The Influence of Taxpayer Awareness, Understanding of Tax Regulations and Tax Sanctions on Individual Taxpayer Compliance with Tax Regulations as A Moderating Variable

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ARTICLE INFORMATION

ABSTRACT

This research arose because of the phenomenon that occurs in the compliance of professional taxpayers who are not yet aware of, understand and understand the tax sanctions that apply in carrying out their tax obligations. This research aims to determine the influence of taxpayer awareness, understanding of tax regulations and tax sanctions on taxpayer compliance with tax regulations as a moderating variable in the modeling profession in the city of Medan. This research uses quantitative research methods with a causal associative research approach. The sampling technique uses a non-probability sampling model or saturated sample, namely distributing questionnaires to 48 respondents and returning 30 respondents who are used as research data. Data collection techniques use primary data. This research uses the SEM-PLS (Partial Least Square) method using SmartPLS software. This research shows that taxpayer awareness influences taxpayer compliance. In other words, there are factors other than tax regulations that can link the influence between each variable. Tax regulations significantly moderate the influence of tax sanctions on taxpayer compliance, the existence of tax regulations can strengthen the influence of tax sanctions on taxpayer compliance

Keywords: Taxpayer Awareness, Understanding of Tax Regulations, Tax Sanctions, Taxpayer Compliance, Tax Regulations,

INTRODUCTION

The role of taxpayers in fulfilling their tax obligations based on tax provisions is highly expected, so that taxpayer compliance in paying taxes is a strategy in increasing tax revenue (Ikhsan Budi R, 2007). To measure taxpayer behavior, namely how high the level of taxpayer compliance is in carrying out the obligation to fill out and submit the Tax Return (SPT) correctly and accurately, the higher the level of taxpayer compliance in carrying out and fulfilling their obligations. Compliance There are several factors that can affect taxpayer compliance in fulfilling their tax obligations, including taxpayer awareness and tax sanctions. Taxpayer awareness is a factor that comes from within the taxpayer to fulfill their tax obligations sincerely and without coercion.

According to Dahrani, (2021) the most important level of Taxpayer compliance is the level of compliance in submitting Annual and periodic Tax Returns (SPT) correctly and on time. The higher the level of understanding of tax regulations in submitting Tax Returns (SPT) correctly and on time, As is currently happening, there are still many taxpayers who do not understand tax regulations, including knowing and trying to understand tax laws, how to fill out tax forms, how to calculate taxes, how to report Tax Returns (SPT), so that this affects taxpayer compliance in fulfilling their obligations in taxation.

Meanwhile, Tax Sanctions are a guarantee that the provisions of laws and regulations will be obeyed, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Mardiasmo, 2011). In order to create order and regularity in taxation, tax sanctions are formed for tax violators. These sanctions also serve as a basis for the government to determine taxpayers who violate the regulations. This means that if tax obligations are not carried out, there will be legal consequences that can occur. The government, in this case the Director General of Taxes, makes laws on matters relating to taxation, including sanctions given if taxpayers violate the rules. In order for tax targets to be achieved, it is necessary to continuously foster public awareness and compliance to fulfill tax obligations. Tax awareness arises from within the taxpayer himself, without paying attention to tax sanctions. Meanwhile, tax compliance arises because of knowing that there are tax sanctions. However, in practice it is difficult to distinguish whether taxpayers who fulfill their tax obligations are motivated by tax awareness or compliance.

Tax regulation is used as a moderating variable in this study because tax regulation is to regulate and control the taxation system in a country which includes the determination of tax rates, rules in tax reporting, tax collection and legal provisions related to taxation. Tax regulation has a role in influencing the relationship between two or more other variables. Tax regulation functions as a reinforcement or inhibitor of the effects between these variables.

Modeling is a profession that is recognized in Indonesia as a job that generates income, meaning that there are taxes that must be paid to the government from the income earned, someone who has a career as a model is obliged to comply with the tax regulations that apply in the country where they live and work,

Having an irregular monthly income makes them unaware of their obligation to pay taxes and do not understand the tax regulations and sanctions that apply in the country where they work.

According to (Rita JDAtarwaman, 2020) taxpayer awareness does not have a significant effect on individual taxpayer compliance, this is not in line with research (Yuwita Ariessa Pravasanti, Desy Nur Pratiwi, 2021) which states that taxpayer awareness has a positive and significant effect on individual taxpayer compliance. According to (Saragih, Fitriani, 2017) understanding tax regulations does not have a significant effect on individual taxpayer compliance. This study is not in line with research

(Asrianti, 2018) which states that understanding tax regulations has a positive and significant effect on individual taxpayer compliance.

