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## Factors influencing taxpayers' obedience with taxpayers' awareness as the mediating variable

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### Abstract

This study aims to investigate the influence of taxpayers' awareness, service quality, taxation knowledge, and tax sanctions toward taxpayers' obedience, with taxpayers' awareness as the mediating variable. Questionnaire was distributed in the area of KPP (Tax Service Office) Pratama West Mataram. This study involved 150 individual taxpayers in Mataram who were chosen randomly. The data were analyzed using double linear regression analysis and t-test and processed using SPSS for Windows. The result of this study shows that taxation knowledge and tax sanctions influence taxpayers' obedience either directly or with the mediation of taxpayers' awareness; however, fiscus service quality influences taxpayers' obedience only if it is mediated by taxpayers' awareness.

**Keywords:** service quality, taxpayers' awareness, taxation knowledge, tax sanctions, taxpayers' obedience.

### Introduction

Indonesia is in progress of developing all aspects. The development can go well if it is supported by adequate funding. For that reason, the government requires sources of income to fund, one of which comes from taxes paid by its people. A tax is a social phenomenon which only exists in a society; without a society in a country, there is no tax.

People who are given protection by a country are obliged to provide support through their participation in funding the country. In Indonesia, according to UU KUP (Law of General Provision and Taxation Procedure) Number 28 Year 2007 Article 1 Clause 1, it is stated that a tax is an obligatory contribution for the country which is indebted by an individual or a body, coercive under the law without any direct remuneration and used for the purposes of creating prosperity for the people.

Tax collection is not easy. Besides the active role from tax officers, taxpayers' awareness and willingness to pay taxes are required. According to the law of taxation, Indonesia applies self-assessment system, letting taxpayers calculate, pay, and report their taxes by themselves. This system is applied to measure taxpayers' behavior, specifically to what extent their awareness to pay taxes is, followed by obedience for filling and reporting SPT (Surat Pemberitahuan Tahunan, annual tax return) correctly and on time. With higher level of awareness, correctness, and timeliness, it is expected that the level of taxpayers' obedience for fulfilling their obligation is higher as well.

One of the biggest taxes for the national tax revenue is income tax. The income tax is a tax which liability is attached to a subject, meaning that every obligation related to the income tax cannot be transferred to other subjects. Therefore, taxpayers' awareness and obedience is required. This study was conducted in KPP Pratama West Mataram with the following background and reason.

Researcher did an interview with Mr. Dewa Made Widya Permadi, a tax officer in KPP Pratama West Mataram, he stated that in term of the punctuality in submitting annual tax return, many taxpayers in Mataram do not report or pay their taxes on time. He also stated that many individual taxpayers do not really know how to fill annual or periodical tax return, which is proved by the fact that several taxpayers still ask for assistance from officers to fill the tax return.

Furthermore, Mr. Permadi stated that the officers in KPP Pratama West Mataram should have the skills as well as the knowledge of taxation so they can provide correct explanation whenever taxpayers require information about the taxation law or how to fill annual tax return. KPP Pratama West Mataram continuously encourages the officers to update their knowledge of taxation and regulations. Table 1 below shows the data collected from KPP Pratama West Mataram about individual income tax revenue within the period of this study from 2012 to 2015.

**Table 1:** Individual Income Tax Revenue in KPP Pratama West Mataram 2012 to 2015

Year	Revenue (IDR)	Percentage
2012	3.489.469.083	100%
2013	4.087.657.161	117%
2014	4.519.843.858	111%
2015	21.142.681.323	468%

Source: KPP Pratama West Mataram

Table 1 shows that the rate of individual income tax revenue in KPP Pratama West Mataram increased from 2012 to 2015. However, the obedience for reporting annual tax return was in fact worrying. The obedience for reporting annual tax return by taxpayers to KPP Pratama West Mataram from 2012 to 2015 can be seen in Table 2, which explains that from 2012 to 2015, the number of individual taxpayers registered in KPP Pratama West Mataram was always higher than the number of taxpayers who had reported their annual tax return.

