



# Influence Tax Knowledge, Taxpayer Awareness, Quality Services and Sanctions Taxation to Taxpayer Compliance

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ARTICLE INFO	ABSTRACT
<p><b>Article history;</b>                      Received 20 May 2024                      Accepted 06 June 2024                      Published 10 July 2024</p>	<p>This research aims to determine the influence of tax knowledge, taxpayer awareness, service quality and tax sanctions on individual taxpayer compliance. This research was conducted at Madiun State Polytechnic. This type of research is quantitative research. This research uses the Slovin formula to determine the sample size of 85 individual taxpayers at the Madiun State Polytechnic, using a purposive sampling method. The analysis technique used is multiple linear regression. The research results show that tax knowledge and service quality have a positive effect on taxpayer compliance because the higher the level of knowledge and quality of tax services, the easier it is for taxpayers to understand tax regulations and fulfill their tax obligations. Taxpayer awareness does not affect taxpayer compliance because the increase in incidents that frequently occur, especially in the taxation sector, means that taxpayers do not want the taxes they pay to be misused by the tax authorities themselves, so that taxpayer compliance does not increase. Tax sanctions have no effect on mandatory tax compliance because there is still a lack of public awareness of the importance of taxes for smooth development which affects individual taxpayer compliance does not increase.</p>
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<p><b>Keywords:</b>                      Tax Knowledge, Taxpayer Awareness, Tax Service Quality, Tax Sanction, Taxpayer Compliance</p>	
<p><b>Type of Work;</b>                      Quantitative Research</p>	

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## 1. Introducton

Taxes represent the largest source of revenue for the State Revenue and Expenditure Budget (APBN) in Indonesia (Dartanto 2013). These funds are crucial for financing national development, enhancing public welfare, and ensuring the operational effectiveness of the government (Burden, Health, and Collaborator 2021). The essential role of taxes is underscored by Law No. 28 of 2007 concerning General Provisions and Tax Procedures (KUP), which defines tax as a compulsory contribution imposed by the state on individuals or entities, mandated by law, without

direct compensation, and utilized for the maximum benefit of the public welfare (Suganda 2023). This compulsory nature of taxes highlights the role of citizens in fulfilling their tax obligations as an integral aspect of their duties to the state. The government's reliance on tax revenue is paramount, necessitating a robust system that ensures taxpayer compliance and maximizes revenue generation.

Despite the critical role of tax revenues, the compliance of taxpayers remains a significant challenge. The Indonesian tax system has transitioned from an Official Assessment System to a Self-Assessment System, where taxpayers are

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entrusted with the responsibility to register, calculate, pay, and report their own tax obligations (Jahnke and Weisser 2019). This shift places substantial importance on taxpayer compliance, which has been identified as a key determinant of successful tax revenue collection (Mascagni, Mengistu, and Woldeyes 2021). However, the low compliance rates among taxpayers suggest underlying issues related to their knowledge, awareness, service quality, and the enforcement of tax sanctions (Lutfi and Alshira'h 2023). Bruno (2019), compliance issues often stem from a lack of understanding and awareness about tax obligations, insufficient service quality provided by tax authorities, and the perceived ineffectiveness of tax sanctions.

Compliance in taxation is influenced by multiple factors including taxpayer knowledge, awareness, service quality, and the imposition of sanctions (Savitri and Musfialdy 2016). Picciotto (2007), posits that taxpayer compliance is contingent upon their understanding of tax laws and regulations. Collins, (1992) Limantoro et al. (2022), further emphasizes that knowledge about tax regulations can significantly enhance taxpayer compliance, as informed taxpayers are more likely to fulfill their obligations. Additionally, the quality of services provided by tax authorities plays a crucial role. Cholifah (2024) suggest that high-quality service, which makes it easier for taxpayers to meet their obligations, can lead to increased satisfaction and compliance. Moreover, the role of tax sanctions as a deterrent against non-compliance is crucial. According to Hakim (2015), the threat of sanctions can motivate taxpayers to comply with tax norms to avoid penalties.

Identifying the factors that can improve rates of compliance among taxpayers is essential due to the significant impact tax compliance has on national revenue collection. Although earlier research has examined the separate effects of tax knowledge, taxpayer awareness, service quality, or tax sanctions, there is still a lack of understanding of how these factors collectively influence compliance. Moreover, the current body of literature shows diverse and occasionally conflicting findings concerning these issues. Arum

(2012) discovered that tax knowledge has a considerable influence on compliance, while the impact of taxpayer awareness is not as well defined. On the other hand, Wardani (2014) highlighted the equal importance of tax understanding and awareness in affecting compliance. Jatmiko (2006) emphasized the significance of taxpayer awareness, particularly regarding the role of taxation in state funding. Researchers suggested a direct link between awareness and increased rates of compliance. Nonetheless, Silalahi et al. (2015) contended that the level of service might take precedence over the other elements since better services could make up for low knowledge and awareness levels by facilitating compliance procedures and making them easier to understand.

