Factors Affecting Personal Tax Compliance with Sanctions as Moderating Variables (Empirical Study at Primary KPP North Bekasi)

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Abstract: This research was conducted to examine the factors that influence individual taxpayer compliance with sanctions as a moderating variable. This research was conducted at the Primary Tax Office in North Bekasi. Data collection techniques were carried out by distributing questionnaires as many as 170 respondents, but 5 respondents did not return the questionnaire and 165 respondents to the data conducted for the study. The data in this study are primary data and the method used in this research is quantitative method, using SPSS (Statistical Package for the Social Sciences). The results of this study indicate that knowledge, tax awareness and tax environment have a positive effect on taxpayer compliance while sanctions as a moderating variable, it has no positive effect on taxpayer compliance.

Keywords: Tax Knowledge; Tax Awareness; Tax Environment; Tax Sanctions; Taxpayer Compliance

JEL Classification: H25

1. Introduction

People's welfare is the focus of the government in running the wheels of government. Development is the main way to achieve prosperity. The availability of funds is of course an important factor in the implementation of development. Tax revenue is the main source of government financing and development. This is also influenced by the Government's efforts to reduce dependence on external sources.

Tax is the largest revenue sector in the state treasury. State revenue from the tax sector plays a very important role for the continuity of a country's government system. Tax is a taxpayer's contribution to the state that is owed by an individual or entity that is compelling based on law, without receiving direct compensation and is used for the needs of the State for the greatest prosperity of the people. Payment of taxes is a manifestation of state obligations and participation for the community, especially taxpayers, to directly and jointly carry out tax obligations for state financing and national development.

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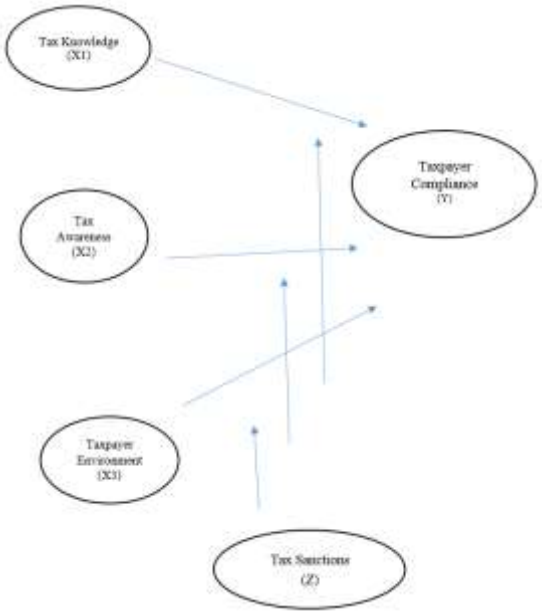
2. Literatur Review

Attribution theory was pioneered by Bernard Weiner and Fritz Heider. According to Rachmat Kriyantono, (2017) Attribution Theory discusses how individuals draw conclusions about the causes of behavior, be it their own behavior or the behavior of a person (including organizations). Communication behavior influenced by the attribution of a person to himself and the other person. Ineffective communication occurs because of misinterpretation, because attribution is the result of interpretation of certain motives or behaviors. Some of the attribution theories formulated by Heider and Weiner, namely: individuals tend to want to know the causes of the behavior they see, individuals use a systematic process to explain behavior, once an attribute is made, the attribute affects the subsequent feelings and behavior, and the individual has reasons to build his impression of people other. These impressions are built in three stages: observing behavior, determining whether the behavior was done intentionally or not, and categorizing the behavior as encouraging behavior by internal or external motivation. Attribution theory discusses the tendency of individuals to look for causes of a situation, so in its development this theory is no longer used only to discuss the phenomenon of interpersonal communication. This theory can also be used to discuss other phenomena, such as organizational behavior. For example, the phenomenon when an organization is in a crisis situation, because every crisis situation is unexpected and the opportunity has a negative impact on the public and the organization, then the attribution of the crisis will be more visible in times of crisis.

Attribution is a process of forming an impression by observing social behavior based on situational or personal factors. Attribution occurs because of the tendency of human scientists to explain everything, including what is behind the behavior of others. However, this tendency does not automatically originate only from outside the person concerned, for example the environment (external). But it can also come from within the person under the control of consciousness (internal). Attribution theory is relevant to be used in research because it is able to explain what factors influence the increase in taxpayer compliance. Perceptions from within yourself as well as impressions that are formed from the surrounding environment to the tax agency will certainly affect personal judgment against the tax itself, which then the impression will be manifested by someone through the action whether to be obedient or not. Someone in determining the level of compliance or not an individual taxpayer in fulfilling their tax obligations is influenced by internal and external factors. Internal factors that affect the level of compliance of individual taxpayers include the level of understanding of taxpayers. In contrast to internal factors, external factors that affect the level of compliance of individual taxpayers include tax sanctions and the taxpayer environment.

