International Journal of Economics, Management, Business and Social Science (IJEMBIS)
Peer-Reviewed – International Journal
Volume 4, Issue 1, January 2024
E-ISSN: 2774-5376
https://cvodis.com/ijembis/index.php/ijembis

The Effect of Tax Awareness, Service Quality and Fine Sanctions on Individual Taxpayer Compliance at KPP Pratama Jakarta Pancoran.
(Empirical Study at Pancoran Pratama Tax Service Office)

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Citation: Awaloedin, D.T., Pranoto, A., Cik, A., Putra, S.P., Praini, G., & Karyatun, S. (2024). The Effect of Tax Awareness, Service Quality and Fine Sanctions on Individual Taxpayer Compliance at KPP Pratama Jakarta Pancoran. (Empirical Study at Pancoran Pratama Tax Service Office). INTERNATIONAL JOURNAL OF ECONOMICS, MANAGEMENT, BUSINESS AND SOCIAL SCIENCE (IJEMBIS), 4(1), 640-654.
https://cvodis.com/ijembis/index.php/ijembis/article/view/384

Received: December 25, 2023
Accepted: January 15, 2024
Published: January 31, 2024

Abstract
This study aims to determine empirical evidence of the effect of tax awareness, service quality, and penalty sanctions on taxpayer compliance. This study used primary data by distributing questionnaires to taxpayers at KPP Pratama Jakarta Pancoran, the research object. The sampling used in this study was simple random sampling. The number of taxpayers sampled in this study was 100 respondents. Multiple linear regression analysis was used in SPSS (Statistical Package for the Social Science) version 25.0 to determine the effect of the independent variable on the dependent variable. The test data used in this study is a test of validity and reliability. To test the hypothesis in this study, researchers used Test T and Test F. This research data shows that tax awareness and penalty sanctions positively and significantly affect individual taxpayer compliance. The service quality variable shows that the results do not affect taxpayer compliance.

Keywords: Tax Awareness, Quality of Service, Penalty Penalties, Individual Taxpayer Compliance.

1. Introduction

Tax can be interpreted as a levy made by the state on its citizens, based on applicable laws where the state does not provide direct contra interpretation to the taxpayer. State revenue is the main source of state expenditure, whereas the APBN financing component includes tax and non-tax revenues.

This Annual Tax Return reporting can be done in various ways, including directly to the Tax Service Office (KPP), Tax Corner, Tax Mobi, or a special place to receive Annual Tax

Returns. Other ways are through post or expedition services, e-filing online services, and Tax Application Service Providers (PJAP). The Ministry of Finance (Kemenkeu) urges individual and corporate taxpayers to submit tax return reports before the specified deadline. If it is too late, a fine will be imposed. Late sanctions for reporting SPT are regulated in Law Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures. The provisions of this sanction are in Article 7.

In previous studies, there were inconsistencies related to variables that affect Taxpayer Compliance, one of which was the Tax Awareness variable. Taxation awareness is an element of character that underlies the emergence of professional recognition. Tax Awareness is taxpayer behavior in the form of views or feelings involving knowledge, beliefs, and reasoning, along with a tendency to act according to the stimulus provided by the tax system and provisions. Triogi Research (2021) states that Tax Awareness positively influences Taxpayer Compliance. Research Results, Muhammad (2019) Tax Awareness significantly influences Individual Taxpayer Compliance. The results of Asy'ari Research (2018) are contrary to previous research, in which Personal Taxation Awareness does not significantly affect Taxpayer Compliance.

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Furthermore, what affects taxpayer compliance is the penalty of fines. Sanctions are negative punishments to people who violate regulations, so it can be said that tax sanctions are negative punishments to people who violate regulations by paying money. The results of Nurlaela's research (2017) stated that penalty sanctions positively affect taxpayer compliance. However, according to Nugroho (2020), the results of his research have a significant negative effect, in contrast to the results of research according to Bintari (2020) that penalty sanctions have a significant effect on individual taxpayer compliance.

