Socialization of Taxation As A Moderating Variable in The Application of The Theory of Planned Behavior to Taxpayer Compliance

Della Nanda Luthfiana[1], Andika Andika[2*], Mohamad Najmudin[3], Joko Purwanto Nugroho[4]

[1]Universitas Janabadra, Yogyakarta, Indonesia, della@janabadra.ac.id
[2]Universitas Janabadra, Yogyakarta, Indonesia, andika@janabadra.ac.id
[3]Universitas Janabadra, Yogyakarta, Indonesia, najmudin@janabadra.ac.id
[4]Universitas Janabadra, Yogyakarta, Indonesia, jokopenug@janabadra.ac.id

[*]Corresponding Author: Andika Andika

Abstract: The tax system serves as a means for the government to generate additional revenue necessary to fulfill its obligations. The objective of this study was to examine the impact of the Theory of Planned Behavior (TPB) on taxpayer compliance in Yogyakarta, with tax socialization serving as a moderating variable. The research was conducted within the city of Yogyakarta and involved 110 taxpayer respondents. The consecutive sampling method was employed as the sampling technique, and data analysis was performed using partial least squares (PLS) analysis with SmartPLS 3.3.3 software. The findings of the study indicate that moral obligation and trust in the government do not have a significant influence on taxpayer compliance, while tax awareness demonstrates a significant effect on taxpayer compliance. However, tax socialization was unable to moderate or strengthen the impact of moral obligation, trust in the government, and tax awareness on taxpayer compliance in Yogyakarta.

Keywords: Compliance; Moral Obligations; Tax Awareness; Tax Socialization; Trust In Government.

INTRODUCTION

Tax revenue plays a crucial role in supporting the financial resources of a state. The tax system provides governments with an opportunity to generate additional income necessary to meet their obligations. Mobilizing domestic resources through taxation is seen as an effective solution that can contribute to sustainable economic growth (Mpofu, 2022). In accordance with Article 4, paragraph 1 of Law No. 28 of 2007 on the General Terms and Procedures of Taxation (GTC), taxes are mandatory contributions imposed by the state on individuals or entities. These contributions are intended to meet the state's needs and support the welfare of

the people. When the community pays taxes, it enables the financing of various public amenities such as roads, schools, hospitals, and other infrastructure projects. Additionally, tax revenue distribution can contribute to improving the well-being of the population.

However, higher tax revenues can not only be achieved by implementing external tools (e.g., tax socialization, its tax control, detection of tax fraud, etc.), but also internal tools (e.g. internal motivation of tax collectors) (Gombár et al., 2022). The issue of effective collection of tax revenues today is one of the most significant problems a country faces since public taxes are the primary source of budgetary income (Prokopenko & Kornatowski, 2018). Lack of adequate budgetary revenues will hinder, and sometimes prevent, the state from functioning effectively (Korauš et al., 2021).

The function of taxation is to promote economic growth by channeling resources to investment channels that support development, increase production capacity, redistribute income and wealth, and maintain socio-economic stability. From this statement, it can be concluded that taxes have two main functions in the economy of a country, namely as a source of government funding for development, both at the central and regional government levels, as well as a tool that regulates government policies in the socio-economic field. Taxes are considered the backbone of the state's finances with their contribution to state income, which is considered very important. Based on APBN position data for 2019, tax revenues contribute 82.5 percent of the total state income (Kemenkeu, 2022). This shows that all the costs the government incurs to provide access to basic services to the public are heavily dependent on tax revenues (Nurisdiyanto, 2019). Therefore, the state hopes that revenues from the tax sector can continue to rise so that both functions can run smoothly.

Increasing tax revenue is not solely the responsibility of the government; taxpayers, as citizens, must also actively participate by demonstrating "taxpayer compliance." Tax compliance refers to individuals fulfilling their tax obligations in accordance with applicable regulations (Imaniati, 2016). The Ministry of Finance of the Republic of Indonesia has highlighted that Indonesia's tax revenue is relatively low compared to other countries, including ASEAN member states. As shown in Table 1, Indonesia's tax ratio for 2021 was 9.11 percent, which is lower than the tax rates of most ASEAN countries, which tend to be above 12 percent. This situation requires serious attention from the government, as higher tax rates would provide the country with sufficient financial resources, reducing the reliance on debt and facilitating the development and improvement of the people's well-being (Nainggolan, 2022).

Table 1. Country Tax Ratio in Southeast Asia (2021)

Country	Tax Ratio (%)
Timor-Leste	22,64
Cambodia	17,89
Vietnam	16,9
Thailand	14,48
Philippines	14,1
Singapore	12,89
Laos	11,4
Malaysian	10,9
Indonesian	9,11
Myanmar	6,44

Source: (dataindonesia.id, 2022)

Data on the realization of Indonesian tax revenue from 2018 to 2021, as shown in Table 2, shows that the country's tax income has never reached the target set each year. It also shows that the Indonesian people's compliance ratio in tax reporting and payment has not experienced a significant increase and even tends to decrease from 2018 to 2021.