3. Framework

The research framework model can be described as the following research model:



Tax Knowledge

Taxation knowledge in the Big Indonesian Dictionary (2008) states that knowledge is what is known by humans or the results of human work to know. Knowledge is the property or content of the human mind which is the result of the human effort to know. Knowledge of tax regulations can be obtained from taxpayers through seminars on taxation, counseling and training conducted by the Director General of Taxes.

Tax Awareness

In the new tax system, taxpayers are given the confidence to carry out national mutual cooperation through a system of calculating, calculating, paying, self-reporting the taxes owed. The amount of tax is calculated by the taxpayer himself, then pays the payable tax based on the provisions of the applicable tax laws. Awareness of fulfilling tax obligations does not only depend on technical issues relating to collection methods, tax rates, technical audits, investigations, application of sanctions as a manifestation of the implementation of tax laws and regulations, and services to taxpayers as the donor for the state. Besides, it also depends on the willingness of the taxpayer to what extent the taxpayer will comply with the provisions of taxation legislation (Rahayu, 2010).

Taxpayer Environment

Environment is something that exists in the natural environment that has a certain meaning and / or influence on individuals. The environment consists of family, friends, social and trade networks, the value of associated tax implementation and information about the taxpayer, including the nominal amount and composition of the taxpayer's income and expenses, the tax regulations followed and the terms / requests for fees that are in accordance with the compliance and non-compliance variables. Kidder and McEwen (1989 quoted by Daroyani, 2010) through research and literature theory identified six variables that support the causes of taxpayer compliance and non-compliance, namely coercion / threat, self-interest, habits of legitimacy and transparency, social and informal pressure, and

level of knowledge. about the rules. These six variables blend in with their respective dominance in a complex way to form a social relationship with the types of compliance.

Taxpayer Compliance

Taxpayer compliance is identical to the willingness of a taxpayer to comply with tax regulations. Taxpayer compliance according to Safri Nurmantu in Siti Kurnia Rahayu (2010, p. 138) is "Taxpayer compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights".

Tax Sanctions

Sanctions are fines given to taxpayers for violating the stipulated time period that has been given. According to Aristanti Widyaningsih (2013, p. 312) in the book Tax and Taxation Law, Tax Sanctions are "Sanctions in the form of administrative and criminal penalties imposed on every person who commits taxation violations which are clearly regulated in the Law". Meanwhile Mardiasmo (2009: 57) in the book Taxation states that taxation sanctions are "the guarantee that the tax laws and regulations (taxation norms) will be obeyed / obeyed / obeyed". In other words, tax sanctions are a deterrent (preventive) so that taxpayers do not violate taxation norms.

4. Research Hypothesis

H_1: Taxpayer Knowledge Level has a positive effect on the compliance level of Individual Taxpayers.

H_2: Taxpayer awareness has a positive effect on the level of compliance of individual taxpayers

H_3: The taxpayer environment has a positive effect on the level of compliance of individual taxpayers

H_4: Tax Sanctions moderate the relationship between taxpayer knowledge and Individual Taxpayer compliance

H_5: Tax Sanctions moderate the relationship between taxpayer awareness and Individual Taxpayer Compliance

H_6: Tax Sanctions moderate the relationship between the taxpayer environment and individual taxpayer compliance

5. Research Design and Method

The type of data in this research is causal research with primary data by distributing questionnaires to taxpayers at KPP Pratama Bekasi Utara, the method used in this research is quantitative method. The test instrument used in this study was the Statistical Package for the Social Sciences (SPSS).

6. Results and Discussion

Taxpayer Knowledge

The questionnaire statement regarding the taxpayer's knowledge in this study is arranged systematically to determine the level of knowledge of respondents about taxation. The results of the

frequency table distribution of respondents' answers to the taxpayer's knowledge statement can be seen in the table below:

		Knowledge 1	Knowledge 2	Knowledge 3	Knowledge 4	Knowlegde 5	Knowlegde 6	Knowledge 7
N	Valid	165	165	165	165	165	165	165
	Missing	0	0	0	0	0	0	0
Mean		3.97	3.74	3.46	3.96	3.88	3.68	3.43
Median		4.00	4.00	4.00	4.00	4.00	4.00	4.00
Mode		4	4	4	4	4	4	4
Std. Deviation		.711	.981	.966	.811	.825	.936	1.001
Range		4	4	4	4	4	4	4
Minimum		1	1	1	1	1	1	1
Maximum		5	5	5	5	5	5	5
Sum		655	617	571	654	640	608	566

