Abstract: The purpose of this study is to examine the awareness of taxpayers, tax knowledge, tax sanctions, tax officer services, and the environment for individual taxpayer compliance and to test whether taxation socialization is able to moderate the effect of these factors on the compliance of individual taxpayers at the Office of Taxes Service within the North Sumatra Regional DJP Office I. This research is a causality study using primary data. The population of this study is individual taxpayers who are required to submit Annual Notification Letter registered at eight tax service offices in the North Sumatra Regional DJP Office I amounting to 367,866 in 2018. Determination of the sample of this study using the Slovin formula and obtained a sample of individual taxpayers as much as 100 respondents with Non Probability Sampling technique, namely Accidental Sampling. The data analysis method used in this research is multiple linear regression analysis and interaction test for moderation variables. The results showed that partially, taxation knowledge and the environment had a positive and significant effect on compliance of individual taxpayers, while awareness of taxpayers, taxation sanctions, and service of tax officers did not significantly affect individual taxpayer compliance. Then, the results of the interaction test show that taxation socialization is able to moderate the effect of taxpayer awareness, tax knowledge, taxation sanctions, and the environment on individual taxpayer compliance, but taxation socialization is not able to moderate the effect of tax officer services on individual taxpayer compliance.

Keywords: Awareness Of Taxpayers, Tax Knowledge, Tax Sanctions, Service Of Tax Officers, Environment, Taxation Socialization, And Compliance Of Individual Taxpayers

1. Introduction

Tax Development is one of the supporters of the country's economy. This can be seen from the 2018 State Budget (Revenue and Expenditure Budget) showing that 86.8% of the supporters of the country's economy are sourced from tax revenue. Therefore the Directorate General of Taxes seeks to grow the level of tax revenue through taxpayers. Taxpayers are strived to comply with tax regulations so that the tax paid can support the economy. The effort made by this government is how taxpayers can pay taxes and report taxes on time. Taxpayers who pay and report taxes on time are called tax compliance (Ermawati & Afifi, 2018).

Taxpayer compliance is the attitude of taxpayers in fulfilling their tax obligations, that is, taxpayers must pay taxes on time and are obliged to report taxes
on time (Sufiah, 2017). Considering the importance of taxes for the continuity of development, it is natural that the government seeks to explore various tax potentials while increasing Tax Compliance from the community as a strong basis to facilitate tax reform. Efforts to increase state revenues, especially taxes, have many obstacles, including low levels of taxpayer compliance, so taxpayers try to pay their tax obligations smaller than they should and many still do not report and pay their tax obligations. Criteria for compliant taxpayers are taxpayers who are punctual in submitting Notification Letter (SPT), do not have tax arrears, have never been convicted related to tax violations (Rahayu, 2017).

In order to support the optimization of tax revenue and increase in the tax ratio, the Directorate General of Taxes makes efforts to extract potential tax from both registered taxpayers and prospective taxpayers, namely by means of tax intensification and extensification. One of the efforts to intensify taxation is to increase taxpayer compliance in submitting Annual Tax Returns (SPT) reports. With the basis of the Annual Tax Returns reported by the Taxpayer, the Directorate General of Taxes can strengthen the taxation database and conduct monitoring of the suitability of the tax return data with the applicable tax regulations.

The following is the 2014 - 2018 Annual Income Tax Returns Compliance Ratio in North Sumatra Regional Tax Office I:

Table 1. Compliance Ratio of Annual Income Tax Returns for Individuals in the North Sumatra Regional Tax Office I

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Annual Submission of Annual Income Tax Return PPh OP</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2014</td>
</tr>
<tr>
<td>1</td>
<td>KPP Pratama Medan Barat</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance Ratio</td>
<td>66,8%</td>
</tr>
<tr>
<td>2</td>
<td>KPP Pratama Medan Belawan</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance Ratio</td>
<td>48,4%</td>
</tr>
<tr>
<td>3</td>
<td>KPP Pratama Medan Timur</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance Ratio</td>
<td>53,3%</td>
</tr>
<tr>
<td>4</td>
<td>KPP Pratama Binjai</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance Ratio</td>
<td>51,5%</td>
</tr>
<tr>
<td>5</td>
<td>KPP Pratama Medan Polonia</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance Ratio</td>
<td>50,6%</td>
</tr>
<tr>
<td>6</td>
<td>KPP Pratama Medan Kota</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance Ratio</td>
<td>57,3%</td>
</tr>
<tr>
<td>7</td>
<td>KPP Pratama Medan Petisah</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance Ratio</td>
<td>50,9%</td>
</tr>
<tr>
<td>8</td>
<td>KPP Pratama Lubuk Pakam</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Compliance Ratio</td>
<td>43,8%</td>
</tr>
</tbody>
</table>

