COMPULSORY TAX OBJECTIVES REVIEWED FROM FACTORS AFFECTING PERSONAL PEOPLE IN PAYING TAXES: CASE STUDY ON DINAS TENAGA KERJA KOTA SURABAYA

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ABSTRACT

KEYWORDS
awareness, knowledge, administrative sanctions, service, modernization, taxpayer compliance

This study aims to analyze the influence of awareness of Taxpayers, Taxpayer knowledge, administrative sanctions, tax apparatus services, modernization of taxation system on taxpayer compliance at the Office of Manpower of Surabaya city. The data of this study were obtained from Questionnaire (Primary). Data analysis used are Validity Test, Reability Test, Normality Test, Outer Model Testing (Measurement Model), Structural Model Testing (Inner Model). The result of this research is partially awareness of Taxpayer only does not have an effect on compliance, Taxpayer's knowledge only influence to compliance, administrative sanction only does not have an effect on compliance, Tax Apparatus service does not have an effect on compliance, modernization of tax system alone does not influence to compliance.

INTRODUCTION

Taxes in Indonesia are very important because most of the country's development funding comes from taxes. To support state revenues, Taxpayer (WP) compliance is required.It is no secret that the level of taxpayer compliance in Indonesia is not high (Diamastuti, 2016). Facts on the ground show that not all taxpayers comply and pay taxes in accordance with applicable regulations. There are various motives used by taxpayers, from reluctance to report the real assets they own, to reluctance to visit the tax service office in order to fulfill their tax reporting obligations (Kusuma, 2018).

As quoted in databoks.katadata.co.id on December 22 2016, the overall taxpayer (WP) compliance ratio for both civil servants and non-civil servants in submitting Annual Tax Returns (SPT) in 2016 only reached 62.28 percent. Data from the Ministry of Finance shows that there are 32.77 million registered taxpayers, while those required to submit SPTs reach 20.17 million taxpayers. However, the actual SPT received by the tax office was only 12.56 million taxpayers.
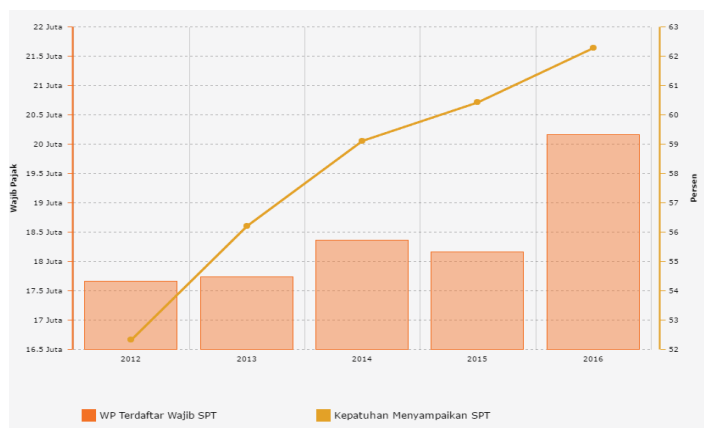
Figure 1. Taxpayers Compulsory SPT and Compliance Submit SPT 2012- Nov 2016
Source: databoks.katadata.co.id

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The Director General of Taxes has prepared various strategies to achieve the target. One of them is through collaboration with various ministries (Bisnis.com on March 3 2016). Ken Dwijugiasteadi said that his party has collaborated with the Ministry of State Apparatus Empowerment and bureaucratic reform to ensure that civil servants, police and military report their annual SPT by e-filling.In accordance with the rules contained in the circular decision of the Minister of State Apparatus Empowerment no. 24 of 2012, the TNI/Polri and ASN are obliged to complete their taxes. To make this easier, there is E-filling (tax reporting).

Executive Director of the Center for Indonesia Taxation Analysis, Yustinus Prastowo, stated that tax collection from individuals is the sector with the most potential for extensification and intensification (www.pajak.go.id March 23, 2016). The government must make breakthroughs, especially in the medium term, to ensure the achievement of tax revenue targets.

In general, compliance with paying taxes in the City of Heroes cannot be said to be bad. Regional Office of the Directorate General of Taxes, East Java I, recorded a compliance ratio in 2015 of 72.67% (http://finansial.bisnis.com March 2 2016). This percentage is equivalent to 267,746 Taxpayers who reported notification letters (SPT). The figure of hundreds of thousands of taxpayers is part of the 368,437 taxpayers who are required to report SPT. Overall, in Surabaya there were 611,216 registered taxpayers last year.

The level of taxpayer compliance is influenced by many factors, including: the amount of income, the tax rate, the taxpayer's perception of the use of tax money, tax treatment, implementation of law enforcement, the severity (light) of tax sanctions, and the completeness and accuracy of the database (www.pajak.go.id July 4, 2012). There are several variables that influence individual taxpayers in paying taxes in the research of Alfianti Cahyo (2014), Devi (2015) and Tanzila (2012). From the research variables there is an influence of awareness in paying taxes, while in Monica's research (2019) shows that there is no influence of Taxpayer awareness on Taxpayer compliance.

Research on tax knowledge conducted by Alfianto Cahyo (2014) and Tanzila (2012) shows that there is an influence on taxpayer compliance, while research conducted by Monica (2015) has no influence on taxpayer compliance. Oktaviane (2012) and Monica (2015) show the influence between tax sanctions and taxpayer compliance.

Research conducted by Tanzila (2012) and Kirana (2013) shows that there is an influence between tax authorities' services and taxpayer compliance, while research conducted by Oktaviane (2012), Yeyen (2012), Monica (2019) shows the opposite that there is no influence. between tax apparatus services and taxpayer compliance. Research conducted by Monica (2019) regarding Taxpayer perceptions regarding the tax administration system on Taxpayer compliance shows that there is an influence on Taxpayer compliance.

