



Moderation of tax socialization of factors affecting taxpayer compliance in the time of Covid-19

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ABSTRACT

The level of taxpayer compliance has decreased during the COVID-19 pandemic. The Regional Revenue Management Agency recorded that as many as 1.6 million motorized vehicles were in arrears in taxes as of September 2020. This study aims to empirically examine the effect of the tax whitening program, taxpayer awareness, and tax knowledge on taxpayer compliance with tax socialization as a moderating variable in the correlation. The questionnaire uses a Likert scale with 100 motor vehicle taxpayers domiciled in the Cilacap, Banyumas, Purbalingga, Banjarnegara, and Kebumen areas. The research sample was taken using the non-probability sampling technique. The questionnaire data was then processed using Partial Least Square (PLS) analysis by testing the outer and inner models. The results show that tax whitening, taxpayer awareness, and tax knowledge directly impact taxpayer compliance. However, tax socialization does not affect taxpayer compliance. Tax socialization cannot moderate the factors that support taxpayer compliance and does not directly affect taxpayer compliance. This study explains that tax whitening can be used as a solution to improve vehicle tax compliance. Meanwhile, tax awareness and tax knowledge which are internal factors, reflect that taxpayers have good knowledge to be aware of their obligations to pay taxes and comply with existing tax regulations. Tax socialization cannot moderate the factors that support taxpayer compliance and does not directly affect taxpayer compliance. These conditions indicate the government's lack of effort in providing tax information and knowledge to the public. Activities to disseminate information, tax knowledge, and tax education to the public must be carried out intensely and continuously to increase taxpayer compliance.

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Introduction

The source of state finance dominates and has a significant role in financing development taxes (Ernawati et al., 2019). Taxes are mandatory contributions that must be paid to the state and are coercively regulated by law used for state expenditure costs (Widiastini & Supadmi, 2019). Motor vehicle tax has contributed the largest in financing regional development. The tax sector imposed on motorized vehicles in 2019 per October reached Rp. 3.8 trillion of the total target that regional taxes of 4.5 trillion must receive, thus PKB contributes as much as 84.64% in one year (Hafiyyan, 2019).

The government targets tax revenues to reach 90% by 2020 (Wibowo, 2020) and this can be achieved by increasing taxpayer compliance. Efforts made by the government during the Covid-19 pandemic were by way of tax whitening, namely waiving fines for late payment of vehicle taxes with Central Java Governor Regulation No. 19/2020. This problem arises when the increase in vehicle ownership is not commensurate with the level of compliance of vehicle owners to pay taxes. During the Covid-19 period, the existing phenomenon shows that tax compliance was getting lower, where during the Covid-19 pandemic, tax revenues decreased (PajakOnline, 2020). BPS data obtained from the Central Java province has 15.07686 million motor vehicles registered in 2019 (CBS, 2020). Revenue Agency business record Java Province, that number of motor vehicles, are late paying taxes in 2020 since September 30, 2020, as many as 1.6 million with nominal arrears reached Four hundred seventy-eight billion rupiahs (Purnomo,

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2020). (Darmakanti & Febriyanti, 2021) explained that collecting vehicle taxes was difficult due to the lack of awareness of taxpayers, especially during the Covid-19 pandemic, tax payments were increasingly hampered, resulting in a policy of whitening vehicle taxes. Tax whitening can increase taxpayer compliance (Rahayu & Amirah, 2018); (Widajantie & Anwar, 2020) and (Darmakanti & Febriyanti, 2021). However, (Siradj, 2021) states that everything that is considered beneficial to taxpayers, such as whitening that frees fines or administrative sanctions, is thought to increase compliance in paying taxes, which is not in line with research conducted by (Ngadiman & Huslin, 2017) which explains that tax whitening or administrative sanction exemption program facilities harm taxpayer compliance.

