

Article

# The Influence of Knowledge and Quality of Tax Services Taxation on Taxpayer Compliance With Taxpayer Awareness as an Intervening Variable

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**Abstract:** This study is used to examine the effect of tax knowledge and the quality of tax services on taxpayer compliance by using taxpayer awareness as an intervening variable. Tax knowledge variables, tax service quality, and taxpayer awareness are used to measure taxpayer compliance at the Gresik Primary Tax Service Office. The population in this study were all taxpayers domiciled in Gresik city. Sampling this study using random sampling technique and the number of samples tested in this study were 60 respondents. The data source used in this study is primary data derived from distributing questionnaires. Testing using (Structural Equation Model) SEM-PLS. The results showed that tax knowledge affects taxpayer compliance. Taxpayer awareness affects taxpayer compliance. However, the quality of tax services has no effect on taxpayer compliance. The intervening test results show that tax knowledge affects taxpayer awareness. Taxpayer awareness can mediate the relationship between tax knowledge and taxpayer compliance, but the quality of tax services cannot mediate the relationship between tax knowledge and taxpayer compliance.

**Keywords:** : Knowledge, Service Quality, Compliance, Awareness, Taxation

## 1. Introduction

In increasing taxes, the government has a crucial role in increasing taxpayer compliance. The Directorate General of Taxes continues to strengthen tax knowledge and the quality of tax services to increase awareness and ensure good taxpayer compliance [1]. Reform of the tax collection system that was originally *Official Assessment System* changed to *Self Assessment System* At the time of individual income tax (PPH) reporting is one of the efforts of the Directorate General of Taxes in increasing taxpayer compliance [2]. However, the current level of tax compliance in Indonesia is still below expectations, as seen from the data released by the Directorate General of Taxes. The compliance ratio of taxpayers who have reported the 2022 Annual Income Tax Return reached 12.7 million, even though there should be 19.27 million taxpayers who reported their tax returns, which means that only 65.8% have fulfilled their obligations. Although there was an increase in the realization of tax return reporting by 4.92% compared to the previous period, the compliance rate was almost the same as the previous year which reached 66.69% [3].

One of the reasons taxpayers do not report taxes is the lack of knowledge and quality of service. Knowledge of taxation influences tax decisions, where taxpayers with low knowledge are less likely to pay taxes and fail to report their obligations. Knowledge of tax obligations is considered an internal factor in taxpayers' perception of the implementation of their tax obligations [4]. Results [5] It shows that the knowledge of KPP Pratama Cicadas employees about the tax law has a positive effect on their taxpayer compliance.

External factors such as the quality of tax services have a significant impact on taxpayer compliance. Improving the quality of tax services can increase taxpayers' sense of security

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and trust, as well as potentially increase tax collection through efficient and effective services [6]. This research is supported by previous research which shows that the burden of personal taxes is greatly influenced by the quality of tax services [7]. However, according to other studies The quality of taxation does not affect taxpayer compliance [8]

Taxpayer awareness is important to increase tax compliance. Understanding the rules and benefits of taxation and having a positive perception of the tax system can encourage taxpayer awareness and compliance [9]. Several studies have shown that taxpayer awareness has a positive and significant effect on compliance [10], [11] and [12]. Another study found that taxpayer awareness did not affect the increase in taxpayer compliance [13]. This study examines the relationship between taxpayers' awareness and their compliance, taking into account knowledge and quality of tax services as the main factors.

## 2. Materials and Methods

This research approach uses quantitative methods to research populations and samples. Quantitative measurement and data analysis tools are applied with the aim of testing the hypothesis that has been formulated [14].

### Research Population and Sample

The population of this study is that people must pay registered taxes at KPP Pratama Gresik. The sample for this study was randomly selected from the population without considering their efforts. The number of samples was determined using the hair formula because the exact number of the population was not known. The sample was taken by means of the minimum number of samples (5-10) multiplied by the research indicators. The number of samples in this study 60 Responden.

