

Enhancing Tax Compliance in MSME Tax Reporting: The Role of Tax Awareness, Trust, and Socialization

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ABSTRACT

A crucial component of growth, tax compliance is impacted by a number of variables including awareness, trust, and socialization. In light of this, the purpose of this study is to examine how these variables affect MSMEs' tax compliance. MSMEs in Tanah Abang, Jakarta, one of Indonesia's economic hubs where MSMEs predominate, make up the research population. Through the use of surveys and quantitative analysis, a sample size of 100 MSMEs respondents was employed. SEM-PLS software was used to perform data analysis techniques. The study's findings demonstrate a strong positive correlation between tax awareness and compliance trust. Tax socialization, however, has no significant effect on compliance and neither does it moderate the effect of trust on compliance.

Keywords: Tax Compliance; Tax Awareness; Taxpayer Trust; Tax Socialization; Tax Regulation

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ABSTRAK

Kepatuhan pajak merupakan aspek penting dalam Pembangunan yang dipengaruhi berbagai faktor seperti kesadaran, kepercayaan dan sosialisasi yang dilakukan. Berdasarkan hal tersebut, penelitian ini bertujuan untuk menganalisis pengaruh faktor-faktor tersebut terhadap kepatuhan pajak di kalangan UMKM. Populasi penelitian adalah para UMKM di Tanah Abang, Jakarta, yang merupakan salah satu pusat perekonomian di Indonesia yang didominasi oleh UMKM. Banyak sampel yang digunakan adalah sebanyak 100 responden UMKM dengan menggunakan survei dan analisis kuantitatif. Teknik analisis data dilakukan dengan perangkat lunak SEM-PLS. Hasil penelitian menunjukkan adanya pengaruh positif yang signifikan antara kesadaran pajak dan kepercayaan terhadap kepatuhan. Namun, sosialisasi pajak tidak secara signifikan memengaruhi kepatuhan atau memoderasi pengaruh kepercayaan terhadap kepatuhan.

Kata Kunci: Kepatuhan Pajak; Kesadaran Pajak; Kepercayaan Wajib Pajak; Sosialisasi Pajak; Regulasi Pajak

Artikel dapat diakses : <https://ojs.unud.ac.id/index.php/Akuntansi/index>



e-ISSN 2302-8556

Vol. 34 No. 9
Denpasar, 30 September 2024
Hal. 2279-2298

DOI:
10.24843/EJA.2024.v34.i09.p14

PENGUTIPAN:

Ariana, Y., Widjaja, W., & Michael, M. (2024). Enhancing Tax Compliance in MSME Tax Reporting: The Role of Tax Awareness, Trust, and Socialization. *E-Jurnal Akuntansi*, 34(9), 2279-2298

RIWAYAT ARTIKEL:

Artikel Masuk:
26 Februari 2024
Artikel Diterima:
30 Maret 2024

INTRODUCTION

The development of a country must be supported by various parties, including the country's people. The community can provide one form of support by fulfilling tax obligations. The Minister of Economy, in a press release HM.4.6/117/SET.M.EKON.3/3/2022, stated that tax payment is a manifestation of state obligations and the participation of citizens as taxpayers to directly and jointly carry out tax obligations for state financing and national development because taxes are one of the largest sources of revenue in the State Budget (Limanseto, 2022). The General of Taxes at the Ministry of Finance said that the tax reporting rate in 2022 reached 83.2%, a decrease of 0.87% from 2021, becoming 84.07%. However, this number has exceeded the target of 80%. The development of tax reporting from year to year can be seen in Figure 1.