In addition to providing tax incentives to increase vehicle tax revenues, the government is trying to increase tax knowledge and tax socialization. The Online Tax Administration System (SAKPOLE) makes it easy for people to get information quickly and pay taxes online. The dissemination of technology-based online tax payments is expected to make it easier for the public to fulfill their tax obligations (Dwianika & Sofia, 2019) In addition, knowledge of taxes is increasing so that people can pay vehicle taxes voluntarily, which affects increasing tax compliance and impacts tax revenue. The conditions described above encourage researchers to determine whether or not there is an effect of tax whitening, tax awareness, tax knowledge, and tax socialization on vehicle tax compliance. This research is novel by adding tax socialization's moderating role, which strengthens or weakens tax whitening, tax awareness, and tax knowledge on tax compliance. This research was conducted in Cilacap, Banyumas, Purbalingga, Banjarnegara, and Kebumen (Barlingmascakeb), where respondents are motor vehicle taxpayers. This research was carried out from February 17 to July 16, 2020, during the vehicle tax whitening period. The data of this study were analyzed using the Partial Least Square (PLS) structural equation model.

Literature Review

Theoretical and Conceptual Background

Taxpayer Compliance

Tax compliance is an exciting discussion due to the low tax compliance level that carries out its tax obligations. According to previous research, there are several factors that make taxpayers obedient to pay their tax obligations, including tax whitening, tax awareness, tax knowledge and tax socialization by the government (Andreas & Savitri, 2015); (Andriani & Herianti, 2015); (Gustaviana, 2020); (Sutarjo & Effendi, 2020). Compliance is a personal awareness that encourages a person to pay his tax obligations following applicable laws and regulations (Kowel et al., 2019). According to (Kadir et al., 2021) the definition of taxpayer compliance is an attitude that reflects the abiding taxpayers pay taxes and exercise the rights correctly according to the laws and regulations of tax applicable. Conscious self-motivated tax compliance is the key to increasing taxpayer compliance (Rusmana et al., 2016).

This study refers to the attribution theory, which explains that the behavior of taxpayers is determined by internal factors (knowledge and awareness of taxpayers) as well as external factors such as opportunity, information, and the environment, which in this case is tax whitening and tax socialization. Theory Reasoned Action (TRA), (Ajzen & Fishbein, 1975) explains that human behavior is carried out consciously and considers all available information. In this case, in addition to tax awareness and knowledge, behavior to comply with tax obligations is also determined by the availability of government facilities or support (tax socialization) and the government's ability to overcome difficulties that hinder the implementation of tax payments such as the elimination of tax penalties (tax whitening). To measure instrument level of compliance required taxes refer to the indicators contained in the study (Wardani & Asis, 2017), presented in the following table.

Table 1: Variable Compliance Instruments

Indicator	Questionnaire
1. Fulfill the obligation to pay taxes and comply with applicable regulations.	1. I always obeyed the obligation to pay PKB and fulfilled it according to the bill.
2. taxpayers do not have tax arrears	2. I have never been in arrears in PKB payments.
3. Taxpayers pay taxes on time.	3. I am always on time to pay the CLA.
4. Taxpayers complete the tax requirements.	4. I always fill out data requirements PKB before paying the CLA following the provisions that apply.
5. Taxpayers know the due date of tax payments.	5. I already know the limits of the final payment of PKB.
6. Never broke the rules.	6. I have never violated the rules for paying PKB.

Compliance centered on taxpayer behavior needs to be supported by tax knowledge with tax socialization to the public to increase taxpayer awareness to fulfill their obligations voluntarily. The government gives intentional or unintentional non-compliance by taxpayers a policy in the presence of tax amnesty, which is packaged in a vehicle tax bleaching program. People are motivated to pay their obligations immediately and hope to increase state revenue.

Motor Vehicle Tax Collection

PKB is a tax included in the provincial-level collection unit imposed on people who own motorized vehicles (Siradj, 2021). Governor Regulation No. 44 of 2017 defines PKB bleaching as a program that exempts administrative sanctions for vehicle taxes late in paying taxes or are overdue. Research conducted by (Rahayu & Amirah, 2018); (Widajantie & Anwar, 2020); (Darmakanti & Febriyanti, 2021) shows that the whitening of vehicle taxes affects taxpayer compliance. This program is due to personal awareness that encourages someone to pay their tax obligations following applicable regulations and laws (Kowel et al., 2019). Tax whitening is related to attribution theory because the cause of the behavior that affects the taxpayer is an external factor. The indicator of the tax bleaching variable in this study refers to the indicator of PKB bleaching research by (Wardani & Asis, 2017).