### Data Acquisition Techniques

In this study, primary data is used as the main source of information. Data collection is carried out through sending questionnaires to respondents with predetermined questions. This study uses a likert scale with a range of values from 1 to 5, where 1 indicates very unsatisfactory and 5 indicates very satisfied [15].

### Operational Definition and Variable Measurement

#### Taxpayer Compliance

Taxpayer compliance includes awareness and compliance to pay and receive taxes in accordance with applicable regulations, so that every taxpayer can contribute to national income. Tax compliance indicators include: timely tax payments, adjustment of tax returns in accordance with tax provisions, and timely tax reporting [16].

#### Tax Knowledge

Tax knowledge is one of the factors that affect taxpayer compliance. Without knowledge, taxpayers will not be able to know and will not understand how to pay taxes, deposit and report taxes. Knowledge indicators include: Knowledge of tax regulations, Knowledge of calculating the amount of tax payable, and Knowledge of filling out Notification Letters (SPT) [17].

#### Quality of Tax Services

The quality of tax services is provided by the government to meet the needs of the community, implemented in accordance with the Public Service Law. Indicators of tax service quality include: the desire and readiness of workers to provide services, mastery of service skills and friendliness in personal interactions [18].

#### Taxpayer Awareness

Taxpayer awareness is the condition that taxpayers have the understanding, knowledge, and obligation of taxation correctly and voluntarily. Indicators of tax awareness include: knowledge of tax laws and rules, understanding of the role of taxes in state funding, awareness of the importance of complying with tax obligations according to regulations, as well as the ability to pay and report taxes voluntarily and accurately [19].

#### Data Analysis Methods

In this study, the data was analyzed using the *Structural Equation Modeling-Partial Least Square* (SEM-PLS) method to evaluate the relationship between variables and hypnosis in

a thematic manner. Each hypothesis was evaluated using SmartPLS 4.0 software to test the correlation between variables. The PLS consists of two sub-models: a measurement model used to test validity and reliability including convergent validity and discriminatory validity, and a structural model used to test causality or hypothesis in a predictive model of research [20].

### 3. Results and Discussion

#### Overview of Research Objects

This study uses primary data collected through the distribution of questionnaires through Google Form to taxpayers registered at KPP Pratama Gresik. Of the 65 respondents who filled out the questionnaire, 60 respondents met the criteria as a research sample for hypothesis testing, while the other 5 respondents did not meet the criteria [21].

#### Description of Research Data

Table 1. Description of Research Data

Caractresstic	Information	Sum
<b>Gender</b>	Law Law	20
	Woman	40
<b>Total</b>		60
<b>Age</b>	20 Years - 30 Years	25
	31 Years - 40 Years	19
	41 Years - 50 Years	16
<b>Total</b>		60
<b>Last Education</b>	High School/Vocational School/Equivalent	19
	D3	6
	S1	31
	S2	4
<b>Total</b>		60

Data Source: Data Processed, 2024

Based on the table above, there were 20 male respondents and 40 female respondents. A total of 16 respondents were between 20-30 years old, 23 respondents were 31-40 years old, and 21 respondents were over 40-50 years old. Their last education included 19 respondents with high school/vocational/equivalent backgrounds, 6 respondents with D3 backgrounds, 31 respondents with S1 backgrounds, and 4 respondents with S2 backgrounds [22].

Measurement Model Analysis  
Convergence Validity Test

Table 2. Results of Convergent Validity Test

Construction	Item	Loading Factor	Information
Tax Knowledge (x1)	X1.1	0.720	Valid
	X1.2	0.838	Valid
	X1.3	0.809	Valid
	X1.4	0.776	Valid
	X1.5	0.733	Valid
Quality of Taxation Services (X2)	X2.1	0.815	Valid
	X2.2	0.840	Valid
	X2.3	0.846	Valid
	X2.4	0.784	Valid
	X2.5	0.827	Valid
Taxpayer Compliance (Y)	Y1	0.821	Valid
	Y2	0.719	Valid
	Y3	0.857	Valid
	Y4	0.777	Valid
Taxpayer Awareness (Z)	Z1	0.819	Valid
	Z2	0.750	Valid
	Z3	0.767	Valid
	Z4	0.827	Valid
	Z5	0.852	Valid