1.1. *Theory of planned behavior* (TPB)

The theory of planned behavior is a theory used to study human behavior, especially related to interest and this theory provides a framework for studying attitudes towards behavior, the emergence of behavioral interest is determined by 2 (two) determining factors, namely attitudes towards behavior (*behavioral belief*) and behavioral control (*control belief*) (Ajzen, 1991). Based on the *theory of planned behavior (TPB), individuals will behave well when carrying out applicable tax provisions, which will affect the behavior of taxpayers when* taking action. Therefore, taxpayers can consider the consequences that occur in making tax payments.

1.2. Taxpayer Compliance

Taxes According to Zain (2008), Taxpayer Compliance is A climate of compliance and awareness of the fulfillment of tax obligations, reflected in situations where: (1) Taxpayers

understand or strive to understand all provisions of tax laws and regulations; (2) Fill out tax forms completely and clearly; (3) Calculate the amount of tax owed correctly; and (4) Pay taxes owed on time.

1.3. Tax Awareness

According to the Indonesian General Dictionary, as Witriyanto (2016) has quoted, obedience means submitting or obeying teachings or rules. According to Agung (2015), compliance is the motivation of a person, group, or organization to do or not act by predetermined rules. A person's submissive behavior is an interaction between the behavior of individuals, groups, and organizations.

1.4. Quality of Service

Understanding Quality and Quality of Tax Services According to Indriyani (2018), quality means "A dynamic condition related to products, services, people, processes, and the environment that meet or exceed expectations." The definition of quality varies, many opinions are expressed about the understanding of the quality of service itself. The essence of service quality is centered on meeting customer needs and desires as well as determination in application for customer expectations. Various experts argue about the definition of service quality.

1.5. Penalty Fines

According to Mardiasmo (2013: 62), tax sanctions guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed/obeyed/obeyed. Alternatively, it could be in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms.

1.6. The Effect of Tax Awareness on Taxpayer Compliance

Consciousness is a state of knowing or understanding, while taxation is a matter of taxes. So, tax awareness is a state of knowing or understanding taxes. A positive assessment of taxpayers on the implementation of state functions by the government will move the public to comply with their obligations to pay taxes. Therefore, taxpayer awareness regarding taxation is very necessary to improve taxpayer compliance.

Triogi Research (2021). The Effect of Taxpayer Awareness, Understanding of Tax Regulations and Tax Sanctions on the Compliance of Individual Taxpayers Registered at KPP Pratama Malang Utara states that tax awareness positively affects individual taxpayer compliance. Therefore, taxpayers must possess tax awareness, which is like remembering when to pay their taxes. Based on the description above, the following hypothesis can be formulated: Tax Awareness has a positive effect on Individual Taxpayer Compliance.

1.7. The Effect of Service Quality on Taxpayer Compliance

The quality of tax services is an effort to meet the needs and desires of taxpayers and ensure the accuracy of their delivery while keeping pace with taxpayer expectations. The quality of tax services can be known by comparing taxpayers' perceptions of the services they receive/obtain with the services they expect/want based on the attributes of services at each Tax Service Office (KPP). ResearchIndriyani (2018), The Effect of Service Quality, Tax Sanctions, Tax Compliance Costs, and the Application of *E-filing* on Taxpayer Compliance states that service quality positively affects individual taxpayer compliance. The better the quality of service at the tax office, the more satisfied the taxpayer will be when paying taxes. Based on the description above, the following hypothesis can be formulated: Service Quality positively affects Individual Taxpayer Compliance.

1.8. The Effect of Penalty Sanctions on Taxpayer Compliance

Zain (2008) stated that there is no need for action if, with fear and threat of punishment (sanctions and criminal), taxpayers will comply with their tax obligations; this fear feeling is a powerful deterrent tool to reduce tax smuggling or tax negligence. If this has developed among taxpayers, it will impact compliance and awareness to fulfill their tax obligations.