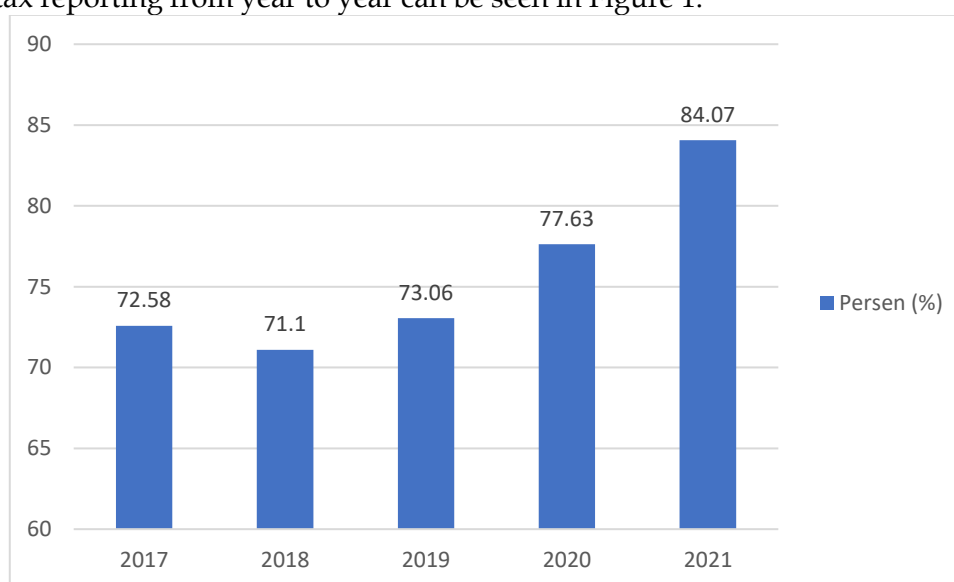


Figure 1. Tax Reporting Realization

Source: databoks.katadata.co.id

Figure 1 illustrates the number of tax reports that increased yearly from 2018-2021 but decreased again in 2022. The increase in reporting in 2018-2021 is inseparable from the government's participation in boosting tax reporting through various programs to increase tax awareness. The Directorate General of Taxes (DGT) has provided facilities for filing tax returns through e-filing, making it easier for people to report their taxes. In addition, the government also offers other facilities such as Taxpayer Identification Number (NPWP) registration services, service centers through various types of communication media and socialization and counselling through tax websites, advertisements and other communication media are intensively carried out.

The government has done various ways to encourage public awareness of the importance of tax reporting so that tax compliance can be achieved. However, based on the data in Figure 1.1, tax reporting in 2022 has decreased. This can be caused by a tax case 2022 involving a tax official, Rafael Alun, who had assets with a fantastic value compared to the income he earned as reported in (Prastiwi, 2024) his case resulted in reduced public trust in the tax authorities in Indonesia, and

some leaders even called for not paying taxes if the results of tax payments were misused.

Tax compliance is needed to obtain information about taxpayer compliance in making tax payments and reporting correctly. According to Law of the Republic of Indonesia Number 28 of 2007 concerning General Provisions and Tax Procedures, taxpayers are individuals or entities, including taxpayers, tax deductors, and tax collectors, with tax rights and obligations by the provisions of tax laws and regulations.

Tax compliance helps support national development. The success of compliance is inseparable from the level of taxpayer tax awareness. Also, government actions or programs such as counselling about taxes must be supported by public trust in the tax authorities. Micro, small and medium enterprises (MSMEs) are one of the groups of taxpayers who must report taxes on their activities. According to Law (UU) No. 20 of 2008, micro, small and medium-sized business units are classified according to turnover per year, total wealth or assets or number of employees. Law Number 7 of 2021 regulates MSMEs' tax regulations concerning the Harmonization of Tax Regulations. Based on data obtained from www.pajak.com, MSMEs that have an NPWP are only 3% or 2.3 million of the total number of MSMEs of 67 million in 2020 and not all MSMEs that have an NPWP make tax payments and reports. Various factors cause this low level of reporting. Therefore, this study will try to answer several research questions based on previous research.

Putra and Waluyo (2020) stated There are many factors that affect tax revenue in Indonesia and one of them is the level of compliance of taxpayers in carrying out their obligations in paying taxes. The research said tax awareness affect tax compliance because tax payers understand and know about taxation. This result is also supported by Subagiyo et al. (2022), who say that tax awareness has a significant positive effect on tax compliance by MSMEs which is influenced by perception, knowledge and financial circumstances. Study conducted by Dewi et.al. (2022) stated that awareness has a significant positive effect on tax compliance. (Setyonugroho & Sardjono, 2013) found that awareness of paying taxes does not affect willingness to pay taxes. Because there are research gaps, researchers want to do further research on how awareness affect tax compliance.

Socialization is one of the main factors affecting tax awareness in the International Journal of Business and Economy (Mohamad et al., 2022), apart from knowledge and attitude. Yovita (2023), well-facilitated socialization including facilities and infrastructure will strengthen understanding which can ultimately increase reporting process. Socialization will influence the level of taxpayer understanding, although it cannot increase tax compliance (Pitaloka, 2018). Savitri and Musfialdy (2016) put forward a different view, stating that socialization does not affect tax awareness, so it does not affect tax compliance. Because there are research gaps, researchers want to do further research on how socialization affect tax compliance.

Trust is an important thing which is a relationship of mutual respect between taxpayers and the government. Inasius et al. (2020) state that trust in tax authorities is vital in determining tax compliance. Trust in the government supports voluntary compliance from taxpayers. Faizal et al. (2017) support this statement: Trust affects

tax compliance. Nasution et al. (2020) stated that taxpayer trust influences tax compliance. Kurniawan and Larasati (2023) stated that trust in the use of the tax system does not have a significant effect on tax compliance, even though there is trust in the government regarding tax allocation. This is due to doubts about e-filing which is claimed to save costs and time. Because there are research gaps, researchers want to do further research on how trust affect tax compliance.