LITERATURE REVIEW

Definition of Tax
According to Law No. 16 of 2009 concerning General Provisions and Tax Procedures quoted in the book (Hanum & Rukmini, 2016) Tax is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the law without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

Tax compliance
Taxpayer Compliance Level In the general dictionary of Indonesian, compliance means submitting or obeying teachings or rules. Tax compliance is the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats in the application of sanctions, both legal and administrative (Arya Yogatama, 2014).

Understanding tax regulations
Taxpayer understanding of tax regulations is a way for taxpayers to understand existing tax regulations. Taxpayers who do not understand tax regulations clearly tend to be disobedient taxpayers, conversely, the more taxpayers understand tax regulations, the more taxpayers understand the sanctions they will receive if they neglect their tax obligations.

Tax regulations
Tax regulations refer to the rules and regulations set by the government to regulate the collection and payment of taxes by citizens and legal entities. Tax regulations cover various aspects, such as tax rates, tax breaks, calculation procedures, reporting, fiscal incentives, and sanctions for violations of the rules.

There are several indicators of tax regulation, including:
1. Availability of information and understanding of tax obligations
2. Ease and transparency of tax procedures
3. The level of taxpayer trust in the government and the tax system
4. Sanctions and incentives imposed in an effort to increase taxpayer compliance

Model definition

Model, also known as a mannequin in the KBBI, means someone who is employed with the task of displaying and promoting fashion clothing or other products for the purposes of commercial advertising, promotion, or posing for works of art.

Models can also be defined as someone who is employed to display or represent fashion designs, bags, shoes, fashion accessories, and other fashion design products. Not only in Europe or America, the development of the modeling world in Indonesia is also very rapid. Now, many people want to be models, even though their profession is not a model.

Model profession salary

The salary earned by models varies greatly, generally depending on the career position of the model because in practice a model is also divided into junior and senior categories. The more product offers that come, the higher the price given by the model.

Generally, a model's salary is between Rp1 million and Rp5 million for one catwalk appearance. The salary can be even higher, reaching tens of millions of rupiah when modeling clothes from a very famous designer.

Likewise, the model's flight hours or experience will affect the nominal income. Most new models set relatively low rates. The highest salary of a model is to become a commercial star. The price offered can reach hundreds of millions of rupiah, depending on the experience and employer.

The salary range for most workers in the fashion model and other modeling professions in Indonesia is IDR 5,000,000 to IDR 20,000,000 per month depending on the number of projects undertaken.

Taxation rules for model professions

The following are the rules of the Tax Regulation Harmonization Act using progressive rates, namely:

1. 5% for income up to IDR 60,000,000 per year
2. 15% for income between Rp. 60,000,000 to Rp. 250,000,000 per year
3. 25% for income of Rp. 250,000,000 to Rp. 500,000,000 per year
4. 30% for income of Rp. 500,000,000 to Rp. 5,000,000,000 per year
5. 35% for income over Rp. 5,000,000,000 per year.

Therefore, a minimally experienced model whose net income is below IDR 60 million can pay a tax of 5%, and for a highly experienced model whose annual net income is above IDR 5 billion per year, a progressive rate of 5% will be imposed for the first IDR 60 million, 15% for the next IDR 200 million, 25% for the next IDR 250 million, 30% for the next IDR 4.5 billion, and 35% for the remaining income above IDR 5 billion will be imposed.

RESEARCH METHOD

This study is a causal associative study using a quantitative approach. Causal associative research is a study that aims to determine whether or not there is an influence or relationship between independent variables and dependent variables and if there is, how close the influence or relationship is and whether or not the influence or relationship is meaningful (Sugiyono, 2017) .

This study explains the relationship of influencing and being influenced by the variables to be studied. The quantitative approach is a research method based on the philosophy of positivism, used to research a particular population or sample, data analysis is quantitative/statistical, with the aim of testing the established hypothesis (Sugiyono, 2017) .

