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THE INFLUENCE OF TAXPAYER AWARENESS AND TAX KNOWLEDGE ON PBB-P2 COMPLIANCE WITH TAX SOCIALIZATION AS A MODERATING VARIABLE

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Abstract
This study aims to analyze the influence of taxpayer awareness and tax knowledge on Rural and Urban Land and Building Tax (PBB-P2) compliance, with tax socialization serving as a moderating variable among taxpayers in Karangasem Regency. The study was motivated by the persistently high level of PBB-P2 payment arrears during the 2020–2024 period despite the continuous increase in taxable property areas. This research employed a quantitative approach with an associative research design. The sample consisted of 100 respondents selected using purposive sampling techniques. Data were collected through the distribution of questionnaires using a four-point Likert scale, both online and offline. The data analysis techniques included descriptive statistical analysis, classical assumption tests, multiple linear regression analysis, and Moderated Regression Analysis (MRA) using SPSS software. The results indicate that taxpayer awareness has a positive and significant effect on PBB-P2 compliance, with a coefficient value of 0.446 and a significance level of 0.001. Tax knowledge also has a positive and significant effect on PBB-P2 compliance, with a coefficient value of 0.526 and a significance level of 0.001. However, tax socialization was unable to moderate the influence of taxpayer awareness and tax knowledge on PBB-P2 compliance, as the significance values of the interaction variables exceeded 0.05. These findings demonstrate that taxpayers' internal factors play an important role in improving PBB-P2 compliance, while the effectiveness of tax socialization programs still needs to be enhanced in order to provide a more optimal influence on taxpayer compliance behavior.
Keywords: taxpayer awareness, tax knowledge, tax socialization, PBB-P2 compliance, taxpayers.

INTRODUCTION

Taxpayer compliance plays a crucial role in improving the stability and sustainability of the taxation system. Increased tax compliance will enhance government revenue, which can be utilized to finance government operational activities, including the provision of public services and infrastructure development. Taxpayer compliance is related to the obligations that must be fulfilled by every taxpayer in carrying out their tax responsibilities and is generally regulated by law (Manrejo, 2023:2). Taxpayer compliance may also refer to the obedience and willingness of individuals, companies, or other entities as taxpayers to comply with applicable tax regulations within a country.

In Indonesia, taxes can generally be classified into two main categories, namely central taxes and local taxes. Central taxes consist of Income Tax (PPh), Value Added Tax (PPN), Luxury Goods Sales Tax (PPnBM), Stamp Duty, as well as Land and Building Tax for Plantation, Forestry, and Mining Sectors (PBB-P1). Local taxes include Restaurant Tax, Entertainment Tax, Motor Vehicle Tax, Duty on the Acquisition of Land and Building Rights (BPHTB), Rural and Urban Land and Building Tax (PBB-P2), and other local taxes. The phenomenon of taxpayer compliance has become an inseparable part of the socio-economic dynamics of society. One clear indication of this phenomenon can be observed in the level of PBB-P2 compliance in Karangasem Regency, Bali. Based on Table 1, the area of PBB-P2 taxable objects in Karangasem Regency showed an increase from 2020 to 2024. In 2024, the total land area reached 585,946,772 m², while the total building area reached 1,449,344 m². The increase in taxable object areas reflects the expansion of the PBB-P2 tax base, which administratively should imply an increase in the potential for local tax revenue. Data regarding the area of PBB-P2 taxable objects in Karangasem Regency are presented in Table 1 below.

Table 1. Area of PBB-P2 Taxable Objects in Karangasem Regency, 2020–2024

Year	Total Land Area (m²)	Total Building Area (m²)
2020	580,072,106	1,377,644
2021	580,809,188	1,387,097
2022	582,492,493	1,401,871
2023	585,649,049	1,415,385
2024	585,946,772	1,449,344

Source: Regional Financial and Asset Management Agency (BPKAD) of Karangasem Regency, analyzed (2026).