Awareness

The questionnaire statement regarding taxpayer awareness in this study is arranged systematically to determine the level of awareness of respondents about taxation. The results of the frequency table distribution of respondents' answers to taxpayer awareness statements can be seen in the table below:

		Awarenss 1	Awarenss 2	Awarenss 3	Awarenss 4	Awarenss 5	Awarenss 6
N	valilid	165	165	165	165	165	165
	Missing	0	0	0	0	0	0
Mean		3.92	4.07	4.17	3.66	3.76	4.00
Median		4.00	4.00	4.00	4.00	4.00	4.00
Mode		4	4	4	4	4	4
Std. Deviation		.765	.645	.659	.873	.740	.663
Range		4	4	4	4	3	4
Minimum		1	1	1	1	2	1
Ma ximum		5	5	5	5	5	5
Sum		647	671	688	604	621	660

Environment

The questionnaire statement regarding taxpayer awareness in this study is structured systematically to determine the environmental support of respondents regarding taxation. The results of the frequency table distribution of respondents' answers to the taxpayer's environmental support statement can be seen in the table below:

Statistics

		Environment 1	Environment 2	Environment 3	Environment 4
N	Valid	165	165	165	165
	Missing	0	0	0	0
Mean		3.88	3.73	3.38	3.88
Median		4.00	4.00	4.00	4.00
Mode		4	4	4	4
Std. Deviation		.779	.691	.946	.744
Range		4	3	4	4
Minimum		1	2	1	1
Maximum		5	5	5	5
Sum		640	616	557	641

Sanction

The questionnaire statement regarding taxpayer awareness in this study is structured systematically to determine the sanctions that will be imposed on taxation. The results of the frequency table distribution of respondents' answers to the statement of sanctions to be imposed can be seen in the table below:

		Sanction 1	Sanction 2	Sanction 3	Sanction 4	Sanction 5	Sanction 6
N	Valid	165	165	165	165	165	165
	Missing	0	0	0	0	0	0
Mean		3.82	3.24	3.85	3.70	3.56	3.13
Median		4.00	3.00	4.00	4.00	4.00	4.00
Mode		4	4	4	4	4	4
Std. Deviation		.698	1.017	.704	.775	1.044	1.262
Range		3	4	3	3	4	4
Minimum		2	1	2	2	1	1
Maximum		5	5	5	5	5	5
Sum		631	534	635	611	588	517

Tax Compliance

The questionnaire statement regarding taxpayer awareness in this study is arranged systematically to find out what is related respondent's compliance with taxation. The results of the frequency table distribution of respondents' answers to taxpayer compliance statements can be seen in the table below.

		Tax Compliance 1	Tax Compliaance 2	Tax Compliance 3	Tax Compliance 4	Tax Compliance 5
N	Valid	165	165	165	165	165
	Missing	0	0	0	0	0
Mean		3.70	3.95	4.06	4.01	3.84
Median		4.00	4.00	4.00	4.00	4.00
Mode		4	4	4	4	4
Std. Deviation		.629	.674	.526	.634	.735
Range		3	3	3	3	4
Minimum		2	2	2	2	1
Maximum		5	5	5	5	5
Sum		610	651	670	662	633

Based on the table above, it can be seen that the average value of the answers to each statement answered by the respondent is at a value of 3.70-4.06 with the middle and most answers being at a value of 4 or agree. This indicates that the respondents in this study agreed to every statement regarding the taxpayer compliance that was submitted. With a standard deviation value that is in the range of less than one (<1) it indicates that most of the respondent's answer ranges are neutral/doubtful to strongly agree. Based on these conditions, it can be concluded that the respondents in this study have a good level of compliance with taxation.

Research Result

This section will discuss the results of research through data processing using the SPSS (Statistical Package for Social Science) software, so that data analysis and presentation of research results can be carried out. Processing and analysis of this data will be used as a basis for guidelines for the author to draw conclusions, and evaluate the implications that may occur, as well as to provide advice on things that are needed to be done as one of the considerations in making decisions, especially in increasing taxpayer compliance.

Validity Test

Measuring the validity of the questionnaire items in this study was carried out by looking at the Pearson Product Moment Correlation coefficient. The number of samples of respondents in this study was 165 so that the r tabel value was correlation.

