



INNOVATIVE: Journal Of Social Science Research

Volume 5 Nomor 3 Tahun 2025 Page 638-647

E-ISSN 2807-4238 and P-ISSN 2807-4246

Website: <https://j-innovative.org/index.php/Innovative>

Taxpayer Awareness as a Moderating Variable of The Influence of Tax Compliance on Tax Revenue

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Abstrak

Penelitian ini merupakan penelitian kuantitatif dengan pendekatan eksplanatori, yaitu pendekatan yang meletakkan beban pembuktian hipotesis pada penelitian-penelitian terdahulu, khususnya ketiga penelitian tersebut di atas. Data dalam penelitian ini merupakan data sekunder yang diperoleh dari website pajak go.id dalam Lima tahun terakhir (Abdurahman 2016). Data yang diperoleh dianalisis dengan menggunakan alat analisis smart PLS 4.0. Hasil dalam artikel ini menunjukkan hipotesis yang peneliti miliki dalam penelitian ini bertujuan untuk menganalisis pengaruh variabel Kepatuhan Pajak terhadap Penerimaan Pajak dapat memiliki arah hubungan positif dan pengaruh yang signifikan karena nilai P-Values bertanda positif dan berada di bawah taraf signifikansi 0,05 yaitu 0,004. Artinya dengan meningkatnya Kepatuhan Pajak maka semakin banyak masyarakat membayar pajak maka penerimaan pajak juga dapat meningkat. Selanjutnya pada kolom kedua variabel Kesadaran Wajib Pajak juga dapat memoderasi pengaruh variabel Kepatuhan Pajak terhadap variabel Penerimaan Pajak karena hal yang sama yaitu nilai -Values bernilai positif dan berada dibawah taraf signifikansi 0,05 yaitu 0,000 dan lebih signifikan dari pengujian langsung 0,004. Artinya jika kepatuhan pajak dapat meningkatkan penerimaan pajak sebesar sembilan puluh empat persen, maka kesadaran wajib pajak yang dimoderasi dapat meningkatkan penerimaan pajak sebesar seratus persen.

Kata Kunci: *Kesadaran Wajib Pajak, Kepatuhan Pajak, Penerimaan Pajak*

Abstract

This research is a quantitative study with an explanatory approach, namely an approach that places the burden of proving the hypothesis on previous studies, especially the three studies mentioned above. The data in this study is secondary data obtained from the tax website go.id in the last Five years (Abdurahman 2016). The data obtained was analyzed using the PLS 4.0 smart analysis tool . The result in this article show the hypothesis that the researcher has in this study aims to analyze the effect of the Tax Compliance variable on Tax Revenue can have a positive relationship direction and a significant influence because the P-Values value is positive and is below the significance level of 0.05, namely 0.004. This means that by increasing Tax Compliance, the more people pay taxes, the more tax revenues can also increase. Furthermore, in the second column, the Taxpayer Awareness variable can also moderate the effect of the Tax Compliance variable on the Tax Revenue variable because the same thing is that the -Values value is positive and is below the significance level of 0.05, namely 0.000 and is more significant than direct testing 0.004. This means that if tax compliance can increase tax revenue by ninety-four percent, then moderate taxpayer awareness can increase tax revenue by one hundred percent.

Keywords: *Taxpayer Awareness, Tax Compliance, Tax Revenue*

INTRODUCTION

The definition of tax according to experts as expressed by (Budiasih 2009) includes the following: According to Edwin R. A. Seligman "Tax is a compulsory contribution from the person, to government to depray the expenses incurred in the common interest of all, without reference to special benefit conferred". From the definition above, it can be seen that there is a person's contribution shown to the state without any benefits shown specifically to a person, it is true that in any case the tax is intended to benefit the community.

According to N. J. Feldman, "Tax is a unilaterally imposed performance by and owed to the ruler (according to generally established norms), without any counter-performance, and solely used to cover general expenses". According to M. J. H. Smeets in (Purnama 2016), "Tax is a performance to the government that is owed through general norms and which can be enforced, without any counter-performance that can be shown in individual matters, the purpose of which is to finance government expenditure".

According to Soeparman Soemahamidjaja in (Nasution 2019) "Tax is a mandatory contribution, in the form of money, collected by the authorities based on legal norms, in order to cover the production costs of goods and collective services in achieving public welfare". According to Rochmat Soemitro "Tax is a contribution from the people to the

state treasury based on the law (which can be enforced) without receiving reciprocal services (counter-performance), which can be directly shown and which is used to pay for general expenses".