However, this condition is not fully reflected in the realization of PBB-P2 payments. Based on Table 2, there were still continuous PBB-P2 payment arrears in Karangasem Regency from 2020 to 2024. The existence of these arrears indicates that the increase in taxable object areas has not been accompanied by an optimal level of taxpayer compliance in fulfilling PBB-P2 payment obligations. This situation demonstrates a gap between the development of taxable objects and the implementation of tax obligations by taxpayers. The increase in taxable objects without a corresponding reduction in arrears reflects that some taxpayers have not fully complied with payment obligations in accordance with the applicable regulations and deadlines. This phenomenon indicates that there are still certain factors influencing taxpayers in fulfilling their obligations to pay PBB-P2. It also suggests that compliance does not emerge automatically but is driven by the interaction of internal and external factors that have not yet been optimally managed by the local tax authorities. Therefore, this condition becomes an important aspect to consider in assessing the level of PBB-P2 taxpayer compliance in Karangasem Regency, particularly in relation to fulfilling regional tax obligations. Data regarding PBB-P2 payment realization and arrears in Karangasem Regency are presented in Table 2 below.

Table 2. Realization of Payments and PBB-P2 Arrears in Karangasem Regency, 2020–2024

Year	Total Paid PBB-P2	Total Unpaid PBB-P2
2020	Rp 5,285,247,753	Rp 3,838,951,424
2021	Rp 5,249,216,354	Rp 3,805,674,935

Year	Total Paid PBB-P2	Total Unpaid PBB-P2
2022	Rp 5,161,322,428	Rp 3,961,352,513
2023	Rp 4,940,739,670	Rp 4,237,817,655
2024	Rp 4,956,703,132	Rp 4,426,943,553

Source: Regional Financial and Asset Management Agency (BPKAD) of Karangasem Regency, analyzed (2026).

PBB-P2 is one of the important sources of Regional Original Revenue (PAD) regulated under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, where taxpayer compliance is influenced by various internal and external factors. Based on Attribution Theory and the Theory of Planned Behavior (TPB), this study focuses on taxpayer awareness, tax knowledge, and tax socialization as factors influencing PBB-P2 compliance. Taxpayer awareness and tax knowledge are viewed as internal factors that can encourage taxpayers to voluntarily fulfill their tax obligations, while tax socialization is considered an external factor that plays a role in shaping taxpayers' understanding, attitudes, and intentions to comply with tax regulations. However, previous studies examining the influence of these three variables on PBB-P2 compliance have shown inconsistent results. Therefore, this study introduces tax socialization as a moderating variable to determine whether tax socialization is able to strengthen or weaken the influence of taxpayer awareness and tax knowledge on PBB-P2 compliance in Karangasem Regency.

Based on the background described above, the researchers are interested in conducting a study entitled "The Influence of Taxpayer Awareness and Tax Knowledge on PBB-P2 Compliance with Tax Socialization as a Moderating Variable." This study is expected to provide more conclusive empirical evidence regarding the interactive role of these three variables, as well as to generate practical policy recommendations for local governments in improving taxpayer compliance and optimizing sustainable PBB-P2 revenue. Furthermore, the results of this study are expected to serve as a basis for consideration by local governments in formulating more effective tax policies oriented toward enhancing taxpayer compliance.

METHOD

This study employed a quantitative approach with an associative research design to analyze the influence of taxpayer awareness and tax knowledge on PBB-P2 taxpayer compliance in Karangasem Regency, with tax socialization serving as a moderating variable. The quantitative approach was chosen because it is capable of explaining phenomena objectively through numerical measurements and statistical analysis, thereby enabling empirical testing of the relationships among variables. The object of the study focused on PBB-P2 taxpayer compliance, which is influenced by the level of taxpayer awareness, tax knowledge, and the effectiveness of tax socialization. The research was conducted in Karangasem Regency due to the persistently high level of PBB-P2 arrears during the 2020–2024 period, indicating that taxpayer compliance had not yet reached an optimal level.

