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The Influence of Gender, Education and Trust to Entrepreneurial Taxpayer Compliance in the Penjaringan Sub – district, Indonesia

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Abstract:
This study analyzes and explains the influence of Gender, Education, and Belief on the obedience Required tax. This topic was chosen because there is still a research gap on the use of variable independent that is still dominant in the aspect of the economy. Data were collected from respondents through a deployment questionnaire online with Google forms. An amount of population study is an entrepreneur in the District Penjaringan – North Jakarta, who will become a sample in the study of as many as 90 people. Data will be analyzed using tool statistics SmartPLS. Research results to the collected data of 72 respondents conclude that Gender and Education Level do not affect obedience Required tax, while Trust Public effects positive significant.

Keywords: Gender, education level, trust public, compliance required tax

1. Background

Tax is something that plays a significant role in the overall development of a country's economy because the main source of state revenue is the tax sector. Especially since Indonesia's oil export capacity in the last 25 years has experienced a decline, taxes have become the largest source of income for the National Revenue and Expenditure Budget (APBN). Even taxes can be said to be the largest source of revenue compared to other countries. However, the problems related to taxation that Indonesia must be facing is the level of *tax ratio*, which is still low because it is only as big as 11.9% (Directorate General of Taxes, 2019). Actually, those who faced the problem are from some other countries, like Pakistan (Cyan et al., 2016). It means that the phenomenon of tax compliance occurs not only in Indonesia but also in the Penjaringan Sub-district – North Jakarta. Related Individual taxpayer compliance data during the last five years at KPP Pratama Jakarta Penjaringan are presented in the table below:

Year	Registered Taxpayers Are Required to Have An Annual SPT	Submitted Annual Tax Return	Compliance Percentage	Percentage of Non-Compliance
2016	63.206	23,192	36.69%	63.31%
2017	70,913	25,824	36.42%	63.58%
2018	74,335	24,770	33.32%	66.68%
2019	77.868	26,196	33.64%	66.36%
2020	85.362	31,488	36.89%	63.11%

Table 1: Compliance Level Tax KPP Jakarta Penjaringan
Source: PDI Section KPP Pratama Jakarta Penjaringan

Table 1 above shows that from 2016 to 2020, among the whole Individual taxpayers registered at the KPP Penjaringan, the average submission of the annual SPT was only 35.39%. The percentage of Annual SPT submissions made by Individual taxpayers was highest (36.89%) in 2020 and was lowest (33.32%) in 2018. Since the level of taxpayer compliance is very low, it is interesting to investigate further.

Besides being affected by external and internal factors such as characteristics, Required taxes too influence the level of obedience tax. *The Center for Tax Policy and Administration* (2004) identified that there are a number of influencing factors to level taxpayer compliance, such as individual factors in the form of education level and gender. The higher the level of education, mindset, and behavior, the more will be the development and progress of an individual (Octavianny et al., 2021). Including the understanding of related taxation, there will be more increase in the compliance level of taxation as well (Yustina et al., 2020; Husen, 2018). This is supported by the research of Prasetyo et al (2020),

Kakunsi et al (2017), Ratnawati (2019), Gitaru (2017), Purba (2019), Lizzy and Joel (2021), Mascagni et al, (2019). Previous research (Hofmann, 2017; Fredrick & Peter, 2019) also showed that gender has an impact on the level of tax compliance. Specifically, women have a higher level of tax compliance than men because women tend to prefer to avoid risk than men. Therefore, women are more afraid of sanctions due to not complying with the obligation of their taxes. Another influential factor to tax compliance is trust (trust). Through the application theory of reasoned action, implementation action taxpayers will be based on the rationalization of her mind. Taxpayers' perception of their trust in the government is also used for a taxpayer to determine the decision to operate or fulfill obligation or obedience tax. Several previous studies (Stefanus & Utami, 2019; Fauziati et al., 2021; Sellywati et al., 2017; Guzel, 2018; Djajanti, 2020; Augustine et al., 2020) found empirical evidence that the level of public trust in the government has an effect on level obedience Required tax.

