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The Effect of Attitudes, Awareness, and Knowledge of Taxpayers with Control of Village Officers as a Moderating Variable on Taxpayer Compliance

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KEYWORDS	ABSTRACT
Keywords: Tax Compliance; Taxpayer Attitude; Taxpayer Awareness; Tax Knowledge; Urban Village Officer Control. **Conflict of Interest Statement:** The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest. **Copyright © 2023 ATR. All rights reserved.**	**Purpose:** This study examines the influence of taxpayer attitudes, awareness, and knowledge on land and building tax compliance, with urban village officer control as a moderating variable. Understanding these factors is crucial for enhancing tax compliance and optimizing local tax revenue collection. **Research Design and Methodology:** The research adopts a quantitative approach using Structural Equation Modeling (SEM) with Partial Least Squares (PLS) to analyze the relationships among variables. The study focuses on registered land and building taxpayers in Wajo District, Makassar, and examines the moderating role of urban village officer control. Data were gathered through structured questionnaires and analyzed using SmartPLS software to assess direct and moderating effects. **Findings and Discussion:** The results show that taxpayer attitudes, awareness, and knowledge positively and significantly affect tax compliance. Moreover, urban village officer control strengthens these relationships, increasing taxpayer adherence to regulations. These findings align with the Theory of Planned Behavior (TPB), which emphasizes the role of intention, attitude, and perceived control in shaping compliance behavior. **Implications:** The study contributes theoretically by extending tax compliance models to include regulatory control. Practically, it suggests that tax authorities should improve taxpayer education, service quality, and enforcement mechanisms. Strengthening urban village officer control as part of administrative enforcement can enhance compliance and optimize tax revenue collection.

Introduction

Taxes are the primary instrument for financing national development and public services, binding and compelling every citizen to contribute (Anto et al., 2021). One of the most significant sources of tax revenue is the Land and Building Tax (Pajak Bumi dan Bangunan, PBB), which has been regulated by law and agreed upon by both the government and society (Anto et al., 2021). This tax is crucial in supporting regional development, making taxpayer compliance in paying PBB an essential aspect of national financial management. However, tax compliance, particularly concerning PBB, remains a persistent challenge for the government, especially at the regional level. One of the primary barriers is the low level of public awareness regarding their tax obligations, which often stems from a lack of understanding of tax regulations and negative perceptions of the tax system (Awaluddin & Tamburaka, 2017). Many taxpayers perceive PBB as a burdensome obligation rather than a shared responsibility for national development. Additionally, the perception that non-compliance does not result in tangible

legal consequences further reduces the motivation to fulfill tax obligations (Taufik, 2018). As a result, the government faces various obstacles in meeting its targeted tax revenues, affecting the overall financial capacity for public service provision and infrastructure development. These challenges highlight the urgent need for an in-depth examination of the factors influencing taxpayer compliance with PBB payments, particularly regarding taxpayer attitudes, awareness, and knowledge.

The phenomenon of low tax compliance in PBB payments is evident from the fluctuating realization of tax collection in various regions. Data obtained from the Regional Revenue Agency of Makassar City indicate that from 2016 to 2020, the realization of PBB collection in Wajo District showed significant variations. From 2017 to 2019, tax realization failed to meet the established targets, with the lowest achievement recorded at 88.51% 2019. This decline suggests a reduction in taxpayer compliance, likely due to decreased awareness and understanding of the importance of tax contributions to regional development (Taufik, 2018). However, in 2020, a notable improvement was observed, with PBB revenue collection surpassing expectations and reaching 117.51% of the target. (Pravasanti, 2020). Although this upward trend is promising, overall taxpayer compliance remains critical for local governments seeking to optimize tax revenue collection. This inconsistency in tax realization underscores the need for targeted interventions to address noncompliance's underlying causes. Various factors, including economic conditions, enforcement measures, and public trust in the tax system, influence taxpayers' ability to meet their obligations consistently. Addressing these challenges requires a comprehensive approach that enhances taxpayer awareness and ensures adequate oversight and reinforcement mechanisms at the local level. Tax compliance issues are closely linked to the overall achievement of Regional Original Revenue (Pendapatan Asli Daerah, PAD). Despite the increase in PBB realization in 2020, the Makassar City Government still struggled to meet its PAD targets 2021. Reports indicate that Makassar's PAD only reached IDR 932 billion, which accounts for approximately 92.79% of the targeted IDR 1.005 trillion (Kasrudi. https://www.sonora.id/). This shortfall in revenue generation suggests several underlying issues, including a lack of taxpayer knowledge regarding tax regulations, insufficient enforcement mechanisms, and weak supervision by local government officials. (Oladipupo & Obazee, 2016). The role of urban village officers in tax collection is particularly crucial, as they act as intermediaries between the government and taxpayers. However, their effectiveness in ensuring compliance remains questionable, as many taxpayers continue to evade their obligations without facing significant penalties. In this context, strategic measures must be implemented to enhance taxpayer awareness and compliance, either through targeted educational campaigns or by strengthening the role of urban village officers in tax enforcement. Therefore, this study explores the factors influencing taxpayer compliance in paying PBB by examining the roles of taxpayer attitudes, awareness, and knowledge while investigating the moderating effect of urban village officers' control in shaping taxpayer behavior.

Previous studies have emphasized the critical role of taxpayer attitudes, awareness, and knowledge in enhancing tax compliance. Zahroh (2020) found that these three factors significantly influence paying Land and Building Tax (PBB) compliance. Their findings align with Budhiartama & Jati (2016), who reported that taxpayers' perceptions of attitudes, awareness, and tax knowledge positively contribute to their compliance with tax obligations. Similarly, Sitanggang (2021) confirmed that understanding, attitudes, and awareness jointly significantly impact PBB-P2 compliance in the Pandan District. These findings highlight a strong link between psychological and cognitive factors and taxpayers' adherence to regulations, indicating that well-informed taxpayers are more likely to fulfill their tax obligations. Beyond education and awareness programs, prior research suggests that government oversight plays a crucial role in ensuring compliance. Novrianto & Rachmawati (2021) emphasized that effective enforcement by local authorities influences taxpayer behavior. Strong regulatory oversight, including proactive monitoring by urban village officers, can mitigate misinformation and foster accountability. However, existing studies have yet to comprehensively explore how government control moderates the relationship between taxpayer attitudes, awareness, and knowledge and their compliance with tax obligations. Therefore, further research is needed to assess how urban village officers' interventions enhance taxpayer compliance, providing insights into a more effective administrative framework for tax enforcement. Although numerous studies have explored the relationship between taxpayer attitudes, awareness, and knowledge in influencing tax

