The Role of Awareness, Services, Socialization, Tax Audits and Sanctions in Taxpayer Compliance

Riska Pradisa[1]
Accounting Study Program, Faculty of Economics and Business
University of Pamulang
riskapradisa8@gmail.com

Ferdiansyah[2*]
Accounting Study Program, Faculty of Economics and Business
University of Pamulang
dosen02423@unpam.ac.id
*corresponding author

Abstrak

Tujuan – *Tujuan dari penelitian ini adalah untuk melihat bagaimana pelayanan pajak, sosialisasi pajak, pemeriksaan pajak, dan denda pajak mempengaruhi kemampuan masyarakat dalam membayar pajaknya.*
Desain/Metodologi/Pendekatan – *Penelitian ini merupakan penelitian kuantitatif. Populasi penelitian ini terdiri dari 431.006 orang di Kota Tangerang Selatan. Sekelompok 400 wajib pajak dipilih. Penelitian ini menggunakan teknik pengumpulan data seperti wawancara, observasi, dan dokumentasi. Teknik analisis data menggunakan regresi linier berganda digunakan dengan SPSS V25 untuk mengolah data.*
Temuan – *Hasil penelitian menunjukkan bahwa pengaruh kesadaran wajib pajak, jasa fiskal, sosialisasi pajak, pemeriksaan pajak dan sanksi pajak berpengaruh positif terhadap kepatuhan WPOP. Sebagian kesadaran wajib pajak, layanan fiskal, pemeriksaan pajak, dan sanksi pajak berdampak positif terhadap kepatuhan wajib pajak orang pribadi dan sosialisasi perpajakan tidak berpengaruh terhadap kepatuhan wajib pajak orang pribadi.*
Keterbatasan/implikasi Penelitian – *Penelitian ini terbatas pada wajib pajak orang pribadi di KPP Pondok Aren Pratama, sehingga tidak dapat digeneralisasikan ke seluruh wajib pajak. Penelitian ini menekankan pentingnya sanksi kesadaran, pelayanan, audit, dan perpajakan dalam meningkatkan kepatuhan, sedangkan efektivitas sosialisasi perlu dievaluasi.*

Keywords: ***Kesadaran Wajib Pajak, Pelayanan Fiskus, Sosialisasi Perpajakan, Pemeriksaan Pajak dan Sanksi Pajak, Kepatuhan Wajib Pajak Orang Pribadi***

Abstract

Purpose - The purpose of this study is to see how tax services, tax socialization, tax audits, and tax fines affect people's ability to pay their taxes.

Design/Methodology/Approach - In this case, this research is quantitative. The population of this study consists of 431.006 people in South Tangerang City. A group of 400 taxpayers were selected. This research uses data collection techniques such as interviews, observations, and documentation. Data analysis technique using multiple linear regression was used with SPSS V25 to process data.

Findings - The results of the study show that the influence of taxpayer awareness, fiscal services, tax socialization, tax audits and tax sanctions has a positive effect on WPOP compliance. Some taxpayer awareness, fiscal services, tax audits, and tax sanctions have a positive impact on individual taxpayer compliance and tax socialization has no effect on individual taxpayer compliance.

Research Limitations/Implications - This research is limited to individual taxpayers at KPP Pondok Aren Pratama, so it cannot be generalized to all taxpayers. This study emphasizes the importance of awareness, service, audit, and taxation sanctions in improving compliance, while the effectiveness of socialization needs to be evaluated.

Keywords: Fiscus Services, Individual Taxpayer Compliance, Taxpayer Awareness, Tax Audit and Tax Sanctions, Tax Socialization

Introduction

Indonesia is one of many developed countries that rely on two main sources of funds, namely domestic sources of funds and sources of funds from abroad. Indonesia's largest source of revenue is from the tax sector, because revenue from this tax sector is important to finance various other government programs and services. Taxes have a big role in people's daily lives and can be felt fairly both directly and indirectly. A just society means that every individual has the same opportunity in all aspects of life. In addition, a just society also prioritizes the principle of justice in the legal system and government (Ferdiansyah, 2020).

Taxes from the home economy are one of the state revenue sources mentioned in the State Budget (APBN). Tax money is used to fund government expenditures, support economic growth, keep inflation and prices stable, and promote fair development across the board. Furthermore, the improvement of people's welfare is another goal of indirect tax revenue. This suggests that taxes continue to be Indonesia's main source of income (Pebriani & Hendarmin, 2021).

Therefore, the government always hopes that state earnings from the tax sector can meet the target in order to accomplish national development. The welfare of people is also anticipated to increase as a result. Although tax collection is currently the primary source of state revenue, the government has not met its objectives (Yuli Lestari et al., 2022). Every year, the government sets a revenue target for financing activities, but the actual tax money collected from year to year does not always meet these expectations. Economic circumstances, ignorance, a lack of understanding of taxpayers, a lack of socialization, and strict KPP regulations or policies are some of the causes of this, which lead to taxpayers forgetting to report their SPT and failing to pay their taxes.

The tax revenue realization from the 2019–2023 State Budget is as follows:

Table 1
Realization of State Budget Tax Revenue 2019-2023

Year	State Budget Tax Revenue	State Budget Target	Realization
2019	1.332,1 Trillion	1.577,6 Trillion	84,4%
2020	1.285,2 Trillion	1.404,5 Trillion	91,5%
2021	1.231,87 Trillion	1.229,6 Trillion	100,19%
2022	2.626,4 Trillion	2.266,2 Trillion	115,9%
2023	1.869,23 Trillion	1.818,24 Trillion	102,8%

Source: (www.kemenkeu.go.id)

Then, in 2021, tax revenues reached 1.231,87 trillion, with a 100.19% realization. Tax realization surpassed the goal for the first time. This accomplishment was aided by tax collection optimization and economic recovery. Additionally, tax collections rise dramatically to 2.626,4 trillion in 2022, achieving 115,9% of the goal. Strong economic recovery, rising commodity prices, and tax reforms like the tax amnesty program were the main drivers of this development. Additionally, tax receipts in 2023 amounted to 1.869,23 trillion, or 102,8% of the goal. This accomplishment was brought about by better taxpayer compliance, the adoption of more efficient tax laws, and the post-pandemic economic stabilization (www.kemenkeu.go.id).