Related research on tax compliance that has been carried out still on a number of economic factors consists of tax audits, sanctions, fines, income, policies, tax rates, and more. Hence, learning research on internal factors or psychology is still very rarely found. Some researchers have also suggested studying internal factors, such as education, trust, understanding, knowledge, and *power* (Latief et al., 2020; Yustina et al., 2020; Karwur et al., 2019; Husen, 2018). It then becomes the base. This study will cover the previous *research gap by re-examining the impact of education and trust* on taxpayer compliance levels and adding rarely used variables, namely gender and trust, or *trust,* as the novelty of this research. Election variables are essential because they could give an enrichment outlook conceptual and empirical on various factors that will take effect to level obedience required tax.

2. Literature Review and Hypothesis

2.1. Theory of Planned Behavior

Theory of Planned Behavior (TPB) becomes a study related to psychology with influencing factors to level obedience tax, as a form of development proposed by Icek Ajzen (1988). Moreover, the carry-on theory also becomes the development theory of reasoned action (TRA), with the difference through addition to variable control perceived behavior (perceived behavioral control).

When inside self-individual, there is an intention (intention), and then he can obey provision taxation. Several factors will also influence the intention of individuals to obey provision taxes, such as *behavioral beliefs, control beliefs,* and *normative belief*s. Therefore, the stage of showing intention to obey provision tax appears when it passes the third factor that, for next could reach Step last, that is, when individuals act or behave (Mustikasari, 2007).

Lee & Kotler (2011) explain that there is a huge possibility that individual targets in adopting behavior are certain when it is based on attitude positive from individual-related. Also, when I get affirmation or approval from other individuals in the scope of behavior related, I trust that behavior runs by as well as possible. In addition, there is variable control behavior perception (Perceived *behavioral control)* towards draft that describes theory behavior plan (*Theory of planned behavior* or *TPB*) as follows.
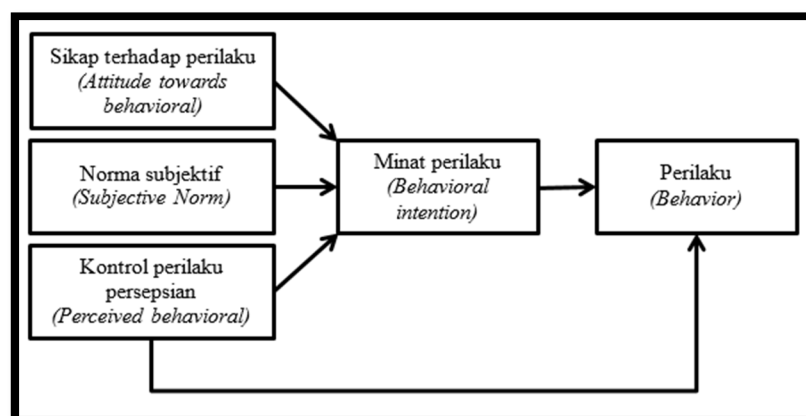

Figure 1: Theory of Planned Behavior

2.2. Mandatory Compliance Tax

Theory compliance (compliance *theory)* is a theory about conditional obedience or order from an individual on the existence of some rule or provisions that have been set. Obedience alone is explained as something formed from behavior driven by herself alone. However, it is also explained that encouragement is an effort sufficient for the needs of someone (Purwanto, 1999). Tahar and Rachman (2014) explained that obedience related to taxation is also formed. However, it is not quite enough for someone to answer to God, the government, and himself alone as Required Tax to sufficient uses to every activity obligation taxation following the implementation of the right of the tax. Then obedience Required Tax is explained as a form of fulfilling the obligation tax by obligatory tax for contributions to development expected that national implementation could run with consciousness and voluntary. There are two types of compliance. They are:

- Formal compliance, and
- Material compliance

Formal compliance is a condition that formally fulfills all the obligations of taxation by the taxpayer based on the provisions of the applicable tax laws and regulations.

Material compliance is a condition that places taxpayers in a condition where they can fulfill obligations to the tax substantially based on provisions by law.

Criteria subject to Required Tax Obedience have also been explained through Minister of Finance Regulation No. 192/PMK.03/2007 regarding Required Tax as follows:

- Just in time to submit a notification letter.
- Not available tax arrears on all types of tax,
- Outside already get permission for delay or payment of taxes in installments.
- Financial reports have been audited by a public accountant or government financial supervisory agency for three consecutive years with an unqualified opinion.
- Never get penalty crime caused tax crime in accordance with court decisions to have permanent legal force as long as 5 years back.