The research population consisted of all PBB-P2 taxpayers in Karangasem Regency, while the sample was determined using purposive sampling techniques with the criteria that respondents resided in Karangasem Regency and were registered as PBB-P2 taxpayers. The sample size was determined using the Slovin formula, resulting in 100 respondents. Data collection was conducted through the distribution of questionnaires based on a four-point Likert scale, both online using Google Forms and offline through printed questionnaires. The research instruments were first tested using validity and reliability tests to ensure that the collected data possessed adequate accuracy and consistency.

The data analysis techniques in this study began with descriptive statistical analysis, followed by classical assumption tests including normality, multicollinearity, and heteroscedasticity tests. Furthermore, hypothesis testing was conducted using multiple linear regression analysis and Moderated Regression Analysis (MRA) to examine both the direct effects and the moderating effects of tax socialization on the relationship between the independent and dependent variables. In addition, the study employed the coefficient of determination (R^2), model feasibility test (F-test), and partial test (t-test) to measure the model's ability to explain the research variables and to determine the significance of the influence of each variable. All data analysis processes were carried out using SPSS software in order to obtain accurate and reliable research findings.

RESULTS AND DISCUSSION

Description of Research Data

Table 3. Questionnaire Distribution Details

Description	Total	Percentage (%)
Distributed questionnaires	100	100
Unreturned questionnaires	0	0
Incompletely filled questionnaires	0	0
Processable questionnaires	100	100

Questionnaire return rate (response rate): 100%
Questionnaires used: 100
Source: Primary data processed, 2026.

Respondent Characteristics

Table 4. Research Respondents

No	Description	Classification	Total (Persons)	Percentage (%)
1	Gender	Male	90	90
		Female	10	10
2	Age	30–40 Years	11	11
		41–50 Years	29	29
		51–60 Years	37	37
		61–70 Years	14	14
		71–80 Years	7	7
		81–90 Years	2	2
3	Educational Level	No Formal Education	13	13
		Elementary School	20	20

No	Description	Classification	Total (Persons)	Percentage (%)
		Junior High School	16	16
		Senior High School	38	38
		Bachelor’s Degree (S1)	13	13
4	Occupation	Farmer	22	22
		Private Employee	22	22
		Laborer	6	6
		Craftsman	2	2
		Housewife	1	1
		Security Guard	3	3
		Trader	9	9
		Driver	11	11
		Police Officer	4	4
		Fisherman	2	2
		Civil Servant	4	4
		Teacher	6	6
		Doctor	1	1
		Livestock Breeder	4	4
		Shopkeeper	3	3

Source: Primary data processed, 2026.

The characteristics of respondents in this study were predominantly male, consisting of 90 respondents or 90 percent, while female respondents accounted for 10 respondents or 10 percent. Based on age, the majority of respondents were in the 51–60 years age group, totaling 37 respondents or 37 percent, followed by respondents aged 41–50 years at 29 percent, 61–70 years at 14 percent, 30–40 years at 11 percent, 71–80 years at 7 percent, and 81–90 years at 2 percent. Based on educational background, the majority of respondents had completed senior high school education, accounting for 38 percent, followed by elementary school graduates at 20 percent, junior high school graduates at 16 percent, and respondents with a bachelor’s degree (S1) and no formal education at 13 percent each. Meanwhile, based on occupation, most respondents worked as farmers and private employees, each representing 22 percent, followed by drivers at 11 percent, traders at 9 percent, laborers and teachers at 6 percent each, police officers, civil servants, and livestock breeders at 4 percent each, security guards and shopkeepers at 3 percent each, and craftsmen and fishermen at 2 percent each.