Table 2: Variable Indicators of Motor Vehicle Tax Bleaching

Indicator		Questionnaire	
1.	Knowledge	1.	We are aware of the vehicle tax penalty elimination or bleaching program.
2.	Sunset policy	2.	We know the sanctions were given to the mandatory taxes if late paying taxes.
3.	Delay / arrears	3.	We were late in paying motor vehicle tax.
4.	Motivation	4.	The program bleaching PKB significantly helps us to pay taxes voluntarily.

The purpose of the motor vehicle bleaching program is to provide convenience or relief to people who are late in paying taxes to be motivated to immediately pay their obligations to increase regional revenue through motor vehicle taxes collected by the province. So the vehicle tax bleaching program, which is well responded to by the public, in this case, the taxpayer, is expected to increase tax compliance. Based on the above theory and previous research, the following hypothesis can be proposed:

H₁: The tax collection of motor vehicles has a positive impact on taxpayer compliance.

Taxpayer Awareness

Taxpayer awareness is a condition in which taxpayers understand, obey and carry out tax obligations voluntarily (Megawangi & Setiawan, 2017). Taxpayer contributions made voluntarily and complete awareness of the importance of taxes for the state are at the core of tax compliance objectives. Taxpayer awareness is a variable that is closely related to attribution theory as an internal factor. This is related to attribution theory which explains that each individual will do something if they have confidence in the results obtained. The taxpayer awareness variable's indicator refers to the research (Wardani & Asis, 2017), presented in the following table.

Table 3: Taxpayer Awareness Variable Indicators

Indicator		Questionnaire	
1.	Tax rights and obligations.	1.	Paying motor vehicle taxes is a form of participation in supporting regional development.
2.	Trust.	2.	I know that motor vehicle tax is a source of state revenue for regional development.
3.	To unwillingness to pay taxes.	3.	I always prepare an allocation of funds to pay taxes.

The results of research (Saraswati, 2018); (Bernard et al., 2018); (Wardani & Asis, 2017) and (Savitri & Musfiandy, 2016) show that taxpayer awareness affects taxpayer compliance. Based on the research findings and theories described above, the following hypothesis can be taken:

H₂: Awareness of taxpayers impacted positively on tax compliance.

Taxpayer Knowledge

Knowledge of taxes has a very close relationship with tax compliance. It has caused a great tendency that tax compliance is affected by how much the public understands the tax (*Knowledge of taxation*). The definition of tax knowledge, according to (Hartopo et al., 2020), is information about taxation, which is used as a basis for taxpayers to make decisions, act, and set strategies in carrying out their tax obligations. This knowledge is closely related to attribution theory that the reason a person interprets his behavior is due to factors that come from himself (internal). In this case, tax knowledge is an internal factor that encourages taxpayers to pay tax obligations. Indicators of tax knowledge variables are referenced from research (Wardani & Wati, 2018).

Table 4: Tax Knowledge Variable Indicators

Indicator	Questionnaire
1. Tax function	1. I know that the tax function is to finance regional development. support regional development
2. Tax payment procedure provisions	2. I understand the procedure for paying motor vehicle taxes.
3. Tax sanctions	3. I know the required taxes were given sanctions if late paying taxes.
4. The place where the tax is paid	4. I can pay for PKB at the SAMSAT office.

Research (Susanti et al., 2020); (Sutarjo & Effendi, 2020) and (Lianty et al., 2017) shows that tax knowledge has a positive effect on tax compliance. Common knowledge will refer to negative attitudes and feelings of distrust towards taxes, but good knowledge or understanding will lead to positive attitudes towards taxes (Niemirowski et al., 2002). From the results of the above research, the following hypothesis can be proposed:

H₃: Taxpayer knowledge has a positive impact on taxpayer compliance.

Tax Socialization

Providing teaching-related tax knowledge is not easy. Taxation education in Indonesia has only been introduced in higher education as a subject, so it has not been embedded in society from an early age. Tax science is a scientific concept that is not simple, so it requires a government effort to understand the public regarding tax knowledge and information through socialization. The definition of tax socialization is an activity to disseminate tax regulations and tax information to be understood and carried out practically in the field on an ongoing basis to increase knowledge, awareness, and tax compliance in fulfilling tax obligations (Sari et al., 2020).