This research is expected to provide an overview to decision-makers to increase tax compliance more effectively by knowing what MSMEs consider in reporting taxes. Another benefit is as a learning material in the field of education as a reference in increasing awareness of tax compliance.

Hypothesis development regarding research is prepared using previous research indicators to develop hypotheses focusing on tax awareness, level of trust, socialization and tax reporting compliance – planned behaviour theory, cited by Huang & Chuang (2007), a psychology theory, suggests that individual decisions to engage in certain behaviours are based on their intentions. This theory is the basis of this research in answering whether personal choices to comply with tax regulations are influenced by their will or desire to believe, be active in and use socialization tools so that the level of tax awareness increases.

According to Law (UU) No. 20 of 2008, Ariani et al. (2024) stated that companies are divided into 4 (four) types according to their size, namely micro, small, medium and large companies. This study's research object is micro, small and medium enterprises, commonly abbreviated as MSMEs. The classification of business types according to size is based on the number of assets and net profit owned in 1 (one) year. A business with a maximum net worth of Rp 50,000,000 (fifty million rupiahs), excluding land and building assets, and a maximum profit from its business of Rp 300,000,000 (three hundred million rupiahs) is categorized as a micro business. The small business category is an independent or stand-alone business unit, either individuals or groups and not a branch business entity of the leading company that has sales per year between IDR 300,000,000 - IDR 2,500,000,000 and a net worth of IDR 50,000,000 - IDR 500,000,000. Business units with a net worth of Rp 500,000,000 - Rp 10,000,000,000 (excluding buildings and land) and annual sales of Rp 2,500,000,000 - Rp 50,000,000,000 are categorized as medium-sized enterprises.

Article 2 of Law No. 28/2007 states that every taxpayer, as an entrepreneur subject to tax under the 1984 Value Added Tax Law and its amendments, must report his business to the Directorate General of Taxes office. Based on this law, MSME players are required to register their taxes as a form of tax compliance. Tax compliance according to the tax law is reflected in the accuracy of submitting Annual Tax Returns (SPT) in the last 3 (three) years; in the previous tax year, taxpayers offer Periodic Tax Returns (SPM) for the tax period January to November, which are not more than 3 (three) months late for each type of tax and not consecutive; Taxpayers do not have tax arrears on December 31. Related to tax compliance, taxpayers must also fulfil the sanctions given if they violate the law; sanctions can be in the form of administrative sanctions or criminal sanctions. The existence of laws governing taxation, according to Copeland and Cuccia (2002), can effectively improve tax compliance through rules and policies. Slemrod (2019) said increasing tax compliance has become the primary goal of the state to increase

revenue as a solid basis for building trustworthy state institutions. Global tax compliance significantly impacts critical sovereign debt, and the level of tax compliance can be measured through the tax difference between the actual tax revenue that should be reported and the reality and the level of tax avoidance (Nkundabanyanga et al., 2017). Various perspectives have been put forward by previous research and have been summarised by Inasius (2018), who defines tax compliance as obedience, ability and willingness to report all income and report it. Musimenta et al. (2017) states that tax compliance can be divided into 3 (three) types of compliance: tax payment compliance, tax formula filling compliance and tax reporting compliance. Patriotism has a significant impact that can affect tax compliance (Alshira'h & Abdul-Jabbar, 2020).

Compliance with paying taxes is inseparable from taxpayer awareness of the importance of producing and reporting taxes. Kholis and Maisyarah (2021) define taxpayer awareness as knowing or understanding tax payment policies to improve compliance. Triandani (2020) states that tax awareness positively affects taxpayer compliance in filling through e-filling. A similar opinion was expressed by Dewi et al. (2022) noted that these results are to the theory of planned behavior; taxpayers intend to carry out tax compliance, reflected in their behavior to participate in programs to increase tax awareness. Hastuti et al. (2014) state that tax awareness is the responsibility of taxpayers to calculate, pay and report their taxes without coercion. In his study, awareness is divided into contextual awareness and ethical awareness. Understanding the process and responsibilities of a taxpayer affects tax awareness (Bornman & Ramutumbu, 2019). Religious values can increase awareness and voluntary compliance (Fidiana, 2020). Tax awareness is also affected by the perception of tax system fairness, resulting in higher levels of voluntary tax compliance (Lois et al., 2019).

H₁: Tax awareness significantly impacts tax compliance in MSME tax reporting.