The results of the research described above show a contradiction with the research, so the researchers returned using the same variables, but in different places. This was done because they wanted to know taxpayer compliance in paying taxes at the Surabaya City Manpower DepartmentThe topic of this research is an analysis of the fulfillment of tax obligations on taxpayer compliance in the Surabaya City Manpower Office.

This research was conducted at the Surabaya City Government Manpower Service, which is the researcher's work place. One of the benefits of this research is to consider decision making in the researcher's workplace.

Based on the development of existing data, it can be said that the level of compliance of taxpayers who work in the East Java region is still low, in the city of Surabaya itself, the increase from the previous year is not significant. Therefore, this research raises the title of Taxpayer Compliance in terms of individual factors in paying taxes which influence the Surabaya City Manpower Service.

The purpose of this research is to examine individual taxpayer compliance in terms of factors that influence individuals in fulfilling tax obligations. There are; (1) testing the influence of Taxpayer awareness on individual Taxpayer compliance at the Surabaya City Manpower Service, (2) testing the influence of Taxpayer knowledge on individual Taxpayer compliance at the Surabaya City Manpower Service, (3) testing the effect of tax sanctions on individual taxpayer compliance with the Surabaya City Manpower Service, (4) testing the influence of tax apparatus services on individual taxpayer compliance

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at the Surabaya City Manpower Service, and (5) testing the effect of modernization of the tax system on individual taxpayer compliance at the Surabaya City Manpower Service.

RESEARCH METHOD

Research Types and Designs

To prove the hypothesis whether Individual Taxpayer compliance is reviewed from Taxpayer awareness, Taxpayer knowledge, tax sanctions, Tax Apparatus services, modernization of the tax system, at the Surabaya City Manpower Service. Preparation of a proof plan to draw conclusions regarding the existence of the hypothesis. The proof plan includes:

Operational Definition of Variables.

According to Sugiyono (2018), the definition of an independent variable is as follows: "An independent variable is a variable that influences or is the cause of the change or emergence of the dependent (bound) variable."The independent variables or free variables (X) from this research are Taxpayer Awareness (X1), Taxpayer Knowledge (X2), Administrative Sanctions (X3), Tax Apparatus Services (X4), Tax System Modernization (X5)

According to Sugiyono (2018), the definition of a dependent (bound) variable is as follows: "A dependent (bound) variable is a variable that is influenced or is a consequence, because of the existence of an independent variable." The Dependent Variable (Y) in this research is taxpayer compliance.

Table 1. Research Variables

Variable		Indicator
Taxpayer Awareness (X1)	Aulia Rezy Fany (2016)	*a.* Encourage yourself *b.* Understanding the tax function *c.* Understanding the rights and obligations of taxpayers
Taxpayer Knowledge (X2)	Imam Suryadi (2016)	*a.* Understanding counting *b.* Understanding deposits *c.* Understanding tax reporting
Administrative Sanctions (X3)	Aprilia Titi Sari (2016)	Penalty
Tax Apparatus Services (X4)	IANyoman P and I ketut B (2016)	*a.* Reliability (reliability), *b.* Assurance (guarantee), *c.* Empaty (empathy), *d.* Responsiveness (responsiveness) *e.* Tangible (direct evidence).
Tax System Modernization (X5)	Monica Claudia (2015)	*a.* Simplicity *b.* Convenience and can be accessed online
Taxpayer Compliance (Y)	Yeni Therisia (2016)	*a.* Compliance registering. *b.* Compliance in calculating and paying taxes owed *c.* Compliance in paying tax arrears *d.* Compliance with re-depositing SPT.

Place and time of research

The research was conducted at the Surabaya City Government Manpower Office located on Jl. Jemur Sari Timur II no 2. This research was conducted from 13 March 2017 to 31 March 2017.

Population and Sample

The population in the study is the area that the researcher wants to study. Population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics which are applied by researchers to study and then draw conclusions (Sugiyono, 2018). The population in this study were all Civil Servants (PNS) in the Surabaya City Government Manpower Office. The number of employees recorded in 2017 was 48 employees.

According to Roscoe in Sugiono (2018) the sample size for research is as follows: A suitable sample size for research is between 30 and 500. Respondents in this research are individual taxpayers at the Surabaya City Manpower Office. The sample for this research is the entire population of civil servants in the Surabaya city labor service, totaling 48 people who use PPh article 21.

Data collection technique

The technique used in data collection is Field Research. The author's data collection technique was carried out using a survey method using a questionnaire. According to Sugiyono (2018) a questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer. The questionnaire in this research was addressed to Civil Servants within the Surabaya City Manpower Service.

Primary data according to Sugiyono (2018) is "Primary sources are data sources that directly provide data to data collectors". Primary data in this research was obtained from a questionnaire given to all Civil Servants at the Surabaya City Manpower Service.

Data analysis

To test the truth and seriousness of the respondent's answers, testing is required, namely

Validity test

Validity testing using Pearson correlation (validity index) is statedAccording to Sugiyono (2018) a valid instrument must have factors or items with a correlation value (r) greater than 0.30.Then reliability testing uses the alphacronbach method and is declared reliable if the reliability coefficient is > 0.70".

Reliability Test

Reliability testing is used to determine the extent to which a measuring instrument can be trusted or reliable and remains consistent if two or more measurements are carried out on the same group with the same measuring instrument. Cronbach Alpha testing is used to test the level of reliability of each variable questionnaire. The measure used to show that the statement is reliable if the Cronbach Alpha value is > 0.70 (Ghozali, 2016).

