THE INFLUENCE OF TAX SOCIALIZATION AND TAX KNOWLEDGE ON INDIVIDUAL TAXPAYER COMPLIANCE AT TAX SEVICE OFFICE X JAMBI CITY

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Abstract
This study seeks to assess the impact of Tax Socialization and Tax Knowledge on the compliance of individual taxpayers. The investigation was carried out among individuals who submitted their annual SPT at Tax Service Office (KPP) X in Jambi CIty, with a sample size of 74 taxpayers. Data were collected through a questionnaire utilizing the simple random sampling method. The analysis involved multiple linear regression using the SPSS 25 application. The findings indicate a significant influence of both tax socialization and tax knowledge on individual taxpayer compliance. The simultaneous F-test results demonstrate a significant combined effect of tax socialization and tax knowledge, with a coefficient of determination of 54.8%, while 45.2% is attributed to other factors. The partial t-test results reveal that the regression coefficients for tax socialization and tax knowledge variables are statistically significant, with respective coefficients of 0.027 and 0.249 at a significance level of 0.05, and P values of 0.003 and 0.006
Keywords: Tax Socialization, Tax Knowledge, Compliance of Individual Taxpayers.

INTRODUCTION

Taxes have a very important role in the economy, because taxes are the main source of income for the State to fund the State Revenue and Expenditure Budget (APBN). The implementation of the state budget financing function in the form of taxes can come from abroad, namely debt and grants (Aprilyani et al., 2021). Meanwhile, those originating from within the country are in the form of tax and non-tax revenues.

Tax subjects are subject to tax if they receive or earn income. This tax subject is also called a taxpayer. There are several things regulated in the income tax law, namely: General Provisions of the Income Tax Law (Indonesia, 2009). Contains limitations, definitions and all matters regulated in the income tax law (Devi & Purba, 2019). Tax

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socialization is an effort made by the Director General of Taxes to provide knowledge to the public, especially to taxpayers so that they know everything about taxation, both tax regulations and procedures, through appropriate methods (Ainul, 2021).

Socialization can not only increase taxpayer knowledge, but is also expected to increase taxpayer compliance so that the amount of tax revenue can increase according to the specified targets (Boediono et al., 2018). The purpose of this research is to determine the effect of tax socialization on taxpayer compliance, determine the effect of tax knowledge on taxpayer compliance, determine the effect of tax socialization and tax knowledge on taxpayer compliance.

Social Learning Theory

This theory posits that behavior is determined by consequences and acknowledges the role of observational learning and the significance of perception in the learning process. Individuals react based on their perceptions and interpretations of consequences, rather than responding directly to the objective consequences themselves (Akers & Jennings, 2015). The theory outlines four processes to determine the impact of a model on an individual, encompassing the attention process, storage process, motor reproduction process, and reinforcement process.

Taxation

As per Law on General Provisions and Tax Procedures No. 16 of 2009 Article 1 paragraph 1, tax represents a mandatory contribution to the state owed by individuals or entities, coercively imposed by law without direct compensation, and utilized for the state's essential needs for the overall prosperity of the populace (Keuangan, 2012).

Taxpayer Awareness

Taxpayer awareness denotes an individual's understanding of reality and their actions or behavior in response to that reality (Metasari, 2019). Mory (2015) defines awareness as a state of knowing or understanding, while Widayati and Nurlis (2014) highlight various forms of tax-paying awareness that motivate taxpayers to fulfill their tax obligations. This includes the realization that taxes serve as a form of participation in supporting the country's development, leading taxpayers to willingly fulfill their tax obligations due to the perceived benefits of tax collections.

Income Tax (PPh) Subjects

Individuals, undivided inheritances serving as single units replacing the rightful ones, entities, and permanent business forms are subject to income tax (PPh) (Mardiasmo, 2016).

1. Private Individuals

According to PPh Law No. 36 of 2008, individual and corporate taxpayers, tax withholders, and tax collectors with corresponding rights and obligations under Indonesian tax laws are considered taxpayers.

2. Undivided Inheritance as a Single Unit Replacing the Rightful One

This refers to an undivided inheritance standing in for rightful heirs. Designating an undivided inheritance as a substitute tax subject allows for the continued implementation of taxation on income derived from the inheritance.

3. Entities

Entities encompass groups of individuals or bodies forming a unit, whether engaged in business or not, including limited liability companies, other types of companies, state-owned or regional-owned business entities, cooperatives, foundations, and more.