A number of Identified individual taxpayer compliance indicators have been adjusted right self-*assessment system tax obligations* as follows:

- Register with the tax service office to get TIN.
- Calculate the tax alone based on regulations that have been set.
- Fulfill alone its tax liability.
- Tax reporting according to the specified time is based on existing regulations.

2.2.1. Gender

KBBI contains the word 'gender' as a natural, physical, or spiritual differentiator between two creatures, such as men and women or male and female. Mukhtar (2002) also defines gender as a type of sex or social connotation used to differentiate the social roles in accordance with each type of sex. Whereas for Fakih (2008), gender is something that socio-culturally constructs the nature of men or women. The next meaning of 'gender' is the perception of a man on a different type of boy and girl. However, it is not based on Kondrat's different types of gender. Gender is also one of the interesting factors for research related to obedience tax because gender also affects behavior obedience Required tax to operate the obligation of the tax based on the applicable laws and regulations. Be delivered through the theory of gender socialization that the possibility of appearance behavior is not ethical. It is twice bigger in boys than in girls (Tjondoro et al., 2019). At the same time, the trend to become personal is more *risk-averse* for women than for men (Harris et al., 2006; Watson, 2007; Kastlunger et al., 2010). Therefore, women will tend to avoid long risk periods with more care to prevent themselves from the burden while determining decisions (Dewanta & Machmuddah, 2019). A number of studies have shown that a Required Women tax could obey the obligation of the tax based on his conscience alone or will feel guilty when unable to fulfill it. In contrast, the Compulsory tax Men tend to put forward the Fright of enforcement penalty to her when they are not able to fulfill obligations (Debbianita and Carolina, 2013).

2.3. Education

Education teaches someone to reach the destination of significant development and progress in life. Education level is also said to influence the change in attitudes and behaviors. The higher the level of education, the easier it will be for somebody to absorb or accept various information from various sources and apply them to daily life. Based on the National Education System Law no. 20 (2003), the following are the number of indicators in terms of Education Level:

- Primary education: It is the first formal education stage covering the first 9 years (Nine) of children's schooling.
- Secondary education: It is the advanced stage of basic education.
- Higher education: It is the advanced stage of secondary education which includes bachelor's, master's, doctoral, and specialist programs through College.

Broadly, education can be explained as an interactive process between individuals through various methods of knowledge, understanding, and mechanism or manners based on their needs. Thus, the level of obedience and individual required tax can also be influenced by the level of education.

2.3.1. Formal Education

Based on U U No. 20 of 2003, it is explained that formal education is a means of structured and gradual education from primary to secondary and from secondary to tertiary level. It is defined by Axin (Suprijanto, 2009) that formal education is referred to as the learning activities carried out consciously and intentionally. The thing means participant learning or its implementation in a structured school setting. More simply, formal education is a structurally shaped education in a school. It has been concluded that there are characteristic features of formal education, which consist of:

- The school system,
- Gradually or tiered,
- Structured, as well as
- Done with purpose

Due to its nature, most people tend to choose formal education.

2.3.2. Non-formal Education

Based on Law no. 20 of 2003, non-formal education means busty education outside formal education. It is also explained by Axin (Suprijanto, 2009, p. 7) that non-formal education is an activity of learning that is conducted purposefully by the participants and held in an organized setting (structured) outside the school system. It has been concluded that non-formal education is something like tiered education that is systematic and whose implementation is heard by the participants outside the school system/program.

2.3.2.1. Trust (Trust)

Trust, in general, is explained as the existence of trust from one party (one *party)* against the other party (another *party)* based on the existing results of positive behavior of the party first. Trust is the foundation of any kind of relationship. Trust is, to the government and law, the embodiment of hope from the mandatory tax on implementation system government, in particular in Thing taxation, which can run an office or related institutions and laws based on trusted values and norms. In accordance with the theory of action, the consideration for required tax in operating obligation is based on rational thoughts. As for perception, the Required tax is related to the trust in government and law. It becomes the base of one's behavior for determining the decision to obey obligation taxation, which includes covering a number of trusts that consist of trust in the law, politicians, and governance processing tax (Purnamasari & Sukirman, 2016).