All North Sumatra Regional I Tax Service Office Registered Taxpayers Annual Tax Returns: 412.783, 365.471, 415.794, 338.904, 367.866
Table 1 shows that from this percentage, the tax compliance ratio in submitting Annual Tax Returns at the North Sumatra Regional I Tax Service Office still reached 69.7% in 2018 while the level of national taxpayer compliance was 72.5%. This shows that the level of tax compliance in the North Sumatra Regional I Tax Service Office has not yet reached the established national targets. That is because the lack of awareness of taxpayers regarding tax obligations arising from the low understanding of the community itself about taxes as well as the lack of optimal law enforcement of non-compliant taxpayers.

Compliance with taxpayers can be influenced by several factors. Awareness of taxpayers on the function of taxation as state funding is needed to improve taxpayer compliance. The public must be aware of their existence as citizens and must always uphold the 1945 Constitution as the legal basis for organizing the State. Awareness of paying taxes can be interpreted as a form of moral attitude that contributes to the state to support the country’s development and seeks to comply with all regulations that have been set by the state and can be forced on taxpayers (A. R. Nugroho & Zulaikha, 2012).

Knowledge of taxation can affect taxpayer compliance (Jayate, 2017). Tax knowledge is the ability possessed by taxpayers regarding rights and obligations as taxpayers so that taxpayers are able to avoid taxation sanctions (Rahayu, 2017). In accordance with the Theory of Planned Behavior where a person is able to behave because he has the intention and motivation of himself, where taxpayers who have high knowledge will behave to comply with tax regulations (Ermawati & Afifi, 2018).

Tax penalties are the consequences received by taxpayers when taxpayers do not comply with tax regulations (Subekti, 2016). This tax sanction can be used by the government to curb tax administration so that taxpayers comply with tax regulations. Tax Officers Service is a way for tax officers to provide information, education, and everything needed by taxpayers in fulfilling tax rights and obligations in accordance with predetermined standards. In general, attitudes and behaviors exhibited by tax officers in providing services are a reflection of the quality of service of the Directorate General of Taxes.

The environment is everything around and influences individual development. In this case, the intended taxation environment is family, friends, relationships and conditions of the community around the taxpayer's residence, as well as the distance of the residence to the tax service office to measure how easy taxpayer access is with various tax information provided by the Directorate General of Taxes. The higher the taxpayer's environmental support, the higher the taxpayer's compliance level.

The effort of the Directorate General of Taxes to improve taxpayer compliance is with tax socialization. Taxation socialization is an effort to provide understanding, information, and guidance to the public regarding everything related to taxation and legislation. This socialization can be done through communication.
media, both print media such as newspapers, magazines and audio-visual media such as radio or television (Sulistianingrum, 2009).

Compliance of taxpayers is an important factor for increasing state revenue in the taxation field so it is necessary to study factors that affect taxpayer compliance so that it is expected to provide benefits for increasing tax compliance and will ultimately increase state revenue. Based on this, a study entitled “Factors Affecting Individual Taxpayer Compliance with Taxation Socialization as Moderating Variables at the Tax Service Office in the North Sumatra Regional I Tax Service Office”.

2. Literature Review

2.1 Theory of Planned Behavior

In Theory of Planned Behavior (TPB) explained that behavior caused by individuals arises because of the intention to behave. While the emergence of an intention to behave is determined by three factors (Mustikasari, 2007) namely Behavioral Beliefs is an individual's belief in the outcome of a behavior and evaluation of these results. Normative Beliefs are beliefs about the normative expectations of others and motivation to fulfill those expectations. Control Beliefs is a belief about the existence of things that support or hinder the behavior that will be displayed and the perception of how strong the things that support and inhibit the behavior (perceived power).

Theory of Planned Behavior in this study is used to explain tax knowledge and tax sanctions where a person is able to behave because he has the intention and motivation of himself, where taxpayers who have high knowledge will behave to comply with tax regulations (Ernawati & Afifi, 2018)

2.2 Theory of Reasoned Action

The theory underlying social psychology was developed by Fishbein & Ajzen (1975). Theory of Reasoned Action states that the intention to determine someone to do or not do a behavior. This theory suggests that a person's intentions are influenced by two main determinants namely: attitudes and subjective norms. Attitude is an individual's belief in the outcome of a behavior and an evaluation of that result. Subjective norms are beliefs about normative expectations arising from the influence of others and motivation to approve those expectations (Ajzen, 1980).