4. Permanent Business Forms

This refers to business forms utilized by individuals not residing in Indonesia.

Taxpayer Compliance

Taxpayer compliance denotes adherence to tax obligations in accordance with prevailing regulations. It is generally gauged by the accuracy and timeliness of tax payments and reporting. The success of tax revenue is directly linked to the level of taxpayer compliance, which holds particular significance in Indonesia's taxation system featuring the self-assessment, official assessment, and withholding systems (Mardiasmo, 2016).

Encouraging Taxpayer Compliance through Tax Socialization

As outlined by Susanto (2012), various forms of socialization can be categorized based on the delivery method, segmentation, and media:

1. Delivery Method:

Socialization can take place through either formal or informal events. Formal events follow an official, structured format, while informal events adopt a more relaxed and casual approach.

2. Segmentation:

Socialization can be tailored to specific age groups, pupils and students, distinct groups of entrepreneurs, specific professional groups, and various organizations.

3. Media Used:

Socialization can leverage electronic and print media. Examples include talk shows on radio or television, opinion pieces, reviews, and question-and-answer columns in newspapers, tabloids, or magazines. Tax advertising, including banners, billboards, and other forms of propaganda, also contributes positively to increasing taxpayer compliance.

Regular socialization provides taxpayers with valuable insights, including an understanding of the benefits of taxes for the country, increased awareness of taxpayer obligations, comprehension of Indonesian tax procedures and regulations, and access to knowledge about taxation. The frequency of socialization conducted by the Directorate General of Taxes directly correlates with the enhancement of taxpayers' knowledge.

Enhancing Taxpayer Compliance through Tax Knowledge

Taxpayer knowledge about taxes involves the process of altering the attitudes and behavior of individuals or groups through education and training efforts facilitated by socialization. To fulfill tax obligations, taxpayers must comprehend the disseminated tax knowledge, fostering increased compliance (Mariani et al., 2020).

Tax knowledge, acquired through participation in socialization led by the Directorate General of Taxes, serves as the foundation for taxpayers to fulfill their obligations accurately. It encompasses understanding tax subjects, tax objects, tax rates, calculating owed taxes, completing tax reporting procedures, and adhering to regulations (Muhamad et al., 2019). This knowledge empowers taxpayers to independently fill out their annual SPT, accurately calculate taxes, recognize PTKP, and make timely payments in accordance with predetermined deadlines.

Figure 1. Framework of thinking
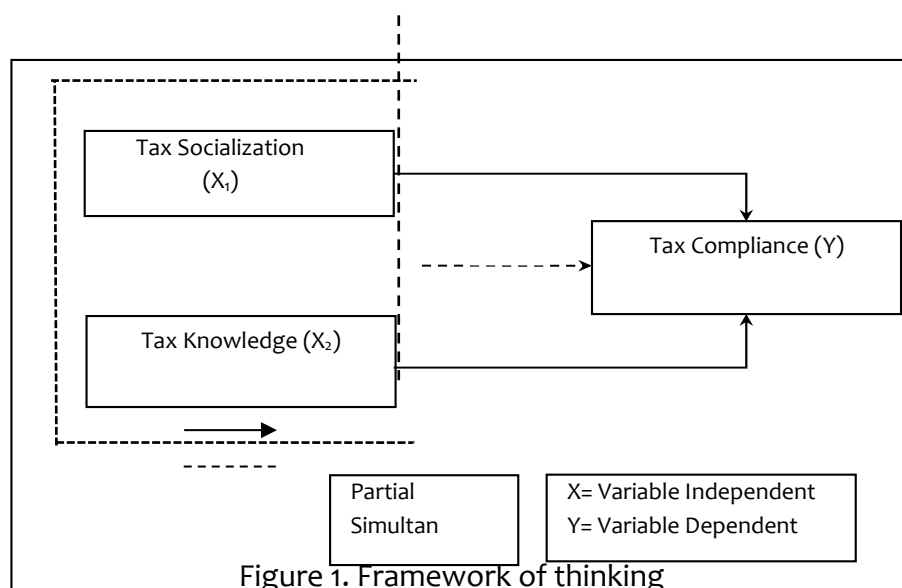
The researcher formulates a hypothesis based on the flow of the thinking framework depicted in Figure 1 as follows:

H_1: There is a belief that tax socialization significantly influences individual taxpayer compliance.

H_2: There is a belief that tax knowledge significantly influences individual taxpayer compliance.

