

**THE INFLUENCE OF PERCEPTIONS OF TAX SYSTEM EFFECTIVENESS,
TRUST IN THE GOVERNMENT, AND PERCEPTIONS OF CORRUPTION
ON TAX COMPLIANCE MEDIATED BY TAXPAYER AWARENESS
(Study on MSMEs Taxpayers of Grobogan Regency)**

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Abstract

The research was conducted to determine the effectiveness of the taxation system, trust in the government, and the perception of corruption in taxpayer compliance with taxpayer awareness as an intervening variable. The data was collected by disseminating a direct questionnaire to the Grobogan Regency MSMEs Taxpayer. This research type is quantitative with the number of respondent a total of 100 Grobogan Regency MSMEs recorded at Primary Tax Office Service in Blora. The data obtained is processed using the assistance of IBM SPSS version 25. The result of this study is that taxpayer compliance can be positively and significantly influenced by the perception of the effectiveness of the tax system and taxpayer awareness of taxpayer compliance. Still, trust in the government and corruption perception cannot influence taxpayer compliance. Taxpayer awareness can be influenced positively and significantly by the perception of the effectiveness of the tax system and trust in the government. Still, the awareness of taxpayers cannot be influenced by the perception of corruption. Taxpayer awareness can mediate the effect of the perception of the effectiveness of the taxation system and trust in the government on taxpayer compliance. In contrast, the awareness of taxpayers is unable to mediate the effect of corruption perception of taxpayer compliance.

Keywords: Perception of the effectiveness of the taxation system, trust in the government, perception of corruption, taxpayer awareness, taxpayer compliance.

Introduction

Indonesia has potential in the economic sector which is currently carrying out national development in the form of infrastructure development in various sectors. To carry out national development, sources of national income are obtained from within and from abroad. Income from domestic sources comes from grants, taxes, and non-tax receipts. In accordance with Law Number 28 of 2007, taxes are mandatory contributions to the state owed from individuals and entities that are coercive based on the law, reciprocity is not felt directly and the money is used to meet state expenditures with the aim of prospering the people.

According to (Purnama, 2022) the contribution made by the community in the form of taxes is a reciprocal action from the community to the government for the availability of public facilities. Tax as the largest revenue contributor in Indonesia, can be seen on the website www.kemenkue.go.id the amount of the State Budget (APBN) until the end of May 2022 has increased. Based on state budget data, total state revenue reached IDR 1,070.4 trillion with details of tax revenue of IDR 705.8 trillion (66%), revenue from customs and excise of IDR 140.3 trillion (13%), while Non-Tax State Revenue (PNBP) of IDR 224.1 trillion (21%) (Ministry of Finance State Budget, 2022).

According to (Riduani et al., 2021) the government can maximize tax revenue potential, one of which is from MSMEs. The MSME sector has good potential in driving the economy. The development of MSMEs in a country can be one of the largest sources of income through the tax sector. Based on data sourced from the Ministry of Cooperatives and SMEs, it is stated that in Indonesia, the total MSMEs in 2021 are 64.19 million through contributions to Gross Domestic Product (GDP) of IDR 8.6 trillion (61.97%) (Ministry of Cooperatives and SMEs). This research was conducted in Grobogan Regency, because in Grobogan there has been a decrease in taxpayer compliance that has occurred over the past three years. The following is the reporting data for the last five years of income tax returns in Grobogan recorded at Primary Tax Service Office in Blora:

Table 1. Compliance Rate of Personal Income Tax Return Reporting for the 2017-2021 Period in Grobogan Regency

Year	Number of Registered WPs	Tax Return Reporting Amount	Compliance %
2021	61.296	37.368	60.96%
2020	54.560	35.255	64.62%
2019	43.854	29.425	67.10%
2018	34.671	26.405	76.16%
2017	30.084	22.066	73.35%

Source : Primary Tax Service Office in Blora, 2022

From table 1 there are taxpayer compliance problems that occur in Grobogan Regency. The number of individual income tax returns in Grobogan district over the past three years has decreased. The decrease in the number of tax return reports from the last three years in Grobogan indicates that taxpayer compliance is still lacking (Primary Tax Service Office in Blora, 2022). According to Primary Tax Service Office in Blora

records, the compliance of MSMEs taxpayers in Grobogan Regency is still in the category of lacking. This is evidenced by the large number of MSMEs players in Grobogan Regency in 2021 totaling 11,574 MSMEs. However, MSMEs that disclose tax returns only amounted to 6,966 (60.19%). The number of MSMEs actors in Grobogan Regency does not participate in tax payments according to applicable regulations due to several factors that still need to be studied. According to (Saeroji, 2017) there are factors that result in low compliance of taxpayers, such as the effectiveness of the tax system that is not good, low trust in the government, and the occurrence of corruption.

Taxpayer awareness is a commendable action from taxpayers in conducting taxpayers with their conscience based on no element of coercion. A person's taxpayer awareness can affect taxpayer compliance (Bahri, 2020). According to research that has been made by (Bahri, 2020) and (Chandra & Sandra, 2021), there is a positive influence on taxpayer awareness on taxpayer compliance. In contrast to the research made (Dewi & Merkusiwati, 2018), (Karnedi & Hidayatulloh, 2019), (Khotimah & Susyanti, 2020), it resulted in no influence of taxpayer awareness on taxpayer compliance.

The effectiveness factor of the tax system can affect the level of compliance of taxpayers. The better the opinion about the effectiveness of the tax system, the more it will increase taxpayer compliance. Research made by (Ramadania et al., 2021), (Wulandara & Adnan, 2019), (Lutfiyanah & Furqon, 2021), (Safaah et al., 2022) resulted in that there is a positive and significant influence of the effectiveness of the tax system on taxpayer compliance. In contrast to the research made (Susanti et al., 2017) and (Nailissyifa et al., 2019) resulted in no positive influence of the effectiveness of the tax system on the level of taxpayer compliance.

