

The Influence of Financial Conditions on Taxpayer Compliance with Tax Socialization and Tax Awareness as Moderating Variables

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ABSTRACT: This research aims to obtain empirical evidence of the moderation of contingency factors (tax socialization) and contingency factors (tax awareness) on the influence of financial conditions on taxpayer compliance. This research was conducted at the Pratama Tax Service Office (KPP) in North Badung and KPP Pratama South Badung as well as at the Taxpayer's address. The population in this study is all individual taxpayers who reported SPT in Badung Regency covering the working areas of South Badung KPP and North Badung KPP in 2020, totaling 30,182. In determining the sample size, researchers used the Slovin calculation method with an accuracy rate of 95% and an acceptable error rate of 5%. The sample size for each KPP is determined proportionally, that is, sampling takes into account the elements and categories so that each KPP is represented. Tax socialization strengthens the influence of financial conditions on individual taxpayer compliance. The increasing frequency of tax socialization will have an impact on strengthening the influence of financial conditions to increase the level of compliance of individual taxpayers. Tax awareness does not strengthen the influence of financial conditions on individual taxpayer compliance.

KEYWORDS : tax socialization, tax awareness, financial conditions, taxpayer compliance

I. INTRODUCTION

Badung Regency, as one of the districts with the highest PAD in Bali Province, is also not free from the problem of WP non-compliance, both before the Covid 19 Pandemic and increasingly worse after this case occurred, as presented in Table 1. Based on Table 1, it can be seen that the highest percentage of compliance level was only 44.56% in 2019 and fell again drastically in 2020 to 22.28%. Further information was obtained that compliance in terms of fulfilling tax reporting obligations, the percentage is still on average below 50%. If we refer to SE-18/PJ/2011 dated 18 February 2011, the level of individual taxpayer compliance in Badung Regency is still low.

Table 1. Reporting of individual taxpayer tax returns in Badung Regency until 2020

No	Tahun	Jumlah WP s/d	WP Lapor SPT	Kepatuhan (%)
1	2020	135.450	30.182	22,28%
2	2019	130.550	58.174	44,56%
3	2018	125.927	55.378	43,98%
4	2017	122.765	50.725	41,32%
5	2016	118.076	46.987	39,79%
6	2015	114.765	43.764	38,13%

Source: KPP Pratama North Badung and KPP Pratama South Badung 2020

Several factors contribute to taxpayer compliance, one of the most dominant and relevant in the context of the Covid 19 Pandemic situation is the taxpayer's financial condition. Taxpayers' good financial condition will encourage taxpayers to comply in carrying out their obligations or it could be said that the level of tax compliance is high. On the other hand, the worse a taxpayer's financial condition is, the lower the taxpayer's level of compliance will be. (Adhimatra & Noviari, 2018).

Govindarajan and Fisher (1990) stated that it is possible that there will be no unified research results depending on certain factors or better known as contingency factors. Murray (1990) explains that in order to reconcile conflicting results, a contingency approach is needed to identify other variables that act as moderators or mediators in the research model. In line with Govindarajan & Fisher (1990) and Murray (1990), researchers want to examine the role of several contingent factors in moderating the influence of financial conditions on taxpayer compliance, namely: tax socialization, tax awareness, tax incentives and tax sanctions.

Research related to the moderating role of these four contingency factors, at a practical level, is very relevant to reveal in order to confirm the effectiveness of government policies in increasing taxpayer compliance when taxpayers' financial conditions are currently in decline due to the Covid-19 pandemic. This research is different from research conducted by Manik Asri (2009), Hardiningsih & Yulianawati (2011), Handayani, et al (2012), Jotopurnomo & Mangoting (2013), Prihartanto & Pusposari (2014), Yadnyana (2009), Sitohang & Sinabutar (2020), and Latief et al (2020) because their research was conducted before the Covid 19 pandemic. This research is a development of previous research, namely by testing the moderating role of several contingent factors (tax incentives, tax sanctions, tax socialization, and tax awareness). The use of moderation tests has implications for the use of moderated regression analysis, whereas previous research used multiple analysis techniques. The objectives of this research are (1) To obtain empirical evidence of the moderation of contingency factors (tax socialization) on the influence of financial conditions on taxpayer compliance. (2) To obtain empirical evidence of the moderation of contingency factors (tax awareness) on the influence of financial conditions on taxpayer compliance.