H$_3$: There is a belief that the combined impact of tax socialization and tax knowledge significantly influences individual taxpayer compliance.

RESEARCH METHOD
Research Approach
This study employs a quantitative descriptive approach. The quantitative descriptive method involves detailing, comparing data and situations, and providing explanations to enable drawing conclusions from the observed situation (Sugiyono, 2016).

Population and sample
The selection of participants for this study utilized the Nonprobability Sampling method. Nonprobability sampling is an approach that does not offer an equal likelihood for every element or member of the population to be chosen as part of the sample. Specifically, the nonprobability sampling technique applied in this research is saturated sampling, wherein every member of the population is included as a sample.

The sample that will be studied by the researcher is 106 people, of which the 106 people in question are employees of the Tax Service Office process using SPSS 25, so as to obtain the necessary data (Ghozali, 2018).

Data Analysis Method
Descriptive Statistical Analysis
This analytical approach is employed to ascertain the characteristics of the variables under investigation. It involves determining key statistics such as the minimum and maximum values, mean, and standard deviation. This analysis aids in comprehending the utilized variables.

Data Quality Assessment
1. Validity Test:
   The validity test gauges the precision and accuracy of an instrument in measurement. It is employed to determine the validity of a questionnaire by assessing whether the questions reveal the intended measurements.
2. Reliability Test:
   Reliability testing assesses the consistency of a questionnaire as an indicator of a variable or construct. It measures the extent to which an instrument consistently produces reliable results through repeated measurements.

Classic Assumption Tests

1. Normality Test:

    This test evaluates the normality of the studied variables, examining whether the data follows a normal distribution. Assessing normality is crucial because non-normal data may preclude the use of parametric statistics in hypothesis testing.

2. Heteroscedasticity Test:

    The heteroscedasticity test examines whether there is variability inequality in the residuals between different observations within the regression model.

3. Multicollinearity Test:

    The multicollinearity test assesses whether a regression model exhibits correlations between independent variables. Ideally, a sound regression model should not display correlations among independent variables.

Multiple Linear Regression Test

    The multiple regression model used in this study is expressed as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

where:

Y: Individual Taxpayer Compliance

a: Constant

b_1, b_2: Regression Coefficients

X_1: Tax Socialization

X_2: Tax Information

e: Standard Error Estimate

Hypothesis Testing

    Hypothesis testing in this study consists of two parts:

1. Simultaneous Hypothesis Testing (F Test)

    This test assesses whether the independent variables collectively have a significant impact on the dependent variable.

2. Partial Hypothesis Testing (t Test)

    This test assesses the individual significance of each independent variable.

Coefficient of Determination Test (R^2)

    The coefficient of determination (R^2) measures the model's ability to explain variations in the dependent variable. R^2 values range from zero to one, with a lower value indicating limited explanatory power and a value close to one suggesting that the independent variables almost entirely account for variations in the dependent variable.

RESULT AND DISCUSSION
Findings
Descriptive Statistics Test Results

Table 1. Descriptive Statistics Test Results

Descriptive Statistics Test Results					
	N	Minimum	Maximum	Mean	Std. Deviation
YP1	74	2	5	4.08	.717
YP2	74	3	5	4.11	.694
YP3	74	1	5	4.08	.856
YP4	74	2	5	4.03	.860
YP5	74	2	5	3.97	.860
YP6	74	2	5	4.11	.837
Tax Compliance (Y)	74	0,18	0,30	24.38	2.600
P1X1	74	3	5	4.73	.556
P2X1	74	3	5	4.51	.602
P3X1	74	3	5	4.30	.613
P4X1	74	2	5	4.14	.709
P5X1	74	2	5	4.24	.755
P6X1	74	2	5	4.19	.771
P7X1	74	2	5	4.22	.815
P8X1	74	2	5	4.19	.734
P9X1	74	2	5	4.24	.755
P10X1	74	3	5	4.35	.671
Sosialization (X1)	74	0,35	0,50	43.11	4.219
P1X2	74	3	5	4.43	.551
P2X2	74	2	5	4.08	.790
P3X3	74	3	5	4.11	.732
P4X2	74	2	5	3.95	.874
P5X2	74	2	5	3.81	.839
P6X2	74	2	5	4.08	.790
Knowledge n(X2)	74	0,18	0,30	24.46	3.324
Valid N (listwise)	74				74

Source: processed data, 2023

Based on the findings from the descriptive statistical computations presented in Table 1, the analysis can be elucidated as follows:

1. Regarding taxpayer compliance, the descriptive statistics indicate that KPP X in Jambi City in 2023 achieved the highest (maximum) value of 0.030, while the lowest (minimum) value of 0.018 was recorded in 2021. The average (mean) tax compliance value from the total of 74 questionnaires spanning 2019-2021 was 24.38, with a standard deviation of 2,600.