Tax socialization is related to attribution theory because it is an external factor that determines a taxpayer's behavior to comply with the applicable tax rules. Tax socialization will form a social environment where taxpayers have high knowledge and awareness to carry out their tax obligations. According to (Ajzen, 2005) social environmental factors, especially people who influence individuals, can influence individual decisions.

The indicator of the tax socialization variable refers to research (Wardani & Wati, 2018).

Table 6: Tax Socialization Variable Indicators

Indicator	Questionnaire
1. Implementation of outreach	1. The tax officer provides an explanation and understanding of the PKB.
2. Socialization media	2. Information about CLA can be found through electronic media.
3. Extension	3. Extension of PKB could motivate the compulsory tax to be obedient to pay taxes.

The purpose of the tax is to understand socialization to the community, hoping that an increase in taxpayers who pay the obligations of its timely manner to increase tax revenue. Research (Tirani et al., 2020); (Widiastini & Supadmi, 2019); (Wardani & Wati, 2018); (Widiastini & Supadmi, 2019); (Andriani & Herianti, 2015) state that tax socialization has a significant impact on tax compliance. From previous research and the theory described above, the following hypothesis can be drawn :

H₄: Tax socialization has a positive impact on taxpayer compliance.

H₅: Tax socialization to strengthen the positive effect of tax collection of motor vehicles on taxpayer compliance.

H₆ : Tax socialization to strengthen the positive effect of awareness on taxpayer compliance.

H₇: Tax socialization to strengthen the positive effect of Taxpayer knowledge on taxpayer compliance.

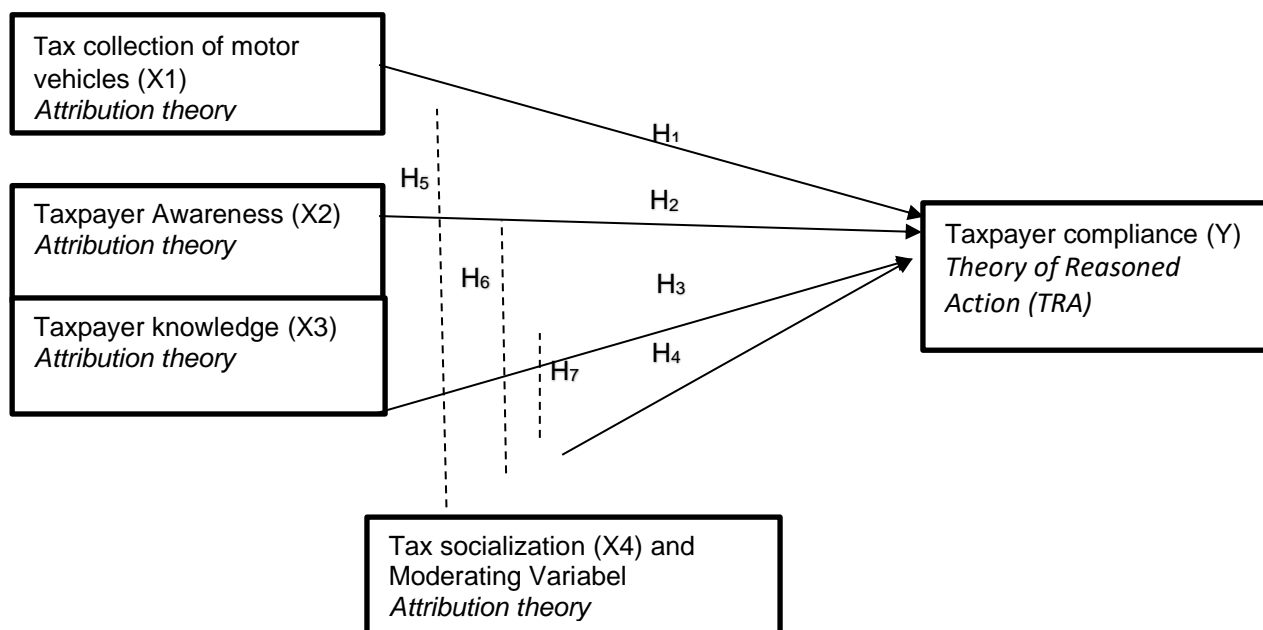


Figure 1: Conceptual Framework

Research and Methodology

Respondents

The population in this study were motor vehicle taxpayers who paid their taxes in Cilacap, Banyumas, Purbalingga, Banjarnegara, and Kebumen. Based on data from the Central Statistics Agency, Central Java amount of vehicle registered in Cilacap, Banyumas, Purbalingga, Banjarnegara, and Kebumen (Barlingmascakeb) is 1.14848 million vehicles.