In several cases, the misuse of tax funds involving party apparatus/officers tax reduces the level of trust in people to apparatus/officers tax. Therefore, people doubt that the taxes they pay will be used for national development. Instead, they tend to consider that the tax paid will be used for the sake of officers' personal or apparatus tax. Therefore, they need to decide whether they should continue or avoid paying taxes. Embezzlement of taxes that causes big losses has become an interesting issue that draws the attention of a huge number of people. In addition to the officers/apparatus tax, it also involves other parties, including the required tax. It then lowers, even sometimes removes, the people's trust in society, causes worries that their tax has been paid, and then abuses the party responsible for answering (Paramita & Budiasih, 2016).

2.4. Research Hypothesis

Obedience tax is influenced by the characteristics of the Required tax. Several factors can be identified by the *Center for Tax Policy and Administration* (2004), and one of them is gender. Specifically, women have a level of obedience and pay more tax than men because women tend to avoid risk more than men. In addition, women are more afraid of the consequences of paying no tax. Then women also tend to be more responsible for answering to their obligations than men, and their obedience to pay more taxes than men. Women tend to obey the obligation of the required tax based on the consideration of their conscience or will feel guilty when they cannot fulfill the obligation of the tax in accordance with provisions. Unlike the Required tax-inclined man, more focused will be the existence of her fear of enforcement penalty when no one can fulfill the tax obligation in accordance with provisions (Debbianita & Verani Carolina, 2013). Several studies by Hofmann (2017), Fredrick, and Peter (2019) also concluded that gender impacts the level of obedience to pay taxes.

- H1: Gender Mandatory Tax takes effect significant to obedience Required tax

At the education level, someone also influences the level of obedience to pay the tax. Understanding will explain the following benefit in fulfilling obligation tax directly, or the level of education will influence no one; hence, that will push the level of compliance too. Even at a certain point, it will also influence the level of tax ethics and morals. Prasetyo et al. (2020), Kakunsi et al. (2017), Ratnawati (2019), Gitaru (2017), Purba (2019), Lizzy and Joel (2021), Mascagni et al. (2019) also conveyed that the level of education significantly influences the awareness to fulfill the obligation of taxation. The government should also convey various important programs to raise awareness about the importance of taxation to the people by increasing their level of knowledge. One of them with a term that is getting something naturally will need to sacrifice from the other thing. That is how the parable is related to the payment of tax.

- H2: Education Required Tax takes effect significant to obedience Required tax

The cases of taxation become a benchmark to measure people's level of trust in the taxation process, which will immediately influence the level of obedience to fulfill the obligation of tax from the mandatory tax. Due to this thing, there arise worries for Required tax that the taxes they pay will be abused or darkened. The behavior of the distrust of the obligor's tax is supported through Slippery Slope Theory that there is factor psychology inherent in society in *trust in authorities* or trust in authority. There are a number of studies, and the previous one explained that factor trust is very much connected with obedience fulfillment obligation taxation, as delivered by Stefanus and Utami (2019), Fauziati et al. (2021), Sellywati et al. (2017), Guzel (2018), Djajanti (2020), Augustine et al., (2020), Arsmayani et al., (2017) and Ariani et al. (2016). They, through the research, find empirical proof that trust community to government very much influences the level of obedience to Required tax.

- H3: Trust public takes effect significant to obedience required tax

2.5. Research Methods

This research applies a causal associative approach that aims to identify the influence of two or more variables (Husein Omar, 2005). The type of data used is qualitative data. It is quantified in the form of data on the number of filling respondent's questionnaires with measurement through an ordinal scale.

This study contains variable dependents. Taxpayer Compliance is divided into two types, that is formal and material.