McKnight and Chervany (2000) state that trust tends to be general, so it will only have a significant influence when someone is faced with an unfamiliar situation for decision-making. Trust in institutions can affect tax compliance by the community. According to Inasius (2020), the level of trust can affect tax compliance. This opinion is also supported by Faizal (2017), namely that trust in institutions can affect the level of tax reporting. However, trust is not a factor that moderates the tax justice variable on tax compliance. Trust influences tax compliance regardless of the level of knowledge, tax complexity, and justice (Nasution, 2020). Ignatius (2020), in a study entitled "Tax Compliance After the Implementation of Tax Amnesty in Indonesia", divides the level of tax compliance into trust and perceptions of the institution, which will ultimately shape the trust itself. In his study, Inasius divided perceptions into perceptions of government power, voluntary compliance and forced compliance. Tax morale, called awareness of fulfilling tax obligations, will be low if trust in public authorities is low (Horodnic, 2018). Alleyne and Harris (2017) also stated that trust and perception of tax injustice affect the level of tax compliance. Tax compliance, subjective norms, and perceived behavioral control affect the intentions to comply, while trust in the government strengthens the influence of intentions (Damayanti et al., 2015).

H₂: Taxpayer trust significantly impacts tax compliance in MSME tax reporting.

Tax compliance is inseparable from taxpayers' knowledge regarding the importance of tax reporting. Lestary et al. (2021) stated that socialization positively and significantly affects tax understanding and compliance. Andreas and Savitri (2015) states that understanding rules and regulations is necessary for taxpayers to increase tax reporting regardless of the quality of service provided. Pitaloka et al. (2018) say that tax socialization strengthens the relationship between understanding tax regulations and taxpayer compliance but fails to affect the relationship between taxpayer awareness and compliance. Socialization can be influenced by the competence of the facilitator and the number of socialization and socialization facilities, including guidebooks, service centers, and reporting facilities (Ariani et al., 2024).

Along with technology development, tax reporting is also directed through e-filing, a way of submitting tax returns electronically, done online and in real-time via the Internet on the Directorate's website (www.pajak.go.id). E-filing is one of the means used to increase tax compliance. Putra and Waluyo (2020), taxpayer awareness results in research that applying the E-Filing system positively affects tax reporting. Adopting technology significantly improves corporate income tax compliance (Li et al., 2020). Trust in the tax system, which ultimately affects tax compliance, can be influenced by implementing electronic services and how they align with community values (Smith, 2010). Another perception is expressed by Sudrajat and Ompusunggu (2015), namely not only the use of technology that can affect tax compliance but also the socialization and knowledge of taxpayers. Tax knowledge and complexity contribute to non-compliance behavior among taxpayers (Saad, 2014). Night & Bananuka (2020) indicate that adopting an electronic tax system and attitude towards electronic tax systems are significantly associated with tax compliance.

H₃: Tax socialization significantly impacts tax compliance in MSME tax reporting

Many things can affect trust, as described earlier. This study tries to answer whether the level of confidence in taxation can be moderated by socialization. In their research, van der Werff and Buckley (2017) found that confidence grows during socialization through relationships with subjects during the socialization process. Kulangara et al. (2016) state that socialization will increase confidence; further trust and socialization strongly impact ability. Tax knowledge is the most critical characteristic of the tax system that affects taxpayers' attitudes toward tax morality (Pui Yee et al., 2017). Lapointe et al. (2014), in psychology-related research, say that faith in organizations is increasingly essential, inseparable from colleagues' role in socializing a concept.

H₄: Tax socialization moderates the impact of trust on tax compliance in MSME tax reporting.