This research will produce a special Taxpayer compliance prediction model in the Covid 19 pandemic era, which is of course very relevant for use by policy makers (such as: Badung Regency Government, North Badung Pratama Tax Service Office (KPP), and South Badung Pratama KPP) to prepare steps -strategic and tactical steps to anticipate the decline in individual taxpayer compliance due to the Covid 19 pandemic. The field of science and research topics, as well as the research sub-topics of this research are in accordance with the Unud RIP 2022-2027 so that it can support the achievement of the Main Performance Indicators (IKU) of the Ministry of Education, Culture, Research and Technology, achievement of Unud institutional performance, internationalization, and innovative product results that can be used by the business world and industrial world.

II. LITERATURE REVIEW

Agency Theory

Agency theory (Jensen & Meckling, 1976) has the assumption that each individual is solely motivated by their own interests, giving rise to a conflict of interest between the principal and agent (Halim, Meiden, & Tobing, 2005). Agency relationships occur because of a contract between the principal (Government) and the agent (WP). In an agency relationship, there is a contract where one or more people (Principal) orders another person (Agent) to perform a service on behalf of the principal and gives authority to the agent to make the best decisions for the principal in Saleh, 2004).

The government as an agent has the authority to maximize the welfare of a country and society in general. WP as principal is motivated to maximize the fulfillment of their economic and psychological needs, including in terms of obtaining a better life from a country. Agency problems arise due to opportunistic behavior from the Principal, namely the behavior of the WP to maximize its own welfare which is contrary to the interests of the Agent. Therefore, there will be a trade-off between the intention to contribute to the country and maximizing its welfare

Compliance Theory

Compliance theory is a theory that explains a condition where a person obeys the orders or rules given. According to Tahar & Rachman (2014) compliance with taxation is a responsibility to God, for the government and the people as taxpayers to fulfill all tax obligation activities and exercise their taxation rights. Taxpayer compliance is behavior that is based on a taxpayer's awareness of his or her tax obligations while still being based on established laws and regulations.

There are two basic perspectives on compliance with the law, namely instrumental and normative. The instrumental perspective means individuals with personal interests and responses to changes relate to behavior. The normative perspective is related to morals and is opposed to personal interests. A person is more likely to obey laws that are considered appropriate and consistent with their norms. Normative commitment through personal morality (normative commitment through morality) means obeying the law because the law is considered a necessity, while normative commitment through legitimacy means obeying regulations because the law-making authority has the right to dictate behavior (Tyler, 2003).

Pandemic Covid-19

Covid-19 is a disease caused by a new coronavirus called SARS-CoV-2. WHO first became aware of this new virus on December 31 2019 in Wuhan, China. Most people infected with the Covid-19 virus will experience mild to moderate respiratory illness and recover without requiring special treatment. Older people and people who have medical problems such as cardiovascular disease, diabetes, chronic respiratory diseases and cancer are more likely to develop serious illnesses (WHO, 2020). Economic conditions like this, if viewed from a tax perspective, not only affect tax revenues but also taxpayers' responses to tax obligations. According to (Widiiswa et al., 2021) that during an economic crisis situation, taxpayers' encouragement to comply with tax obligations decreases.

