
**INFLUENCE OF INDIVIDUAL CHARACTERISTICS, INFORMATION
TECHNOLOGY, AND SERVICE ON TAXPAYER COMPLIANCE WITH
SOCIALIZATION AS A MEDIATION
(Case Study of General Public in Surabaya City)**

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Abstract

This study aimed to determine the influence of internal factors (characteristics with indicators of awareness and moral obligation) and external factors (technology and services) on taxpayer compliance. This research was conducted in the city of Surabaya. Sampling was carried out using the Convenience Sampling Method (sample selection based on convenience) using 100 respondents from the questionnaire. The data collection method used in this research is the survey method using a questionnaire. The results of the research show that individual characteristics have a positive effect on socialization. Information technology has a positive effect on socialization. Service has a positive effect on socialization. Individual characteristics have a positive effect on taxpayer compliance. Information technology has a positive effect on taxpayer compliance. Service has a positive effect on taxpayer compliance. Socialization has a positive effect on taxpayer compliance. Individual characteristics positively affect taxpayer compliance through socialization as a mediator. Information Technology Has a Positive Effect on Taxpayer Compliance through Socialization as a Mediator. Service has a positive effect on taxpayer compliance through socialization as a mediator.

Keywords: *Individual Characteristics, Information Technology, Services, Socialization, Taxpayer Compliance*

INTRODUCTION

Tax is one of the important sources of state revenue in addition to other sources of revenue, namely oil and gas revenue and non-tax revenue. The government strives continuously to increase the target of state revenue from the tax sector. Tax revenue is influenced by a country's economic growth because economic growth will increase people's income so that people have the financial ability to pay taxes. In addition, the amount of tax collection, the addition of taxpayers and the optimization of extracting tax sources through tax objects also play a role in increasing revenue from taxes.

Efforts to increase state revenue from the tax sector have many obstacles, including the low level of awareness of taxpayers, taxpayers paying lower taxes than they should, and obstacles from taxpayers in organizing bookkeeping correctly and completely. This study aims to assess how the community responds to tax payments that are not all people evenly distributed, lack of service, technology that is not yet understood, so that it requires socialization to build the character of the community obedient to taxes or taxpayer compliance in paying taxes. The purpose of this study was to determine the effect of individual characteristics, information technology, services, and socialization on taxpayer compliance.

LITERATURE REVIEW

GRAND THEORY

Tax

According to Waluyo (2013: 2) taxes are mandatory contributions in the form of money or goods collected by the authorities based on legal norms, to cover the costs of producing collective goods and services in achieving public welfare. From this understanding, taxes have several characteristics, namely:

1. Taxes are levied based on the law and its implementing rules which can be imposed.
2. In the payment of taxes can not be shown the existence of individual contraprestasi by the government.
3. Taxes are collected by the state both central and local governments.
4. Taxes are intended for government expenditures, which if there is still a surplus from the income, are used to finance public investment.
5. Taxes can also have purposes other than budgetary, namely regulating.

MIDDLE THEORY

Taxpayer Compliance

Tax compliance is defined as a situation where taxpayers are obedient and have awareness in fulfilling tax obligations. Siti Kurnia Rahayu (2010: 138) suggests that compliance and awareness of the fulfillment of tax obligations are reflected in the following situations:

1. Taxpayers understand and try to understand all the provisions of tax laws and regulations
2. Filling out tax forms completely and clearly
3. Calculate the amount of tax payable correctly.
4. Pay the tax payable on time.

Based on the Keputusan Menteri Keuangan Nomor 544/KMK.04/2000, taxpayers are included in the compliant taxpayer category if they meet the following criteria.

- a. On time in submitting notification letters for all types of taxes in the last two years.
- b. Do not have tax arrears for all types of taxes, unless they have obtained permission to install or postpone tax payments.
- c. Never been sentenced for committing a criminal offense in the field of taxation within the last ten years.
- d. In the last two tax years, conducting bookkeeping as referred to in Article 28 of the law on general provisions and tax procedures (KUP Law), and in the event that an audit has been carried out on the taxpayer, the correction in the last audit for each type of tax payable is at most 5%.
- e. Taxpayers whose financial statements for the last two years have been audited by a public accountant with an unqualified opinion or an opinion with exceptions.