Product Moment with is = 0.153. By paying attention to the validity requirements is rcount> rtabel, if these requirements are not met, the questionnaire items must be deleted and no longer used in further analysis. Validity testing is carried out for each statement item from the variable. The results of the validity test of all the questions used in the questionnaire can be seen in table 4.7 below:

Table 4.7. Validity Test Results

Variable	item question	Result of r count	the value of r table	conclusion
Knowledge About Tax (X1)	Question 1	0,207	0,153	Valid
	Question 2	0,180	0,153	Valid
	Question 3	0,236	0,153	Valid
	Question 4	0,355	0,153	Valid
	Question 5	0,377	0,153	Valid
	Question 6	0,418	0,153	Valid
	Question 7	0,311	0,153	Valid
Awareness (X2)	Question 1	0,310	0,153	Valid
	Question 2	0,502	0,153	Valid
	Question 3	0,502	0,153	Valid
	Question 4	0,567	0,153	Valid
	Question 5	0,340	0,153	Valid
	Question 6	0,339	0,153	Valid
Environment (X3)	Question 1	0,263	0,153	Valid
	Question 2	0,462	0,153	Valid
	Question 3	0,269	0,153	Valid
	Question 4	0,444	0,153	Valid
Taxpayer Compliance (Y)	Question 1	0,465	0,153	Valid
	Question 2	0,523	0,153	Valid
	Question 3	0,473	0,153	Valid
	Question 4	0,586	0,153	Valid
	Question 5	0,441	0,153	Valid
Sanction (Z)	Question 1	0,157	0,153	Valid
	Question 2	0,154	0,153	Valid
	Question 3	0,316	0,153	Valid
	Question 4	0,430	0,153	Valid
	Question 5	0,222	0,153	Valid
	Question 6	0,456	0,153	Valid

Based on the results of the validity test in the table above, it can be seen that all statements to measure each research variable are declared valid with a value of rcount> rtable for the respondents of the validity test as many as 165 people. Based on the results of the validity test, it can be seen that all the questions used in the questionnaire are valid (valid).

Reliability Test

After testing the validity, the next step is to test the reliability. Reliability test in research. This uses the Alpha Cronbach technique, the results can be seen in the following table:

Table 4.8. Reality Test Results

No	Research variable	Cronbach Alpha value	Category
1	Knowledge	0,572	Moderate
2	Awareness	0,691	High
3	Environment	0,565	Moderate
4	Sanction	0,529	Moderate
5	Taxpayer Compliance	0,732	High

Based on the results of calculating the Cronbach alpha value and compared with the reliability coefficient category according to Guilford (1956), it can be concluded that all research variables are in the medium and high categories. These results indicate that the research instrument still has the ability to measure variables.

7. Classic Assumption Test

a. Normality test

The data normality test aims to determine the distribution of data in the variables to be used in the study. In this study, a statistical test was used to detect whether the residuals were normally distributed or not by using the data normality test using the Kolmogorov-Smirnov test, namely by comparing the probability with a certain level of significance. The results of the normality test using SPSS software can be seen in the table below:

Table 4.9. Data Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		165
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.50093817
Most Extreme Differences	Absolute	.072
	Positive	.072
	Negative	. 060
Test Statistic		.072
Asymp. Sig. (2-tailed)		.058[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the results of the data normality test using the Kolmogorov-Smirnov residuaal standard method, it can be concluded that the significant value is 0.058. Thus it can be concluded that the data in this study are normally distributed with a significance value greater than the standard (0.058> 0.05).

b. Multicolonierity Test

Multicolonierity test aims to test the correlation between independent variables. A good regression model should not have a correlation between the independent variables. Multicollinearity can be seen from the tolerance value and the opposite of the Variant Inflation Factor (VIF). These two measures indicate which independent variable is explained by the other independent variables. The value that is commonly used to indicate the absence of multicolonierity is that the tolerance value must be ≥ 0.10 or equal to the Variance Inflation Factor (VIF) value of each variable ≤ 10. The results of the multicolonierity test using SPSS can be seen in the table below.

Table 4.10. Multicolonierity Data Test Results

Coefficientsa

Coefficients[a]

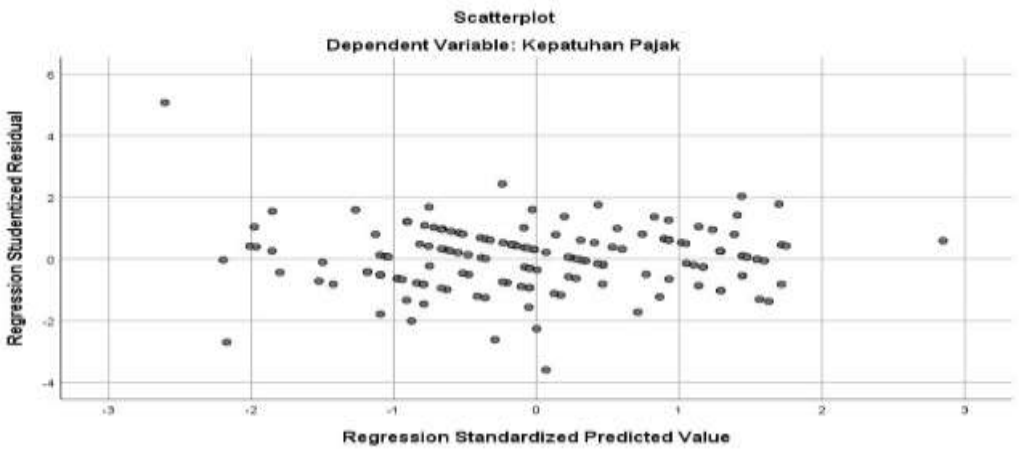
Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	5.084	1.141		4.456	.000		
	Knowledge	.193	.053	.286	3.624	.000	.464	2.153
	Awareness	.247	.063	.303	3.930	.000	.500	1.999
	Environment	.243	.084	.228	2.888	.004	.490	2.041
	Sanction	.160	.042	.220	3.765	.000	.823	1.215

