EXAMINING TAXPAYER'S COGNITION AND VOLITION AS DETERMINANTS OF TAX COMPLIANCE IN SURABAYA: A TAX AVOIDANCE MODERATED ANALYSIS

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Abstract

The research raises critical concerns regarding the declining tax realization and widespread tax avoidance, resulting in substantial revenue losses for the state. Additionally, it underscores the need for improved tax policy implementation and greater societal awareness to address these issues and enhance taxpayer compliance, ultimately optimizing regional or state revenues from the tax sector. This research aimed to analyze the influence of socialization, information technology, attitudes, knowledge and abilities on Taxpayer Compliance with awareness, volition as intervening, and tax avoidance as moderation on individual taxpayers in the city of Surabaya. This research employs an explanatory design. The population for this study consists of individual taxpayers registered with the KPP East Java Region I, totaling 3,042,548 people in 2020. A sample of 400 respondents was chosen using the Slovin formula to represent this population. Data analysis was conducted using Smart PLS. We found that socialization positively influenced taxpayer awareness, negatively impacted volition and taxpayer compliance. Information technology had mixed effects, showing insignificant influence on some factors. Attitude significantly affected awareness and volition but had an insignificant influence on compliance. Knowledge strongly influenced awareness, volition, and taxpayer compliance. The ability to pay taxes had a positive impact on awareness, volition, and taxpayer compliance. Additionally, awareness and volition had mixed influences on taxpayer compliance when moderated by tax avoidance. These findings confirm or contradict previous research regarding taxpayer behavior and compliance.

Keywords: Socialization, Information Technology, Awareness, Tax Compliance, Tax Avoidance.

BACKGROUND

According to Law Number 36 of 2008, tax is an obligatory payment to the state owing by individuals or entities, which is coercive based on law and receives no direct remuneration, and is used for the largest state needs for the people's prosperity. The tax function includes the budget function, which transfers funds to the state treasury for routine and development expenditures, the regulatory function in the financial and non-financial sectors, the stability function, which controls inflation, and the income redistribution function, which redistributes income to finance public interests and development. sociology (Sugiyono, 2016). The government can use tax revenues to fund infrastructure development programs, boost education and community welfare, and promote resilience and security. Taxes are also defined as donations from the people to the state treasury based on legislation, with no direct reciprocal services, but used to pay for general government expenses, both routine and development-related.

Based on data from the Ministry of Finance, it appears that tax realization has decreased in 2020. As of September 2020, tax realization only reached 62.6 percent of the 2020 State Revenue and Expenditure Budget (APBN) target. This decrease could be caused by factors such as the implementation of restrictions. Large-Scale Social Affairs (PSBB) which causes pressure on tax revenues. The government hopes that taxpayers will always comply with tax obligations in accordance with actual conditions, because taxes are an important source of revenue for the state. However, for taxpayers, tax is considered a burden that must be paid, so they tend to carry out tax management, including tax avoidance, to reduce the high tax burden. Revenue losses due to tax evasion worldwide are estimated at $650 billion annually, with developing countries experiencing significant losses. To overcome this problem, the government needs to implement effective tax policies.

The phenomenon of tax avoidance in Indonesia is an important issue and requires more attention. Although the Head of the Fiscal Policy Agency (BKF) of the Indonesian Ministry of Finance stated that the tax ratio in 2021 grew 0.8% and increased state revenue from the tax sector in 2021, namely IDR 1,277.5 trillion or 103.9% of the APBN target, Tax Justice Network reported state losses of IDR 67.6 trillion resulting from corporate tax avoidance in Indonesia.

Tax avoidance by companies involves shifting income to countries with low tax rates, while tax avoidance by individuals involves hiding their income abroad. In the case of the property developer Bukit Semarang Baru Housing, there were unreported transactions amounting to IDR 6.1 billion to avoid taxes. This phenomenon shows that tax avoidance has a significant impact on state revenues. The issue of Tax avoidance is a complicated and unique problem because on the one hand Tax avoidance does not violate the law (legal), but on the other hand Tax avoidance is not desired by the government (Budiman & Setiyono, 2012). This makes tax avoidance a complex issue; because Tax avoidance can be defined as tax evasion - which is related to the use of unlawful methods to reduce or eliminate the tax burden, as well as tax avoidance carried out legally by utilizing loopholes contained in tax regulations to avoid paying taxes (Wijaya, 2014).

In the current era of the industrial revolution, technology has become a more efficient, accurate and information technology-based tax payment and reporting solution. Through the modernization of the tax system based on information technology, it is hoped that a moral message about the importance of taxes for the country can be conveyed, increase taxpayer compliance, and ultimately increase tax revenues according to the targets set (Circular Letter of the Director General of Taxes Number: SE-98/PJ/2011). Tax reform was also carried out to improve the tax system, one of which was by switching from the Official Assessment System to a Self-assessment System. Although the self-assessment system provides flexibility for taxpayers, further research needs to be carried out to ensure individual taxpayer compliance in calculating and recording their income.

The government needs to socialize a tax system that is adequate and easy to understand by the public, especially by taxpayers, to build awareness in paying taxes (Widiastuti & Laksito, 2014). It is hoped that tax outreach through various print, electronic and seminar media can increase taxpayers' knowledge of tax regulations and raise their awareness and compliance.

Andini et al. (2018) stated that the socialization carried out by the Tax Service Office has an influence on taxpayer compliance, the indicators that make up the socialization are able to influence taxpayers to comply with tax regulations.

Taxpayers' volition to pay taxes is an indicator for optimizing regional or state revenues from the tax sector. Volition to pay tax is the value of taxpayers' volition to pay taxes in the hope of helping state expenditure and also not receiving reciprocal services (Hardiningsih and Yulianawati, 2011). volition to pay taxes is also influenced by satisfaction with the use of tax information technology. The higher the satisfaction of tax information system users is associated with the greater the taxpayer's volition to pay taxes (Yozi et al., 2019).