Measurement of Taxpayer Compliance adopts the research of Stefanus and Utami (2019) as follows:

Formal Compliance

- Delivery accuracy tax return
- Payment on time tax
- Timely reporting of tax payments
- Material Compliance
- Delivery of Annual SPT by true and honest
- Payment tax by true and honest
- Reporting tax payments true and honest

Independent Variable consists of Gender, Education, and Belief Public. The measurement of gender is adopted from the research of Pasaribu and Tjen (2016), which uses the following *dummy numbers*:

- Men (1)
- Female (0)

On research, it also uses indicators of formal education level from education level to department suitability. As for explanation about the level or phase, education is the stage which is based on the level of development of students who follow the learning process following the desired goal achieved, as well as abilities and skills which will be developed. This research shares level education in 3 more detailed categories with *dummy scores* 1, 2, and 3, which were adopted from the Purba (2019) research:

- Higher Education, namely- Diploma, Bachelor, Master, and Doctoral levels (3)
- Low Education, namely- SD/SMP/SMA or equivalent (2)
- Formal Education, namely- Training, Seminar, Socialization, Taxes, and the like (1)

Public trust in the government is the attitude of taxpayers or the public in the tangible government as attitudes, actions, and morality represented through government policies that are pro-community interest. The measurement of public trust adopts the research of Latief et al. (2020) as follows:

- Trust in the government system.
- Trust in the Legal System
- Trust in Tax Collection that will go back to the people.

Study this load population, namely individual taxpayers in the category of entrepreneurs (having NPWP) and workers free in area Sub-district North Jakarta Penjaringan is registered at the North Jakarta Penjaringan KPP Pratama. The amount of population required for personal tax registered at KPP Pratama Jakarta Penjaringan is as many as 85,362 people. However, no one knows how many categorized entrepreneurs are there. So the election sample study is through *convenience sampling* because the researcher has not yet found amount population specifically. The amount of minimum sample as SEM-PLS requirements is ten times the amount path (Sholihin & Ratmono, 2013). So a minimum number of samples are 3 x 10 = 30 because, as a minimum, to determine the number of samples, the researcher then multiplied it by 3 and obtained a total of 90 respondents as the sample. The amount, of course, not yet fully could represent the whole population. However, it could reject measuring because of the entrepreneurs who have NPWP. Primary data sources were collected using a questionnaire online via *Google forms.*

Furthermore, the data will be analyzed using PLS-SEM, which becomes a very strong analytical method. It causes the removal of various OLS (*Ordinary Least Squares*) regression assumptions, as necessary data are normally distributed with *multivariate* and do not get multi-collinearity problems between exogenous variables (Ghozali, Imam, Hengky Latan, 2015).

3. Discussion and Research Results

3.1. Respondents' Overview

Gender	Amount	Percentage (%)
Man	67	93%
Woman	5	7%
Total	72	100%

Table 2: Research Respondents by Gender
Source: Researcher Data

The respondents who were requested to fill in the s ioner cake were men, i.e., 67 people or 93%, and the rest were as much as 7% or 5 women. This data shows that owner effort is still dominated by men.

Age	Amount	Percentage (%)
30-40	17	24%
41-50	51	71%
> 50	4	6%
TOTAL	72	100%

Table 3: Research Respondents Based on Age

The number of respondents aged between 41 and 50 is 51 or 71%. This is followed by 4 respondents aged > 50 years (6%) and 17 respondents aged 30-40 years (24%).

Long	Amount	Percentage (%)
1 – 5	32	44 %
6 – 10	29	40 %
> 10	11	14 %
TOTAL	72	100%

Table 4: Research Respondents Based on Length of Having a TIN
Source: Researcher Data

The table shows that:
- 32 respondents (44%) have NPWP for a period of 1-5 years,
- 29 respondents (40%) have NPWP for a period of 6-10 years, and
- 11 respondents (44%) have NPWP for less than 10 years.

The results show that most of the respondents are not yet aware of good taxation because they have made an effort over 5 years.

Education	Amount	Percentage (%)
Non-formal	7	10 %
SMP/SMA/SMK/Equivalent	39	54 %
Diploma, S1, S2, or S3	26	36 %
Total	68	100%

Table 5: Research Respondents Based on Education
Source: Researcher Data

The table shows that majority of businessmen has a level of education elementary and intermediate that is as much as 54%, educated 36% high, and 10% non-formal education.