a. Dependent Variable: Tax Complaince

The multicollinearity test results above show that the tolerance value of all research variables is above ≥ 0.10 and the Variance Inflation Factor (VIF) value of each variable is in the number
≤ 10. This indicates that there is no correlation between the independent variables so that the regression model that will be generated from this study can be used to predict the influence between the independent and dependent variables.

c. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in a regression model there is an inequality of variance from the residuals of one observation to another. If the residual variance from one observation to another is constant, it is called homoscedasticity, and if it is different it is called heteroscedasticity. A good regression model is homoscedasticity or heteroscedasticity does not occur.



The results of the heteroscedasticity test using the scattterplot showed that the dots spread either above or below the zero line and did not form a particular pattern. It can be concluded that there is no heteroscedasticity problem in the resulting regression model.

F test

Simultaneous hypothesis testing (Test F) is carried out to prove whether there is a significant relationship simultaneously between all independent and moderating variables on the dependent variable. The testing criteria will accept an alternative hypothesis, namely that there is a simultaneous

influence on the variables of knowledge, awareness, environment, and tax sanctions on the taxpayer compliance variable if the value of Fcount> Ftable. The results of the F test can be seen in the table below.

Table 4.11. F Test Results

ANOVAa

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	417.167	4	104.292	41.546	.000[b]
	Residual	401.645	160	2.510		
	Total	818.812	164			

a. Dependent Variable: tax compliance

b. Predictors: (Constant), Moderation, Knowledge, Awareness, Environment

Based on the table above, it is obtained that the Fcount value is 41.546 with a significance value of 0.000. By using a significance level of 5% and compared to the Ftable value of 2.43, it can be concluded that testing the F value in this study can accept the alternative hypothesis (41.546> 2.43). This indicates that

The independent and moderating variables in this study have a simultaneous influence on the dependent variable.

Coefficient of Determination

In this study the coefficient of determination uses R to assess the closeness of the relationship between variables and R Square to describe the magnitude of the influence of the moderated independent variable simultaneously on the dependent variable. The results of testing the coefficient of determination can be seen in the table below

Table 4.18. Determination Coefficient Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.714[a]	.509	.497	1.584

a. Predictors: (Constant), Moderation, Knowledge, Awareness, Environment

The result of the calculation of the coefficient of determination from the value of R shows a value of 0.714 which indicates the closeness of the relationship between the variables of knowledge, awareness, and the environment which is moderated by sanctions on taxpayer compliance of 71.4 or is at a strong level. The value of R Square in this study is 0.509 or 50.9%, which means that the variable knowledge, awareness, and environment which is moderated by tax sanctions can explain the dependent variable, namely taxpayer compliance of 50.9%. While the rest is 49.1% can be explained by factors other than variables in the regression model or by variables not studied.

Hypothesis Test (t)

Hypothesis testing is a population parameter to decide whether the hypothesis is rejected or accepted. The hypothesis testing analysis tool used is the partial test (T-Test). The basis for decision making in hypothesis testing is to compare the results of the tcount to the ttable. The alternative hypothesis will be accepted if the tcount value is greater than the t table value and vice versa, will accept the null hypothesis if the tcount value is smaller than the ttable value. The results of hypothesis testing can be seen in the following table:

Table 4.13. T Test Results

Coefficients a

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	5.084	1.141		4.456	.000
	Pengetahuan	.193	.053	.286	3.624	.000
	Kesadaran	.247	.063	.303	3.930	.000
	Lingkungan	.243	.084	.228	2.888	.004

a. Dependent Variable: Tax Compliance

Residual Test (t-residual)

The residual test focuses on the lack of fit resulting from the deviation of the linear relationship between the independent variables. Lack of fit is indicated by the residual value in the regression. If the dependent variable in a study is regressed to the absolute value of the residual which is significant and negative, it is said that there is moderation.