Taxpayers' awareness and volition to pay taxes without coercion is an important factor in tax compliance. Research by Hardiningsih and Yulianawati (2011) shows that high awareness of paying taxes is related to high volition to pay taxes, so they tend to have characteristics of high tax compliance. Factors inhibiting tax payments include the problem of public awareness, which needs to be addressed through guidance that taxes are the right and obligation of every citizen in development (Widiastuti & Laksito, 2014). Awareness of paying taxes arises from the motivation to pay taxes, which in turn increases tax compliance and state revenues from the tax sector. Taxpayer compliance can be identified through several factors such as registration, SPT reporting, filling out SPT, calculating tax obligations, paying taxes, and paying arrears (Hardiningsih & Yulianawati, 2011; Widiastuti & Laksito, 2014). Taxpayer tax knowledge can be measured through indicators such as understanding tax functions, how to register as a taxpayer, tax regulations, tax rates, payment methods and procedures, the importance of NPWP, the basis for tax collection, the possibility of tax installments, and bookkeeping or recording.

Based on this background, the main problem in conducting this research is analyzing the influence of socialization, information technology, attitudes, knowledge and abilities on Taxpayer Compliance with awareness, volition as intervening, and Tax avoidance as moderation on individual taxpayers in the city of Surabaya.

THEORETICAL FOUNDATION

Theory of Planned Behavior (TPB) and Attribution Theory help explain behavior related to tax obligations. TPB is relevant in describing taxpayers' beliefs about the importance of paying taxes for development and the potential for tax avoidance behavior if these beliefs are low (Netti, 2022). The TPB highlights behavioral control indicators such as inspections by the tax authorities, imposition of sanctions, and reporting from third parties as factors that influence taxpayer behavior (Bobek & Harfield, 2003). Meanwhile, Attribution Theory describes how individuals draw conclusions about tax liability behavior based on internal factors such as understanding tax rules and external factors such as government intervention and sanctions (Mudiarti & Mulyani, 2020; Kahono, 2003).

Bandura's Social Cognitive Theory emphasizes that transparency in tax management can influence taxpayer compliance because it provides real evidence to the public and builds a positive understanding of the contribution of taxes to regional development (Aryobimo, 2012). This theory describes that individuals tend to be obedient in paying taxes if they see directly the contribution of taxes to regional development (Aryobimo, 2012). Thus, transparent implementation and clear proof of tax contribution will increase taxpayer compliance in paying taxes.

Socialization

Tax socialization is crucial in increasing taxpayer compliance. This effort is carried out by the Directorate General of Taxes to provide understanding, information and guidance to taxpayers regarding taxation and its laws (Herlambang, 2018). Taxpayers who receive good tax socialization tend to be more compliant with their tax obligations (Listy et al; Apriliyani, 2022). Tax socialization also aims to increase the knowledge, skills and behavior of taxpayers so that they are more aware, understanding and concerned about fulfilling their tax obligations (Articles 2 and 3 of the Directorate General of Taxes Regulation Number 3 of 2013). Socialization activities are divided into three focuses, namely outreach for prospective taxpayers, new taxpayers, and registered taxpayers, each of which aims to build awareness of the importance of taxes, increase understanding and compliance, and maintain commitment so that taxpayers continue to comply (Dharma, 2014; Megawangi, 2016). Thus, tax socialization is an important step in an effort to create awareness, understanding and obedience of taxpayers in fulfilling their tax obligations.

Information Technology

Information technology is a tool used to manage data with the aim of processing, compiling, storing and manipulating data in order to produce relevant, accurate and timely information, which is strategic for decision making (Tualeka, et al., 2021; Wardiana, 2002; Rizky, 2019). In tax administration, information technology has changed many aspects, where tasks previously carried out by humans can now be replaced by machines or electronic systems. The Directorate General of Taxes uses these technological advances by providing electronic-based services, such as the e-System program (e-registration, e-SPT, efiling), which aims to make it easier for taxpayers to carry out their tax obligations. Apart from that, improving the quality of information technology also has an impact on taxpayer behavior, especially for individuals, where better information technology can make it easier to fulfill tax obligations (Marilyn et al, 2022). Information technology-based service facilities, such as electronic SPT reporting, make reporting SPT easier, increase efficiency, and involve security and confidentiality of technology-based services. Thus, the use of information technology in tax administration not only brings system changes, but also influences taxpayer behavior in fulfilling tax obligations.

Attitude

Taxpayer attitudes are an evaluation of trust and consideration of profit and loss in fulfilling tax obligations, which is influenced by factors such as financial conditions, risks arising from non-compliance, tax knowledge, and perceptions of the government (Susyanti & Anwar, 2020;

Bani-Khalid *et al.*, 2022; Nugraheni, 2015). This attitude includes aspects such as feeling that they benefit from paying taxes, feeling that paying taxes is praiseworthy, realizing the risk of being caught if they do not pay taxes, and comparing the risk of loss with the benefits of paying taxes (Sari, 2017; Novitasari, 2006). Good knowledge and understanding of tax regulations is expected to make taxpayers more aware and compliant in fulfilling their tax obligations, thereby avoiding applicable tax sanctions (Zuhdi et al., 2015). In the context of tax compliance, taxpayer attitudes have an important role in determining their intention to comply with their tax obligations, where these considerations are the main factors in tax compliance behavior.

