Enhancing Tax Compliance Intentions: Analyzing the Influence of Awareness, Attention, and Persuasion Among Future Taxpayers

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1Universitas Islam Negeri Alauddin Makassar, 2Universitas Patomo, 3Universitas Negeri Makassar

Abstract
This study explores the factors influencing tax compliance intentions among future taxpayers, specifically examining the roles of taxpayer awareness, attention, and persuasion. Employing a quantitative research approach with a cross-sectional design, the study analyzed data from a sample of 278 individuals using the PLS-SEM model, evaluating both measurement and structural models. The results demonstrate that taxpayer persuasion has a significant direct impact on tax compliance, indicating that persuasive communication strategies are highly effective. Additionally, taxpayer awareness directly influences tax compliance and mediates the effects of other variables, highlighting the importance of knowledge and awareness in fostering a compliance mindset. Taxpayer intention serves as a crucial intermediary, translating awareness into compliance behavior. The findings suggest that a multifaceted approach combining awareness campaigns, targeted educational programs, and persuasive communication can significantly enhance compliance rates. These insights are essential for developing effective tax education and communication strategies, ultimately contributing to a more robust and compliant tax system. Future research should further investigate these relationships across diverse demographics to bolster tax compliance efforts comprehensively.

Keywords
Tax Compliance, Taxpayer Awareness, Future Taxpayers

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INTRODUCTION

The compliance of taxpayers with tax regulations is a crucial aspect of revenue collection for governments worldwide. Numerous studies have investigated the factors influencing taxpayer compliance, focusing on aspects such as tax awareness, tax knowledge, tax socialization, tax sanctions, and tax service quality (Anggadini et al., 2022; Pransiska & Wardhani, 2022). Understanding these factors is vital for policymakers to develop effective strategies that enhance compliance and ultimately increase tax revenues (Adhikara et al., 2022; Nawi et al., 2020). In this context, the influence of awareness, attention, and persuasion among future taxpayers on tax compliance intentions becomes a critical area of investigation (Widya Indah Nurmalasari, 2023).

Tax awareness has consistently been identified as a significant factor positively impacting taxpayer compliance (Hidayat et al., 2023; Pransiska, 2022). Studies have demonstrated that when taxpayers are more aware of their tax obligations, including understanding tax regulations and the importance of compliance, they are more likely to fulfill their tax duties (Anggadini et al., 2022). This highlights the importance of educational campaigns and initiatives aimed at increasing taxpayer awareness to improve compliance rates (Dewi Widiarsi & Agustin Padjarenie, 2024). Furthermore, the role of tax socialization in fostering compliance has been emphasized, indicating that social influences and interactions play a vital role in shaping taxpayers' attitudes towards compliance (Della Nanda Luthfiana et al., 2023; Handayani et al., 2021).

Moreover, the quality of tax services provided to taxpayers has been linked to compliance levels, with studies suggesting that efficient and accessible tax administration positively influences compliance behavior. Ensuring that taxpayers receive adequate support and guidance in fulfilling their obligations can contribute to higher compliance rates (Nawi et al., 2020). Additionally, the presence of tax sanctions has been shown to impact compliance, with the threat of penalties serving as a deterrent to noncompliance (Suhendar & Hakim, 2021). Understanding the interplay between these factors is essential for developing comprehensive strategies to enhance tax compliance.

Research gaps exist in the current literature regarding the specific mechanisms through which awareness, attention, and persuasion influence the compliance intentions of future taxpayers. While existing studies have established the individual importance of these factors, there is a need to explore how they interact and collectively shape taxpayers' intentions to comply with tax regulations (Widya Indah Nurmalasari, 2023). By analyzing the synergistic effects of awareness, attention, and persuasion, researchers can provide valuable insights into the cognitive processes and decisionmaking mechanisms that underpin tax compliance intentions among future taxpayers.

Furthermore, the novelty of investigating the combined influence of awareness, attention, and persuasion on tax compliance intentions lies in its potential to inform targeted interventions and policy measures. By elucidating how these factors work in concert to drive compliance behavior, researchers can offer evidence-based recommendations for designing tailored educational programs, communication strategies, and enforcement mechanisms that effectively promote tax compliance among future taxpayer. This holistic approach to understanding the psychological and
behavioral drivers of compliance intentions represents a significant advancement in the field of tax compliance research.