Normality test

The normality test aims to test whether in the testing model, the confounding (residual) variables are normally distributed. One of the statistical test tools used to test residual normality is the Kolmogorov-Smirnov nonparametric statistical test. Data can be said to be normally distributed if the absolute value (D) and Kolmogorov-Smirnov Z are more than 0.05 (5%).

Hypothesis testing

Hypothesis testing in this research uses the Structural Equation Model - Partial Least Square (SEMPLS) method.

This research is research that uses many variables, and the number of samples is not large. Therefore, this research uses the PLS-SEM method with WARP-PLS as the software. The stages used to carry out data analysis in this research were using a two-step approach proposed by Ghozali and Latan (2016). The steps in the two step approach include (1) conducting confirmatory factor analysis, and (2) testing the overall structural model. The analysis used in the PLS approach includes: Outer Model Testing and Structural Model Testing (Inner Model)

Outer Model Testing

Outer model (outer relation or measurement model) defines how each indicator block is related to its latent variable. The measurement model or outer model with reflexive indicators is evaluated with covergent and discriminant validity of the indicators and composite reliability for block indicators.

1) Convergent validitycan be assessed based on the correlation between the component/indicator values and the construct values. An individual reflexive measure is said to be high if the correlation of the indicator with the construct is more than 0.70. However, in the initial stages of research, a loading value of 0.50 to 0.60 can be considered sufficient (Chin, 1998).

2) Discriminant validityReflexive indicators can be seen in the cross-loading between indicators and their constructs. If the correlation of a construct with measurement items (indicators) is greater than other constructs, then it can be said that the latent construct predicts measures in its block better than

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measures in other blocks. Another method for assessing discriminant validity is by comparing the square root of average variance extracted (AVE) for each construct with the correlation between the construct and other constructs in the model. If the square root of the AVE for each construct is greater than the correlation value between the construct and other constructs, then the discriminant validity value is good (Fornell and Larcker, 1981). Measuring discriminant validity by looking at the AVE value can be used to measure the reliability of latent variable component values and the results are more conservative than composite reliability. The recommended AVE value is greater than 0.50.

3) Composite reliabilityused to measure construct reliability. Composite reliability measurements consist of 2 types, namely internal consistency and Cronbach's alpha. Cronbach's alpha tends to lower bound estimate reliability, while internal consistency is a closer approximation with the assumption that parameter estimates are accurate. Internal consistency can only be used for constructs with reflexive indicators.

Structural Model Testing (Inner Model)

Inner model (inner relations, structural model, or substantive theory) describes the relationship between latent variables based on substantive theory. The structural model was assessed using Rsquare for dependent constructs, Stone-Geisser Q-square for predictive relevance, and t tests and significance of structural path parameter coefficients. Changes in the R-square value can be used to assess the substantive influence of certain independent latent variables on the dependent latent variable. Q-square is used to measure how well the observed values are generated by the model and its parameter estimates. A Qsquare value greater than 0 (zero) indicates that the model has predictive relevance value, while a Q-square value of less than 0 (zero) indicates that the model is less relevant.

RESULTS AND DISCUSSION
Hypothesis testing
Validity test

Validity testing is carried out to measure whether a questionnaire is valid or not. A questionnaire is said to be valid iffactors or items with correlation values (r) greater than 0.30This means that the questions in the questionnaire are able to reveal something that the questionnaire will measure. The results of the validity test can be seen in table 2.

Table 2. Validity Test

Variable	Statement	Correlation Coefficient (Pearson Correlation)	Correlation Probability [Sig.(2-tailed)]	r table	Results
WP Awareness (X1)	1	0.460	0.001	0.164	Valid
	2	0.585	0,000	0.164	Valid
	3	0.871	0,000	0.164	Valid
	4	0.901	0,000	0.164	Valid
	5	0.813	0,000	0.164	Valid
	6	0.769	0,000	0.164	Valid
WP Knowledge (X2)	1	0.864	0,000	0.164	Valid
	2	0.817	0,000	0.164	Valid
	3	0.876	0,000	0.164	Valid
	4	0.799	0,000	0.164	Valid
	5	0.869	0,000	0.164	Valid
	6	0.773	0,000	0.164	Valid
Administrative Sanctions (X3)	1	0.575	0,000	0.164	Valid
	2	0.763	0,000	0.164	Valid
	3	0.908	0,000	0.164	Valid
	4	0.733	0,000	0.164	Valid
	5	0.547	0,000	0.164	Valid

	1	0.517	0,000	0.164	Valid
	2	0.648	0,000	0.164	Valid
Apartment	3	0.888	0,000	0.164	Valid
Services (X4)	4	0.787	0,000	0.164	Valid
	5	0.787	0,000	0.164	Valid
	6	0.768	0,000	0.164	Valid
Tax System	1	0.865	0,000	0.164	Valid
Modernization	2	0.792	0,000	0.164	Valid
(X5)	3	0.865	0,000	0.164	Valid
	4	0.835	0,000	0.164	Valid
	Y1	0.777	0,000	0.164	Valid
	Y2	0.968	0,000	0.164	Valid
	Y3	0.965	0,000	0.164	Valid
	Y4	0.935	0,000	0.164	Valid
	Y5	0.937	0,000	0.164	Valid
Taxpayer	Y6	0.960	0,000	0.164	Valid
Compliance(Y)	Y7	0.951	0,000	0.164	Valid
	Y8	0.836	0,000	0.164	Valid
	Y9	0.923	0,000	0.164	Valid
	Y10	0.845	0,000	0.164	Valid
	Y11	0.888	0,000	0.164	Valid

Source: Appendix 5, Processed data

From table 2. It can be seen that the validity test for the variables Taxpayer Awareness, Taxpayer Knowledge, Administrative Sanctions, Tax Service, Tax System Modernization, Taxpayer Compliance has a significant value smaller than 0.05 so it can be concluded that the questions in the questionnaire are able to reveal something that will be measured by the questionnaire.