2. Concerning socialization, the descriptive statistics reveal that the highest (maximum) value of 0.50 was observed in 2023, whereas the lowest (minimum) value of 0.35 was noted in 2021. The average (mean) socialization value from the 74 questionnaires collected during 2021-2023 was 43.11, with a standard deviation of 4.219.

3. In terms of knowledge, the descriptive statistics show that the highest (maximum) value of 0.30 was recorded in 2023, while the lowest (minimum) value of 0.18 was

documented in 2021. The average (mean) knowledge value from the 74 questionnaires administered during 2021-2023 was 24.46, with a standard deviation of 3.324.

Data Quality Test Results
1. Validity Test Results

Table 2. Validity Test Results – Tax compliance

		Tax Compliance
P1	Pearson Correlation	.248*
	Sig. (2-tailed)	.033
	N	74
P2	Pearson Correlation	.463**
	Sig. (2-tailed)	.000
	N	74
P3	Pearson Correlation	.577**
	Sig. (2-tailed)	.000
	N	74
P4	Pearson Correlation	.657**
	Sig. (2-tailed)	.000
	N	74
P5	Pearson Correlation	.728**
	Sig. (2-tailed)	.000
	N	74
P6	Pearson Correlation	.497**
	Sig. (2-tailed)	.000
	N	74
Tax Compliance (Y)	Pearson Correlation	1

Source: processed data, 2023

Based on the validity test results in table 2 regarding tax compliance, it shows that the significant value (2-tailed) is 0.33 < 0.05, this shows that the validity test for taxpayer compliance is acceptable.

Table 3. Validity Test Results – Tax Socialization

	Socialization (X$_1$)
Pearson Correlation	.468**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.668**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.623**

Sig. (2-tailed)	.000
N	74
Pearson Correlation	.591**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.654**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.533**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.590**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.621**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.619**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.664**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	1
Sig. (2-tailed)	000
N	74

Source: processed data, 2023

Derived from the examination outcomes presented in Table 3 pertaining to Socialization, it is evident that the significance value (two-tailed) is 0.00, which is less than 0.05. This indicates the acceptability of the socialization validity test results.

Table 4. Validity Test Results – Tax Knowledge

	Tax Knowledge (X_2)
Pearson Correlation	.773**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.622**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.700**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.744**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	.867**

Sig. (2-tailed)	.000
N	74
Pearson Correlation	.654**
Sig. (2-tailed)	.000
N	74
Pearson Correlation	1
Sig. (2-tailed)	000
N	74

Source: processed data, 2023

Derived from the validity test outcomes in Table 4 concerning knowledge, it is evident that the significance value (two-tailed) is 0.00, which is less than 0.05. This demonstrates the acceptability of the knowledge validity test results.

2. Reliability Test Results

Table 5. Reliability test results for research variables

Variable	Cronbach's Alpha	Information
Socialization (X1)	0,903	Reliable
Knowledge (X2)	0,803	Reliable
Compliance (Y)	0,814	Reliable

Source: Processed by Researchers, 2023

As per the information presented in Table 5, it indicates that each variable, specifically Socialization (X1) with a Cronbach's Alpha value of 0.903, Knowledge (X2) with a value of 0.803, and Compliance (Y) with a value of 0.814, exceeds the 0.6 threshold. Consequently, it can be inferred that the responses from respondents to these variables are deemed reliable.