Taking research samples using *nonprobability sampling techniques*, namely taking samples with certain considerations or *purposive sampling* (Sugiyono, 2015). A sample of respondents is the taxpayer paying motor vehicle tax in SAMSAT Cilacap, Banyumas, Purbalingga, Banjarnegara, and Kebumen in the motor vehicle tax bleaching period program taking place, that the date of February 17 to July 16, 2020. The size of the sample using the formula Slovin (Widiastini & Supadmi, 2019) and the number of samples is calculated as follows :

$$n = N$$

$$(1 + N(e)^2)$$

Information :

n = number of samples

N = number of population

e = critical value (accuracy limit, 0.1)

Sample calculation:

$$n = 1,148,480$$

$$(1 + 1,148,480 (0.1)^2)$$

$$n = 99.99$$

$$n = 100 \text{ (rounding)}$$

Population size (N) compulsory motor vehicle tax totaled 1.14848 million taxpayers, and the percentage of accuracy limits leeway sampling error can affect still diastole warranty is (0,1). The sample in this study were 100 respondents who were taxpayers of motorized vehicles with diarrhea in the districts of Cilacap, Banyumas, Banjarnegara, Purbalingga, and Kebumen.

Data analysis

This research is a quantitative descriptive study to determine whether or not there is an effect of tax bleaching, taxpayer awareness, tax knowledge, and tax socialization on motor vehicle taxpayer compliance in the Barlingmascakeb area. The research analysis

method used the *Partial Least Square* (PLS) structural equation model. The PLS method is a general method used to estimate the *path model* using a latent construct with *multiple* indicators (Ghozali, 2015).

Data analysis in this research is descriptive statistics that describe the characteristics of the respondents, respondents who include gender, age, status, occupation, income, and vehicle ownership. The questionnaire in this study uses a Likert scale with the arrangement using five alternative answers distributed to motor vehicle taxpayers. Then the data from the questionnaire was tested for validity with the *loading factor* parameter and the *Average variance Extracted* (AVE) had a success value of > 0.5 . The reliability test was tested by looking at the *composite reliability* value > 0.6 as a reference for test success (Ghozali, 2015).

Hypothesis testing using the PLS-SEM method, the *inner model* is tested to measure the relationship between latent variables by evaluating the *R-square* value, *path coefficient*, which is then performed statistical tests through *bootstrapping*.

Implications

Response Rate

The questionnaire was distributed to 150 PKB taxpayers who met the criteria as respondents. The questionnaires that received answers and returned were 108 questionnaires, but eight questionnaires were damaged due to errors in filling them out. The number of questionnaires that meet the requirements is 100 respondents, so it can be concluded that the *response rate* of this study is 92.6%.

Outer Model

The *outer model* is a measurement model that is done by looking at the *loading factor*. The *loading factor* must have a value above 0.6. If the correlation value that is owned is less than 0.6, the action taken is to remove the indicator. Table 7 shows that indicators have a correlation value < 0.6 , namely PEM1, PEM2, and PEM4, then these indicators are excluded from the model. Running two shows that all loading factor indicators have a value of > 0.6 so that it can be concluded that the construct has an excellent *convergent validity* value.