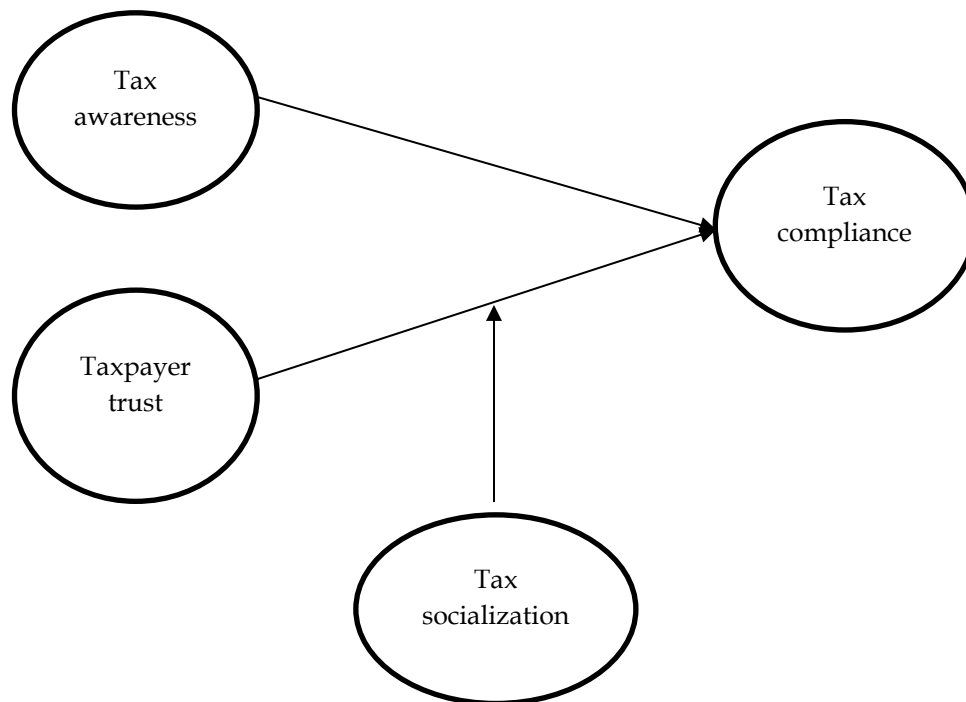


Figure 2. Research model

Source: data processed, 2024

RESEARCH METHOD

This research is a type of survey research with a quantitative approach. Four variables are used in this study: tax awareness, taxpayer trust, socialization and tax reporting. The data collection instrument used a questionnaire with a Likert scale of 1-5. The questionnaire will be distributed to business actors on MSME in Tanah Abang, Jakarta.

The sample selection method used in this study is purposive sampling, which determines respondents to be sampled based on specific criteria. The sample selection criteria in this study are MSME business actors in Tanah Abang, an area that is one of the economic centers in Indonesia. Due to the unknown population size, the formulation is used to determine the sample size of 100 respondents (Hair et al., 2017). The data analysis technique uses structural equation modelling partial least square, which consists of two analysis processes: the outer and inner models. The external model analysis is carried out with several parameters, namely convergent validity, discriminant and reliability tests, while the internal model analysis uses R^2 and f^2 analysis parameters. Furthermore, hypothesis testing is carried out by conducting t-tests and moderated regression analysis (MRA) for testing moderation variables.

The study was carried out using questionnaires given to business actors in the MSEM category in Tanah Abang, one of Indonesia's economic hubs. Table 1 displays the question indicators from the questionnaire. These indicators are derived from prior research and relevant tax-related rules. The respondents completed a questionnaire on a Likert scale, giving answers on a scale of 1 (one) to 5 (five), with one denoting significant disagreement with the question's statement.

Table 1. List of Indicator

Variables	Indicator	Statement
Tax Compliance	Ontime reporting	You do tax calculations on time You fill out tax forms on time. You submit/report the Annual Notification promptly within the last 3 (three) years. In the last Tax Year, the submission of Period Returns (SPM) for the January to November Tax Period that is late is not more than 3 (three) Tax Periods for each type of tax and is not consecutive. You have no tax arrears, as is the case on December 31.
		Payment of tax sanctions You pay (will) tax penalties imposed on you, if any.
Tax Awareness	Contextual	Taxes are the country's primary source of revenue You agree that every citizen of the country mentioned in the tax Act must pay taxes. The taxpayer is obliged to self-calculate the income tax liability. Taxpayers are obligated to pay their income tax. Taxpayers are obligated to report their income. You have sufficient knowledge to calculate, fill out and report taxes related to you personally and your business.
	Ethics	You feel satisfied and happy after fulfilling your tax obligations. You feel proud after fulfilling your tax obligations. You argue that taxes are an obligation of every citizen that must be fulfilled. You truthfully state financial data (income, expenses, assets and liabilities)
Trust	Trust in government	The Tax Service Office treats taxpayers with respect The Tax Service Office is fair and honest in collecting taxes. The Tax Service Office is trustworthy.
	Perception of government power	The tax office can uncover most tax avoidances due to having sufficient knowledge. Tax office combats tax crime in Indonesia.
	Perception of voluntary compliance	I pay taxes as a matter of course. I will pay taxes even if there are no compelling tax regulations. I am happy to pay tax because the amount paid is not high (the tax rate charged is appropriate)
	perception of enforced compliance	I felt compelled to pay taxes. I pay taxes because there is a high risk that the tax office will examine me. I feel the tax rate charged is high.
Socialization	Facilitator competencies	I attended taxation-related training organized by an official training institution. I believe that the facilitators who provide training have sufficient competence.
	The number of socialization	I know there is training on taxation regularly held by official institutions (once every year). I attended training related to taxation at least one time in 1 year.
	Socialization infrastructure	I know that there are references/books related to taxation. I received training facilities/references/books related to taxation from the government or other private institutions.
		I know that there is a tax service center both in the tax service office and in public (other) places. I easily have access to the tax center. The system used for tax reporting easy to use.