**Table 2:** Obedience for Reporting Annual Tax Return for Individual Income Tax in KPP Pratama West Mataram 2012 to 2015

Year	Number of Registered Taxpayers	Reported Annual Tax Return	Percentage
2012	60.705	32.165	52,99 %
2013	65.615	33.414	50,92%
2014	70.823	32.025	45,21%
2015	76.894	53.171	69,15%

Source: KPP Pratama West Mataram

The average percentage of the reported annual tax return was only 54%, while in 2014 and 2015 the number of individual taxpayers registered in KPP Pratama West Mataram increased. Based on the data presented in Tables 1 and 2, it can be concluded that 46% of taxpayers had not fulfilled their obligation from 2012 to 2015, a significant number which almost reached 50%. This fact made the researchers feel compelled to conduct a study on individual taxpayers' obedience for paying their taxes especially in Mataram with Taxpayers' Awareness as the moderating variable.

Obedience is the motivation of a person, group, or organization to act according to a valid regulation. According to Santoso (2009), taxpayers' obedience is taxpayers' willingness to fulfill their tax obligation in accordance with the regulation without any inspection, investigation, warning, or threat and either legal or administrative sanctions. A high level of obedience is required so that taxpayers themselves are willing to pay taxes, resulting in the optimal tax revenue for funding the development of the country (Effendi, 2012).

Taxpayers' obedience is influenced by several factors, one of which is taxpayers' awareness. According to Muliari and Setiawan (2011), taxpayers' awareness is a condition in which taxpayers know, admit, appreciate, and obey the valid tax regulation and have the ability and willingness to fulfill their tax obligation. Taxpayers' positive judgment toward the implementation of the state functions by the government will raise and encourage their awareness to pay taxes, and thus such awareness from taxpayers especially and people in general is necessary to increase the obedience for the tax obligation (Jotopurnomo and Mangoting, 2013).

Next, the service given by tax officers has a significant influence toward taxpayers' obedience. Tax officers are required to provide a nice, fair, and clear service for taxpayers and encourage the awareness to pay taxes. Taxpayers' perspective toward tax officers is one of the factors influencing their obedience for reporting and paying taxes (Halimi, 2012). Studies conducted by Hidayatulloh (2013) and Halim and Ratnawati (2015) showed that service quality and taxation knowledge have a significant positive influence toward taxpayers' obedience.

Moreover, taxpayers should also have taxation knowledge. The increase of taxation knowledge through formal or non-formal education will have a positive impact on taxpayer's awareness. According to Kristanty, Khairani, and Fajriana (2012), taxation knowledge is the most basic thing taxpayers should have because they will get difficulties in fulfilling their tax obligation without such knowledge.

Studies conducted by Utami (2013) and Imam (2013) showed that tax sanctions positively influences taxpayers' obedience. In addition, Mutia (2014) stated that sanctions given to taxpayers can make them fulfill their tax obligation and thus increase their obedience. Mardiasmo (2003) explained that sanctions guarantee that the tax norm is followed and obeyed; in other words, sanctions prevent taxpayers from violating the regulations.

Based on the facts in KPP Pratama West Mataram summarized in Table 1 and 2 together with some previous research findings explained in the previous paragraphs, the problems of this study are "whether service quality, taxation knowledge, and tax sanctions influences taxpayers' awareness to pay taxes and whether taxpayers' awareness influences their obedience for paying taxes in KPP Pratama West Mataram."

## **Literature Review and Hypotheses Development**

The theoretical ground of this study was developed from the following behavioral theories:

### **Attribution Theory**

Attribution is a process of creating an impression. Attribution refers to how someone explains the reasons of someone else's or his/her own behavior. Attribution is a process in which someone draws a conclusion related to factors influencing others' behavior. Attribution theory considers an individual as an amateur psychologist who tries to understand the cause of any occurrences he/she deals with.

According to Robbins (2001), basically attribution theory states that when people are observing someone's behavior, they are trying to determine whether it is caused by an internal or external motivation. Internally motivated behaviors are believed to be under an individual's control or come from internal factors such as characteristics, awareness, and ability. This is internal attribution. Meanwhile, externally motivated behaviors are influenced by external factors such as or social instruments or influences from others, meaning that an individual is forced to do a particular thing because of a certain situation; this is external attribution.

Attribution theory is relevant to this study in term of how internal and external factors influence someone to obey or not obey the taxation law. The internal factors which influence taxpayers' obedience are their awareness and knowledge, while the external factors are service and sanctions.