Source: SmartPLS Output, 2024

The validity test shows that the value of *loading factor* Above 0.6 is considered valid and meets the validity value of the convwegen [23]. Thus, the value of *loading factor* An overall >0.6 indicates that the conditions for convergent validity have been met, so the latent variable can be confirmed as valid. This PLS analysis investigates the influence of tax knowledge, service quality, tax burden, and tax burden. The test involved 12 indicators, with results showing:

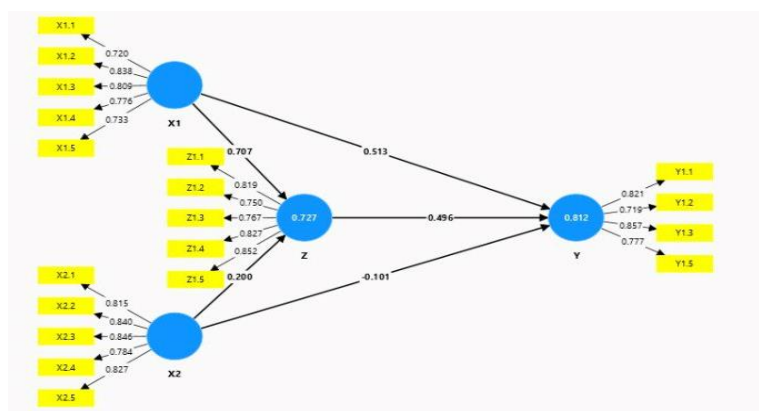


Figure 1. Relationship Between Variables

## Discrimination Validation Test

Table 3. Results of the Validity Test of Discrimination

Construction	AVE Scores	Information
X1 (Tax Knowledge)	0.603	Valid
X2 (Quality of Tax Services)	0.677	Valid
Z (Taxpayer Awareness)	0.632	Valid
Y (Taxpayer Compliance)	0.646	Valid

Source: *SmartPLS Output, 2024*

The validity test of discrimination showed that the Average *Variance Extracted* (AVE) value > 0.5 which indicates validity. From the table above, all indicators of the variables of tax knowledge, quality of tax services, tax awareness and taxpayer compliance have met the requirements for the validity of discrimination with an AVE value of > 0.5 and are considered valid as latent variables [24].

## Reliability Test

Table 4. Reality Test Results

Construction	Cronbach's Alpha	Composite Reliability	Information
X1 (Tax Knowledge)	0.835	0.841	Reliabel
X2 (Quality of Tax Services)	0.881	0.883	Reliabel
Z (Taxpayer Awareness)	0.804	0.806	Reliabel
Y (Taxpayer Compliance)	0.862	0.865	Reliabel

Source: *SmartPLS Output, 2024*

The reliability test shows that the data is considered reliable if the *Cronbach's Alpha* and *Composite Reliability* values are more than 0.7. Based on the table above, the tax knowledge variable has a *composite reliability* of 0.841 and *Cronbach's alpha* of 0.835. The menu service quality variable showed *composite reliability* of 0.883 and *Cronbach's alpha* of 0.881. The taxpayer awareness variable had a *composite reliability* of 0.806 and *Cronbach's alpha* of 0.865. Then the taxpayer compliance variable showed *composite reality* of 0.865 and *Cronbach's alpha* of 0.862. Thus, the research data is declared reliable [25].

Structural Model Analysis (*Inner Model*)

Table 5. Coefficient of Determination Test Results (R-Square)

	R-Square
Y (Taxpayer Compliance)	0,812
Z (Taxpayer Awareness)	0,727

Source: *SmartPLS Output, 2024*

According to the table, the taxpayer compliance variable (Y) has an *R-Square* value of 0.812 or 81.2%. This shows that taxpayer compliance can be explained by tax knowledge, tax service quality, and taxpayer awareness by 81.2%, while the remaining 18.8% is explained by other variables that were not examined in this study. Furthermore, the taxpayer awareness variable has an *R-Square* value of 0.727 or 72.7%, which means that taxpayer awareness (Z) can be explained by tax knowledge and tax service quality of

72.7%, while the remaining 27.3% is explained by other variables that are not studied in this study [26].