There are two types of compliance, namely formal compliance and material compliance. Formal compliance is a condition in which taxpayers fulfill their obligations formally in accordance with the provisions in the tax law. Material compliance is a condition in which taxpayers fulfill all material provisions of taxation, namely in accordance with the letter and spirit of the tax law. Material compliance can also include formal compliance.

APPLIED THEORY

Factors Affecting Taxpayer Compliance

There are several factors that influence taxpayer compliance, including:

1. Understanding of the Self Assessment system

Ada beberapa sistem pemungutan pajak, yaitu:

- a) Official assessment system
Official assessment system is a tax collection system in which the amount of tax payable is determined by the tax authorities.
- b) Self assessment system
Self assessment system is a tax collection system where the amount of tax is calculated by the taxpayer.
- c) Withholding system
Tax collection / withholding system in which the amount of tax payable / to be paid is determined by a third party. The self-assessment system applied in taxation in Indonesia gives full confidence to taxpayers to calculate, pay, and report the amount of tax owed by taxpayers themselves. This system will be effective if taxpayers have tax awareness, honesty, and discipline in carrying out / implementing applicable tax laws and regulations.

2. Tax Awareness

According to Susanto (2012), indications of the high level of awareness of local taxpayers include:

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- a. Realization of local tax revenue is fulfilled in accordance with the predetermined target.
 - b. The high level of compliance in submitting SPTPD.
 - c. The increasing number of new taxpayers.
 - d. The low number of arrears / taxpayer bills.
 - e. Orderly, obedient, and disciplined tax payments or the minimum number of violations of the fulfillment of tax obligations.

3. Tax Socialization

According to Rahmawati, Prasetyono, Rimawati (2013), tax socialization is an effort made by the Director General of Taxes to provide knowledge to the public and especially taxpayers to find out about everything about taxation both regulations and peer tax procedures through appropriate methods. Socialization can not only increase knowledge about taxes which can later have an impact on increasing awareness of the taxpayer itself. However, tax socialization is expected to increase taxpayer compliance so that the amount of tax revenue can increase according to the target. According to Saragih (2013), tax socialization is an effort of the Director General of Taxes to provide understanding, information, and guidance to the public in general and taxpayers about everything related to taxation and tax legislation. Based on the above understanding it can be concluded that taxation socialization is an effort of the Revenue and Financial Management Service to provide knowledge and guidance to someone in this case taxpayers about everything regarding taxation.

Forms of Taxation Socialization

According to Susanto (2012), various forms of socialization can be grouped based on the delivery method, segmentation, and media

a. Based on Method

The delivery can be through formal or informal events. Formal events usually use an event format that is formally organized. Informal events usually use a more relaxed and unofficial event format.

b. Based on segmentation

Can divide it for certain age groups, student and student groups, certain business groups, certain professional groups, certain groups / organizations.

c. Based on the media used

Socialization can be done through electronic and print media. For example, it can be done through talk shows on radio or television, making opinions, reviews and question and answer sections in newspapers, tabloids or magazines. Tax advertisements also have a positive impact on increasing taxpayer compliance. Other forms of propaganda such as: banners, banners, billboards, and so on.

4. Service Quality

According to Widiastini and Supadmi (2020) service quality is a service provided with an effective administrative system by tax agencies so that taxpayers will be more obedient to pay taxes. Good service quality can increase taxpayer

compliance. Theory of planned behavior explains that the behavior displayed by individuals arises because of the intention to behave on certain objects. Taxpayers in fulfilling their tax obligations are influenced by intentions. The intention in question is influenced by the normative belief factor, where when going to do an individual will have beliefs about the normative expectations of others and the motivation to meet these expectations. This factor is associated with service quality if the service provided is good, it will encourage taxpayers to comply with tax obligations.