Despite certain years where the goal was not met, it can be said that overall tax revenues from 2019 to 2023 demonstrated a notable improvement in the efficacy and efficiency of tax collection from year to year. Similarly, in the case of individual taxpayer compliance at KPP Pondok Aren, the annual realization does not always reach the goal since taxpayers do not realize how vital paying taxes is. According to data from the Pondok Aren Pratama Tax Service Office for the 2019-2023 period, the annual level of taxpayer compliance consistently falls short of the predetermined goal. The KPP Pondok Aren taxpayer compliance ratio for 2019-2023 is as follows:

Table 2
Tax Compliance Ratio at KPP Pondok Aren 2019-2023:

Year	Individual Taxpayer SPT	Realization	Compliance
2019	146.655	75.993	51,82%
2020	104.946	79.366	75,63%
2021	81.655	83.212	101,91%
2022	97.985	88.504	90,32%
2023	127.799	90.092	70,50%

Source: KPP Pondok Aren (2024)

Data on KPP Pondok Aren's taxpayer compliance ratio from 2019 to 2023 shows a notable variation. A low degree of compliance was shown in 2019 by the compliance ratio of 51,82%. This can be the result of a lack of socialization or knowledge of the requirements to report SPT. The compliance rate then significantly increased to 75,63% in 2020. Stricter regulations or more successful socialization initiatives are probably to blame for this rise. The compliance percentage then rose to 101,91% in 2021, indicating that more SPT reporting was realized than was required. This might be the result of data changes or the inclusion of new taxpayers, which caused the number of reports to exceed the original projection. Additionally, compliance dropped to 90,32 percent in 2022. This decline, while still rather high, might be the result of a shift in rules that impacts compliance or a decline in awareness. Additionally, there was a further drop to 70,50% in 2023. External reasons like the state of the economy or maybe changes in

policies that affect taxpayer compliance could be the cause of this reduction (Vina & Nelly, 2024). Tax knowledge that can be seen as insight or information that taxpayers hold about taxes and that can be acquired through formal or informal education is known as individual taxpayer compliance. There will be a greater sense of compliance if taxpayers have a wider range of knowledge (Lestari et al., 2022). This also applies to taxpayer compliance, which is described as people voluntarily meeting their tax obligations to help the economy grow (Puteri et al., 2019).

People or people who have complied with specific regulations are known as Individual Taxpayers. According to Law No. 6 of 2008, individual taxpayers are only obligated to pay taxes that are due depending on their income. Individual taxpayer compliance is essential to supporting government initiatives to increase state tax revenues. To optimize tax income, the government must concentrate on initiatives to increase revenue through several programs (Aras et al., 2024). This phenomenon says that different things, such as taxpayer information, tax services, tax socialization, tax audits, and tax penalties, can make or break a person's ability to pay their taxes.

Taxpayers' knowledge is the main thing that can affect individual taxpayer compliance. People who genuinely intend to keep their promise to pay their taxes are said to be taxpayers aware. Taxpayers are aware of how important it is to pay their taxes through filing SPT and paying taxes (Eddy & Carolina, 2015). Studies by Akib & Lambe (2023), Indriani et al. (2023), and Surenggono (2023) say that knowing more about taxes has a big and positive effect on how well people follow the rules. But the results of these studies have been all over the place. Because taxpayers are more likely to follow the rules when they know about them. Still, studies by (Wulandari & Wahyudi, 2022) show that taxpayer knowledge has no effect on how well

individuals follow the rules. Few people are following the rules when it comes to paying their taxes because many people don't know they need to.

Tax services are one thing that can influence taxpayer compliance. The provision of services or meeting the needs of the community that is interested in the organization in compliance with relevant legislation is known as tax service. Tax officers are expected to assist taxpayers in a competent, honest, and responsible manner as part of the tax machinery, which also helps the state generate income (Aras et al., 2024). According to a study by Lafau & Widiyati (2024), Dumadi et al. (2020) and Lolowang et al. (2022), tax services have a favorable impact on the degree of taxpayer compliance. However, the outcomes of these studies have been inconsistent. Because more compliant taxpayers will pay their taxes if the tax services are well-managed and simple to understand. However, the findings of studies by Indriani et al. (2023) and Listiyowati et al. (2021) indicated that tax services have no discernible impact on the degree of taxpayer compliance. This is due to the fact that tax services have not yet improved taxpayer compliance since, for example, the information provided by tax officers has not met taxpayer expectations. Another element that may have an impact on individual taxpayers compliance is tax socialization. As a means of reform to make the group an effective organization, tax socialization is the process of learning values, norms, and behavioral patterns (Indrayani et al., 2022).

Tax socialization has a favorable impact on individual taxpayer compliance, according to prior research with conflicting findings (Tasum, 2022; Nugroho & Kurnia, 2020). Because tax socialization can increase taxpayer compliance if it is regularly implemented and adhered to by all taxpayers. However, studies by Mei & Firmansyah (2022) found no correlation between taxpayer compliance and tax

socialization. The reason for this is that if the public is not tax-socialized, they will have little awareness about taxes, which will lead to a decline in taxpayer compliance.

Tax checks are another thing that might have an effect on individual taxpayer compliance. In order to follow tax laws and rules, tax audits are a set of steps that include looking for, collecting, processing, and reviewing data and other information to see if tax obligations are being met and for other reasons Ahmad (2023) & Azis & Yudawirawan (2023) wrote similar things. Tax audits have an impact on taxpayer compliance, according to prior research with conflicting findings (Devi & Purba, 2019; Rois & Asyik, 2022). Because when taxpayers comply with appropriate legal criteria and cooperate with the tax administration, they do not object to tax audits. But according to research by Rois & Asyik (2022), tax audits have no effect on taxpayer compliance. This tax audit has not yet raised taxpayer compliance since many people object to them, believing that it will lower their level of compliance.