Reliability Test

Reliability is a measure of the stability and consistency of respondents in answering things related to question constructs which are the dimensions of a variable arranged in a questionnaire. The reliability of a variable construct is said to be good if it has a Cronbach's alpha value > 0.6 (Nugroho, 2005). The resulting Cronbach's alpha values are as follows:

Table 3. Reliability Test

Variable	Alpha Cr	Alpha	Conclusion
WP Awareness (X1)	0.812	0.6	Reliable
WP Knowledge (X2)	0.910	0.6	Reliable
Administrative Sanctions (X3)	0.737	0.6	Reliable
Apartment Services (X4)	0.827	0.6	Reliable
System Administration (X5)	0.855	0.6	Reliable
Taxpayer Compliance	0.979	0.6	Reliable

Source: Appendix 6, Processed data

From table 3 The Cronbach's Alpha value for all variables is greater than 0.60 so it can be concluded that the indicators or questionnaires used are the variables Taxpayer awareness, Taxpayer knowledge, administrative sanctions, tax apparatus services, modernization of the taxation system and Taxpayer Compliance are all declared reliable and trustworthy as variable measuring instruments .

Normality Test

Normality testing is the first step in multivariate analysis. Residuals are said to be normal if the difference between the predicted value and the actual score or error is distributed symmetrically around the mean value equal to 0.

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Table 4. Normality Test

	Absolute (D)	Kolmogorov-Smirnov Z	Asymp. Sig. (2-tailed)	Information
Awareness 1	0.421	2,919	0,000	Normal
Awareness 2	0.375	2,600	0,000	Normal
Awareness 3	0.354	2,454	0,000	Normal
Awareness 4	0.353	2,443	0,000	Normal
Awareness 5	0.369	2,556	0,000	Normal
Awareness 6	0.379	2,628	0,000	Normal
Knowledge 1	0.237	1,643	0.009	Normal
Knowledge 2	0.257	1,783	0.003	Normal
Knowledge 3	0.293	2,030	0.001	Normal
Knowledge 4	0.368	2,552	0,000	Normal
Knowledge 5	0.248	1,716	0.006	Normal
Knowledge 6	0.246	1,705	0.006	Normal
Sanctions 1	0.361	2,504	0,000	Normal
Sanctions 2	0.316	2,186	0,000	Normal
Sanctions 3	0.329	2,277	0,000	Normal
Sanctions 4	0.304	2,658	0,000	Normal
Sanctions 5	0.387	2,679	0,000	Normal
P1	0.395	2,737	0,000	Normal
P2	0.360	2,495	0,000	Normal
P3	0.316	2,186	0,000	Normal
P4	0.267	1,848	0.002	Normal
P5	0.397	2,749	0,000	Normal
P6	0.330	2,284	0,000	Normal
Modern 1	0.364	2,522	0,000	Normal
Modern 2	0.444	3,073	0,000	Normal
Modern 3	0.339	2,347	0,000	Normal
Modern 4	0.271	1,876	0.002	Normal
KP1	0.354	2,454	0,000	Normal
KP2	0.369	2,554	0,000	Normal
KP3	0.376	2,606	0,000	Normal
KP4	0.364	2,521	0,000	Normal
KP5	0.298	2,062	0,000	Normal
KP6	0.319	2,213	0,000	Normal
KP7	0.326	2,259	0,000	Normal
KP8	0.305	2,114	0,000	Normal
KP9	0.399	2,766	0,000	Normal
KP10	0.430	2,978	0,000	Normal
KP11	0.387	2,695	0,000	Normal

Source: Appendix 7, Processed data

Table 4 shows a summary of the results of normality testing of research indicators. The test results show that all research indicators are normally distributed. It is shown that all indicators have an absolute (D) and Kolmogorov-Smirnov Z value of more than 0.05 (5%).

Hypothesis testing
Outer Model Testing (Measurement Model)
The measurement model or outer model with reflexive indicators is evaluated with covergent and discriminant validity of the indicators and composite reliability for block indicators.
1) Convergent Validity
Convergent validityfrom a reflexive measurement model, indicators are assessed based on the correlation between the item score/component score and the construct score calculated using PLS. An individual reflexive measure is said to be high if the correlation level with the construct is more

than 0.70. However, a loading/correlation value of 0.50 – 0.60 is considered sufficient in the early stages of research development.
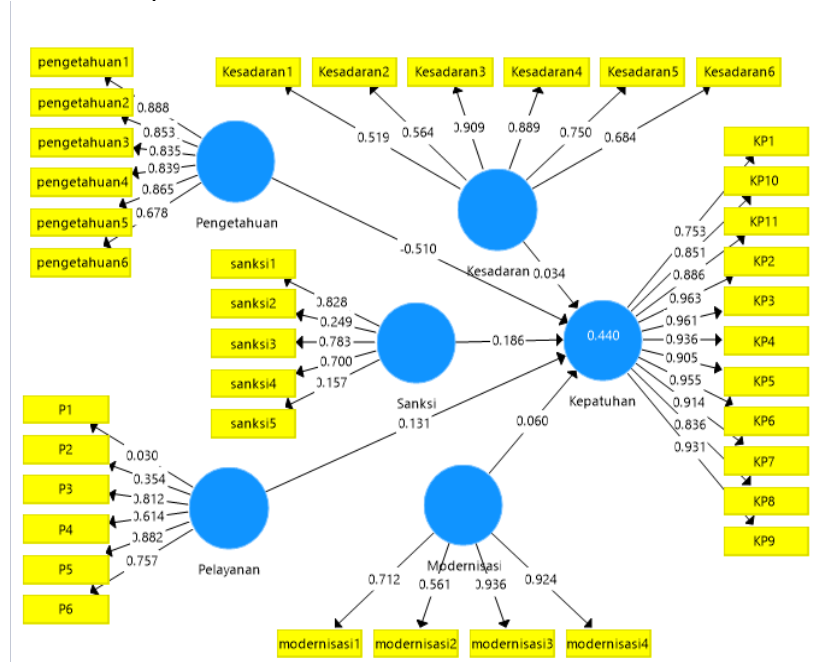