compliance, significant research gaps remain unaddressed. Most prior studies have primarily examined the direct effects of these factors on tax compliance without considering potential moderating variables that may either strengthen or weaken these relationships. For instance, while studies by Zahroh (2020) and Budhiartama & Jati (2016) confirm the positive influence of taxpayer awareness, knowledge, and attitudes on compliance, they do not account for external enforcement mechanisms that could enhance compliance rates. Sitanggang (2021) also identifies a strong correlation between psychological and cognitive factors and tax adherence yet fails to explore the role of government control in reinforcing taxpayer compliance. Consequently, while prior research provides valuable insights, it lacks a comprehensive examination of external factors that shape taxpayer behavior beyond individual awareness and perceptions. Another critical gap lies in the limited focus on the role of urban village officers in enforcing tax compliance. Local government authorities play a fundamental role in tax collection, ensuring taxpayers fulfill their obligations. However, existing studies, such as those by Oktaviani et al. (2020), have yet to assess how enforcement by local officials influences taxpayer compliance systematically. Since tax evasion often results from weak enforcement mechanisms and a lack of immediate consequences, it is crucial to investigate whether urban village officers' supervision can moderate the relationship between taxpayer attitudes, awareness, and knowledge in improving compliance. Addressing this gap would provide deeper insights into how regulatory oversight at the local level can enhance tax administration effectiveness.

This study offers a novel contribution by examining the moderating role of urban village officers' control in the relationship between taxpayer attitudes, awareness, and knowledge and their compliance with Land and Building Tax (PBB). Unlike previous studies that primarily focused on direct relationships, this research incorporates a moderating variable to provide a more comprehensive understanding of the factors influencing taxpayer compliance. This study offers profound insights into effective tax compliance strategies by employing a more rigorous quantitative approach and advanced analytical methods. Based on the research gap identified, the primary objective of this study is to determine whether the enforcement and supervision conducted by urban village officers can enhance the relationship between taxpayer attitudes, awareness, knowledge, and compliance behavior. The findings of this study are expected to contribute significantly to local governments in designing more effective tax policies and enforcement mechanisms. Furthermore, this research provides practical implications for strengthening regional tax administration, ensuring that tax collection strategies are focused on taxpayer education and supported by structured oversight and enforcement efforts at the local level.

Literature Review

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) provides a comprehensive framework for understanding the factors influencing taxpayer compliance, particularly in the context of land and building tax payments. TPB posits that an individual's behavior is shaped by three primary components: attitude, subjective norms, and perceived behavioral control (Ajzen, 1991). In the context of tax compliance, attitude reflects a taxpayer's positive or negative perception of paying taxes, subjective norms pertain to social pressure from peers or government institutions, and perceived behavioral control relates to an individual's belief in their ability to fulfill tax obligations effectively. (Anugrah & Fitriandi, 2022). Empirical studies have demonstrated that taxpayers with a favorable attitude toward tax obligations exhibit higher compliance rates. This attitude is reinforced when individuals perceive tax payments as beneficial to public welfare and economic development. (Saputra, 2019). Subjective norms play a crucial role, as taxpayers are more likely to comply when their social environment—such as family, colleagues, or community members—supports tax adherence. (Kamela, 2020). Perceived behavioral control, including information access, administrative simplicity, and enforcement mechanisms, significantly moderates taxpayer behavior. (Andre, 2024). This research incorporates TPB to analyze how taxpayer attitudes, awareness, and knowledge influence compliance, especially with the moderating effect of urban village officers. Understanding these behavioral determinants can assist policymakers in designing targeted interventions that enhance voluntary tax compliance.

Taxpayer compliance

Taxpayer compliance is a fundamental aspect of fiscal policy, ensuring sustainable government revenue for public services and infrastructure development. Various factors include knowledge of taxation, fairness in the tax system, and administrative efficiency. influence compliance (Lubis et al., 2019). When taxpayers clearly understand tax regulations, they are more likely to comply voluntarily, reducing enforcement costs and increasing revenue collection efficiency. Moreover, perceptions of fairness in taxation significantly impact compliance; taxpayers who perceive the system as just and transparent are more inclined to meet their tax obligations (Mardlo, 2018). Government efforts to enhance tax compliance have focused on simplifying tax procedures through digitalization. The introduction of electronic filing (e-filing) and electronic payment (e-billing) has been instrumental in reducing administrative burdens and making tax compliance more accessible. (Ratnawati & Tah, 2021). However, despite these advancements, compliance levels in Indonesia remain suboptimal, necessitating a more comprehensive approach that integrates education, service improvements, and consistent enforcement mechanisms. (Samuel, 2022). From a policy perspective, strengthening taxpayer trust is crucial. Trust can be fostered through transparency in tax revenue allocation and the assurance that taxes contribute directly to societal well-being. A study on taxpayer behavior suggests that trust in government institutions mediates the relationship between tax knowledge and compliance, indicating the necessity of informational and relational strategies. (Lubis et al., 2019). Addressing these dimensions holistically can significantly improve taxpayer compliance and support broader economic stability.

Taxpayer Attitude

Taxpayer attitude is critical in determining compliance behavior, as it reflects the taxpayer's perception of the tax system, fairness, and obligations. (Nurfauziah & Nurjuhariyah, 2022). A positive taxpayer attitude is associated with a higher level of compliance, as individuals who perceive the tax system as fair and transparent are more likely to fulfill their obligations voluntarily. (Zahroh, 2020). In contrast, a negative attitude, often influenced by distrust in government or dissatisfaction with tax regulations, can lead to evasion or avoidance. (Wijaya et al., 2022). Taxpayer attitude is shaped by various psychological and contextual factors, including knowledge of taxation policies, enforcement mechanisms, and perceived benefits of paying taxes. (Anggraini & Pravitasari, 2022). Studies have shown that when taxpayers believe tax revenues contribute to public welfare and infrastructure development, their compliance levels increase. (Nurfauziah & Nurjuhariyah, 2022). However, if taxpayers perceive that tax policies are overly complex or unfair, they may develop resistance toward tax compliance. Empirical findings support that strengthening taxpayer education and communication strategies can improve taxpayer attitudes, ultimately enhancing compliance. (Zahroh, 2020)Government efforts to create a transparent tax system and provide accessible taxpayer services are essential in fostering a more positive attitude, leading to sustainable tax compliance in the long run.