Compliance means submitting or complying with teachings or rules. So taxpayer compliance can be interpreted as submission, obedience and compliance of taxpayers in carrying out their tax rights and obligations in accordance with applicable tax laws. Erard and Feinstin define taxpayer compliance using psychological theory, namely as a sense of guilt and shame, taxpayers' perceptions of the fairness and justice of the tax exemptions they bear and the influence of satisfaction with government services (Rahayu 2010).

Abdul Rahman understands Tax Compliance as a condition in which Taxpayers fulfill all tax obligations and exercise their tax rights. Tax compliance is divided into (Sony Devano dan Siti Kurnia Rahayu 2010): 1. Formal Tax Compliance, which is the taxpayer's compliance in fulfilling formal tax requirements. Formal provisions consist of a. Timely in registering to obtain a NPWP or to be determined to obtain a NPPKP. b. Timely in depositing taxes owed. c. Timely in reporting taxes that have been paid and their tax calculations. 2. Material Tax Compliance, which is the taxpayer's compliance in fulfilling material tax provisions. Material provisions consist of: a. Accurate in calculating taxes owed in accordance with tax regulations. b. Accurate in calculating taxes owed in accordance with tax regulations. c. Accurate in deducting or collecting taxes (Taxpayers as third parties).

Compliance Criteria according to the Decree of the Minister of Finance No. 544/KMK.04/2000, are (Abdul Rahman 2010): 1. Timely in submitting SPT for all types of taxes in the last 2 years 2. Have no tax arrears for all types of taxes, unless they have obtained permission to pay in installments or postpone tax payments 3. Have never been sentenced for committing a criminal act in the field of taxation in the last 10 years. 4. In the last 2 years, have maintained bookkeeping and in the case of taxpayers who have been audited, the correction in the last audit for each type of tax owed is a maximum of 5%. 5. Taxpayers whose financial statements for the last 2 years have been audited by a Public Accountant with an unqualified opinion, or an opinion with a qualification as long as it does not affect fiscal profit and loss.

Based on the above explanation, the researcher believes that Tax Compliance can have a positive relationship direction and a very significant influence on Tax Revenue. The realization of tax revenue is tax revenue originating from Taxpayers that has been successfully collected by the KPP. Tax collection is a manifestation of the devotion of

obligations and the role of taxpayers who directly and together carry out the tax obligations required for state financing and national development.

According to (Radianto 2008) from an economic perspective, tax is a state revenue that is used to direct people's lives towards prosperity. Tax is the driving force of people's economic life. While from a financial perspective, tax is also seen as a very important part of state revenue. When viewed from state revenue, the state's financial condition is no longer solely from state revenue in the form of oil and natural gas, but rather seeks to make tax the prima donna of state revenue (Suprianto 2013).

Efforts to maximize state tax collection can be done through extensification and intensification programs in the field of taxation. Extensification is an effort to add or expand tax subjects and tax objects (Jasmin 2018). The indicator is when the nominal rupiah of tax collected is followed by an increase in the number of Taxpayers. Intensification is carried out by efforts to increase tax collection from existing tax subjects and tax objects. The indicator is an increase in the nominal rupiah of tax revenue without always being followed by an increase in the number of tax subjects or objects (Budiasih 2009).

Against a number of studies show (Tri Suryanti 2013); (Fadhilah 2018) & (Sulistiyawati, Lestari, and Tiandari 2021) show that the Tax Compliance variable has a positive relationship direction and a significant influence on Tax Revenue. Unlike the three studies above, this article adds the Taxpayer Awareness variable which is believed to moderate the influence of the Tax Compliance variable on Tax Revenue.