Figure 2. PLS Algorithm Results

The initial outer model test results can be seen in Figure 2 and Table 4 which show that there are 4 indicators that have factor loadings of less than 0.50, namely sanctions2, sanctions5, P1, and P2. Based on the results of the outer loading, the 8 indicators were removed from the model and retested.

Table 5. PLS (Re-Calculate) Algorithm Results

	Obedience	Awareness	Knowledge	Penalty	Service	Modernization
KP1	0.753					
KP2	0.963					
KP3	0.961					
KP4	0.936					
KP5	0.905					
KP6	0.955					
KP7	0.914					
KP8	0.836					
KP9	0.931					
KP10	0.851					
KP11	0.886					
Awareness1		0.519				
Awareness2		0.564				
Awareness3		0.909				
Awareness4		0.889				
Awareness5		0.750				
Awareness6		0.684				
Knowledge1			0.888			
Knowledge2			0.853			
Knowledge3			0.835			
Knowledge4			0.839			
Knowledge5			0.865			
Knowledge6			0.678			
Sanctions1				0.828		
Sanctions 2				0.249		
Sanctions3				0.783		
Sanctions4				0.700		

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	Obedience	Awareness	Knowledge	Penalty	Service	Modernization
Sanctions 5				0.157		
P1					0.030	
P2					0.354	
P3					0.810	
P4					0.622	
P5					0.879	
P6					0.756	
Modernization1						0.712
Modernization2						0.561
Modernization3						0.936
Modernization4						0.924

Source: Data processed with Sem PLS 2.0

The results of the recalculation in testing the outer model can be seen in Figure 3 and Table 5 which shows that all indicators have a factor loading of more than 0.50 so they can be said to have met convergent validity.
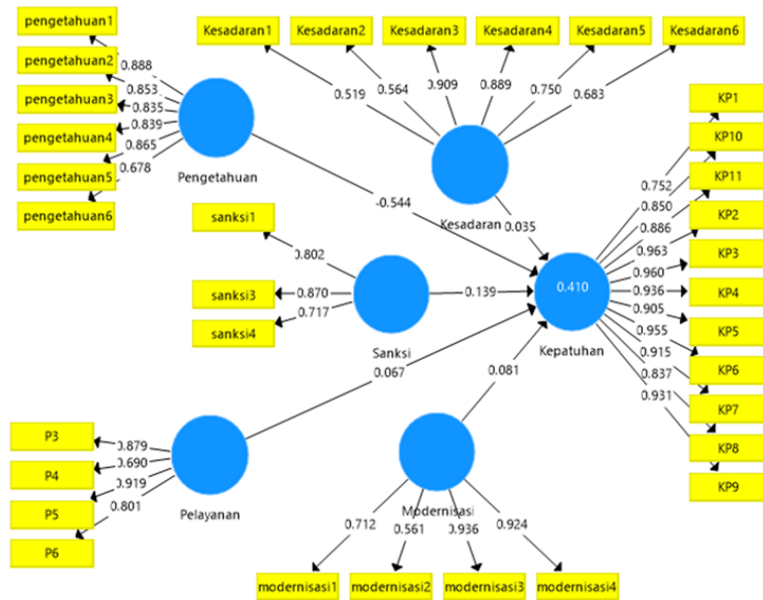

Figure 3. Outer Loadings Re-Calcula

Table 6. Outer Loadings Re-Calculate

	Obedience	Awareness	Knowledge	Penalty	Service	Modernization
KP1	0.752					
KP2	0.936					
KP3	0.960					
KP4	0.936					
KP5	0.905					
KP6	0.955					
KP7	0.915					
KP8	0.837					
KP9	0.931					
KP10	0.850					
KP11	0.886					
Awareness1		0.519				
Awareness2		0.564				
Awareness3		0.909				
Awareness4		0.889				
Awareness5		0.750				
Awareness6		0.683				

	Obedience	Awareness	Knowledge	Penalty	Service	Modernization
Knowledge1			0.888			
Knowledge2			0.853			
Knowledge3			0.835			
Knowledge4			0.839			
Knowledge5			0.865			
Knowledge6			0.674			
Sanctions1				0.802		
Sanctions3				0.870		
Sanctions4				0.717		
P3					0.879	
P4					0.690	
P5					0.919	
P6					0.801	
Modernization1						0.712
Modernization2						0.561
Modernization3						0.936
Modernization4						0.924

Source: Data processed with Sem PLS 2.0

2) Discriminant Validity

Discriminant validity assessed by looking at the cross loading between the indicator and its construct. Table 7 shows that the correlation of the KP construct with its indicators is higher than the correlation of other constructs (Awareness, Knowledge, Sanctions, P, Modernization). The correlation between the construct and each indicator that forms it also shows a higher value compared to the correlation between the construct and the indicators that form other constructs. This shows that the latent construct predicts the indicator.

