

THE EFFECT OF AWARENESS, TAX KNOWLEDGE, FISCUS SERVICES ON MANDATORY COMPLIANCE TAX OF PERSONAL PERSON WITH TAX SOCIALIZATION AS A MODERATING VARIABLE AT KPP PRATAMA BINJAI

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ABSTRACT

Keywords:

Taxpayers' Awareness, Taxation Knowledge, Fiscus Service, Taxpayers' Compliance, Socialization.

This study aims to examine and analyze the effect of awareness, taxation knowledge, and fiscus services on personal taxpayer compliance with taxation socialization as a moderating variable at KPP Pratama Binjai. The level of compliance of personal taxpayers at KPP Pratama Binjai experienced a very large decline in 2021, namely 11.90%. The research method used is the quantitative associative method, namely a research assessing the correlation between two or more variables. The results of the study indicate that taxpayer awareness, taxation knowledge and fiscus services all influence taxpayer compliance. Tax socialization moderates the effect of taxpayer awareness on taxpayer compliance, but tax socialization does not moderate the effect of taxation knowledge and fiscus services on taxpayer compliance. Therefore, it is suggested to the KPP Pratama Binjai to improve its tax services to taxpayers beyond the desired standard so that it will later be able to influence taxpayers to improve taxpayer compliance.

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1. INTRODUCTION

KPP Pratama Binjai is an office that is directly responsible to the Head of the Directorate General of Taxes for the Region of North Sumatra I. The following is data on the level of taxpayer compliance at KPP Pratama Binjai in 2016-2020.

Tabel 1.1.
Data on the Number of Individual Taxpayers at KPP Pratama Binjai
Year 2017 – 2021

Year	Registered Taxpayer and SPT Required	Taxpayer Report	Percentage of Reported Taxpayers
2017	183,428	42,773	23,31 %
2018	197,304	45.505	23 %
2019	211,403	42,330	20 %
2020	298,851	55,500	18,57 %
2021	311,642	37,101	11,90 %

Based on table 1.1. it was found that the percentage of reporting taxpayers was unstable and experienced a very large decline in 2021, namely 11.90%, this percentage has not reached the desired target of 80%.

Awareness at KPP Pratama Binjai, especially individual taxpayers, is very low. The KPP Pratama Binjai has made various efforts to increase taxpayer awareness, such as making socialization about the importance of taxes and tax consultations every week, namely by bringing information cars in the stabat area every Wednesday, making it easier for taxpayers in the Langkat area to consult and hope to increase taxpayer awareness. taxes in the Langkat area but the awareness of taxpayers does not increase, and the application of sanctions at the KPP Pratama Binjai is also not maximized due to the small fees paid by individual taxpayers, which is around 0.5% of turnover. [62]

The results of the Sari field experience program report at KPP Pratama Binjai obtained that the obstacles obtained by KPP Pratama Binjai in an effort to improve individual taxpayer compliance in annual SPT reporting are that there are still many taxpayers who do not really understand and also do not understand the reporting of Individual Annual SPT or online reporting using the internet. Lack of knowledge of taxpayers reaches 70%. In terms of submitting Annual Tax Returns online, most taxpayers do not have email, the network or website sometimes cannot be accessed because they are down or busy. Likewise, when you want to submit your Annual SPT online, sometimes taxpayers forget the EFIN, so the process takes longer because the taxpayer has to request a reprint of the EFIN again. [43]

Good tax services are also an important factor in increasing taxpayer compliance. A tax officer has a responsibility to provide understanding to taxpayers on the importance of paying taxes and reporting SPT.

(Kanwil DJP Bengkulu & Lampung, 2014). Improving the quality and quantity of services is expected to increase satisfaction with taxpayers as customers so as to increase compliance in the field of taxation. Service quality is the level of company excellence that is expected to provide satisfaction to customers. (15)

The results of interviews at KPP Pratama Binjai found that tax socialization is always carried out every year and always exceeds the target of socialization. Every time the latest regulations are issued regarding taxation, KPP Pratama Binjai always conducts socialization either inviting taxpayers to come to the office or the taxpayer who invites the tax authorities, but during the pandemic it is carried out online. The effectiveness of the extension carried out at KPP Pratama Binjai is increasing, in 2019 the extension reached 81.24%, in 2020 it reached 107.52% and in 2021 it reached 120%. Lack of socialization will have an impact on low public knowledge which causes low public awareness to report and pay taxes which in turn may lead to low levels of taxpayer compliance. (45)

The purpose of this study is to examine and analyze the effect of awareness, tax knowledge, service tax on taxpayer compliance and moderation with tax socialization at KPP Pratama Binjai.