Nurlaela's research (2017) The Effect of *Self Assessment System* and Tax Sanctions on Taxpayer Compliance at KPP Pratama Garut, states that fine sanctions positively affect Individual Taxpayer Compliance. With the penalty sanction, taxpayers must know tax regulations by studying the regulations the government has set. Adding taxpayer knowledge will increase individual taxpayer compliance in fulfilling their tax obligations. Based on the description above, the following hypothesis can be formulated: Penalty Sanctions have a positive effect on Individual Taxpayer Compliance.

2. Research Methods

2.1. Research Population

Population is a generalization consisting of objects or subjects that have certain quantities and characteristics set by researchers to be studied and then draw conclusions (Sugiyono, 2019, p. 81). Population is a generalized area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to study and then draw conclusions. The population in this study is taxpayers at KPP Pratama Jakarta Pancoran which amounts to 1,986 WPOP.

2.2. Data Collection Techniques

This study uses the Probability Sampling technique (probability sampling), which is a sampling technique that provides an opportunity for each element or (member) of the population to be selected as a sample. The probability sampling technique used is *simple random sampling, which takes sample members from the population and* is carried out randomly without regard to the strata present in the proposal.

In determining the sample size, this study uses the *Slovin* formula to determine how many samples will be taken with a significant level of 5%. The formula used is as follows:
Description:

n= Sample Size
N =Population Size
1 = Constant
e = Error Tolerance
n = 95.20

3. Results and discussion

3.1. Validity Test Results

The validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire can reveal something that will be measured by the questionnaire (Ghozali, 2018). The validity test is carried out by comparing the calculated value (seen in the *Corrected Item Total Correlation column*) with the table for the degree of freedom (df) = n – 2; in this case, (n) is the number of samples. If recalculate> label, then the statement is said to be valid. The number of samples (n) = 100, and the magnitude df can be calculated as df = (n-2), then 100 - 2 = 98, and the significance

level of 0.05 is obtained at r-table = 0.196. The following validity test uses SPSS version 25.

Tax Awareness

Based on the data in the table below, it is known that the value *of the Corrected Item Total Correlation* (Rcalculate) for each statement *item* greater than the *degree of freedom* (Rtabel) shows that all indicators or statements that measure the variable of nationalism are valid.

Tax Awareness Validity Test Results

Statement	Calculate	R-tabel	Information
X1.1	0,808	0,196	VALID
X1.2	0,841	0,196	VALID
X1.3	0,832	0,196	VALID
X1.4	0,849	0,196	VALID
X1.5	0,724	0,196	VALID

Source: Author-processed SPSS Output Data(2021)

Quality of Service

Based on the data in the table below, it can be seen that the value of *the Corrected Item Total Correlation (Rcalculate) for each statement item is greater than the degree of freedom (Rtabel),* indicating that all indicators or statements that measure knowledge variables are valid.

Service Quality Validity Test Results

Statement	Calculate	R-tabel	Information
X2.1	0,865	0,196	VALID
X2.2	0,897	0,196	VALID
X2.3	0,823	0,196	VALID
X2.4	0,753	0,196	VALID
X2.5	0,845	0,196	VALID

Source: Author-processed SPSS Output Data(2021)

Penalty of Fines

Based on the data in the table below, it can be seen that the value of the *Corrected Item Total Correlation* (Rcalculate) for each statement *item* is greater than the *degree of freedom* (Rtabel). This shows that all indicators or statements that measure variables in fulfilling tax obligations are valid.

Validity Test Results of Fine Sanctions

Statement	Calculate	R-tabel	Information
X3.1	0,721	0,196	VALID
X3.2	0,749	0,196	VALID
X3.3	0,639	0,196	VALID
X3.4	0,845	0,196	VALID

X3.5	0,752	0,196	VALID

Source: Author-processed SPSS Output Data(2021)

Individual Taxpayer Compliance

Based on the data in the table below, it can be seen that the value of the *Corrected Item Total Correlation* (Rcalculate) for each statement *item* is greater than the *degree of freedom* (Rtabel). This shows that all indicators or statements that measure variables in fulfilling tax obligations are valid.