RESULTS

Data analysis
Convergent Validity on Taxpayer Awareness The construct indicators on the taxpayer awareness variable consist of 4 construct indicators. Based on the results of data analysis, the convergent validity value is obtained through the loading factor in the table below:

Table 1
Convergent Validity Taxpayer Awareness (2nd Run)

Indikator	Loading Factor	Role of Thumb	Keterangan
X1.1	0,932	0,7	Valid
X1.2	0,791	0,7	Valid
X1.3	0,928	0,7	Valid
X1.5	0,943	0,7	Valid

Source: Processed data, 2023

Discriminant Validity

In the Discriminant Validity test using Average Variance Extracted (AVE). The cross loading parameter in assessing the Average Variance Extracted value to determine the level of validity of each construct indicator in each variable is recommended to be greater than 0.50 (> 0.50) (Ghozali and Latan, 2012: 75). The following are the results of the Discriminant Validity analysis:

Table 2
Average Variance Extracted (AVE)

Variabel	Average Variance Extracted (AVE)	Keterangan
Kesadaran wajib pajak (X1)	0,811	VALID
Pemahaman Peraturan Perpajakan (X2)	0,833	VALID
Sanksi Perpajakan (X3)	0,823	VALID
Regulasi Pajak (Z)	0,905	VALID
kepatuhan Wajib Pajak (Y)	0,864	VALID

Source: Processed data, 2023

Based on table 30, it can be explained that all constructs in each variable have an Average Variance Extracted (AVE) value> 0.50. So all constructs meet the requirements in the Discriminant Validity test, so they are worthy of being continued in further analysis.

Composite Reliability

In conducting a reliability test, the aim is to prove the accuracy, consistency and precision of the instrument in measuring the construct. The use of composite reliability is carried out to test the reliability of a construct (Ghozali and Latan, 2012: 75). A variable can be declared to meet composite reliability if it has a composite reliability value > 0.6. The following are the Composite Reliability values of each variable used in this study:

Table 3
Average Composite Reliability

Variabel	Composite Reliability	Keterangan
Kesadaran wajib pajak (X1)	0,988	VALID
Pemahaman Peraturan Perpajakan (X2)	0,96	VALID
Sanksi Perpajakan (X3)	0,952	VALID
Regulasi Pajak (Z)	0,966	VALID
Kepatuhan Wajib Pajak (Y)	0,962	VALID

Source: Processed data, 2023

Based on table 26, it can be explained that all constructs in each variable have a Composite Reliability value > 0.60. So all constructs meet the requirements in the Composite Reliability test, so they are worthy to be continued in further analysis.

Cronbach's Alpha

The reliability test with the previous composite reliability can be strengthened by using the Cronbach's alpha value. A variable can be declared reliable if the Cronbach's Alpha value is > 0.7. The following are the Cronbach's Alpha values of each variable.

Table 4
Cronbach's Alpha

Variabel	Cronbach's Alpha	Keterangan
Kesadaran wajib pajak (X1)	0,923	RELIABEL
Pemahaman Peraturan Perpajakan (X2)	0,95	RELIABEL
Sanksi Perpajakan (X3)	0,9946	RELIABEL
Regulasi Pajak (Z)	0,965	RELIABEL
Kepatuhan Wajib Pajak (Y)	0,96	RELIABEL

Source: Processed data, 2023

Based on table 27, it can be explained that all constructs in each variable have a Cronbach's Alpha value > 0.70. So all constructs meet the requirements in the Cronbach's Alpha test, so they are worthy to be continued in further analysis.

Inner Model Analysis

Testing on the structural model (inner model) is basically aimed at seeing the relationship between variables. The measurement is done by looking at the R-Square value.

R-Square

Based on data processing carried out with SmartPLS 4, the R-Square values obtained are as follows:

Table 28
R-Square

Variabel	R-Square
Regulasi Pajak (Z)	0,99
Kepatuhan Wajib Pajak (Y)	0,836

Source: Processed data, 2023

Table 28 shows the R-Square value on the tax regulation variable of 0.990 and the taxpayer compliance variable of 0.836. So it can be explained that the variance in the tax regulation and taxpayer compliance variables is able to explain the tax regulation variable of 0.990 and the taxpayer compliance audit variable of 0.836. Based on the opinion of (Juliandi, 2014) the R-Square criteria if the Rule of Thumb is 0.75 then the research model is in the strong category, 0.50 the research model is in the medium category, and 0.25 the research model is in the weak category. Based on the research findings where the R-Square value is 0.990 and 0.836. So the research model is in the strong category

Hypothesis Test Results

Based on the data processing that has been done, the results can be used to answer the hypothesis in this study. Hypothesis testing in this study was carried out by looking at the t-statistic and p-value. The independent variable is stated to have an effect on the dependent variable if the t-statistic> 1.99 and p-value < 0.05 (Dahrani et al., 2022). The following are the results of data processing in this study using SmartPLS version 4:

Table 5
T-Statistic and P-Values
Direct Influence

Keterangan	Original Sample (O)	Sample Mean (M)	Standart Deviation	T Statistics	P Values
X1 -> Y	0,468	0,501	0,205	2,008	0,048
X2 -> Y	0,077	0,07	0,111	0,697	0,486
X3 -> Y	0,526	0,669	0,113	3,061	0,01