From the description above, the researcher is interested in conducting research by choosing the title "The Influence of Awareness, Tax Knowledge, Fiscal Services on Individual Taxpayer Compliance with Tax Socialization as Moderating Variables at KPP Pratama Binjai."

2. METHOD

2.1 Research Type

This type of research is associative quantitative research asking the relationship between two or more variables. This research analyzes:

1. Taxpayer Awareness
2. Tax Knowledge
3. Fiscal Service
4. Taxpayer Compliance
5. Moderation Variables of Tax Socialization

1. Time and Place

This research was conducted at the Binjai Pratama Tax Service Office located at Jalan Jambi No.1 Rambung Barat, Binjai. The research was conducted in January – August 2022

2. Research Methods

This study uses an associative quantitative research approach that uses two or more variables to determine the effect of one variable on another. The population of registered taxpayers and mandatory SPT at KPP Pratama Binjai in 2021 is 311,642 taxpayers. and a sample of 100 respondents. The data collection

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technique used a questionnaire after the questionnaire was filled. Validity and reliability tests were carried out on the results of the questionnaire, the data analysis used in the study used the Partial Least Square - Structural Question Model (PLSSEM) technique.) and in the PLS-SEM test of data quality, inner model analysis and hypothesis testing were carried out.

3. Research Chart



Figure 1. Research Chart

4. System Needs Analysis

Based on the description that has been explained, the research concept is then compiled which is a logical relationship from the theoretical basis and empirical studies which can be described as follows:

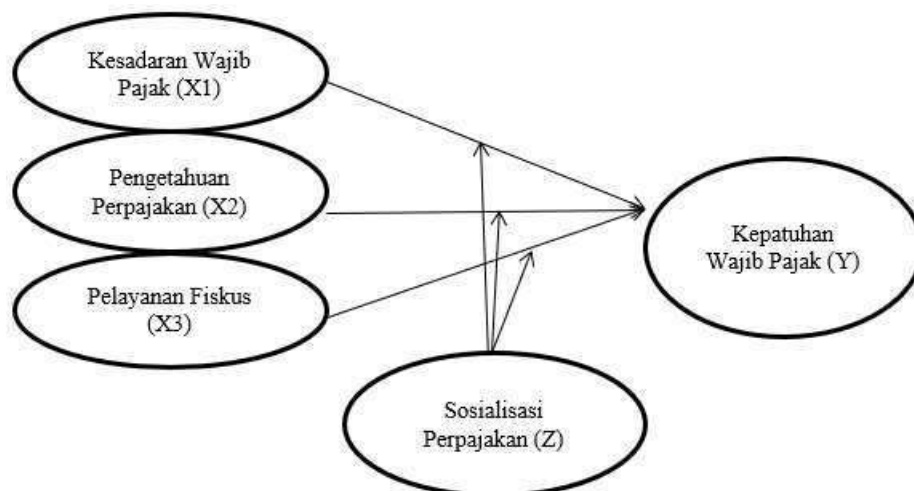


Figure 2. Use case System Requirements

3. RELUST AND DISCUSSION

a. Taxpayer Awareness Variable

The results of tabulation of respondent data in this study for the avriabel of taxpayer awareness obtained the following data:

Table 4.7 Questionnaire Score for Taxpayer Awareness Variable (X1)

No	Statement	Response Distribution					Total	Aver age	Catego ry
		Very Low	Low	High Enough	High	Very High			
		F	F	F	F	F			
Participation in supporting development		3,82 High							
1	My awareness of paying taxes is a form of my participation in supporting the development of the country.	0	8	26	42	24	100	3,82	High
	Percentage	0%	8%	26%	42%	24%	100%		
Procrastination can harm the country		3,81 High							
2	My awareness in paying taxes that are not appropriate will result in losses that will be borne by the state.	0	8	28	39	25	100	3,81	High
	Percentage	0%	8%	28%	39%	25%	100%		
Taxes are stipulated by law								3,87	High
3	My awareness of taxes is established by law (UU) and can be forced.	0	10	23	40	27	100	3,84	High
	Percentage	0%	10%	23%	40%	27%	100%		
4	My awareness knows the applicable tax regulations	0	8	32	34	26	100	3,78	High
	Percentage	0	8%	29%	34%	26%	100%		
5	My awareness in filling out the form is in accordance with the actual income (turnover)	0	8	22	44	26	100	3,88	High
	Percentage	0%	8%	22%	44%	26%	100%		
6	My awareness in making payments on time without coercion from others	0	8	18	47	27		3,96	High
	Percentage	0%	8%	18%	47%	27%	100%		
	Not paying taxes is detrimental to the state							3,76	High
7	I realized that if I didn't pay taxes, it would be detrimental to the state	0	11	22	47	20	100	3,76	High
	Percentage	0%	11%	22%	47%	20%	100%		
	Average	0	8	25	42	25	100	3,82	High