Compliance Validity Test ResultsIndividual Taxpayers

Statement	Calculate	R-tabel	Information
Y1	0,835	0,196	VALID
Y2	0,883	0,196	VALID
Y3	0,861	0,196	VALID
Y4	0,785	0,196	VALID
Y5	0,885	0,196	VALID

Source: Author-processed SPSS Output Data(2021)

3.2. **Reliability Test Results**

Reliability is a tool for measuring questionnaires that are indicators of variables. A questionnaire is said to be *reliable* if a person's answers are consistent or stable over time. Reliability measurement can be done in two ways: (1) *Repeated Measure*: Here, a person will be given the same question at different times and then see if he or she remains consistent with the answer; and (2) *One Shot*: Here, the measurement is only once, and then the results are compared with other questions or measure the correlation between question answers. SPSS provides facilities to measure reliability with *statistical Cronbach Alpha* (α) tests. A construct or variable is said to be *reliable* if it gives a *Cronbach Alpha value* of >0.70 (Ghozali, 2018). The following is a table of reliability test results using the SPSS version 25 program.

Tax Awareness Reliability Test Results Reliability Statistics

Cronbach's Alpha	N of Items
,863	5

Source: SPSS Output Data processed by the author(2021)

Based on the data from the table above, it can be seen that the reliability test, Cronbach's Alpha value of 0.863 > 0.70, indicates that the variable of tax awareness is *reliable.*

Service Quality Reliability Test Results

Reliability Statistics

Cronbach's Alpha	N of Items
,892	5

Source: Processed SPSS Output Data(2021)

Based on the data from the table above, it can be seen that the reliability test, Cronbach's Alpha value of 0.892 > 0.70, shows that the service quality variable is *reliable.*

Service Quality Reliability Test Results Reliability Statistics

Crnbach's Alpha	N of Items
781	5

Source: Author-processed SPSS Output Data(2021)

Based on the data from the table above, it can be seen that the reliability test results, *Cronbach's Alpha* value of 0.781 > 0.70, show that the service quality variable is *reliable.*

Compliance Reliability Test ResultsIndividual Taxpayers

Reliability Statistics

Cronbach's Alpha	N of Items
,903	5

Source: Author-processed SPSS Output Data(2021)

Based on the data from Table 4.16 above, it can be seen that the results of the reliability test, the value of *Cronbach's Alpha* 0.903 > 0.70 indicates that the individual taxpayer compliance variable is *reliable.*

Results and discussions contain the results of research findings and scientific discussion. Write down scientific findings obtained from the research results that have been done but must be supported by adequate data. The scientific findings referred to here are not the research data obtained. These scientific findings must be explained scientifically including: What scientific findings were obtained? Why does that happen? Why is the trend variable like that? All these questions must be explained scientifically, not only descriptively, but if necessary, supported by adequate basic scientific phenomena. In addition, it must also be compared with the results of other researchers who are on almost the same topic. Research results and findings must be able to answer the research hypothesis in the introduction.

3.3. **Classical Assumption Test Results**

Normality Test Results

To test a regression model, there is a dependent or independent variable, or both have a normal distribution. A statistical test, One-Sample Kolmogorov-SmirnovTest, was performed to detect normality. The data will normally be distributed if the value is more than 0.050. The normality test results can be seen in the following table:

Normality Test Results

One-Sample Kolmogorov-SmirnovTest

		UnstandardizedResidual
N		100
Normal Parametersa,b	Mean	,0000000
	Std. Deviation	2,13373921
Most Extreme Differences	Absolute	,073
	Positive	,049

Negative	-,073
Test Statistics	,073
Asymp. Sig. (2-tailed)	,200c,d

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
Source: Author-processed SPSS DataOutput(2021)

The table above shows that the normality test results using the *One-Sample Kolmogorof-SmirnovTest* obtained a significance value or *Asymp. Sig. (2-tailed)* is 0.200, meaning the residual data is normally distributed because the significance level is above 0.050. This means that the regression model has no data normality problems or the data used is normally distributed.