Research Instrument Testing

1) **Validity Test**

The validity test was conducted to measure the accuracy of the research instrument in representing the variables under study through a comparison between the calculated correlation coefficient (r-count) and the critical correlation coefficient (r-table) at a 5 percent significance level with a total of 100 respondents. A statement item is considered valid when the r-count value is greater than the r-table value, indicating that the item is appropriate for use in the research analysis process. Based on the validity test results, all statement items for the variables of PBB-P2 compliance, taxpayer awareness, tax knowledge, and tax socialization had r-count values exceeding the r-table value of 0.196. Therefore, all research instruments were declared valid and capable of generating accurate data in accordance with actual conditions.

2) Reliability Test Results

The reliability test was conducted to determine the consistency level of the research instrument in producing stable data when repeatedly applied to the same object. An instrument is considered reliable if it has a Cronbach's Alpha value greater than 0.60, where values closer to 1.0 indicate a higher level of reliability. Based on the reliability test results, all research variables had Cronbach's Alpha values above 0.60, namely taxpayer compliance at 0.95, taxpayer awareness at 0.94, tax knowledge at 0.95, and tax socialization at 0.95. Thus, all research instruments were declared reliable and appropriate for use in the data collection process.

Descriptive Statistical Analysis

Table 5. Descriptive Statistical Analysis Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
PBB-P2 Compliance (Y)	100	5	20	13.57	5.52
Taxpayer Awareness (X1)	100	4	16	10.90	4.35
Tax Knowledge (X2)	100	6	24	16.63	6.49
Tax Socialization (Z)	100	5	20	11.11	5.39

Source: Primary data processed, 2026.

Based on the descriptive statistical analysis results presented in Table 5, the PBB-P2 compliance variable had a minimum value of 5, a maximum value of 20, a mean value of 13.57, and a standard deviation of 5.52, where the standard deviation being lower than the mean indicates that the data distribution was relatively even. The taxpayer awareness variable had a minimum value of 4, a maximum value of 16, a mean value of 10.90, and a standard deviation of 4.35. Meanwhile, the tax knowledge variable had a minimum value of 6, a maximum value of 24, a mean value of 16.63, and a standard deviation of 6.49, which also indicates a good data distribution because the standard deviation was lower than the mean value. Furthermore, the tax socialization variable had a minimum value of 5, a maximum value of 20, a mean value of 11.11, and a standard deviation of 5.39, indicating that the data were evenly distributed. Overall, the descriptive statistical analysis results demonstrate that all research variables had sufficiently good and representative data distributions for further analysis

Classical Assumption Tests

1) **Normality Test**

Table 6. Normality Test Results

		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,24395892
Most Extreme Differences	Absolute	,046
	Positive	,046
	Negative	-,037
Test Statistic		,046
Asymp. Sig. (2-tailed)[c]		,200[d]

Source: Primary data processed, 2026.

Based on Table 6, the significance value was 0.200. This indicates that the significance value was greater than 0.05, meaning that the data in this study were normally distributed

2) **Multicollinearity Test**

Table 7. Multicollinearity Test Results

Variable	Tolerance Value	VIF Value	Description
Taxpayer Awareness	0.104	9.652	No Multicollinearity
Tax Knowledge	0.107	9.314	No Multicollinearity
Tax Socialization	0.615	1.627	No Multicollinearity

Source: Primary data processed, 2026.

Table 8 shows that the tolerance values for all variables were greater than 0.10 and the VIF values for all independent variables were below 10. Therefore, the regression model proposed in this study did not exhibit symptoms of multicollinearity.

3) **Heteroscedasticity Test**

Table 8. Heteroscedasticity Test Results

Variable	Sig.	Description
Taxpayer Awareness (X1)	0.460	No heteroscedasticity symptoms
Tax Knowledge (X2)	0.600	No heteroscedasticity symptoms
Tax Socialization (Z)	0.983	No heteroscedasticity symptoms
Taxpayer Awareness (X1) × Tax Socialization (Z)	0.454	No heteroscedasticity symptoms
Tax Knowledge (X2) × Tax Socialization (Z)	0.523	No heteroscedasticity symptoms

Source: Primary data processed, 2026.

