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The Effect of Understanding of Tax Regulations and Income Levels on Individual Taxpayer Compliance with Tax Socialization as A Moderation Variable

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Abstract

The study was compiled with the background of the many cases of gratification carried out by state officials, resulting in a phenomenon of public distrust of the government, especially regarding the provisions of tax regulations. The consequences of this phenomenon can cause problems, namely the occurrence of public non-compliance with applicable tax provisions. The study method used is a quantitative method with primary data. The data collection was conducted through the distribution of questionnaires. The results of this research indicate that: (1) the understanding of tax regulations and income levels simultaneously have a positive and significant effect on individual taxpayer compliance at PT INES, (2) the understanding of tax regulations does not have a significant effect on individual taxpayer compliance at PT INES, (3) income levels have a positive and significant effect on individual taxpayer compliance at PT INES, (4) tax socialization does not moderate the effect of the understanding of tax regulations on individual taxpayer compliance at PT INES, and (5) tax socialization does not moderate the effect of income levels on individual taxpayer compliance at PT INES.

Keywords: *Understanding of Tax Regulations; Income Levels; Tax Socialization; Individual Taxpayer Compliance*

Abstrak

Penelitian ini disusun dengan latar belakang banyaknya kasus gratifikasi yang dilakukan oleh penyelenggara negara, sehingga mengakibatkan fenomena ketidakpercayaan masyarakat terhadap pemerintah, terutama terkait ketentuan peraturan perpajakan. Akibat dari fenomena ini dapat menimbulkan masalah, yaitu terjadinya ketidakpatuhan masyarakat terhadap ketentuan perpajakan yang berlaku. Metode penelitian yang digunakan adalah metode kuantitatif dengan data primer. Pengumpulan data dilakukan melalui penyebaran kuesioner. Hasil penelitian ini

menunjukkan bahwa: (1) pemahaman peraturan perpajakan dan tingkat pendapatan secara simultan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi pada PT INES, (2) pemahaman peraturan perpajakan tidak berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi pada PT INES, (3) tingkat pendapatan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi pada PT INES, (4) sosialisasi perpajakan tidak memoderasi pengaruh pemahaman peraturan perpajakan terhadap kepatuhan wajib pajak orang pribadi pada PT INES, dan (5) sosialisasi perpajakan tidak memoderasi pengaruh tingkat pendapatan terhadap kepatuhan wajib pajak orang pribadi pada PT INES.

Kata Kunci: Pemahaman Peraturan Perpajakan; Tingkat Pendapatan; Sosialisasi Perpajakan; Kepatuhan Wajib Pajak Orang Pribadi

1. INTRODUCTION

The largest funding for the State of Indonesia is sourced from the tax sector. The tax funds received by the state will be used to finance all infrastructure development to support economic activities. Reporting data from the Central Statistics Agency, the largest contributor to tax revenue in Indonesia in the last 3 (three) years is from the type of Income Tax (PPh).

Table 1.
Realization of State Revenue from Income Tax (PPh)

Year 2021 (in billions of rupiah)	Year 2022 (in billions of rupiah)	Year 2023 (in billions of rupiah)
696.676,60	998.213,80	1.040.798,40

Source : Central Statistics Agency, 2024

Table 1. shows an increase in the realization of Income Tax (PPh) revenue in each period. One of the main factors that support the increase in tax revenue is from the awareness and compliance of the taxpayers themselves. The compliance that must be carried out by taxpayers is not only to pay their taxes owed but also to report their personal Annual Return (SPT) on time. Quoted from the (tirto.id) page, Indonesia is included in countries where the level of compliance of taxpayers, especially in reporting tax returns, has not been maximized. According to data from the DJP of the Ministry of Finance, in 2023, as many as 19.4 million registered taxpayers, only 17.1 million people have reported their tax returns. This means that there are still 2.3 million taxpayers who have not reported their tax returns.

The level of compliance of taxpayers, especially individuals in Indonesia, which is still not optimal and can be considered low, cannot be separated from public trust in the government that is still weak. This is due to the various events that often occur involving state government officials such as carrying out gratuity actions, showing off luxurious lifestyles and even many civil servants who do not report LHKPN correctly even though they are paid from the results of community tax

collection. The impact of this incident has caused public distrust of the government which can cause problems, namely there are still many taxpayers who do not comply with tax regulations.