Table 7: Variables, Indicators, Loading Factors, AVEs, and Composite Reliability

Variables	Indicators	Loading Factors Running 1 ^a	Loading Factors Running 2 ^a	AVEs ^b	Composite Reliability ^c
Tax collection (Wardani & Asis, 2017)	Knowledge (PEM1)	-0.142	rejected	1,000	1,000
	Sunset policy (PEM2)	-0.026	rejected		
	Delay/arrears (PEM3)	0.968	1,000		
	Motivation (PEM4)	0.391	rejected		
Tax awareness (Wardani & Asis, 2017)	Awareness of rights and obligations to pay taxes (KES1)	0.789	0.782	0.622	0.831
	The public belief that taxes to finance regional development (KES2)	0.766	0.765		
	Willingness to pay taxes from yourself (KES3)	0.816	0.817		
Tax knowledge (Wardani & Wati, 2018)	Tax function (PENG1)	0.830	0.831	0.581	0.845
	Payment procedure provisions (PENG2)	0.836	0.836		
	Tax sanctions (PENG3)	0.618	0.618		
	Place of tax payment location (PENG4)	0.744	0.743		
Tax socialization (Wardani & Wati, 2018)	Implementation of socialization (SOS1)	0.752	0.752	0.597	0.816
	Socialization media (SOS2)	0.844	0.845		
	Education (SOS3)	0.711	0.712		
Tax compliance (Wardani & Asis, 2017)	To fill tax liability following applicable regulations (KEP1)	0.869	0.866	0.614	0.905
	Do not have tax arrears (KEP2)	0.658	0.633		
	Paying taxes on time (KEP3)	0.792	0.797		
	Taxpayers meet the requirements when paying taxes (KEP4)	0.847	0.846		
	Taxpayers know the tax due (KEP5)	0.742	0.736		
	Never violate the rules and regulations (KEP6)	0.772	0.777		
			0.849		

AVE: Average Variance Extract; acceptable value of Loading Factor is more significant than 0.6; acceptable value of AVE is more significant than 0.5; Acceptable value of Composite Reliability is more significant than 0.6

Inner Model

Inner model is a structural model test by looking at the R- square, which is helpful for testing the relationship between latent variables. Figure 2. shows that the value of R square compliance interpreted 0622 tax compliance variable can be explained by the variable bleaching tax taxpayer awareness, knowledge, and socialization tax of 62.2%.