Multicollinearity Test Results

The multicollinearity test is used to determine the presence or absence of multicollinearity. It can be seen from the magnitude of the Tolerance and Variance Inflation Factor (VIF) to determine the presence or absence of multicollinearity. If the *Tolerance value* is >0.10 and *the Variance Inflation Factor (VIF) is <10, multicollinearity* does not occur. The results of the multicollinearity test can be seen in the following table:

Test ResultsMulticolonierity Coefficientsa

Type		Collinearity StatisticsTolerance	VIF
1	Kesadaran_Perpajakan	,674	1,484
	Kualitas_Pelayanan	,711	1,407
	Sanksi_Denda	,876	1,142

a. Dependent Variable:Kepatuhan_Wajib_Pajak_Orang_Pribadi
Source: SPSS Output Data processed by the author(2021)

Based on the table above, it is known that the *Tolerance* value for the variable of tax awareness is 0.674, service quality is 0.711, and fine sanctions of 0.876 greater than 0.10 means that multicollinearity does not occur. While the *value of the Variance Inflation Factor* VIF for the tax awareness variable is 1.484, the service quality variable is 1.407, and the penalty variable of 1.142 is smaller than 10, it can be concluded that this study did not occur in multicollinearity.

Heteroskedasticity Test Results

This heteroskedasticity test uses the Glejser test, which progresses the absolute residual value to the variable. The results of the heteroskedasticity test can be seen in the following table:

Test ResultsHeterokedasticity Coefficientsa

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,004	,005		,822	,413
	X1_1	,029	,156	,033	,188	,851
	X2_2	,055	,047	,259	1,174	,243
	X3_3	-6.563E-6	,000	-,166	-,975	,332

a. Dependent Variable: ABS2

Source: SPSS Output Data processed by the author(2021)

Based on the table above, the value of sig. The variable of tax awareness of 0.851, the variable of service quality of 0.243, and the variable of fine sanctions of 0.332, which is greater than 0.05, indicate that heteroskedasticity does not occur.

Autocorrelation Test Results

According to Ghozali (2018: 137), the autocorrelation test aims to find out whether, in a linear regression model, there is a correlation between confounding errors in period t and confounding errors in period t-1. If correlation occurs, then an auto-correlation problem arises. The criteria for testing whether data is said to have occurred autocorrelation or no autocorrelation is as follows:

1) If Du < DW < (4-Du), then autocorrelation occurs
2) If DW < dL, positive autocorrelation occurs
3) If DW > (4-dL), negative autocorrelation occurs
4) If (4-dU) < DW < (4-dL), then it is inconclusive

The following are the results of the autocorrelation test data can be seen in the table as follows:

Test Results Autocorrelation ModelSummaryb

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.724a	,524	,509	2,167	2,287

a. Predictors: (Constant), Sanksi_Denda, Kualitas_Pelayanan,Kesadaran_Perpajakan

b. Dependent Variable: Kepatuhan_Wajib_Pajak_Orang_Pribadi Source:

SPSS Output Data processed by the author (2021)

Based on the table above it shows that the Durbin-Watson value is 2.287 while the Durbin-Watson table with a significant level of 0.05 and data (n) = 100, and k = 3 obtained a dU value of 1.7364 thus that the DW value obtained of 2.287 is between dU of 1.7364 and (4-dU) of 4-1.7364 = 2.2636. This shows that the regression model in this study did not occur autocorrelation.

Multiple Linear Regression Test Results

Multiple linear regression analysis is a linear relationship between two or more independent variables (...) and independent variables (Y). This analysis is to determine the direction of the relationship between independent and dependent variables, whether each independent variable is positively or negatively related, and to predict. The value of the

dependent variable if the value of the independent variable increases or decreases.