Many factors affect this compliance behavior such as tax understanding, income level, and tax socialization. The more a person understands tax regulations, the more compliant the person will be in carrying out his tax activities. Understanding tax regulations will reduce the negative impact resulting from taxpayer's distrust of the government. A person's level of compliance in fulfilling their tax responsibilities is also directly proportional to the level of income they have. Furthermore, tax socialization activities are expected to help taxpayers at all income levels to better understand current tax regulations and the importance of complying with tax provisions. The more often this socialization is held, it will support taxpayers to better understand and be aware of tax provisions which can later help improve the taxpayer's compliance behavior.

The background of this problem formulates the following problems: (1) Does the understanding of tax regulations and the income levels simultaneously affect the individual taxpayer compliance? (2) Does the understanding of tax regulations affect the individual taxpayer compliance? (3) Does the income levels affect the individual taxpayer compliance? (4) Does the tax socialization can moderate the influence of understanding of tax regulations on the individual taxpayer compliance) (5) Does the tax socialization can moderate the influence of income levels on individual taxpayer compliance?

2. THEORETICAL FRAMEWORK

The Theory of Planned Behavior is a theory developed by Ajzen (1991). According to Ajzen (1991) in Afrida & Kusuma (2022) the inner state that the intentions possessed by a person will affect the behavior of that person. Meanwhile, a person's intention is formed because of 3 (three) beliefs, namely attitude beliefs, normative beliefs and control beliefs. The relationship of this theory with taxpayer compliance is that this theory can be used to analyze taxpayer compliance behavior where the behavior to comply is influenced by the intention of the individual himself.

Attribution Theory is one of the theories created by Heider (2013). According to Madurano & Uaimah (2023) in this theory, stated that each individual often pays attention to the behavior of other individuals and ascertains whether the behavior is the result of the influence of internal factors (oneself) or external factors (the surrounding environment). This attribution theory states why the behavior is done and what causes the behavior to occur. The link between attribution theory and taxpayer compliance is that it can be used to identify factors that can determine the level of taxpayer compliance. Taxpayer compliance is determined by internal and external circumstances where internal factors are the understanding of tax regulations and the level of income received by the taxpayer. The external factor is tax socialization held by the government or from companies or other institutions.

According to Khodijah et al. (2021) individual taxpayer compliance is a condition in which a taxpayer obeys, submits, and complies with tax provisions. An

individual taxpayer is someone who has received and/or obtained income sourced from Indonesia. So that a person who already has an income is obliged to register as a taxpayer. The indicators regarding taxpayer compliance used in this study refer to Muhammad, et al. (2020) in the Jamilah (2023) study, namely:

1. Compliance to register as a taxpayer voluntarily without coercion
2. Compliance to report tax payable and delinquent tax payments
3. Compliance of taxpayers to report and pay taxes on time and before predetermined deadlines
4. Compliance in having an NPWP as a taxpayer
5. Compliance in calculating and paying income tax correctly

Understanding of Tax Regulations

According to Madurano & Umainah (2023) the understanding of tax regulations is a level of achievement of knowledge possessed by taxpayers regarding applicable tax regulations in accordance with laws and regulations and applied in their tax activities. The better the understanding of taxpayer tax regulations, the better to the taxpayer's compliance in carrying out their tax obligations. The indicators regarding the understanding of tax regulations used in this study refer to Rahayu (2017) in the Wulandari (2023) study, namely:

1. Understanding the obligation to have an NPWP and its functions
2. Understanding the provisions related to tax obligations
3. Understanding the rules and deadlines for filing tax returns
4. Understanding PTKP and applicable tax rates
5. Understanding taxpayers' rights

Income Levels

According to Ariwangsa & Kariyani (2022) income is the income that a person gets for the work that has been done by him. Meanwhile, the income level is the level of income received by the taxpayer which is the result of work, whether business or other activities. The indicators regarding the income level used in this study refer to Yoga (2018) in the Suryani (2023) study, namely:

1. Type of Income : earn income for one month
2. Ability to pay taxes: the amount of income for taxes and needs
3. Income from basic work
4. Non-income/allowance receipts
5. Income from side hustles

Tax Socialization

Tax socialization is an activity carried out by the DJP to provide information counseling on all applicable tax regulations and activities in Indonesia which are the obligations of individuals and entities to implement them (DJP, 2011). Tax socialization is the government's effort to increase the awareness of individual and corporate taxpayers to be compliant in carrying out their tax obligations. The indicators regarding tax socialization used in this study refer to Ramdhani, et al. (2021) in the Jamilah (2023) study, namely:

1. Live socialization

2. Indirect socialization
3. Tax socialization held by the Director General of Taxes periodically
4. Tax socialization routinely carried out
5. Tax socialization helps taxpayers in understanding tax regulations
6. Tax socialization provides information to calculate, pay and report taxes owed
7. Tax socialization provides an understanding of the electronic tax system
8. Tax socialization provides information about the benefits of using the tax system
9. Tax socialization provides information on how to operate the electronic tax system

The hypothesis in this study is:

1. It is suspected that the understanding of tax regulations and the income levels simultaneously affect the individual taxpayer compliance
2. It is suspected that the understanding of tax regulations affect the individual taxpayer compliance
3. It is suspected that the income levels affect the individual taxpayer compliance
4. It is suspected that tax socialization moderates the influence of understanding of tax regulations on the individual taxpayer compliance
5. It is suspected that tax socialization moderates the influence of income levels on individual taxpayer compliance

3. RESEARCH METHODS

This study uses a quantitative method with primary data, namely questionnaire instruments or questionnaires that are distributed to all employees working at PT INES. The sampling technique uses nonprobability sampling, which is saturated sampling. The data collection technique used was to distribute questionnaires that were distributed directly to the respondents in this study. The questionnaire contains statements obtained from several indicators of dependent and independent variables. The study was conducted at PT INES, which has an office at Roseville, Soho & Suite, 15th Floor, No. 05, BSD City, South Tangerang, 15322. The data analysis technique used is a quantitative analysis technique, which is in the form of hypothesis testing using statistical tests. The measurement tool used in this study is to use the Likert scale with the following level of answer choice:

1. Strongly Agree (SS) : score 5 (five)
2. Agree (S) : score 4 (four)
3. Neutral : score 3 (three)
4. Disagree (TS) : score 2 (two)
5. Strongly Disagree (STS) : score 1 (one)

4. DATA ANALYSIS AND DISCUSSION

Descriptive Statistical Test

Table 2. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL PPP	62	14	35	27.60	4.400
TOTAL TP	62	11	25	18.35	3.685
TOTAL SP	62	17	35	28.76	3.797
TOTAL KWP	62	12	24	19.92	3.360
Valid N (listwise)	62				

Source : SPSS Output 26

Based on Table 2. The number of observations was obtained as many as 62 data, all the average values of the study variables were above the SD value which means that the distribution of data has a greater variation than the average value.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		62
Normal Parameters, b	Mean	,0000000
	Std. Deviation	1,79167132
Most Extreme Differences	Absolute	,074
	Positive	,059
	Negative	-,074
Test Statistic		,074
Asymp. Sig. (2-tailed)		,200c,d
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS Output 26

Based on Table 3. shows that the data is normally distributed due to the normality test value of the One Sample Kolmogorov Smirnov-Smirnov Test with 62 samples of $0.200 > 0.05$.

Table 4. Multicollinearity Test Results

Type	Coefficient					
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
	B	Std. Error	Beta			Tolerance VIF

1	(Constant)	2,293	1,912		1,200	,235		
	TOTAL PPP	-,057	,067	-,074	-,850	,399	,641	1,560
	TOTAL TP	,597	,085	,655	6,994	,000	,559	1,787
	TOTAL SP	,286	,081	,324	3,538	,001	,586	1,706

a. Dependent Variable: TOTAL KWP

Source: SPSS Output

Based on Table 4. The variable of understanding of tax regulations has a tolerance value of 0.641 and VIF of 1.560, the variable of income levels has a tolerance value of 0.559 and VIF of 1.787 while the variable of tax socialization has a tolerance value of 0.586 and VIF of 1.706, so it is concluded that the data does not have multicollinearity.

Table 5. Heteroscedasticity Test Results

Type		Coefficient			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	4,278	1,048		4,082	,000
	TOTAL PPP	,028	,037	,113	,760	,450
	TOTAL TP	-,075	,047	-,254	-1,594	,116
	TOTAL SP	-,079	,044	-,276	-1,771	,082

a. Dependent Variable: ABS_RES

Source: SPSS Output 26

Based on Table 5. The variable of understanding of tax regulations has a value of Sig. 0.450, the variable of income levels has a value of Sig. 0.116 and the variable of tax socialization has a value of Sig. 0.082, so it is concluded that the data does not have symptoms of heteroskedasticity.