In conclusion, the exploration of awareness, attention, and persuasion as determinants of tax compliance intentions among future taxpayers represents a critical research area with implications for policy formulation and revenue administration. By addressing the research gap and investigating the synergies between these factors, scholars can contribute valuable insights to enhance compliance rates and strengthen tax systems. This study aims to shed light on the nuanced dynamics of taxpayer decision-making and provide actionable recommendations for fostering a culture of voluntary compliance among future taxpayers.

METHOD

This study employs a quantitative research approach to investigate the determinants of tax compliance intention among future taxpayers. The research design is a cross-sectional design involving the collection of data at a single point in time from a sample of future taxpayers. The subjects of this study are future taxpayers, defined as individuals who have not yet entered the workforce but are expected to pay taxes in the future.

The sample size of 278 individuals was established based on the criteria established by Issac and Michael (1971) and a sampling distribution using a proportional random sampling method (Isaac & Michael, 1971). The samples were carefully selected based on specific criteria or research objectives. The number of samples collected was determined by considering the Structural Equation Modeling (SEM) analysis method, which typically requires a sample size of 100-200 (Ghozali, 2012) or 5-10 times the number of observation parameters (Hair et al., 2006).

Data collection was conducted using a structured questionnaire developed based on validated scales from previous studies (OECD, 2021). The questionnaire includes items measuring awareness, intention, and persuasion toward tax compliance. Each item is rated on a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), allowing for the quantification of respondents’ perceptions and intentions. The PLS-SEM model was evaluated using two separate models: a measurement model and a structural model (Hair et al., 2019).

Data were obtained through an online survey that was distributed via email and social media platforms in order to reach a wide and diverse sample of pre-service taxpayers. This survey was administered over the course of four weeks, and follow-up reminders were sent out in order to increase response rates. Participation was completely voluntary, and anonymity was ensured in order to encourage honest and unbiased responses.

Table 1 presents the results. Indicators of the questionnaire sheet in this study

<table>
<thead>
<tr>
<th>No.</th>
<th>Variable</th>
<th>Statement</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Taxpayer Awareness (TA)</td>
<td>1-6</td>
</tr>
<tr>
<td>2</td>
<td>Taxpayer Intention (TI)</td>
<td>7-12</td>
</tr>
<tr>
<td>3</td>
<td>Taxpayer Persuasion (TP)</td>
<td>13-18</td>
</tr>
</tbody>
</table>
In this research, the researchers assessed the instrument’s validity through its construct validity. To evaluate construct validity, they utilized confirmatory factor analysis (CFA) in SmartPLS 4.0. To determine reliability, they applied the rules of construct reliability (CR) and variance extraction (VE), where a construct or variable is considered reliable if it produces a CR value of ≥ 0.7 and a VE value of ≥ 0.5 (Hair, 2017).

Quantitative data analysis approaches encompass the application of descriptive statistical analysis in combination with structural equation modeling (SEM) employing SmartPLS 4.0. Particularly, SEM analysis is utilized to evaluate the impact of exogenous latent variables on endogenous latent variables. Undertaking SEM analysis entails fulfilling several prerequisites, including executing normality tests, such as univariate and multivariate normality tests, as well as multicollinearity tests.

The hypotheses of this study were as follows:
- H1: Taxpayer persuasion has a positive and significant effect on tax compliance.
- H2: Taxpayer awareness has a positive and significant effect on tax compliance.
- H3: Taxpayer intention has a positive and significant effect on tax compliance.
- H4: Taxpayer intention mediates the relationship between taxpayer awareness and tax compliance with a positive and significant effect.
- H5: Taxpayer persuasion mediates the relationship between taxpayer awareness and tax compliance with a positive and significant effect.