Trust in the government can also affect taxpayer compliance. Trust is an attitude that can describe knowledge of the level of honesty of the trusted party. The better the level of trust in the government will increase taxpayer compliance. Research that has been made by (Darmawati & Zelmianti, 2021), (Karwur et al., 2020), (Christyanto & Hermanto, 2022) has resulted in trust in the government can have a positive and significant effect on taxpayer compliance. In contrast to the research made by (Ari,

2019), (Pradhani & Sari, 2022). The results of the research have no effect from trust in the government on taxpayer compliance.

The perception of corruption can affect the level of compliance of taxpayers. The number of corruption cases that occur especially by tax officers will cause taxpayers to feel anxious and there is a perception that tax money is not used in accordance with their functions, making taxpayers lazy to pay their taxes and can affect taxpayer compliance (Ningrum & Hidayatulloh, 2020). Research conducted by (Ningrum & Hidayatulloh, 2020) and (Krisna & Kurnia, 2021), resulted in perceptions of corruption that can positively affect taxpayer compliance. In contrast to research by (Tambun & Septriani, 2018), there is no significant influence of corruption perceptions on individual taxpayer compliance.

Based on the explanation above, the author found that there are still gaps that occur so that research needs to be done again. The difference between this research and the previous one is the use of taxpayer awareness variables as moderation, the addition of independent variables, and the object used is MSMEs in Grobogan Regency. Thus, this research was conducted with the aim of determining the influence of perceptions of tax system effectiveness, trust in the government, and perceptions of corruption on taxpayer compliance mediated by taxpayer awareness.

Literature Review

Theory of Planned Behavior (TPB)

TPB is an extension of the Theory of Reasonable Action (TRA) popularized by (Ajzen, 1991) which studies a person's behavior towards choices in carrying out an action or not carrying out an action influenced by human intentions. TPB explains that each individual will tend to behave more based on the results of his evaluation that what he does will provide positive results and can provide benefits. SDGs is a good behavioral theory to study mandatory and more specific behavior, namely the behavior of taxpayers to comply or not with tax provisions.

Tax compliance is an obedient act that must be done by tax actors when it is in accordance with subjective and objective requirements in taxation (Karwur et al., 2020). TPB examines human behavior to be motivated to carry out something in analyzing the

level of compliance of taxpayers with tax regulations. TPB outlines the level of WP effort to comply with tax regulations, such as compliance with paying taxes on time. Based on this, this research will use SDGs to explain phenomena that affect taxpayer compliance (Ermawati & Afifi, 2018).

Taxpayer Compliance

According to (Pertiwi, 2017) tax compliance is a measure of taxpayers being able to meet or fail to meet the applicable tax rules in their country. Taxpayer compliance is a behavior that is mandatory to be obedient in paying off tax obligations in accordance with the rules of tax laws and regulations (Kurniawan et al., 2017). Taxpayers can be categorized as compliant, namely when WP is subject to fulfilling and carrying out their tax dependents based on applicable rules. Taxpayer compliance is an important element in modern taxation in the implementation of a self-assessment tax collection system that aims to obtain optimal tax revenue (Lutfiyannah & Furqon, 2021b). Indicators used to measure taxpayer compliance adopted from research (Fauziati & Syahri, 2016), namely: NPWP registration, tax return filling and reporting, Calculation of taxes owed correctly, payment of taxes owed, and paying taxes on time.

Taxpayer Awareness

Taxpayer awareness is a condition of willingness that arises to fulfill obligations in paying taxes according to their conscience without any coercion. According to (Jatmiko, 2006), taxpayer awareness is a condition where taxpayers have knowledge and understanding of taxation in the hope that it can be realized by taxpayers through the act of carrying out tax obligations. The indicators used to measure taxpayer fatigue adopted from research (Fauziati & Syahri, 2016), namely: Awareness from within, awareness of rights and obligations, awareness of actions that can harm the state, awareness of applicable laws, and calculating, paying, reporting taxes voluntarily (Fauziati & Syahri, 2016)

Perception of Tax System Effectiveness

The perception of the effectiveness of the tax system is the response obtained from each taxpayer directly to the tax system that has been implemented. The effectiveness of the tax system can be felt by taxpayers by making tax payments through

easy tax payment systems such as E-Banking, submitting tax returns on E-SPT and E-Filling, submitting tax returns via drop boxes and updating tax regulation information online. The response from taxpayers to the effectiveness of the tax system will produce a measurement of how far the tax revenue target will be achieved. The indicators used to measure the perception of the effectiveness of the tax system adopted from research (Manuaba & Gayatri, 2017) are: Tax return filling and tax reporting are carried out through e-SPT and e-filling, SPT payments are made through e-banking, SPT submission via drop-box, Update the latest tax regulation information online via the internet, as well as NPWP registration through e-register.