Table 2. Realization of Tax Revenues for 2018-2021 (in trillions of rupiah)

Year	Target	Realization	Achievements
2018	1.434,00	1.315,51	92,24%
2019	1.577,56	1.332,06	84,44%
2020	1.652,57	1.069,98	89,25%
2021	1.229,60	1.082,56	88,04%

Source: (Kemenkeu, 2022)

The city of Yogyakarta, one of the Madya cities in Indonesia, has consistently failed to achieve its tax revenue targets from 2018 to 2021. This can be observed in Table 3, which indicates that the tax compliance rate in Yogyakarta City has never surpassed 50%. Despite an increase in the number of taxpayers filing their tax returns each year, their compliance ratio remains low. This raises concerns about the factors influencing taxpayer behavior in Yogyakarta City (Al-Zaqeba & Al-Rashdan, 2020). Understanding these factors is crucial for improving taxpayer compliance. Therefore, conducting research on taxpayer compliance in Yogyakarta City is necessary to identify the factors that can enhance taxpayers' adherence to tax regulations in the area.

Table 3. KPP Pratama Yogyakarta Taxpayer Compliance Ratio

Description	Year			
	2018	**2019**	**2020**	**2021**
Registered Taxpayer	115,913	112,898	149,340	156,409
Submission of SPT	46,604	47,393	50,667	60,128
Compliance Ratio	40,21%	38,56%	33,93%	38,44%

Source: KPP Pratama Yogyakarta

Tax compliance can be analyzed from various perspectives, including economic, psychological, and sociocultural viewpoints. This study focuses on examining tax compliance behavior from a psychological standpoint, particularly utilizing the Theory of Planned Behavior (TPB) developed by (Ajzen, 1991). According to the TPB, an individual's behavior is influenced by their intention to engage in a specific action. The theory identifies three key factors that shape the formation of behavioral intention. Firstly, the attitude variable reflects the individual's belief in the potential outcomes associated with the behavior (behavioral belief). Secondly, the subjective norm variable is influenced by the individual's belief in the expectations of others and their motivation to comply with those expectations (normative beliefs). Lastly, the perceived behavioral control variable encompasses the individual's belief in the presence of factors that facilitate or impede the behavior (control belief), as well as their perception of the strength of these facilitating or hindering factors (perceived power) (Al-Zaqeba & Al-Rashdan, 2020).

The aim of this research is to investigate the factors that contribute to tax compliance among taxpayers in the city of Yogyakarta. The study focuses on examining the impact of specific variables on tax compliance, namely moral obligations, trust in governments, and tax awareness, with tax socialization acting as a moderating factor

LITERATURE REVIEW
Theory Planned Behavior
The common theory used to understand human social behavior is the TPB (Ajzen, 1991). This theory is designed to predict and explain human behavior in a particular context. One of the central factors of TPB is the human intention to make decisions. Motivation factors have proven to be the most likely indicator to influence performance intentions and show how strong human efforts to try to emerge (S. H. Siahaan, 2018). " The stronger the intention to engage in behavior, the more likely it will be done" (Ajzen, 1991). TPB describes

attitudes, i.e. attitudes about satisfaction with public services and tax collector's trust in the government; subjective norms indicate moral obligations; and perceived behavioral control indicate tax awareness, which then unites to form intentions and produce consequences of behavior, which in this case is compliance by paying taxes (Kaulu, 2022).

In this research model, it is explained that moral obligations, trust in governments, and tax awareness have a direct effect on high tax compliance, and when there is a moderating role of tax socialization, it is expected to have a significant effect, i.e., the higher the rate of taxpayer compliance.

Taxpayer Compliance

Tax compliance refers to the level at which a taxpayer adheres to and follows the tax regulations of their country, without any violations. The primary objective is to establish an efficient tax administration system by encouraging voluntary compliance through various strategies and methods, which may include the use of sanctions. According to a study conducted by (Suyanto et al., 2016), tax compliance entails the voluntary fulfillment of tax obligations by taxpayers, contributing to the overall development of the nation. Tax compliance refers to the adherence and discipline in meeting tax obligations and accurately reporting tax liabilities as required by the relevant laws and regulations. It is an essential requirement for taxpayers, driven by their perception of fairness and contentment with the quality of government services (Intansari & Supramono, 2022).

Moral Obligations

According to (Milesi & Alberici, 2018) moral obligation is a powerful motivator that prompts individuals to follow their conscience, regardless of the potential costs or outcomes. It represents an internal drive to adhere to ethical standards of behavior, which significantly influences human conduct through self-imposed limitations (Sabucedo et al., 2018). In the context of taxation, "moral behavior" refers to the intrinsic motivation or inclination to fulfill tax obligations (Kondelaji et al., 2016). This aligns with the perspective of (Young et al., 2016), who define moral behavior as the internal impetus to comply with ethical norms and moral principles. Moral duties are seen as crucial in fostering a deeper understanding of tax compliance among taxpayers. They serve as a deterrent to tax evasion, as taxpayers recognize their responsibility to pay the correct amount of taxes without relying on external enforcement measures. Ultimately, moral obligation acts as an internal incentive for individuals who willingly fulfill their tax obligations (Sadjiarto et al., 2020).

According to (Semaraputri & Rini, 2019), if a taxpayer's morale is high, he will be conscious of his tax duties since the money collected will be utilized to benefit society (Youde & Lim, 2019). Thus, taxes represent the motivation for tax compliance as well as the knowledge that the tax structure is the right standard for obtaining funds for the benefit of society (Luttmer & Singhal, 2014). In their study, (Guerra & Harrington, 2018) found a significant and positive correlation between moral obligations and taxpayer compliance in fulfilling tax payment. However, in contrast, (Saraswati et al., 2022) observed no impact of moral obligations on taxpayer compliance. Identifying this gap in the literature, the research hypothesis is formulated as follows:

H₁: Moral obligation has a significant effect on taxpayer compliance.