The relevance of this research is that a person in determining whether or not being obedient in fulfilling his tax obligations is influenced by rationality in considering the benefits of taxation and also the influence of others who influence the decision to fulfill tax obligations. It is also relevant to tax sanctions and tax socialization. Taxpayer thought that taxation sanctions were more detrimental and the understanding gained from taxation socialization would give a good perception of taxpayers. This will affect and motivate a taxpayer to behave tax compliance.

2.3 Taxpayer Compliance

Taxpayer compliance is the attitude of taxpayers who try to comply with all tax regulations without being forced (Subekti, 2016). Taxpayer compliance is the attitude of taxpayers in fulfilling their tax obligations, that is, taxpayers must pay taxes on time and are obliged to report taxes on time (Sufiah, 2017). Criteria for compliant taxpayers are timely in submitting Notification Letter (SPT), do not have
tax arrears and have never been convicted in relation to tax violations (Rahayu, 2017).

2.4 Awareness of Taxpayers

Taxpayer awareness in paying taxes is the behavior of taxpayers in the form of a reflection or feeling that involves knowledge, beliefs and reasoning accompanied by a tendency to act according to the stimulus provided by the tax system and provisions (Hidayati, 2014). Awareness of taxpayers can be interpreted as good faith from a person's conscience to pay their obligations.

Awareness of taxpayers is important in taxation to improve taxpayer compliance. Awareness of taxpayers in paying taxes is the behavior of taxpayers in the form of views or feelings involving knowledge, beliefs, and reasoning accompanied by a tendency to act in accordance with the regulations provided by the tax system and provisions (Ritonga, 2011).

2.5 Taxation Knowledge

Tax knowledge is the knowledge possessed by taxpayers about taxpayer's rights and obligations, understanding of NPWP (Taxpayer Identification Number), taxation sanctions, tax rates, PTKP (Non-Taxable Income), how to pay and report taxes (Ilhamsyah et al., 2016). Having knowledge of taxation means that who previously did not know about taxation rules now knows about taxation regulations (Wati, 2016). Tax knowledge is how much knowledge taxpayers have about the tax benefits that have been paid by taxpayers to the State treasury (Febriani, 2015). Based on some of the above understanding, it is concluded that taxation knowledge is how much knowledge possessed by taxpayers about what should be done and what taxpayers should not do.

2.6 Tax Sanctions

Tax penalties are all penalties received by taxpayers if taxpayers violate taxation regulations (Jayate, 2017). Tax sanctions are sanctions given by the government for taxpayers who do not comply with tax regulations (Basri, 2014). Indicators of tax sanctions in the form of clear sanctions, sanctions provided a deterrent effect (Jannah, 2017). Based on some of the above understanding, it can be concluded that taxation sanctions are penalties received by taxpayers when taxpayers cannot carry out their tax obligations, where the tax sanctions must be able to provide a deterrent effect for taxpayers so that they no longer make mistakes or negligence in carrying out their tax obligations.

2.7 Tax Officer Services

Tax Officer Services is the best way for tax officers to provide services in accordance with the needs and expectations of taxpayers to be able to fulfill their taxation rights and obligations. Service Quality Theory (Parasuraman & Malhotra, 2005) refers to five criteria that are indicators of service quality, namely: 1) tangible, covering the physical appearance of facilities, equipment, employees and tools used; 2) reliability, including the ability to carry out the promised service consistently and accurately; 3) responsive, including willingness to help customers and provide services that are fast and appropriate; 4) certainty, including the knowledge, friendliness of officers, and their ability to generate confidence and be free from risk or doubt; 5) empathy, including giving attention, ease in communicating, and understanding customer needs. Good tax officer service is not
based on the perception of the officer, but based on the perception of the customer, in this case the taxpayer. Quality of service begins with meeting the needs of taxpayers and ends at the perception of taxpayers.

2.8 Environment

The environment is something that exists in nature that has certain meanings and/or influences on individuals. From this definition the community environment can be linked to social learning theory (Bandura, 1977). The process of social learning includes: the process of attention that is, people will only learn from someone or a model, the process of detention is the process of following the actions of a model, the process of motor reproduction that is the process of turning observations into deeds, the process of strengthening is the process by which individuals are provided with positive stimuli. Based on this theory it can be said that this theory is relevant to the environmental theory of tax payers because someone will be obedient to pay taxes and report income tax returns on time if through experience and direct observation, the results of tax collection have made a real contribution to development in the region.

2.9 Taxation Socialization

Tax socialization is applied as a moderating variable because with the taxation socialization is expected to increase taxpayer compliance. Increase taxpayer compliance through tax knowledge, taxpayer awareness, tax sanctions, tax officer services, and the environment. Based on Theory of Planned Behavior, taxation socialization should be a factor in strengthening or weakening the knowledge of taxation, awareness of taxpayers, taxation sanctions, service of tax officers, and the environment with compliance of individual taxpayers.