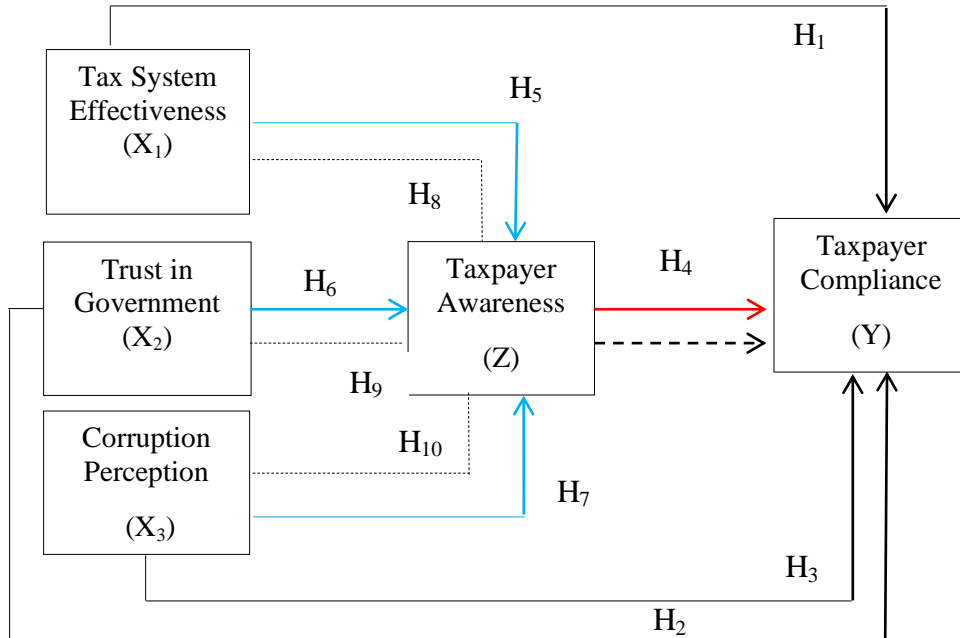
Trust in Government

In building a long-term connection between the government and the community, trust in the government is a very important foundation. Trust according to Exodus & Lin (2003: 156) in (Christyanto & Hermanto, 2022) is a certain amount of confidence in the level of honesty of the party to be trusted and the ability to fulfill promises. Trust in the government system, laws, and tax authorities can form a good assessment relationship between state institutions in carrying out government for the benefit of the state whose purpose is to create people's welfare based on the Law. The indicators used to measure trust in the government adopted from research (Purnamasari et al., 2017) are: Trust in the government, trust in the legal system, trust in the judiciary, trust in tax collection reallocated back to the people, and trust in tax collectors.

Corruption Perception

Perception of the corruption is something that is felt that arises because it is based on news or experience. Opinions arising from trust in tax officers due to acts of embezzlement of money and also the many cases of corruption in Indonesia felt by taxpayers. This makes taxpayers have a negative opinion of the tax officer and also the government which can cause taxpayers to be non-compliant to pay taxes (Krisna & Kurnia, 2021). The indicators used to measure perceptions of corruption adopted from research (Prakusya, 2020) are: Knowledge of tax corruption cases, awareness of tax corruption cases, and law enforcement of tax corruption cases.

Figure 1. Framework of Thought



Hypothesis Development:

Based on the framework in figure 1.1 above, the hypothesis in this research can be formulated as follows:

- H1: Perception of the effectiveness of the tax system has a significant positive effect on taxpayer compliance.
- H2: Trust in the government has a significant positive effect on taxpayer compliance.
- H3: Perception of corruption has a significant positive effect on taxpayer compliance.
- H4: Taxpayer awareness has a significant positive effect on taxpayer compliance.
- H5: The perceived effectiveness of the tax system has a significant positive effect on taxpayer awareness.
- H6: Trust in the government has a significant positive effect on taxpayer awareness.
- H7: The perception of corruption has a significant positive effect on taxpayer awareness.

- H8: The effectiveness of the tax system has a positive and significant effect on the compliance of MSME taxpayers in Grobogan Regency through taxpayer awareness.
- H9: Trust in the government has a positive and significant effect on the compliance of MSME taxpayers in Grobogan Regency through taxpayer awareness.
- H10: The perception of corruption has a positive and significant effect on the compliance of MSME taxpayers in Grobogan Regency through taxpayer awareness.

Methods of Research

Research compiled by the author with a type of quantitative research that is associative. Quantitative is a type of research based on concrete data to examine certain respondent and data, data accumulation using research instruments, data in the form of numbers measured using statistics / quantitative to test hypotheses that have been made (Sugiyono, 2013). The population used in this research is all MSMEs in Grobogan Regency recorded in Primary Tax Service Office Blora, which amounted to 11,574 MSMEs. This research uses a nonprobability sampling research technique, which is the way samples are taken by not providing equal opportunities for each population to be sampled in research. This research uses a sample with the Slovin formula with an error tolerance of 10% so that 100 MSMEs respondents were obtained.

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The data collection technique in this research is by using questionnaires assessed with a Likert scale in calculating the opinions, attitudes, and perceptions of individuals and groups of people towards a social event (Sugiyono, 2013). In the questionnaire used by researchers to measure each statement consists of five categories of answers, namely strongly agree (SS) point 5, agree (S) point 4, neutral (N) point 3, disagree (TS) point 2,

strongly disagree (STS) point 1. In this research, the test methods used were data quality tests, classical assumption tests, statistical tests, and multiple linear regression analysis tests using the SPSS program statistical tool version 25. The test model of multiple linear regression analysis is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + B_4 Z + e$$

Y	:	Taxpayer Compliance
α	:	Constanta
$\beta_1, \beta_2, \beta_3$:	Regression Coefficien
X1	:	Tax System Effectiveness
X2	:	Trust in Government
X3	:	Corruption Perception
Z	:	Taxpayer Awareness
e	:	Error

Result and Discussion

An instrument is considered valid, that is, when the measuring instrument used to assess is valid. The questionnaire can be determined valid when r counts $>$ r table together with the significance level (α) = 0.05 then each questionnaire item is valid. (Bawono, 2006). From the results of r table with degree of freedom, namely: (df) = $n-2$, (df) = $100-2$, (df) = 98 with a significant value of 0.05 obtained r table 0.1966. From the table, it can be interpreted that all statement items on the questionnaire are declared valid because all statement items show r count $>$ 0.1966. Reliability is a research instrument that if used repeatedly in assessing the same object, the data results will also be the same (Sugiyono, 2013). The questionnaire can be said to be reliable when the Cronbach Alpha value $>$ 0.60 (Ghozali, 2013). In table 4 it can be seen that from reliability testing in this study gives the results that all Cronbach's Alpha results from the five variables $>$ 0.60. It can be concluded that all variables in this study proved to be reliable.