Taxpayer awareness

Taxpayer awareness plays a crucial role in shaping compliance behavior, as individuals who understand their tax obligations are more likely to fulfill them voluntarily. According to Handayani & Setianingrum (2022), taxpayer awareness is influenced by various factors, including tax knowledge, digitalization, and the effectiveness of tax socialization programs. A well-informed taxpayer recognizes that paying taxes is a legal obligation and a civic duty contributing to national development. Lestari & Darmawan (2023) emphasize that when taxpayers comprehend the significance of taxes in supporting public services, they tend to exhibit higher compliance levels. The introduction of digital tax systems has enhanced taxpayer awareness by simplifying the filing process and increasing transparency. E-filing and e-Samsat services, for instance, provide easier access to tax payment information, reducing the likelihood of non-compliance due to procedural complexities. Suhardi et al. (2023) further highlight that awareness campaigns and strict enforcement measures significantly improve compliance rates among vehicle taxpayers. Given these findings, tax authorities should continuously invest in educational initiatives and technological advancements to strengthen taxpayer

awareness. By fostering a sense of responsibility and trust in the tax system, governments can enhance voluntary compliance, increasing tax revenues and improving public service delivery.

Tax knowledge

Tax knowledge is fundamental in shaping taxpayer compliance, as it directly influences individuals' understanding of their fiscal responsibilities. Taxpayers with comprehensive knowledge of tax regulations are more likely to comply with tax laws as they understand the legal implications of non-compliance (Hartini & Sopian, 2018). A study by Hapsari et al. (2021) This report highlights that small and medium enterprises (SMEs) with adequate tax knowledge demonstrate higher levels of compliance, mainly when they are well-informed about tax policies and reporting procedures. Increasing tax knowledge can enhance voluntary compliance and reduce tax evasion. Understanding tax rates and payment mechanisms contributes significantly to compliance behavior. (Yanti & Wijaya, 2023). When taxpayers are provided with clear information regarding tax obligations, they fulfill their duties more responsibly. Lesmana & Setyadi (2020) Emphasize that tax knowledge, when combined with moral considerations and the presence of sanctions, plays a crucial role in determining taxpayer compliance levels. This indicates that intrinsic awareness and external enforcement mechanisms are necessary to foster a compliance culture. Research has also shown that taxpayers with higher levels of tax literacy are better equipped to interpret changes in tax policies and make informed financial decisions. (Hapsari et al., 2021). The ability to differentiate between deductible and non-deductible expenses and understanding tax incentives further enhances compliance rates. Moreover, taxpayers who receive formal tax education are more likely to meet their obligations without coercion, as knowledge reduces the perception of taxation as a burden.

Sub-district Officer Control

Sub-district officer control enhances taxpayer compliance, particularly in local tax collection. Effective oversight by these officers ensures that taxpayers promptly fulfill their obligations, reducing the risk of tax evasion and non-compliance (Howay & Pabalik, 2019). Studies have shown that taxpayers are more likely to adhere to their responsibilities when they are regularly reminded and guided by government representatives at the local level. The presence of sub-district officers in tax collection processes facilitates administrative efficiency and builds taxpayer awareness and accountability. (Ramadhan et al., 2023). Sub-district officers significantly minimize resistance to tax payments by providing accurate information about taxation benefits and clarifying misunderstandings. When officers actively engage with the community, taxpayers better understand their fiscal responsibilities, which, in turn, enhances compliance rates ((Tololiu et al., 2023). Enforcement mechanisms such as reminders, field visits, and direct communication strengthen the relationship between local authorities and taxpayers, fostering a cooperative tax environment. (Roheman & Anita, 2022). Given these factors, it is evident that sub-district officer control is a bridge between taxpayers and local governments, ensuring that tax policies are effectively implemented. Future strategies should focus on optimizing the performance of these officers through training and digital tools to improve tax administration and service delivery.

Research Design and Methodology

The research approach refers to the plan and procedures encompassing problem formulation through conclusion drawing. Research approaches are categorized into two types: quantitative and qualitative. A qualitative approach involves descriptive analysis and the development of the research object, whereas a quantitative approach presents data in numerical form. Quantitative research aims to test and validate hypotheses, often employing survey methods. This study is conducted at the Regional Revenue Agency (Bapenda) of Makassar City, South Sulawesi Province.

The population in this study consists of all Land and Building Tax (PBB) taxpayers registered in Wajo District under Bapenda Makassar City. Based on data from the Regional Revenue Agency of Makassar, the number of SPPTT (Tax Object Notification Letters) in Wajo District in 2020 amounted to 10,181 taxpayers. The sample for this study was determined using Slovin's formula, a sampling

technique that selects respondents based on specific criteria, namely, taxpayers aged 20 years and above who own private buildings. Using this formula, the sample size in this study is 385 respondents.

This study employs quantitative data obtained from respondents through questionnaire responses in the form of scores or numerical values. The primary data source consists of field research, where direct observations and survey questionnaires are administered to the study's target population. The data analysis method used in this research is Structural Equation Modeling (SEM) with a Partial Least Squares (PLS) approach, utilizing SmartPLS 3.0 software. According to Ghozali (2006), PLS is an alternative approach that shifts from covariance-based SEM to variance-based SEM. While covariance-based SEM generally aims to test theoretical models, PLS focuses more on predictive modeling. PLS-SEM analysis consists of two sub-models: the measurement model (outer model) and the structural model (inner model).