Based on table 4.6 above, taxpayer awareness based on the average score of respondents' answers is 3.82 (High).

b. Tax Knowledge Variables

The results of tabulation of respondent data in this study for the variable knowledge of taxation

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obtained the following data:

Table 4.8 Questionnaire Score for Tax Knowledge Variables (X2)

No	Statement	Response Ditrubution					Total	Aver age	Category
		Not Very Good	Not Good	Bad	Good	Very Good			
		F	F	F	F	F			
Tax Function							3,61	High	
1	My knowledge of the functions and benefits of taxes to finance state development and public facilities.	0	14	26	45	15	100	3,61	High
	Percentage	0%	1%	26%	45%	15%	100%		
Tax payment procedures and procedures							3,54	High	
2	My knowledge of tax payment procedures or procedures	0	17	36	30	17	100	3,47	High
	Persentase	0%	17%	36%	30%	17%	100%		
3	My knowledge of taxation can be easily obtained from mass media (such as television and radio), banners, billboards, and other print media.	0	14	30	36	20	100	3,62	
	Percentage	0 %	14 %	30 %	36%	20%	100		
Tax Sanctions							3,80	High	
4	It is my knowledge that taxes are coercive so that if there is a violation, they will be subject to sanctions in the form of administrative sanctions (fines) and sanctions criminal (prison)	0	10	24	46	20	100	3,76	High
	Percentage	0%	10%	24%	46%	20 %	100%		
5	My knowledge is that under the tax law, taxpayers who are late or do not pay taxes can given administrative sanctions and criminal sanctions	0	9	24	41	26	100	3,84	High
	Percentage	0	9%	24%	41%	26%	100%		
	Location and how to calculate tax fee							3,72	High
6	My knowledge of tax payment locations	0	8	31	35	26	100	3,79	High
	Percentage	0%	8%	31%	35 %	26 %	100%		
7	My knowledge of how to calculate the amount of tax borne as well as knowing how to fill out an SPT, make financial reports, and how to pay taxes with Right	0	7	35	39	19	100	3,65	
	Percentage	0%	8%	35%	39%	19%	100%		
Average		0	11	29	39	21	100	3,67	High

Based on table 4.7 above, knowledge of taxpayers based on the average score of respondents' answers is 3.67 (High).

c. Fiscal Service Variables

The results of the tabulation of the respondent's data in this study for the Fiscal Service variable obtained the following data:

Table 4.9 Questionnaire Score for Fiscal Service Variables (X3)

No	Statement	Response Distribution					Total	Average	Category
		Not Very Good	Not Good	Bad	Good	Very Good			
		F	F	F	F	F			
Tangible							3,95	High	
1	How tax officers dress in accordance with the demands of the task	0	0	25	52	23	100	3,98	High
	Percentage	0%	0%	25%	52%	23%	100%		
2	Adequate tax service equipment and supplies.	0	3	26	48	23	100	3,91	Hgih
	Percentage	0%	3%	26%	48%	23%	100%		
3	Service Facilities and Facilities at KPP Pratama Binjai	0	2	23	52	23	100	3,96	High
	Percentage	0%	2%	23%	52%	23%	100%		
Reliability							3,90	High	
4	The service of the tax officer is always firm and precise in applying tax regulations.	0	7	22	47	24	100	3,88	High
	Percentage	0%	7%	22%	47%	24%	100%		
5	Tax officers serve taxpayers according to their needs.	0	5	25	39	31	100	3,96	High
	Percentage	0 %	5 %	25%	39%	31%	100 %		
6	Tax Officers in providing information needed by taxpayers in a clear, complete, and correct manner.	0	2	34	40	24	100	3,86	High
	Percentage	0%	2%	34%	40%	24%	100%		
Assurance							3,95	High	
7	Tax officers maintain the confidentiality of taxpayer information and data.	0	2	29	41	28	100	3,95	High
	Percentage	0%	2%	29%	41%	28 %	100%		
8	Fiskus in providing explanations to taxpayers.	0	0	31	46	23	100	3,92	High
	Percentage	0	0%	31%	46%	23%	100%		
9	Fiskus is able to communicate well with taxpayers	0	0	31	46	23	100	3,92	High
	Percentage	0%	0%	31%	46%	23%	100%		
10	Fiskus provides a sense of security to taxpayers in carrying out their obligations.	0	2	21	52	25	100	4,00	Hign
	Percentage	0%	2%	21%	52%	25%	100%		
11	Fiskus is polite in providing	0	2	24	48	26	100	3,98	High