The residual test in this study is used to test the hypothesis about the ability of the tax sanction variable to moderate the knowledge, awareness, and environment variables on taxpayer compliance. In determining the hypothesis decision in the residual test using the t test where the alternative hypothesis can be accepted if the t-value> t-table. The results of the residual hypothesis test can be seen in the following table.

Table 4.14. Test Results of Moderated Regression Analysis (MRA)

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	3.278	8.588		.382	.703
	Knowledge	.767	.405	1.140	1.894	.060
	Awareness	-.240	.519	-.294	-.461	.645
	Environment	-.104	.580	-.098	-.179	.858
	Sanction	.165	.399	.228	.414	.679
	X1.Z (Moderaation)	-.029	.019	-1.646	-1.546	.124
	X2.Z (Moderation)	.021	.024	1.011	.868	.387
	X3.Z (Moderation)	.017	.027	.565	.649	.517

a. Dependent Variable: Tax Compliance

Moderated Regression Analysis (MRA) is to test the causal relationship between the independent variable and the dependent variable which is strengthened or weakened by the presence of moderating variables. In this study, Moderated Regression Analysis (MRA) was used to test the 4th hypothesis (H4), 5th Hypothesis (H5) and Hypothesis to 6 (H6). The test results are obtained as follows:

Table 4.15 Residual Test Results Coefficients a

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	4.818	1.192		4.040	.000
	Knowledge	-.016	.056	-.032	-.285	.776
	Awareness	-.057	.066	-.094	-.866	.388
	Environment	-.055	.088	-.070	-.629	.530

a. Dependent Variable: AbsRes_1

Moderated Regression Analysis (MRA) Test

Multiple Linear

Regression Test

Linear regression analysis is used to determine the linear relationship between the independent variable (X) and the dependent variable (Y) and to predict the value of the dependent variable if the value of the independent variable increases or decreases. In this study, linear regression was used to analyze the relationship between the independent variables in the form of knowledge, awareness, environment and moderating variables in the form of sanctions on taxpayer compliance. In conducting multiple linear regression analysis, the sanction variable in this study will be converted into a residual moderating variable which is then carried out by multiple linear regression tests. The results of multiple linear regression tests with moderating variables can be seen in the table below.

Table 4.16. Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	4.952	1.178		4.204	.000
	Knowledge(X1)	.190	.054	.283	3.555	.000
	Awareness(X2)	.250	.063	.307	3.948	.000
	Environment (X3)	.246	.085	.231	2.912	.004
	Moderation (Z)	.057	.122	.026	.467	.641

a. Dependen variable: Tax Compliance

Discussion

The Influence of Taxation Knowledge on Taxpayer Compliance

The first hypothesis testing is used to determine whether there is an effect of tax knowledge on taxpayer compliance. Based on the results of the t hypothesis test, it can be seen that the value of t count (3.555) is greater than t table (1.975) which indicates a significant effect of partial knowledge of taxation on taxpayer compliance. By paying attention to the constant regression coefficient value of 4.952 and the knowledge variable of 0.190, a partial regression equation can be drawn up between taxpayer knowledge and taxpayer compliance Y = 4.952 + 0.190X1.

The linear regression equation above means that there is a positive and unidirectional relationship between the taxpayer's knowledge variable and taxpayer compliance. In the condition that the taxpayer's knowledge does not change, the taxpayer compliance value has a value of 4.952 units. The increase in taxpayer knowledge by 1 unit will be able to increase taxpayer compliance by 0.190 units.

Efforts to increase taxpayer knowledge of various tax regulations can be obtained by taxpayers through seminars on taxation, counseling and training conducted by the Director General of Taxes. Knowledge and understanding of taxpayers regarding tax regulations is related to the perception of taxpayers in determining their behavior (perceived control behavior) in compliance to pay taxes. Therefore, it is very important for tax collectors to understand the perceptions of each taxpayer and the approach used so that taxpayers can consciously and independently fulfill their tax obligations.

These results are in accordance with the findings of research conducted by Rusli (2014), Caroko, et al (2015), Oladipupo & Obazee (2016), Rivan & Kurnia (2018) which state that knowledge of taxation will affect taxpayer compliance. Official (2009) states that knowledge of taxation is a process in which the taxpayer understands taxation and then applies this knowledge to pay taxes. The higher the knowledge and understanding of taxpayers, the taxpayers can better determine their behavior and in accordance with tax provisions so that taxpayers have a high level of compliance. However, if the taxpayer does not understand the tax regulations and processes, the taxpayer cannot determine their behavior appropriately so that the taxpayer's compliance is low.

The Influence of Taxpayer Awareness on Taxpayer Compliance.