Table 1. Research Variable Operations

Variable	Indicators	Major Reference
Taxpayer Compliance	Tax compliance Provision of information Material compliance Neglect	(Puspita et al., 2016; N. Rahayu, 2017)
Taxpayer Attitude	Taxpayer attitudes towards tax services Taxpayer attitude towards tax sanctions Taxpayer attitudes towards applicable tax regulations Taxpayer attitudes towards tax administration	(Y. N. Rahayu et al., 2017; Rahmayanti & Prihatiningtias, 2020)
Taxpayer Awareness	Taxpayer awareness of the obligation to pay taxes Taxpayer awareness of the purpose of tax collection Taxpayer awareness of tax policy	(Rantelangi & Majid, 2017; Savitri, 2015)
Tax Knowledge	Knowledge of tax functions Knowledge of tax regulations Knowledge of tax payment procedures Knowledge of tax rates	(Tulenan et al., 2017; Utami, 2021)
Urban Village Officer Control	The existence of a village-level tax collector assistant officer who hands over the SPPT to the taxpayer. Monitoring and reminding taxpayers to pay land and building taxes is possible. The possibility of taxpayers being reprimanded.	(Tulenan et al., 2017; Utami, 2021; Yunianti et al., 2019)

Findings and Discussion

Findings

Respondent Characteristics

The respondents in this study are Land and Building Tax (PBB) taxpayers in Wajo District who are registered with the Regional Revenue Agency (Bapenda) of Makassar City. Table 2 presents an overview of respondent identities, including gender and education level.

Table 2. Respondent Characteristics

Variable	Measurement	n	%
Gender	Male	231	60%
	Female	154	40%
Education Level	High School (SMA)	56	14,55%
	Bachelor's Degree (S1)	218	56,62%
	Master's Degree (S2)	56	14,55%
	Doctorate (S3)	21	5,45%

Source: Processed Primary Data, 2022

Table 2 shows that the 385 respondents in this study comprise 231 male taxpayers (60%) and 154 female taxpayers (40%). Regarding education levels, 56 respondents (14.55%) hold a high school diploma (SMA), 218 respondents (56.62%) hold a bachelor's degree (S1), 56 respondents (14.55%) have

a master's degree (S2), and 21 respondents (5.45%) hold a doctoral degree (S3). Additionally, 34 respondents (8.83%) fall into other educational categories.

First-Order Confirmatory Factor Analysis

The first-order construct evaluation involves a single-level analysis, where latent constructs are examined through their respective indicators.
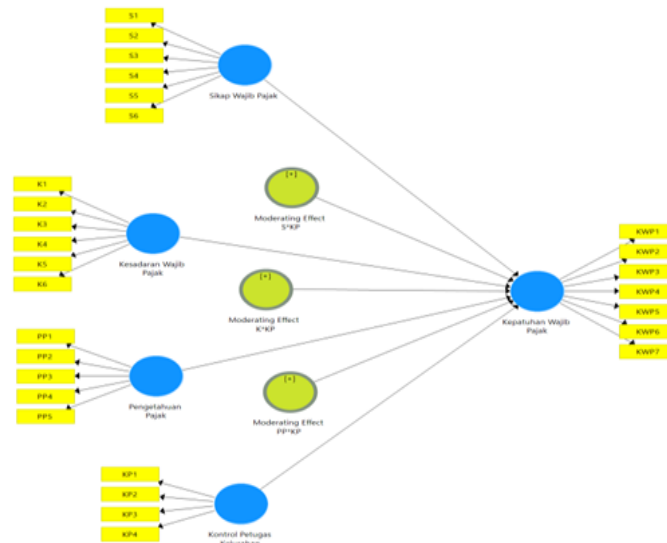

Figure 1. First-Order Confirmatory Factor Analysis
Source: SmartPLS Output, 2020

As shown in Figure 1, the first-order construct for Taxpayer Attitude is measured using indicators S1–S6, first-order Taxpayer Awareness using indicators K1–K6, first-order Tax Knowledge using indicators P1–P5, first-order Urban Village Officer Control using indicators KP1–KP4, and first-order Taxpayer Compliance using indicators KWP1–KWP7.

Structural Equation Model (SEM) Analysis

This study's primary analytical method is Structural Equation Modeling (SEM), which is conducted using SmartPLS 3.0 software.
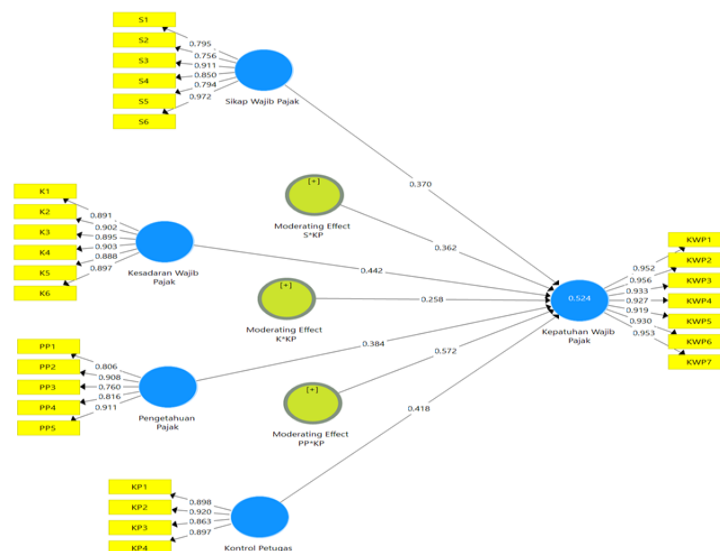

Figure 2. Full Model SEM Using SmartPLS
Source: SmartPLS Output, 2020

As illustrated in Figure 2, the results from Smart-PLS analysis indicate that no loading factor values fall below 0.50, eliminating the need to remove any indicators to enhance model quality.

Outer Model Evaluation

The outer model in SmartPLS was assessed using three criteria: convergent validity, composite reliability, and discriminant validity.