Source: Ariani et al. (2024)

Questionnaires were distributed to 100 MSME businesses, 4 of which had revenues between IDR 2,500,000.00 and IDR 50,000,000,000; 47 of which had revenues between IDR 300,000,000 and IDR 2,500,000,000 and 49 of which had revenues below IDR 300.000.000. The businesses' durations ranged from two to over ten years. There are 32 women and 68 males among business proprietors. The distribution of the questionnaire took between November 2023 and January 2024.

RESULTS AND DISCUSSION

Table 2 is a picture of the full model of this study. Table 2 also shows that all loading factor values are more significant than 0.7.

Table 2. Outer loading

	TA	TTrust	TS	TC
X111	0.811			
X112	0.867			
X113	0.862			
X114	0.876			
X115	0.842			
X116	0.893			
X121	0.840			
X122	0.779			
X123	0.839			
X124	0.783			
X211		0.805		
X212		0.769		
X213		0.826		
X221		0.755		
X222		0.800		
X223		0.763		
X231		0.831		
X232		0.838		
X233		0.773		
X241		0.741		
X242		0.760		
X243		0.724		
X311			0.769	
X312			0.916	
X321			0.918	
X322			0.901	
X331			0.819	
X332			0.889	
X333			0.872	
X334			0.875	
X335			0.805	
Y111				0.898
Y112				0.920
Y113				0.936
Y114				0.875
Y115				0.746

Source: data processed, 2024

Table 3 is a discriminant validity test with cross-loading. The results show that all cross-loading values of each indicator with each variable are more significant than that of each indicator with other variables.

Table 3. Cross-loading

Item	TA	TTrust	TS	TC
X111	0.811	0.518	0.617	0.621
X112	0.867	0.708	0.790	0.736
X113	0.862	0.641	0.807	0.622
X114	0.876	0.624	0.695	0.673
X115	0.842	0.563	0.621	0.657
X116	0.893	0.765	0.833	0.778
X121	0.840	0.693	0.679	0.706
X122	0.779	0.624	0.590	0.654
X123	0.839	0.726	0.648	0.779
X124	0.783	0.658	0.602	0.632
X211	0.638	0.805	0.687	0.694
X212	0.588	0.769	0.684	0.629
X213	0.641	0.826	0.715	0.642
X221	0.581	0.755	0.537	0.612
X222	0.578	0.800	0.606	0.686
X223	0.514	0.763	0.617	0.548
X231	0.746	0.831	0.652	0.744
X232	0.605	0.838	0.708	0.686
X233	0.686	0.773	0.696	0.615
X241	0.613	0.741	0.582	0.609
X242	0.576	0.760	0.670	0.566
X243	0.541	0.724	0.600	0.524
X311	0.518	0.733	0.769	0.524
X312	0.785	0.794	0.916	0.675
X321	0.728	0.757	0.918	0.651
X322	0.701	0.692	0.901	0.551
X331	0.749	0.666	0.819	0.633
X332	0.733	0.691	0.889	0.576
X333	0.760	0.687	0.872	0.601
X334	0.767	0.719	0.875	0.648
X335	0.609	0.676	0.805	0.527
Y111	0.748	0.707	0.617	0.898
Y112	0.702	0.687	0.587	0.920
Y113	0.804	0.761	0.673	0.936
Y114	0.724	0.702	0.595	0.875
Y115	0.642	0.572	0.510	0.746
Y211	0.618	0.754	0.614	0.788

Source: data processed, 2024

Table 4 is the reliability test result with Cronbach alpha and composite reliability parameters, while the AVE value is a convergent validity parameter. The reliability test shows that all Cronbach alpha and composite reliability values of each variable are more significant than 0.7, so it can be said that the research instrument is reliable. Likewise, the AVE value of each variable is more significant than 0.5, meaning that it can be concluded that the research instrument is valid.

Table 4. Reliability and AVE test

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
TA	0.953	0.960	0.706
TTrust	0.942	0.950	0.613
TS	0.957	0.964	0.747
TC	0.930	0.946	0.745

Source: data processed, 2024

Table 5 is the result of goodness-of-fit testing using the SRMR parameter. A model can be considered fit if the SRMR value is smaller than 0.8 while the SRMR value in the range 0.8-1 model is still acceptable. The test results show that the SRMR value is 0.076, meaning this research model fits.