Classic Assumption Test Results
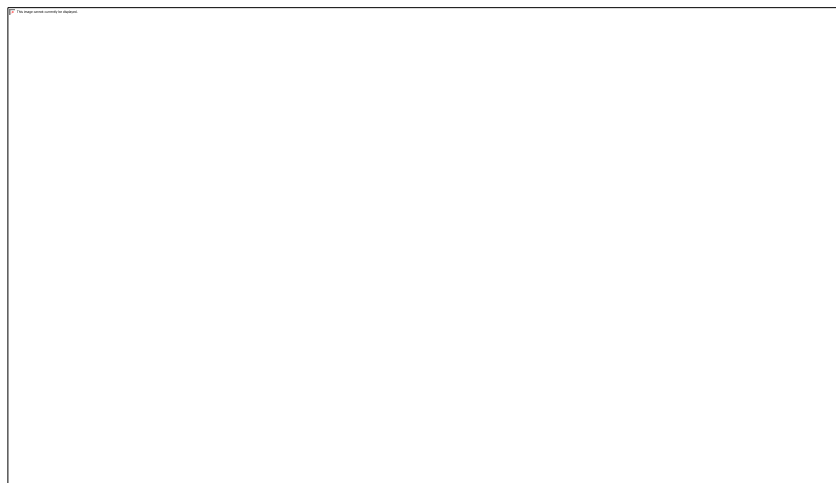
1. Normality Test Results

Table 6. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		74
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.55740179
Most Extreme Differences	Absolute	.095
	Positive	.095
	Negative	-.084
Test Statistic		.095
Asymp. Sig. (2-tailed)		.093[c]

Table 6 presents the Asymp value with a significance level of 0.093. A probability value exceeding 0.05 indicates normality in the distribution and regression model. Examining the provided table, the Asymp. Sig. value is 0.093, surpassing the 0.05 threshold. Therefore, it can be inferred that the data exhibits a normal distribution.

2. Heteroscedasticity Test Results

Source: Processed by Researchers, 2023

Figure.1 Heteroscedasticity Test Results

Observing Figure 1, where dots are dispersed both above and below the number 0 on the Y-axis, one can infer that the data does not exhibit signs of heteroscedasticity.

3. Multikolinearitas Test Results

Table 7. Multikolinearitas Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	0.302	2.962		5.166	.000		
Socialization	.207	.068	.336	3.027	.003	.561	1.134
Knowledge	.249	.087	.319	2.855	.006	.693	1.443

Source: Processed by Researchers, 2023

Referring to Table 7, the tolerance values for all independent variables are greater than 0.10, and the Variance Inflation Factor value is less than 0.10.

Consequently, it can be inferred that there is an absence of multicollinearity in the regression model, allowing for the continuation of testing to the subsequent stage.

Multiple Linear Regression Test

Table 8. Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	0.302	2.962	
Sosialisasi	.207	.068	.336
Pengetahuan	.249	.087	.319

Source: Processed by Researchers, 2023

Referring to Table 8, the crucial value for determining the multiple linear regression equation is the coefficient value B. Thus, the equation is expressed as follows:

$$Y = 0.302 + 0.207X_1 + 0.249X_2 + e$$

1. The constant value in the above equation is 0.302, equivalent to 30.2%. This signifies that when the variables socialization and knowledge are both zero, the dependent variable tax compliance stands at 30.2%.
2. The coefficient value for Socialization is 0.207, or 20.7%. This implies that a one-unit increase in the level of socialization leads to a 20.7% increase in tax compliance, assuming the other independent variables remain constant.
3. The coefficient value for Knowledge is 0.249, or 24.9%. This indicates that a one-unit increase in the level of knowledge results in a 24.9% increase in tax compliance, assuming the other independent variables remain constant.

T test (partial test)

Table 9. T test (partial test) Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	0.302	2.962		5.166	.000
	Socialization (X1)	.207	.068	.336	3.027	.003
	Knowledge (X2)	.249	.087	.319	2.855	.006

a. Dependent Variable: Tax Compliance(Y)

Source: Processed by Researchers, 2023

Examining Table 9, it is essential to focus on the t statistical value or t-count and the significance value of each independent variable. Here is an elucidation of each variable:

1. The statistical test outcomes reveal a regression coefficient value of 0.207 for the Tax Socialization variable. This value holds significance at the 0.05 significance level, evidenced by a p-value of 0.003. This result is corroborated by the calculated t-count value of 3.027, surpassing the t-table value of 1.99444. Consequently, it indicates that Tax Socialization has a discernible impact on individual taxpayer compliance.

2. The statistical test results exhibit a regression coefficient value of 0.249 for the Tax Knowledge variable. This value attains significance at the 0.05 significance level, as indicated by a p-value of 0.006. This finding is supported by the computed t-count value of 2.855, which exceeds the t-table value of 1.99444. Thus, it implies that Tax Knowledge plays a role in influencing individual taxpayer compliance.