Table 8 indicates that the regression model used in this study did not show any symptoms of heteroscedasticity, meaning that the residual variance was constant

Multiple Linear Regression Analysis

Table 9. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
(Constant)	-0.047	0.076		-0.624	0.534
Taxpayer Awareness	0.446	0.077	0.443	5.795	<0.001
Tax Knowledge	0.526	0.077	0.516	6.861	<0.001
Tax Socialization	0.040	0.032	0.039	1.253	0.213

Dependent Variable: PBB-P2 Compliance

Source: Primary data processed, 2026.

Based on the regression coefficient results presented in the table above, the regression equation model can be formulated as follows:

$Y = -0{,}047 + 0{,}446X_1 + 0{,}526X_2 + 0{,}040Z + e$

The explanation for each variable is as follows:

1. The constant value (α) of -0.047 indicates that if taxpayer awareness, tax knowledge, and tax socialization are equal to zero, the value of PBB-P2 compliance will decrease by 0.047.
2. The regression coefficient value for taxpayer awareness (β_1) is 0.446, indicating that if taxpayer awareness increases by one unit, the value of PBB-P2 compliance will increase by 0.446 units, assuming the other variables remain constant.
3. The regression coefficient value for tax knowledge (β_2) is 0.526, indicating that if tax knowledge increases by one unit, the value of PBB-P2 compliance will increase by 0.526 units, assuming the other variables remain constant.
4. The regression coefficient value for tax socialization (Z) is 0.040, indicating that if tax socialization increases by one unit, the value of PBB-P2 compliance will increase by 0.040 units, assuming the other variables remain constant.

Moderated Regression Analysis (MRA)

Table 10. Moderated Regression Analysis Results

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
(Constant)	-0.119	0.266		-0.447	0.656
Taxpayer Awareness	0.681	0.188	0.677	3.623	<0.001
Tax Knowledge	0.314	0.197	0.308	1.595	0.114
Tax Socialization	0.093	0.176	0.090	0.526	0.600
Taxpayer Awareness × Tax Socialization	-0.110	0.080	-0.483	-1.380	0.171

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
Tax Knowledge × Tax Socialization	0.094	0.087	0.408	1.084	0.281

Dependent Variable: PBB-P2 Compliance

Source: Primary data processed, 2026.

Based on the MRA results presented in the table above, the regression equation model can be formulated as follows:

$Y = -0{,}119 + 0{,}681X_1 + 0{,}314X_2 + 0{,}093Z - 0{,}110X_1Z + 0{,}094X_2Z + e$

Based on the MRA results, the explanation for each variable is as follows:

1. The constant value (α) of -0.119 indicates that if taxpayer awareness, tax knowledge, tax socialization, the interaction between taxpayer awareness and tax socialization, and the interaction between tax knowledge and tax socialization are equal to zero, the value of PBB-P2 compliance will decrease by 0.119.
2. The interaction coefficient value between taxpayer awareness and tax socialization (X_1Z) is -0.110, indicating that if the interaction between taxpayer awareness and tax socialization increases by one unit, taxpayer compliance will decrease by 0.110 units, assuming the other variables remain constant.
3. The interaction coefficient value between tax knowledge and tax socialization (X_2Z) is 0.094, indicating that if the interaction between tax knowledge and tax socialization increases by one unit, taxpayer compliance will increase by 0.094 units, assuming the other variables remain constant.

Coefficient of Determination Test

Table 11. Coefficient of Determination Test Results for Model 1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,970[a]	,942	,940	,24774

Source: Primary data processed, 2026.

Table 12. Coefficient of Determination Test Results for Model 2

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,971[a]	,943	,940	,24786

Source: Primary data processed, 2026.

Based on the analysis results presented in the tables above, the R value of 0.970 indicates that the relationship between the independent and dependent variables is very strong. The R Square value of 0.942 indicates that 94.2 percent of the variation in the dependent variable can be explained by the independent variables, while the remaining 5.8 percent is explained by other variables outside the model. Furthermore, to determine the role of the moderating variable in the relationship, testing was conducted using Moderated Regression Analysis (MRA) by adding interaction variables.