Knowledge

Tax knowledge is mastery of information about tax rules, procedures and benefits that enable taxpayers to make the right decisions regarding their obligations and rights (Yusnidar et al., Susyanti & Anwar, 2020). This level of knowledge includes basic tax concepts, such as tax rules and financial aspects, which are the basis for taxpayers in fulfilling their tax obligations (Pratama, 2018). Furthermore, tax knowledge also includes an understanding of general provisions and tax procedures, the tax system in Indonesia, and tax functions, which ultimately can help taxpayers to act in accordance with tax provisions (Septi, 2014; Wicaksono & Lestari, 2017). A good understanding of tax regulations is also linked to the taxpayer's ability to calculate, deposit and report taxes correctly (Adiasa, 2013). Increasing tax knowledge is expected to increase the awareness and level of taxpayer compliance in fulfilling their tax obligations (Nugraheni, 2015; Zuhdi et al., 2015), with indicators of this knowledge including general tax provisions, the tax system in Indonesia, and tax functions (Rahayu, 2017).

Ability

The ability to pay taxes is a basic principle which emphasizes that tax payments should be adjusted to the economic capabilities of each taxpayer, where taxes should increase along with increases in individual income or wealth (Nasrudin, 2019). Ability, according to the Big Indonesian Dictionary, refers to an individual's ability or skill in mastering a skill and carrying out tasks at work. Robbins & Judge (2009) explain that abilities consist of the intellectual abilities needed to carry out mental activities and physical abilities involving tasks that require stamina, skill, strength, and similar characteristics. In the context of tax organizations, the Directorate General of Taxes (DJP) has the competence to provide guaranteed satisfaction and security of transactions to taxpayers (Kurnia, 2020). Determining capabilities also involves factors such as beliefs, skills, experience, motivation, emotional issues, intellectual abilities, and organizational culture (Zwell, 2000). This principle is important because it supports fairness in the tax system and can reduce economic inequality, where those who have greater ability to pay will pay more taxes, in accordance with the concept of social justice.

Awareness

Taxpayer awareness in the context of taxation shows the taxpayer's understanding, confidence and readiness to comply with tax regulations and pay their tax obligations on time and in the specified amount (Muslimin, 2021). Tax awareness also reflects a constellation of cognitive, affective and conative components that interact, thereby supporting taxpayer compliance in

contributing funds according to tax functions (Utomo, 2011). This reflects the seriousness and desire of taxpayers to fulfill their tax obligations, where this level of awareness can indicate good understanding and implementation of tax obligations and increase compliance (Sari, 2020). Taxpayer awareness is also reflected in the understanding and recognition that taxes are a contribution to state development, the largest source of revenue, and a form of participation in development, as well as being aware of state losses due to delays in payments or reductions in the tax burden (Rahayu, 2017; Pangestu & Iswara, 2022). To increase taxpayer awareness, it is important to pay attention to several indicators such as understanding tax regulations, the ability to complete tax obligations, and the use of this understanding in making decisions regarding tax obligations (Irianto, 2005; Rahayu, 2017).

Volition

Volition -or willingness, in the context of taxation, refers to an individual's internal drive to pay taxes based on considerations of thoughts, feelings and views that encourage action to achieve certain goals (Fikriningrum & Syafruddin, 2012). The attitude of willingness to pay taxes is important because it shows an individual's desire to fulfill their tax obligations, which overall can optimize regional or state revenues from the tax sector (Arini & Retnani, 2020). The willingness to pay taxes also reflects the willingness of taxpayers to participate in financing state expenditure without the expectation of direct reciprocal services (Hardiningsih & Yulianawati, 2011). Factors such as awareness of paying taxes, service quality and effectiveness of the tax system, knowledge, understanding of tax regulations, and good perceptions of the effectiveness of the tax system are seen as factors that influence the willingness to pay taxes (Hardiningsih & Yulianawati, 2011; Burton, 2008 ; Vanessa et al., 2009).

Taxpayer Compliance

Taxpayer compliance, defined as fulfilling tax obligations, is the main objective of tax audits to determine the level of taxpayer compliance (Rahayu, 2017). Factors that influence taxpayer compliance include the condition of the tax administration system, the quality of tax services, tax law enforcement, the quality of tax audits, tax rates, taxpayer willingness and awareness, and taxpayer behavior (Rahayu, 2017; Tambun & Witriyanto, 2016) . Identification of taxpayer compliance indicators according to Rahayu (2017) includes submitting reports, calculating the amount of tax, paying on time, and reporting taxes according to regulations (Rahayu, 2017). In the literature, psychological factors are also considered in influencing taxpayer compliance behavior, but identifying the types of individuals who engage in this behavior is difficult due to incentives to hide tax avoidance (Alm, 2012; Korndörfer et al., 2014; Mascagni, 2018) .

Tax Avoidance

Tax avoidance is an attempt by companies or taxpayers to reduce income tax payments legally and safely by exploiting loopholes in tax law (Muslim & Setiawan, 2020; Pohan, 2013). This is different from tax evasion which involves violations of tax provisions and is considered illegal (Darussalam & Septriadi, 2009). Companies carry out tax avoidance to reduce tax burdens legally and in a planned manner (Dyreng et al., 2010) so that they can increase cash

flow and increase tax savings (McGuire et al., 2011; Balakrishnan et al., 2011). However, this action can also pose risks such as sanctions from the tax authorities and a decrease in company share prices (Sari & Martani, 2010). Several indicators of tax avoidance behavior include lack of knowledge about taxes, the attitude of tax officials, the tax system and tax implementation (Ancok, 2004). In addition, taxpayers' efforts to reduce, obstruct and manipulate tax debts and falsify documents are other indicators of tax avoidance behavior (Rahayu, 2010).

RESEARCH METHODS

This research uses an explanatory research design to explain the causal relationship between several variables through hypothesis testing (Sugiyono, 2016). This research aims to examine the influence of socialization, information technology, attitudes, knowledge and abilities on taxpayer compliance with awareness and willingness as intervening variables, as well as tax avoidance as a moderating variable for individual taxpayers in the city of Surabaya. Field data was compiled based on theoretical and empirical studies, then tested for the validity and reliability of indicators and latent variables. Next, the relationship between variables is tested through hypothesis testing using quantitative data obtained through questionnaires.