No	Statement	Response Distribution					Total	Average	Category
		Not Very Good	Not Good	Bad	Good	Very Good			
		F	F	F	F	F			
	services								
	Percentage	0	2	24	48	26	100		
	Responsibility							3,97	High
12	The response of the tax authorities in providing solutions to taxpayer complaints has accommodated taxpayer complaints	0	0	34	46	20	100	3,86	High
	Percentage	0 %	0 %	34 %	46%	20%	100%		
13	Fiscal response to problems faced by taxpayers.	0	1	21	48	30	100	4,07	High
	Percentage	0%	1%	21%	48%	30%	100%		
	Emphaty							4,02	High
14	The special attention given by tax officials to taxpayers for the problems they face can help alleviate taxpayer problems	0	0	23	52	25	100	4,02	High
	Percentage	0 %	0%	23%	52%	25%	100%		
	Average	0	2	27	47	24	100	3,96	High

Based on table 4.8 above, the tax service service based on the average score of respondents' answers is 3.96 (High).

d. Tax Socialization Variables

The results of tabulation of respondent data in this study for the variable of taxation socialization obtained the following data:

Table 4.10 Questionnaire Score for Tax Socialization Variable (Z)

No	Statement	Response Distribution					Total	Average	Category
		Never	Sometimes	Often Enough	Often	Very Often			
		F	F	F	F	F			
Counseling							3,63	Often	
1	I'm taking Tax Counseling	2	10	24	43	21	100	3,71	Often
	Percentage	2%	10%	24%	43%	21%	100%		
2	I received information about the due date for reporting my tax return	2	12	31	39	16	100	3,55	Often
	Percentage	2%	12%	31%	39%	16%	100%		
Discussion with taxpayers and community leaders							3,70	Often	
3	Tax notification information via email/sms.	2	12	20	43	23	100	3,73	Often
	Percentage	2%	12%	20%	43%	23%	100%		
4	Information to taxpayers by completing explanations from brochures, websites.	1	11	24	48	16	100	3,67	Often
	Percentage	1 %	11 %	24 %	48%	16%	100		

No	Statement	Response Distribution					Total	Average	Category
		Never	Someti mes	Often Enough	Often	Very Often			
		F	F	F	F	F			
Information directly from the officer							3,61	Often	
5	Direct information provided by tax officials to taxpayers is easy to understand.	2	17	18	44	19	100	3,61	Often
	Percentage	2%	17%	18%	46%	19%	100%		
Billboard Installation							3,73	Often	
6	Placement of billboards or banners on the roadside or in strategic places containing short messages about taxation that are easy to understand and attractive so that they can convey their goals properly.	2	12	17	49	20	100	3,73	Often
	Percentage	2	12%	17%	49%	20%	100%		
Director General of Taxes website							3,37	Currently	
7	Information needed about taxes easily and quickly through internet access or the website of the Director General of Taxes	5	23	18	33	21	100	3,42	Often
	Percentage	5%	23%	18%	33 %	21 %	100%		
8	The information provided on the website of the Directorate General of Taxes is clear, complete, accurate and guaranteed to be true and up to date.	7	27	17	26	23	100	3,31	Currently
	Percentage	9%	27%	17%	26%	23%	100%		
Average		3	15	21	41	20	100	3,61	Often

Based on table 4.9 above, the socialization of taxation based on the average score of respondents' answers is 3.61 (often).

e. Taxpayer Compliance Variable

The results of the tabulation of respondent data in this study for the taxpayer compliance variable obtained the following data results:

Table 4.11 Questionnaire Score for Taxpayer Compliance Variable (Y)

No	Statement	Distribusi tanggapan					Total	Average	Category
		Very Low	Low	High Enough	High	Very High			
		F	F	F	F	F			
Understand the Law							3,82	High	
1	My compliance with paying taxes is because I understand and try to understand the Tax Law	0	6	26	40	28	100	3,90	High
	Percentage	0%	6%	26%	40%	28%	100%		