Based on the MRA test results, the R value obtained was 0.971, indicating that the relationship among variables in the model is categorized as very strong. The R Square value of 0.943 indicates that 94.3 percent of the variation in the dependent variable can be explained by the independent variables, while the remaining 5.7 percent is explained by other variables outside the model. However, the relatively small increase in the R Square value compared to the previous model indicates that the addition of the moderating variable did not provide a significant contribution to improving the explanatory power of the model.

Model Feasibility Test

Table 13. Multiple Linear Regression Model Feasibility Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	95,328	3	31,776	517,730	<,001[b]
	Residual	5,892	96	,061		
	Total	101,220	99			

Source: Primary data processed, 2026.

Table 14. MRA Model Feasibility Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	95,446	5	19,089	310,720	<,001[b]
	Residual	5,775	94	,061		
	Total	101,220	99			

Source: Primary data processed, 2026.

Based on the tables above, the calculation results obtained an F value of 517.730 with a significance level of 0.001 < 0.05. The F-test results indicate that the research model is simultaneously feasible for explaining PBB-P2 compliance. Table 14 also shows an F value of 310.720 with a significance level of 0.001 < 0.05, indicating that the MRA model is also feasible for use. However, although the model as a whole is significant, the partial test results indicate that the interaction variables do not have a significant effect. Therefore, the moderating variable is unable to moderate the relationship between the independent and dependent variables.

Hypothesis Testing

The Effect of Taxpayer Awareness on PBB-P2 Compliance

The coefficient value for the taxpayer awareness variable was 0.446, indicating a positive direction, with a significance value of 0.001. Since the significance value is less than 0.05, it can be concluded that taxpayer awareness has a positive and significant effect on PBB-P2 compliance. Therefore, the first hypothesis (H1) in this study, which states that taxpayer awareness positively affects PBB-P2 taxpayer compliance, is accepted.

The Effect of Tax Knowledge on PBB-P2 Compliance

The coefficient value for tax knowledge was 0.526, indicating a positive direction, with a significance value of 0.001. Since the significance value is less than 0.05, it can be concluded that tax knowledge has a positive and significant effect on PBB-P2 compliance. Therefore, the second hypothesis (H2) in this study, which states that tax knowledge positively affects PBB-P2 taxpayer compliance, is accepted.

Hypothesis testing can also be used to determine whether the specified variable is capable of functioning as a moderating variable between the independent and dependent variables. This moderation testing was conducted by considering a significance level of 5 percent or 0.05 and several provisions to determine whether the moderating variable strengthens or weakens the influence of the independent variable on the dependent variable, as follows:

1. If the value of β_1 is positive and β_4 is positive, then Z as a moderating variable strengthens the influence of X_1 on Y.
2. If the value of β_1 is negative and β_4 is negative, then Z as a moderating variable strengthens the influence of X_1 on Y.
3. If the value of β_1 is positive and β_4 is negative, then Z as a moderating variable weakens the influence of X_1 on Y.
4. If the value of β_1 is negative and β_4 is positive, then Z as a moderating variable weakens the influence of X_1 on Y.

Based on the MRA test results, the conclusions are as follows:

Tax Socialization Moderates the Effect of Taxpayer Awareness on PBB-P2 Compliance

The regression coefficient value for taxpayer awareness was positive at 0.681 with a significance value of 0.001, while the regression coefficient value for the interaction variable β_4X_1Z was negative at -0.110 with a significance value of 0.171. This indicates that tax socialization is unable to moderate the relationship between the independent and dependent variables because the interaction variable has a significance value greater than 0.05.