The final element influencing individual taxpayer compliance is tax penalties, which are levied against a taxpayer for late filing or infractions. Implementation of tax sanctions that are not yet optimal can result in non-fulfillment of tax obligations by taxpayers, so that taxpayers think less and act indifferent even though there are heavy sanctions in the form of fines due to illegal actions (Maulana & Septiani, 2022). Administrative and criminal penalties are the two categories of tax penalties, as was previously mentioned. According to conflicting findings from earlier research, tax penalties have a favorable and considerable impact on taxpayer compliance (Indriani et al., 2023; Surenggono & Djamilah, 2023; Madjodjo & Baharuddin, 2022). Because the pressure controller and control for taxpayers will be more severe if the best sanctions are

applied. But according to a study by Khodijah et al. (2021) and Mei & Firmansyah (2022), tax penalties have no effect on taxpayer compliance. Due to the fact that tax penalties are severe and many taxpayers are concerned about their existence.

The background information from earlier studies mentioned above motivated researchers to retest these variables. The associated researchers modified similar experiments from earlier research to investigate the degree of compliance of individual taxpayers. Scholars are eager to learn more about the following title: " The Role of Awareness, Services, Socialization, Tax Audits and Sanctions in Taxpayer Compliance"

The purpose of this study is to find out if taxpayer knowledge, tax authorities' services, tax socialization, tax audits, and tax sanctions all have an effect on individual taxpayer compliance at the same time. It also wants to show that these factors do have an effect on individual taxpayer compliance.

Literature Review & Hypothesis

Attribution Theory
Fritz Heider came up with this theory in 1958. This theory examines how people interpret events and the factors that influence their conduct. Since the activity is regarded as behavior that the taxpayer himself exhibits, attribution theory is pertinent to the compliance variable (Puteri et al., 2019).

Theory of Planned Behavior (TPB)
The theory by Ajzen (1991) is now called the hypothesis of planned behavior. The Theory of Planned Behavior (TPB) is a social psychology theory that tries to explain how people act by looking at how behavioral views, behavioral attitudes, subjective standards, and perceived behavioral control affect people's plans to act. TPB is relevant to the explanation of

how taxpayers satisfy their tax obligations. Prior to acting, a person will have preconceived notions about the outcomes of his actions.

Individual Taxpayer Compliance

The primary tenet of a nation's tax system's sustainability is taxpayer compliance. (Siringoringo et al., 2024; (Mareti & Dwimulyani, 2019). When taxpayers complete their tax obligations and rights in line with applicable legislation without being examined, thoroughly investigated, warned, threatened, or subject to administrative legal punishments, this is referred to as taxpayer (Rois & Asyik, 2022).

Taxpayer Awareness

Taxpayer awareness is a strong commitment/desire from a taxpayer to understand the role and benefits of taxes as the main source of government revenue and is willing to comply with tax responsibilities (Meilita & Pohan, 2022). Taxpayers who are aware of their obligations know how to properly figure, pay, and report their taxes, as set out in the tax system and at the economic level. (Prabowo et al., 2020).

Fiscus Services

While the tax officer is a tax officer, service is a means of managing or preparing a need. Giving taxpayers good service is one way to increase taxpayer compliance (Lafau & Widiyati, 2024). Promoting taxpayer compliance is a major responsibility of the tax office. The tax agency's level of service quality might affect how taxpayers view and feel about their responsibilities.

Tax Socialization

The government engages in tax socialization, which is an activity that aims to educate taxpayers by distributing information through direct or indirect encounters about the need to pay taxes and the payment procedures (Tambunan et al., 2023). Taxpayer knowledge about taxes is the process of changing the thoughts and actions of a person or a group of taxpayers in order to help people grow up through socialization and education (Pebriani & Hendarmin, 2021).

Tax Audit

According to Sabar L. Tobing et al. (2022), there are two types of tax audits: those conducted to test compliance and those conducted for other objectives. Audits are a set of procedures used to gather and process data, information, and/or to evaluate compliance with tax responsibilities in an impartial, professional manner using an audit standard (Yap & Mulyani, 2022).

Tax Sanctions

Sanctions are a type of punishment meted out to those who break the rules. Laws and regulations are directives that specify what should and shouldn't be done by individuals. In order to prevent regulations from being broken, sanctions are required (Kusuma & Nurhasanah, 2023). Society as a whole assumes that tax penalties will only be applied in cases when taxes are not paid. However, it has not been taken into consideration to offer incentives to taxpayers who comply and file their Annual Tax Return (SPT) on time (Azis & Yudawirawan, 2023).
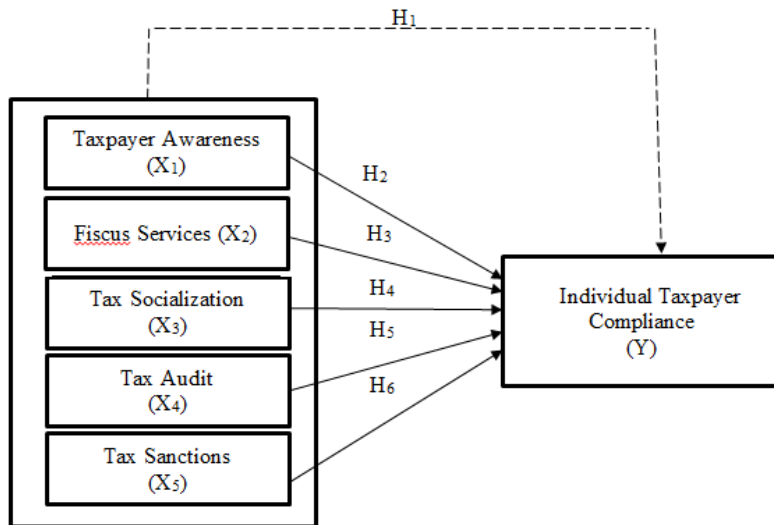
Framework

Figure 1
Research Model
Source: Processed By The Author (2024)

Research Hypothesis

The author can formulate the following study hypothesis using the aforesaid framework:

H_1: Taxpayer awareness, fiscal services, tax socialization, tax audits, and tax sanctions have a simultaneous effect on individual taxpayer compliance

H_2: It's suspected that taxpayer awareness has an influence on individual taxpayer compliance

H_3: It's suspected that fiscus services have an impact on individual taxpayer compliance

H_4: It's suspected that tax socialization has an impact on individual taxpayer compliance.