1) *Convergent Validity and Composite Reliability Test*

Table 3. Convergent Validity and Composite Reliability Test Results

Variable	Indicator	Loading Factor	Description	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)	Reliability Description
Taxpayer Attitude (X1)	TAt1	0.795	Valid	0.952	0.939	0.722	Reliable
	TAt 2	0.756	Valid				
	TAt 3	0.911	Valid				
	TAt 4	0.850	Valid				
	TAt 5	0.794	Valid				
	TAt 6	0.972					
Taxpayer Awareness (X2)	TAw1	0.891	Valid	0.952	0.961	0.803	Reliable
	TAw 2	0.902	Valid				
	TAw 3	0.895	Valid				
	TAw 4	0.903	Valid				
	TAw 5	0.888	Valid				
	TAw 6	0.897	Valid				
Tax Knowledge (X3)	TK1	0.806	Valid	0.912	0.924	0.710	Reliable
	TK 2	0.908	Valid				
	TK 3	0.760	Valid				
	TK 4	0.816	Valid				
	TK 5	0.911	Valid				
Sub-district Officer Control (Z)	KOC1	0.898	Valid	0.918	0.941	0.801	Reliable
	KOC 2	0.920	Valid				
	KOC 3	0.863	Valid				
	KOC 4	0.897	Valid				
Taxpayer Compliance (Y)	TC1	0.952	Valid	0.977	0.981	0.881	Reliable
	TC 2	0.956	Valid				
	TC 3	0.933	Valid				
	TC 4	0.927	Valid				
	TC 5	0.919	Valid				
	TC 6	0.930	Valid				
	TC 7	0.953	Valid				

Source: SmartPLS Output, 2020

Based on the estimated outer loading test results using PLS, all reflective indicators for each variable demonstrated loading factor values above 0.70, indicating that all indicators are valid in measuring the respective constructs. For the Taxpayer Attitude variable, indicators TAt1 to TAt6 met the validity criteria, while for the Taxpayer Awareness variable, indicators TAw1 to TAw 6 were also deemed valid. Similarly, for the Tax Knowledge variable, indicators TK1 to TK5 satisfied the validity requirements, whereas for the Urban Village Officer Control variable, indicators TC1 to TC4 were confirmed as valid. Likewise, the Taxpayer Compliance variable exhibited validity, with indicators TC1 to TC7 meeting the required threshold.

In addition to validity, the composite reliability and Cronbach's alpha test results indicated that all variables achieved values above 0.70, signifying a high level of instrument consistency and stability. Moreover, the Average Variance Extracted (AVE) values exceeded 0.50, confirming that each construct met the standard reliability criteria. Consequently, all constructs in this study—

including Taxpayer Attitude, Taxpayer Awareness, Tax Knowledge, Urban Village Officer Control, and Taxpayer Compliance—have been proven to be valid and reliable measurement tools. Furthermore, all questionnaire items used to measure each variable have been rigorously tested and validated, ensuring the robustness of the research instrument.

Discriminant Validity Test

Discriminant validity relates to the principle that measures (manifest variables) of different constructs should not be highly correlated. Test discriminant validity with reflection indicators by comparing each AVE square root to the correlation value between constructs. If the AVE square root value is higher than the correlation value between constructs, it is declared to meet the Discriminant validity criteria.

Table 4. Discriminant Validity (Fornell-Larcker Criterion)

	Taxpayer Compliance	Taxpayer Awareness	Urban Village Officer Control	Moderating Effect TAw* KOC	Moderating Effect TK* KOC	Moderating Effect TAt * KOC	Tax Knowledge	Taxpayer Attitude
Taxpayer Compliance	0.938							
Taxpayer Awareness	0.322	0.896						
Urban Village Officer Control	0.384	0.158	0.895					
Moderating Effect TAw* KOC	0.144	0.281	0.109	1.000				
Moderating Effect TK* KOC	0.248	-0.080	-0.197	-0.279	1.000			
Moderating Effect TAt * KOC	-0.069	-0.283	-0.056	0.118	-0.494	1.000		
Tax Knowledge	0.250	-0.094	0.001	-0.083	0.020	0.177	0.842	
Taxpayer Attitude	-0.057	-0.116	0.020	-0.375	0.226	-0.535	-0.446	0.850

Source: SmartPLS Output, 2020

Table 4 shows that the Diagonal is the square root value of AVE, and the value below is the correlation between constructs. Since the square root value of AVE is higher than the correlation value, the model is valid because it has met discriminant validity.

Structural Model Testing or Inner Model

The inner model (inner relation, structural model, and substantive theory) describes the relationships between latent variables based on substantive theory. The structural model is evaluated using the R-square value for dependent latent variables. The assessment begins with the R-square for each dependent latent variable in PLS modeling. The interpretation follows the same approach as regression analysis, where changes in the R-square value help determine whether independent latent variables have a substantive impact on dependent latent variables.

Coefficient of Determination (R-Square) Test

Table 5. R-Square for Variable Constructs

	R Square	R Square Adjusted
Taxpayer Compliance	0.524	0.488

Source: SmartPLS Output, 2020

Table 5 shows that the R-square value for taxpayer compliance is 0.524, indicating a moderate category. This means that 52.4% of the variance in taxpayer compliance can be explained by taxpayer attitude, awareness, tax knowledge, and urban village officer control as a moderating variable. In comparison, the remaining 47.6% is explained by other variables not included in this study.

Hypothesis Testing

Hypothesis testing used the structural (inner) model by examining path coefficients, which indicate parameter coefficients and t-statistic significance values. The estimated parameter significance provides insight into the relationships between research variables. The threshold for rejecting or accepting the proposed hypothesis is P-values smaller than 0.05. The following table presents the estimated results for the structural model test.

Direct Effect Testing

Table 6. Hypothesis Testing Based on Path Coefficient

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Taxpayer Attitude → Taxpayer Compliance	0.370	0.284	0.175	2.110	0.035
Taxpayer Awareness → Taxpayer Compliance	0.442	0.384	0.084	5.243	0.000
Tax Knowledge → Taxpayer Compliance	0.384	0.347	0.131	2.932	0.004

Source: SmartPLS Output, 2020

Based on the inner weight values, the independent variables taxpayer attitude (X1), taxpayer awareness (X2), and tax knowledge (X3) each partially influence taxpayer compliance (Y).

The first hypothesis states that taxpayer attitude positively and significantly affects taxpayer compliance. Table 12 shows that the significance level for taxpayer attitude is 0.035, less than 0.05, and the t-statistic value is more significant than 1.96 (2.110 greater than 1.96). The original sample coefficient is +0.370 and is positive, indicating that H1 is accepted, confirming that taxpayer attitude positively and significantly influences taxpayer compliance. A coefficient value of +0.370 means that if taxpayer attitude (X1) increases by one unit while other independent variables remain constant, taxpayer compliance (Y) will increase by 0.370. The positive coefficient indicates a direct relationship between taxpayer attitude (X1) and taxpayer compliance (Y), meaning that the better the taxpayer's attitude, the higher their compliance.