Tax Socialization Moderates the Effect of Tax Knowledge on PBB-P2 Compliance

The regression coefficient value for tax knowledge was positive at 0.314 with a significance value of 0.114, while the regression coefficient value for the interaction variable β_5X_2Z was positive at 0.094 with a significance value of 0.281. This indicates that tax socialization is unable to moderate the relationship between the independent and dependent variables because the interaction variable has a significance value greater than 0.05

Discussion of Research Findings

The Effect of Taxpayer Awareness on PBB-P2 Compliance

The first hypothesis states that taxpayer awareness has a positive effect on PBB-P2 taxpayer compliance. The analysis results indicate that the regression coefficient value for taxpayer awareness is 0.446, showing a positive direction, with a significance value of 0.001, which is smaller than 0.05. This result indicates that the first hypothesis in this study is accepted. Awareness refers to a condition in which taxpayers understand and comprehend the meaning, function, and purpose of paying taxes to the state. The positive influence of taxpayer awareness on PBB-P2 compliance demonstrates that the higher the level of taxpayer awareness, the greater the compliance in fulfilling PBB-P2 payment obligations. This finding is also consistent with Attribution Theory, particularly internal attribution, which states that individual behavior is influenced by factors originating from within the individual, such as awareness and willingness. Thus, taxpayer compliance in this study is driven by the taxpayers' internal awareness.

The results of this study are consistent with the findings of previous studies conducted by Purnamasari et al. (2024), Hidayat and Wati (2022), Farman (2021), Istiroah and Asriyaningtyas (2024), Kartikasari and Estiningrum (2022), Setiaji and Nisak (2017), Purwaningsih et al. (2022), Fitri and Shaleh (2022), Herlina (2020), Susanto et al. (2025), Surugiu et al. (2025), Nathan et al. (2025), Haeshamuddin et al. (2025), Ankeli et al. (2021), and Ayamga et al. (2018), which state that taxpayer awareness has a positive effect on PBB-P2 compliance.

The Effect of Tax Knowledge on PBB-P2 Compliance

The second hypothesis states that tax knowledge has a positive effect on PBB-P2 taxpayer compliance. The analysis results indicate that the regression coefficient value for tax knowledge is 0.526, showing a positive direction, with a significance value of 0.001, which is smaller than 0.05. This result indicates that the second hypothesis in this study is accepted.

Tax knowledge is a process of shaping taxpayers' attitudes and behavior, both individually and collectively, through educational and training activities aimed at increasing maturity in fulfilling tax obligations. Adequate understanding of tax regulations and procedures enhances taxpayers' confidence in their ability to fulfill their tax obligations. The positive influence of tax knowledge indicates that taxpayers with a higher level of tax knowledge tend to exhibit higher levels of PBB-P2 compliance. This result is also consistent with Attribution Theory, particularly internal attribution, which states that individual behavior is influenced by internal factors originating from within the individual, such as the level of knowledge. Therefore, taxpayer compliance in this study is influenced by the level of tax knowledge possessed by the taxpayers themselves.

The findings of this study are consistent with previous studies conducted by Indriyasari and Maryono (2022), Maghfira et al. (2024), Virginia and Alimuddin (2024), Purnamasari et al. (2017), Imtiyazari et al. (2023), Amrul et al. (2020), Kolong et al. (2022), Arrasi et al. (2022), Aliviany and Maharani (2023), Emmanuel et al. (2025), Alkhatib et al. (2020), Carrillo et al. (2021), Simiyu and Mwakale (2017), and Augustine and Ifayemi (2023), which state that tax knowledge positively affects PBB-P2 compliance.

Tax Socialization Moderates the Effect of Taxpayer Awareness on PBB-P2 Compliance

The third hypothesis states that tax socialization strengthens the effect of taxpayer awareness on PBB-P2 taxpayer compliance. The research results indicate that the regression coefficient value for taxpayer awareness is positive at 0.681 with a significance value of 0.001, while the regression coefficient value of the interaction variable $\beta_4 X_1 Z$ is negative at -0.110 with a significance value of 0.171. This indicates that tax socialization is unable to moderate the relationship between the independent and dependent variables because the interaction variable has a significance value greater than 0.05.