3.2. Measurement Model

There are three variables. They are:
- Gender,
- Education Level, and
- Belief

The public used the variable independent (X), and there is Obedience Required Tax (Y) used in the variable dependent (Y). Formulate the problem, and determine the research model design shown through the picture below.
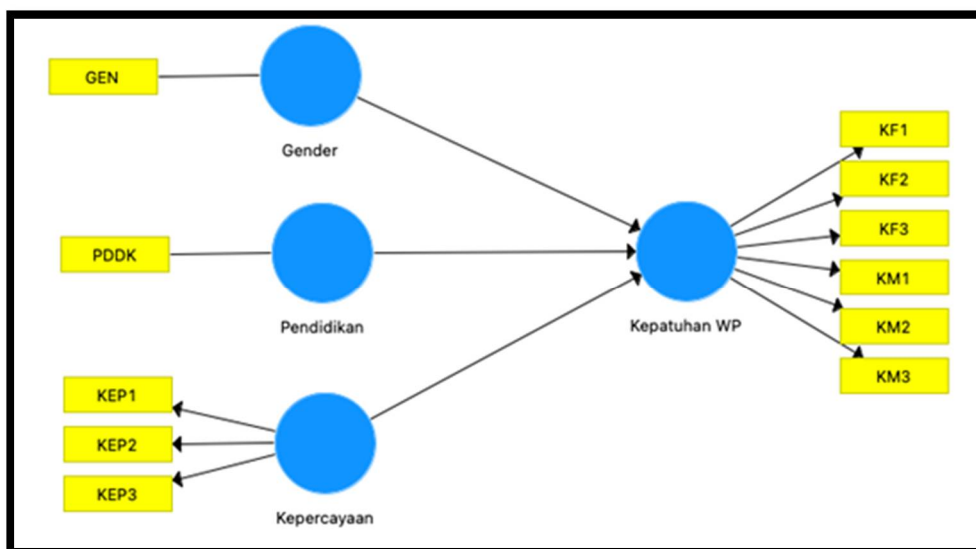

Figure 2: Structural Model of Construct Variables

3.3. Validity Test with Convergent Validity

	Gender	WP Compliance	Trust Public	Education
GEN	1,000			
KEP1			0.980	
KEP2			0.233	
KEP3			0.981	
KF1		0.344		
KF2		0.889		
KF3		0.949		
KM1		0.892		
KM2		0.934		
KM3		0.810		
PDDK				1,000

Table 6: Initial Outer Loading

Table 6 shows that some question items have a loading factor < 0.70 or do not yet fulfill the feasibility condition of *Convergent Validity*, namely KEP2 and KF1. These items will be issued but will not be used in analysis next or eliminated. After conducting elimination on some items with the value of loading factor < 0.70, the *Convergent Validity* test has fulfilled condition eligibility > 0.70, as seen in table 7.

	Gender	WP Compliance	Trust Public	Education
GEN	1,000			
KEP1			0.984	
KEP3			0.984	
KF2		0.883		
KF3		0.940		
KM1		0.901		
KM2		0.946		
KM3		0.818		
PDDK				1,000

Table 7: Final Outer Loading
Source: SmartPLS Output

3.4. Validity Test with Discriminant Validity

	Average Variance Extracted (AVE)
Gender	1,000
WP Compliance	0.808
Trust Public	0.968
Education	1,000

Table 8: Discriminant Validity
Source: SmartPLS Output

Based on score *AVE* whole indicator variable has Fulfill validity.

3.5. Reliability Test with Composite Reliability

	Composite Reliability
Gender	1,000
WP Compliance	0.955
Trust Public	0.984
Education	1,000

Table 9: Composite Reliability
Source: SmartPLS output

Based on measurement following the results shown above, each variable found the score *composite reliability* > 0.80, which means whole variable latent independent worthy and appropriate To use Becomes variables tested to identify the effect to latent variable dependent.

3.6. Reliability Test with Cronbach Alpha

In PLS, the reliability test is strengthened through the existence of consistent *Cronbach alpha* on all tested answers. For *Cronbach alpha, it* is said well when > 0.6 and enough when > 0.3. Following are the results of the measurement *of Cronbach alpha:*

	Cronbach Alpha
Gender	1,000
WP Compliance	0.940
Trust Public	0.967
Education	1,000

Table 10: Cronbach Alpha
Source: Smart PLS output

3.7. Structural Model (Inner Model)

	R- square
WP Compliance	0.644

Table 11: R- Square
Source: Smart PLS Output

The table above shows R *Square,* which has a value of 0.644. This figure could interpret that quantity level explanation to variable latent dependent by variable latent independent reach as big as 64(4%), with 35(6%) described as other variables outside this study.