### **Theory of Planned Behavior (TPB)**

TPB is a conceptual framework with the goal of explaining the causes of certain behaviors. TPB indirectly shows the possibility in which an individual or a group does not completely control their behaviors, and thus behavioral control is perceived to overcome those behaviors. The intention to behave in a particular way is determined by 3 factors: behavioral belief, normative belief, and control belief.

TPB was used in this study as a basis to develop the hypothesis. Taxpayers behave when they already have the awareness to pay taxes, and thus their willingness to pay taxes increasing, meaning that they obey the taxation law by paying taxes. Otherwise, if taxpayers are not aware of their tax obligations, they will not have the willingness and the obedience for paying taxes.

### **Taxpayers' Obedience**

According to Devano and Rahayu (2006), "taxpayers' obedience is taxpayers' action in fulfilling their tax obligations according to the general provision of taxation legislation and taxation procedure applied in a country".

Taxpayers' obedience is reflected in the situation where taxpayers (Devano and Rahayu, 2006):

1. understand or attempt to understand all provision of the taxation legislation
2. fill the tax form completely and clearly
3. calculate the amount of the indebted taxes correctly
4. pay the taxes on time.

As the level of correctness in calculating taxes and punctuality in paying, filling, and reporting annual tax return is higher, it is expected that the level of taxpayers' obedience becomes higher as well.

### **Service Quality**

Good service is an important factor in increasing customer satisfaction. The improvement of service quality and quantity can increase taxpayers' satisfaction as customers so that their obedience may increase. Information technology and system can be implemented to make it easier for taxpayers to fulfill their obligations (Supadmi, 2009).

### **Taxation Knowledge**

Knowledge is things known by human beings or things they get to know as a result of their effort. Taxation knowledge is the knowledge of the concept of general provision in taxation, such as types of taxes in Indonesia, tax subjects, tax objects, tax rate, indebted tax calculation, indebted tax record, and the procedure to fill tax report.

Taxation knowledge can be learned from seminars about taxation, counseling, and training conducted by the Directorate General of Taxes or other institutions. The knowledge does not only comprise the conceptual understanding of the taxation law, minister of finance's ministerial decrees, circular letters, and letters of decree but also technical ability and skills to calculate the amount of indebted taxes (Putri, 2013)

Based on the definition above, it can be concluded that taxation knowledge is a process in which taxpayers' have the knowledge of taxation and apply the knowledge to pay taxes. The knowledge and the understanding of taxation regulations refer to general provision and taxation procedure, which include how to report annual tax return, payment procedure, payment counters, penalties, and payment deadline (Resmi, 2009).

### **Tax Sanctions**

Tax sanctions guarantee that the taxation legislation provision (tax norms) is followed /obeyed. In other words, sanctions prevent taxpayers from violating the norms (Mardiasmo, 2003). The sanctions in the taxation law are divided into two categories: administrative and criminal, which can be fines/penalties or imprisonment.

Tax sanctions are given to taxpayers who fail to fulfill their obligations. The implementation of the sanctions can make taxpayers fulfill their obligations and thus increase their obedience. Taxpayers will obey the law (due to the pressure) because they consider that sanctions in the form of fines/penalties will be given if they do not pay taxes.

### **Taxpayers' Awareness**

Awareness is human beings 'ability to understand the reality and the way to act or react to the reality. Taxpayers' characteristics reflected on social, cultural, and economic conditions dominantly shape their behaviors, which are represented in their awareness to pay taxes. Lack of awareness may be caused by their ignorance of the importance of supporting the nation, using the national language, enjoying security and order, and having and enjoying the national culture (Marihot, 2010). People have not yet understood the rewards they will get for paying taxes. Lack of awareness to pay taxes often becomes the problem in tax collection in Indonesia. Soemarso (cited in Agus, 2006) added that Indonesian taxpayers' low awareness is one of the reasons why many tax potentials cannot be collected. Taxpayers' awareness is necessary to increase the obedience for paying taxes.

According to Sari (2015), taxpayers' awareness has a logical consequence in which they provide financial contribution for the taxation functions by paying taxes on time with the correct amount. With such awareness, a taxpayer has understood his rights and responsibilities as a citizen. The increase of taxation knowledge both through formal and non-formal tax education will positively impact on taxpayers' awareness.