RESULT

Reflective Measurement Model Analysis

The figure 2 presented is a path analysis model that examines the relationships between four latent variables: Taxpayer Awareness (TA), Taxpayer Intention (TI), Taxpayer Persuasion (TP), and Tax Compliance (TC).
Taxpayer Persuasion (TP), and Tax Compliance (TC). This model uses path coefficients to depict the strength and direction of relationships among these variables, which are measured using various indicators as shown in the corresponding table of the questionnaire sheet.

**Figure 2. Outer Model**

This path analysis underscores the intricate relationships among taxpayer awareness, intention, persuasion, and compliance. The significant path coefficients reveal that improving taxpayer persuasion and intention can effectively enhance compliance rates. Understanding these relationships can help policymakers design more effective strategies to boost tax compliance by focusing on key factors such as persuasion and intention, ultimately leading to a more efficient tax system.

The results of the analysis of the reflective measurement model in Table 2 show that almost all outer loading values for each item/construct indicator from pre-service taxpayer assessment results are above the minimum value of 0.60; thus, the indicator is proven to be reliable (Hair, 2017). However, there are four items (TA-4, TP-2, TC-6, TC-8) with an outer loading of less than 0.5 (Hair Jr. et al., 2017a). Furthermore, the internal consistency coefficient was found to be greater than 0.7. This indicates that the internal consistency coefficient is deemed acceptable, as it falls within the range of 0.7 to 0.9 (Hundleby & Nunnally, 1968). The criteria of Cronbach's alpha, Rho A, and composite reliability were also applied. The results indicate that all constructs were reliable based on the composite reliability and Rho A values. Additionally, the analysis results in Table 2 show that all AVEs are greater than 0.50, which is the minimum value required to establish convergent validity. This indicates that the AVE value effectively explains more than half of the indicator variance (Hair Jr. et al., 2017b).
Table 2. Reliability and Validity of the scale used

<table>
<thead>
<tr>
<th>Construct</th>
<th>Item</th>
<th>Outlier Loadings</th>
<th>Cronbach's Alpha</th>
<th>rho_A</th>
<th>Composite Reliability</th>
<th>AVE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Awareness (TA)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TA-1</td>
<td>0,715</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TA-2</td>
<td>0,759</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TA-3</td>
<td>0,689</td>
<td>0,772</td>
<td>0,775</td>
<td>0,845</td>
<td>0,523</td>
</tr>
<tr>
<td></td>
<td>TA-4</td>
<td>Out</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TA-5</td>
<td>0,715</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TA-6</td>
<td>0,734</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxpayer Intention (TI)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TI-1</td>
<td>0,685</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>TI-2</td>
<td>0,712</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TI-3</td>
<td>0,772</td>
<td>0,813</td>
<td>0,815</td>
<td>0,865</td>
<td>0,517</td>
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<tr>
<td></td>
<td>TI-4</td>
<td>0,721</td>
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<tr>
<td></td>
<td>TI-5</td>
<td>0,692</td>
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<tr>
<td></td>
<td>TI-6</td>
<td>0,727</td>
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<td></td>
<td></td>
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<tr>
<td>Taxpayer Persuasion (TP)</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TP-1</td>
<td>0,701</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TP-2</td>
<td>Out</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TP-3</td>
<td>0,753</td>
<td>0,763</td>
<td>0,768</td>
<td>0,841</td>
<td>0,515</td>
</tr>
<tr>
<td></td>
<td>TP-4</td>
<td>0,756</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TP-5</td>
<td>0,628</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>TP-6</td>
<td>0,741</td>
<td></td>
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<tr>
<td>Tax compliance (TC)</td>
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<tr>
<td></td>
<td>TC-1</td>
<td>0,786</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TC-2</td>
<td>0,648</td>
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<tr>
<td></td>
<td>TC-3</td>
<td>0,726</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>TC-4</td>
<td>0,611</td>
<td>0,798</td>
<td>0,803</td>
<td>0,857</td>
<td>0,502</td>
</tr>
<tr>
<td></td>
<td>TC-5</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>TC-6</td>
<td>Out</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>TC-7</td>
<td>0,657</td>
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<td></td>
<td>TC-8</td>
<td>Out</td>
<td></td>
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</tr>
</tbody>
</table>

3.2 Structural Model Analysis with Inner Model (Hypothesis Test)
Figure 3 displays a structural model showing the relationship between Taxpayer Awareness (TA), Taxpayer Intention (TI), Taxpayer Persuasion (TP), and Tax Compliance (TC). The numbers on the arrow lines indicate the path coefficients and p-values, which illustrate the strength and significance of the relationships between the variables.