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Table 6. Path Coefficient

	Original Sample (O)	Average Sample (m)	Standard Deviation (STDEV)	T-Statistics	P-Value
Taxation Knowledge (X1) © Taxpayer Knowledge (Y)	0,513	0,510	0,111	4,643	0.000
Quality of Tax Services(X2) © Taxpayer Compliance(Y)	-0,101	-0,094	0,076	1,333	0,182
Taxpayer Awareness (Z) © Taxpayer Compliance (Y)	0,496	0,489	0,129	3.851	0.000
Tax Knowledge(X1) © Taxpayer Awareness(Z)	0,707	0,709	0,096	7.340	0.000
Quality of Tax Services(X2) © Taxpayer Awareness(Z)	0,200	0,199	0,116	1.724	0.085

Source: *SmartPLS Output*, 2024

#### Testing the First Hypothesis (H1)

The first hypothesis test conducted using a questionnaire proved that tax knowledge had an effect on taxpayer compliance. The hypothesis test showed a t-statistical value of  $4.643 > 1.96$  and a P-Value of  $0.000 < 0.05$ . In addition, the original sample value of 0.513 indicates a positive and significant influence. Thus, it can be concluded that tax knowledge has a positive and significant effect on taxpayer compliance, so that the H1 hypothesis is accepted [27].

The first hypothesis test shows that tax knowledge has a positive and significant influence on the level of taxpayer compliance. This result is in accordance with the attribution theory which states that knowledge of taxation influences tax decisions, where savvy taxpayers tend to pay and report their obligations, which can increase taxpayer compliance. Knowledge of taxation affects taxpayer compliance, while taxpayers with low knowledge of taxes tend not to pay or fail to report their obligations, according to the findings of [28], [29] and [30].

#### Second Hypothesis Testing (H2)

The second hypothesis test conducted using a questionnaire proves that the quality of tax services has no effect on taxpayer compliance. The hypothesis test showed a t-statistical value of  $1.333 < 1.96$  and a P-Value of  $0.182 > 0.05$ . This shows that the quality of tax services has no effect on taxpayer compliance, so it can be concluded that H2 is rejected

The results of the second hypothesis test show that the quality of tax services does not have a significant effect on taxpayer compliance. This is contrary to the attribution theory which states that taxpayer compliance is influenced by external factors such as the quality of tax services. These findings show that efforts to improve the quality of tax services do not always have a direct impact on improving better tax compliance, according to the results of the study [31].

#### Third Hypothesis Testing (H3)

The third hypothesis test conducted using a questionnaire proves that taxpayer awareness has an effect on taxpayer compliance. The hypothesis test showed a t-statistical

value of  $3.851 > 1.96$  and a P-Value of  $0.000 < 0.05$ . The original sample value of 0.496 shows a positive and significant influence. Thus, it can be concluded that taxpayer awareness has a positive influence on mandatory compliance, so that H3 is accepted [32].

The results of the third hypothesis test show that the taxpayer awareness variable has a positive and significant influence on the level of taxpayer compliance. This indicates that taxpayer awareness is an external factor that encourages increased compliance in fulfilling their obligations. Tax knowledge plays a positive role in improving taxpayer compliance as shown by research from [33] and [34]. This study supports attribution theory by showing that tax knowledge affects compliance. Taxpayer awareness, including the attitude to understand and fulfill tax payment obligations, contributes positively to the willingness to pay taxes voluntarily [35].

#### Testing the Fourth Hypothesis (H4)

The fourth hypothesis test conducted using a questionnaire proves that tax knowledge has an effect on taxpayer awareness. The hypothesis test showed a t-statistical value of  $7.340 > 1.96$  and a P-Value of  $0.000 < 0.05$ . The original sample value of 0.707 shows a positive and significant influence. Thus, it was concluded that tax knowledge had a positive and significant effect on taxpayer awareness, so that H4 was accepted [36].