Furthermore, Suryadi (2006) mentioned four important indicators in increasing taxpayers' awareness: creating taxpayers' positive perception toward their obligations, observing taxpayers' characteristics, increasing their taxation knowledge, and providing

counseling for them. In the conclusion of his study, Suryadi stated that the increase of taxation knowledge has a positive impact on taxpayers' awareness.

In the previous study on factors influencing taxpayers' awareness, the result shows that tax officers' attitude does not influence taxpayers' awareness to pay taxes, but their attitude and tax counseling and socialization significantly influences taxpayers' awareness (Chatarina, 2004).

## **Hypotheses Development**

### **The influence of service quality on taxpayers' awareness to pay taxes**

Service quality is an essential factor in tax service offices; tax officers should provide good service such as providing the correct information for taxpayers. To do so, tax officers are required to have a high level of skills and knowledge. With the correct information, taxpayers realize the importance of paying taxes to increase the country's tax revenue.

Attribution theory discusses the understanding of someone's or our own behaviors, which later create an impression. The service given by tax officers to taxpayers creates an impression. Taxpayers will consider a service good if tax officers give a good impression by showing a nice attitude, respect, politeness, and the knowledge for providing correct and clear information. When taxpayers consider the service good and helpful, they will feel that paying taxes is not difficult, increasing their awareness to pay taxes. The hypothesis of this study is:

H1: Service quality positively influences taxpayers' awareness

### **The influence of taxation knowledge on taxpayers' awareness to pay taxes**

Taxation knowledge is the knowledge of the concept of general provision in taxation, such as types of taxes in Indonesia, tax subjects, tax objects, tax rate, indebted tax calculation, indebted tax record, and the procedure to fill tax report.

According to Nugroho (2012), more taxation knowledge helps taxpayers comply with the tax provision better. Without such knowledge, it is difficult for taxpayers to obey the regulations. The knowledge and the understanding of taxation regulations refer to general provision and taxation procedure, yang including how to report annual tax return, payment procedure, payment counters, penalties, and payment deadline (Resmi, 2009).

Theory of planned behavior explains that an individual or a group do a particular thing because of a certain intention. Related to taxation knowledge, taxpayers' awareness of the importance of paying taxes comes from their own intention. This intention is influenced by a behavioral belief in which taxpayers' perception and evaluation result in their awareness to pay taxes. The hypothesis is:

H2: Taxation knowledge positively influences taxpayers' awareness

### **The influence of tax sanctions on taxpayers' awareness to pay taxes**

Tax sanctions guarantee that the taxation legislation provision (tax norms) is followed or obeyed. In other words, sanctions prevent taxpayers from violating the norms (Mardiasmo, 2003).

In the theory of planned behavior, control belief creates perceived behavioral control. Related to tax sanctions, control belief supports taxpayers' perception on the importance of paying taxes. With the implementation of the sanctions, taxpayers consider

the consequences they will face if they fail to fulfill their tax obligations. Thus, the sanctions encourage taxpayers' awareness to pay taxes. The hypothesis is:

H3: Tax sanctions positively influences taxpayers' awareness

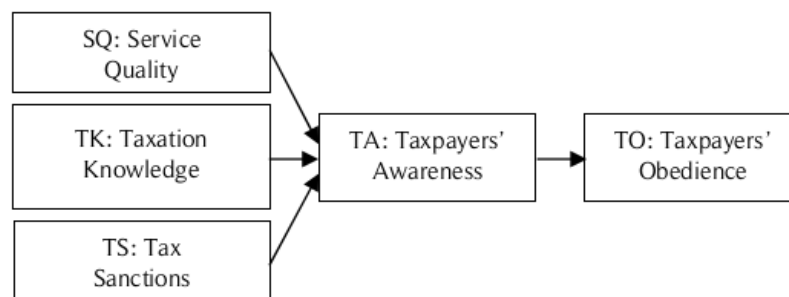
### **The influence of taxpayers' awareness on taxpayers' obedience to pay taxes**

Taxpayers' awareness is a condition in which taxpayers understand and implement taxation provision correctly and voluntarily. Obedience will arise if such awareness is followed by the willingness to pay taxes (R. L. Putri, 2016). Such awareness is necessary to increase taxpayers' obedience (Jotopurnomo dan Mangoting, 2013). The higher taxpayers' awareness is, the higher their obedience is. In other words, their awareness directly influences their obedience for fulfilling their obligations. The hypothesis is:

H4: Taxpayer's awareness positively influences their obedience

### **Research Model**

Based on the explanation in the literature review and hypothesis development, the research model is formulated in the following Figure 1.