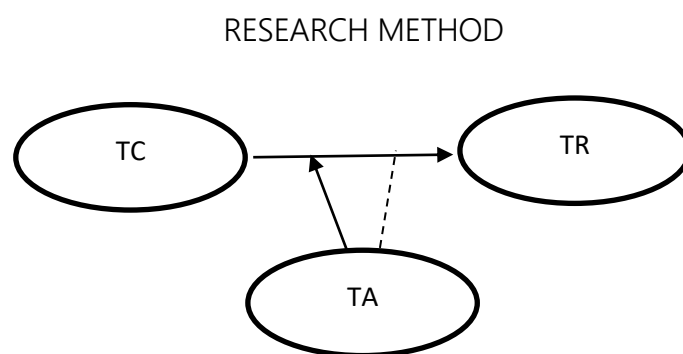


Figure 1. Model

Noted:

TC: Tax Compliance

TR: Tax Revenue

TA: Taxpayer Awareness

The results of the first image above show that this study has a special difference compared to previous studies that are the focus of this article, namely the addition of the Tax Awareness variable. The research referred to in this article is research (Tri Suryanti 2013); (Fadhilah 2018) & (Sulistyawati, Lestari, and Tiandari 2021). However, this study and previous studies have the same main objective, namely to analyze the effect of Tax Compliance on Tax Revenue (Sugiyono 2019). This research is a quantitative study with an explanatory approach, namely an approach that places the burden of proving the hypothesis on previous studies, especially the three studies mentioned above (Jonathan Sarwono 2016). The data in this study is secondary data obtained from the tax website go.id in the last Five years (Abdurahman 2016). The data obtained was analyzed using the PLS 4.0 smart analysis tool with the hypothesis below.

Hypothesis:

H1: The Influence of Tax Compliance on Tax Revenue

H2: Taxpayer Awareness Can Moderates The Influence of Tax Compliance on Tax Revenue.

RESULT AND DISCUSSION

Background Analysis

The definition of tax according to experts as expressed by (Budiasih 2009) includes the following: According to Edwin R. A. Seligman "Tax is a compulsory contribution from the person, to government to depray the expenses incurred in the common interest of all, without reference to special benefit conferred". From the definition above, it can be seen that there is a person's contribution shown to the state without any benefits shown specifically to a person, it is true that in any case the tax is intended to benefit the community.

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Validity Test

In the head of the researcher, if using secondary data in smart PLS 4.0 software, it is still mandatory to go through the validity test stage even though the data obtained is more than ninety percent valid, it still cannot be ascertained to be truly valid. Therefore, here are the results of the validity test in this article (Sarstedt et al. 2014).

Table 1. Validity Test

Variable	Loading Factor	Noted
Tax Compliance	0.899	Valid
Tax Revenue	0.907	Valid
Taxpayer Awareness	0.965	Valid

Valid > 0.70

Reliability Test

A fairly careful action on testing the data used in this study that has a very minimal percentage to be said to be invalid has been done and indeed the results show that the data taken from the Mitra 10 annual report is valid. The next stage is the reliability test. Here are the results of the reliability test in this article (Ghozali 2016).

Table 2. Reliability Test

Variable	Composite Reliability	Cronbach Alfa	Noted
Tax Compliance	0.918	0.877	Reliable
Tax Revenue	0.965	0.924	Reliable
Taxpayer Awareness	0.978	0.935	Reliable

Reliable > 0.70

Path Coefisien

After ensuring that each variable used in this article can be said to be reliable, the final stage and at the same time the most important stage is the stage of proving whether the Tax Compliance variable can have a positive relationship direction and significant influence on Tax Revenue and the Taxpayer variable can moderate the influence of the variable. To find out more complete results, here are the results of the Path Efficiency in this article (Hair 2010):

Table 3. Path Coefisien

Direct Influence	Variable	P-Values	Noted
	TC->TP	0.004	Accepted
Indirect Influence	TA* TC->TP	0.000	Accepted

Significant Level < 0.05

The third table of Coefficients above shows that the hypothesis that the researcher has in this study aims to analyze the effect of the Tax Compliance variable on Tax Revenue can have a positive relationship direction and a significant influence because the P-Values value is positive and is below the significance level of 0.05, namely 0.004. These results are in line with previous studies, namely (Tri Suryanti 2013); (Fadhilah 2018) & (Sulistyawati, Lestari, and Tiandari 2021). This means that by increasing Tax Compliance, the more

people pay taxes, the more tax revenues can also increase. Furthermore, in the second column, the Taxpayer Awareness variable can also moderate the effect of the Tax Compliance variable on the Tax Revenue variable because the same thing is that the - Values value is positive and is below the significance level of 0.05, namely 0.000 and is more significant than direct testing 0.004. This means that if tax compliance can increase tax revenue by ninety-four percent, then moderate taxpayer awareness can increase tax revenue by one hundred percent.

CONCLUSION

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