Trust the Government

Taxpayer compliance behavior can be influenced by the level of trust they have in the government. According to (Purnamasari et al., 2018), taxpayers' trust in the government is demonstrated through their obedience and expectation that the government and legal system will function properly, adhering to established norms and values. Trust in the government

significantly impacts taxpayers' compliance attitudes. It serves as a crucial indicator for the success of government policies, programs, and regulations, as they rely heavily on community cooperation and compliance. When the government demonstrates its commitment to building infrastructure, providing public amenities, and ensuring security and legal certainty, taxpayers are more likely to fulfill their obligations because they believe their tax contributions will benefit them directly (Jimenez & Iyer, 2016). Previous research primarily emphasizes fairness and transparency as key elements contributing to trust in the government (Saruji et al., 2019).

Trust is often developed based on past experiences, particularly positive experiences that contribute to the establishment of mutual trust and shared commitment (Prihastuti et al., 2022). Building a strong foundation of trust between taxpayers and the government is crucial, as mutual trust serves as a catalyst for taxpayer compliance. The taxpayer's trust in the government is reflected in their obedience and their belief that the government will function effectively according to established norms (Purnamasari et al., 2018). Research conducted by (Wardhani et al., 2020) demonstrates a positive correlation between trust in the government and taxpayer behavior, specifically in terms of tax compliance. Similarly, (Sitardja & Dwimulyani, 2016) assert that taxpayers are more inclined to comply with tax regulations if they have trust in the government. It is evident that a fair, transparent government that safeguards the people's interests will foster tax compliance. However, contrary to these findings, (Purnamasari et al., 2018), discovered that trust in the government and the law did not have a significant impact on taxpayer compliance in paying taxes. Based on these contrasting results, the following hypothesis is proposed:

H2: Trust in the government has a significant effect on taxpayer compliance.

Tax Awareness

Raising taxpayer awareness regarding the importance of tax compliance is a challenging task. Thus far, public awareness regarding tax payment has not reached the desired level. The general population holds reservations about taxes, perceiving them as burdensome obligations akin to tributes. The complexity of tax calculations and reporting, coupled with occasional payment disruptions, further contribute to this perception. Despite numerous studies highlighting the correlation between tax awareness and compliance, awareness remains a crucial factor in ensuring tax compliance. It serves as an intrinsic motivation that encourages taxpayers to contribute financially and support the country's development (Nurkhin et al., 2018). (Taing & Chang, 2020) propose that "tax awareness" refers to a taxpayer's understanding of the rules and laws governing taxation. Taxpayer awareness encompasses their willingness to contribute funds for the execution of tax functions by paying taxes promptly and accurately (Beloan et al., 2019; Danarsi et al., 2017). The level of tax awareness indicates the extent to which taxpayers comprehend the meaning, function, and role of taxes. Greater taxpayer understanding correlates with heightened awareness of tax obligations, thereby fostering increased compliance in tax payment (Faizin et al., 2016).

The findings of previous studies conducted by (S. H. Siahaan, 2018) demonstrate a positive relationship between taxpayer awareness and compliance. These results are consistent with the research conducted by (Saleh Al-Maghrebi et al., 2016), which highlights the impact of tax awareness on taxpayer compliance. Essentially, individuals who exhibit compliance tendencies are those who possess a strong understanding of taxation and are aware of the mandatory nature of tax payments, recognizing their role in financing the state. However, a separate study conducted by (Wenny, 2022), reported different findings, indicating that tax awareness does not directly influence taxpayer compliance. Based on the information provided, the following hypothesis is formulated:

H3: Tax awareness has a significant effect on taxpayer compliance

Tax socialization, as described by (Savitri & Musfialdy, 2016), refers to the efforts made by tax officials to provide information, understanding, and guidance to the public, particularly taxpayers, regarding taxation and its associated laws and regulations. The objective is to motivate the community and enhance their knowledge, thereby increasing taxpayer compliance. Examples of tax socialization indicators include expert guidance, engaging in discussions with taxpayers and community leaders, disseminating information through tax authorities, and utilizing public service advertisements that emphasize the importance of tax payment (Salindeho, 2021). The research conducted by (Salindeho, 2021), (Fuliyanto, 2022) and (Yusuf et al., 2022) has successfully demonstrated the impact of tax socialization on taxpayer compliance.

Moral obligation refers to an individual's internal motivation to engage in ethical norms of behavior, primarily influencing human behavior through internal constraints (Sabucedo et al., 2018). From a tax perspective, "moral behavior" refers to the internal motivation or desire to pay taxes (Kondelaji et al., 2016). Tax socialization can motivate taxpayers to be willing and obedient in their tax payments (Gustiari & Herkulanus, 2018). Taxpayers who have high moral obligations have a high level of taxpayer compliance. High moral obligation accompanied by intensive and continuous socialization of taxation from tax officials will be able to increase taxpayer knowledge about taxation and also increase awareness so that it has an impact on increasing taxpayer compliance to pay taxes. Based on this description, the hypothesis proposed is as follows:

H4: Tax socialization can moderate and strengthen the effect of moral obligations on taxpayer compliance.