According to Kholis and Mutmainah (2021) several factors that can affect service quality, namely:

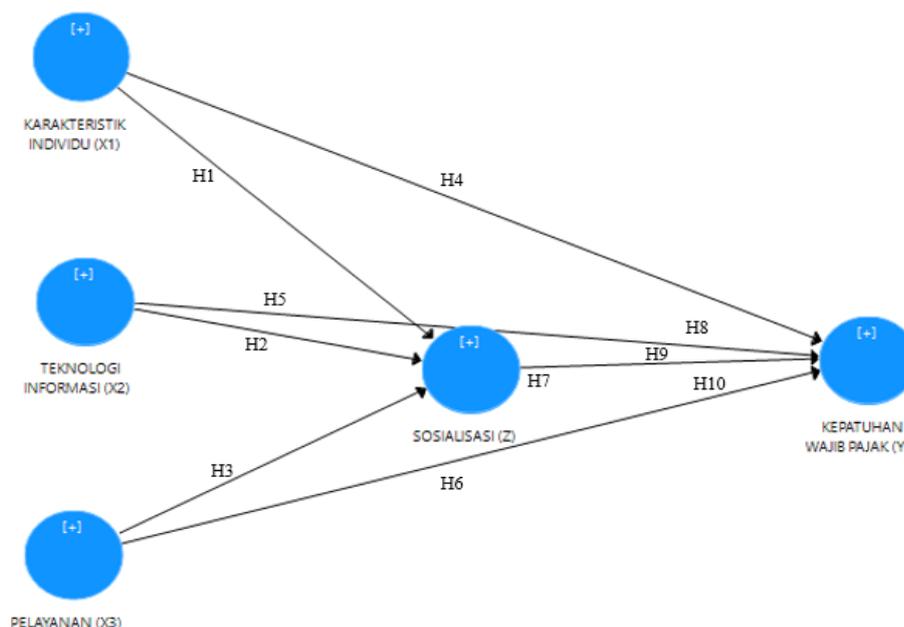
- a. The quality of interaction is how to communicate tax services to taxpayers so that taxpayers are satisfied with the service.
- b. The quality of the physical environment is all the physical conditions around the tax office, the role of the quality of the physical environment can influence serving taxpayers.

5. Government efforts to improve taxpayer compliance

The government is still trying to increase taxpayer compliance in fulfilling tax obligations both from the submission of tax returns, the accuracy of tax payments, and the calculation / reporting that should be, so that state revenue from the tax sector increases. The low level of compliance has several negative impacts, among others:

- a. State revenue decreases due to loss of potential state revenue
- b. The tax system is less prospective
- c. The tax system is less reliable as a source of income Several efforts made by the government to continue to improve taxpayer compliance both by means of extensification and intensification, among others (www.pajak.go.id) :
 1. Issuing and sending warning letters, appeals, tax bills
 2. Providing taxation socialization regarding the implementation of taxation rights and obligations
 3. Expressing gratitude to taxpayers who submit annual tax returns on time
 4. Making the community aware of taxes is an effort made by the government to increase taxpayer compliance in fulfilling their tax obligations so that it will have an impact on increasing state revenue from the tax sector. Some of the efforts made by the government to realize tax awareness so that taxpayers are increasingly compliant with their tax obligations include improving the quality of tax office services, making it easier for taxpayers to fulfill tax administration obligations such as e-SPT services, conducting tax socialization that will provide understanding to taxpayers regarding their rights and obligations, and simplifying the tax system applied and conducting audits to determine taxes payable.

CONCEPTUAL FRAMEWORK



HYPOTHESIS

Based on the problem formulation, literature review, and conceptual framework previously described and explained, the following research hypothesis is formulated:

H1: Individual Characteristics have a positive effect on Socialization.

H2: Information Technology has a positive effect on Socialization.

H3: Service has a positive effect on Socialization.

H4: Individual Characteristics have a positive effect on Taxpayer Compliance.

H5: Information Technology has a positive effect on Taxpayer Compliance.

H6: Service has a positive effect on taxpayer compliance.

H7: Socialization has a positive effect on taxpayer compliance.

H8: Individual Characteristics have a positive effect on Taxpayer Compliance through

Socialization as Mediation.

H9: Information Technology has a positive effect on Taxpayer Compliance through

Socialization as Mediation.

H10: Service has a positive effect on taxpayer compliance through socialization as a mediation.

RESEARCH METHODS

The type of research used is a quantitative method that tests the cause - effect relationship. So this study examines the effect of individual characteristics, information technology, services on taxpayer compliance with socialization as a mediating variable.