The second hypothesis states that taxpayer awareness positively and significantly affects taxpayer compliance. Table 12 shows that the significance level for taxpayer awareness is 0.000, less than 0.05, and the t-statistic value is more significant than 1.96 (5.243 greater than 1.96). The original sample coefficient is +0.442 and is positive, indicating that H2 is accepted, confirming that taxpayer awareness positively and significantly influences taxpayer compliance. A coefficient value of +0.442 means that if taxpayer awareness (X2) increases by one unit while other independent variables remain constant, taxpayer compliance (Y) will increase by 0.442. The positive coefficient indicates a direct relationship between taxpayer awareness (X2) and taxpayer compliance (Y), meaning that higher taxpayer awareness leads to increased taxpayer compliance.

The third hypothesis states that tax knowledge positively and significantly affects taxpayer compliance. Table 12 shows that the significance level for tax knowledge is 0.004, less than 0.05, and the t-statistic value is more significant than 1.96 (2.932 greater than 1.96). The original sample coefficient is +0.384 and is positive, indicating that H3 is accepted, confirming that tax knowledge positively and significantly influences taxpayer compliance. A coefficient value of +0.384 means that if tax knowledge (X3) increases by one unit while other independent variables remain constant, taxpayer compliance (Y) will increase by 0.384. The positive coefficient indicates a direct relationship between tax knowledge (X3) and taxpayer compliance (Y), meaning that better tax knowledge leads to higher taxpayer compliance.

Moderating Effect Testing

Table 7. Hypothesis Testing Based on Moderating Effect

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Moderating Effect TAt * KOC -> Taxpayer Compliance	0.362	0.263	0.127	2.850	0.005
Moderating Effect TAw* KOC -> Taxpayer Compliance	0.258	0.234	0.091	2.847	0.005
Moderating Effect TK* KOC -> Taxpayer Compliance	0.572	0.497	0.103	5.531	0.000

Source: SmartPLS Output, 2020

Based on the inner weight values, taxpayer attitude (X1), taxpayer awareness (X2), and tax knowledge (X3) partially influence taxpayer compliance (Y) when moderated by urban village officer control (Z).

The fourth hypothesis states that taxpayer attitude positively and significantly influences taxpayer compliance when moderated by urban village officer control. Table 13 shows that the significance level is 0.005, less than 0.05, and the t-statistic value is more significant than 1.96 (2.850 greater than 1.96). The original sample coefficient is +0.362, indicating that H4 is accepted. This confirms that urban village officer control strengthens the relationship between taxpayer attitude and taxpayer compliance.

The fifth hypothesis states that taxpayer awareness positively and significantly influences taxpayer compliance when moderated by urban village officer control. Table 13 shows that the significance level is 0.005, less than 0.05, and the t-statistic value is more significant than 1.96 (2.847 greater than 1.96). The original sample coefficient is +0.258, indicating that H5 is accepted. This confirms that urban village officer control strengthens the relationship between taxpayer awareness and compliance.

The sixth hypothesis states that tax knowledge positively and significantly influences taxpayer compliance when moderated by urban village officer control. Table 13 shows that the significance level is 0.000, less than 0.05, and the t-statistic value is more significant than 1.96 (5.531 greater than 1.96). The original sample coefficient is +0.572, indicating that H6 is accepted. This confirms that urban village officer control strengthens the relationship between tax knowledge and taxpayer compliance.

Discussion

Taxpayer Attitudes on Taxpayer Compliance

The hypothesis testing results indicate that taxpayer attitude positively and significantly affects compliance in paying land and building taxes. The findings suggest that the higher the taxpayer's attitude, the greater their compliance with tax obligations. Attitude is a positive or negative belief that influences an individual's behavior, commonly called behavioral beliefs. This study highlights that the taxpayer's attitude toward tax administration is one of compliance's most dominant indicators. A well-structured tax administration system plays a crucial role in shaping taxpayer compliance. Taxpayers must understand tax administration, including the clarity of instructions and completeness of tax forms. Clear instructions in tax reporting forms ensure that taxpayers can easily follow the required procedures, while the simplicity of form completion reduces the complexity of tax reporting. The more accessible and well-structured the tax forms, the greater the likelihood of taxpayer compliance. Additionally, when taxpayers perceive that paying taxes directly contributes to public infrastructure and services, such as road maintenance, public buildings, and other essential facilities, they are likelier to develop a positive attitude toward tax compliance. The findings align with the Theory of Planned Behavior (TPB), which suggests that an individual's intention to engage in a behavior is the most significant determinant of their actual behavior. Attitude is a predisposition factor influencing how individuals respond to a particular object. Fishbein and Ajzen (1975) argue that beliefs

play a fundamental role in shaping attitudes, where individuals evaluate an object based on the attributes they associate with it. In this study, taxpayers who believe tax payments yield tangible benefits tend to develop more assertive compliance behavior. The results are consistent with Budhiartama & Jati (2016), who found that taxpayer attitude positively affects tax compliance. As taxpayer attitudes improve, compliance in paying land and building taxes also increases. These findings reinforce previous research suggesting that positive taxpayer attitudes are a key determinant of compliance levels. From a practical perspective, these findings emphasize the importance of improving taxpayer education and simplifying tax administration procedures. Tax authorities should focus on enhancing clarity in tax regulations, providing accessible tax reporting guidelines, and ensuring taxpayers perceive direct benefits from tax payments. Strengthening these aspects will encourage a positive attitude toward tax obligations, ultimately leading to higher compliance rates.