Table 7: Variables, R- square

Variable	R- Square
Tax compliance	62.2

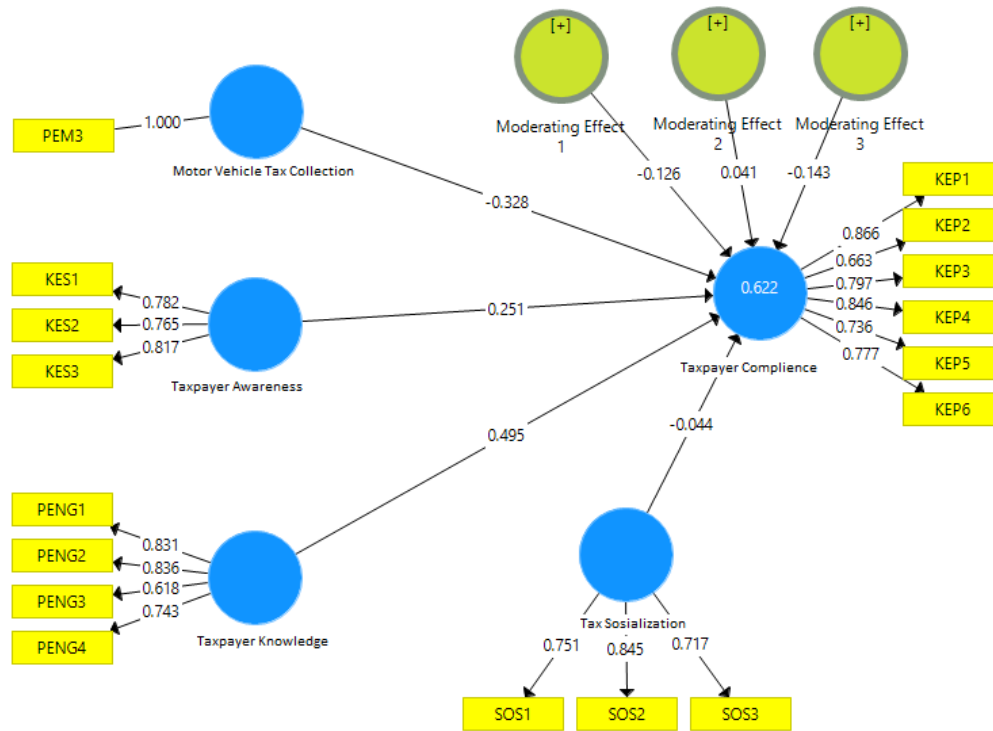


Figure 2: The Running Structural Equation Model 2

The results of statistical tests through *bootstrapping* are presented in table 8, which shows that there are three accepted hypotheses: tax bleaching, tax awareness, and tax knowledge, which positively impact tax compliance. Meanwhile, tax socialization has no impact on tax compliance, which means that the hypothesis is rejected. Tax socialization cannot moderate tax bleaching, tax awareness, and tax knowledge on tax compliance.

Table 8: Variables, Indicators, Loading Factors, AVEs, and Composite Reliability

Hypothesis	Relationships	Original Sample	T.Statistics	P-Value	Results
1	Tax collection → Tax compliance	-0.328	4,366	0,000	Accepted
2	Tax awareness → taxes compliance	0,251	1,372	0,028	Received
3	Tax knowledge → taxes compliance	0,495	4,889	0,000	Accepted
4	Tax socialization → taxes compliance	-0.044	0,551	0,582	Rejected
5	Moderating effect one → taxes compliance	-0.126	1.372	0.171	Not moderating
6	Moderating effect two → taxes compliance	0.041	0,382	0,703	Not moderating
7	Moderating effect three → taxes compliance	-0,143	1,432	0,153	Not moderating

Discussion

The effect of motor vehicle tax bleaching on taxpayer compliance

This research has the result that is consistent with research conducted by (Widajantie & Anwar, 2020); (Rahayu & Amirah, 2018) which states that the program bleaching CLA positively affect tax compliance. Research conducted (Ngadiman & Huslin, 2017)

showed results that do not support this study stated that tax bleaching negatively affects taxpayer compliance. Vehicle tax whitening is an attempt by the government to encourage taxpayers to pay a late payment of their taxes by removing fines to be paid.

PKB bleaching is very beneficial for the community, especially taxpayers who have tax arrears. The purpose of the tax bleaching program to encourage people to pay taxes can be said to be successful because the tax bleaching attracts the public's interest to comply with their tax obligations during the period the tax bleaching program is implemented.

The effect of taxpayer awareness on taxpayer compliance

The research is following the results of research (Meifari, 2020); (Megawangi & Setiawan, 2017), and (Sutarjo & Effendi, 2020), which show that taxpayer awareness has a significant effect on tax compliance. Taxpayer awareness occurs from the taxpayer's understanding of tax knowledge to sincerely carry out and fulfill their tax obligations.

High awareness of taxes has an impact on the obedient attitude of taxpayers who pay on time. The community understands that the government uses taxes for regional development costs. This can be seen in the respondents' answers to the tax indicators as a source of state income used for regional development, 56 respondents answered strongly agree, and 37 respondents agreed. Good taxpayer awareness has an impact on increased tax compliance.

The effect of tax knowledge on tax compliance

The results of the study state that knowledge of taxation has a positive impact on tax compliance. Tax knowledge is a skill possessed obligation of the taxpayer concerned her and her rights so that taxpayers have a strategy to avoid tax penalties. Taxpayers who have high knowledge will comply with applicable tax regulations. This statement supported (Ishola et al., 2020) that good knowledge will create a positive attitude towards taxes, poor knowledge would encourage a negative attitude towards taxes. The results of this study are following the results of studies conducted by (Susanti et al., 2020), (Hartopo et al., 2020), (Bernard et al., 2018), which show that tax knowledge has a positive effect on taxpayer compliance.

The effect of socialization on taxpayer compliance

Tax socialization is an activity carried out to introduce or socialize information about taxation to be understood by the public. This research shows that socialization has no impact on tax compliance. The socialization of tax information has been maximally implemented to have no impact on tax compliance. This problem is shown in the answers to the indicator of the socialization variable regarding providing information on tax understanding by officers, with 25 respondents answering neutral, 16 respondents disagreeing, and 12 respondents strongly disagreeing.