The population in the study was the general public in the city of Surabaya. Due to the large population, it is not possible for the author to collect all elements of the population, so the author takes a sample from the population. Sampling was carried out using the Convenience Sampling Method (sample selection based on convenience). The data collection method used in this research is the survey method using a questionnaire. A survey is a comprehensive examination or research. Surveys conducted in conducting research are usually carried out by distributing questionnaires or interviews, with the aim of knowing who they are, what they think, feel, or the tendency of an action. The questionnaire is addressed directly to respondents using technology to facilitate research using G- Form.

The results of the collection from respondents will be obtained using System Analysis which will be used in this test using the Statistical application, namely PLS and which will be a decision consideration through the data that will be generated from the PLS.

TEST RESULTS

This study used a sample of the public in Surabaya City. The total number of questionnaires distributed was 100 (One hundred) questionnaires via G - Form. This data is based on the Characteristics of Respondents who filled out the Questionnaire, namely:

*Table 1
Respondents' Characteristics*

NO.	CHARACTERISTICS	AMOUNT	PRESENTASE
1.	<u>Gender :</u> Male	66	66%
	Female	34	34%
2.	<u>Age :</u> ≤ 25	21	21%
	26 – 35	69	69%
	36 - 55	10	10%
	<u>Level of Education :</u> SMA/SMK Sederajat	23	23%

Outer Model Test

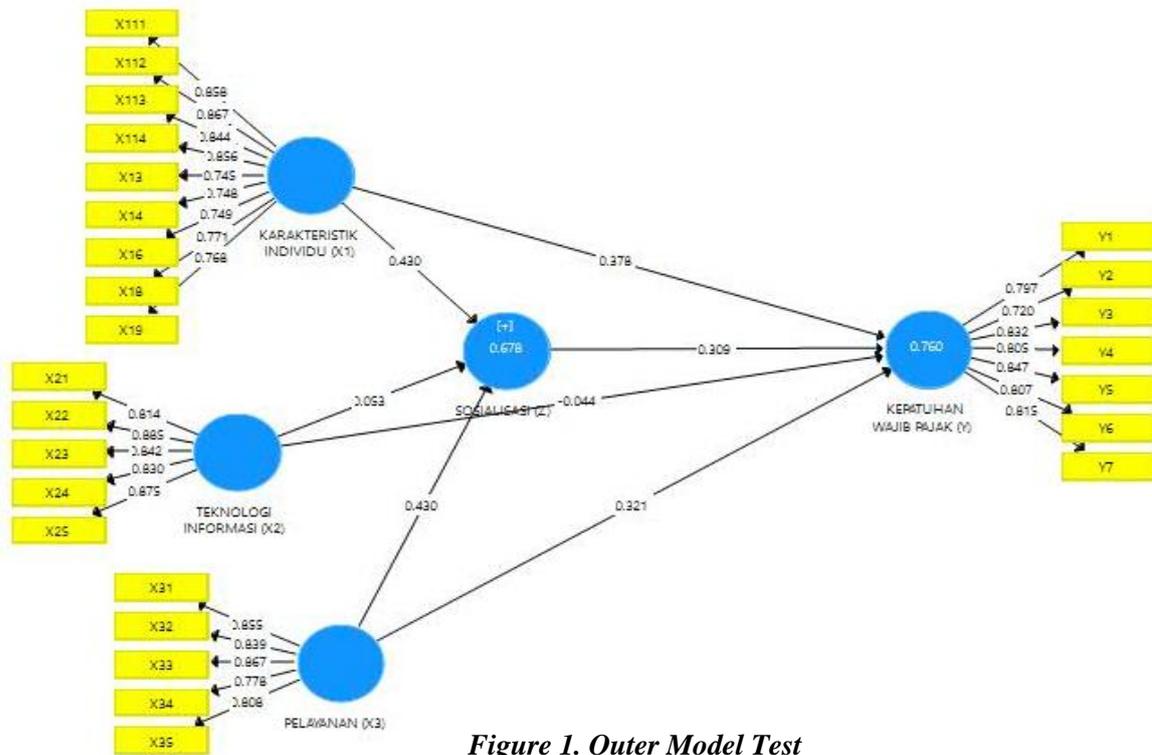


Figure 1. Outer Model Test

Convergent Validity Test

It is declared that the indicator meets Convergent Validity in the Valid category if the test results of the Outer Loading value > 0.7