Source: Processed data, 2023

Based on table 29 above, it is stated that the hypothesis testing is as follows:

1. The influence of taxpayer awareness on taxpayer compliance has a path coefficient value of 0.468. This influence has a probability value of t-statistic 2.008> 1.99 and has a p-value of 0.048 <0.05, meaning that taxpayer awareness has a significant effect on taxpayer compliance in the model profession in the city of Medan.
2. The influence of Understanding tax regulations on taxpayer compliance has a path coefficient value of 0.077. This influence has a t-statistic probability value of 0.679 <1.99

and has a p-value of 0.486> 0.05, meaning that Understanding tax regulations does not have a significant effect on taxpayer compliance in the model profession in Medan City.

3. The influence of tax sanctions on taxpayer compliance has a path coefficient value of 0.526. This influence has a probability value of t-statistic 3.061 > 1.99 and has a p-value of 0.010 < 0.05, meaning that tax sanctions have a significant effect on taxpayer compliance in the model profession in Medan City.

Table 6
T-Statistic and P-Values

Keterangan	Original Sample (O)	Sample Mean (M)	Standart Deviation	T Statistics	P Values
X1-> Z -> Y	0,424	0,44	0,203	2,086	0,037
X2-> Z -> Y	0,435	0,464	0,248	1,754	0,079
X3-> Z -> Y	0,862	0,88	0,128	6,738	0

Source: Processed data, 2023

Based on table 30 above, it is stated that the hypothesis testing is as follows:

1. Tax regulation significantly moderates the influence of Taxpayer Awareness on Taxpayer Compliance with a path coefficient value of 0.424. This influence has a probability value of t-statistic 2.086> 1.99 and has a p-value of 0.037 <0.05, meaning that tax regulation significantly strengthens the influence of Taxpayer Awareness on Taxpayer Compliance in the model profession in Medan City.

2. Tax regulation significantly moderates the influence of understanding tax regulations on taxpayer compliance with a path coefficient value of 0.435. This influence has a probability value of t-statistic 1.754 <1.99 and has a p-value of 0.079> 0.05, meaning that tax regulation significantly weakens the influence of understanding tax regulations on taxpayer compliance in the model profession in Medan City.

3. Tax regulation significantly moderates the influence of tax sanctions on taxpayer compliance with a path coefficient value of 0.862. This influence has a probability value of t-statistic 6.738> 1.99 and has a p-value of 0.000 <0.05, meaning that tax regulation significantly strengthens the influence of tax sanctions on taxpayer compliance in the model profession in Medan City.

DISCUSSION

1. The influence of taxpayer awareness on taxpayer compliance

From the results of the hypothesis testing analysis, it is known that the Influence of Taxpayer Awareness on Taxpayer Compliance has a path coefficient value of 0.468. This influence has a probability value of t-statistic 2.008> 1.99 and has a p-value of 0.048 <0.05, meaning that Taxpayer Awareness has a significant effect on Taxpayer Compliance in the model profession in the city of Medan, so H1 is accepted.

The results of this study are in accordance with research conducted by (Yuwita Ariessa Pravasanti, Desy Nur Pratiwi, 2021) which states that taxpayer awareness has a positive and significant effect on individual taxpayer compliance.

Taxpayer awareness consists of internal and external factors. Internal factors come from within the Taxpayer himself, while external factors come from various things. with the number of respondents answering strongly agree as many as 22 respondents, this shows that taxpayer awareness has a significant influence in realizing taxpayer compliance in the model profession in Medan City.

1. **The influence of understanding tax regulations on taxpayer compliance**

From the results of the hypothesis testing analysis, it is known that the Influence of Understanding Tax Regulations on Taxpayer Compliance has a path coefficient value of 0.077. This influence has a t-statistic probability value of 0.679 <1.99 and has a p-value of 0.486> 0.05, meaning that Understanding Tax Regulations does not have a significant effect on taxpayer compliance in the model profession in Medan City, so H2 is rejected.

The results of this study are in line with research conducted by (Saragih, Fitriani, 2017) which states that understanding tax regulations does not have a significant effect on individual taxpayer compliance.

With the number of respondents who answered disagree as many as 10 respondents, this shows that understanding tax regulations does not have a major influence in realizing taxpayer compliance in the model profession in Medan City.

2. **The influence of tax sanctions on taxpayer compliance**

From the results of the hypothesis testing analysis, it is known that the influence of tax sanctions on taxpayer compliance has a path coefficient value of 0.526. This influence has a probability value of t-statistic 3.061> 1.99 and has a p-value of 0.010 <0.05, meaning that tax sanctions have a significant effect on taxpayer compliance in the model profession in Medan City, so H3 is accepted.