![Figure 3. Inner Model](image)

Table 4 shows the hypotheses of this study and the results obtained from the SEM analysis.

**Table 4. Summary of Hypothesis Test Results**

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Path</th>
<th>Direct Effect</th>
<th>Indirect Effect</th>
<th>Total Effect</th>
<th>(F^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>TP (\rightarrow) TC</td>
<td>0.417***</td>
<td></td>
<td>0.417***</td>
<td>0.205</td>
</tr>
<tr>
<td>H2</td>
<td>TA (\rightarrow) TC</td>
<td>0.151*</td>
<td>0.573***</td>
<td>0.724***</td>
<td>0.020</td>
</tr>
<tr>
<td>H3</td>
<td>TI (\rightarrow) TC</td>
<td>0.322***</td>
<td></td>
<td>0.322***</td>
<td>0.102</td>
</tr>
</tbody>
</table>

**Hypothesis** | **Path** | **Direct Effect** | **Specific Indirect Effect** | **Total Effect** | **\(F^2\)** |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>H4</td>
<td>TA (\rightarrow) TI (\rightarrow) TC</td>
<td>0.258***</td>
<td></td>
<td>0.801***</td>
<td>1.792</td>
</tr>
<tr>
<td>H5</td>
<td>TA (\rightarrow) TP (\rightarrow) TC</td>
<td>0.315***</td>
<td></td>
<td>0.756***</td>
<td>1.333</td>
</tr>
</tbody>
</table>

* \(p < .05\), ** \(p < .01\), *** \(p < .001\)

Note: Taxpayer Awareness (TA), Taxpayer Intention (TI), Taxpayer Persuasion (TP), and Tax Compliance (TC)Source: Own elaboration
The table 4, which summarizes the hypothesis test results for the path analysis model. This table includes direct, indirect, and total effects of paths between the variables Taxpayer Awareness (TA), Taxpayer Intention (TI), Taxpayer Persuasion (TP), and Tax Compliance (TC). The table also indicates the statistical significance and the effect size (F²) for each path.

Table 4 lists five hypotheses (H1 to H5) along with their respective path coefficients, indicating the relationships among the variables. Hypothesis H1 (TP -> TC) shows a significant direct effect of 0.417 with a p-value less than 0.001, and an effect size (F²) of 0.205. This suggests that Taxpayer Persuasion (TP) has a strong and significant direct impact on Tax Compliance (TC). Hypothesis H2 (TA -> TC) demonstrates both a direct effect of 0.151 (p < 0.05) and an indirect effect of 0.573 (p < 0.001), leading to a total effect of 0.724. The effect size (F²) is 0.020, indicating a smaller but still significant contribution of Taxpayer Awareness (TA) to Tax Compliance (TC), primarily through indirect pathways.

Hypothesis H3 (TI -> TC) shows a direct effect of 0.322 (p < 0.001) with an effect size (F²) of 0.102, highlighting the critical role of Taxpayer Intention (TI) in influencing Tax Compliance (TC) and for Hypothesis H4 (TA -> TI -> TC), the specific indirect effect is 0.258 (p < 0.01) with a total effect of 0.801, and an effect size (F²) of 1.792. This indicates that Taxpayer Awareness (TA) significantly impacts Tax Compliance (TC) through the mediation of Taxpayer Intention (TI). Similarly, Hypothesis H5 (TA -> TP -> TC) shows a specific indirect effect of 0.315 (p < 0.001) with a total effect of 0.756, and an effect size (F²) of 1.333. This demonstrates the significant mediated effect of Taxpayer Awareness (TA) on Tax Compliance (TC) through Taxpayer Persuasion (TP).