Table 5. Goodness-of-fit

	Saturated Model	Estimated Model
SRMR	0.076	0.076

Source: data processed, 2024

Table 6 shows the adjusted R-Square value of 0.751, meaning that the tax awareness, trust, and socialization variables have an influence of 75.1%, and the remaining 24.9% is influenced by other variables not examined in this study. This model category can also fall into the strong category because it is more significant than 0.75.

Table 6. Goodness-of-fit

	R Square	R Square Adjusted
TC	0.761	0.751

Source: data processed, 2024

Table 7 shows each f-square value of exogenous variables on endogenous variables. Tax awareness on tax compliance is 0.429, meaning that tax awareness has a strong influence because it has a value greater than 0.35. Likewise, the f-square value of taxpayer trust on tax compliance is 0.350, meaning the taxpayer trust variable strongly influences tax compliance. However, not with the value of tax socialization, which shows 0.053, meaning that tax socialization has a weak influence because the f-square value is smaller than 0.15.

Table 7. f-square

	TC
TA	0.429
TTrust	0.350
TS	0.053

Source: data processed, 2024

Based on Table 8, it can be concluded that tax awareness has a significant positive effect on tax compliance because the p-value is smaller than 0.05, and the coefficient value is 0.594. So, alternative hypothesis one is accepted.

Table 8 also shows a significant positive effect of taxpayer trust on tax compliance because the p-values are smaller than 0.05, and the coefficient value is 0.594. So, alternative hypothesis two is accepted.

However, the statistical results show no significant effect of tax socialization on tax compliance because the p-values are more significant than 0.05. so that alternative hypothesis three is rejected and the null hypothesis is accepted.

Meanwhile, the moderation test in Table 8 shows that the significance value of the interaction between the taxpayer trust variable and tax socialization on tax compliance is more significant than 0.05, so it can be concluded that tax socialization cannot significantly moderate the effect of taxpayer trust on tax compliance.

Table 8. Hypothesis test

	Original Sample	T-stats	P Values
TA -> TC	0.594	4.561	0.000
TTrust -> TC	0.545	5.218	0.000
TS -> TC	-0.243	1.491	0.137
TTrust*TS -> TC	0.002	0.026	0.979

Source: data processed, 2024

DISCUSSION

Tax awareness has a significant positive effect on tax compliance, as shown by the results of this study. The government must intensify tax awareness in the community to increase tax morale and the tax base (Munir, 2018). Andreas and Savitri (2015) states that awareness is an essential element in human life to understand reality and how people act following that reality. Awareness and compliance with tax obligations depend not only on technical issues such as imposition methods, technical inspections, investigations, and enforcement of sanctions but also on taxpayers' willingness and how taxpayers will comply with tax regulations (Musimenta, 2017). Rahayu (2019), awareness can increase forced compliance, which is indirectly affected by the willingness to pay taxes. (Lutfi et al., 2023) suggested that the authority conduct a program to increase tax awareness and compliance. The public needs to understand that tax revenue will be used for development so taxpayers feel ownership and pride when paying taxes to contribute as citizens. The survey conducted in this study shows that respondents' awareness is quite good, such as the feeling of pleasure and pride when completing tax obligations. The results also show that respondents think every citizen must comply with taxation. Since 2017, the Indonesian government has increased tax awareness through programs such as early tax education. Nichita et al. (2019) state that tax literacy is essential in shaping tax compliance. The level of education of taxpayers influences this literacy level. One of the indicators of tax awareness is ethics, which is influenced by social norms, namely the environment

around taxpayers, so tax awareness improvement programs must be carried out thoroughly (Jimenez & Iyer, 2016). (Santoro, 2021), social norms affect the level of tax compliance. Emotions from taxpayers can affect the level of tax compliance. Taxpayers who feel happy and relieved when reporting honestly increase tax compliance, such as the results of research conducted by Enachescu (2019) that emotions can affect tax compliance, so providing a good experience for taxpayers is essential.

Research shows that trust has a significant positive effect on tax compliance. Bertinelli (2019) states that tax compliance is influenced by trust in the authority, and corruption in tax institutions, such as bribery, has a negative impact on tax compliance. Cases involving institutions and personnel working at tax institutions in Indonesia also contribute to the lack of public trust in tax authorities, making people reluctant to carry out tax obligations. People feel that they have not felt a meaningful development impact from the tax payments they make, which causes people to feel uncomfortable and lack confidence in the use of tax funds by the government, as reported by Kompasiana. Lapointe (2014), in a cross-cutting study, states that trust is essential for building relationships and increasing commitment to the parties involved. The trust of taxpayers will affect the level of tax compliance (Albab & Suwardi, 2021). The higher the level of taxpayer trust, the higher the voluntary tax compliance. Tax justice affects tax compliance (Nasution et al., 2020). Regardless of the knowledge or complexity of tax reporting, it cannot affect taxpayers' trust. Taxpayer trust is more influenced by how tax justice is applied. Batrancea et al. (2019) conducted a study in 44 countries and concluded that trustworthy tax authorities have an impact on the level of voluntary compliance supported by compliance forced by tax authorities. However, the two things do not always complement each other. The results of this study are also in line with Faizal (2017), who states that procedural justice and trust affect tax compliance. If taxpayers have the perception that there are fair procedures for all taxpayers, then trust will increase, which results in increased tax compliance. Trust in the authorities starts from taxpayers' understanding of tax laws, their perceptions of distributive and procedural justice, and the assumption that the authorities work efficiently for the common good plays a vital role in tax compliance (Kogler et al., 2023).