Table 2
Outer Loading

VARIABEL	INDIKATOR	OUTER LOADING	RESULTS
Individual Characteristics (X1)	X11	0.511	Invalid
	X12	0.698	Invalid
	X13	0.728	Valid
	X14	0.734	Valid
	X15	0.681	Invalid
	X16	0.758	Valid
	X17	0.64	Invalid
	X18	0.779	Valid
	X19	0.777	Valid
	X110	0.674	Invalid
	X111	0.831	Valid
	X112	0.812	Valid
	X113	0.813	Valid
	X114	0.828	Valid
Information Technology (X2)	X21	0.807	Valid
	X22	0.89	Valid
	X23	0.839	Valid
	X24	0.834	Valid
	X25	0.876	Valid
Service (X3)	X31	0.857	Valid
	X32	0.842	Valid
	X33	0.867	Valid
	X34	0.775	Valid
	X35	0.809	Valid
Socialization (Z)	Z1	0.765	Valid
	Z2	0.777	Valid
	Z3	0.594	Invalid
	Z4	0.652	Invalid
	Z5	0.78	Valid
	Z6	0.811	Valid
	Z7	0.815	Valid
Taxpayer Compliance (Y)	Y1	0.796	Valid
	Y2	0.721	Valid
	Y3	0.833	Valid
	Y4	0.803	Valid
	Y5	0.847	Valid
	Y6	0.807	Valid
	Y7	0.814	Valid

Source: Processed SmartPLS 3.0

Discriminant Validity Test

Indicators are required to be > 0.5 for a good model, and the results of the test show that each variable has produced a value > 0.5 .

Table 3
Average Variant Extracted (AVE)

VARIABEL	Average Variant Extracted (AVE)
Individual Characteristics (X1)	0.644
Information Technology (X2)	0.722
Service (X3)	0.689
Socialization (Z)	0.667
Taxpayer Compliance (Y)	0.646

Source: Processed SmartPLS 3.0

It is declared to meet composite reliability if it has a composite reliability value > 0.6 . The results of the test show that each variable has met the composite reliability and it can be said that the variable has a high level of reliability.

Table 4
Composite Reliability

VARIABEL	Composite Reliability
Individual Characteristics (X1)	0.942
Information Technology (X2)	0.904
Service (X3)	0.917
Socialization (Z)	0.909
Taxpayer Compliance (Y)	0.927

Source: Processed SmartPLS 3.0

The Cronbach alpha value of each research variable is > 0.7 . The results of the test show that the Cronbach Alpha value has met the requirements and it can be concluded that each variable has a high level of reliability.

Table 5
Cronbach Alpha

VARIABEL	Cronbach's Alpha
Individual Characteristics (X1)	0.930
Information Technology (X2)	0.903
Service (X3)	0.887
Socialization (Z)	0.874
Taxpayer Compliance (Y)	0.908