The purpose of the normality test is to determine the form of regression, the residual variable whether it has a normal distribution or not. Normality testing qualification is when the probability score $>$ 0.05 i.e. normally distributed. From the table above, it can be seen from the results of non-parametric Kolmogrov-Smirnov (K-S)

tests obtained a significant value of 0.164. These results mean that the data used is data that has a normal distributed residual value of Asymp.Sig (2-tailed) $0.164 > 0.05$.

Multicolonicity testing is used in assessing regression forms, whether there is a correlation of inequality from independent variables. When the tolerance score > 0.10 and the VIF score < 10 then there is no multicolonicity of the independent variable. A good form of regression will not occur multicolonicity (Ghozali, 2013). From table 4.9 can be seen the results of multicolonicity testing, it can be concluded that the overall tolerance value > 0.10 , as well as all values of VIF < 10 . This shows that in this study the data used did not experience multicolonicity.

The purpose of the heteroscedasticity test is to calculate that in the form of regression there is a difference in variance from the residual of one test to another. It can be said to be heteroscedasticity, which is when the variance from one test to another test results are fixed. When the significant score of the independent variable > 0.05 means that it does not experience heteroscedasticity, From the results of the heteroscedasticity test in the table above, it can be said that all values of each variable are > 0.05 which shows that the data in this study does not experience heteroscedasticity because the significance value is above 0.05.

The purpose of statistical t-test testing is to measure the significance of independent variables individually influenced by dependent variables (Bawono, 2006). When $t \text{ count} < t \text{ table} = H_0$ is accepted, there is no positive and significant influence of the independent and dependent variables. However, when $t \text{ count} > t \text{ table} = H_0$ is rejected, there is a positive and significant effect of independent on dependent.

Équation I

Table 2. Statistic Test Result T Equation I Coefficients^a

Model		Unstandardized B	Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	5.177	2.254		2.296	0.024
	Tax System Effectiveness	0.458	0.067	0.482	6.842	0.000
	Trust in Government	0.454	0.072	0.447	6.286	0.000
	Corruption Perception	0.097	0.114	0.052	0.850	0.397

a. Variabel Dependent: Taxpayer Awareness (Z)

Source: Processed primary data (2022)

In table 2 shows the results of the t-test, it is found that the significance value of each variable can be described the influence of X1 on Z, showing the results of t count (6.842) > t table (1.290), and the value of sig. (0.000) < 0.05 this shows that X1 has a positive and significant effect on Z. The effect of X2 on Z shows the results of t count (6.286) > t table (1.290) and sig value. (0.000) < 0.05 this means that X2 has a positive and significant effect on Z. The effect of X3 on Z shows the results of t count (0.850) < t table (1.290) and the value of sig. (0.397) > 0.05 this shows that there is no positive insignificant influence between X3 and Z.

Equation II

Table 3. Statistic Test Result T Equation II Coefficients^a

Model		Unstandardized Coefficients B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	7.157	2.846		2.515	0.014
	Tax System Effectiveness	0.207	0.100	0.232	2.060	0.042
	Trust in Government	0.016	0.105	0.017	0.152	0.880
	Corruption Perception	-0.096	0.140	-0.055	-0.685	0.495
	Taxpayer Awareness	0.408	0.125	0.435	3.250	0.002

a. Dependent Variable: Taxpayer Compliance (Y)

Source: *Processed primary data* (2022)

According to the T test test in table 3, an explanation of the effect of X1 on Y was obtained, showing the results of t count (2,060) > t table (1,290), and the value of sig. (0.042) < 0.05. This means that X1 has a positive and significant effect on Y. The effect of X2 on Y, shows the results of t tcount (0.152) < t table (1.290), and the value of sig. (0.880) > 0.05. This means that there is no insignificant positive effect of X2 on Y. The effect of X3 on Y, shows the result of t count (-0.685) < t table (1.290), and the value of sig. (0.495) > 0.05 means that there is no insignificant negative influence of X3 on Y. The effect of Z on Y, shows the results of t count (3.250) > t table (1.290), and sig value. (0.002) < 0.05. This means that Z has a positive and significant effect on Y. The purpose of testing the F test is to calculate the extent to which the independent variable

together is able to affect the dependent variable (Bawono, 2006). When F counts < F table or sig. > 0.05 then Ho is accepted and when F counts > f table or sig. < 0.05 then Ho is rejected (Bawono, 2006). The following are the results of the discussion of the Ftest test results:

Table 4. F test Result ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig
1	Regression	1708.285	4	427.071	16.166	0.000 ^b
	Residual	2509.715	95	26.418		
Total		4218.000	99			

a. Dependent Variable: Taxpayer Compliance(Y)

b. Predictors: (Constant), Taxpayer Awareness(Z), Corruption Perception(X3), Trust in Government(X2), Efektifitas Sistem Perpajakan(X1)

Source: *Processed primary data* (2022)

From table 4, the result of F is calculated at 16.166 and the value of sig. 0.000 < 0.05. So it can be interpreted that the variables X1, X2, X3 and Z are simultaneously able to affect the variable Y.