H_5: It's suspected that tax audits have an impact on individual taxpayer compliance

H_6: It is suspected that tax sanctions have an impact on individual taxpayer compliance.

Research Method

Population

The term "population" refers to all individuals, occasions, or things that academics are interested in studying (Ghozali & Ratmono, 2017). 431.006 taxpayers who were registered at KPP Pratama Pondok Aren in 2024 made up the study's population.

Sample

400 individual taxpayer respondents made up the study's sample, and purposive sampling a strategy that satisfies the researcher's criteria was used in this investigation (Ghozali, 2018). In this instance, taxpayers with an NPWP who are enrolled at KPP Pratama Pondok Aren meet the criteria for selection as a sample. Additionally, sampling with a 5% error limit using the Slovin formula looks like this:

84

$$n = \frac{N}{(1 + (N.e^2))}$$

$$n = \frac{431.006}{(1 + (431.006 \times 0.5^2))}$$

= 399 rounded to 400

Using the above figure, we know that 400 people will be asked to taste the samples for this study.

Data Collection Technique

This study makes use of first-hand materials. Two more ways to gather information are to look at existing literature and hand out surveys to individual taxpayers at KPP Pratama Pondok Aren.

Data Analysis Techniques

In this study, different types of data analysis were used, such as hypothesis testing, multiple linear regression analysis, correlation, multiple correlation, F test (simultaneous), R^2 determination coefficient, and partial T test. These types of tests check for normality, multicollinearity, heteroscedasticity, and data quality testing, which checks for validity and reliability.

The Operational Definition Of A Variable

The operational definition of a variable, according to Ghozali (2018), is giving a concept or variable significance in connection with the measurement activity. A variable's operational definition serves as a manual or guide for researchers explaining what the variable means and how to measure it (Ghozali, 2018).

Table 3
Variable Indicator

No	Variabel	Sub Indikator	Measurement Scale
1	Individual Taxpayer Compliance (Y) Nur Ghailina As'ari (2018)	1. Compliance in registering at the tax office 2. Compliance in reporting tax returns on time 3. Compliance in calculating and paying taxes correctly 4. Compliance in paying arrears	Likert 1-5
2	Taxpayer Awareness (X₁) Nur Ghailina As'ari (2018)	1. Taxpayers' perception of the use of tax funds 2. Level of knowledge in tax awareness 3. Financial condition of taxpayers	Likert 1-5
3	Fiscus Services (X₂) PerasuramanKomala (2014)	1. Catchability 2. Constraints 3. Empathy 4. Guarantee 5. Physical Evidence	Likert 1-5
4	Taxation Socialization (X₃) Jannah (2016:53)	1. Implementation of Socialization 2. Socialization Media 3. Benefits of Socialization	Likert 1-5
5	Tax Audit (X₄) Khamariyah (2022) and Lestari (2015)	1. Testing Compliance 2..Routine Inspection 3. Special Examination 4. Coaching and Counseling 5. Purpose of Inspection	Likert 1-5
6	Tax Penalties (X₅) Nur Ghailina As'ari (2018)	1. The tax sanctions imposed on violators of tax rules are quite severe 2. The imposition of tax sanctions that are quite heavy is one of the suggestions to educate taxpayers 3. Tax sanctions must be imposed on violators without tolerance	Likert 1-5

Source: Processed By The Author (2024)

Results and Discussion

Classical Assumption Test
A regression model can be used to predict if it satisfies a number of assumptions, known as classical assumptions, as was described in the previous chapter.

Normality Test
Ghozali (2018) stated that the normality test checks to see if the residuals or intervening factors are spread out in a normal way. One type of chance plot is used for this test. The picture shows the curve in the following way:
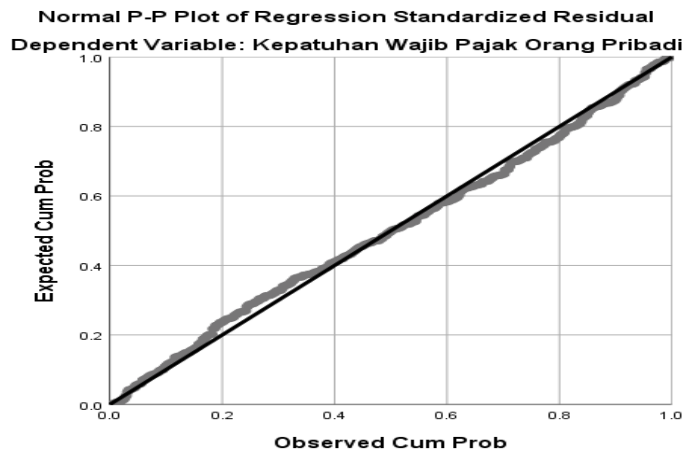

Figure 2
Results of Normal Probability Plot Test
Data Source: Processed Using SPSS 25

The data from the normality test using the normal P-P plot makes it clear that the points are spread out around the diagonal line. The normality test is passed for the regression model because these results show that the pattern is normally distributed.

Multicollinearity Test
The multicollinearity test checks to see if the regression model finds a connection between two or more independent factors (Ghozali, 2018). The following results come from the multicollinearity test:

Table 4
Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Taxpayer Awareness	.621	1.610
Fiscus Services	.631	1.585
Tax Socialization	.524	1.907
Tax Audit	.602	1.662
Tax Sanctions	.660	1.515

Data Source: Processed Using SPSS 25

The table above shows that there is no multicollinearity between the independent variables. This is because the tolerance number is greater than 0.1 and the Variance Inflation Factor (VIF) value for each of the five variables is less than 10. Because of this, it doesn't change any of the independent factors much.

Heteroscedasticity Test

Ghozali, (2018) stated that the heteroscedasticity test is used to see if there is unequal variance in the regression model and between the residuals of different data. In this test, the glejser test is used.