No	Statement	Distribusi tanggapan						Aver age	Category
		Very Low	Low	High Enough	High	Very High	Total		
		F	F	F	F	F			
2	My compliance is to pay land and building tax according to the provisions because it is an obligation as an Indonesian citizen	0	8	32	38	22	100	3,74	High
	Percentage	0%	8%	32%	38%	22%	100		
Filling Tax Form								3,94	High
3	My compliance in filling out tax forms correctly	0	4	31	39	26	100	3,87	High
	Persentase	0%	4%	31%	39%	26%	100%		
4	My compliance in reporting the latest tax information to the government	0	6	22	38	34	100	4,00	High
	Percentage	0 %	6 %	22 %	38%	34%	100		
Calculating Tax								3,93	High
5	My compliance in calculating the correct amount of tax	0	2	31	41	26	100	3,91	High
	Percentage	0%	2%	31%	41%	26 %	100%		
6	My compliance with paying taxes regularly is because I use my own tax calculation management	0	3	21	54	22	100	3,95	High
	Percentage	0	3%	21%	54%	22%	100%		
	Paying taxes on time							3,99	High
7	My compliance in paying taxes on time and doing my own calculations so that income is more effective	0	3	21	54	22	100	3,95	High
	Percentage	0%	3%	21%	54%	22 %	100%		
8	My compliance in paying taxes on time and trying to minimize late payments	0	2	21	50	27	100	4,02	High
	Percentage	0%	2%	21%	50%	27%	100%		
Average		0	4	26	44	26	100	3,92	High

Based on table 4.10 above, the socialization of taxation based on the average score of respondents' answers is 3.92 (High).

Discussion

a. The Effect of Taxpayer Awareness on Taxpayer Compliance

The results of the hypothesis test indicate that the taxpayer awareness variable on taxpayer compliance has a P-Value of 0.008. This value means that there is an influence between taxpayer awareness and taxpayer compliance at KPP Pratama Binjai. The higher the awareness of taxpayers, the higher the compliance of taxpayers at KPP Pratama Binjai.

From the results of the respondent's description, it was found that 31% of respondents who had had a NPWP for > 10 years. Respondents who have had a NPWP for a long time are aware that paying taxes is an obligation that must be done so as to increase taxpayer awareness to comply with tax payments.

Based on the results of the identification of problems at the KPP Pratama Binjai in 2021, there were 311,642 registered and required SPT reports, but only 37,101 required to report. The level of awareness of the taxpayers of KPP Pratama Binjai was good before the pandemic and during the pandemic. It's just that taxpayer awareness decreases during the covid-19 pandemic because taxpayers find it difficult to come to the office due to restrictions during the covid-19 pandemic. To overcome the obstacles faced during the covid-19 pandemic, KPP Pratama Binjai opened contact channels via office phones, whatsapp, instagram, twitter and facebook. KPP Pratama Binjai continues to deliver the latest and most up-to-date information through social media so that taxpayers don't miss information about taxation in Indonesia

The results of this study are in line with the results of research conducted by (Putra, AMP and Sudiartana, 2021); (Ni Putu et al, 2021); (Tanilasi and Gunarso, 2017); (Miftahul, 2018); (Tene at all, 2017); (Putri and Setiawan, 2017); (Brata, Yuningsih you Kesuma, 2017); (Hartana and Merkusiwati, 2018) which shows that taxpayer awareness has an effect on individual taxpayer compliance. This means that the higher the awareness of taxpayers, the higher the level of taxpayer compliance. This can be seen from the answers to the questionnaires filled out by taxpayers at KPP Pratama Binjai, namely that on average the respondents chose high awareness of the statements asked as much as 42%. This shows that taxpayers have high awareness in understanding that paying taxes is a form of participation in supporting the development of the country, taxpayers are aware that inappropriate tax payments will result in losses that will be borne by the state, taxpayers are aware that taxes are stipulated by law. Law) and can be enforced, taxpayers are aware of the applicable tax provisions, taxpayers are aware of how to fill out forms in accordance with actual income (turnover), taxpayers are aware of timely payments without coercion from others, do not realize that not paying taxes will be detrimental to the state. .

Tax awareness is a state of knowing or understanding about taxes (Arisandy 2017). Awareness is an element in humans to understand reality and how they act and behave towards reality. The awareness possessed by humans is self-awareness, awareness of others, the past, and the possibility of the future. Awareness of paying taxes means a situation where someone knows, understands, and understands how to pay taxes.

b. Effect of Tax Knowledge with Taxpayer Compliance

The results of the hypothesis test show that the tax knowledge variable on taxpayer compliance has a p-value of 0.008. This value means that there is an influence between tax knowledge on taxpayer compliance at KPP Pratama Binjai. The higher the knowledge of the taxpayer, the higher the taxpayer's compliance at KPP Pratama Binjai.

From the results of the description of the respondents, it was found that 30% of respondents aged 36-45 years and those with S1 education were 54%. Respondents who have a mature age can more quickly understand about taxation and education will affect the responsiveness of respondents to increase knowledge so that taxpayers can improve their compliance.