2.10 Conceptual Framework

The research framework will connect theoretically between the research variables, namely between the independent variable and the dependent variable and how they will be influenced if moderating variables are added. In summary, the research framework in this study explains taxpayer awareness, tax knowledge, tax sanctions, tax officer services, and the environment affect taxpayer compliance with taxation socialization as a moderating variable as shown in Figure 1 below.
Based on the conceptual framework, the research hypothesis is as follows:

H1: Awareness of taxpayers has a positive effect on compliance with individual taxpayers at the North Sumatra Regional I Tax Service Office

H2: Tax knowledge has a positive effect on the compliance of individual taxpayers at the tax office at the North Sumatra Regional I Tax Service Office

H3: Tax sanctions have a positive effect on the compliance of individual taxpayers at the North Sumatra Regional I Tax Service Office

H4: Tax officer services have a positive effect on the compliance of individual taxpayers at the North Sumatra Regional I Tax Service Office

H5: The environment has a positive effect on the compliance of individual taxpayers at the North Sumatra Regional I Tax Service Office

H6: Taxation socialization is able to moderate the influence of taxpayer awareness on the compliance of individual taxpayers at the tax service office at the North Sumatra Regional I Tax Service Office

H7: Taxation socialization is able to moderate the influence of tax knowledge on the compliance of individual taxpayers at the North Sumatra Regional I Tax Service Office

H8: Taxation socialization is able to moderate the effect of tax sanctions on personal taxpayer compliance at the North Sumatra Regional I Tax Service Office

H9: Taxation socialization is able to moderate the effect of tax officer services on the compliance of individual taxpayers at the North Sumatra Regional I Tax Service Office

H10: Tax socialization is able to moderate the influence of the environment on individual taxpayer compliance at the North Sumatra Regional I Tax Service Office

3. Method

This type of research used in current research is associative-causal research, which is a research that identifies a causal relationship between various variables (Erlina, 2011). The population in this study were registered personal taxpayers who were obliged to Notification Letter (SPT) in eight KPP offices in North Sumatra Regional I Tax Office, namely 367,866 people in 2018. The determination of the sample in this study was carried out using the Slovin formula and obtained as many as 100 samples. Data analysis method used in this study uses multiple linear regression analysis using the SPSS application.

Descriptive statistics are used to provide a description or description of a data that is seen from the average (mean), standard deviation (standard deviation), maximum and minimum (Ghozali, 2013).

Data quality testing needs to be done because the data in this study are primary data. Types of data quality testing are validity and reliability tests. The classic assumption test is the assumption underlying the regression analysis with the aim of measuring the association or attachment between independent variables.
There are three tests related to the classical assumption test, namely data normality test, multicollinearity test, and heteroscedasticity test.

To test the hypothesis, it is carried out with a precision estimate test to find out how big is the relationship between the independent variable and the dependent variable. Testing the hypothesis in this study using the Partial Significant Test (T-Test) and the coefficient of determination test ($R^2$). Meanwhile, for the moderating variable testing is done by interaction test.

4. Results and Discussion

4.1 Result

Based on data obtained from respondents as many as 100 questionnaires that can be processed, the descriptive statistics in this study can be shown in Table 5.1 as follows.

<table>
<thead>
<tr>
<th>Variables</th>
<th>Min</th>
<th>Max</th>
<th>Average</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Awareness ($X_1$)</td>
<td>1,00</td>
<td>5,00</td>
<td>4,28</td>
<td>0,65</td>
</tr>
<tr>
<td>Taxation Knowledge ($X_2$)</td>
<td>2,50</td>
<td>5,00</td>
<td>3,89</td>
<td>0,60</td>
</tr>
<tr>
<td>Tax Sanction ($X_3$)</td>
<td>1,75</td>
<td>5,00</td>
<td>3,94</td>
<td>0,62</td>
</tr>
<tr>
<td>Tax Officer Services ($X_4$)</td>
<td>3,00</td>
<td>5,00</td>
<td>4,21</td>
<td>0,51</td>
</tr>
<tr>
<td>Environment ($X_5$)</td>
<td>2,25</td>
<td>5,00</td>
<td>3,86</td>
<td>0,64</td>
</tr>
<tr>
<td>Taxpayer Compliance ($Y$)</td>
<td>2,50</td>
<td>5,00</td>
<td>3,96</td>
<td>0,64</td>
</tr>
<tr>
<td>Taxation Socialization ($Z$)</td>
<td>2,20</td>
<td>5,00</td>
<td>4,03</td>
<td>0,62</td>
</tr>
</tbody>
</table>

The data quality test in this study is the validity and reliability test. Validity test is done with the aim to test the validity of each question item on the questionnaire that has been designed. A question is said to be valid if the correlation value ($r$ arithmetic) of the question > $r$ table. Based on Table r, the value of $r$ table with df = 28 is 0.361. From the test results, it is stated that all statements in the questionnaire are valid because all $r$ values are more than 0.361. The reliability test of all the questions that had met the validity test resulted that all statements in each variable had a Cronbach's Alpha value of greater than 0.6 so that the questionnaire was reliable.