The results of this study are in line with research conducted by Triogi et al., (2021) which states that tax sanctions have a positive and significant effect on the evasion of individual taxpayers.

With the number of respondents who answered in agreement as many as 20 respondents, this shows that tax sanctions have a large influence in realizing taxpayer compliance in the model profession in Medan City.

3. **The Influence of Taxpayer Awareness on Taxpayer Compliance through Tax Regulations**

From the results of the hypothesis testing analysis, it is known that the Influence of Taxpayer Awareness on Taxpayer Compliance through Tax Regulation has a path coefficient value of 0.424. This influence has a probability value of t-statistic 2.086> 1.99 and has a p-value of 0.037 <0.05, meaning that Taxpayer Awareness through Tax Regulation has a significant effect on Taxpayer Compliance in the Model Profession in Medan City. So H4 is accepted.

Tax regulation can moderate the relationship between taxpayer awareness and compliance. Strict regulation or the existence of harsh sanctions for tax violators can increase taxpayer compliance, even if taxpayer awareness is low. Conversely, weak or inconsistent regulation can reduce the effect of awareness on compliance.

4. **The influence of understanding tax regulations on taxpayer compliance through tax regulations**

From the results of the hypothesis testing analysis, it is known that the influence of Understanding tax regulations on tax regulations has a path coefficient value of 0.502. This influence has a probability value of t-statistic 1.741 <1.99 and has a p-value of 0.082> 0.05, meaning that Understanding tax regulations does not have a significant effect on tax regulations on the model profession in Medan City, so H5 is rejected.

Understanding tax regulations can be difficult if the tax regulations are too complex. If tax regulations are too complex, taxpayers may have difficulty understanding the applicable rules and regulations. This can impact their ability to properly comply with the regulations, regardless of their level of understanding. If tax regulations are inconsistent or constantly changing, this can hinder taxpayers' efforts to properly comply with the regulations. Even though taxpayers may understand the current regulations, constant changes can make it difficult for them to stay compliant.

5. **The influence of tax sanctions on taxpayer compliance through tax regulations**

From the results of the hypothesis testing analysis, it is known that the influence of tax sanctions on tax regulations has a path coefficient value of 0.994. This influence has a probability value of t-statistic 6.949> 1.99 and has a p-value of 0.000 <0.05, meaning

that tax sanctions have a significant effect on tax regulations on the model profession in Medan City, so H6 is accepted.

Tax sanctions can serve as a tool to prevent tax violations. This concept is called deterrence theory, which argues that harsher sanctions can reduce tax violations. If tax sanctions are applied consistently and firmly, taxpayers may be more likely to comply.

Modifications or improvements in tax regulations can affect taxpayer behavior. If tax regulations are too strict and burdensome, this can encourage tax violations or avoidance. Conversely, moderation in tax regulations can provide incentives for taxpayers to comply with the rules.

CONCLUSION

Based on the results of data analysis and discussion, the following research conclusions can be stated:

1. Taxpayer awareness influences taxpayer compliance. So it can be concluded that the higher the level of awareness of a taxpayer, the higher the taxpayer's compliance in carrying out his obligations.

2. Understanding tax regulations does not affect taxpayer compliance. So it can be concluded that a taxpayer is not necessarily compliant with his obligations just by understanding tax regulations, this is supported by additional factors such as external and internal factors.

3. Tax sanctions affect taxpayer compliance. So it can be concluded that the stricter the sanctions imposed and in accordance with applicable laws, the more obedient taxpayers will be in carrying out their obligations.

4. Tax regulations significantly moderate the influence of taxpayer awareness on taxpayer compliance. So it can be concluded that taxpayer awareness can influence taxpayer compliance with the existence of tax regulation variables as a moderation.

Tax regulations significantly moderate the influence of understanding tax regulations on taxpayer compliance, but in this case tax regulations weaken the influence between taxpayer understanding and taxpayer compliance. In other words, there are factors other than tax regulations that can link the influence between each variable.

5. Tax regulations significantly moderate the influence of tax sanctions on taxpayer compliance. The existence of tax regulations can strengthen the influence between tax sanctions and taxpayer compliance.

Suggestion

1. It is recommended that in order to increase taxpayer compliance, a model must be aware of his/her obligations as a citizen in paying taxes.

2. For further research, it is recommended to distribute more questionnaires.

3. For further researchers, it is recommended to add independent variables, because the independent variables in this study do not fully explain the dependent variables.

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