**Figure 1:** Research Model

## **Methods**

### **Population, Sample and Research Instrument**

The population in this study was individual taxpayers registered in KPP Pratama West Mataram, Lombok, East Nusa Tenggara Province. There were 150 taxpayers as the sample of this study who were chosen randomly.

The data were collected using survey method in the form of questionnaire with 4-point likert scale: 4 Strongly Agree (SA), 3 Agree (A), 2 Disagree (D) and 1 Strongly Disagree (SD). The data were tested using SPSS version 17.

### **Research variables**

The following table explains the research variables and the sources of the questionnaire adopted in this study.



**Table 3:** Research variables

No	Type	Variables	Code	Source of questionnaire
1	Dependent	Taxpayers' Obedience (TO)	Y	Liza, (2013), Anggriawan, (2014), Aulawi, (2014), Novista, (2015).
2	Mediating	Taxpayers' Awareness (TA)	M	(Anggriawan, 2014), (Liza, 2013), (Kurnia, 2014)
		Service Quality (SQ)	X1	(Kurnia, 2014), (Adidanta, 2012), (Anggriawan, 2014)
3	Independent	Taxation Knowledge (TK)	X2	(Kurnia, 2014), (Liza, 2013), (Raharjo, 2015)
		Tax Sanctions (TS)	X3	(Kurnia, 2014), (Liza, 2013), (Novista, 2015)

### Hypotheses Testing

The hypotheses were tested using individual parameter significance test (t-test) with the level of significance  $\alpha = 0,05$ ; coefficient of determination test (adjusted  $R^2$ ) in which ( $0 \leq R^2 \leq 1$ ); and F test (Overall Significance Test) for testing the research model with the level of significance  $\alpha = 0,05$ .

### Results and Discussion

Due to limited time and funding, there were only 180 questionnaires distributed to the population of this study. 150 questionnaires were returned and completely answered so they met the requirement for being analyzed.

### Instrument Testing Method

The following is the result of the validity and reliability test for the research instrument. Based on Table 4, the value of  $r_{xy} > 0,159$ , and thus all questions on all variables are valid.

**Table 4:** Validity Test

Indicator	Rxy	r-table	Validity	Indicator	Rxy	r-table	Validity
X1.1	0,716	0,159	Valid	X3.4	0,679	0,159	Valid
X1.2	0,661	0,159	Valid	X3.5	0,754	0,159	Valid
X1.3	0,743	0,159	Valid	X3.6	0,639	0,159	Valid
X1.4	0,680	0,159	Valid	Z1.1	0,540	0,159	Valid
X1.5	0,690	0,159	Valid	Z1.2	0,712	0,159	Valid
X1.6	0,708	0,159	Valid	Z1.3	0,705	0,159	Valid
X1.7	0,663	0,159	Valid	Z1.4	0,577	0,159	Valid
X2.1	0,664	0,159	Valid	Z1.5	0,497	0,159	Valid
X2.2	0,680	0,159	Valid	Z1.6	0,603	0,159	Valid
X2.3	0,607	0,159	Valid	Z1.7	0,631	0,159	Valid
X2.4	0,616	0,159	Valid	Y1.1	0,749	0,159	Valid
X2.5	0,644	0,159	Valid	Y1.2	0,754	0,159	Valid
X2.6	0,547	0,159	Valid	Y1.3	0,757	0,159	Valid
X2.7	0,603	0,159	Valid	Y1.4	0,712	0,159	Valid
X3.1	0,700	0,159	Valid	Y1.5	0,777	0,159	Valid
X3.2	0,667	0,159	Valid	Y1.6	0,810	0,159	Valid
X3.3	0,728	0,159	Valid				

Source: Processed Primary Data, 2017

Based on Table 5, Cronbach's Alpha coefficient is bigger than the critical score of 0,6. It can be concluded that all questions on all variables are reliable.