The classic assumption test in this research is normality test, multicollinearity test, and heteroscedasticity test. The normality test of the probability value of the Kolmogorov-Smirnov One-Sample Test results is 0.574 greater than the significance level, which is 0.05. This means that the assumption of normality is fulfilled. To check whether multicollinearity occurs or not can be seen from the value of the variance inflation factor (VIF). VIF values of more than 10 indicated an independent variable occurred multicollinearity (Ghozali, 2013). The results of the multicollinearity test are presented in Table 3.

| Table 3 Multicollinearity Test Results |
Collinearity Statistics

<table>
<thead>
<tr>
<th>Model</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Tolerance</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
</tr>
<tr>
<td>Taxpayer Awareness (X₁)</td>
<td>0.477</td>
</tr>
<tr>
<td>Taxation Knowledge (X₂)</td>
<td>0.620</td>
</tr>
<tr>
<td>Tax Sanction (X₃)</td>
<td>0.553</td>
</tr>
<tr>
<td>Tax Officer Services (X₄)</td>
<td>0.508</td>
</tr>
<tr>
<td>Environment (X₅)</td>
<td></td>
</tr>
</tbody>
</table>

Based on Table 3, the VIF value of all variables <10, it is concluded that there is no multicollinearity.

In this study the presence or absence of heteroscedasticity can be done with the Glejser test. From the results of data processing through the SPSS application, it is known the probability value or Sig. Glejser of WP awareness is 0.567 > 0.05, the probability value of tax knowledge is 0.992 > 0.05, the probability value of tax penalties is 0.794 > 0.05, the probability value of the tax man's service is 0.260 > 0.05 and the probability value from the environment is 0.258 > 0.05. Because the probability or significance coefficient value of each independent variable is more than 0.05, it is concluded that there is no heteroscedasticity.

To test the hypothesis of the coefficient of determination, it is known the value of the coefficient of determination (Adjusted R-squared) of $R^2$ is 0.645. This value means that all independent variables, namely taxpayer awareness, tax knowledge, tax sanctions, tax officer services and the environment simultaneously affect the WP compliance variable by 64.5%, the remaining 36.5% is influenced by other variables.

Partial test aims to test each independent variable whether or not it has an influence on the dependent variable. The results of the t-test are presented in Table 4 as follows:

Table 4 Partial Test Results with the -t Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>.077</td>
<td>.345</td>
</tr>
<tr>
<td>Taxpayer Awareness (X₁)</td>
<td>.091</td>
<td>.080</td>
</tr>
<tr>
<td>Taxation Knowledge (X₂)</td>
<td>.329</td>
<td>.092</td>
</tr>
<tr>
<td>Tax Sanction (X₃)</td>
<td>-.009</td>
<td>.078</td>
</tr>
<tr>
<td>Tax Officer Services (X₄)</td>
<td>.191</td>
<td>.102</td>
</tr>
<tr>
<td>Environment (X₅)</td>
<td>.412</td>
<td>.084</td>
</tr>
</tbody>
</table>

From the multiple linear regression equation above can be explained as follows:

$$Y = -0.077 + 0.091X₁ + 0.329X₂ - 0.009X₃ + 0.191X₄ + 0.412X₅ + e$$

1. Constants (a) have a regression coefficient of -0.077, meaning that if the taxpayer awareness variable (X₁), taxation knowledge (X₂), taxation
sanctions (X3), service tax officers (X4), and the environment (X5) are considered zero, then there is a decrease in the level of compliance of individual taxpayers (Y) by 0.077 or 7.7% at the North Sumatra Regional I Tax Service Office

2. The regression coefficient value of the taxpayer awareness variable has a positive value of 0.091. This means that taxpayer awareness influences taxpayer compliance. Known t count is 1.140 <1.985 and the Sig. is 0.257 >0.05, then it is concluded that with a confidence level of 95%, awareness of taxpayers has an effect but not significantly on taxpayer compliance.