The level of trust that taxpayers have in the government and legal system plays a crucial role in shaping their decision to fulfill their tax obligations. Trust in the government and law reflects taxpayers' expectations that government officials will administer public affairs and the legal framework in line with established norms and values (Widuri & Irawan, 2019). Tax socialization serves as a means to enhance taxpayer trust in the government. Through tax socialization initiatives, taxpayers acquire information and understanding about the benefits derived from paying taxes. Tax officials can communicate the successful outcomes of government development projects funded through tax revenues, such as infrastructure improvements and public facilities, among others. This information aims to bolster taxpayer confidence in the government, ultimately influencing their compliance behavior in meeting their tax obligations. Taxpayers perceive that the taxes they pay will be reinvested in themselves and the community (Jimenez & Iyer, 2016). Based on the aforementioned explanation, the following hypothesis is put forth:

H5: Tax socialization can moderate and strengthen the influence of taxpayers' trust in the government on taxpayer compliance.

According to (Negara & Purnamasari, 2018), tax awareness can be increased by providing taxpayers with basic knowledge of taxation, including laws and procedures that will help taxpayers understand their duties and how to comply with their tax obligations. Thus, increased knowledge is needed to raise awareness of taxation, especially to educate taxpayers about how and where government money is spent (Palil, 2010). One way to increase taxpayer knowledge is through tax socialization activities. With the socialization of taxation, taxpayers will better understand tax regulations and procedures, so their knowledge will increase. According to (Rahmawati, 2022) socialization of taxation must be carried out intensively and continuously. There are many media that can be used in socialization, for example, through TV, radio, print media, or directly to the target area. With this socialization, knowledge of taxation will increase, so that the level of awareness and compliance of taxpayers will also increase. (Hamid et al., 2019) support this view by showing that increasing tax knowledge through better tax socialization and attitudes will increase

understanding of the tax system and laws and lead to a significant increase in tax awareness so that it has an impact on taxpayer compliance. Based on the description above, the hypothesis is formulated as follows:

H₆: Tax socialization can moderate and strengthen the influence of taxpayer awareness on taxpayer compliance.

RESEARCH

The target population for this study comprises all taxpayers residing in the city of Yogyakarta. As up-to-date data on the number of taxpayers in Yogyakarta was unavailable, the sample size for this study was determined using the Hair Formula. According to (Hair, Hult, et al., 2017) a representative sample should encompass both the similarities and differences found within the population, enabling valid inferences to be drawn from small samples to larger populations. Furthermore, it is essential to ensure that the sample size is adequate to provide sufficient statistical power for statistical methods like PLS-SEM. (Hair, Hult, et al., 2017) recommend a sample size of 5-10 times the number of indicators in the study. Since this study includes 18 indicators, the minimum sample size would be 90, and the maximum would be 180. For this study, a sample of 110 respondents was used. Non-probability sampling was employed, specifically the Consecutive Sampling method, based on specific criteria related to registered taxpayers in the City of Yogyakarta.

The collection of primary data for this study utilized the survey method, specifically through online questionnaires administered via the Google form platform. The questionnaire was designed to elicit responses from taxpayers residing in the City of Yogyakarta. It consisted of positive statements, and respondents were asked to indicate their level of agreement or disagreement using an ordinal scale ranging from 1 to 5, where 1 represents "strongly disagree" and 5 represents "strongly agree".

The variables examined in this study consist of moral obligation, trust in the government, and tax awareness as the independent variables, taxpayer compliance as the dependent variable, and tax socialization as a moderating variable.

RESULT AND DISCUSSION

Descriptive Analysis

In this study, the variable descriptions are based on average scores per variable divided by the number of indicators, resulting in the average score per indicator. This figure indicates the average assessment of respondents towards the variables in this study. The calculation of average assessment scores for variables was obtained using IBM SPSS software version 25.0 through the Analyse Descriptive Statistics Descriptives menu, as shown in the following Table 5.

Table 5. Respondents' Assessment of Research Variables

Variable	Mean	Conclusion
Moral obligation	4,31	High Moral Obligation
Trust in the government	3,53	Good Trust in the Government
Tax awareness	4,12	Good Tax Awareness
Tax socialization	3,79	Good Tax Socialization
Taxpayer compliance	4,20	Very Good Taxpayer Compliance

Source: Processed Primary Data Results, 2023

Table 5 presents the mean scores assigned by the respondents for various variables. The moral obligation variable received an excellent average score of 4.31, indicating that the respondents highly recognized the importance of moral obligation. The trust in the government variable received a good average score of 3.53, suggesting that the respondents

had a positive perception of trust in the government. The tax awareness variable received a good average score of 4.12, indicating that the respondents had a good level of awareness regarding taxation. The tax socialization variable received a good average score of 3.79, implying that the respondents positively evaluated the efforts made in tax socialization. Lastly, the taxpayer compliance variable received a very good average score of 4.20, demonstrating that the respondents highly acknowledged the importance of complying with tax obligations.

Convergent Validity Test

Table 6. Convergent Validity Test (Outer Loadings)

Indicator	Variabel Laten					Conclusion
	Moral obligation (X1)	Trust in the government (X2)	Tax awareness (X3)	Tax socialization (Z)	Taxpayer compliance	
KM1	0.866					Valid
KM2	0.634					Valid
KM3	0.860					Valid
KM4	0.850					Valid
KM5	0.755					Valid
KM6	0.808					Valid
KPP1		0.905				Valid
KPP2		0.925				Valid
KPP3		0.962				Valid
KPP4		0.915				Valid
KP1			0.832			Valid
KP2			0.901			Valid
KP3			0.863			Valid
KP4			0.713			Valid
KP5			0.788			Valid
KP6			0.655			Valid
SP1				0.689		Valid
SP2				0.800		Valid
SP3				0.906		Valid
SP4				0.925		Valid
SP5				0.916		Valid
KWP3					0.789	Valid
KWP4					0.853	Valid
KWP5					0.841	Valid
KWP6					0.883	Valid
KWP7					0.714	Valid
KWP8					0.800	Valid

Source: Processed Primary Data Results, 2023

The convergent validity of a study is determined by examining the correlation between the scores of the indicators and their respective constructs. Indicators are considered to have convergent validity if their correlation values exceed 0.50. Indicators that fail to meet this requirement should be eliminated. Loading factor values greater than 0.70 are considered excellent, while values above 0.60 are considered satisfactory (Hair *et al*., 2017). In this study, a minimum loading factor of 0.60 is set, and indicators with values below this threshold will be removed. Based on Table 6, all constructs, including moral obligation, trust in the government, tax awareness, tax socialization, and taxpayer compliance, demonstrate convergent validity as all indicators exhibit loading factors higher than 0.60.