F test (simultaneous test)

Table 10. F test (simultaneous test) Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	62.966	2	31.483	5.193	.008 b
	Residual	430.440	71	6.063		
	Total	493.405	73			

Source: Processed by Researchers, 2023

Derived from the presented Table 10, it is evident that the significant F value is 0.008, falling below the 0.05 threshold. Additionally, the computed F value is 5.193, surpassing the F-table value of 3.978. Hence, one can conclude that both Tax Socialization and Tax Knowledge collectively exert an influence on Individual Taxpayer Compliance.

Coefficient of Determination Test

Table 11. Uji Koefisien Determinasi (R²) Results

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.669[a]	.548	.432	3.006

Source: Processed by Researchers, 2023

Examining table 11, the R Square coefficient registers at 0.548, indicating that the combined influence of the socialization and knowledge variables can elucidate 54.8% of the variations in the tax compliance variable. The remaining 45.2% is attributed to other variables not encompassed by the equation. With an R Square coefficient of 0.548, the capability of the independent variables to clarify variations in the dependent variable is relatively commendable.

Discussion

Tax Socialization's Influence on Individual Taxpayer Compliance

Socialization represents a broad concept, denoting a learning process facilitated through interaction with others. This process encompasses understanding how to think, feel, and act, critical elements for effective social participation (Wurianti et al., 2015: 6). The Director General of Taxes spearheads tax socialization as an initiative to impart comprehensive knowledge to the public and especially to taxpayers, covering all facets of taxation, including regulations and procedures.

Results from the hypothesis test underscore the significant effect of tax socialization on individual taxpayer compliance. This conclusion is drawn from a regression test indicating the substantial and influential impact of the tax socialization variable on individual taxpayer compliance, boasting a coefficient of 0.207. This suggests that more effective socialization contributes to enhanced taxpayer understanding of tax procedures, thereby fostering timely and accurate tax payments. The findings align with previous research by Tanjung (2019), Suardana (2018), and Wardani (2018), affirming the considerable impact of tax socialization on taxpayer compliance.

Tax Knowledge's Influence on Individual Taxpayer Compliance

Knowledge emerges as the product of human understanding, encompassing all actions taken to comprehend a particular object through reason or psychological understanding. Tax knowledge, in particular, involves a taxpayer's understanding of tax procedures and the information conveyed through socialization efforts on taxation. The possession of tax knowledge signifies a condition where taxpayers comprehend tax

procedures and the information provided through socialization efforts on taxation. Taxpayer knowledge about taxes constitutes a process aimed at transforming the attitudes and behavior of individuals or groups of taxpayers to mature through teaching and training efforts via socialization. To fulfill tax obligations, taxpayers must comprehend or understand the tax knowledge disseminated, expected to elevate taxpayer compliance (Rohmawati et al., 2012: 4).

Results from the hypothesis test underscore the significant effect of tax knowledge on individual taxpayer compliance. This conclusion is derived from a regression test revealing the noteworthy and influential impact of the tax knowledge variable on individual taxpayer compliance, boasting a coefficient of 0.249. This implies that the possession of knowledge by taxpayers leads to increased compliance and understanding of tax procedures. These findings resonate with the conclusions drawn by Tanjung (2019) and Wardani (2018), underscoring the substantial impact of tax knowledge on taxpayer compliance.

Combined Influence of Tax Socialization and Tax Knowledge on Individual Taxpayer Compliance

Results from the comprehensive tests demonstrate that tax socialization and tax knowledge collectively wield a substantial impact on individual taxpayer compliance, evident in the coefficient of determination reaching 54.8%. This research aligns with Tanjung's (2019) findings, affirming that the independent variables of tax socialization and tax knowledge collectively or simultaneously exert a significant influence on individual taxpayer compliance. Thus, this research substantiates that tax socialization and tax knowledge jointly (simultaneously) shape individual taxpayer compliance.

CONCLUSION

Based on the conducted research, the following conclusions are drawn:

1. Tax Socialization exerts a notable and positive impact on Taxpayer Compliance. This implies that as the Director General of Taxes intensifies socialization efforts, the level of taxpayer compliance proportionally increases. Consequently, the initial hypothesis positing a positive influence of socialization on individual taxpayer compliance is substantiated.

2. Tax knowledge significantly influences individual taxpayer compliance. This signifies that the frequency of tax socialization correlates with enhanced knowledge acquisition by taxpayers. Thus, the second hypothesis, positing a positive effect of tax knowledge on individual taxpayer compliance, is confirmed.

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