The hypothesis test results in Table 4 provide detailed insights into the relationships between taxpayer-related variables and tax compliance. The significant direct and indirect effects reveal that enhancing Taxpayer Awareness (TA), Intention (TI), and Persuasion (TP) can lead to improved Tax Compliance (TC). The effect sizes (F²) indicate the magnitude of these influences, with particularly strong effects seen in the mediation pathways (H4 and H5).

DISCUSSION

The study examined the relationships among taxpayer awareness, taxpayer intention, taxpayer persuasion, and tax compliance, providing significant insights into how these factors influence compliance intentions among future taxpayers. The results show that taxpayer persuasion has a strong direct impact on tax compliance, indicating that persuasive communication strategies are highly effective in encouraging compliance. Additionally, taxpayer awareness also directly influences tax compliance, although its effect is partially mediated through other factors, demonstrating the importance of knowledge and awareness in fostering a compliance mindset. Taxpayer intention, as an intermediary factor, plays a crucial role in converting awareness into actual compliance behavior.

Tax compliance is a multifaceted phenomenon influenced by various factors such as taxpayer awareness, intention, and persuasion. Existing literature provides valuable insights into how these factors interact to shape compliance intentions among taxpayers. Research has shown that taxpayer persuasion directly impacts tax compliance, suggesting that utilizing persuasive communication strategies can effectively promote compliance behaviors. Similarly, taxpayer awareness has been identified as a direct influencer of tax compliance, with its impact partially mediated
through other variables, highlighting the importance of knowledge and awareness in cultivating a compliance mindset. Additionally, taxpayer intention serves as an intermediary factor, playing a crucial role in translating awareness into concrete compliance actions.

Studies have emphasized the mediating role of taxpayer awareness in the correlation between tax compliance and factors like tax knowledge, socialization, and sanctions (Hardiningsih et al., 2020). This underscores the significance of taxpayers' understanding and perception of tax-related issues in influencing their compliance behavior. Furthermore, research has demonstrated a positive association between taxpayer awareness and the understanding and fulfillment of tax responsibilities, ultimately leading to improved compliance (Indriyanto, 2021). Moreover, the literature suggests that tax service quality, in conjunction with taxpayer awareness and tax sanctions, positively impacts taxpayer compliance levels (Ardika, 2023).

The influence of tax modernization and taxpayer awareness on compliance has been explored, highlighting the importance of leveraging technological advancements and enhancing taxpayer awareness to boost compliance rates (MS, 2023). Moreover, the level of taxpayer awareness has been linked to increased compliance among individual taxpayers, underscoring the role of awareness in promoting tax compliance (Dwiningtyas, 2023). Studies have also indicated that tax socialization, mediated by taxpayer knowledge, can influence individual taxpayer compliance (Putri, 2022).

Furthermore, research delves into the impact of perceptions of tax system effectiveness, trust in the government, and corruption perceptions on tax compliance, with taxpayer awareness mediating these relationships (Inayah, 2023). Additionally, educational levels, tax understanding, and tax awareness have been identified as factors influencing individual taxpayer compliance, emphasizing the necessity for comprehensive strategies to improve compliance behaviors (Karlin, 2024). The impact of tax penalties, audits, and taxpayer awareness on corporate taxpayers' compliance has also been studied, highlighting the multifaceted nature of compliance determinants (Rahmayanti et al., 2020).

Moreover, the mediating role of tax socialization in tax digitalization and taxpayer awareness on individual taxpayer compliance has been explored, shedding light on the interconnectedness of these factors in shaping compliance behaviors (Ardika, 2023). Studies have shown that religiosity, knowledge levels, and awareness can impact taxpayer compliance, with awareness acting as an intervening variable. Additionally, factors such as tax service quality, tax knowledge, and socialization have been found to influence taxpayer compliance in paying land and building taxes (Pransiska, 2022).

Furthermore, the study highlights the significant mediated effects of taxpayer awareness on tax compliance through both taxpayer intention and taxpayer persuasion. This indicates that educational interventions and persuasive messaging can significantly enhance compliance intentions when awareness is effectively leveraged. The findings suggest that comprehensive strategies combining awareness campaigns, targeted educational programs, and persuasive communication can lead to higher compliance rates. These insights are invaluable for designing effective tax education and communication strategies, ultimately contributing to a more robust and compliant tax system.