The population of this research is individual taxpayers registered with the KPP East Java Region I, with a population of 3,042,548 people in 2020. The sample for this research was taken from this population, using the Slovin formula to obtain a sample of 400 respondents. In this research, data collection techniques were carried out through direct observation of individual taxpayer compliance in paying taxes, as well as using a questionnaire containing questions or written statements to respondents (Abdurrahman, 2006; Sugiyono, 2016).

Data analysis in this research uses Smart Partial Least Square (Smart PLS), a Structural Equation Modeling (SEM) method that adopts an approach based on variance or component-based structural equation modeling. The use of SmartPLS was chosen because this research has a complex model and a limited number of samples. SmartPLS uses a bootstrapping method for data analysis, which does not require a minimum number of samples and can be applied to research with small sample sizes. PLS-SEM analysis consists of two sub models, namely the measurement model (outer model) and the structural model (inner model) (Sugiyono, 2016).
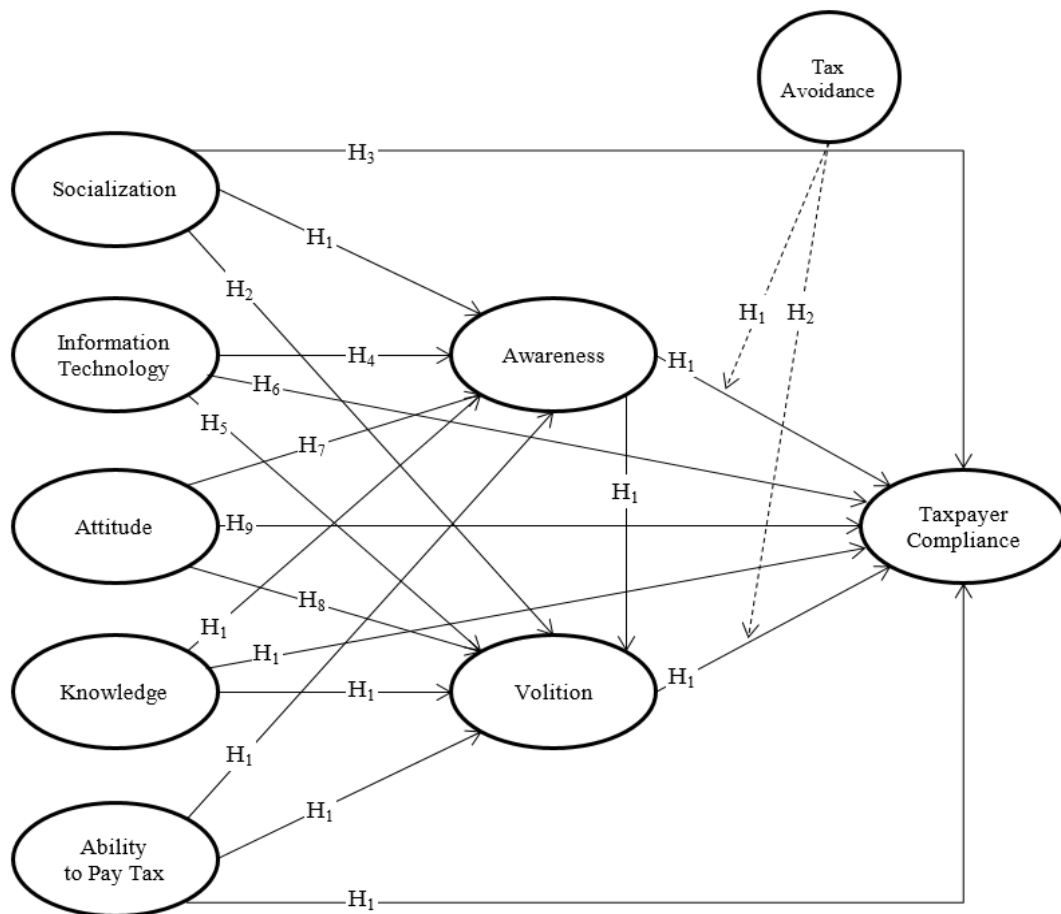
Figure 1: Conceptual framework

H1:   Socialization has a significant effect on Taxpayer Awareness

H2:   Socialization has a significant effect on the Taxpayer's Volition

H3:   Socialization has a significant effect on Taxpayer's Compliance

H4:   Information technology has a significant effect on Taxpayer Awareness

H5:   Information technology has a significant effect on Taxpayer Volition.

H6:   Information technology has a significant effect on Taxpayer Compliance

H7:   Attitude has a significant effect on Taxpayer's Awareness

H8:   Attitude has a significant effect on Taxpayer's Volition

H9:   Attitude has a significant effect on Taxpayer's Compliance

H10:   Knowledge has a significant effect on Taxpayer's Awareness

H11:   Knowledge has a significant effect on Taxpayer's Volition

H12: Knowledge has a significant effect on Taxpayer's Compliance

H13: Ability has a significant effect on Taxpayer's Awareness

H14: Ability has a significant effect on Taxpayer's Volition

H15: Ability to have a significant effect on Taxpayer's Compliance

H16: Awareness has a significant effect on Taxpayer's Volition

H17: Awareness has a significant effect on Taxpayer's Compliance

H18: Volition has a significant effect on Taxpayer's Compliance

H19: Tax avoidance moderates the significant effect of Taxpayer's Awareness on Taxpayer Compliance

H20: Tax avoidance moderates the significant effect of Taxpayer's Volition on Taxpayer Compliance