Within the Theory of Planned Behavior (TPB), tax socialization is associated with subjective norms and perceived behavioral control. Tax socialization is expected to create social encouragement while simultaneously improving taxpayers' understanding of applicable tax regulations, thereby strengthening the influence of taxpayer awareness on compliance. However, the results of this study indicate that tax socialization is unable to moderate the relationship. This finding suggests that although theoretically tax socialization is expected to strengthen the relationship, its role has not been empirically proven in this study.

The role of tax socialization in this study was not significantly evident in moderating the relationship between taxpayer awareness and PBB-P2 compliance. This finding is inconsistent with previous studies stating that tax socialization is capable of moderating such a relationship. The difference in findings may be attributed to differences in respondent characteristics, environmental conditions, and the level of effectiveness of tax socialization programs implemented in Karangasem Regency as the research location.

Tax Socialization Moderates the Effect of Tax Knowledge on PBB-P2 Compliance

The fourth hypothesis states that tax socialization strengthens the effect of taxpayer knowledge on PBB-P2 taxpayer compliance. The research results indicate that the regression coefficient value for tax knowledge is positive at 0.314 with a significance value of 0.114, while the regression coefficient value of the interaction variable $\beta_5 X_2 Z$ is positive at 0.094 with a significance value of 0.281. This indicates that tax socialization is unable to moderate the relationship between the independent and dependent variables because the interaction variable has a significance value greater than 0.05. Although the resulting coefficient is positive, the effect cannot be considered significant because it is not supported by a significance value that meets the required criteria. Therefore, tax socialization does not function as a moderating variable.

Within the Theory of Planned Behavior (TPB), tax socialization is expected to create social encouragement while simultaneously enhancing taxpayers' understanding of applicable tax regulations, thereby strengthening the influence of tax knowledge on PBB-P2 compliance. However, the findings of this study indicate that tax socialization is unable to moderate the relationship. This suggests that although theory emphasizes the important role of socialization, in practice the implementation of tax socialization programs has not been sufficiently effective in influencing taxpayer behavior. The role of tax socialization in this study was not significantly evident in moderating the relationship between tax knowledge and PBB-P2 compliance. This finding is inconsistent with previous studies stating that tax socialization is capable of moderating the relationship. The implementation of tax socialization programs is suspected to have been insufficiently effective in improving taxpayers' understanding. Participation in socialization activities does not necessarily guarantee that taxpayers pay attention to or properly understand the materials delivered. Consequently, tax socialization has not been able to strengthen the influence of tax knowledge on PBB-P2 compliance.

CONCLUSION

1. There is a positive and significant effect of taxpayer awareness on PBB-P2 taxpayer compliance, with a coefficient value of 0.446 and a significance value of 0.001, which is smaller than 0.05.
2. There is a positive and significant effect of tax knowledge on PBB-P2 taxpayer compliance, with a coefficient value of 0.526 and a significance value of 0.001, which is smaller than 0.05.
3. Tax socialization is unable to moderate the effect of taxpayer awareness on PBB-P2 taxpayer compliance, with an interaction coefficient value of -0.110 and a significance value of 0.171, which is greater than 0.05.
4. Tax socialization is unable to moderate the effect of tax knowledge on PBB-P2 taxpayer compliance, with an interaction coefficient value of 0.094 and a significance value of 0.281, which is greater than 0.05.

RECOMMENDATIONS

1. Local governments are expected to improve the quality and strategies of tax socialization programs to make them more effective, engaging, and easier for the public to understand, so that the information delivered can be well received by taxpayers in order to increase taxpayer awareness and tax knowledge in fulfilling their tax payment obligations.
2. Future researchers are expected to expand the scope of the study by incorporating other relevant variables, such as taxpayers' economic conditions and the level of trust in the government, which are also suspected to influence taxpayer compliance behavior.

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