Table 5. Coefficient of Determination Test Results (Test I) Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.807 ^a	0.651	0.640	4.182

a. Predictors: (Constant), Perception of Corruption (X3), Tax System Effectiveness (X1), Trust in the Government (X2)

b. Dependent Variable: Taxpayer Awareness

Source: *Processed primary data* (2022)

Table 5 provides information on the number of correlation determination coefficients R² of 0.807, meaning that there is a strong relationship from the independent variable to the dependent because the value is close to number 1. While the result of the coefficient of determination (Adjusted R Square) of 0.640 which means that all independent variables contribute 64% to the dependent variable while 36% are influenced by other variables.

Table 6. Coefficient of Determination Test Results (Test II) Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
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1	0.636 ^a	0.405	0.380	5.140
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- a. Predictors: (Constant), Taxpayer Awareness(Z), Perception of Corruption(X3), Trust in the Government (X2), Tax System Effectiveness (X1)
 - b. Dependent Variable: Taxpayer Compliance
- Source: Processed primary data (2022)*

In table 6, it is known that the number of correlation determination coefficients R^2 is 0.636, meaning that there is a strong relationship between the independent variable and the dependent because the value is close to number 1. While the result of the coefficient of determination (Adjusted R Square) sejumlah 0.380 means that all independent variables contribute 38% to the dependent variable.

Table 7. Path Analysis Test Result I

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.807 ^a	0.651	0.640	4.182

- a. Predictors: (Constant), Corruption Perception(X3), Efektifitas Sistem Perpajakan(X1), Trust in Government(X2)
 - b. Dependent Variable: Taxpayer Awareness
- Source: Processed primary data (2022)*

The value of R Square in table 7 of 0.651 which is used for calculation in e1 uses the formula below:

$$e_1 = \sqrt{1 - R^2} = \sqrt{1 - 0.651} = \sqrt{0.349} = 0.590$$

Table 8. Path Analysis Test Result I
Coefficients^a

Model		Unstandarized B	Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	5.177	2.254		2.296	0.024
	Tax System Effectiveness (X1)	0.458	0.067	0.482	6.842	0.000
	Trust in Government (X2)	0.454	0.072	0.447	6.286	0.000
	Corruption Perception (X3)	0.097	0.114	0.052	0.850	0.397

Dependent Variable: Taxpayer Awareness (Z)
Source: Processed primary data (2022)

Table 8 above, produces the following form of regression equation: $Z = 5.177 + 0.458 X1 + 0.454 X2 + 0.097 X3 + e1$ Based on the first regression form, it can be stated that a constant of 5.177 has a meaning when the variables X1, X2 and X3, constants X1, X2 and X3 = 0, then Z is at a value of 5.177. The value of the unstandardized beta coefficient on the variable X1 is 0.458 (positive). This shows that every increase of one point X1 is able to increase taxpayer awareness (Z) by 0.485 times (48.5%). The value of the unstandardized beta coefficient in the variable X2 is 0.454 (positive). This shows that every increase in one point X2 will add Z by 0.454 times (45.4%). The value of the unstandardized beta coefficient in the variable X3 is 0.097 (positive). This shows that every increase of one point X3 will add Z by 0.097 times (9.7%). Second Regression Results (Model II): The results of this 2nd form regression will be used to measure the influence of variables X, X2, X3 and Z on Y. The calculation results can be observed in the following table:

**Table 9. Coefficient of Determination Test Results (Test II)
Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.636 ^a	0.405	0.380	5.140

- a. Predictors: (constant), taxpayer awareness(Z), perception of corruption (X3), trust in government (X2), efficiency of the tax system (X1).
- b. Dependent variable: taxpayer compliance

Source: Processed primary data (2022)

The R-squared value in Table 9 is 0.636 which is used for the calculation at e1 using the following formula: $e_2 = \sqrt{1 - R^2} = \sqrt{1 - 0.405} = \sqrt{0.595} = 0.771$

**Table 10. Path Analysis Test Result II
Coefficients^a**

Model		Unstandardi zed B	Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	7.157	2.846		2.515	0.014
	Tax System Effectiveness (X1)	0.207	0.100	0.232	2.060	0.042
	Trust in Government (X2)	0.016	0.105	0.017	0.152	0.880
	Corruption Perception (X3)	-0.096	0.140	-0.055	-0.685	0.495
	Taxpayer Awareness (Z)	0.408	0.125	0.435	3.250	0.002

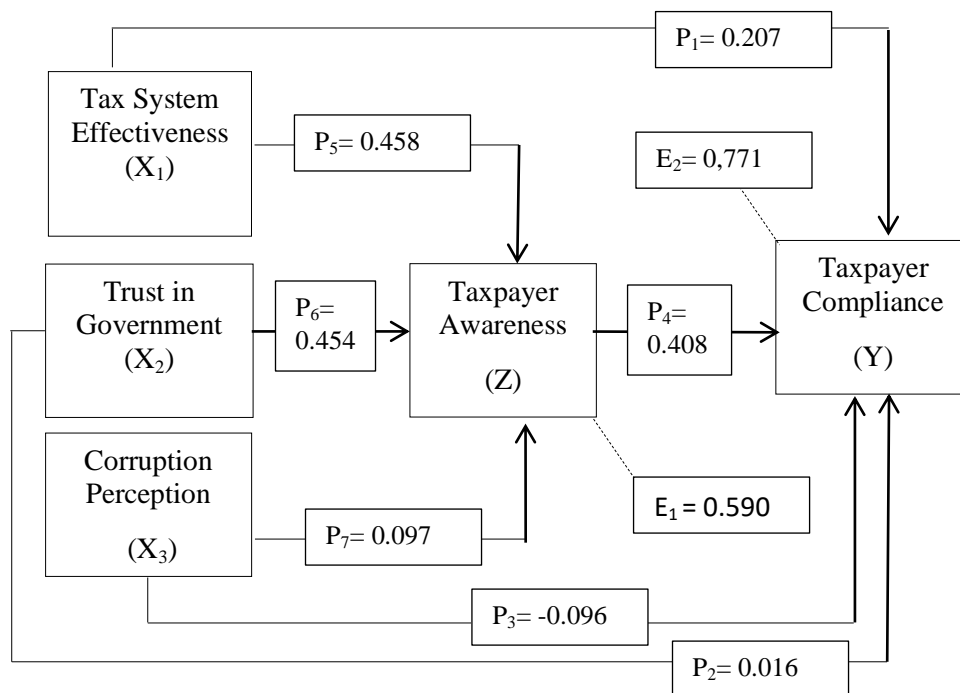
- a. Dependent Variable: Taxpayer Compliance (Y)