RESULTS

Table 1: Smartpls Bootstrap Resampling Results

Hypothesis	Corellation	Original Sample (O)	T Statistics (|O/STDEV|)	P Value
H_1	Socialization -> Awareness	0,352	5,664	0,000
H_2	Socialization -> Volition	-0,145	2,061	0,040
H_3	Socialization -> Compliance	-0,231	3,069	0,002
H_4	Information Technology -> Awareness	-0,139	1,797	0,073
H_5	Information Technology -> Volition	0,102	1,226	0,221
H_6	Information Technology -> Compliance	-0,005	0,066	0,947
H_7	Attitude -> Awareness	-0,188	3,174	0,002
H_8	Attitude -> Volition	0,330	4,334	0,000
H_9	Attitude -> Compliance	0,153	1,950	0,052
H_{10}	Knowledge -> Awareness	0,756	9,355	0,000
H_{11}	Knowledge -> Volition	-0,304	3,169	0,002
H_{12}	Knowledge -> Compliance	0,461	5,444	0,000
H_{13}	Ability -> Awareness	0,069	1,189	0,235
H_{14}	Ability -> Volition	0,282	3,867	0,000
H_{15}	Ability -> Compliance	0,394	6,796	0,000
H_{16}	Awareness -> Volition	0,620	10,463	0,000
H_{17}	Awareness -> Compliance	-0,188	2,426	0,016
H_{18}	Volition -> Compliance	0,082	1,523	0,128
H_{19}	Awareness * Tax Avoidance -> Compliance	-0,063	1,671	0,095
H_{20}	Volition * Tax Avoidance -> Compliance	0,042	1,285	0,199

Based on the results of hypothesis testing, the following results were obtained:

1. Socialization has a significant positive influence on Awareness because the T statistic value is 5.664 (> 1.96) and the Original Sample value is +0.352, so we concluded that the better the socialization is carried out, the more awareness it will increase with a stronger

influence. This is in accordance with Boediono et al., (2019); Puspita (2018); Oktaviani et al (2020); and Andreas and Savitri (2015) who stated that tax socialization has a positive effect on taxpayer awareness. However, this result is different from Novitasari, (2015) who found that tax socialization had a positive but not significant effect on tax compliance.

2. Socialization has a significant negative influence on Volition, because of the T statistic value is 2.061 (> 1.96) and the Original Sample value is -0.145, so we concluded that the better the socialization is carried out, the more it will reduce the volition. This result contrasts with research by Mudiarti and Mulyani (2020) and Ayem & Nofitasari (2019) showing that tax socialization has a positive and significant effect on the willingness to carry out individual MSME tax obligations. These results are also not in line with the findings of Erianto (2019) which proves that there is a significant influence between tax socialization on the willingness to pay taxes.

3. Socialization has a significant negative influence on Tax Payer Compliance because the T statistic value is 3.069 (> 1.96) and the Original Sample value is -0.231, so we concluded that the better the socialization is carried out, the more it reduces the Tax Payer Compliance. The results in this research are in accordance with research by Wardani & Wati (2018), and Noviana, et al (2020) which state that tax socialization has a positive effect on the level of taxpayer compliance.

4. Information Technology has a negative and insignificant influence on Awareness because the T statistic value is 1.797 (< 1.96) and the Original Sample value is -0.139, so we concluded that the better the existing Information Technology, it can reduce awareness with a weak influence. The findings of this study do not match the research of Meiliana et al. (2021) which shows that information technology plays a role in supporting tax compliance in Indonesia.

5. Information Technology has a positive and insignificant influence on Volition because the T statistic value is 1.226 (< 1.96) and the Original Sample is +0.102, so we concluded that the better the existing Information Technology, the Volition will increase volition with a weak influence. The results of this research do not support the findings of Sintaro (2021) which shows that information technology affects taxpayers' willingness to pay taxes.

6. Information Technology has a negative and insignificant influence on Tax Payer Compliance because the T statistic value is 0.066 (< 1.96) and the Original Sample is -0.005, so we concluded that the better the existing Information Technology, it will reduce Tax Payer Compliance with a weak influence. This findings contrasts with research by Sentanu and Budiartha (2015) which revealed that the use of e-billing has a positive effect on Taxpayer Compliance. These results also do not support the research findings of Akbar & Apollo (2020) and Annisah & Susanti (2021) which prove that the use of information technology does not have a positive effect on the level of taxpayer compliance.

7. Attitude has a negative and significant influence on Awareness, because of the T statistic value is 3.174 (> 1.96) and the Original Sample value is -0.188, so we concluded that the better the attitude shown, the more it can reduce awareness with a stronger influence. These

results also disagree with Darmawan, et al (2010) who stated that the more positive the consumer's attitude towards the product, the higher the environmental awareness. The results of this research are in line with the findings of Putra (2020) which proves that there is no positive influence of attitude on behavioral awareness,

8. Attitude has a positive and significant influence on Volition because the T statistic value is 4.334 (> 1.96) and the Original Sample value is +0.330, so we concluded that the better the attitude shown, the volition will increase with a stronger influence. The results of this research are in line with research by Hardiningsih & Yulianawati (2011) which shows that taxpayer attitudes have a significant and significant influence on the willingness to pay taxes.

9. Attitude has a positive and insignificant influence on Tax Payer Compliance, because the T statistic value is 1.950 (< 1.96) and the Original Sample value is +0.153. So it can be concluded that the better the attitude shown, will increased Tax Payer Compliance with a weak influence. The results of this study are not in line with the findings of Budhiartama and Jati (2022); Susyanti and Anwar (2020); Handayani and Damayanti (2017); Wicaksono & Lestari (2017) prove that taxpayer attitudes have a positive and significant effect on taxpayer compliance in paying land and building taxes.