Table 7. Cross Loadings

	Obedience	Awareness	Knowledge	Penalty	Service	Modernization
KP1	0.752	0.175	-0.297	0.316	0.019	0.003
KP2	0.963	0.190	-0.590	0.316	0.265	0.205
KP3	0.960	0.130	-0.554	0.265	0.265	0.214
KP4	0.936	0.068	-0.542	0.284	0.338	0.269
KP5	0.905	0.179	-0.502	0.193	0.219	0.304
KP6	0.955	0.207	-0.636	0.310	0.194	0.235
KP7	0.915	0.181	-0.598	0.172	0.244	0.292
KP8	0.837	0.167	-0.165	0.214	0.156	0.176
KP9	0.931	0.104	-0.066	0.217	0.310	0.247
KP10	0.850	0.089	-0.522	0.359	0.262	0.186
KP11	0.886	0.119	-0.540	0.287	0.208	0.141
Awareness1	0.130	0.519	-0.165	0.080	0.453	0.519
Awareness2	0.083	0.564	-0.066	0.263	0.061	0.633
Awareness3	0.174	0.909	-0.127	0.147	-0.088	0.111
Awareness4	0.098	0.889	-0.023	0.242	-0.126	0.124
Awareness5	0.057	0.750	0.064	0.270	-0.114	0.060
Awareness6	0.040	0.683	0.085	0.306	-0.163	0.116
Knowledge1	-0.483	-0.172	0.888	-0.188	-0.179	-0.123
Knowledge2	-0.553	-0.159	0.853	-0.246	-0.213	-0.136
Knowledge3	-0.382	0.018	0.835	-0.060	-0.153	-0169
Knowledge4	-0.671	-0.044	0.839	-0.210	-0.151	-0.088
Knowledge5	-0.475	-0.108	0.865	-0.147	-0.171	-0.175
Knowledge6	-0.164	0.045	0.678	-0.020	-0.153	-0.170
Sanctions1	0.284	0.318	-0.200	0.802	0.011	0.004
Sanctions3	0.196	0.249	-0.167	0.870	0.517	0.282
Sanctions4	0.197	-0.009	-0.097	0.717	0.310	0.216
P3	0.193	-0.110	-0.145	0.356	0.879	0.314
P4	0.081	-0.002	-0.137	0.399	0.690	0.283
P5	0.316	0.055	-0.224	0.197	0.919	0.465
P6	0.133	0.287	-0.129	0.212	0.801	0.387
Modernization1	0.084	0.551	-0.068	0.338	0.067	0.712

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	Obedience	Awareness	Knowledge	Penalty	Service	Modernization
Modernization2	-0.031	0.210	0.049	0.223	0.331	0.561
Modernization3	0.250	0.310	-0.154	0.141	0.527	0.936
Modernization4	0.192	0.266	-0.140	0.139	0.408	0.924

Source: Appendix 9, Data processed with Sem PLS 2.0

3) Composite Reliability

Composite reliability assessed with two kinds of measures, namely internal consistency and Cronbach's Alpha. Constructs can be said to be reliable if both values are more than 0.60. The composite reliability test results (table 7) show that the constructs KP, Awareness, Knowledge, Sanctions, P, Modernization i have good reliability because their internal consistency is more than 0.60.

Table 8. Composite Reliability

	Composite Reliability
KP	0.979
Awareness	0.871
Knowledge	0.871
Penalty	0.895
P	0.929
Modernization	0.840

Source: Appendix 10, Processed data

Structural Model Testing (Inner Model)

The structural model was assessed by looking at the percentage of variance explained by looking at the R-square for the dependent latent construct and the structural path coefficient.

Table 9. R Square

	R Square
KP	0.410
Awareness	-
Knowledge	-
Penalty	-
Service	-
Modernization	-

Source: Appendix 11, Processed data

Table 9 shows that the model of the influence of Awareness, Knowledge, Sanctions, Services and Modernization on Taxpayer Compliance gives an R Square value of 0.410. The larger the Rsquare shows that the greater the independent variable can explain the dependent variable, so the better the structural equation that is built. This model provides an R-square of 0.410, meaning the influence of Awareness, Knowledge, Sanctions, Services and Modernization on Taxpayer Compliance is 41%, while the remaining 59% is explained by other variables outside the model.

The results of the hypothesis test can be seen from the magnitude of the t-statistical value. The limit for rejecting and accepting the proposed hypothesis is ±1.96, where if the t value is in the range of -1.96 and 1.96 then the hypothesis is rejected or in other words accepts the null hypothesis (H0). The t-statistic estimation results can be seen in the following results for inner weight:

Table 10. Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (O/STERR)
Awareness > KP	0.035	0.040	0.118	0.118	0.294
Knowledge > KP	-0.544	-0.550	0.162	0.162	3,363
Sanctions > KP	0.139	0.157	0.102	0.102	1,365
P > KP	0.067	0.056	0.180	0.180	0.372
Modernization > KP	0.081	0.042	0.102	0.102	0.439

Source: Appendix 13, Processed data

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Table 10 shows the significance level of the influence of Awareness, Knowledge, Sanctions, Services, Modernization. None of the variables of awareness, knowledge, sanctions, service, modernization have a statistically significant effect on compliance. because the statistical t value for each dimension/construct (Awareness, Knowledge, Sanctions, P, Modernization) is smaller than the t table, namely 1.96. From the t-count above, it can be seen that the results of the hypothesis test are

Table 11. Hypothetical Conclusion

	T-Count	t- Table	Conclusion
WP Awareness > Compliance	0.294	1.96	rejected
WP Knowledge > Compliance	3,363	1.96	accepted
Administrative Sanctions > Compliance	1,365	1.96	rejected
Tax Apartment Services > Compliance	0.372	1.96	rejected
Modernization > Compliance	0.439	1.96	rejected

Source: Appendix 13, Processed data

The influence of taxpayer awareness on compliance

Based on the results of the analysis, it is stated that the Taxpayer awareness hypothesis has an effect on compliance "not tested". This can be interpreted as individual taxpayers assuming that awareness alone will not influence taxpayers in paying taxes.