The results of the fourth hypothesis test show that tax knowledge has a positive and significant influence on the level of taxpayer awareness. This shows that good knowledge about taxes can increase taxpayer awareness. Knowledge of taxation plays an important role in increasing taxpayer awareness in line with research conducted by [37]. This research is in line with the attribution theory which explains that tax compliance is influenced by internal and external factors. Thus, increasing tax knowledge can help increase taxpayers' awareness of their obligations in paying taxes [38].

#### Fifth Hypothesis Testing (H5)

The fifth hypothesis test using a questionnaire proves that the quality of tax services has no effect on taxpayer awareness. The hypothesis test showed a t-statistical value of  $1.724 < 1.96$  and a P-Value of  $0.085 > 0.05$ . This shows that the quality of tax services does not have a positive effect on taxpayers' awareness, so it can be concluded that H5 is rejected [39].

The results of the fifth hypothesis test show that the variable of tax service quality cannot affect taxpayers' awareness. These findings show a discrepancy with attribution theory which states that compliance is influenced by external factors such as the quality of tax services. The quality of tax services can affect the perception of taxpayers' compliance with their tax obligations, as evidenced by research [40]. The quality of existing tax services is still not good and does not have a positive and significant impact on taxpayer awareness, according to research.

Table 7. Path Coefficient

	Original Sample (O)	Average Sample (m)	Standard Deviation (STDEV)	T-Statistics	P-Value
Taxation Knowledge (X1)@Taxpayer Awareness (Z)@Taxpayer Awareness (Y)	0,351	0,347	0,103	3.393	0.001
Quality of Tax Services(X2)@Taxpayer Awareness(Z)@Taxpayer Compliance(Y)	0,099	0,099	0,067	1,488	0,137

Source: *SmartPLS Output*, 2024

#### Testing the Sixth Hypothesis (H6)

The sixth hypothesis test conducted using a questionnaire proves that taxpayer awareness can mediate the relationship between tax knowledge and taxpayer compliance. The hypothesis test of t-statistical values of  $3.393 > 1.96$  and P-Value  $0.001 < 0.05$ . The original sample value of 0.035 shows a positive and significant influence. Thus, it can be concluded that taxpayer awareness mediates the relationship between tax knowledge and tax compliance, so that H6 is accepted [41].

The results of the sixth hypothesis test show that the taxpayer awareness variable can mediate the relationship between tax knowledge and taxpayer compliance [42]. This confirms that changes in tax knowledge contribute to taxpayer compliance through the influence of taxpayer awareness. Taxpayer awareness plays an important role in mediating this relationship, influenced by internal and external factors. Tax knowledge is considered an internal factor, while awareness is considered an external factor that affects taxpayers' compliance behavior with tax regulations, as proven in research [43].

#### Seventh Hypothesis Testing (H7)

The seventh hypothesis test conducted using a questionnaire proves that taxpayer awareness cannot mediate the relationship between the quality of tax services and taxpayer compliance [44]. Value hypothesis test The results of the t-statistical research were  $1.488 < 1.96$  and the P-Value was  $0.137 > 0.05$ . This shows that taxpayer awareness cannot mediate the relationship between the quality of tax services and taxpayer compliance, so it can be concluded that H7 is rejected [45].

The results of the seventh hypothesis test show that taxpayer awareness is not able to mediate the relationship between the quality of tax services and taxpayer compliance [46]. This shows that the quality of tax services does not have a significant influence on taxpayer compliance through taxpayer awareness, which is not in accordance with the attribution theory [47]. The quality of tax services that are less than optimal is not able to increase taxpayer awareness so that there is no mediation effect in the relationship [48].

#### 4. Conclusion

Darta analysis shows that tax knowledge and awareness have a significant effect on taxpayer compliance, while the quality of tax services does not have an effect. Tax knowledge has a positive and significant effect on taxpayer awareness, but the quality of tax services does not have a positive influence. Taxpayer awareness can mediate the relationship between tax knowledge and taxpayer compliance, but it cannot mediate the relationship between the quality of tax services and taxpayer compliance.

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