10. Knowledge has a significant positive influence on Awareness, because of the T statistic value is 9.355 (> 1.96) and the Original Sample value is +0.756, so we concluded that the better the knowledge a person has, the greater the awareness with a strong influence. The results of this research are in line with the findings of Qomariyah (2019); Setiyani et al (2018); Oktaviani et al (2020); Sawitri et al (2008) revealed that public knowledge has a positive relationship and a significant influence on awareness of paying taxes.

11. Knowledge has a significant negative influence on Volition because the T statistic value is 3.169 (> 1.96) and the Original Sample value is -0.304, so we concluded that the better the knowledge a person has, the stronger the willpower will be. The results of this research are not in line with the findings of Erianto (2019); Nurlaela (2013); Trisnasari et al (2017) show that there is a significant influence between Tax Knowledge and Willingness to Pay Taxes

12. Knowledge has a significant positive influence on Tax Payer Compliance because the statistical T value is 5.444 (> 1.96) and the Original Sample value is +0.461, so we concluded that the better the knowledge a person has, the greater the Tax Payer Compliance will be able to increase with a stronger influence. The results of this research are in line with the findings of Budhiartama and Jati (2020); Susyanti and Anwar (2019); Oktaviani et al (2020); Handayani and Damayanti (2017) stated that tax knowledge has a positive and significant effect on taxpayer compliance in paying land and building tax.

13. The ability to Pay Taxes has an insignificant and positive influence on Awareness because the T statistic value is 1.189 (< 1.96) and the Original Sample value is +0.069, so we concluded that the better a person's ability to pay taxes, it will reduce awareness with a weak influence. The results of this research are in line with the findings of Karlinah (2022)

which proves that the ability to pay taxes does not affect tax awareness.

14. The ability to Pay Taxes has a significant and positive influence on Volition because the T statistic value is 3.867 (> 1.96) and the Original Sample value is +0.282, so we concluded that the better a person's ability to pay taxes, the greater the willingness to have a strong influence. The results of this research are in line with the findings of Ferdiansyah (2016). The cause of lack of willingness to pay taxes occurs due to the lack of knowledge in taxpayers' abilities regarding tax regulations.

15. The ability to Pay Taxes has a significant and positive influence on Tax Payer Compliance because the T statistic value is 6.796 (> 1.96) and the Original Sample value is +0.394, so we concluded that the better a person's ability to pay taxes will be able to increase Tax Payer Compliance with a strong influence. These results are in line with Choiriyah (2014) who succeeded in proving that ability has a significant effect on taxpayer compliance. However, the results of this research are not in line with the findings of Karlinah (2022) which revealed that the ability to pay taxes does not affect individual taxpayer compliance.

16. Awareness has a significant positive influence on Volition because the T statistic value is 10.463 (> 1.96) and the Original Sample value is +0.620, so we concluded that the better a person's awareness, the stronger his volition will be. The results of this research are in line with the findings of Trisnasari (2014) which proves that taxpayer awareness has a positive effect on taxpayers' willingness. However, these results are not in line with Nurlaela (2013) and Setyonugroho and Sardjono (2012) who stated that awareness of paying taxes has no direct effect on the willingness to pay taxes.

17. Awareness has a significant negative influence on Tax Payer Compliance because the T statistic value is 2.426 (> 1.96) and the Original Sample value is -0.188, so we concluded that the better a person's awareness will reduce Tax Payer Compliance with a strong influence. The results of this research are not in line with Irmawati & Hidayatulloh (2019); Susyanti and Anwar (2021); Budhiartama and Jati (2020); Oktaviani et al (2020); Handayani and Damayanti (2021) and Tulenan, et al (2017) stated that taxpayer awareness has a positive effect on taxpayer Taxpayer Compliance.

18. Volition has an insignificant and positive influence on Tax Payer Compliance because the T statistic value is 1.523 (< 1.96) and the Original Sample value is +0.082, so we concluded that the better a person's volition can increase Tax Payer Compliance with a weak influence. The results of this research are not in line with the findings of Wijaya and Arisman (2015) which prove that the willingness to pay taxes influences taxpayer compliance.

19. Awareness has an insignificant and negative influence on Tax Payer Compliance moderated by Tax Avoidance because the T statistic value is 1.671 (< 1.96) and the Original Sample value is -0.063, so we concluded that better awareness and Tax avoidance can reduce Tax Payer Compliance with a weak influence. This means that the role of Tax Avoidance cannot moderate the relationship between Awareness and Tax Payer Compliance. The results of this research are not in line with the findings of Nur (2018)

which revealed that taxpayer awareness has a positive and significant effect on taxpayer compliance in paying taxes.

20. Volition has an insignificant and positive influence on Tax Payer Compliance which is moderated by Tax Avoidance, because the T statistic value is 1.285 (< 1.96) and the Original Sample value is +0.042, so we concluded that the better the Volition and Tax Avoidance will increase Tax Payer Compliance with a weak influence. This means that the role of the Tax Avoidance cannot moderate the relationship between the Volition and Tax Payer Compliance. The results of this research are not in line with research by Malik (2022) which shows that taxpayers will have a positive and significant effect on taxpayer compliance.

DISCUSSION

Socialization

Tax socialization is carried out by the Directorate General of Taxes to provide knowledge to the public and especially Taxpayers regarding various aspects of taxation through appropriate methods (Wahono, 2012: 80). Social Cognitive Theory can explain this result, namely that through socialization - or what can be called a social learning activity, which is attended by many participants and effective direct interaction will create the effect of strong taxpayer awareness about the importance of tax compliance, the impact of this compliance on society, and its relationship to social benefits more generally. Mudiarti & Mulyani (2020) and Kahono (2003) stated that individuals draw conclusions about tax liability behavior based on internal factors such as understanding tax rules and external factors such as government intervention and sanctions are in line with Attribution Theory. These results reinforce that the more forms of tax socialization carried out, the more taxpayers will be aware of their tax obligations (Savitri & Musfialdy (2016); Venti and Sandra, 2021). Research also shows that tax socialization has a positive effect on taxpayer awareness (Boediono et al., 2019; Puspita, 2018; Oktaviani et al., 2020; and Andreas & Savitri, 2015), although Novitasari's (2015) findings show both positive and negative results. not significant regarding tax compliance.

