	.184
Moderating_1	-.360	.045	-.718	-8.007	.422
Moderating_2	-.360	.053	-.843	-6.76	.501

a. Dependent Variable: Taxpayer Compliance

Based on the table above, the following multiple regression equation is obtained: $y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_1X_3 + b_5X_2X_3$

$$\text{Taxpayer Compliance} = -19442 + 0.936 X_1 + 0.887 X_2 + 2.092X_3 - 0.0036 X_1.X_3 - 0.0036X_2.X_3$$

The results of the SPSS output are known that the results of the X1.Z interaction variable with a significant level of 0.422 > 0.05, it means that the religiosity variable that moderates the taxpayer awareness variable has no significant effect on the Y variable. X2.Z interaction with a significant level of 0.501 > 0.05, which means that the variable of tax sanctions moderated by religion has no significant effect on the Y variable.

4.6.5 Moderation Determination Test

Table 6: Test of Determination of Moderation

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.517 ^a	.267	.228	2.937

a. Predictors: (Constant), INTERACTION2, Taxpayer Awareness, Sanctions
 ION1, Religiosity

b. Dependent Variable: Taxpayer Compliance

From the results of the table above, it can be seen that the correlation coefficient (R) is 0.267, meaning that there is a strong relationship between the moderated independent variable and the dependent variable. The coefficient of termination of Adjusted R Square is 0.228, meaning that the contribution of the independent variable which has been moderated by the dependent variable is 22.8% while the remaining 77.2% is influenced by variables outside of this study.

4.6.6 Moderation F Test

Table 7 : Moderation F Test
 ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
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1	Regression	294.968	5	58.994	6.840	.000 ^b
	Residual	810.672	94	8.624		
	Total	1105.640	99			

a. a. Dependent Variable: Taxpayer Compliance

b. b. Predictors: (Constant), INTERACTION2, Taxpayer Awareness, Tax Sanctions, INTERACTION1, Religiosity

From the results of the table above, it can be seen that f count $6.840 > f$ table with a significant value of $0.000 < 0.05$, this indicates taxpayer awareness, tax and religious sanctions affect taxpayer compliance.

5. Discussion

The results of testing the first hypothesis (H1) resulted in the result that taxpayer awareness had a significant effect on taxpayer compliance so that the taxpayer awareness hypothesis (H1) was accepted. It can be said that the higher one's self-awareness, the better it will be to increase taxpayer compliance. Referring to the Attribution Theory which is planned and also used to explain mandatory awareness is an external cause, namely behavior that is believed to be under the personal control of the individual himself in paying taxes on time. The results of this study are in accordance with research conducted by Ady (2018), proving that mandatory awareness Taxes have a positive and significant effect on individual taxpayer compliance. Research conducted by Siahaan, et al (2018) has a positive effect on taxpayer awareness.

The results of testing the second hypothesis (H2) give the result that the tax sanctions variable has a significant effect on taxpayer compliance so that the tax sanctions hypothesis (H2) is accepted. It can be said that the higher the tax sanction, the better it will be to increase taxpayer compliance. Referring to the Attribution Theory, tax sanctions are external factors that make individuals behave according to the situation. Sanctions have binding legal force for violators to make taxpayers behave in a tax-compliant manner. The results of this study are in accordance with the research studied by Haryono and Riyanto (2017) regarding tax sanctions, showing that sanctions are positive for taxpayer compliance. Meanwhile, according to Cahyani and Noviari (2019), stating that tax sanctions are positive on taxpayer compliance.

The results of testing the third hypothesis (H3) show that the taxpayer awareness variable and tax sanctions moderated by religiosity have no significant effect on taxpayer compliance so that taxpayer awareness and tax sanctions are moderated by religiosity (H3). This means that the existence of religiosity does not strengthen the awareness of taxpayers and tax taxes with taxpayer compliance. The results of the study are not in accordance with the results of the first hypothesis because high religious attitudes do not necessarily affect taxpayer awareness and sanctions on taxpayer compliance. The results of this study are in accordance with the research of Liefia and Dewi (2020) concluding that the interaction between religiosity and tax awareness has a significant effect on variables related to taxpayer compliance, according to Utama and Wahyudi (2016), in their research stating that compliance with taxpayer compliance was not found in their research. . Religiosity has no influence on the behavior of taxpayers in fulfilling their tax obligations.

6. Conclusion

This study aims to determine the effect of taxpayer awareness, taxes, and taxes on taxpayer compliance. In this study, researchers examined taxpayer compliance at KPP Pratama Gresik using independent variables, namely, taxpayer awareness, tax sanctions and religion. 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 100 respondents. The primary data collection method used is a questionnaire method with several criteria. Data collection is done by sending a questionnaire via email in the form of google form. The data analysis technique used in this research is multiple regression analysis technique. The results of the tests in this study indicate that taxpayer awareness, taxation, and religiosity have a significant effect on taxpayer compliance, while the interaction between religiosity and taxpayer awareness and taxation does not significantly affect taxpayer compliance.

7. Limitations

Limitations of this study The data collection method uses questionnaire data, so there is always the possibility that respondents who fill out are not serious.

8. Suggestions

This research is different, it is recommended to consider using other variables that are taxpayer compliance in paying taxes that have not been used in several aspects, either by adding variables, using samples or using test equipment.

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