3. The regression coefficient value of the taxation knowledge variable is a positive value that is 0.329. This means that tax knowledge has an effect on taxpayer compliance. It is known that the arithmetic t is 3.579 > 1.985 and the Sig. is 0.001 < 0.05, it is concluded that with a 95% confidence level, tax knowledge has a significant effect on taxpayer compliance.

4. The regression coefficient value of the tax sanction variable is negative, that is -0.009. This means that tax sanctions have a negative effect on taxpayer compliance. Known t count is -0.108 < 1.985 and Sig. is 0.914 > 0.05, it is concluded that with a 95% confidence level, tax penalties do not have a significant effect on taxpayer compliance.

5. The regression coefficient value of the tax officer service variable is positive, that is 0.191. This means that the tax officer services have a positive effect on taxpayer compliance. Known t count is 1.887 < 1.985 and the Sig. was 0.063 > 0.05, it was concluded that with a 95% confidence level, the service of the tax man did not have a significant effect on taxpayer compliance.

6. The regression coefficient value of the environmental variable is 0.412, which means the environment has a positive effect on taxpayer compliance. Known t is 4.926 > 1.985 and Sig. is 0.000 < 0.05, it is concluded that with a 95% confidence level, the environment has a significant effect on taxpayer compliance.

From the results of the interaction test to test moderating variables, the following results are obtained:

1. The significance value of the X1Z coefficient is 0.000 < 0.05, so it is concluded that taxation socialization is significant in moderating the effect of taxpayer awareness on the compliance of individual taxpayers

2. The significance value of the X2Z coefficient is 0.034 < 0.05, so it is concluded that tax socialization is significant in moderating the effect of tax knowledge on individual taxpayer compliance.

3. The significance value of the X3Z coefficient is 0.001 < 0.05, so it is concluded that taxation socialization is significant in moderating the effect of tax sanctions on taxpayer compliance.

4. The significance value of the X4Z coefficient is 0.660 > 0.05, so it is concluded that tax socialization is not significant in moderating the effect of tax officer services on taxpayer compliance.
5. The significance value of the XsZ coefficient is 0.006 <0.05, so it is concluded that tax socialization is able and significant in moderating the influence of the environment on taxpayer compliance.

4.2 Discussion

The Effect of Taxpayer Awareness on Individual Compliance of Taxpayers

The partial hypothesis testing results show that taxpayer awareness does not affect the compliance of individual taxpayers. This means that the awareness of individual taxpayers at the North Sumatra Regional I Tax Service Office in fulfilling tax obligations does not significantly affect the increase of taxpayer compliance at the North Sumatra Regional I Tax Service Office.

The results of the descriptive statistical analysis stated that most respondents strongly agreed in answering the questionnaire related to the taxpayer awareness variable, but of the 100 questionnaires processed there were still many respondents who answered neutral and disagreed. In addition there was also 1 respondent who answered strongly disagreeing on the four questions related to taxpayer awareness. This shows that there are still many taxpayers who do not yet have full awareness in fulfilling their tax obligations.

Tax awareness is a condition where a person knows, recognizes, respects and obeys the applicable tax provisions and has the sincerity and willingness to fulfill his tax obligations (Muliari, 2011). In fact, this condition did not occur in the taxpayers who were respondents in this study.

The results of this study are in line (A. Nugroho, Andini, & Raharjo, 2016) which states that awareness of taxpayers partially has no effect on taxpayer compliance. In contrast to the results of research conducted by (Kamil, 2015), (Pali et al., 2013), (Tiraada, 2013), (Jotopurnomo & Mangoting, 2013), (Siregar, 2017) which states that taxpayer awareness has a significant effect on taxpayer compliance.

The Effect of Taxation Knowledge on Individual Compliance of Taxpayers

The results of partial hypothesis testing indicate that tax knowledge has an effect on the compliance of individual taxpayers. This means that if taxpayers can apply their tax knowledge (calculate, pay and report their own tax obligations) correctly and on time, the fulfillment of tax compliance will be even better. These results are supported by the results of descriptive analysis in which the majority of respondents answered statements related to the application of tax knowledge choosing the neutral column, agreeing, and strongly agreeing.

In accordance with the planned theory of behavior regarding motivation to meet the expectations of others or other external factors, increased taxpayer knowledge of taxpayers will affect taxpayers in making decisions about how to report their tax obligations.

The results of this study are in line (Tahar & Sandy, 2012), (Ilhamsyah et al., 2016), (Kamil, 2015), (A. Nugroho et al., 2016), and (Rahayu, 2017) which states that tax knowledge is partial effect on taxpayer compliance. In contrast to the results of research conducted by (Ermawati & Afifi, 2018), (Engida & Baisa, 2014), and (Susanto, 2013) which states that tax knowledge has no effect on tax compliance.