Discriminant Validity Test

Discriminant validity is assessed by examining the cross-loadings between indicators and their respective constructs. Indicators are considered to have discriminant validity if their relationship with their own construct is stronger than their relationship with other constructs. Another way to evaluate discriminant validity is by assessing the Average Variance Extracted (AVE) values, which should exceed 0.50 (Hair *et al*., 2017). According to Table 7, the AVE values for all constructs, including moral obligation, trust in the government, tax awareness, tax socialization, and taxpayer compliance, are higher than 0.50, indicating their validity.

Table 7. Discriminant Validity Test Results (AVE)

Variable	Criteria	AVE	Conclusion
Moral Obligation		0,640	
Trust in the Government		0,859	
Tax Awareness	>50	0,634	Valid
Tax Socialization		0,726	
Taxpayer Compliance		0,664	

Source: Processed Primary Data Results, 2023

Composite Reliability Test

Composite reliability is a measure of the internal consistency of indicators within a construct, indicating the extent to which the indicators consistently measure the construct. Constructs are considered to have good reliability when the composite reliability values exceed 0.70 (Hair *et al*., 2017).

Table 8. Composite Reliability Test Results

Variable	Criteria	*Composite Reliability*	Conclusion
Moral Obligation		0,913	
Trust in the Government		0,961	
Tax Awareness	>0,70	0,911	Reliabel
Tax Socialization		0,929	
Taxpayer Compliance		0,922	

Source: Processed Primary Data Results, 2023

Table 8 above shows that the composite reliability values for all constructs have been met, with each construct having values above 0.70. These values indicate that the consistency and stability of the used instrument are sufficiently high, meaning that the instrument reliability has been achieved.

Model Fit Evaluation

PLS (Partial Least Squares) is a type of Structural Equation Modeling (SEM) analysis that focuses on predicting outcomes in theoretical models. To assess the validity of the proposed model, several measures have been developed, including R-squared, Q-squared, SRMR (Standardized Root Mean Square Residual), PLS predict, Goodness of Fit Index (GoF Index), and tests of linearity between variables. These measures are used to evaluate the model's predictive power, goodness of fit, and robustness (Hair et al., 2019; Henseler & Sarstedt, 2013; Sarstedt et al., 2020).

Table 9. R Squared and Q Squared Tests

	R Square	Q Square
Taxpayer Compliance	0,629	0,386

Source: Primary data processed using SmartPLS, 2023.

The R-squared statistic is used to determine the extent to which the variation in the endogenous variable can be explained by the exogenous and endogenous variables in the model. In this study, the tested R-squared values indicate that moral obligation, trust in the government, and tax awareness collectively explain approximately 62.9% of the variation in taxpayer compliance. This suggests a moderate level of influence of these factors on taxpayer compliance.

The Q-squared statistic is used to assess the predictive relevance of the model by measuring the accuracy of predictions made by the changes in the exogenous and endogenous variables on the endogenous variable. In this study, the tested Q-squared value for the taxpayer compliance variable is 0.386, which is greater than the threshold of 0.25. This indicates that the model has a moderate level of predictive accuracy in explaining taxpayer compliance based on the changes in moral obligation, trust in the government, and tax awareness.

Table 10. Standardized Root Mean Square Residual (SRMR)

	Model Estimation
SRMR	0,077

Source: Primary data processed using SmartPLS, 2023.

SRMR, or Standardized Root Mean Square Residual, is an evaluation metric that measures the absolute difference between observed and expected correlations in a model. It assesses the goodness-of-fit of the model by examining the average discrepancy between the sample covariance matrix and the predicted covariance matrix, after converting them into a correlation matrix. In this study, the estimated SRMR value is 0.077, indicating an acceptable fit for the model. This suggests that the empirical data used in the study can effectively explain the relationships between the variables included in the model.

Table 11. PLS Predict

Measurement Items	PLS		LM	
	RMSE	MAE	RMSE	MAE
KWP3	0,470139	0,344444	0,565972222	0,420833333
KWP4	0,509028	0,329167	0,564583333	0,415277778
KWP5	0,442361	0,314583	0,527777778	0,374305556
KWP6	0,460417	0,338889	0,522222222	0,384722222
KWP7	0,663889	0,435417	1.253	0,591666667
KWP8	0,545833	0,359028	0,624305556	0,431944444

Source: Primary data processed using SmartPLS, 2023.

According to (Hair et al., 2019), PLS (Partial Least Squares) is a form of Structural Equation Modeling (SEM) that emphasizes predictive purposes. To validate the predictive strength of the proposed model, a validation measure called PLS predict is employed. PLS predict compares the predictive power of the PLS model with a baseline model, typically linear regression (LM). If the PLS model exhibits lower values of RMSE (Root Mean Squared Error) or MAE (Mean Absolute Error) compared to the linear regression model, it is considered to have superior predictive power.