Taxpayer Awareness on Taxpayer Compliance

The hypothesis testing results confirm that taxpayer awareness positively and significantly affects land and building tax compliance. This finding suggests that higher taxpayer awareness leads to greater compliance, as demonstrated by taxpayers registered with Bapenda Makassar City, who exhibit high tax awareness. Consequently, taxpayers are motivated to fulfill their tax obligations voluntarily, reinforcing the relationship between awareness and compliance. One of the most dominant indicators supporting this relationship is taxpayer awareness of the purpose of tax collection. Taxpayers with high awareness do not perceive tax payment as a burden but rather as a responsibility and obligation as citizens. They acknowledge that taxes serve as a source of national revenue to support government policies, enhance investment, improve competitiveness, and promote public welfare. Tax awareness reflects an intrinsic sense of responsibility, where individuals pay taxes willingly without coercion. As awareness increases, taxpayer compliance is expected to improve significantly.

The findings align with the Theory of Planned Behavior (TPB), which suggests that an individual's intention to perform a behavior is the strongest predictor of their actual behavior (Ajzen, 1991). In the context of taxation, individuals who understand that taxes contribute to public development and societal well-being are more likely to develop an intention to comply with tax obligations. This psychological predisposition reinforces the notion that awareness influences compliance behavior. These results are consistent with the findings of Suharyono (2019), who concluded that taxpayer awareness positively affects tax compliance. The study supports previous research emphasizing awareness as a key driver of compliance, confirming that individuals with a strong understanding of taxation and its benefits are more likely to fulfill their tax obligations. From a practical perspective, these findings highlight the importance of fostering taxpayer awareness through continuous education and effective communication strategies. Tax authorities should implement awareness campaigns emphasizing the direct benefits of tax contributions, including improved public infrastructure and services. Additionally, integrating transparent and accessible information regarding tax utilization can further strengthen voluntary compliance. By increasing awareness, policymakers can enhance taxpayer trust, reduce resistance to tax obligations, and improve compliance rates.

Taxation Knowledge on Taxpaying Compliance

The hypothesis testing results confirm that tax knowledge positively and significantly affects taxpayer compliance in paying land and building taxes. This finding suggests that taxpayers with a strong understanding of taxation are more motivated and likely to comply with their tax obligations. The underlying reason is that informed taxpayers recognize the function of taxation, understanding that taxes paid by the public are used to finance national development, motivating them to fulfill their tax responsibilities. This relationship is mainly influenced by two dominant indicators: knowledge of tax functions and understanding tax regulations. Taxpayers tend to comply with their tax obligations when they know how to fulfill them and recognize the purpose of taxation. Conversely, a lack of tax knowledge often leads to non-compliance, as individuals who do not comprehend tax obligations are likelier to evade them. Tax knowledge is essential in shaping taxpayer behavior, as it enables individuals to understand tax functions, relevant regulations, and payment procedures. When

taxpayers are well-informed about land and building tax regulations, their role in public infrastructure, and the proper payment process, they develop a higher intention to comply with tax obligations.

The findings of this study align with Salmah (2018), who concluded that tax knowledge positively influences taxpayer compliance in paying land and building taxes. This is consistent with previous research that underscores the critical role of tax literacy in fostering voluntary compliance. The results confirm that enhanced tax knowledge increases compliance, reinforcing that education and awareness are key drivers of responsible tax behavior. From a practical perspective, these findings highlight the need for tax authorities to implement educational initiatives to improve taxpayers' understanding of taxation. Efforts should be made to simplify tax information, provide accessible guidance, and ensure transparency in tax regulations. By enhancing tax literacy and fostering a culture of compliance, policymakers can reduce tax evasion and encourage voluntary taxpayer participation, ultimately improving tax revenue collection and national development outcomes.

Taxpayer Attitudes on Taxpayer Compliance Moderated by the Control of Village Officers

The hypothesis testing results confirm that taxpayer attitude positively and significantly affects compliance in paying land and building taxes when moderated by urban village officer control. This indicates that the stronger the taxpayer's attitude, combined with regulatory control from urban village officers, the higher their compliance in fulfilling tax obligations. Attitude represents an individual's positive or negative belief in exhibiting a particular behavior, commonly called behavioral beliefs. When individuals perceive tax compliance as beneficial and justifiable, they are more likely to comply. Attitude is shaped by an individual's beliefs regarding the consequences of a behavior, weighted by their evaluation of those consequences (outcome evaluation). The role of urban village officers further reinforces the belief that fulfilling tax obligations is essential, as they provide reminders, issue warnings, and facilitate tax payment by distributing SPPT (Tax Object Notification Letters). Additionally, public infrastructure, funded through tax revenue, strengthens the perception that tax payments yield tangible benefits, thereby enhancing taxpayer compliance.

This finding aligns with the Theory of Planned Behavior (TPB), which posits that an individual's intention to perform or avoid a behavior is the most critical determinant of actual behavior. In this context, attitude is a predisposing factor influencing how individuals respond to taxation. The TPB suggests that beliefs are crucial in shaping attitudes, as individuals evaluate an object based on their perception of its attributes. Taxpayers who recognize the advantages of paying taxes, reinforced by regulatory oversight, are more likely to comply voluntarily. The results are consistent with the findings of Wardani (2020), who concluded that taxpayer attitude positively affects tax compliance, with urban village officer control as a moderating variable. This supports previous research indicating that external regulatory mechanisms enhance the effectiveness of positive taxpayer attitudes in driving compliance. From a practical perspective, these findings highlight the importance of strengthening tax enforcement mechanisms through local government involvement. Urban village officers play a crucial role in increasing compliance by actively engaging with taxpayers, providing information, and ensuring that tax obligations are met promptly. Policies should enhance tax administration efficiency, increase taxpayer awareness, and maintain visible enforcement efforts. By integrating behavioral insights with structured regulatory oversight, tax authorities can foster a culture of compliance, reduce delinquency, and improve tax revenue collection.

Taxpayer Awareness on Taxpayer Compliance with Moderated Control of Village Officers

The hypothesis testing results confirm that taxpayer awareness positively and significantly affects compliance in paying land and building taxes when moderated by urban village officer control. This finding suggests that as taxpayer awareness increases, compliance also improves, particularly when reinforced by the role of urban village officers in ensuring tax obligations are fulfilled. Consequently, government authorities must enhance their services to taxpayers, as effective public service delivery is a fundamental duty of local administrative officers. Providing high-quality service fosters voluntary tax compliance, encouraging taxpayers to fulfill their obligations with greater willingness and responsibility. Taxpayer awareness is a critical determinant of tax compliance, as it influences how individuals willingly contribute financial resources to support national development. However, tax

awareness remains a persistent challenge in tax collection. Awareness of taxation arises from an intrinsic sense of responsibility, where individuals recognize their tax obligations without coercion. A strong sense of tax awareness leads to higher compliance, as taxpayers acknowledge that their contributions are essential for sustaining public services and infrastructure.