Taxpayer Compliance

Taxpayer compliance is compliance in paying taxes and arrears (Latrini and Gayatri, 2018). What is meant by compliant taxpayers is: (1) Timely delivery of the Notification Letter. (2) Have no tax arrears for all types of taxes, except for tax arrears for which permission has been obtained to pay installments or postpone tax payments. In SE-18/PJ/2011 dated February 18 2011, it is stated that the SPT submission compliance ratio in 2011 is the comparison between the total number of Annual Tax Returns from registered taxpayers received during 2011 (without regard to the tax year but excluding corrections to the Annual Income Tax SPT) with the number of registered taxpayers required to submit annual tax returns as of 31 December 2010.

Taxpayer's Financial Condition

Apart from income, financial condition can also be determined from an individual's ability to meet their daily needs. Compliance assessed in this case is compliance with all activities in accordance with applicable policies, rules, regulations and laws, especially taxpayer compliance. The better the financial condition of a taxpayer, the higher the compliance in carrying out tax obligations. Vice versa, the worse a taxpayer's financial condition is, the lower the taxpayer's level of compliance.

Tax Socialization

Tax socialization is an effort made by the Director General of Taxes to provide knowledge to the public and especially taxpayers so that they know everything about taxation, both tax regulations and procedures, through appropriate methods (Fitria et al., 2021). Tax outreach or education activities can be carried out in two ways, namely, direct socialization and indirect socialization. Direct socialization is a tax socialization activity by interacting directly with taxpayers or prospective taxpayers. Meanwhile, indirect socialization is the activity of socializing taxation to the public with little or no interaction with participants, either through electronic media or print media. The outreach provided to the community is intended to provide the public with an understanding of the importance of paying taxes (Suardana & Gayatri, 2020).

Tax Awareness

Awareness is behavior or attitude towards an object that involves assumptions and feelings as well as a tendency to act according to the object. Pohan (2017) said that taxpayer awareness is a condition where taxpayers understand and understand the meaning, function and purpose of paying taxes to the state. Awareness of paying taxes, apart from generating tax compliance, can also foster a critical attitude in responding to tax issues, such as tax policies set by the government. So that tax revenues, the main state revenue, are managed by the state in a transparent and accountable manner for the welfare of the people.

Hypotesis

The Influence of Financial Conditions on Taxpayer Compliance with Tax Awareness as a Moderating Variable.

The influence of financial conditions on taxpayer compliance with tax socialization as a moderating variable is based on theory based on the Theory of Planned Behavior (TPB), because based on the Theory of Planned Behavior (TPB) tax socialization is one of the determining factors in a person's intention to behave. This intention is assumed to influence behavior in carrying out an action. Likewise, the stronger the intention in a behavior, especially taxpayer compliance.

Taxpayer compliance is one of the keys to the government's success in collecting tax revenues, not only highlighting the "coercive" aspect of tax collection, but also having to be followed by a series of regulations, procedures and administrative services that are clear and classy. One factor that needs to be considered is the taxpayer's financial condition. Financial condition is a condition that shows an individual's economic ability to fulfill all his life needs. Taxpayers who have good financial conditions tend to carry out their obligations to pay taxes. The higher the level of compliance, the more direct effect it will have on increasing tax revenues. One of the government's efforts to increase taxpayer compliance is tax socialization.

Tax socialization is an important role for the government, especially the Director General of Taxes, to become a means of information and knowledge for Taxpayers. Tax socialization means an effort made to provide information about taxation with the aim of making a person or group understand taxation so that taxpayer compliance will increase. If taxpayers are given a good and correct understanding through socialization, then taxpayers will have knowledge about the importance of paying taxes.

The results of empirical research have been carried out by researchers. Fitria et al., (2021) found that tax socialization had a positive effect on taxpayer compliance, Jannah (2016), Suardana and Gayatri, (2020) in research revealed that tax socialization had an effect on taxpayer compliance, so taxpayers would fulfill their tax obligations.

Based on the description of basic theory, concepts and empirical research results, it can be seen that the better the financial condition, the more compliant they are or vice versa, if the financial condition gets worse, taxpayers tend to be disobedient and one of the government's efforts to increase taxpayer compliance is tax socialization. so that the following research hypothesis can be developed:

H4: Tax socialization strengthens the positive influence of financial conditions on taxpayer compliance.