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Trust Public	72	1	5	3.9 7	0.8 3
Obedience Required Tax	62	1	5	3, 93	0.85

Table 12: Analysis Results Statistics Descriptive
Source: Smart PLS Output

The descriptive statistics in the table above illustrate that the maximum value of all variables is 5.00. When viewed from the average score, the highest value is obtained in the Trust variable Public as big as 3.9 7, then Compliance Required Tax of 3.9 3. The average score shows that respondents tend to have obedience Required tax and trust the good public.

3.8. Hypothesis Test

Hypothesis test with PLS is a thorough, methodical calculation to influence variable independent on variable dependent. Following this is the description of *output* results of PLS *bootstrapping* in test hypothesis research.
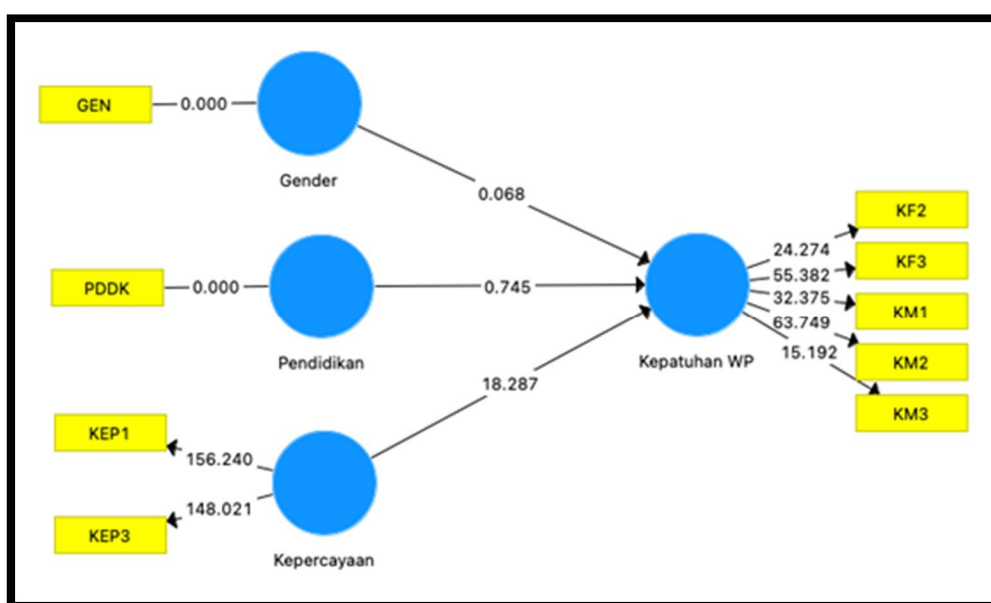

Figure 3: Bootstrapping Results

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values
Gender -> WP Compliance	0.007	0.068	0.946
Trust Public -> WP Compliance	0.805	18,287	0.000
Education -> WP Compliance	0.059	0.745	0.457

Table 13: Hypothesis Test Results

The results shown in table 13 can be concluded as follows:

3.8.1. Test Hypothesis First
- H_1: Gender Mandatory Tax takes significant effect to obedience Required tax

Gender as an independent variable (X_1) has P *Values* of 0.946 or exceeds 0.05. Hence, H1 is rejected. It means Gender (X1) does not have a significant effect on Taxpayer Compliance (Y).

3.8.2. Test Hypothesis Second
- H_2: Education Required Tax takes significant effect to obedience Required tax

Education as an independent variable (X_2) has P *Values of* 0.457 or exceeds 0.05. Hence, H2 is rejected. It means Education (X_2) does not have a significant effect on Taxpayer Compliance (Y).

3.8.3. Test Hypothesis Third
- H_3: Trust Public takes significant effect to obedience Required tax

Public Trust as an independent variable (X_3) has P *Values* of 0.000 or is below 0.05. Hence, H3 is accepted. It means Public Trust (X3) has a significant effect on Taxpayer Compliance (Y).