Here are the results of the heteroscedasticity test:

Table 5
Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.636	1.089		1.502	.134
Taxpayer Awareness	.014	.041	.021	.327	.744
Fiscus Services	.041	.023	.113	1.806	.072
Tax Socialization	-.044	.028	-.110	-1.601	.110
Tax Audit	.067	.040	.107	1.662	.097
Tax Sanctions	-.064	.034	-.114	-1.856	.064

Data Source: Processed Using SPSS 25

According to the above table, the sig value of Taxpayer Awareness is 0.744, Tax Service is 0.072, Tax Socialization is 0.110, Tax Audit is 0.097, and Tax Sanctions is 0.064, all of which are greater than 0.05, indicating that there are no signs of heteroscedasticity in any of the variables.

F Test (Simultaneous)

It is called the simultaneous test or the f test, and it shows if all the free variables, also called independent variables, in the model have an effect on the dependent variable or independent variable (Ghozali, 2018).

The results of the parallel f test are these:

Table 6
F Test Results (Simultaneous)
ANNOVA

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	2219.720	5	443.944	53.141	.000[b]
Residual	3291.520	394	8.354		
Total	5511.240	399			

Data Source: Processed Using SPSS 25

a. Dependent Variable: Individual Taxpayer Compliance
b. Predictors: (Constant), Tax Sanctions, Tax Service, Tax Audit, Taxpayer Awareness, Tax Socialization

With df = n – k – 1 = 400 – 5 – 1 = 394, the F_{count} value is 5 and the F_{table} value at the 5% level is 2.24, as shown in the table above. We can say that Taxpayer Awareness (X1), Fiscus Services (X2), Tax Socialization (X3), Tax Audit (X4), and Tax Sanctions (X5) all have a big positive impact on Individual Taxpayer Compliance (Y), as shown by the F_{count} value of 53.141>F_{table} 2.24 and the sig value of 0.000 <0.05. This means that Hypothesis 1 (H_1) is true.

Determination Coefficient Test (R^2)

Ghozali, (2018) stated that the Determination Coefficient (R^2), which is a number between 0 and 1, shows how well the model can explain the changing value of the dependent variable.

Here are the results of the determination coefficient test (R^2):

Table 7
Results of the Determination Coefficient Test (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.635[a]	.403	.395	2.89035

Data Source: Processed Using SPSS 25

The new R Square number, which is shown in the table above, is 0.395, which equals 39.5%. These numbers show that other factors not looked at in this study have an effect of 60.5%. On the other hand, user Awareness (X1), Tax Service (X2), Tax Socialization (X3), Tax Audit (X4), and Tax Sanctions (X5) have an effect of 39.5% on increasing user compliance (Y).

T-test (Partial)

Ghozali (2018) stated that the t-statistic test is used to find out how each independent variable affects the dependent variable.

Here are the results of the partial t-test:

Table 8
T-Test Results (Partial)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.371	1.700		3.747	.000
	Taxpayer Awareness	.452	.065	.345	6.988	.000
	Fiscus Services	.074	.036	.102	2.089	.037
	Taxation Socialization	.039	.043	.048	.893	.372
	Tax Audit	.197	.063	.158	3.155	.002
	Tax Sanctions	.178	.054	.159	3.313	.001

Data Source: Processed Using SPSS 25
a. Dependent Variable: Individual Taxpayer Compliance

Based on the table above, it can be concluded as follows:

H₂: The Influence of Taxpayer Awareness on Individual Taxpayer Compliance

The table shows that Taxpayer Awareness has a t_{count} value of 6.988 and a t_{table} value (394; 5%) of 1.966, with a 0.000 level of significance. Taxpayer Awareness has a significance level of 0.000, which is less than 0.05, and t_{count} = 6.988> t_{table} (394; 5%) = 1.966. Given how important this is, we can say that taxpayer awareness has a good and significant effect on individual taxpayer compliance. This means that Hypothesis 2 (H₂) is true.

H₃: The Influence of Tax Service on Individual Taxpayer Compliance

Fiscus Services has a t_{count} value of 2.089, a t_{table} (394; 5%) value of 1.966, and a significance level of 0.037, as shown in the table. A level of 0.037 is less than 0.05 for the Tax Service variable, and t_{count} = 2.089 is greater than t_{table} (394;5%) = 1.966. Because the Tax Service is so important, we can say that it has a big and positive effect on how well people follow the rules. This means that Hypothesis 3 (H₃) is true.

H₄: The Effect of Tax Socialization on Individual Taxpayer Compliance

The table shows that Tax Socialization has a degree of importance of 0.372, with t_{count} = 893 and t_{table} (394;5%) = 1.966. Tax Socialization has a significance level of 0.372, which is less than 0.05, and t_{count} = 893> t_{table} (394;5%) = 1.966. Because of this level of importance, we can say that tax socialization doesn't have a big effect on individual user compliance. So, Hypothesis 4 (H₄) is no longer true.

H₅: The Effect of Tax Socialization on Individual Taxpayer Compliance

Tax Audit has a t_{count} value of 3.115, a t_{table} (394; 5%) value of 1.966, and a significance level of 0.002, as shown in the table. For the Taxpayer Awareness variable, 0.002 is less than 0.05, and t_{count} = 3.115 is greater than t_{table} (394; 5%) = 1.966. Due to this amount of importance, it is possible to say that tax audits have a large and positive effect on taxpayer compliance. This means that Hypothesis 5 (H₅) is true.

H₆: The Effect of Tax Audits on Individual Taxpayer Compliance

It looks like the table says that Tax Sanctions have an importance level of 0.001, and the t_{count} value is 3.313 and the t_{table} value is 394 (5%). For the Tax sanctions variable, 0.001 is less than 0.05, and t_{count} = 3.313 is greater than t_{table} (394; 5%) = 1.966. Because of how important they are, we can say that tax penalties have a big and positive effect on individual user compliance. This means that Hypothesis 6 (H₆) is true.

Discussion

The Influence of Taxpayer Awareness, Fiscal Services, Tax Socialization, Tax Audits, and Tax Sanctions Have A Simultaneous Effect On Individual Taxpayer Compliance

The F test results show that taxpayer education, tax services, tax socialization, tax audits, and tax penalties all have a good effect on individual taxpayer compliance. Based on the determination coefficient test (R^2) Square, taxpayer knowledge, tax services, tax socialization, tax audits, and tax sanctions all work together to get people to pay their taxes.