The results of the PLS predict test indicate that all the measurement items in the PLS model demonstrate lower values of RMSE and MAE compared to the LM (linear regression) model. This finding suggests that the proposed PLS model exhibits strong predictive power.

Table 12. GoF Index

Communality Mean	Rsquare Mean	GoF Index
0,382	0,629	0,490

Source: Primary data processed using SmartPLS, 2023.

The Goodness of Fit Index (GoF Index) provides an assessment of the overall fit of the reflective measurement and structural models. It is applicable only to reflective measurement models and is calculated as the square root of the geometric mean of average communality and average R-squared. In this study, the GoF Index value is 0.490, indicating that the empirical data effectively explains the measurement model with a high level of fit.

Table 13. Linearity Test

Linearity Test	Original sample (O)	T Statistics (|O/STDEV|)	P-Values
Quadratic Effect 1 -> Y	-0.034	0,238194444	0,508333
Quadratic Effect 2 -> Y	0.078	1.104	0,1875
Quadratic Effect 3 -> Y	0.058	0,443055556	0,363194

Source: Primary data processed using SmartPLS, 2023.

According to (Hair et al., 2019), it is important to assess the linearity of relationships between variables in SEM-PLS analysis. The assumption is that the relationships between variables are linear. This examination is conducted to ensure the robustness of the model. The test involves examining the squared form of variables. In this study, the test results indicate that the squared form of moral obligation, trust in the government, and tax awareness does not have a significant effect on taxpayer compliance. Therefore, it can be concluded that the relationships between moral obligation, trust in the government, and tax awareness on taxpayer compliance are linear, suggesting that the linearity assumption of the model is met and the model is robust.

Hypothesis Testing
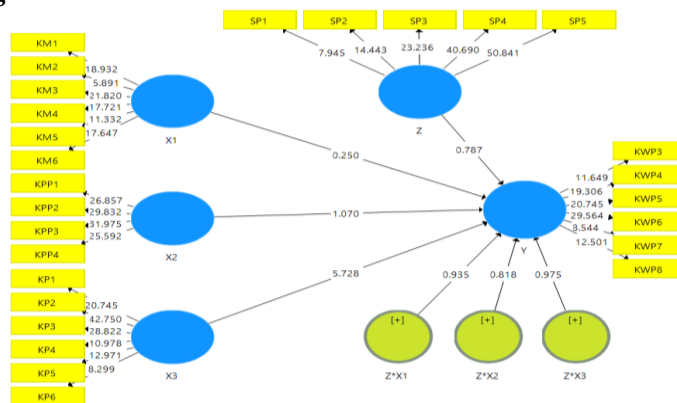
Source: SmartPLS 3.3.3 Output, 2023
Figure 1. Bootstraping Model

Hypothesis testing is used to evaluate the relationships and impacts between latent variables based on established theories. The significance of these relationships is assessed by analyzing the coefficient values and corresponding t-statistics. In hypothesis testing, a hypothesis is considered supported if the t-statistic exceeds the critical value (t-table) or if the p-value is less than 0.05. Conversely, a hypothesis is considered not supported if the t-statistic is smaller than the critical value or if the p-value is greater than 0.05.is less than 0.05.

Table 14. Hypothesis Testing Results

	Original Sample	Sample Mean	Standard Deviation	t Statistics	Sig	Conclusion
X1 → Y	0,041	0,050	0,163	0,252	0,801	Rejected
X2→ Y	-0,100	-0,099	0,092	1,089	0,276	Rejected
X3 → Y	0,711	0,708	0,123	5,803	0,000	Accepted

Source: Primary data processed using SmartPLS, 2023.

Moderation Analysis

In the MRA framework, statistical information can be observed through the SmartPLS analysis results before adding the moderation variable. If there is an increase in the analysis results after adding the moderation variable (for example, from 0.05 to 0.07), it can be concluded that the moderation variable strengthens the relationship between variables X and Y. However, if there is a decrease in the analysis results after adding the moderation variable (for example, from 0.05 to 0.04), it can be concluded that the moderation variable weakens the relationship between variables X and Y.

Table 15. Moderation Analysis

	Original Sample	*Sample Mean*	*Standard Deviation*	*t Statistics*	**Sig**	**Conclusion**
Moral Obligation → Tax Compliance	-0,133	-0,087	0,143	0,930	0,352	Rejected
Trust in the Government → Tax Compliance	-0,078	-0,060	0,096	0,814	0,416	Rejected
Tax Awarenes → Tax Compliance	0,124	0,080	0,132	0,936	0,350	Rejected

Source: Primary data processed using SmartPLS, 2023

Moral Obligation (X1) Does Not Have a Significant Influence on Taxpayer Compliance (Y)

The results of the first hypothesis testing indicate that the influence of the moral obligation variable (X1) on taxpayer compliance (Y) has a t-statistic value of 0.252 (>1.96), with a significance value (sig) of 0.801 (>0.05). The original sample estimate shows a positive value of 0.041. Based on these findings, it can be concluded that hypothesis 1 is not accepted. This study provides empirical evidence that the moral obligation of taxpayers in Yogyakarta does not have a significant impact on their compliance. These findings are consistent with previous research (Ayu et al., 2023; Mursalin, 2020) indicating that a decrease in taxpayers' moral obligation leads to a decrease in tax compliance. The relationship between morality and a person's good or bad behavior is interconnected. When taxpayers have low moral obligations, the motivation to avoid tax payment increases. The limited moral obligations of taxpayers hinder tax collection, resulting in non-compliance dominating the tax obligations of taxpayers.