The ease of paying for PKB is now increasingly sophisticated with technology. The SAKPOLE application is an effort to make it easy to pay tax fees online without having to queue. However, the dissemination of information about applications has not been widely spread, and the public does not understand the benefits or usefulness of the application technique so that it does not have an impact on the level of compliance. This research is supported by a study (Widajantie & Anwar, 2020) and (Lianty et al., 2017), which states have no impact of socialization on tax compliance.

Socialization does not moderate tax bleaching, taxpayer awareness, and taxpayer knowledge of taxpayer compliance.

The research results show that socialization does not moderate the relationship between the factors that affect tax compliance. The result of *moderating effect* one shows that socialization cannot strengthen the relationship between PKB bleaching and tax compliance. The PKB bleaching program is very beneficial for taxpayers, but the problem is that taxpayers do not know how to implement the tax bleaching due to a lack of socialization to the public. This result is shown in the questionnaire items where 41 respondents were not aware of the motor vehicle tax bleaching program that was taking place during that period at the SAMSAT office. The tax bleaching program should be supported by more intense dissemination of information so that taxpayers can take advantage of it and impact tax compliance to pay their obligations. This research is supported by research (Meifari, 2020) which states that socialization does not moderate the factors that affect tax compliance.

The result of the second *moderating effect* is that socialization does not moderate taxpayer awareness of compliance. This result means that tax socialization cannot strengthen the relationship of awareness to sincerely pay taxes to comply with taxes. The ease of PKB payments through an *online* application makes people aware and paying taxes according to maturity without any technical problems. However, there are still many taxpayers who do not know about the existence of this *online* application and how to use it because of the lack of information, and tax socialization is not maximized in contrast to research (Megawangi & Setiawan, 2017) which states that socialization moderates taxpayer awareness of tax compliance. However, this research is supported by research conducted (Wulandari et al., 2020), which shows that socialization does not moderate taxpayer awareness of taxpayer compliance.

The result of the third *moderating effect* shows that socialization does not moderate the relationship between tax knowledge and tax compliance due to the lack of efforts to disseminate information about taxation to the public. Society has a right to tax knowledge, but the government, in this case, SAMSAT and Regional government, is not maximized to provide socialization to the community. Many taxpayers come to the office SAMSAT to pay CLA but do not yet know the requirements and administrative identify them. The results of this study are supported by research (Syahputra, 2017) which shows that socialization of taxation cannot strengthen the relationship between tax knowledge and taxpayer compliance.

Conclusions

Many factors that influence tax compliance are discussed and researched because of the low tax compliance to carry out its tax obligations. The decline in PKB revenues has prompted the government to abolish tax fines so that people are motivated to pay taxes. The results of this study explain that tax bleaching can be used as a solution to improve vehicle tax compliance. Variable tax awareness and tax knowledge which are internal factors in this study provide an idea that taxpayers have good knowledge so that they are aware of their obligation to pay taxes and comply with existing tax regulations. Bleaching taxes in the future this pandemic relieves taxpayers who have tax arrears so that the implementation program bleaching PKB positive impact on tax compliance.

Socialization is one of the external factors that directly does not affect taxpayer compliance. Socialization is also incapable of moderating the relationship of tax bleaching, tax awareness, tax knowledge to taxpayer compliance. These results show the government's lack of efforts in providing information and knowledge of taxation to the public. SAMSAT and local governments should be more intense in disseminating information regarding the tax bleaching program so that the public can take advantage of it. Taxpayers who have good knowledge will have the awareness to pay tax contributions voluntarily. For this reason, the socialization of tax knowledge, taxpayer awareness, and information on tax bleaching programs need to be increased so that tax compliance increases.

Implications of this study are that there are internal factors (tax awareness and tax knowledge), and external factors (tax bleaching and tax socialization) are application of attribution theory to explain the behavior of taxpayers in complying with tax rules. But one of the external factors is that socialization directly does not affect tax compliance. Socialization does not moderates internal factors (tax awareness and knowledge) and external factors (tax bleaching). So the absence or absence of tax socialization, taxpayers will consciously continue to comply with their tax obligations.

The limitations of this study should be an input for further research to expand the scope of the research area and add other independent research variables following dynamic taxation developments. This study provides suggestions for the government to maximize the dissemination of information, knowledge, and tax education to the public to improve tax compliance.

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