According to the theory of planned behavior, individual taxpayer compliance is impacted by taxpayer knowledge, tax services, tax socialization, and tax penalties, all of which are relevant in elucidating how taxpayers behave while meeting their tax duties. Additionally, people will have ideas about the normative expectations of others and the drive to meet those expectations when engaging in the normative beliefs and explanatory factors. The belief in other normative expectations

that act as references, such as family, friends, and norms, is the Normative Beliefs factor. It can also be linked to tax audits, which is related to attribution theory. This is because outside factors, like tax checks, can make it harder for individual taxpayers to follow the rules. A lot of studies from the past have shown that individual taxpayer compliance is affected by taxpayer education, tax authorities' services, tax socialization, tax audits, and tax penalties all at the same time.

The Influence of Taxpayer Awareness on Individual Taxpayer Compliance
What the partial test (t-test) of the taxpayer awareness variable showed was that taxpayer awareness has a positive and significant effect on individual taxpayer compliance. The Theory of Planned Behavior says it can also be linked to knowing about the Behavioral Beliefs factor without being paid for it. This means that beliefs about the results of behavior are similar to what a person thinks will happen as a result of an action or behavior they do.
So, this unpaid knowledge shows that the person knows and is willing to do their part to help the country grow.

This is backed up by research by Indriani et al. (2023) and Ratnawati & Rizkyana (2022) which says that taxpayer awareness affects taxpayer compliance. With unpaid knowledge, the level of compliance goes up.

The Influence of Tax Service on Taxpayer Compliance
What the partial test (t-test) of the tax service variable showed was that tax service has a positive and significant effect on how well individuals pay their taxes. Based on the Theory of Planned Behavior, the Normative Beliefs factor can also be linked to tax services. This factor measures how much a person believes in other normative expectations that serve as references, such as family, friends, rules, expectations, and the drive to meet these expectations.

This is supported by the results of studies by Lafau & Widiyati (2024) and Lolowang et al. (2022), which shows that tax service makes people more likely to pay their taxes. If the service is better, people will follow the rules more often.

The Effect of Tax Socialization on Taxpayer Compliance
The results of the partial test (t-test) on the tax socialization variable show that tax socialization does not have a big effect on how well people follow the tax law. Recent studies show that tax socialization does not always affect how well people follow the law as taxpayers. Even though it's easy for tax socialization to happen, people can still understand how important it is to do their taxes. The Theory of Planned Behavior (TPB) says it can also be tied to tax socialization in terms of normative ideas. Taxpayers will learn about the tax rules that apply to them through this tax socialization process. This will help them understand how important it is to file their taxes. However, the study's results did not show how tax socialization changes the compliance of individual taxpayers.

Researchers Mei & Firmansyah (2022) and Lolowang et al. (2022) found that tax socialization doesn't have much of an effect on how well people follow the tax rules. People who don't learn about taxes won't understand them well, which will make them even less likely to follow the rules when it comes to taxes.

The Effect of Tax Audits on Taxpayer Compliance
The partial test (t-test) of the tax audit variable showed that audits have a positive and significant effect on how well individuals pay their taxes. According to attribution theory, it has something to do with tax checks as well. This is because tax checks are outside events that might make people less likely to follow the rules.

Researchers Prihastini & Fidiana (2019), Rois & Asyik (2022), and Putri &

Situmorang (2023) say that tax audits help people who haven't paid their taxes yet as long as they cooperate with the tax authorities and don't object to the audits in a way that is legal.

The Effect of Tax Sanctions on Taxpayer Compliance

According to the results of the partial test (t-test) of the tax penalty variable, tax penalties have a positive and significant effect on how well individuals pay their taxes. The attribution theory says that tax fees are another outside factor that might affect how well people follow the law. Because of this, tax fines are likely to have an effect on how well people pay their taxes. In order to make sure that people follow the law and don't break their tax obligations, the government uses tax fines as a kind of oversight or control.

Studies by Muniroh (2022), Rois & Asyik (2022) and Indriani et al. (2023) all support the idea that tax penalties make people more likely to pay their taxes.

Conclusion and Recommendation

Conclusion

The following are the results of this investigation:

1. Taxpayer awareness, tax service, tax socialization, tax audit, and tax sanctions all have an influence on individual taxpayer compliance at the same time.
2. A taxpayer's awareness has an influence on individual taxpayer compliance.
3. The tax services have an impact on individual taxpayer compliance.
4. Tax socialization has no impact on individual taxpayer compliance.
5. Tax audits have an impact on individual taxpayer compliance
6. Tax sanctions have an impact on individual taxpayer compliance.

The following are some of the limitations of the research:

1. Many respondents refused to fill out questionnaires due to a limited time when visiting the KPP and respondents did not want to be disturbed in privacy when visiting the KPP.
2. The time for the distribution of the questionnaire is limited by the KPP with a predetermined time.

Recommendation

Some recommendations that researchers can make in light of the completed research are as follows:

For Taxpayers

In order for the public to comprehend their rights and responsibilities as taxpayers, it is anticipated that taxpayers would be more proactive in their pursuit of tax-related information. Therefore, it is hoped that a society that complies with its responsibilities as taxpayers can be established.

For the Pondok Aren Pratama Tax Service Office

Increased public tax socialization and better tax information and administration services are anticipated to help people stay out of trouble and know when to make payments. It is hoped that this will make people more aware and help them follow the rules. Additionally, it can enhance services linked to physical facilities that need to be updated for the convenience of taxpayers who come.

References

Ahmad, F. I. (2023). Pengaruh Pemeriksaan Pajak, Sosialisasi Pajak, Penurunan Tarif Pajak, dan Tingkat Pendapatan Terhadap Kepatuhan Wajib Pajak (Studi Kasus Pada Wajib Pajak Badan UMKM di Kantor Pelayanan Pajak Pekanbaru Senapelan). *Prosiding Seminar Nasional Ekonomi, Bisnis & Akuntansi*, *3*, 899–911.