These findings indicate a lack of support for the Theory of Planned Behavior (TPB), which claims that an individual's behavior is dependent on their intentions. According to this theory, someone with good intentions will comply with tax regulations because they perceive it as a duty as a citizen. Individuals with strong moral values will have a positive outlook, enabling them to control their actions (control beliefs). However, since morality reflects an individual's internal motivation to adhere to ethical norms and influences both good and bad behavior, taxpayers with the same level of morality but differing perceptions will exhibit different reactions or behaviors regarding tax compliance. The research findings conclude that the moral obligation of taxpayers does not influence the level of tax compliance.

Trust in the Government (X2) Has a Significant Negative Influence on Taxpayer Compliance (Y)

The results of the second hypothesis testing reveal that the t-statistic value for the influence of the trust in government variable (X3) on taxpayer compliance (Y) is 1.089 (<1.982), with an original sample estimate of -0.100 in the negative direction. This indicates a negative relationship between the trust in government variable and taxpayer compliance. The study provides empirical evidence that trust in the government has a detrimental effect

on taxpayer compliance. Despite having low trust in the government, the respondents in this study remained compliant in reporting their taxes.

In this study, trust in the government is measured through three factors, namely trust in the legal system, the distribution of tax revenues to society, and tax collectors. The indicator with the lowest response is trust in tax collectors, as evident from the respondents' answers. The average scores for the KPP3 and KPP4 indicators are lower compared to other indicators. Therefore, it can be concluded that most respondents disagree with trust in tax collectors as an indicator of trust in the government. The public's perception of the tax system in Indonesia influences their trust in the government. For instance, when the media extensively reports on corruption, tax evasion, and uneven development, it makes people reluctant to pay taxes due to a lack of trust in the government. These findings reject the proposed hypothesis but support previous research by (Adeline & Karina, 2022; Purnamasari et al., 2018), providing empirical evidence that trust in the government has a negative impact on taxpayer compliance.

The findings of this study do not support the Theory of Planned Behavior (TPB), which claims that subjective norms (normative beliefs) are one of the factors influencing individual intentions. Subjective norms refer to an individual's beliefs about the expectations that arise from the influence or motivation of others. The impact of the dissemination of news about corruption, tax evasion, and uneven national development has led to a decrease in taxpayers' trust in the government. However, since tax payment is a mandated obligation regulated by tax regulations, taxpayers still fulfill their tax obligations despite their diminished trust in the government.

H3: Tax Awareness (X3) has a Significant Effect on Taxpayer Compliance (Y)

The third hypothesis reveals that tax awareness (X3) has a positive influence on taxpayer compliance (Y), with a significant t-statistic value (05.803) and an original sample estimate of 0.711. These findings support previous research conducted by (Saleh Al-Maghrebi et al., 2016) and (S. Siahaan & Halimatusyadiah, 2018), which also indicate that tax awareness affects taxpayer compliance. Overall, individuals who have an understanding of the importance of paying taxes and their contribution to national financing tend to be more compliant.

This study supports the Theory of Planned Behavior (TPB), which states that an individual's intention influences their actions. Intention arises when taxpayers have beliefs or confidence in something, motivating them to act. The study concludes that taxpayers in Yogyakarta have a good level of tax awareness, fulfilling their rights and obligations as citizens by paying taxes according to regulations. When taxpayers have knowledge, understanding, and awareness of the meaning, function, and role of taxes, it increases their confidence and motivation to comply with their tax obligations. A similar finding by (Faizin et al., 2016), suggests that a higher understanding of tax obligations improves taxpayers' awareness and compliance. Therefore, it can be concluded that tax awareness influences taxpayer compliance, and higher levels of awareness result in greater compliance with tax obligations.

Tax socialization is able to moderate and strengthen the influence of moral obligation on taxpayer compliance

The results of this study provide evidence that the relationship between moral obligation and taxpayer compliance is not strengthened or weakened by tax socialization. This study is in line with (Gustiari & Herkulanus, 2018), who argued that tax socialization does not moderate the influence of moral obligation on taxpayer compliance. However, different results were found by (Megawangi & Setiawan, 2017) who stated that tax socialization moderates and strengthens the influence of moral obligation on taxpayer compliance.

Tax socialization in this study was measured by expert guidance, conducting discussions with taxpayers and community leaders, information dissemination by tax authorities, and running public service advertisements emphasizing the importance of paying taxes. Taxpayer involvement in tax socialization activities showed the lowest response among the indicators. This can be seen from the respondents' answers in the table, where the mean score for indicator SP1 is the lowest among the others. It means that among the tax socialization indicators, the indicator with the highest number of respondents disagreeing is taxpayer involvement in tax socialization activities. This indicates that the tax socialization activities provided by tax counselors in Yogyakarta have not been positively responded to by taxpayers. This is evidenced by their lack of involvement in tax socialization activities.

The results of this study do not align with the Theory of Planned Behavior (TPB), which states that a person's behavior is influenced by normative beliefs. This study cannot prove that tax socialization can motivate taxpayers in Yogyakarta to comply and willingly pay taxes voluntarily. This may be due to the incomplete, less intensive, and uneven tax socialization activities conducted by tax counselors in Yogyakarta, resulting in a lack of enthusiasm among taxpayers for tax socialization activities. This lack of enthusiasm affects the increase in moral obligation among taxpayers and even tends to decrease taxpayer compliance. Based on these findings, it can be concluded that tax socialization cannot moderate the influence of moral obligation on taxpayer compliance in Yogyakarta, thus rejecting hypothesis H4.