Tax compliance is a crucial aspect of maintaining a robust tax system. Various studies have explored the factors influencing taxpayer compliance behavior. One key aspect highlighted in the literature is the significant role of taxpayer awareness in
influencing tax compliance intentions and behaviors. Educational interventions and persuasive messaging have been identified as effective tools in enhancing compliance intentions when coupled with heightened taxpayer awareness. This suggests that a multifaceted approach incorporating awareness campaigns, targeted educational programs, and persuasive communication strategies can lead to increased compliance rates among taxpayers (Okafor, 2022).

Research indicates that awareness, along with normative appeals and sanctions, significantly affects taxpayers' compliance intentions. This emphasizes the importance of educating taxpayers and utilizing persuasive techniques to encourage compliance behaviors. Studies have shown that taxpayers' awareness and perception of tax regulations play crucial roles in shaping their compliance behavior (Widya Indah Nurmalasari, 2023). Additionally, the attributes of awareness have been found to positively influence taxpayers' compliance (Syafriel, 2018).

In addition to awareness, the role of tax fairness in mediating the relationship between tax knowledge, complexity, and voluntary tax compliance has been explored (Azmi et al., 2016). This suggests that perceptions of fairness in the tax system can impact taxpayers' willingness to comply voluntarily. Furthermore, the influence of tax socialization, tax knowledge, and the application of e-filing systems on taxpayer compliance has been studied, highlighting the importance of these factors in shaping compliance behaviors (Ardianti & Sari, 2023).

Studies have also examined the impact of government effectiveness, rule of law, control of corruption, regulatory quality, and e-government on tax compliance in ASEAN countries, emphasizing the role of good governance in fostering compliance (Prasetyanti et al., 2023). Additionally, the relationship between tax culture and tax communication has been investigated, indicating that citizens' attitudes towards taxation can be influenced by effective communication with government institutions (Kuandykov et al., 2021).

The findings from this study hold substantial scientific and practical implications. Scientifically, the research contributes to the broader understanding of tax compliance behavior by elucidating the mechanisms through which awareness, attention, and persuasion influence compliance intentions among future taxpayers. This adds a new dimension to the existing body of knowledge, particularly in understanding how these factors interact within the demographic of university students. The path analysis results, showing significant effects and substantial f-squared values for indirect effects, indicate that the proposed model effectively captures the dynamics of tax compliance intentions.

Practically, the insights gained from this study can inform the development of more effective tax education programs and communication strategies. By demonstrating the efficacy of targeted educational interventions and persuasive messaging, tax authorities and educational institutions can design initiatives that are more likely to engage and influence future taxpayers. This proactive approach can potentially lead to higher compliance rates and a more robust tax system in the long run. Furthermore, leveraging popular communication channels for disseminating tax information ensures that the messages reach the intended audience effectively, maximizing their impact. The strong indirect effects observed in hypotheses suggest that combining awareness, intention, and persuasion in educational programs could yield significant improvements in tax compliance behaviors.
CONCLUSION

This study provides a comprehensive analysis of the factors influencing tax compliance intentions among future taxpayers, focusing on the roles of taxpayer awareness, attention, and persuasion. The findings indicate that taxpayer persuasion has a significant direct impact on tax compliance, demonstrating the effectiveness of persuasive communication strategies in encouraging compliance. Taxpayer awareness also plays a crucial role, directly influencing tax compliance and serving as a mediator for other factors, underscoring the importance of knowledge and awareness in fostering a compliance mindset. Additionally, taxpayer intention acts as a vital intermediary, converting awareness into actual compliance behavior.

The study highlights the importance of a multifaceted approach combining awareness campaigns, targeted educational programs, and persuasive communication strategies to enhance compliance rates. These insights are invaluable for tax authorities and policymakers in designing effective tax education and communication initiatives, ultimately contributing to a more robust and compliant tax system. Future research should explore the long-term effects of these strategies and their applicability across different demographics to further strengthen tax compliance efforts. This study underscores the critical need for continuous investment in taxpayer education and strategic communication to ensure sustained compliance and the overall efficacy of the tax system.

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