Source: Processed SmartPLS 3.0

Inner Model Test

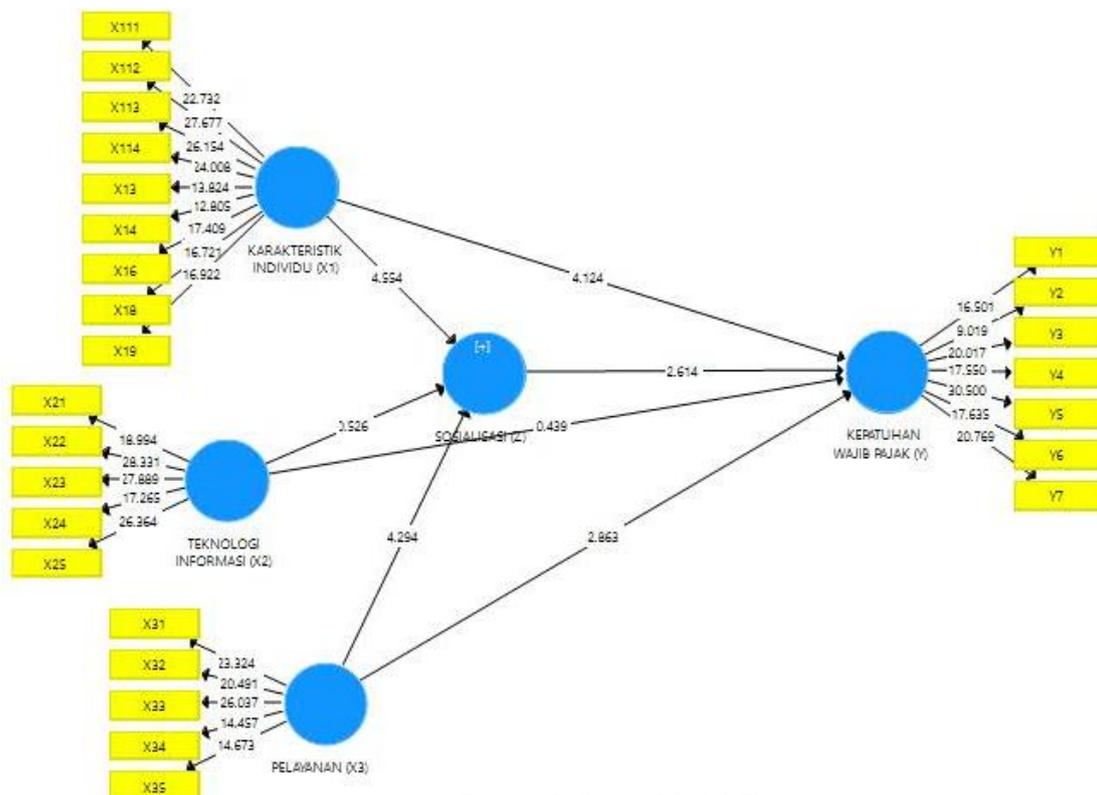


Figure 2. Inner Model Test

Path Coefficient Test

The largest Path Coefficient value is shown by the effect of Individual Characteristics on Socialization of 4.554 and the second largest effect is shown by the effect of Services on Socialization, which is 4.294. While the lowest influence is shown by the effect of Information Technology on Taxpayer Compliance of 0.439.

Uji R Square

R - Square for the Taxpayer Compliance variable of 0.760 the acquisition of this value explains that the percentage of the amount of Taxpayer Compliance that can be explained by Individual Characteristics, Information Technology, Services and Socialization. While the result of R - Square for the Socialization variable of 0.678 can illustrate that Socialization can be explained by the variables of Individual Characteristics, Information Technology, Services and Taxpayer Compliance.

Tabel 6
R - Square

VARIABEL	R Square
Taxpayer Compliance (Y)	0.760
Socialization (Z)	0.678

Source: Processed SmartPLS 3.0

HYPOTHESIS TEST

Hypothesis testing in this study was carried out by looking at the Original Sample Value (O), T - Statistics value, and P-Values value. The research hypothesis can be declared accepted if the PValues value < 0.05 .

Tabel 7
Uji Hipotesis

VARIABEL	Original Sample (O)	Mean (M)	Standard Deviation (STDEV)	T Statistik ((O/STDEV))	P Values	Information
Individual Characteristics (X1) -> Taxpayer Compliance (Y)	0.378	0.385	0.092	4.124	0.000	Accepted
Individual Characteristics (X1) -> Socialization (Z)	0.430	0.429	0.094	4.554	0.000	Accepted
Information Technology (X2) -> Taxpayer Compliance (Y)	-0.044	-0.037	0.100	0.439	0.661	Rejected
Information Technology (X2) -> Socialization (Z)	0.053	0.059	0.101	0.526	0.599	Rejected
Service (X3) -> Taxpayer Compliance (Y)	0.321	0.316	0.112	2.863	0.004	Accepted
Service (X3) -> Socialization (Z)	0.430	0.431	0.100	4.294	0.000	Accepted
Sosialisasi (Z) -> Taxpayer Compliance (Y)	0.309	0.304	0.118	2.614	0.009	Accepted

Source: Processed SmartPLS 3.0

1. Influence of Individual Characteristics on Socialization

From table 7 above, the original sample value (O) is 0.430 with P-values of 0.000 below 0.05 and significantly indicated by the t-statistic value of 4.554 (greater than 1.96). Based on the results of this analysis, it can be concluded that the Effect of Individual Characteristics on Socialization is accepted and significant. This is supported by research from Boediono, et. al. (2018) which states that the higher the level of taxpayer awareness, the higher the level of tax socialization, so that the sense of taxpayer compliance with tax regulations will increase.