The findings align with the Theory of Planned Behavior (TPB), which asserts that an individual's intention to engage in a behavior is the strongest predictor of their actual behavior. In this context, individuals who understand the role of taxation in supporting public welfare and national development are more likely to comply with tax regulations. When reinforced by the presence of urban village officers, who actively remind and facilitate taxpayers in fulfilling their obligations, compliance rates further increase. These findings are consistent with the study by Ayunda et al. (2015), which concluded that urban village officer control strengthens the relationship between taxpayer awareness and compliance. The study supports previous research indicating that awareness alone may not always be sufficient to drive compliance. However, administrative oversight and guidance improve taxpayer commitment to fulfilling obligations. From a practical perspective, these findings highlight the importance of strengthening administrative enforcement mechanisms to enhance taxpayer compliance. Urban village officers are pivotal in ensuring taxpayers remain aware of their obligations, providing timely reminders, and offering assistance with tax-related processes. Policies should focus on improving taxpayer education, guaranteeing transparency in tax administration, and maintaining an active local enforcement presence. By integrating tax awareness programs with structured regulatory oversight, tax authorities can create an environment that fosters voluntary compliance, enhances trust in the tax system, and improves revenue collection efficiency.

Taxation Knowledge on Taxpayer Compliance Moderated by the Control of Village Officers

The hypothesis testing results confirm that tax knowledge positively and significantly affects taxpayer compliance in paying land and building taxes when moderated by urban village officer control. This finding suggests that taxpayers with higher tax knowledge are more likely to comply with their tax obligations, particularly when external control mechanisms, such as the involvement of urban village officers, reinforce compliance behavior. Taxpayers with a strong understanding of taxation are more motivated to fulfill their tax obligations. Furthermore, urban village officers actively remind and collect taxes when payments are due, further enhancing compliance. External control mechanisms play a crucial role in shaping taxpayer behavior, as reminders and direct interventions from administrative officers strengthen the relationship between tax knowledge and compliance. Tax knowledge influences an individual's behavioral tendencies, including compliance attitudes. Individuals are unlikely to voluntarily fulfill their tax obligations without correctly understanding taxation and its benefits. Educating taxpayers requires more than informative speeches or general awareness campaigns; rather, it necessitates practical strategies that reinforce the importance of taxation in daily life. When taxpayers internalize the significance of tax contributions, they are more likely to develop a sense of responsibility and comply with tax regulations.

This finding aligns with the Theory of Planned Behavior (TPB), which asserts that an individual's intention to engage in a behavior is the strongest predictor of their actual behavior. In this case, taxpayers with adequate tax knowledge and understanding that tax revenue supports public development and social welfare are likelier to comply. The moderation effect of urban village officer control further emphasizes the role of external enforcement in strengthening tax compliance behavior. These results are consistent with the findings of Purwanto (2016), who demonstrated that the control exercised by urban village officers significantly enhances the influence of tax knowledge on taxpayer compliance in paying land and building taxes. The study reinforces the importance of administrative oversight in complementing tax education efforts, ensuring that taxpayers understand their obligations and are held accountable for fulfilling them. From a practical perspective, these findings highlight the need for tax authorities to integrate educational initiatives with structured enforcement mechanisms. Urban village officers play a pivotal role in improving compliance by offering direct supervision, providing reminders, and assisting taxpayers in fulfilling their obligations. Tax policies should focus on enhancing taxpayer education, ensuring accessibility of tax-related information, and strengthening administrative enforcement. By combining tax knowledge with regulatory oversight, tax authorities

can create a compliance-driven environment that fosters voluntary participation, reduces tax evasion, and improves revenue collection efficiency.

Conclusion

This study examines the impact of taxpayer attitudes, awareness, and knowledge on tax compliance, with urban village officer control's moderating role in land and building tax (PBB) compliance. The findings reveal that taxpayer attitudes, awareness, and knowledge each positively and significantly affect compliance. Furthermore, urban village officer control strengthens these relationships, reinforcing taxpayer commitment to fulfilling their obligations. This suggests that their compliance levels increase when taxpayers have a positive attitude, a strong awareness of their responsibilities, and adequate tax knowledge. Additionally, the role of urban village officers in monitoring, reminding, and facilitating tax payments further enhances compliance, confirming the moderating effect of administrative oversight in ensuring taxpayer adherence to regulations.

This study contributes to theoretical and practical perspectives by offering insights into the behavioral factors driving tax compliance. The findings extend the Theory of Planned Behavior (TPB) by demonstrating that external regulatory control can strengthen the intention-behavior relationship in taxation. This research underscores the importance of integrating tax education with structured enforcement mechanisms to ensure higher compliance rates. Policymakers and tax authorities should improve taxpayer education programs, enhance service quality, and implement strategic enforcement measures. The results emphasize the need for local government involvement in tax administration, mainly through proactive engagement by urban village officers, as their direct interactions with taxpayers significantly contribute to compliance. Strengthening tax policies through awareness campaigns, administrative control, and simplified tax procedures will foster a more compliance-oriented tax culture and improve local revenue collection.

Despite its valuable contributions, this study has certain limitations. The sample is limited to taxpayers in Wajo District, Makassar, restricting the generalizability of the findings to other regions with different tax structures and enforcement mechanisms. Future research should expand the scope of the study by including a more extensive and diverse sample to capture broader taxpayer behaviors across different administrative jurisdictions. Additionally, while this study focuses on taxpayer attitudes, awareness, and knowledge, future studies should explore factors influencing compliance, such as tax penalties, trust in government, and digital tax systems. Furthermore, future research should employ qualitative methods, such as in-depth interviews or focus group discussions, to gain deeper insights into taxpayer motivations and behavioral patterns. Lastly, researchers should consider timing in data collection, ensuring that surveys and interviews are conducted during key tax periods to capture more accurate responses. By addressing these gaps, future studies can provide more comprehensive insights into tax compliance dynamics and support the development of more effective taxation policies.

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