**Table 5: Reliability Test**

Variable	Cronbach Alpha	Reliability
Taxpayers' Awareness	0,895	Reliable
Service Quality	0,857	Reliable
Taxation Knowledge	0,883	Reliable
Tax Sanctions	0,849	Reliable
Taxpayers' Obedience	0,914	Reliable

Source: Processed Primary Data Primer, 2017

### Data Processing and Analysis

Double linear statistic model was applied to analyze the data. The following equations were used for testing the influence of the independent variables: service quality, taxation knowledge, and tax sanctions on the dependent ones: taxpayers' obedience; as well as the influence of the mediating variable taxpayers' awareness on taxpayers' obedience.

$$\text{Equation 1: } M = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$\text{Equation 2: } Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$\text{Equation 3: } Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4M + e$$

M : taxpayers' awareness

Y : taxpayers' obedience

a : constant

$b_1 - b_4$  : regression coefficient

$X_1$  : service quality variable

$X_2$  : taxation knowledge variable

$X_3$  : tax sanctions variable

### Hypothesis testing and the discussion

The hypothesis testing will be conducted within three steps. The first step was t-test to identify each independent variable's influence on the mediating variable (hypothesis 1 to 3). Result of the fist t-test was Equation 1. The result of the t-test for Hypothesis 1 to 3 is presented in Table 6 and described as follow.

**Table 6:** The Result of Double Linear Regression on the Independent Variables toward the Mediating Variable

Variable	Regression Coefficient	t-value	Probability	Result
Constant	0,842	4,243	0,000	
Service Quality ( $X_1$ )	0,316	3,273	0,001	H1: Hypothesis Supported
Taxation Knowledge ( $X_2$ )	0,305	3,768	0,000	H2: Hypothesis Supported
Tax Sanctions ( $X_3$ )	0,179	2,149	0,033	H3: Hypothesis Supported

$R^2$  : 0,736

Adjusted  $R^2$  : 0,533

F-statistics : 57,616, Sig. = 0,000

n : 150

Mediating Variable (M): Taxpayers' awareness

Source: Processed Primary Data, 2017

Based on the table above, the regression model was formulated as follow:

$$M = 0,842 + 0,316X_1 + 0,305X_2 + 0,179X_3 + e$$

#### Discussion

- a. Hypothesis 1: Service quality positively influences taxpayers' awareness.  
The result shows that service quality has a significant positive effect on taxpayers' awareness, represented by the probability value below 0,05, which is 0,001. The positive coefficient value 0,316 also supports the hypothesis.  
Attribution theory explains how impression is created in this case. The impression from tax officers shapes taxpayers' perception and thus influences their awareness to pay taxes. This study concluded that service quality positively and significantly influences taxpayers' awareness.
- b. Hypothesis 2: taxation knowledge positively influences taxpayers' awareness  
The result shows that taxation knowledge has a positive and significant influence to taxpayers' awareness the variable has the probability value below 0,05, which is 0,000. The positive coefficient value of 0,305 also supports the hypothesis.  
Theory of planned behavior explains that an individual or a group does a particular thing because of their intention. Taxpayers' intention is influenced by their behavioral belief which makes them willing to learn taxation knowledge and thus increase their awareness to pay taxes. This study concluded that taxation knowledge positively and significantly influences taxpayers' awareness.
- c. Hypothesis 3: Tax sanctions positively influences taxpayers' awareness  
The result shows that tax sanctions positively and significantly influences taxpayers' awareness. It is represented in the probability value below 0,05, which is 0,033. The positive coefficient value of 0,179 also supports the hypothesis.  
Related to the theory of planned behavior, the collective belief from taxpayers' surroundings, such as family, friends, and tax consultant, represents what is expected from taxpayers in fulfilling their obligations and preventing them from sanctions. This study concluded that the sanctions positively and significantly influences taxpayer's awareness.  
The second t-test was run to find out whether there is a mediating influence of taxpayer's awarness variable to the relationship between the independent variables and the dependent variable. The second step of the test checked the hyphothesis 4: the influence of taxpayer's awarness to the tax Taxpayers' Obedience, and followed by testing the relationship between the independent variables directly toward the dependent one (Taxpayers' Obedience).