The Effect of Tax Sanctions on Individual Taxpayer Compliance
The results of hypothesis testing indicate that partially taxation sanctions do not affect individual taxpayer compliance. Tax penalties are burdens that must be borne by taxpayers or tax bearers as a result of violations of taxation provisions provided by the tax service office. According to some respondents at the North Sumatra Regional I Tax Service Office, the applied tax sanctions did not cause a deterrent effect because the sanctions were limited to the legality of the regulations.

The results of this study are in line with (Engida & Baisa, 2014), (Tahar & Sandy, 2012), and (Ermawati & Afifi, 2018) which states that tax penalties do not affect tax compliance, but these results do not support research by (Kamil, 2015), (Tiraada, 2013), (Jotopurnomo & Mangoting, 2013), (Siregar, 2017), (Ilhamsyah et al., 2016), (Ngadiman & Huslin, 2017), (Rahayu, 2017), and (Jayusman, 2017) which states that tax penalties affect the compliance of taxpayers.

The Effect of Tax Officer Services on Individual Taxpayer Compliance

The results of hypothesis testing indicate that partially the services of tax officials do not affect the compliance of individual taxpayers. From the results of a brief interview with respondents, they did not pay much attention to the service standards set by the tax service office because generally they did not spend more time in the tax service office because of their busy schedule. In addition, according to respondents excellent service shown by tax officials is a must and has become his responsibility as a state servant in charge of collecting tax revenue for the state.

This shows that programs to improve the service quality of tax officers at the North Sumatra Regional I Tax Service Office have not been able to increase the level of compliance of individual taxpayers in meeting their tax obligations. The results of this study are in line with research (Engida & Baisa, 2014), (Tiraada, 2013), and (Susanto, 2013) which states that the tax officer service variable does not affect the compliance of individual taxpayers, but does not support the results of research by (Kamil, 2015).

The Effect of Tax Officer Services on Individual Taxpayer Compliance

Hypothesis testing results show that partially environmental variables significantly influence the compliance of individual taxpayers. The environment around taxpayers who have a culture of awareness and care for taxes is able to change and influence people's behavior and perceptions of taxes and their contribution to the country.

The community environment can be associated with social learning theories including: attentional processes, that is, people will only learn from a person or model, the process of detention (retention) is the process of remembering the actions of a model, the process of motor reproduction that is the process of changing observations into actions, strengthening processes (reinforcement) is the process by which individuals are provided with positive stimuli.

The results of this study are in line with research by (Alabede, 2014) and (Jotopurnomo & Mangoting, 2013) which states that the environment has a significant effect on individual taxpayer compliance. This result is different from research conducted by (Engida & Baisa, 2014) where environmental factors do not affect individual taxpayer compliance.

Tax Socialization Able to Moderate Taxpayer Awareness of Taxpayer Compliance
The results of hypothesis testing for moderating test with interaction test show that taxation socialization is able to moderate the influence of taxpayer awareness on the compliance of individual taxpayers who are registered at the tax service office at the North Sumatra Regional I Tax Service Office. Tax information socialization can affect one’s awareness in calculating, depositing, and report the tax. Tax socialization conducted by the Directorate General of Taxes has a positive impact on the public, especially taxpayers to be aware, care about, and adhere to the established tax regulations.

This result is in line with research by (Megawangi & Putu Ery Setiawan, 2017) which states that taxation socialization is able to moderate the influence of taxpayer awareness of taxpayer compliance, but differs from research by (Jayusman, 2017) which states that taxation socialization is not able to moderate the influence taxpayer awareness of taxpayer compliance.

**Tax Socialization Able to Moderate Tax Knowledge to Taxpayer Compliance**

Hypothesis testing results for moderating test with interaction test showed that taxation socialization was able to moderate the influence of tax knowledge on the compliance of individual taxpayers registered at the North Sumatra Regional I Tax Service Office. Tax information dissemination held by the tax service office through various activities and media able to increase the knowledge and understanding of taxpayers regarding tax provisions. This has a positive impact on increasing the compliance of individual taxpayers at the North Sumatra Regional I Tax Service Office.

This result is in line with research by (Megawangi & Putu Ery Setiawan, 2017) which states that taxation socialization is able to moderate the effect of tax knowledge on tax compliance, but different from research by (Jayusman, 2017) which states that taxation socialization is not able to moderate the influence of knowledge taxation of taxpayer compliance.