2. Influence of Information Technology on Socialization

From table 7 above, the Original Sample (O) value is 0.053 with P - Values 0.599 above 0.05 with insignificance as indicated by the t-statistic value of 0.526 (smaller than 1.96). Based on the results of this analysis, it can be concluded that the Effect of Information Technology on Socialization is rejected and insignificant. This is not supported by research from Ramdhani, et.al (2022), which states that information technology (especially regarding the adoption of Electronic Tax Systems) can mediate the influence of Taxation socialization on taxpayer compliance partially.

3. Influence of Service on Socialization

From table 7 above, the Original Sample (O) value is 0.430 with P -Values of 0.000 below 0.05 and significantly indicated by a t-statistic value of 4.294 (greater than 1.96). Based on the results of this analysis, it can be concluded that the Effect of Service on Socialization is accepted and significant. This is not supported by research from Andhika and Putra (2019), which states that services are unable to moderate the influence of socialization of e-commerce tax regulations on the level of taxpayer compliance.

DIRECT EFFECTS TEST

4. Influence of Individual Characteristics on Taxpayer Compliance

From table 7 above, the Original Sample (O) value is 0.378 with P -Values of 0.000 below 0.05 and significantly indicated by the t-statistic value of 4.124 (greater than 1.96). Based on the results of this analysis, it can be concluded that the Effect of Individual Characteristics on Taxpayer Compliance is accepted and significant. This is supported by research from Muslimin (2021), which states that Individual Characteristics with the Awareness indicator have a significant effect on taxpayer compliance, so that if taxpayers are aware of paying tax obligations, it will make these taxpayers obedient, and this research is also supported by research from Jarwa et. al (2021), stating that characteristics affect taxpayer compliance in line with research from Artha and Setiawan (2016), which states that individual characteristics with indicators of moral obligation have a significant effect on taxpayer compliance, so taxpayers have ethics, life

principles, feelings of guilt, carry out tax obligations willingly and correctly which will be related to the fulfillment of obligations to their taxation.

5. Influence of Information Technology on Taxpayer Compliance

From table 7 above, the Original Sample (O) value is -0.044 with P - Values 0.661 above 0.05 with insignificance indicated by a t-statistic value of 0.439 (smaller than 1.96). Based on the results of this analysis, it can be concluded that the effect of information technology on taxpayer compliance is rejected and insignificant. This is supported by research from Annisah and Susanti (2021), which states that information technology has no influence on making taxpayers obedient in paying taxes. Although information technology can help and make it easier for taxpayers to report and pay their tax obligations, until now there are still taxpayers who do not understand and understand the use of information technology, so they still use the old method such as coming to the Tax Office directly.

6. Influence of Service on Taxpayer Compliance

From table 7 above, the Original Sample (O) value is 0.321 with P -Values of 0.004 below 0.05 and significantly indicated by the t-statistic value of 2.863 (greater than 1.96). Based on the results of this analysis, it can be concluded that the effect of service on taxpayer compliance is accepted and significant. This is supported by research from Masqudi et.al. (2021), which states that services have a significant effect on taxpayer compliance in line with research from Anggraini (2021), which states that fiscal services have a significant effect on taxpayer compliance, so that the better the fiscal service can also increase taxpayer compliance.

7. Influence of Socialization on Taxpayer Compliance

From table 7 above, the Original Sample (O) value is 0.309 with P -Values of 0.009 below 0.05 and significantly indicated by a t-statistic value of 2.614 (greater than 1.96). Based on the results of this analysis, it can be concluded that the Effect of Socialization on Taxpayer Compliance is accepted and significant. This is supported by research from Masqudi et.al. (2021), which states that socialization has a significant effect on taxpayer compliance in line with research from Anggraini (2021), which states that socialization has a significant effect on taxpayer compliance, so that the routine tax socialization provided will increase the taxpayer's understanding of the tax system and the benefits obtained which make taxpayers aware of the importance of fulfilling tax obligations.