**Table 7:** The Result of Double Linear Regression on the Independent Variables and the Mediating Variable toward the Dependent Variable

Variable	Regression Coefficient	t-value	Probability	Result
Constant	0,016	0,073	0,942	
Taxpayers' Awareness (M)	0,318	3,799	0,000	H4: Hypothesis Supported
Service Quality (X <sub>1</sub> )	0,113	1,118	0,266	Relationship Not Supported
Taxation Knowledge (X <sub>2</sub> )	0,256	2,995	0,003	Relationship Supported
Tax Sanctions (X <sub>3</sub> )	0,351	4,106	0,000	Relationship Supported

R<sup>2</sup> : 0,799

Adjusted R<sup>2</sup> : 0,629

F-statistics : 64,179, Sig. = 0,000

n : 150

Dependent Variable (Y) : Taxpayers' Obedience

Source: Processed Primary Data, 2017

Based on the table above, the regression model was formulated as follow:

$$Y = 0,016 + 0,113X_1 + 0,256X_2 + 0,351X_3 + 318M + e$$

Discussion:

The result of the test for Hypothesis 4 is explained as follow.

- a. Hypothesis 4: Taxpayer's awareness positively influences taxpayers' obedience  
 The result shows that taxpayers' awareness has significant positive influence on the obedience for paying taxes. It is represented in the probability value below 0,05, which is 0,000. The positive coefficient value of 0,318 also supports the hypothesis. According to the theory of planned behavior, an individual or a group do a particular thing based on their intention. In this case, the intention to pay taxes comes from taxpayers' awareness. This study concluded that taxpayers' awareness has a significant positive influence on the taxpayers' obedience.

**Table 8:** The Result of Double Linear Regression on the Independent Variables toward the Dependent Variable

Variable	Regression Coefficient	t-value	Probability	Result
Constant	0,282	1,351	0,179	
Service Quality (X <sub>1</sub> )	0,221	2,093	0,071	Relationship Not Supported
Taxation Knowledge (X <sub>2</sub> )	0,353	4,138	0,000	Relationship Supported
Tax Sanctions (X <sub>3</sub> )	0,406	4,611	0,000	Relationship Supported

R<sup>2</sup> : 0,603

Adjusted R<sup>2</sup> : 0,595

F-statistics : 73,955, Sig. = 0,000

n : 150

Dependent Variable (Y): Taxpayers' Obedience

Source: Processed Primary Data, 2017

Furthermore, result of the regression model that the result can be seen in Table 8 was formulated as follow:

$$Y = 0,282 + 0,221X_1 + 0,353X_2 + 0,406X_3 + e$$

The Table 8 illustrates that service quality does not have any significant influence on taxpayers' obedience. The probability value is above 0,050, which is 0,071. Besides, the coefficient value of 0,221 means that the variable has a positive influence. In this case, it can be concluded that service quality does not significantly influence taxpayers' obedience. Considering also result of hypothesis 1, this study concluded that taxpayers' awareness fully mediates the relationship between service quality and the obedience for paying taxes.

Based on attribution theory, positive or negative service from tax officers creates an impression for taxpayers. Taxpayers consider tax officers good if their service is nice, respectful, and polite. However, this study found that despite good services that indicated good service quality of the fiscus, but there does not significantly influence taxpayers' obedience. This study proofed that the relationship between service quality of the fiscus and the obedience for paying taxes is mediated by taxpayers' awareness. This study proofed that service quality significantly influence taxpayers' awareness; and taxpayers' awareness influenced taxpayers' obedience.

Meanwhile, another result shows that taxation knowledge has a significant positive influence on taxpayers' obedience. It is represented in the probability value below 0,050, which is 0,008 with the positive coefficient value of 0,287.

Next, the relationship of tax sanctions and taxpayers' obedience shows the same result with the previous one. It has positive and significant influences on taxpayers' obedience with probability value of 0,000, and positive coefficient value of 0,362.

The objectives of this study are to get to know the relationship between the independent variables (service quality, taxation knowledge, and tax sanctions) toward the dependent variable (Taxpayers' Obedience), as well as to find out whether taxpayers' awareness mediates those relationship. The relationships can be described using results of the test reported in Table 6, 7 and 8, which are as follows.

- b. Service quality does not significantly but positively influences taxpayers' obedience. The result of the test shows that service quality does not have any significant influence on taxpayers' obedience. The probability value is above 0,05, which is 0,266. Besides, the coefficient value of 0,113 means that the variable has a positive influence. In this case, it can be concluded that service quality does not significantly or does not have direct influence on taxpayers' obedience. Considering also result of hypothesis 1, this study concluded that taxpayers' awareness fully mediates the relationship between service quality and the obedience for paying taxes.