Based on the results of the identification of problems at the KPP Pratama Binjai, it was found that the knowledge of taxpayers was still 70%, it could be seen from the number of taxpayers who did not really understand and also did not understand the reporting of Individual Annual SPT. Taxpayers' knowledge was low during the covid-19 pandemic due to lack of access to taxpayers at the KPP pratama binjai and possibly because during the pandemic, people were more focused on the conditions that hit the community with high anxiety due to the COVID-19 pandemic. Because of this problem, the knowledge of taxpayers at KPP Pratama Binjai varies, ranging from those who do not understand at all to those who fully understand their obligations as taxpayers. But in general, taxpayers already know their obligations as Indonesian citizens who have a TIN to fulfill their obligations, namely paying taxes and reporting taxes, but are influenced by the conditions experienced during the COVID-19 pandemic.

The results of this study are in line with the results of research conducted by (Putri adn Setiawan, 2017); (Sabila and Furqon, 2020); (Syamsudin and Amiruddin, 2021) which shows that tax knowledge has an effect on individual taxpayer compliance. This means that the higher the knowledge of taxation, the higher the level of taxpayer compliance. This can be seen from the answers to the questionnaires filled out by taxpayers at KPP Pratama Binjai that on average, respondents chose good knowledge of the statements asked as much as 39%. This shows that taxpayers know the

functions and benefits, know the procedures or procedures for paying taxes, know taxation information is easily obtained from the mass media, banners and other print media, know that taxes are coercive, know that in the tax law, for taxpayers who are late or do not pay taxes can be given administrative sanctions and criminal sanctions, know the location of tax payments and do not know how to calculate the amount of tax borne.

The results of this study are not in line with the research results of Nimas Ayu Sharini (2021), namely that tax knowledge has no effect on taxpayer compliance.

Taxpayer knowledge is tax information that can be used by taxpayers as a basis for acting, making decisions and for taking certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation. Information that is understood and understood by taxpayers can make taxpayers aware to make decisions and act to pay taxes and report annual tax returns.

c. The Influence of Fiscal Services on Taxpayer Compliance

The results of hypothesis testing indicate that the Fiskus service variable on taxpayer compliance has a p-value of 0.002. This value means that there is an influence between the service of the tax authorities on taxpayer compliance at KPP Pratama Binjai. The better the tax service service, the higher the taxpayer compliance at KPP Pratama Binjai.

Based on the results of the identification of problems at the KPP Pratama Binjai, it was found that the tax service service was good, but due to the Covid-19 pandemic the services provided by the tax officer were not optimally conveyed to taxpayers. Access to meet directly with taxpayers is constrained due to the covid-19 pandemic so that all services provided by the tax authorities cannot be optimal, especially those who work are also limited to attending the workplace due to the Covid-19 pandemic. Reporting SPT is online, but sometimes taxpayers experience problems while during the covid-19 pandemic. Of course, employees at KPP Pratama Binjai always serve taxpayers in accordance with applicable regulations in accordance with the values of the Ministry of Finance, but during the COVID-19 pandemic, taxpayers are overwhelmed to get services directly so that taxpayers have difficulty paying taxes, let alone reporting. Online SPT, especially for taxpayers who are old or who are technologically savvy. However, the tax officer at KPP Pratama Binjai tries to provide the best service by opening contact channels via office telephone, whatsapp, instagram, twitter and facebook. KPP Pratama Binjai continues to deliver the latest and most up-to-date information through social media so that taxpayers don't miss out on information about taxation in Indonesia.

The results of this study are in line with the results of research conducted by (Tanilasari and Gunarso, 2017); (Miftahul, 2018); (Putri and Setiawan, 2017); (Brata, Yuningsih, and Kesuma, 2017); (Syamsudin and Amiruddin, 2021) which shows that the tax service service has an effect on individual taxpayer compliance. This means that the higher the quality of tax service services, the higher the level of taxpayer compliance. It can be seen from the answers to the questionnaire that was filled out by taxpayers at KPP Pratama Binjai that on average, respondents chose good tax service services for the statement asked as much as 47%. This shows that the tax service equipment and supplies are adequate, the service facilities and facilities at the KPP Pratama Binjai are good, there is still a tax officer service that is always firm and precise in implementing tax regulations, the tax officer serves taxpayers according to their needs, the tax officer in providing accurate information Taxpayers need clearly, completely, and correctly, tax officers maintain the confidentiality of taxpayer information and data, tax authorities provide a sense of security to taxpayers in carrying out their obligations, tax authorities are polite in providing services, tax authorities respond to problems faced by taxpayers very well.

The results of this study are not in line with the results of research from Dewi (2021) and Siahaan (2019), namely that service quality does not affect the compliance of motorized vehicle taxpayers at the Denpasar SAMSAT joint office.