The Influence of Financial Conditions on Taxpayer Compliance with Tax Awareness as a Moderating Variable.

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H5: Tax awareness strengthens the positive influence of financial conditions on taxpayer compliance.

III. RESEARCH METHOD

This research was conducted at the Pratama Tax Service Office (KPP) in North Badung and KPP Pratama South Badung as well as at the WP address. This research location was chosen because the percentage of individual taxpayer compliance is still low. This research location was chosen because Badung Regency, before the Covid-19 pandemic, was the region with the highest PAD in Bali Province and the 2nd highest in Indonesia, but it was also the region most significantly affected by the Covid-19 pandemic, where of course the financial condition of taxpayers was felt to have declined drastically. Tax Socialization or Counseling is an effort and process of providing tax information to produce changes in the knowledge, skills and attitudes of the community, business world, officials and government and non-government institutions so that they are encouraged to understand, be aware, care and contribute to carrying out tax obligations. Tax awareness is the awareness of individual taxpayers, namely a condition where taxpayers know, acknowledge, appreciate and comply with applicable tax provisions and have the sincerity and desire to fulfill their tax obligations.

The population in this study is all individual taxpayers who reported SPT in Badung Regency covering the working areas of South Badung KPP and North Badung KPP in 2020, totaling 30,182. The reason for using individual WP is because it is related to the phenomenon, namely that in 2020 individual WP SPT reporting in Badung Regency amounted to 30,182 or 22.28% of the total number of WP 135,450. The average percentage of individual WP SPT reporting in Badung Regency is below 50%. If we refer to SE-18/PJ/2011 dated 18 February 2011, the level of individual taxpayer compliance in Badung Regency is still low.

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proportionally, that is, sampling takes into account the elements and categories so that each KPP is represented. Ghozali (2019) said that the Likert scale is used to measure the attitudes, opinions and perceptions of a person or group of people on social phenomena. To assess perceptions in this study, a 5-level scale was used. Before carrying out data analysis techniques on the collected data, the research instrument is first tested, in this case testing the validity and reliability of the instrument. The analysis technique used is Moderated Regression Analysis (MRA). Moderated Regression Analysis (MRA) is used for: 1) Classic Assumption tests (data normality test, multicollinearity test, and heteroscedasticity test), 2) test research hypotheses (t test), 3) establish a prediction model for WP compliance, 4) Model Feasibility Test (F Test), and 5) Analysis of the Determination Coefficient (R²).

$$Y = a + b_1X_1 + b_2M_1 + b_3M_2 + b_4M_3 + b_5M_4 + b_6X_1.M_1 + b_7X_1.M_2 + b_8X_1.M_3 + b_9X_1.M_4 + e \dots \dots \dots (1)$$

Description:

M3 = Tax Socialization

M4 = Tax Awareness

IV. RESULT AND DISCUSSION

The population in this study is all individual taxpayers who reported SPT in Badung Regency covering the working areas of South Badung KPP and North Badung KPP in 2020, totaling 30,182. The total number of questionnaires distributed was 395 respondents, but only 205 respondents returned, with a return rate of 51%.

Table 2. Research Respondents

Questionnaire	Amount	Percentage
Questionnaire sent	395	100%
Unreturned questionnaires	190	49%
Returned questionnaire	205	51%
Questionnaire used	205	51%
Total	205	

Based on the results of the validity test for each research variable, the calculated r values are all greater than the r table values, so it can be concluded that all statement items used in the research instrument are declared valid. The Cronbach Alpha value for all variables measured using the research instrument is above 0.5, so it can be concluded that the research instrument is reliable to use.