Based on attribution theory, positive or negative service from tax officers creates an impression for taxpayers. Taxpayers consider tax officers good if their service is nice, respectful, and polite. However, this study found that despite good services that indicated good service quality of the fiscus, but there does not significantly influence taxpayers' obedience. This study proofed that the relationship between service quality of the fiscus and the obedience for paying taxes is mediated by taxpayers' awareness.

- c. Taxation knowledge significantly and positively influences taxpayers' obedience. The result of the test shows that taxation knowledge has a significant positive influence on taxpayers' obedience, this finding can be seen both in Table 7 and 8. It is represented in the probability value below 0,050, which is 0,003 and the positive coefficient value of 0,256 (Table 7). Regarding the hypothesis 2, this result indicates that taxpayers' awareness does not mediate the relationship between taxation knowledge and the obedience for paying taxes.

Theory of planned behavior explains that an individual or a group does a particular thing because of their intention. Taxpayers' intention is influenced by their behavioral belief which makes them willing to learn taxation knowledge and thus increase their obedience to pay taxes. This study concluded that taxation knowledge positively and significantly influences taxpayers' obedience.

- d. Tax Sanctions significantly and positively influences taxpayers' obedience. The result shows that tax sanctions positively and significantly influences taxpayers' obedience, this finding can be seen both in Table 7 and 8. It is represented in the probability value below 0,050, which is 0,000, and positive coefficient value of 0,351 (Table 7). Regarding the hypothesis 3, this result indicates that tax sanction does not mediate the relationship between tax sanction and the obedience for paying taxes.

Related to the theory of planned behavior, the collective belief from taxpayers' surroundings, such as family, friends, and tax consultant, represents what is expected from taxpayers in fulfilling their obligations and obey the regulations. This study concluded that the sanctions positively and significantly influences taxpayer's

obedience. The result specifies that taxpayers' awareness does not mediate the relationship between tax sanctions and the obedience for paying taxes.

According to the result of the t-test of the regression 1, 2, 3, illustrated in Table 6, 7, 8, it is concluded that taxpayers' awareness does not mediate the relationship between "taxation knowledge, tax sanctions and the obedience for paying taxes".

## **Conclusion**

Based on the result of the study, there are several points which become the conclusion of this study. First, Service quality has a significant positive influence on taxpayers' obedience in Mataram only if it is mediated by taxpayers' awareness. It means that taxpayers' awareness is proved functioned as a mediating variable for the relationship between service quality and the obedience for paying taxes.

Secondly, Taxation knowledge significantly and positively influences taxpayers' obedience, whether it is mediated by taxpayers' awareness or not. It means that taxpayers' awareness is not the mediating variable for the relationship between taxation knowledge and the obedience for paying taxes. Taxation knowledge influences directly to the taxpayers' obedience.

Finally, Tax sanctions significantly and positively influence taxpayers' obedience, whether it is mediated by taxpayers' awareness or not. It means that taxpayers' awareness is not the mediating variable for the relationship between tax sanctions and the obedience for paying taxes. Tax sanctions influence directly to the taxpayers' obedience.

## **Limitation of the Study**

The research model that proposed tax awareness as a mediating variable should be re-examined in more future studies that makes the model well established. This proposed model is still in the early development of a study in field of taxation.

## **Implication and Suggestion**

This study will be useful if it can contribute to the improvement and the development of the future research, society, or related institutions. Based on the limitation of the study, there are several suggestions as follow.

1. Future studies should involve more participants and cover more provinces.
2. The proposed research model can be adopted and re-tested using different independent variables and/or different research objects so that supporting research results can be obtained.
3. Future studies should examine the influence of other independent variables and mediating variables and/or moderating variables so that the relationship among those variables can be explained more clearly. Several other proposed variables are taxation socialization, motivation, and transparency of the regional government budget.
4. It is suggested that the officers in KPP Pratama West Mataram prioritize the improvement of their knowledge and skills in every aspect. They can use information technology for more effective communication with taxpayers. In addition, they need to be more disciplined in giving correct information to taxpayers.

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