Source: Processed primary data (2022)

Equation regression is: $Z = 7,157 + 0,207 X_1 + 0,016 X_2 + (-0,096 X_3) + 0,408 Z + e_2$

Based on the second regression model, it can be interpreted that a constant of 7.157 has a meaning when the variables X1, X2, perception X3 and Z, constants X1, X2, X3 and Z = 0, then the Y jumlah is 7.157. The value of the unstandardized beta coefficient in the variable X1 is 0.207 (positive), it shows that every increase of one point X1 will increase Y by 0.207 times (20.7%). The value of the unstandardized beta coefficient in the variable X2 is 0.016 (positive), it shows that every increase of one point X2 will increase Y by 0.016 times (1.6%). The value of the unstandardized beta coefficient in the variable X3 is -0.096 (negative), it shows that when X3 is lower then Z increases and every additional point X3 is able to increase Y by 0.096 times (9.6%). The value of the unstandardized beta coefficient in the variable Z is 0.408 (positive), it shows that every increase in one point Z will increase Y by 0.408 times (40.8%). From the results of the discussion, a form of path analysis can be compiled as follows:

Figure 2. Path Model



Source: *Processed primary data* (2022)

After the calculation of multiple linear regression model analysis through these two equations, it experiences direct and indirect influence from independent and dependent variables. The following is an explanation of table 4 in testing H8, H9, H10

below:

Table 11. Path Analysis

Var	B X ke Y	B X ke Z	B Z ke Y	Std. error X ke Z	Std. error Z ke Y	Pengaruh tidak langsung (P2 x P3)	Pengaruh total (pengaruh langsung [P1] + pengaruh tidak langsung)
	(P1)	(P2)	(P3)	Sp2	Sp3		
X1	0.207	0.458	0.408	0.067	0.125	0.186864	0.393564
X2	0.016	0.454	0.408	0.072	0.125	0.185232	0.201232
X3	-0.096	0.097	0.408	0.114	0.125	0.039576	-0.056424

Source: *Processed primary data* (2022)

Perception of Tax System Effectiveness (X1) on Taxpayer Compliance (Y) through Taxpayer Awareness as Mediation: Perception of Tax System Effectiveness (X1) on Taxpayer Compliance (Y) through Taxpayer Awareness as Mediation:

$$Sp_{2p3} = \sqrt{p_{3^2}Sp_{2^2} + p_{2^2} Sp_{3^2} + Sp_{2^2} Sp_{3^2}}$$

$$Sp_{2p3} = \sqrt{(0.408)^2(0.067)^2 + (0.458)^2(0.125)^2 + (0.067)^2(0.125)^2}$$

$$Sp_{2p3} = \sqrt{\frac{(0.166464)(0.004489) + (0.209764)(0.015625) + (0.004489)(0.015625)}{}}$$

$$Sp_{2p3} = \sqrt{\frac{(0.000747256896) + (0.0032775625) + (0.000070140625)}{}}$$

$$Sp_{2p3} = \sqrt{0.004094960021}$$

$$Sp_{2p3} = 0.0639918746482$$

From the results of the Sp_{2p3} calculation, it will then be used to calculate the magnitude of statistical influence of mediation variables with the formula below:

$$t = \frac{p_{2p3}}{SP_{2p3}} = \frac{(0.458)(0.408)}{0.0639918746482} = \frac{0.186864}{0.0639918746482}$$

$$t = 2.920$$

Based on the calculation above, a tcount of 2.920 > was produced from tTable with a sig value. 5% (0.05) of 1.66088. It can be interpreted that Z can mediate the

influence of X1 on Y. Trust in government (X2) in taxpayer compliance (Y) through taxpayer outreach as mediation:

$$Sp_{2p3} = \sqrt{p_3^2 Sp_{2^2} + p_2^2 Sp_{3^2} + Sp_{2^2} Sp_{3^2}}$$

$$Sp_{2p3} = \sqrt{(0.408)^2(0.072)^2 + (0.454)^2(0.125)^2 + (0.072)^2(0.125)^2}$$

$$Sp_{2p3} = \sqrt{\frac{(0.166464)(0.005184) + (0.206116)(0.015625) + (0.005184)(0.015625)}{}}$$

$$Sp_{2p3} = \sqrt{\frac{(0.000862949376) + (0.0032205625) + (0.000081)}{}}$$

$$Sp_{2p3} = \sqrt{0.004164511876}$$

$$Sp_{2p3} = 0.0645330293415$$

From this Sp_{2p3} calculation, it will then be used in calculating the magnitude of t statistical influence of mediation variables with the formula below: From this Sp_{2p3} calculation, it will then be used in calculating the magnitude of t statistical influence of mediation variables with the formula below:

$$t = \frac{p_{2p3}}{SP_{2p3}} = \frac{(0.454)(0.408)}{0.0645330293415} = \frac{0.185232}{0.0645330293415} = 2.870$$