Ajzen, I. (1991). The Theory of Planned Behavior. *Organizational Behavior and Human Decision Processes*, *50*, 179–211.

https://doi.org/10.47985/dcidj.475

Akib, M., & Lambe, S. (2023). Pengaruh Kesadaran Wajib Pajak Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Pada Kantor Pelayanan Pajak Pratama Kendari). *Jurnal Akuntansi Dan Keuangan*, *08*(01), 2503–1635. http://jak.uho.ac.id/index.php/journal

Aras, A. K., Bulutoding, L., & Fadhilatunisa, D. (2024). Pengaruh Kualitas Pelayanan Fiskus dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Relawan Pajak Sebagai Variabel Moderasi. *Journal of Economic Education and Entrepreneurship Studies*, *5*(1), 80–99.

Azis, Y. A. A., & Yudawirawan, M. Y. (2023). Pengaruh Pemeriksaan Pajak Sanksi Perpajakan Dan Motivasi Wajib Pajak Terhadap Penggunaan Jasa Konsultan Pajak (Studi Empiris Pada KPP Pratama Kota Depok Tahun 2022). *Jurnal Akuntansi, Bisnis Dan Ekonomi Indonesia (JABEI)*, *2*(1), 103–117. https://doi.org/10.30630/jabei.v2i1.60

Devi, N., & Purba, M. A. (2019). Kepatuhan Wajib Pajak dalam Melaporkan SPT Tahunannya. *Scientia Journal*, *1*(2).

Dumadi, Qur'an, N. I., & Mulyani, I. D. (2020). Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Pada KPP Pratama Kota Bogor. *Jurnal Akunida*, *1*(1), 1–7.

Eddy, E. P. S., & Carolina, V. (2015). Pengaruh Tingkat Pengetahuan Perpajakan Wajib Pajak Orang Pribadi Terhadap Kepatuhan Wajib Pajak pada Fakultas Ekonomi Universitas Kristen Maranatha. *Jurnal Akuntansi*, *7*(1), 1–13.

Ferdiansyah, F. (2020). Pengaruh Pajak Kendaraan Bermotor Dan Bea Balik Nama Kendaraan Bermotor Terhadap Pendapatan Asli Daerah Dengan Pajak Bahan Bakar Kendaraan Bermotor Sebagai Pemoderasi. *Inventory: Jurnal Akuntansi*, *4*(2). https://doi.org/10.25273/inventory.v4i2.7671

Ghozali. (2018). Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25, Edisi Kesembilan. In *Seminar Nasional Hasil Penelitian-Stimik Handayani Denpasar* (Issue September).

Ghozali, I., & Ratmono, D. (2017). Analisis Multivariat dan Ekonometrika dengan Eviews 10. In *Semarang: Badan Penerbit Universitas Diponegoro*.

Indrayani, N. M. M., Mahaputra, I. N. K. A., & Sudiartana, I. M. (2022). Pengaruh Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Sanksi Perpajakan, Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak. *KHARISMA*, *4*(2), 115–125.

Indriani, J. D. I, Sri Kemala, Fitria, Yeni Rafika Nengsih, & Rahmi Yati. (2023a). Pengaruh Kualitas Pelayanan Fiskus, Kesadaran Wajib Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, *9*(2). https://doi.org/10.35870/jemsi.v9i2.1055

Indriani, J. D. I, Sri Kemala, Fitria, Yeni Rafika Nengsih, & Rahmi Yati. (2023). Pengaruh Kualitas Pelayanan Fiskus, Kesadaran Wajib Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, *9*(2), 421–430. https://doi.org/10.35870/jemsi.v9i2.1055

Khodijah, S., Barli, H., & Irawati, W. (2021). Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Layanan Fiskus, Tarif Pajak Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang

Pribadi. *Jurnal Akuntansi Berkelanjutan Indonesia*, *4*(2), 183–195.

Kusuma, H. D., & Nurhasanah, N. (2023). Pengaruh Sanksi Perpajakan dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak di Kantor Pelayanan Pelayanan Pajak Pratama Karawang Utara. *SEIKO*, *6*(2), 521–531.

Lafau, A., & Widiyati, D. (2024). Pengaruh Kesadaran Wajib Pajak, Pemahaman Perpajakan Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak. *Jurnal Inovasi Akuntansi*, *2*(1), 52–62. https://doi.org/10.36694/jimat.v13i1.372

Lestari, T. Y., Khasanah, U., Kuntadi, C., (2022). Literature Review Pengaruh Pengetahuan , Modernisasi Sistem Administrasi Dan Sosialisasi. *JMPIS*, *3*(2), 670–681.

Listiyowati, L., Indarti, I., Setiawan, F. A., Wijayanti, F., & Setiawan, F. A. (2021). Kepatuhan Wajib Pajak UMKM di Masa Pandemi COVID-19. *Jurnal Akuntansi Indonesia*, *10*(1). https://doi.org/10.30659/jai.10.1.41-59

Lolowang, E. E., Sabijono, H., & Wokas, H. R. N. (2022). Pengaruh Sosialisasi Perpajakan, Pelayanan Fiskus Terhadap Tingkat Kepatuhan Wajib Pajak UMKM Kecamatan Wanea Di Kota Manado. *Jurnal LPPM EkoSosBudKum*, *5*(2).

Madjodjo, F., & Baharuddin, I. (2022). Pengaruh Kesadaran Wajib Pajak Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak UMKM. *Gorontalo Accounting Journal*, *5*(1), 50–67. https://doi.org/10.32662/gaj.v5i1.1979

Mareti, E. D., & Dwimulyani, S. (2019). Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Pelayanan Fiskus, Sanksi Pajak Dan Tax Amnesty Terhadap Kepatuhan Wajib Pajak Dengan Preferensi Risiko Sebagai Variabel Moderasi. *Prosiding Seminar Nasional Pakar*, 1–16. https://doi.org/10.25105/pakar.v0i0.4334

Maulana, M. D., & Septiani, D. (2022). Pengaruh Layanan Samsat Keliling , E-Samsat dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi*, *14*(2), 231–246.