**Tax Socialization Able to Moderate Tax Sanctions on Taxpayer Compliance**

Hypothesis testing results for the moderating test with the interaction test showed that taxation socialization was able to moderate the effect of tax sanctions on the compliance of individual taxpayers registered at the North Sumatra Regional I Tax Service Office. Based on the results of this study, taxation sanctions partially had no effect on taxpayer compliance, but after adding moderating variables to taxation socialization, taxpayers become more concerned with tax sanctions. Respondents feel that knowing taxation sanctions that are not only in the form of interest, fines and / or increases, there are also criminal sanctions for taxpayers as stated in Article 39 of Law Number 16 Year 2009 concerning General Provisions and Procedures for Taxation, good fulfill tax obligations so as to avoid all tax penalties that are set.

This result is in line with research by (Megawangi & Putu Ery Setiawan, 2017) which states that taxation socialization is able to moderate the effect of taxation sanctions on taxpayer compliance, but different from research by (Jayusman, 2017) which states that taxation socialization is not able to moderate the effect of sanctions taxation of taxpayer compliance.

**Tax Socialization Is Able to Moderate Tax Service Services to Taxpayer Compliance**
Hypothesis testing results for moderating test with interaction test showed that taxation socialization did not moderate the effect of tax officer services on the compliance of individual taxpayers who were registered at the North Sumatra Regional I Tax Service Office. The socialization of taxation that was held was not able to influence respondents' assessment of services revenue officer. According to the respondent, whether there is tax socialization, the service of tax officers who meet service standards is something that should be done. This is not directly related to the intention of taxpayers to fulfill their tax obligations. Someone's awareness in calculating, depositing, and reporting their taxes.

These results support research by (Jayusman, 2017) which states that taxation socialization is not able to moderate the effect of tax officer services on taxpayer compliance.

**Tax Socialization Is Able To Moderate The Environment To Taxpayer Compliance**

Hypothesis testing results for moderating test with interaction test show that taxation socialization is significant in moderating the effect of the taxpayer environment on the compliance of individual taxpayers who are registered at the North Sumatra Regional I Tax Service Office. Taxation socialization can provide additional motivation to taxpayers who located in a tax-obedient community to further increase taxpayer compliance as their participation for the country's development. In addition, the promotion of taxation also increases the desire of taxpayers to have a positive effect on their environment in order to become taxpayers who care and comply with tax regulations.

The results of this study reinforce previous studies conducted by (Jotopurnomo & Mangoting, 2013), (Alabede, 2014), (Savitri & Andreas, 2015), and (Savitri & Musfialdy, 2016) which states that tax socialization is able to strengthen the effect of taxation the environment on taxpayer compliance.

5. **Conclusions and Suggestions**

5.1 **Conclusion**

Based on the above description, the following conclusions can be obtained:

1. Awareness of taxpayers partially does not significantly affect the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.
2. Partial tax knowledge has a positive and significant effect on the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.
3. Partial tax sanctions do not affect the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.
4. Partial tax services do not affect the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.
5. The environment partially has a positive and significant effect on the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.
6. Tax socialization is able to moderate the effect of taxpayer awareness on the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.
7. Tax socialization is able to moderate the effect of tax knowledge on the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.
8. Tax socialization is able to moderate the effect of tax sanctions on the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.
9. Tax socialization is not able to moderate the effect of tax officer services on the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.
10. Tax socialization is able to moderate the effect of the environment on the compliance of individual taxpayer at the North Sumatra Regional I Tax Service Office.

5.2 Limitations
The results of this study have several limitations, namely:
1. This study uses six independent variables to allow for other independent variables that can affect taxpayer compliance.
2. The population that is sampled in this study is only individual income tax taxpayers, not including corporate income taxpayer therefore it does not describe the overall taxpayer compliance
3. The location of the study was only conducted at the North Sumatra Regional I Tax Service Office which covers the cities of Medan, Binjai, Deli Serdang Regency, and Langkat so that it does not yet represent the taxpayers in North Sumatra Province as a whole.
4. Data analysis methods in this study are still limited to multiple linear regression.

5.3 Suggestions
Based on the conclusions, the improvements suggested for further research are:
1. For further researchers to add other independent variables that can affect taxpayer compliance such as tax audits, financial conditions, education levels, government policies or other variables.
2. Further research should be carried out on all income tax taxpayers, both individual and corporate income tax so that the results can be generalized based on income tax. In addition, the research location area can be expanded to cover all regencies / cities in North Sumatra Province or in a wider area.
3. For further researchers, to use path analysis. Path analysis is a statistical analysis technique developed from multiple linear regression analysis used to test the magnitude of the contribution (contribution) shown by the path coefficient on each path diagram of the causal relationship between independent variables on the dependent variable and their impact on the moderating variable.
4. For the North Sumatra Regional I Tax Service Office to increase tax services to taxpayers exceeding the standard so as to be able to influence taxpayers to improve compliance with tax regulations.
References


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