Based on the calculation above, a tcount of 2.870 > was produced from the table with the sig value. 5% (0.05) of 1.66088. It can be interpreted that Z is able to mediate the influence of X2 on Y. Perception of corruption (X3) on taxpayer compliance (Y) through taxpayer awareness (Z) as mediation

$$Sp_{2p3} = \sqrt{p_3^2 Sp_{2^2} + p_2^2 Sp_{3^2} + Sp_{2^2} Sp_{3^2}}$$

$$Sp_{2p3} = \sqrt{(0.408)^2(0.14)^2 + (0.097)^2(0.125)^2 + (0.114)^2(0.125)^2}$$

$$Sp_{2p3} = \sqrt{\frac{(0.166464)(0,012996) + (0.009409)(0.015625) + (0.012996)(0.015625)}{}}$$

$$Sp_{2p3} = \sqrt{\frac{(0.002163366144) + (0.000147015625) + (0.0002030625)}{}}$$

$$Sp_{2p3} = \sqrt{0.002513444269}$$

$$Sp_{2p3} = 0.0501342624260$$

From the calculation of Sp_{2p3} , it will then be used in calculating the magnitude of the statistical t influence of mediation variables with the formula below:

$$t = \frac{p_{2p3}}{SP_{2p3}} = \frac{(0.097)(0,408)}{0.0501342624260} = \frac{0.039576}{0.0501342624260}$$

$$= 0789 < 1.66088$$

Based on the above calculation, a count of $0.789 <$ is produced from the table with the value of sig. 5% (0.05) of 1.66088. It can be interpreted that Z is unable to mediate the influence of X3 on Y

Discussion Of Hypotheses

The Effect Tax System Effectiveness (X1) on Taxpayer Compliance (Y)

Table 3 shows the results of the direct influence between X1 on Y resulting in t count ($2.060 >$ t table (1.290), and with the level of sig. ($0.042 <$ 0.05). This means that X1 has a positive and significant effect on Y, so H_0 is rejected and H_1 is accepted. The impression of the taxpayers of the MSMEs of Grobogan on the efficiency of the tax system was felt by the taxpayers. In this way, we can know that the tax system applied in Grobogan Regency is considered effective. The better the impression felt by WP regarding the effectiveness of the tax system, the more supportive WP is to be compliant in fulfilling WP's compliance in paying its taxes. This research is in line with research researched by Ramadania, Andriyanto, Sari (2021) resulting in that X1 has a significant positive effect on Y. Similarly, research conducted by (Meydiant & Haq, 2022) also suggests that the Perception of Tax System Effectiveness has a significant positive effect on Taxpayer Compliance.

The EffectTrust in Government (X2) on Taxpayer Compliance (Y)

Table 3 shows the result of the count (0.152) < of Table t (1.290) and the value of the number (0.880) > 0.05. This shows that there is no significant positive influence between X2 on the compliance of taxpayer Y. Thus, in this study, H0 is accepted and H2 is rejected. These results explain why the high level of trust of Grobogan MSMEs in government cannot improve taxpayer compliance. This happens because so far, the taxpayers of the MSMEs of Grobogan have not trusted the government system. This research is consistent with the research that has been studied by (Ari, 2019) which results in individual tax compliance behavior having no influence on trust in government. Similarly, research conducted by (Pradhani and Sari, 2022) also found that negative trust in government is not significant for taxpayer compliance. Pengaruh Corruption Perception (X3) Terhadap Taxpayer Compliance (Y).

Table 3 shows the result of tcount (0.152) < t table (1.290), and the value of sig. (0.880) > 0.05. This shows that there is no significant positive influence between X2 on taxpayer compliance Y. So in this study H0 is accepted and H2 is rejected. These results explain that the high trust of Grobogan MSME taxpayers in the government cannot improve taxpayer compliance. This happens because until now Grobogan MSME taxpayers have not trusted the government system. This research is in line with research that has been researched by (Ari, 2019) which results in Individual Tax Compliance Behavior has no influence on trust in the government. Similarly, research researched by (Pradhani & Sari, 2022) also stated that negative trust in the government is not significant for taxpayer compliance.

The Effect Taxpayer Awareness (Z) on Taxpayer Compliance (Y)

The test in table 3 calculates the effect of Z on Y has the results of t count (3.250) > t table (1.290), and the value of sig value. (0.002) < 0.05. This shows that Z has a positive and significant effect on Y. So that H0 is rejected and H4 is accepted. The results of this research explain that the awareness of MSME taxpayers in Grobogan Regency has a positive and significant effect on taxpayer compliance. The higher the level of awareness that taxpayers have of their tax obligations, the higher the level of taxpayer compliance. This research is in line with research researched by (Yulianti, 2022), and (Tene et al., 2017) stated that taxpayer awareness has a significant positive effect on taxpayer compliance.