Table 6. Multiple Linear Regression Analysis Test Results

Type		Coefficient			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	6,229	1,700		3,665	,001
	TOTAL PPP	,010	,070	,013	,142	,888
	TOTAL TP	,731	,084	,802	8,739	,000

a. Dependent Variable: TOTAL KWP

Source: SPSS Output 26

Based on Table 6. The multiple linear regression equation is obtained as follows:

$$Y = 6.229 + 0.10X1 + 0.731X2.$$

1. The value of constant (a) is 6.299 which means that if the value of all free variables (X) is the understanding of tax regulations and the income levels is 0, so that the individual taxpayer compliance variable will increase by 6.299 units.
2. The value of the regression coefficient of 0.010 in the variable of understanding of tax regulations shows that the increase of each unit in the variable causes an increase of 0.010 units in the variable of individual taxpayer compliance
3. The value of the regression coefficient of 0.731 in the income levels variable shows that the increase of each unit in the variable causes an increase of 0.731 units in the individual taxpayer compliance variable.

Table 7. Simultaneous Test Results (F Test)

NEW ERA						
Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	450,513	2	225,257	55,821	,000b
	Residual	238,084	59	4,035		
	Total	688,597	61			

a. Dependent Variable: TOTAL KWP

b. Predictors: (Constant), TOTAL TP, TOTAL PPP

Source: SPSS Output 26

Based on Table 7. showing a value of Sig. $0.000 < 0.05$, then there is a positive and significant influence between the understanding of tax regulations and the income levels simultaneously on the individual taxpayer compliance.

Table 8. Partial Test Results (t-test)

Type		Coefficient		t	Sig.		
		Unstandardized Coefficients					
		B	Std. Error				
1	(Constant)	6,229	1,700		,001		
	TOTAL PPP	,010	,070	,013	,888		
	TOTAL TP	,731	,084	,802	,000		

a. Dependent Variable: TOTAL KWP

Source: SPSS Output 26

Based on Table 8. shows a Sig. value of $0.888 > 0.05$, it means that the variable of understanding tax regulations (X1) does not have a significant effect on the individual taxpayer compliance. The value of Sig. $0.000 < 0.05$ means that the income levels variable (X2) has a positive and significant impact on the individual taxpayer compliance.

Table 9. Determination Coefficient (R²) Test Results

Model Summary				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,809a	,654	,643	2,009
a. Predictors: (Constant), TOTAL TP, TOTAL PPP				

Source: SPSS Output 26

Based on Table 9. shows the Adjusted R Square value is 0.643. This means that the effect of understanding tax regulations and income levels on individual taxpayer compliance is 0.643 or 64.3%. The influence of other variables outside this study was 35.7%.

Table 10. Moderated Regression Analysis (MRA) Test Results

Type	Coefficient				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1	(Constant)	7,299	9,650		,453
	TOTAL PPP	-,454	,519	-,875	,385
	TOTAL TP	,887	,650	1,364	,178
	TOTAL SP	,127	,322	,395	,695
	TOTALPPP SP	,013	,017	,776	,443
	TOTALTP SP	-,010	,022	-,454	,651

a. Dependent Variable: TOTAL KWP

Source : SPSS Output 26

Based on Table 10. showing the value of the Sig. variable of interaction between the understanding of tax regulations and tax socialization is $0.443 > 0.05$, it is concluded that the variable of tax socialization is not able to play a role as a moderation in the relationship between the understanding of tax regulations and the individual taxpayer compliance. The value of the Sig. variable of the interaction between income levels and tax socialization is $0.651 > 0.05$, so it is concluded that the variable of tax socialization is not able to play a role as a moderation in the relationship between income levels and individual taxpayer compliance.

Table 11. Moderated Regression Analysis (MRA) Test Results

Model Summary				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,848a	,719	,694	1,860
a. Predictors: (Constant), TOTALTP SP, TOTAL PPP, TOTAL SP, TOTAL TP, TOTALPPP SP				

Source: SPSS Output 26, 2024

Based on Table 11, it shows that the Adjusted R Square value is 0.694, means that the contribution of the variable of understanding of tax regulations and the variable of income levels to the individual taxpayer compliance variable after the existence of the moderation variable, namely tax socialization, is 0.694 or 69.4%. It can be concluded that

after the moderation variable, namely tax socialization, it can strengthen the relationship between the understanding of tax regulations and the income levels on individual taxpayer compliance.