Multiple Linear Regression Test Results Coefficientsa

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,207	1,872		1,713	,090
	Kesadaran Perpajakan	,554	,088	,542	6,324	,000
	Kualitas Pelayanan	,084	,080	,087	1,044	,299
	Sanksi_Denda	,238	,070	,256	3,407	,001

a. Dependent Variable: Kepatuhan_Wajib_Pajak_Orang_Pribadi Source: SPSS Output Data processed by the author (2021)

Based on the data processing in the table above, it can be seen that the constant value is 3.207, the variable coefficient of Tax Awareness is 0.554, Service Quality is 0.084, and Fine Sanctions are 0.238. Based on these numbers, a multiple linear regression equation is produced as follows:

Y = 3.207 + 0.554 + 0.084 + 0.223 X3 + ε

The constant value (α) is 3.207, meaning that if all independent variables of Tax Awareness (), Quality of Service ( ), and Penalty Sanctions ( ) are equal to zero (0), then the amount of Individual Taxpayer Compliance is 3.207.

The value of the variable coefficient of Tax Awareness () is 0.554, which means that every increase in Taxpayer Compliance of one unit will increase Taxpayer Compliance by 0.554 units assuming a constant variable. The positive coefficient shows the unidirectional relationship between Tax Awareness and Individual Taxpayer Compliance.

The value of the variable coefficient of Service Quality ( ) is 0.084 which means that every increase in Service Quality of one unit will increase Taxpayer Compliance by 0.084 units assuming a constant variable. The positive coefficient shows the unidirectional relationship between Service Quality and Individual Taxpayer Compliance.

The value of the variable coefficient of Penalty Penalty ( ) is 0.238 which means that every increase in Penalty Sanction by one unit will result in an increase in Taxpayer Compliance by 0.238 units assuming constant variables. The positive coefficient shows the unidirectional relationship between Penalty Sanctions and Individual Taxpayer Compliance.

The results of the coefficient of determination analyzed are used to find how much the variation of the independent variable can explain the overall variation of the dependent variable. The coefficient of determination measures how much influence the independent variable has on the rise and fall of the dependent variable's value variation. The value of the coefficient of determination shows the magnitude of independent variables influencing the dependent variable. Values range between 0 and 1. The greater the value, the greater the variation of the dependent variable that can be explained by the variation of the independent variables. Conversely, the smaller the value, the smaller the variation of the dependent

variable that can be explained by the variation of the independent variable.

Test Results of Coefficient of Determination ( )

Model Summary

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.724a	,524	,509	2,167

a. Predictors: (Constant), Sanksi Denda, kualitas Pelayanan, Kesadaran Perpajakan
Source: SPSS Output Data processed by the author(2021)

Based on the table shows that the Adjusted R square value obtained is 0.509 or 50.9% which shows that Individual Taxpayer Compliance is influenced by variables of Tax Awareness, Service Quality, and Penalty Sanctions. The remaining 49.1% (100%-50.9%) was influenced by other factors not studied in this study.

Model Feasibility Test (Statistical Test F) tests whether a regression model can be used to predict the dependent variable. The test used a significance level of 0.05 (α=5%).

ANOVAa

Test Results

Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	496,019	3	165,340	35,215	,000b
	Residuals	450,731	96	4,695		
	Total	946,750	99			

a. Dependent Variable: Kepatuhan_Wajib_Pajak_Orang_Pribadi
b. Predictors: (Constant), Sanksi_Denda,Kualitas_Pelayanan, Kesadaran_Perpajakan
Source: Author-processed SPSS Output Data(2021)

Based on the table above, it can be seen that the magnitude of df can be calculated by looking at the number of samples of this study, which is as much as (n) = 100 with a significance level of 0.05 obtained = 2.70. Shows a value greater than that of 35.215 >2.70 with a significance level of 0.00. Because a level significance of less than 0.05 can be implied to be rejected and accepted, it can be said that Tax Awareness, Service Quality, and Penalty Sanctions affect Taxpayer Compliance.