The Effect of Tax System Effectiveness (X1) on Taxpayer Awareness (Z)

In the test table table 2 which shows the test values t count (6.842) > t table (1.290), and the values of sig. (0.000) < 0.05. This shows that X1 has a positive and significant effect on Z. So that H_0 is rejected and H_5 is accepted. This research resulted in MSME WPs in Grobogan assuming well the existing tax system. WP believes that the tax system in Grobogan Regency is reliable, reliable and accurate. With the ease that has been felt by WP, WP is aware to always disclose and pay taxes. So that the higher the perception of the effectiveness of the tax Perception on Taxpayer system, it will affect taxpayer awareness. This research supports research researched by (Zainuddin, 2018), and (Fauziati & Syahri, 2016) which suggests that Perceptions of System Effectiveness have a significant positive influence on Taxpayer Awareness (Z)

The Effect of Trust in the Government (X2) on Taxpayer Awareness (Z)

In test table 2 which gives the results t count (6.286) > t table (1.290), and sig values. (0.000) < 0.05. This means that X2 has a positive and significant effect on Z. So H_0 is rejected and H_6 is accepted. Trust in the government occurs when the public judges the government and leaders are able to fulfill promises, efficiently, honestly and fairly. The existence of a fair, good, and reliable government system can increase the trust of WP in the government. When the Grobogan Regency government has been able to prove the use of tax money used properly, such as to build public facilities, WP will raise awareness to meet taxes. The higher the level of trust in the government, it will increase the awareness of MSME taxpayers in Grobogan Regency. The results of this research supports research compiled by (Zainuddin, 2018) which suggests that Trust in the Government affects taxpayer awareness. The Effect of Corruption Perception (X3) on Taxpayer Awareness (Z)

In table 2 shows the result of t count (0.850) < t table (1.290), and the value of sig. (0.397) > 0.05. This means that there is no significant positive influence between X3 and Z. So H_0 is accepted and H_7 is rejected. The results of this research show that the high perception of corruption cannot affect the awareness of MSME taxpayers in Grobogan Regency. The amount of information received by WP through the mass media regarding the reporting of corruption cases does not affect taxpayer awareness.

The high number of corruption cases that occur is ignored by taxpayers. So that the more the perception of corruption does not affect taxpayer compliance. This research supports research compiled by (Zainuddin, 2018) which states that there is no influence of Corruption Perception on Taxpayer Awareness.

The Effect of Perceived Tax System Effectiveness (X1) on Taxpayer Compliance(Y) Passes Taxpayer Awareness (Z).

In knowing the relationship of X1 to Y through Z, it can be seen based on the calculation of the sobel test path analysis, it can be known that the calculated value of 2.920 > from the table with the sig value. 5% (0.05) of 1.66088 which means significant. Z can mediate the effect of X1 on Y. This means that the better the impression felt by MSME WPs on the effectiveness of the tax system in Grobogan Regency supported by taxpayer awareness, resulting in a high level of taxpayer compliance. So H8 is accepted and H0 is rejected. This research supports research compiled by (Zainuddin, 2018) which suggests that taxpayers are able to mediate the relationship between the Perception of Tax System Effectiveness and Taxpayer Awareness.

The effect of trust in the government (X2) on taxpayer compliance (Y) through awareness of trust in the taxpayer government (Z)

In knowing the relationship of X2 to Y past Z, it can be seen based on the calculation of the sobel test path analysis found a calculated value of 2.870 > from the table with the sig value. 5% (0.05) of 1.66088 which means significant. It can be interpreted that Z can mediate the effect of X2 on Y. The better the level of trust of Grobogan MSME taxpayers to the government supported by taxpayer awareness, resulting in a high level of taxpayer compliance. So H0 is rejected and H9 is accepted. This research is in accordance with research researched by Zainuddin (2018) which suggests that Z can mediate the influence of X2 on Y. Unlike the research researched by Khusfiyah (2019) which resulted in Z not being able to mediate the relationship of Trust in the Government on Taxpayer Compliance.

The effect of corruption perception (X3) on corruption perception compliance (Y) through taxpayer awareness (Z)

In knowing the effect of X3 on Y past Z, it can be seen based on the calculation of the sobel test path analysis resulting in a tcount of $0.789 <$ from the table with the sig value. 5% (0.05) is 1.66088, which is insignificant. So it can be interpreted that Z is unable to mediate the effect of X3 on Y. So H0 is accepted and H10 is rejected. Taxpayer awareness cannot mediate the relationship of perceived corruption to taxpayer compliance. This means that the influence of X3 indirectly on Y through Z shows that although there is a perception of corruption, it is not supported by taxpayer awareness, it is not able to encourage compliance of MSME taxpayers in Grobogan Regency. This research is in line with research compiled (Stefanie & Amelia, 2019) which shows that Taxpayer Awareness is unable to mediate the relationship between Perceptions of Corruption and Taxpayer Compliance. In contrast to the research compiled by Khusfiah (2019) which resulted in Taxpayer Awareness can mediate Perceptions of Corruption against Perceptions of Corruption.

Conclusion

The result of this study is that taxpayer compliance can be positively and significantly influenced by perceptions of tax system effectiveness, taxpayer awareness of taxpayer compliance, but taxpayer compliance cannot be influenced by trust in the government, and perceptions of corruption. Taxpayer awareness can be influenced positively and significantly by perceptions of tax system effectiveness, trust in the government, but taxpayer awareness cannot be influenced by perceptions of corruption. Taxpayer awareness is able to mediate the influence of perceived effectiveness of the tax system and trust in the government on taxpayer compliance, while taxpayer awareness is unable to mediate the influence of perceived corruption on taxpayer compliance.

The purpose of this study is to determine the effect of the Online Tax Service so that it can be used to improve the compliance of MSME Taxpayers of Grobogan Regency Based on the conclusions obtained, some suggestions that might be used to improve compliance. The results of the study prove that the Perception of the Effectiveness of the Tax System on Taxpayer Compliance has a significant influence, it is expected that tax officers can intensify socialization activities to increase the use of services so that taxpayer compliance increases. Overall advice from tax managers and

officers to always improve the quality of service to taxpayers and manage tax proceeds to be used according to the rules for the public interest.

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