The second hypothesis testing is used to determine whether there is an effect of taxpayer awareness on taxpayer compliance. Based on the results of the t hypothesis test, it can be seen that the value of t count (3.948) is greater than t table (1.975) which indicates a significant effect of partial taxpayer awareness on taxpayer compliance. By paying attention to the constant regression coefficient value of 4.952 and the taxpayer awareness variable of 0.250, a partial regression equation can be drawn up between taxpayer awareness and taxpayer compliance Y = 4.952 + 0.250X2.

The linear regression equation above means that there is a positive and unidirectional relationship between taxpayer awareness and taxpayer compliance. In the condition that the taxpayer's awareness does not change, the taxpayer compliance value has a value of 4.952 units. The increase in taxpayer awareness by 1 unit will be able to increase taxpayer compliance by 0.250 units.

Efforts to increase taxpayer awareness can be carried out by increasing the active role of the government to make the public aware of taxes, either in the form of counseling or routine socialization or in the form of intensive training so that public awareness to pay taxes can be increased or with tax policies can be used as a tool to stimulate or stimulate taxpayers. in order to implement and raise awareness in paying taxes. By increasing tax awareness in the community, efforts to form a tax-aware society and increase the community's contribution to development can easily be realized.

These results are in line with the research findings of Hardiningsih (2011), Asbar (2014), Jotopurnomo & Mangoting (2013) which reveal that there is a relationship both partially and simultaneously with other variables between taxpayer awareness and the level of taxpayer compliance. Nugroho (2012) states that awareness of paying taxes can be interpreted as a form of moral attitude that provides a contribution to the state to support the country's development and strives to comply with all regulations that have been set by the state and can be forced on taxpayers. Awareness of fulfilling tax obligations does not only depend on technical issues relating to collection methods, tax rates, technical

audits, investigations, application of sanctions as a manifestation of the implementation of tax laws and regulations, and services to taxpayers as the donor for the state.

Environmental Influence on Taxpayer Compliance

The third hypothesis testing is used to determine whether there is an environmental effect on taxpayer compliance. Based on the results of the t hypothesis test, it can be seen that the t value (4.204) is greater than the t table (1.975) which indicates a partially significant environmental influence on taxpayer compliance. By paying attention to the constant regression coefficient value of 4.204 and the taxpayer awareness variable of 0.246, a partial regression equation can be drawn up between the environment and taxpayer compliance Y = 4.952 + 0.246X3.

The linear regression equation above means that there is a positive and unidirectional relationship between environmental variables and taxpayer compliance. In the environmental conditions that do not change, the taxpayer compliance has a value of 4.952 units. The environmental increase of 1 unit will be able to increase taxpayer compliance by 0.246 units.

Efforts to improve a conducive taxpayer environment can be carried out by tax collectors through simplification and ease of tax service bureaucracy by utilizing information technology. This effort requires a lot of investment for the tax collectors, but it can provide significant results on increasing taxpayer compliance. On the other hand, the involvement of tax collectors in various social and economic activities of the community can help create a conducive environment for taxpayers. This is because taxpayers feel directly the role and presence of tax collectors in the environment of the taxpayers' daily lives.

The results of this study are in line with Jotopurnomo & Mangoting (2013) which revealed that there is a partial and simultaneous relationship with other variables between the taxpayer's environment and the level of taxpayer compliance. Kidder and McEwen (1989) quoted by Daroyani (2010) through research and literature theory identified six variables that support the causes of taxpayer compliance and non-compliance, namely coercion / threat, self-interest, habits of legitimacy and transparency, social and informal pressure, and level of knowledge of the regulations. Compliance can be influenced by the environment, while the environment is influenced by determinants or variables that exist in the environment itself to form compliance and non-compliance types of environment.

Tax Sanctions as Moderator Variables

The results of partial hypothesis testing regarding the sanction variable as a moderator variable between knowledge, awareness, and the environment on taxpayer compliance using the residual test method show the t-count <t-table and a significance value of more than 0.05 in all hypothesis testing. The residual test on each variable of knowledge, awareness, and environment which is moderated by tax sanctions results in a t-count value of -0.980; -1,154, -1,556; with each coefficient of -0.037; -0.047, -0.062. These results indicate that the sanction variable cannot moderate all knowledge, awareness, and environmental variables on taxpayer compliance. The sanction variable cannot strengthen the relationship between the knowledge, awareness, and environment variables on taxpayer compliance so that the existence of sanctions does not have a significant impact on the relationship between the independent and dependent variables.

The results of this study are different from Siringoringo (2015) which states that tax sanctions can moderate taxpayer compliance. This difference can be caused by differences in the independent variables in the study where the variables of good governance and whistle blowing system, if implemented, can increase taxpayer compliance. The variables of taxpayer knowledge, awareness, and environment cannot be moderated by tax sanctions in an effort to increase taxpayer compliance.