Based on facts in the field, there are direct deductions from salaries depending on class for civil servants which are carried out by the treasurer at a government agency, either ministry/institution, making it easier for civil servants to pay taxes. However, in contrast to the submission of SPT carried out by individuals, awareness alone but not balanced with knowledge in reporting the fulfillment of tax obligations in the form of an annual SPT does not make awareness alone have an effect on compliance.

The Taxpayer compliance variable is 68% in item number 10, namely "I did not fill out the registration form and the requirements for Taxpayer registration are in accordance with valid identity". As many as 62% were in item number 9, namely "I have not submitted my SPT completely and in accordance with tax requirements". The results of the distribution of answers regarding the Taxpayer Compliance variable can be concluded that on average the majority of respondents' answers were disagree.

The Taxpayer awareness variable is 74% in item number 1, namely: "Agree, that Taxpayers must calculate, pay and report taxes voluntarily?". As many as 68% on items number 4 and 6, namely: "Agree, that paying taxes that are not appropriate can be detrimental to the country?" and Do you agree that delaying tax payments is very detrimental to the country?" The results of the distribution of answers regarding the Taxpayer awareness variable can be concluded that the average answer from respondents is strongly agree.

Research that supports taxpayer awareness has no effect on compliance is research from Lusia, et al (2017) showing that there is no effect of taxpayer awareness on taxpayer compliance. Meanwhile, it does not support research conducted by Alfianto Cahyo (2014), Monica (2015), Devi (2015), and Tanzila (2012) regarding the research variable regarding the influence of awareness in paying taxes. This research does not support several other studies, because of differences in characteristics at the research site.

The influence of taxpayer's knowledge on compliance

Based on the results of the analysis, it is stated that the Taxpayer's knowledge hypothesis has an effect on "tested" compliance. This can be interpreted as individual taxpayers assuming that each person's knowledge alone can influence taxpayer compliance.

Facts in the field show that this condition means that knowledge in filling out and reporting annual tax returns influences civil servants in fulfilling tax obligations.

The Taxpayer knowledge variable was 66% in item number 2, namely "Agree, that taxes are the largest source of state revenue?" The average respondent's answer regarding Taxpayer knowledge was high (agree). As many as 55% on item number 4, namely "Agree, that paying taxes that are not appropriate can be detrimental to the country?" The average respondent's answer regarding Taxpayer

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knowledge is high (agree). The results of the distribution of answers regarding the Taxpayer knowledge variable can be concluded that the average answer from respondents is agree.

The Taxpayer compliance variable is 68% in item number 10, namely "I did not fill out the registration form and the requirements for Taxpayer registration are in accordance with valid identity". As many as 62% were in item number 9, namely "I have not submitted my SPT completely and in accordance with tax requirements". The results of the distribution of answers regarding the Taxpayer Compliance variable can be concluded that on average the majority of respondents' answers were disagree.

Research that supports taxpayer knowledge has an influence on compliance is research from Alfianto Cahyo (2014) and Tanzila (2012) which shows that there is an influence on taxpayer compliance and does not support research conducted by Monica (2015) which shows no influence on taxpayer compliance. This research does not support several other studies, because of differences in characteristics at the research site.

The influence of tax sanctions on compliance

Based on the results of the analysis, it is stated that the hypothesis that tax sanctions have an effect on compliance is "not tested". This can be interpreted. Individual Taxpayers consider that the existence of administrative sanctions in taxation alone will not make everyone obedient in paying taxes.

Facts on the ground show that the opinion of the public, especially civil servants within the Surabaya Manpower Service, is that administrative sanctions and other sanctions or tax-related violations have not been followed up concretely and firmly.

The Taxpayer compliance variable is 68% in item number 10, namely "I did not fill out the registration form and the requirements for Taxpayer registration are in accordance with valid identity". As many as 62% were in item number 9, namely "I have not submitted my SPT completely and in accordance with tax requirements". The results of the distribution of answers regarding the Taxpayer Compliance variable can be concluded that on average the majority of respondents' answers were disagree.

In the administrative sanctions variable, it was 64% in items number 1 and 5, namely "Agree, that policies regarding tax sanctions can encourage taxpayers to pay taxes?" and "Agree, that every person who deliberately submits a Tax Return whose contents are incorrect so that it can cause losses to state revenues will be subject to criminal sanctions, which will affect Taxpayer compliance?". The results of the distribution of answers regarding the administrative sanctions variable can be concluded that the average answer from respondents is strongly agree.

Research that supports administrative sanctions having no effect on compliance is research from Oktaviane (2012) and Monica (2015) which shows there is no influence between sanctions and taxpayer compliance, and does not support research conducted by Pujiwidodo (2016) which shows there is an influence between tax sanctions with Taxpayer compliance. This research does not support previous research because the research location is different. This research does not support several other studies, because of differences in characteristics at the research site.

The influence of tax apparatus services on compliance

Based on the results of the analysis, it is stated that the hypothesis that Tax Aparture services have an effect on compliance is "not tested". This can be interpreted as individual taxpayers assuming that the services of tax officials alone cannot influence taxpayer compliance.

The facts on the ground are that the method carried out by the majority of civil servants within the Surabaya City Manpower Service is through efilling, so that no matter how good the service provided by the tax officials, they will never feel it because tax compliance has been carried out via the internet so it has no impact at all.

In the Taxpayer Compliance variable, it is 68% in item number 10, namely "I did not fill out the registration form and the requirements for Taxpayer registration are in accordance with valid identity". As many as 62% were in item number 9, namely "I have not submitted my SPT completely and in accordance with tax requirements". The results of the distribution of answers regarding the Taxpayer

Compliance variable can be concluded that on average the majority of respondents' answers were disagree.