Taxpayer compliance in fulfilling the obligation to pay taxes depends on how the tax officer provides the best quality of service to taxpayers. Quality services must be able to provide 4K, namely: security, comfort, smoothness and legal certainty. With the existence of a good service from the tax authorities, an efficient and effective tax system and tax counseling provide motivation to taxpayers, so that taxpayers are obedient and will make taxpayers have confidence or choose tax-abiding behavior. The tax service officer at KPP Pratama Binjai is good so that it can provide security, comfort,

smoothness and legal certainty to taxpayers, which makes taxpayers obey taxes.

d. Tax Socialization Able to Moderate Taxpayer Awareness of Taxpayer Compliance

The results of hypothesis testing for the moderating test and interaction test show that tax socialization is able to moderate the effect of taxpayer awareness on individual taxpayer compliance at KPP Pratama Binjai. This means that the more frequent socialization of taxation, it will increase the awareness of taxpayers to comply or carry out tax obligations.

Based on the results of problem identification carried out at KPP Pratama Binjai, it was found that tax socialization was always carried out every year and always exceeded the socialization target. Every time the latest regulations are issued regarding taxation, KPP Pratama Binjai always conducts socialization either inviting taxpayers to come to the office or the taxpayer who invites the tax authorities. The obstacle that becomes a problem is the condition of the covid -1 pandemic, this makes the effect of the implementation of the socialization not optimally useful. Despite the Covid-19 pandemic, the tax authorities are still trying to improve their socialization by opening contact channels via office phones, WhatsApp, Instagram, Twitter and Facebook. In its socialization, KPP Pratama Binjai emphasizes more on sanctions in accordance with applicable regulations for taxpayers who do not fulfill their tax obligations with a priority scale, namely first giving sanctions to taxpayers who have large to small tax debts so that taxpayers are aware to pay taxes for fear of being penalized.

This result is in line with research conducted by (Hartana and Merkusiwati, 2018), (Megawangi and Setiawan, 2017), (Pabudi et al, 2019) which states that tax socialization is able to moderate the effect of individual taxpayer awareness on taxpayer compliance. It can be seen from the answers to the questionnaire that was filled out by taxpayers at KPP Pratama Binjai that on average, respondents chose to socialize frequently on the statement asked as much as 41%. This shows that taxpayers who have attended tax counseling, have received information regarding the due date of SPT reporting, have received tax notification information via email/sms, have received information from explanations from brochures, websites, received direct information provided by tax officials. For taxpayers, there are those who can access it easily and quickly through internet access or the website of the Director General of Taxes, obtain information provided on the website of the Directorate General of Taxes.

Tax socialization is one part of taxation services that is directly felt by taxpayers. The more frequent socialization can increase the information obtained by taxpayers so as to increase taxpayer understanding of taxation which will be able to affect taxpayer compliance in fulfilling tax obligations.

e. Tax Socialization Unable to Moderate Tax Knowledge on Taxpayer Compliance

The results of hypothesis testing for the moderating test and interaction test show that tax socialization is not able to moderate the effect of tax knowledge on individual taxpayer compliance at KPP Pratama Binjai. This means that the more often the socialization of taxation is carried out, it does not increase the knowledge of taxpayers to comply or carry out tax obligations.

From the results of the description of the respondents, it was found that 24% of respondents had high school education. This education will affect respondents' understanding of taxation, although the socialization provided by the tax authorities is very high, it does not affect the knowledge of taxpayers in increasing compliance.

Based on the results of problem identification carried out at KPP Pratama Binjai, it was found that tax socialization was always carried out every year and always exceeded the socialization target. Every time the latest regulations are issued regarding taxation, KPP Pratama Binjai always conducts socialization, either inviting taxpayers to come to the office or the taxpayer who invites the tax authorities, during a pandemic the socialization is carried out online. The effectiveness of the extension reached 120% in 2021. The results showed that the knowledge of taxpayers at the KPP Pratama Binjai affected taxpayer compliance but the socialization which reached 120% carried out by the tax service service did not moderate the knowledge of taxpayers at the KPP Pratama Binjai. During the covid-19 pandemic, the tax authorities further increased socialization to taxpayers using electronic media, but this did not affect tax knowledge because there was a lack of understanding of the messages given to electronic media and the public was more focused in dealing with the covid-19 pandemic they were experiencing. However, taxpayer compliance is more basic because taxpayers already know that as Indonesian citizens who have a TIN, taxpayers at KPP Pratama Binjai

state that they are obliged to comply with regulations by paying taxes.