The Effect of Simultaneously Understanding of Tax Regulations and Income Levels on Individual Taxpayer Compliance

The H1 test was accepted because the value of $\text{Sig. } 0.000 < 0.05$ means that the understanding of tax regulations and income levels simultaneously has a positive and significant effect on the individual taxpayer compliance at PT INES. Understanding of tax regulations when followed by the income received by each individual can increase the taxpayer's compliance behavior. Because every individual will definitely be able to carry out their tax obligations if they have income and have understood the provisions regarding tax calculation, deposit and reporting. The results of this study are the same as the results of a study conducted by Beddu et al. (2021) which concluded that the understanding of tax regulations and income levels simultaneously have a significant and positive effect on individual taxpayer compliance.

The Effect of Understanding Tax Regulations on Individual Taxpayer Compliance

The H2 test was rejected because the $\text{Sig. value of } 0.888 > 0.05$ means that the understanding of tax regulations did not have a significant effect on the individual taxpayer compliance at PT INES. Having an understanding of tax regulations but this understanding is not strong enough to make taxpayers comply with tax regulations. This can be caused because if they only have an understanding without being followed by other factors, it is not strong enough to make the individual comply even though they understand the tax provisions. The results of this study are the same as the study Madurano & Umainah (2023) that states that the understanding of tax regulations does not have a significant effect on the individual taxpayer compliance.

The Effect of Income Levels on Individual Taxpayer Compliance

The H3 test is accepted because the $\text{Sig. value of } 0.000 < 0.05$ means that the income levels has a positive and significant effect on the individual taxpayer compliance at PT INES. The higher income levels that they have, the more taxes that must be paid, which of course the more compliant the person will be in fulfilling their tax obligations. The results of this study are the same as the study conducted by Ariwangsa & Kariyani (2022) those who stated that the income levels has a significant positive effect on the individual taxpayer compliance.

The Influence of Tax Socialization in Moderating the Relationship Between the Understanding of Tax Regulations and the Compliance of Individual Taxpayers

The H4 test was rejected because the $\text{Sig. value of the interaction variable between the understanding of tax regulations and the tax socialization is } 0.443 > 0.05$, means that the variable of tax socialization did not moderate the influence of the understanding of tax regulations on the individual taxpayer compliance at PT INES. No matter how much understanding of tax regulations a person has to comply with tax compliance is not affected by the existence of tax socialization. The tax socialization that is followed or held is not enough to increase the compliance of their taxpayers because they feel that this activity

will not make a big change to their belief to comply with tax provisions. The results of this study are in line with the results of a study conducted by Tarigan et al. (2022) which stated that tax socialization does not moderate the relationship between understanding tax regulations and taxpayer compliance.

The Effect of Tax Socialization in Moderating the Relationship Between Income Levels and Individual Taxpayer Compliance

The H5 test was rejected because the Sig. Value of the interaction variable between income levels and tax socialization $0.651 > 0.05$, means that the tax socialization variable does not moderate the relationship between income levels and individual taxpayer compliance at PT INES. No matter how large the income levels that they have, the continued holding of tax socialization still has less impact on their tax compliance level. The tax socialization that is followed or held is not enough to increase the compliance of their taxpayers because they feel that this activity will not make a major change to their income levels so that it does not impact their confidence to comply with the tax provisions.

5. CONCLUSIONS AND SUGGESTIONS

Based on the discussion above, the conclusion of this study is:

1. Understanding of tax regulations and income levels simultaneously has a positive and significant effect on the individual taxpayer compliance at PT INES.
2. Understanding of tax regulations does not have a significant effect on the individual taxpayer compliance at PT INES.
3. The Income Levels has a positive and significant effect on individual taxpayer compliance at PT INES.
4. Tax socialization cannot moderate the influence of the understanding of tax regulations on the individual taxpayer compliance at PT INES.
5. Tax socialization cannot moderate the influence of income levels on the individual taxpayer compliance at PT INES.

The suggestions for the next research is:

1. For the next researcher, in order to be able to expand the range of variables that will be used in measuring the level of taxpayer compliance which have not been discussed in this study, such as education level or social environment. In addition, population expansion or study samples are also important in order to get more general results.
2. For companies to be able to play an active role in order to help increase the compliance rate of taxpayers in Indonesia by providing directions to employees to routinely report their tax returns.
3. For other parties to be able to add insight by considering other variables that can affect the compliance of individual taxpayers such as variables of education level or social environment.

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