The general public considers tax sanctions to be imposed only if they do not pay taxes. In fact, there are many things that make the public or taxpayers subject to tax sanctions, either in the form of administrative sanctions (interest, fines, and increases) or criminal sanctions. The sanctions measures created by the government at this time against people who are not yet tax compliant have no impact on public compliance in paying taxes. On the other hand, the application of sanctions should be balanced with positive sanctions in the form of awarding taxpayers who have high compliance in paying taxes. With such conditions, tax sanctions can have direct or indirect effects as moderation in increasing taxpayer compliance.

Simultaneous Influence of Research Variables

The influence of knowledge, awareness, and environmental variables which are moderated by sanctions on taxpayer compliance in this study uses the simultaneous F hypothesis test. Based on the results of the calculation, it can be seen that the value of F count> F table (41.546> 2.43), which means that knowledge, awareness, environment which is moderated by sanctions simultaneously affects taxpayer compliance. The moderation variable in the form of sanctions in this study does not have a significant impact simultaneously at the 5% significance level which is indicated by a significance value of 0.641 or greater than 0.05. This result is reinforced by the very small value of the sanction variable coefficient as the moderator variable, namely 0.057.

The coefficient of determination shows an R value of 0.714 which indicates a strong relationship between knowledge, awareness, and the environment which is moderated by sanctions on taxpayer compliance. By paying attention to the R square value of 0.509 indicates that knowledge, awareness, and the environment which is moderated by sanctions can explain taxpayer compliance by 50.9% and the remaining 49.1% can be explained by other factors not examined in this study.

These results are in accordance with research conducted by Oladipupo & Obazee (2016); Asbar (2014) Jotopurnomo & Mangoting (2013); Hardiningsih (2011); and Rivan et al (2018) who state both partially and simultaneously that taxpayer compliance is influenced by taxpayer knowledge, awareness, and the environment. These three variables will have a great influence in increasing taxpayer compliance. However, other variables outside of this study such as quality and ease of tax services, motivation, and simplification of tax regulations can increase taxpayer compliance. Therefore, it is necessary to have a more comprehensive in-depth study in the future regarding the various variables that determine taxpayer compliance.

Conclusion

1. The results of hypothesis testing show that the taxpayer's knowledge partially has a direct effect on individual taxpayer compliance.

2. Hypothesis test results show that taxpayer awareness partially has a direct effect on individual taxpayer compliance

3. The results of hypothesis testing show that the taxpayer environment partially has a direct effect on individual taxpayer compliance

4. The MRA test results show that the sanctions weaken the relationship and cannot moderate tax knowledge and individual taxpayer compliance

5. The MRA test results show that the sanctions weaken the relationship and cannot moderate tax awareness and individual taxpayer compliance.

6. The MRA test results show that the sanctions are not significant in strengthening the relationship and cannot moderate the taxpayer's environment towards individual taxpayer compliance.

Suggestion

1. KPP Pratama Bekasi Utara can maximize individual taxpayer compliance by increasing activities that can increase public knowledge in the field of taxation through direct education to taxpayers, especially regarding tax objects. Some potential taxpayers such as small and medium enterprises do not understand well about the tax obligations attached to their business.

2. KPP Pratama Bekasi Utara can increase taxpayer awareness by providing an understanding to the public about the importance of taxpayers and the rights and obligations inherent in every citizen regarding taxes.

Increased awareness can be realized quickly if it is supported by good knowledge of taxpayers and the public who have tax awareness.

3. KPP Pratama Bekasi Utara can create an environment that is aware of taxes through direct tax collection efforts to form a community paradigm regarding the timing of tax payments. On the other hand, sponsorship efforts for various community activities will be able to create bonds between the government as tax collector and the community as taxpayers.

4. The sanctions measures created by the government for non-tax compliant people have no impact on public compliance in paying taxes. The enforcement of firmer rules in imposing sanctions will have a positive impact on increasing public compliance in paying taxes so that in the end tax sanctions can mediate taxpayer compliance.

Research Limitations

In this study there are still limitations, but with these limitations it is hoped that improvements can be made for future research, while the limitations in this study are as follows:

1. The number of respondents is only 165 people at the North Bekasi Primary Tax Office, which of course still does not describe the real situation as a whole in Indonesia.

2. The distribution of the identities of respondents who have an income that tends to be at the level of 2.5- 5 million and other types of work that tend to be dominant do not necessarily reflect the actual condition considering that respondents are given the freedom to fill out questionnaires so that it is possible to have a factor of confidentiality, as well as a factor of honesty in filling out the identity of respondents in the questionnaire

3. In the data collection process, the information provided by respondents through questionnaires sometimes does not show the real opinion of the respondent, this happens because sometimes there are differences in thoughts, assumptions and different understandings of each respondent.

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