However, statistically it was found that the better the socialization, the lower the volition of individual taxpayers in the city of Surabaya. This finding is contrary to the conclusions of Erianto (2019), Mudiarti & Mulyani (2020) and Ayem & Nofitasari (2019), which show that tax socialization has a positive and significant effect on the willingness to carry out individual MSME tax obligations.

The direction of the relationship between Socialization and Taxpayer Compliance shows a negative impact, which is in line with attribution theory that tax socialization can influence taxpayers' perceptions of their tax obligations (Wardani & Wati, 2018; Noviana, et al, 2020). This means that the more frequently socialization is carried out by tax officers, the lower the level of compliance of individual taxpayers in the city of Surabaya.

From the perspective of the Theory of Planned Behavior, this decrease in volition can be seen as a result of changes in attitudes, subjective norms, and perceptions of taxpayer control due to excessive socialization. Excessive socialization can create psychological pressure for the individual, making him feel 'forced' to comply with his tax obligations. This can change attitudes and subjective norms towards implementing tax obligations so that their willingness to comply with tax obligations decreases.

Information Technology

The results of hypothesis testing show that Information Technology has an insignificant negative influence on Awareness. This finding implies that better Information Technology will actually reduce the awareness of individual taxpayers in Surabaya. In the context of ToPB, reminding of negative circumstances or lowering awareness is not in line with this theory. This finding contradicts research by Meiliana et al. (2021) which shows that information technology plays a significant role in increasing taxpayer awareness and growing state revenue through tax collection.

Statistically it was found that the use of Information Technology in taxation has a positive but not significant effect on Volition. From an Attribution Theory perspective, these findings may not be immediately relevant because this theory places more emphasis on the way individuals give meaning to their behavior and how they look for causes outside themselves. Therefore, these findings do not explicitly support or reject attribution theory. The results of this research contradict the findings of Sintaro (2021) which shows that information technology influences taxpayers' willingness to pay taxes.

The results of hypothesis testing show that Information Technology has an insignificant negative influence on Taxpayer Compliance, indicating the possibility that better Information Technology will actually reduce Individual Taxpayer Compliance in Surabaya. This finding contradicts the research of Annisah & Susanti (2021), Sentanu & Budiartha (2015), Akbar & Apollo (2020), and Astana and Merkusiwati (2022) which shows a positive impact or significant relationship between information technology and the level of taxpayer compliance (Annisah & Susanti, 2021; Sentanu & Budiartha, 2015; Akbar & Apollo, 2020; Astana & Merkusiwati, 2022).

ToPB emphasizes that behavior is influenced by the individual's attitude towards the behavior, subjective norms, and perceived control of the behavior itself. In this case, if information technology really reduces consciousness, then this is contrary to the basic assumption of the TPB that behavior is influenced by positive intentions and strong self-control. Automatically, low awareness of taxpayers will reduce their volition, which in turn also reduces taxpayer compliance. So it can be said that this finding is an implementation of the TPB, but in a negative direction.

Attitude

The direction of influence between Attitude and Awareness is negative, meaning that an increasing attitude will actually reduce the Awareness of Individual Taxpayers in Surabaya.

These results do not support Astri and Ratnawili (2022) who explained that there is a significant influence between attitudes towards Awareness of Occupational Safety and Health Behavior (K3). The results of this research are in line with the findings of Putra (2020) which proves that there is no positive influence of attitude on behavioral awareness, but the direction of the influence is positive so it is not in line with the findings of this study which found a negative direction. However, these results do not agree with Darmawan, Saam & Zulkarnaini (2010) who stated that the more positive the consumer's attitude towards the product, the higher the environmental awareness.

However, the influence of attitude on volition and taxpayer compliance is positive (in the same direction) where increasing attitudes will increase the willingness of individual taxpayers and taxpayer compliance in Surabaya. Hardiningsih & Yulianawati's (2011) research also shows that taxpayer attitudes have a significant and influential effect on the willingness to pay taxes. Likewise with the research results of Budhiartama & Jati (2022); Susyanti & Anwar (2020); Handayani & Damayanti (2017); Wicaksono & Lestari (2017) who prove that taxpayer attitudes have a positive and significant effect on taxpayer compliance in paying land and building taxes.

From an Attribution Theory perspective, this finding also raises questions because this theory focuses on the way individuals give meaning to their behavior and the way they look for causes outside themselves. In this case, the finding of a decrease in taxpayer awareness despite increasing attitudes may require further research to see how individuals provide attributions for changes in their attitudes, behavior and compliance regarding taxation.

Knowledge

The direction of the relationship between Knowledge and Awareness and Taxpayer Compliance is positive or in the same direction, meaning that increasing attitudes will increase Individual Taxpayer Awareness and taxpayer compliance in Surabaya. These results support the findings of Astri & Ratnawili (2022), Qomariyah (2019), Setiyani et al (2018), Oktaviani et al (2020) and Sawitri et al (2008) which reveal that community knowledge has a positive relationship and has a significant effect on paying awareness. tax. Annisah & Susanti (2021), Utami & Amanah (2018), Jati (2020), Susyanti & Anwar (2019), Oktaviani et al (2020), Handayani & Damayanti (2017) which reveal the higher insight about taxes that exists in a taxpayer , then an obedient attitude will be formed to pay taxes so that taxpayer compliance will increase. However, the direction of the relationship between Knowledge and Volition is in the opposite direction, meaning that increasing Knowledge actually reduces the Willingness of Individual Taxpayers in Surabaya. These results do not support Simanjuntak & Mukhlis (2012:89), Erianto (2019), Nurlaela (2013) and Trisnasari et al (2017) who stated that Knowledge and Understanding of Tax Regulations is a process where taxpayers know about taxation and apply that knowledge to pay taxes. . The level of public knowledge is sufficient, where people who have a high level of education will certainly be able to understand that if they do not comply with the regulations, they will receive sanctions, both administrative sanctions and fiscal penalties.