In the tax apparatus service variable, it was 74% in item number 5, namely: "Agree, that calculating personal taxes is in accordance with the correct tax calculation basis?". As many as 64% on item number 1, namely: "Agree, that the Tax Apparatus helps in overcoming tax calculation problems?" The results of the distribution of answers regarding the tax apparatus service variable can be concluded that the average answer from respondents is strongly agree.

Research that supports tax apparatus services having no effect on compliance is research from Oktaviane (2012), Yeyen (2012), Monica (2015) showing the opposite that there is no influence between Tax Apparatus services on Taxpayer compliance and does not support research conducted by Tanzila (2012), and Kirana (2013) show that there is an influence between tax authorities' services and taxpayer compliance. This research does not support previous research because the research location is different. This research does not support several other studies, because of differences in characteristics at the research site.

The influence of tax system modernization on compliance

Based on the results of the analysis, it is stated that the tax system modernization hypothesis has an effect on compliance "not tested". This can be interpreted as individual taxpayers assuming that the modernization of the tax system carried out by the Directorate General of Taxes alone does not affect taxpayer compliance.

Facts in the field show that up to now, if you have to submit your SPT obligations within the labor department, if you experience problems when reporting your e-SPT, you still have to go to the tax service office. So the modernization carried out is still less than optimal.

In the Taxpayer Compliance variable, it is 68% in item number 10, namely "I did not fill out the registration form and the requirements for Taxpayer registration are in accordance with valid identity". As many as 62% were in item number 9, namely "I have not submitted my SPT completely and in accordance with tax requirements". The results of the distribution of answers regarding the Taxpayer Compliance variable can be concluded that on average the majority of respondents' answers were disagree.

In the tax system modernization variable, it was 72% in item number 2, namely: "Agree, that there are tax regulations that can be accessed more quickly via the internet?". As many as 70% on item number 3, namely: "Agree, that there has been an increase in service facilities related to the tax system?". The results of the distribution of answers regarding the tax system modernization variable can be concluded that the average answer from respondents is strongly agree.

Research that supports modernization not having an effect on compliance is research from Stella Rahmawaty (2017), the modernization strategy of the Directorate General of Taxes does not affect tax compliance, and does not support Monica's (2015) research regarding the perception of modernization of the tax system on taxpayer compliance, showing that there is an influence on mandatory compliance. Tax. This research does not support several other studies, because of differences in characteristics at the research site

Discussion

Based on the statistical test results produced, it can be concluded that the Taxpayer Knowledge variable has an influence on Taxpayer compliance, while the Taxpayer Awareness, Tax Sanctions, Tax Aparture Services, Tax System Modernization variables have no influence on Taxpayer compliance.

The statistical test results produced by the Taxpayer Awareness variable alone have no effect on taxpayer compliance. In the theory put forward by Ritongga (2011), Taxpayer awareness in paying taxes is the Taxpayer's behavior in the form of views or feelings involving knowledge, belief and reasoning accompanied by a tendency to act in accordance with the regulations provided by the tax system and provisions (Kumala & Junaidi, 2020).

The statistical test results produced by the WP knowledge variable alone have no effect on taxpayer compliance. In the theory put forward by Gardina and Haryanto in Sara (2013), one of the

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causes of the influence of tax knowledge on taxpayer compliance is the existence of sources of tax information that every taxpayer can obtain,

The statistical test results produced by the administrative sanctions variable alone have no effect on taxpayer compliance. In the theory put forward by Franzoni in Carolina and Fortunata (2013), tax compliance can be influenced by several factors and can be seen from many perspectives, tendencies towards public institutions (in this case the Directorate General of Taxes), the justice felt by the taxpayer. Taxes from the applicable system, perceptions of fairness, and the firmness of laws and sanctions (Susmiatun & Kusmuriyanto, 2014).

The statistical test results produced by the tax apparatus service variable alone have no effect on taxpayer compliance. In the theory put forward by Syahril (2013) explains good Tax Apartment services where good tax administration conditions are a prerequisite. In the midst of limitations in various things, namely facilities and infrastructure, human resources, technology and information systems, as well as available funds.

The statistical test results produced by the tax system modernization variable alone have no effect on taxpayer compliance. In the theory put forward by Polii (2017) explains, the aim of tax modernization is to answer the background to tax modernization, namely: achieving a high level of tax compliance, achieving a high level of trust (trust) in tax administration, and achieving a high level of tax employee productivity.

CONCLUSION

Based on the results of the research discussion regarding the analysis of the fulfillment of tax obligations on Taxpayer compliance at the Surabaya City Manpower Office, it can be concluded; (1) the purpose of this research is to examine the influence of Taxpayer awareness on individual Taxpayer compliance at the Surabaya City Manpower Service. The results show that taxpayer awareness has no effect on taxpayer compliance behavior, (2) the purpose of this research is to examine the influence of taxpayer knowledge on individual taxpayer compliance at the Surabaya City Manpower Department. The results show that taxpayer knowledge influences taxpayer compliance behavior, (3) the purpose of this research is to examine the effect of tax sanctions on individual taxpayer compliance at the Surabaya City Manpower Office. The results show that tax sanctions have no effect on taxpayer compliance behavior, (4) the purpose of this research is to examine the influence of tax apparatus services on individual taxpayer compliance at the Surabaya City Manpower Office. The results show that tax officials' services have no effect on taxpayer compliance, and (5) the purpose of this research is to examine the effect of modernization of the tax system on individual taxpayer compliance at the Surabaya City Manpower Department. The results show that modernization of the tax system has no effect on taxpayer compliance behavior.

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