Tax socialization is able to moderate and strengthen the influence of trust in the government on taxpayer compliance.

The results of this study provide evidence that the relationship between trust in the government and taxpayer compliance is not strengthened or weakened by tax socialization. This indicates that the tax socialization activities conducted by tax counselors have not been able to increase taxpayers' trust in the government to willingly pay taxes. The reason for this is the lack of trust that taxpayers have in tax officials, causing the tax socialization activities that have been conducted to be less positively responded to by taxpayers. This is evidenced by the respondents' answers regarding trust in tax officials, where the mean scores for indicators KPP3 and KPP4 are the lowest among the others. It means that among the indicators of trust in the government, the indicator with the highest number of respondents disagreeing is trust in tax officials. Despite having less trust in tax officials, the respondents in this study still comply with tax payments, mainly because taxes are a mandatory obligation for citizens according to the applicable tax regulations. Therefore, it can be concluded that tax socialization cannot moderate the influence of trust in the government on taxpayer compliance in Yogyakarta, thus rejecting hypothesis H5.

Tax socialization is able to moderate and strengthen the influence of tax awareness on taxpayer compliance.

The results of the testing conducted in Table 4 indicate that the proposed hypothesis H6 is rejected. This study provides empirical evidence that tax socialization cannot moderate the influence of tax awareness on taxpayer compliance. It means that the variable of tax socialization is unable to strengthen the relationship between tax awareness and taxpayer compliance. This indicates that by adding tax socialization as a moderating variable, it is unable to strengthen or weaken the relationship between tax awareness and taxpayer compliance to encourage voluntary compliance with tax obligations. The results of this study are consistent with the research conducted by (Meifari, 2020), which states that tax socialization cannot moderate and strengthen the influence of tax awareness on taxpayer compliance.

This study found that the relationship between tax awareness and taxpayer compliance cannot be strengthened by tax socialization. This indicates that the tax socialization activities conducted by tax counselors have not been able to increase tax awareness among taxpayers. The reason for this may be the lack of positive response from taxpayers to the tax socialization activities that have been conducted. This is evidenced by the respondents' answers, where the mean score for indicator SP1 is the lowest among the others. It means that among the indicators of tax socialization, the indicator with the highest number of respondents disagreeing is the involvement of taxpayers in tax socialization activities. Essentially, the respondents in this study comply with tax payments not because of their enthusiasm for participating in tax socialization activities, but rather due to the sanctions they would face if they fail to fulfill their tax obligations. Therefore, it can be concluded that tax socialization as a moderating variable is unable to strengthen and increase taxpayer compliance in Yogyakarta

CONCLUSION

This study aims to determine the influence of the Theory of Planned Behavior (TPB) on taxpayer compliance in Yogyakarta City, moderated by tax socialization. To analyze the relationships between variables, this study utilizes Partial Least Squares (PLS). Based on the data analysis and discussion in the previous chapter, the following conclusions can be drawn: 1. The results of hypothesis testing (H1) indicate that the influence of moral obligation (X1) on taxpayer compliance (Y) is rejected. This provides empirical evidence that moral obligation of taxpayers in Yogyakarta City does not significantly affect taxpayer compliance. 2. The results of hypothesis testing (H2) indicate that the influence of the variable Trust in the Government (X2) on taxpayer compliance (Y) is rejected. This study provides empirical evidence that trust in the government does not significantly affect taxpayer compliance. However, the respondents in this study still comply with tax reporting despite having less trust in the government because tax payment is one of the obligations as a citizen, enforced by tax regulations. 3. The results of hypothesis testing (H3) indicate that the influence of the variable Tax Awareness (X3) on taxpayer compliance (Y) is accepted. This study provides empirical evidence that tax awareness significantly affects taxpayer compliance in Yogyakarta City. The higher the level of tax awareness among taxpayers, the higher their level of compliance in fulfilling their tax obligations. 4. The results of hypothesis testing (H4) indicate that tax socialization cannot moderate the influence of moral obligation on taxpayer compliance in Yogyakarta City, thus the hypothesis is rejected. This study provides evidence that the relationship between moral obligation and taxpayer compliance is not strengthened or weakened by tax socialization. This may be due to incomplete, inconsistent, and insufficient tax socialization activities conducted by tax counselors in Yogyakarta City, resulting in a lack of enthusiasm among taxpayers towards tax socialization activities, which consequently leads to a lack of improvement in moral obligation and even a decrease in taxpayer compliance. 5. The results of hypothesis testing (H5) indicate that tax socialization cannot moderate the influence of trust in the government on taxpayer compliance in Yogyakarta City, thus hypothesis H5 is rejected. This study provides evidence that the relationship between trust in the government and taxpayer compliance is not strengthened or weakened by tax socialization. The reason for this is the lack of trust among taxpayers towards tax officials, causing tax socialization activities to be inadequately responded to positively by taxpayers. 6. The results of hypothesis testing (H6) indicate that tax socialization cannot moderate the influence of tax awareness on taxpayer compliance, thus hypothesis H6 is rejected. This study provides evidence that the relationship between tax awareness and taxpayer compliance is not strengthened or weakened by tax socialization. Essentially, the respondents in this study comply with tax

payment not because of their enthusiasm for participating in tax socialization activities, but rather due to the sanctions they would face if they fail to fulfill their tax obligations.

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