Ability

From the results of the direction of the relationship between the Ability to Pay Taxes and Awareness which is positive but not significant, it can be interpreted that when the Ability to Pay Taxes increases, the Awareness of Individual Taxpayers in Surabaya will also increase, although not much. The results of this research are in line with the findings of Karlinah (2022) which proves that the ability to pay taxes has no effect on tax awareness. This is because if a taxpayer has a high risk, the taxpayer will not necessarily not pay his tax obligations. Because if the taxpayer has a risk seeking nature, this means that even though the taxpayer has a high risk, it will not influence the taxpayer to continue paying taxes, whereas if the taxpayer has a risk aversion, if the taxpayer has a low risk, the taxpayer will actually avoid their tax obligations. .

From the results, the direction of the relationship between the Ability to Pay Taxes and Volition is positive but not significant, it can be interpreted that increasing the Ability to Pay Taxpayers will increase the Volition of Individual Taxpayers in Surabaya, although not much. The results of this research are in line with the findings of Ferdiansyah (2016). The cause of the lack of willingness to pay taxes occurs due to the lack of knowledge in taxpayers' abilities regarding tax regulations.

From the results, the direction of the relationship between Knowledge and Taxpayer Compliance is positive but not significant, which means that when the Ability to Pay Taxes increases, Taxpayer Compliance in Surabaya will slightly increase. These results are in line with Choiriyah (2014) who succeeded in proving that ability has a significant effect on taxpayer compliance. However, the results of this research are not in line with the findings of Karlinah (2022) which revealed that the ability to pay taxes has no effect on individual taxpayer compliance.

Awareness

The test results show that the direction of the relationship between Awareness and Will is positive (unidirectional), which means that when Awareness increases, the Volition of Individual Taxpayers will also increase. The results of this research are in line with the findings of Trisnasari (2014) which proves that taxpayer awareness has a positive effect on taxpayers' willingness. However, these results are not in line with Nurlaela (2013) and Setyonugroho and Sardjono (2012) who stated that awareness of paying taxes has no direct effect on the willingness to pay taxes.

From the results of the negative direction of the relationship between Awareness and Volition, it can be interpreted that increasing Awareness will decrease the Willingness of Individual Taxpayers in Surabaya. The results of this research are in contrast with the findings of Trisnasari (2014) which proves that taxpayer awareness has a positive effect on taxpayers' willingness. However, these results are also not in line with Nurlaela (2017) and Setyonugroho and Sardjono (2012) who stated that awareness of paying taxes has no direct effect on the willingness to pay taxes.

Volition

The research results show that there is a negative moderation between Taxpayer Awareness and Compliance, where increasing Tax Awareness and Avoidance actually reduces Individual Taxpayer Compliance in Surabaya. In this case, Tax avoidance acts as a moderating variable that influences the relationship between Taxpayer Awareness and Compliance. This finding rejects the Theory of Planned Behavior because it highlights the complexity of the relationship between behavioral variables without focusing on attitudes as the main predictor of behavior. Apart from that, these results also support Social Cognitive Theory because it emphasizes the importance of understanding moderating variables in influencing behavior, as well as providing consideration for Attribution theory because it responds to the need to see how individuals give meaning to their behavior related to tax avoidance.

Tax Avoidance

The relationship between the moderation of tax avoidance in the influence of Volition on Taxpayer Compliance, and shows a unidirectional relationship where increasing Volition and insight into tax avoidance can increase Individual Taxpayer Compliance in Surabaya. Tax avoidance acts as a moderating variable that influences the dynamics of the relationship between Taxpayer Willingness and Compliance. These findings create the need for further research to understand the role of tax avoidance as a moderating variable in tax behavior (Castrio, 2016). These results reject the Theory of Planned Behavior because they show the complexity of the relationship between behavioral variables without focusing on attitudes as the main predictor of behavior. Apart from that, these results also support Social Cognitive Theory because it emphasizes the importance of understanding moderating variables in influencing behavior, as well as providing consideration for Attribution theory because it responds to the need to see how individuals give meaning to their behavior related to tax avoidance.

CONCLUSION

The results of this analysis show several implications for the theory of planned behavior, attribution theory, and social cognitive theory. First, the finding that factors such as awareness, willingness, knowledge, and attitude influence tax compliance behavior indicates that the Theory of Planned Behavior which emphasizes the role of attitude, subjective norms, and behavioral control can support these results. However, findings related to Tax avoidance moderation show the complexity of the relationship between behavioral variables, indicating that the theory of planned behavior model may not be sufficient in explaining the dynamics of the relationship between these variables. Second, the finding that socialization, information technology and ability factors do not have a significant influence on tax behavior can reject the concept of Attribution theory which emphasizes how individuals give meaning to their behavior. Third, the existence of Tax avoidance moderation in the relationship between Taxpayer Awareness, Willingness and Compliance confirms the importance of considering moderating variables, so these results support the approach from Social Cognitive Theory which emphasizes the importance of understanding moderating variables in influencing

behavior. In this case, the study results provide a more comprehensive understanding of the interaction of behavioral factors on tax compliance and the importance of looking at moderating factors in this context.

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