Mei, M., & Firmansyah, A. (2022). Kepatuhan Wajib Pajak Dari Sudut Pandang Pengetahuan Pajak, Kualitas Pelayanan, Sanksi Pajak: Pemoderasi Preferensi Risiko. *E-Jurnal Akuntansi*, *32*(11), 3272. https://doi.org/10.24843/eja.2022.v32.i11.p06

Meilita, S., & Pohan, H. T. (2022). Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan, Dan E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Kpp Kelapa Gading Jakarta. *Jurnal Ekonomi Trisakti*, *2*(2), 1165–1178. https://doi.org/10.25105/jet.v2i2.14494

Muniroh. (2022). Pengaruh Sanksi Perpajakan dan Program Tax Amnesty Terhadap Kepatuhan Wajib Pajak (Studi Pada KPP Pratama Biak-Papua). *Jurnal Jurnal Penelitian Teori & Terapan Akuntansi (PETA)*, *7*(1), 26–37.

Nugroho, V. Q., & Kurnia. (2020). Pengaruh Sosialisasi Perpajakan, Kesadaran Wajib Pajak, dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, *9*(1), 1–19.

Pebriani, R. A., & Hendarmin, R. M. R. (2021). Pengaruh Pengetahuan , Sosialisasi , Pelayanan , dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi yang Melakukan Pekerjaan Bebas Tahun 2020. *Jurnal*

Ilmiah Wahana Akuntansi, *16*(2), 204–225.

Prabowo, D., Harimurti, F., & Sunarti, S. (2020). Pengaruh Sanksi Perpajakan, Pemeriksaan Pajak, Kepatuhan Wajib Pajak Dan Kesadaran Wajib Pajak Terhadap Penerimaan Pajak Penghasilan (Studi Kasus di Kantor Pelayanan Pajak Pratama Sukoharjo). *Jurnal Akuntansi Dan Sistem Teknologi Informasi*, *16*(2), 188–199. https://doi.org/10.33061/jasti.v16i2.4 427

Prihastini, & Fidiana. (2019). Pengaruh Kualitas Pelayanan, Pemeriksaan, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu Dan Riset Akuntansi*, *8*(8), 1–17.

Puteri, P. O., Syofyan, E., & Mulyani, E. (2019a). Analisis Pengaruh Sanksi Administrasi, Tingkat Pendapatan, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Eksplorasi Akuntansi*, *1*(3). https://doi.org/10.24036/jea.v1i3.163

Puteri, P. O., Syofyan, E., & Mulyani, E. (2019). Analisis Pengaruh Sanksi Administrasi, Tingkat Pendapatan, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Eksplorasi Akuntansi*, *1*(3), 1569–1588. https://doi.org/10.24036/jea.v1i3.163

Putri, D. E., & Situmorang, D. (2023). Pengaruh Pengetahuan Pajak, Pemeriksaan Pajak, Dan Tarif Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Era Digital (Studi Kasus Kantor X Jakarta Pusat). *Media Akuntansi Perpajakan*, *8*(1), 1–7. https://doi.org/10.52447/map.v8i1.68 58

Ratnawati, J., & Rizkyana, S. (2022). Pengaruh Kesadaran Wajib Pajak, Pemahaman Perpajakan Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu*

Manajemen Dan Akuntansi Terapan (JIMAT), *13*(1), 38–49.

Rois, A., & Asyik, N. F. (2022). Pengaruh Self Assessment System, Pemeriksaan Pajak, Pengetahuan Pajak, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Ilmu Dan Riset Akuntansi*, *11*(5), 1–21.

Siringoringo, J. A., Sudjiman, L. S., & Waty, L. (2024). Pengaruh Religiusitas, Pelayanan Fiskus, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi di Cianjur. *EKONOMIKA 45*, *11*(2).

Surenggono. (2023). Pengaruh Penerapan Sistem E-Filing, Kesadaran Wajib Pajak, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Kpp Pratama Malang Selatan. *ECOTECHNOPRENEUR: Journal Economics, Technology And Entrepreneur*, *02*(04), 191–196.

Surenggono, S., & Djamilah, S. (2023). Pengaruh Penerapan Sistem E-filing, Program Pengungkapan Sukarela, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Surabaya Karangpilang. *Jurnal Ilmiah PERKUSI*, *3*(3). https://doi.org/10.32493/j.perkusi.v3i 3.33053

Tambunan, R., Rosana, A. M., Arbai, A., Ginting, N. O., & Ghofur, M. (2023). Sosialisasi Perpajakan bagi Pelaku Usaha Mikro , Kecil , Menengah (UMKM) Forsamik di Kelurahan Kutabumi Kabupaten Tangerang. *Jurnal Pendidikan Tambusai*, *7*(3), 240–245.

Tasum SE., M.Si, T. (2022). Pengaruh Pengetahuan Perpajakan, Sosialisasi Perpajakan, Penerapan Sistem E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Masa Pandemi Covid-19. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, *9*(2),

783. https://doi.org/10.35137/jabk.v9i2.69 2

Wulandari, N., & Wahyudi, D. (2022). Pengaruh Pengetahuan Perpajakan, Sanksi Pajak, Kesadaran Wajib Pajak, dan Kualitas Pelayanan Pajak terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan di Desa Mranggen Kabupaten Demak. *Jurnal Pendidikan Tambusai*, *6*(2), 14853– 14870. https://jptam.org/index.php/jptam/arti cle/view/4764

Yap, M., & Mulyani, S. D. (2022). Pengaruh Pelayanan, Pengawasan Dan Pemeriksaan Pajak Terhadap Kepatuhan Wajib Pajak Badan Yang Dimoderasi Digitalisasi Administrasi Perpajakan. *Jurnal Magister Akuntansi Trisakti*, *9*(1), 37–54. https://doi.org/10.25105/jmat.v9i1.10 573

Yuli Lestari, T., Khasanah, U., & Kuntadi, C. (2022). Literature Review Pengaruh Pengetahuan, Modernisasi Sistem Administrasi Dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Manajemen Pendidikan Dan Ilmu Sosial*, *3*(2), 670–681. https://doi.org/10.38035/jmpis.v3i2.1 129