Khaddafi et al. (2018), the ease of using e-filing in tax reporting significantly positively affects tax compliance. Andreas and Savitri (2015), tax socialization affects the level of tax compliance. Compliance with tax provisions is influenced by the level of tax knowledge of taxpayers, so they must obtain sufficient knowledge regarding tax regulations, which can be improved through

socialization. The results of this study indicate that there is no significant effect between tax socialization and tax compliance. The same research results are also found by Dwi Permata and Murtanto (2022) that socialization has no significant effect on tax compliance. The Indonesian government has carried out various socialization activities through advertisements on social media, providing tax services in crowded centers, and creating tax volunteer programs. However, it turns out that based on the survey results, these actions are not considered sufficient by taxpayers. The survey results in this study showed that the average respondent rated two on the socialization indicator, primarily related to the

amount of tax socialization and socialization infrastructure. Many taxpayers felt they did not receive adequate training or socialization related to tax filing and reporting. In addition, taxpayers find it difficult to gain access to tax services and difficulty in using the tax reporting system. Related to this, the government must evaluate socialization programs, such as selecting suitable social media. The socialization carried out must be appropriately on target by emphasizing the quality of socialization and adjusting the socialization media in place according to the culture of each region. Infrastructure facilities such as literature and tax service centres need to be improved so that people can easily access services. The ease of the reporting system and taxpayer registration needs to receive attention from the authorities, mainly since many MSME players in Indonesia still have limited knowledge. Cyan et al. (2017), in a study conducted in Pakistan, stated that selecting appropriate socialization media is essential, including the timing of socialization. This can improve public perceptions regarding voluntary tax compliance. Although socialization has been carried out, the action will be meaningless if it is not on target. Targeted socialization can affect tax compliance. According to the results of research conducted by Handayani and Woro Damayanti (2018), socialization positively affects tax compliance. Agung et al. (2023) also got the same results in his research. The socialization of tax advertisements influences and tax compliance, and there are other factors, such as tax services (Indriyarti & Christian, 2021).

This study shows that tax socialization cannot moderate between trust in taxes and tax compliance. As stated earlier, socialization does not affect the level of compliance. This can be because the socialization that has been carried out is not on target. The survey conducted in this study also shows that many taxpayers do not regularly attend training held by official institutions. Based on our sample, Even though taxpayers have attended tax socialization, this does not significantly affect the level of taxpayers' trust. This can be seen from several survey results of respondents who stated that they participated in tax socialization but had a low level of trust so that the level of tax compliance was also not high. Apart from that, there are also respondents who do not use socialization facilities optimally but have a fairly high level of trust which ultimately influences the level of tax compliance. Other factors can affect tax compliance, such as the spiritual dimension that reflects individual behavior to behave well (Yuniarta & Purnamawati, 2020). However, different research results were presented by Gantino et al. (2021), who found that tax socialization can moderate tax compliance. Through proper socialization, taxpayers' trust can increase, increasing tax compliance. Perceptions of voluntary compliance, such as feelings of pleasure and honesty when reporting taxes, are a form of manifestation of patriotism. If supported by proper socialization, this patriotism can increase tax compliance (Wada Betu & Baso, 2023).

CONCLUSION

Taxpayer awareness significantly affects tax compliance, as does trust in the tax authority. Therefore, a program is needed to improve both of these. The public must be able to enjoy results of development financed by the taxes they have paid. Thus, trust and awareness of taxes will increase, so tax compliance will also

increase. The Indonesian government has conducted tax socialization, but the study results show that the socialization carried out has no effect on tax compliance and cannot moderate the level of trust in tax compliance. Due to the limitation of this study, that it was only conducted in one particular area; further research can take a larger population in terms of both region and business category. Future research can also examine other factors not explained in this study concerning tax compliance, such as the spirit of nationalism, the tax rate used, and the level of education. Hopefully, this research can contribute to policy-making on improving tax compliance, which is very important for development.

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