Table 3. Regression Test Results After Moderation Interaction

Variabel	Nilai Koefisien Beta	Signifikansi	Keterangan
KondisiKeuangan * Sosialisasi Pajak (X1_M3)	0,486	0,028	Ha 1: Diterima
KondisiKeuangan * Kesadaran Pajak (X1_M4)	0,065	0,845	Ha 2: Ditolak

The regression equation resulting from the moderation regression test is as follows.

$$Y = 12,809 + 0,068 X_1 - 11,088M_1 - 9,743 M_2 + 10,626$$

Table 4. Correlation and Determination Coefficient Test Results

R	R Square
0,827	0,684

The results of the correlation coefficient and determination tests can be seen in Table 4 The correlation coefficient value is 0.827 or 82.7%, which means that the relationship between the independent and moderating variables and the dependent variable in this study has a strong relationship.

Table 5. Model Feasibility Test

F	Nilai Signifikansi
46,921	0,000

Table 5 presents the results of the F Test or model feasibility test results. From the test results, it was found that the significance value was 0.000, which was smaller than alpha 0.05. This means that simultaneously or simultaneously, the independent and moderating variables have an effect on the dependent variable, or it can also be stated that the model used in this research is appropriate/good.

Tax Socialization Strengthens the Positive Influence of Financial Conditions on Taxpayer Compliance

Table 3 shows the results of the regression test of the moderating variable tax socialization on the influence of financial conditions on taxpayer compliance which is stated to have a positive and significant effect. This result also accepts the fourth alternative hypothesis (Ha4). The interpretation of these results is that the more frequent tax outreach provided by the DJP to individual taxpayers, the stronger the influence of financial conditions on the compliance of individual taxpayers. This result is in line with the explanation of the Theory of Planned Behavior, because tax socialization is one of the factors that determines whether a taxpayer will do something regarding their tax obligations. Through tax socialization carried out by the DJP, it will increase information and increase understanding of individual taxpayers, especially for taxes related to themselves. The more tax outreach is carried out by the DJP, the more understanding taxpayers will have, which will have an impact on the stronger influence of financial conditions on individual taxpayer compliance. These results also support the results of research conducted by Jannah (2016), Arviana&Indrajati (2018), and Nafiah et al. (2021), who found that tax socialization had a positive effect on taxpayer compliance.

Tax Awareness Does Not Moderate the Positive Influence of Financial Conditions on Taxpayer Compliance

Table 3 shows the results of the regression test of the moderating variable tax awareness on the influence of financial conditions on taxpayer compliance which is stated to have a positive but not significant effect. This result also rejects the fourth alternative hypothesis (Ha4) in this study. The interpretation of these results is that the higher the level of individual taxpayer awareness, the stronger the influence of financial conditions on taxpayer compliance, however, this influence can be ignored because it is not statistically significant. This result is different from the explanation of Compliance Theory. According to this theory, when a taxpayer's tax awareness increases it should have an impact on increasing tax compliance, but this is not enough to strengthen the influence of the taxpayer's financial condition on compliance. If seen in Table 3, the partial effect of tax awareness on taxpayer compliance is not significant. The lack of influence of tax awareness on compliance is possibly the cause of this variable's failure to strengthen the influence of financial conditions on taxpayer compliance. These results contradict the results of previous research conducted by Muliari&Setiawan (2011), Arviana&Indrajati (2018), and Nafiah et al. (2021). However, these results support the research results from Atarwaman (2020) and Meidiyustiani et al. (2022), who found that taxpayer awareness had no effect on compliance.

V. CONCLUSION

Tax socialization strengthens the influence of financial conditions on individual taxpayer compliance. The increasing frequency of tax socialization will have an impact on strengthening the influence of financial conditions to increase the level of compliance of individual taxpayers. Tax awareness does not strengthen the influence of financial conditions on individual taxpayer compliance.

Tax socialization should continue to be carried out by the DJP through media that effectively reaches all individual taxpayers. Social media such as Instagram, Tik-Tok, and YouTube, can be an alternative to socialization which is usually done through radio and television. Future researchers can conduct their research in other cities or even provinces so they can illustrate how the factors used in this research influence individual taxpayer compliance in different places.

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