These results are in line with research conducted by (Sharini, 2018) and (Jayusman, 2017) which state that tax socialization is not a moderating variable of the effect of tax knowledge on taxpayer compliance. Based on the questionnaire filled out by taxpayers at KPP Pratama Binjai, it was found that the average respondent with socialization was never as much as 3%. This shows that there are still taxpayers who have never attended tax counseling, there are still those who have never received information about the due date of SPT reporting, some have never received tax notification information via email/sms, some have never received information from explanations. from brochures, websites, some have never received direct information provided by tax officials to taxpayers, some can access it easily and quickly through internet access or the website of the director general of taxes, still others do not get the information provided on the website of the Directorate General of Taxes.

The results of this study are not in line with the results of research conducted by Prabudi (2019) that tax socialization is able to moderate the effect of taxpayer awareness, tax knowledge, tax sanctions, and the environment on individual taxpayer compliance.

During the pandemic, taxpayers admitted that they were overwhelmed or had difficulty gaining insight into taxation and tax provisions due to the lack of material received. Taxpayers actually get more knowledge if they go directly to the tax service office, by communicating directly. However, due to the pandemic period, taxpayers can only obtain information online. Taxpayers who receive tax socialization regarding tax regulations do not fully understand and taxpayers act as if they understand tax regulations so that taxpayers underestimate the existing sanctions and regulations if they are late in paying tax obligations. This will result in a decrease in taxpayer compliance.

f. Tax Socialization Unable to Moderate Taxpayer Fiscus Services on Taxpayer Compliance.

The results of hypothesis testing for the moderating test and interaction test show that tax socialization is not able to moderate the effect of tax service services on individual taxpayer compliance at KPP Pratama Binjai. This means that the more often the socialization of taxation is carried out, it will not improve the service of the tax authorities to comply with or carry out tax obligations.

Based on the results of problem identification conducted at KPP Pratama Binjai, it was found that tax socialization was always carried out every year and always exceeded the socialization target. Every time the latest regulations are issued regarding taxation, KPP Pratama Binjai always conducts socialization, either inviting taxpayers to come to the office or the taxpayer who invites the tax authorities, during a pandemic the socialization is carried out online. The effectiveness of the extension reached 120% in 2021. Based on the results of the study that the tax service service at KPP Pratama Binjai affected taxpayer compliance in Binjai but the socialization provided by the tax officer which reached 120% was unable to moderate it because the tax service officer stated that there was socialization of the tax service officer even though in In the conditions of the covid-19 pandemic, the tax authorities must continue to provide the best service at the KPP Pratama Binjai because it is their obligation to increase taxpayer compliance at the KPP Pratama Binjai.

This result is in line with research conducted by (Jayusman, 2017) which states that tax socialization is not able to moderate the effect of tax service services on taxpayer compliance. Based on the questionnaire filled out by taxpayers at KPP Pratama Binjai, it was found that the average respondent with socialization was never as much as 3%. This shows that there are still taxpayers who have never attended tax counseling, there are still those who have never received information about the due date of SPT reporting, some have never received tax notification information via email/sms, some have never received information from explanations. from brochures, websites, some have never received direct information provided by tax officials to taxpayers, some can access it easily and quickly through internet access or the website of the director general of taxes, still others do not get the information provided on the website of the Directorate General of Taxes.

The results of this study are not in line with research conducted by Setiawan (2017), namely that tax socialization is also able to moderate the effect of service quality on corporate taxpayer compliance.

The socialization of taxation that was held was not able to influence how respondents assessed the service of officers. Because according to the respondent, whether or not there is an implementation

of tax socialization, the tax service service must still meet service standards, which is what the tax service officer should do. This is not directly related to the intention of the taxpayer to fulfill tax obligations, so that taxpayer awareness arises to calculate, deposit and report their taxes.

4. CONCLUSION

1. It is known that the R-Square value of taxpayer compliance is 0.598, which means that taxpayer awareness, tax knowledge, tax service services can affect taxpayer compliance by 59.8%.
2. Taxpayer awareness has an effect on taxpayer compliance, with a path coefficient value (Original Sample column) 0.256, and significant, with a P-Values = 0.008 < 0.05.
3. Knowledge of taxation has an effect on taxpayer compliance, with the path coefficient value (original sample column) 0.394, and significant, with P-Values = 0.008 < 0.05
4. Tax service has an effect on taxpayer compliance, with a path coefficient value (Original Sample column) 0.461, and significant, with a P-Values value = 0.002 < 0.05.
5. Tax socialization moderated the effect of taxpayer awareness on taxpayer compliance, with P-Values = 0.027 < 0.05.
6. Socialization of taxation does not moderate the effect of tax service services on taxpayer compliance, with P-Values = 0.592 > 0.05.
7. Socialization of taxation does not moderate the effect of tax knowledge on taxpayer compliance, with P-Values = 0.709 > 0.05.

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