4. Discussion

4.1. Gender Influence on Taxpayer Compliance

Research results find that the level of obedience to the Required tax is not influenced by gender. The opposite results of research by Hofmann (2017), Fredrick, and Peter (2019) conclude that gender affects obedience to Required taxes. Especially in the female gender, who, According to the *Center for Tax Policy and Administration* (2004), it is found that women have a level of obedience to pay more tax than Men. It is because women tend to avoid risk more than Men. In addition, women are more afraid of the consequences of paying no tax. That gender does not influence obedience Required means gender difference does not influence obedience Required tax because basically all genders with income or without income are obliged to pay tax. Then low variations in gender data tend to be homogeneous in descriptive data studies. This shows that respondents who are Entrepreneurs are dominated by men, as many as 93%, who make the respondent approach homogeneous so that in testing, no one could show influence gender differences in compliance with Required tax.

4.2. The Influence of Education on Taxpayer Compliance

Test results found that the level of education does not influence obedience to the Required tax and vice versa. Prasetyo et al. (2020), Kakunsi et al. (2017), Ratnawati (2019), Gitaru (2017), Purba (2019), Lizzy and Joel (2021), Mascagni et al. (2019), deep in their research, found that remember education significantly influences the awareness of people to fulfill the obligation of taxation. This result means that whatever the level of education, somebody does not influence obedience to taxation. Individuals with a higher level of education are expected to have greater insight and awareness. They, too, can shape the subjective norm where they will be responsible for obeying the taxation obligation. However, in a study, this level of education now shows that there is a difference in Thing obedience the taxation. Descriptive data show that the majority of the respondents were educated in elementary and intermediate, and only a small part of them was educated. However, thereby they all have a TIN showing the existence of the same obligation for complying with obligations taxation. Despite being dominated, respondents were not much educated. However, awareness obeys tax they are enough good showed with the average score questionnaire approach number 4, regardless whatever level education them. That is, level education, of course, no factor determinant obedience taxation them.

4.3. Influence of Public Trust on Taxpayer Compliance

Research results find that the public's trust in government influences the level of obedience to Required tax. According to Deep Winda (2016), the researchers found that:
- There is the existence of encouragement from belief in government and law to intention Required tax
- The tax he pays will be useful to help even distribution development of the country in various aspects

As for trust, the origin is from self-Required tax alone. With so, it is considered that there is influence from level trust in government to level obedience Required tax. Utami (2019), Fauziati et al. (2021), Sellywati et al. (2017), Guzel (2018), Djaj›anti (2020), Augustine et al. (2020), Arsmayani et al. (2017) and Ariani et al. (2016), in their deep study, find that there is influence positive from level belief in obedience pay tax. The research results mean that if the Required tax trusts the government, the level will also increase his obedience. Therefore, the government needs to guard its credibility to manage and maintain results levy taxation from society. According to the theory of control perception behavior, the motivation and intention of somebody to behave in a certain way are influenced by the perception that the benefits are

obtained from his actions. If the people perceive that paying the tax will benefit them, it will motivate them to pay it. Government must build a perception that could be trusted by society because no one recognizes the other party easily but must go through the process from the first and also can be proved.

4.3.1. Closing
Based on the results, the following conclusions can be drawn:
- There is no influence significant between gender to obedience Required tax
- There is no influence significant among level education to obedience Required tax
- There is an influence among public trust in obedience required tax in the district Jakarta Networking
As for this research, of course, there are still many shortcomings and limitations. There are some suggestions from researchers as a decision-making step for further research, namely:
- For decision-makers in the sector, state taxation and Tax Office level, which include area work Sub-district North Jakarta screening need to maintain the level of trust public for compliance Required tax increase.
- For future researchers, it is recommended that while exploring the dimensions of the variables, they should specifically look at the indicators of each of these variables. It will help them easily obtain comprehensive information and lead to the real problems that occur in the field, which hopefully can be used as decision-making materials.
- In addition, it is necessary to consider adding other variables such as modernization system administration taxation and socialization taxation because, in other studies, these two variables have been shown to have a significant effect on compliance with required tax.

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