According to (Ghozali, 2018) The t-test is used to test whether each independent variable has a significant effect on the dependent variable. This hypothesis test is carried out by comparing the calculated t value with the table t obtained based on a significant level of 5% or 0.05%.

Partial Test Result (t)

Coefficientsa

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,207	1,872		1,713	,090
	Kesadaran Perpajakan	,554	,088	,542	6,324	,000

Kualitas Pelayanan	,084	,080	,087	1,044	,299
Sanksi Denda	,238	,070	,256	3,407	,001

a. Dependent Variable: Kepatuhan_Wajib_Pajak_Orang_Pribadi
b. Source: Author-processed SPSS Output Data(2021)

Based on the results of the t-test table will be compared with the research hypothesis, here are the implications and relationships with the hypotheses that have been formulated:

3.4. **Tax Awareness Affects Individual Taxpayer Compliance**

The results of testing the Taxation Awareness variable hypothesis based on SPSS calculations, for the regression coefficient of Tax Awareness are 6.324 values (N-k-1) for a significant 0.05 with df=96 is 1.984 and a significant level of 0.00 < α = 5% or 0.05. Based on the results of the comparison between 6.324 > 1.984 and the comparison of significance levels of 0.00 < 0.05, it is concluded that it is accepted. This shows that Tax Awareness has a significant and positive effect on Individual Taxpayer Compliance.

The results of this study are consistent with empirical studies conducted by researchers (Triogi, 2021) who concluded that Tax Awareness affects Individual Taxpayer Compliance. This shows that if the level of taxpayer literacy is high and taxpayer knowledge is high, then the level of compliance of each taxpayer will be higher and vice versa.

3.5. **Quality of Service does not affect Individual Taxpayer Compliance**

The results of testing the Service Quality variable hypothesis based on SPSS calculations, for the Service Quality regression coefficient is 1.004 values (N-k-1) for a significant 0.05 with df=96 is 1.984 and a significant level of 0.299 > α = 5% or 0.05. Based on the results of the comparison between 1.004 < 1.984 and the comparison of significance levels of 0.299 > 0.05, it is concluded that it is rejected. This shows that Service Quality does not have a significant and positive effect on Individual Taxpayer Compliance.

The results of this study are inconsistent with previous studies conducted by researchers (Indriyani, 2018), he concluded that Service Quality does not affect Individual Taxpayer Compliance. The reason for this is that the quality of service at the already good tax office does not necessarily make taxpayers obedient in paying taxes.

3.6. **Penalty Sanctions Affect Individual Taxpayer Compliance**

The results of testing the Fine Sanction variable hypothesis based on SPSS calculations, for the regression coefficient of Fine Sanctions, are 3.407 values (N-k-1) for a significant 0.05 with df=96 is 1.984 and a significant level of 0.00 < α = 5% or 0.05. Based on the results of the comparison between with, namely 3.407 > 1.984, and the comparison of the significance level of 0.001 <0.05, it is concluded that accepted. This shows that Penalty Sanctions have a significant and positive effect on Individual Taxpayer Compliance.

The results of this study are consistent with empirical studies conducted by researchers (Nurlaela, 2017) which concluded that Penalty Sanctions affect Individual Taxpayer Compliance. This shows that a person will tend to comply with tax regulations if there are sanctions when they do not pay taxes obediently. Vice versa, a taxpayer will tend not to comply with tax regulations if no sanctions are set.

4. Conclusion

Tax Awareness has a significant effect on Individual Taxpayer Compliance. This shows that if the level of taxpayer literacy is high and taxpayer knowledge is high, then the level of compliance of each taxpayer will be higher and vice versa.

Service Quality does not affect Individual Taxpayer Compliance. The reason for this is that the quality of service at the already good tax office does not necessarily make taxpayers obedient in paying taxes.

Penalty Sanctions affect Individual Taxpayer Compliance. This shows that someone will tend to comply with tax regulations if there are sanctions when they do not pay taxes obediently. Vice versa, a taxpayer will tend to be non-compliant with tax regulations if no sanctions are set.

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