INDERECT EFFECT TEST

Tabel 8
Inderect Effect Test

VARIABEL	Original Sample (O)	Mean (M)	Standard Deviation (STDEV)	T Statistik ((O/STDEV))	P Values	Information
Individual Characteristics (X1) -> Socialization (Z) -> Taxpayer Compliance (Y)	0.133	0.130	0.060	2.216	0.027	<i>Accepted</i>
Information Technology (X2) -> Socialization (Z) -> Taxpayer Compliance (Y)	0.016	0.015	0.031	0.524	0.600	<i>Rejected</i>
Service (X3) -> Socialization (Z) -> Taxpayer Compliance (Y)	0.133	0.133	0.065	2.054	0.041	<i>Accepted</i>

Source: Processed SmartPLS 3.0

8. Influence of Individual Characteristics on Taxpayer Compliance through Socialization as Mediation

From table 8 above, the Original Sample (O) value is 0.133 with P -Values of 0.027 below 0.05 and significantly indicated by a t-statistic value of 2.216 (greater than 1.96). Based on the results of this analysis, it can be concluded that the Effect of Individual Characteristics on Taxpayer Compliance through Socialization as mediation is accepted and significant. This is supported by research from Megawangi and Setiawan (2017), which states that Tax Socialization can mediate the influence of one indicator of individual characteristics, namely taxpayer awareness on taxpayer compliance. Tax socialization carried out by the government will cause a person's awareness in paying taxes.

9. Influence of Information Technology on Taxpayer Compliance through Socialization as Mediation

From table 8 above, the Original Sample (O) value is 0.016 with P - Values 0.600 above 0.05 with insignificance indicated by a t-statistic value of 0.524 (smaller than 1.96). Based on the results of this analysis, it can be concluded that the Effect of Information Technology on Taxpayer Compliance is rejected and insignificant. This is supported by research from Pradilatari, et. al (2021), which states that tax socialization cannot mediate the application of the e-billing system to taxpayer compliance. This can be caused because taxpayers cannot properly understand the material and information conveyed in socialization.

10. Influence of Service on Taxpayer Compliance through Socialization as Mediation

From table 8 above, the Original Sample (O) value is 0.133 with P -Values of 0.041 below 0.05 and significantly indicated by a t-statistic value of 2.054 (greater than 1.96). Based on the results of this analysis, it can be concluded that the effect of service on taxpayer compliance through socialization as mediation is accepted and significant. This is supported by research from Megawangi and Setiawan (2017), which states that tax socialization can mediate the effect of services on taxpayer compliance. One part of taxation that is felt directly by taxpayers is socialization. The more often the implementation of tax socialization will affect the improvement of service quality at the local tax office.

CONCLUSIONS

Based on the results of research on the Effect of Individual Characteristics, Information Technology, Services on Taxpayer Compliance with Socialization as a Mediating variable, it can be concluded as follows:

1. The influence of Individual Characteristics on Socialization can be accepted and has a significant effect. that the higher the level of awareness of taxpayers, the sense of taxpayer compliance with tax regulations will increase.
2. The influence of Information Technology on Socialization is rejected and has no significant effect.
3. The influence of Service on Socialization is acceptable and has a significant effect.
4. The influence of Individual Characteristics on Taxpayer Compliance is acceptable and has a significant effect. Individual Characteristics with the Moral Obligation indicator have a significant effect on taxpayer compliance, so taxpayers have ethics, life principles, feelings of guilt, carry out tax obligations voluntarily and correctly which will be related to the fulfillment of their tax obligations.

5. The influence of Information Technology on Taxpayer Compliance is rejected and has no significant effect. Although information technology can help and make it easier for taxpayers to report and pay their tax obligations, until now there are still taxpayers who do not understand and understand the use of information technology, so they still use old methods such as dating to the Tax Office directly.
6. The influence of services on taxpayer compliance can be accepted and has a significant effect
7. The influence of socialization on taxpayer compliance can be accepted and has a significant effect.
8. The influence of Individual Characteristics on Taxpayer Compliance through Socialization as mediation can be accepted and has a significant effect
9. The influence of Information Technology on Taxpayer Compliance is rejected and has no significant effect
10. The influence of Service on Taxpayer Compliance through Socialization as mediation is acceptable and has a significant effect.

SUGGESTION

Based on the above research, the authors provide several suggestions, as follows:

1. For further research, to be able to conduct research in other districts or regions and be able to interview directly to get more evenly distributed results in Indonesia.
2. For taxation institutions regarding Information technology to be improved and improved so that it can be understood and can affect taxpayer compliance.

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