The disparities in these findings highlight the necessity for more study that not only investigates each element independently but also takes into account their interconnections and collective impacts on taxpayer compliance (Hashimzade et al. 2014). Furthermore, there is a dearth of research that specifically targets taxpayer subgroups, such as students, who are indicative of future taxpayers (Santoro 2021). This study seeks to address this void by investigating the impact of these factors on taxpayer compliance among students enrolled in the Accounting Department of Madiun State Polytechnic (Fitzgerald 2017). It's especially important to comprehend this group's compliance behavior because they'll soon be regular taxpayers and enter the workforce. Education shapes their attitudes and behaviors towards tax compliance, which can have lasting effects on tax income. This study's originality comes from its thorough analysis of the interaction between taxpayer awareness, tax knowledge, quality of service, and tax penalties and compliance (Nkundabanyanga et al. 2017). Moreover, by specifically targeting accounting students, the study provides valuable insights into a group largely neglected in prior studies (Hopper and Bui 2016). This focus not only enhances the academic literature but also provides practical implications for tax authorities seeking to enhance compliance rates through focused instructional and service delivery tactics.

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The primary objective of this research is to investigate the influence of tax knowledge, taxpayer awareness, service quality, and tax sanctions on taxpayer compliance, with a specific focus on students from the Accounting Department at Madiun State Polytechnic. This study aims to assess the level of tax knowledge among students and its impact on compliance, evaluate the awareness of tax obligations and its influence on compliance behavior, examine the quality of tax services provided and its effect on taxpayer satisfaction and compliance, and analyze the role of tax sanctions as a deterrent and their impact on compliance. The benefits of this research extend beyond academic contributions, offering practical implications for tax authorities and policymakers. By identifying the key factors that influence tax compliance, the study can inform strategies to enhance taxpayer education, improve service delivery, and enforce tax regulations effectively. These insights are crucial for designing comprehensive tax policies that not only promote compliance but also foster a culture of responsible citizenship among young taxpayers. Ultimately, the research aims to contribute to the broader goal of optimizing tax revenue collection, thereby supporting sustainable national development and improving public welfare.

## 2. Critical Riview

According to Law of the Republic of Indonesia Number 25 of 2009 concerning Public Services, service standards are benchmarks used as guidelines for service delivery and references for assessing service quality (Brinkerhoff and Wetterberg 2013). This law mandates that service delivery must be of high quality, fast, easy, affordable, and measurable. Himeur et al. (2022) further elaborates that quality service must encompass the 4Ks: Security, Comfort, Smoothness, and Legal Certainty. These standards are essential for ensuring that taxpayers receive the necessary support to comply with tax obligations efficiently. Previous studies, such as those by Silalahi (2024), have demonstrated that high-quality service can significantly enhance taxpayer satisfaction and compliance by

simplifying the processes related to tax obligations. However, the extent to which these service quality dimensions directly impact compliance behavior among young taxpayers, such as accounting students, remains underexplored (Richardson and Sawyer 2001). This gap highlights the need for research that specifically examines the relationship between service quality and compliance within this demographic.

Surjanti (2018) defines sanctions as negative punishments imposed on individuals who violate regulations. Nahumury (2018), emphasizes that tax sanctions serve as a guarantee that the provisions of tax laws will be adhered to. Law Number 28 of 2007 outlines two types of sanctions: administrative and criminal. These sanctions are crucial in enforcing tax compliance, particularly within a self-assessment system where taxpayers are responsible for calculating and paying their taxes. Mohdali, Isa, and Yusoff (2014) suggests that the threat of sanctions can effectively deter non-compliance and encourage taxpayers to fulfill their obligations. However, the perception and effectiveness of these sanctions among future taxpayers, such as accounting students, are not well-documented. This study aims to fill this gap by examining how the understanding and perception of tax sanctions influence compliance behavior among students.

Taxpayer compliance is defined by Mir'atusholihah (2014) as the satisfaction of all tax responsibilities and the utilization of taxpayer rights. Rustiyaningsih (2011) states that compliance encompasses both adherence to tax legislation and consciousness of tax responsibilities. Ensuring taxpayer compliance is of utmost importance in Indonesia's self-assessment system, which places the responsibility on taxpayers to accurately disclose and fulfill their tax obligations. Several factors impacting compliance have been found in prior study, including knowledge, awareness, the quality of the services provided, and punishments. Arum (2012) discovered, for instance, that compliance is greatly impacted by tax knowledge, while Wardani (2014) emphasized the

significance of both awareness and knowledge. These findings suggest that in order to comply with tax regulations, it is crucial to have a thorough comprehension of them and a strong degree of awareness. However, the interaction of these factors, especially among young individuals.

Prior research has yielded valuable understandings of the factors that influence tax compliance, however the findings have frequently been diverse and occasionally conflicting. For example, Arum (2012) stressed that tax knowledge has a major impact on compliance, while Wardani (2014) contended that knowledge and awareness are equally important. Jatmiko (2006) emphasized that taxpayer awareness of the role of taxation in state funding is a crucial determinant of compliance. This suggests a clear link between awareness and compliance rates. In contrast, Silalahi et al. (2015) suggested that service quality has the potential to be more important than other elements. This is because better services can reduce the negative impact of poor awareness and knowledge through rendering compliance processes easier for users. Hakim (2015) also stated that punishments act as a strong deterrent, encouraging cooperation by instilling fear of consequences. These inconsistencies highlight the intricate nature of adhering to tax regulations and the necessity for more detailed investigation. More precisely, there is a lack of comprehension regarding the collective impact of these elements on the compliance behavior of young taxpayers. This study aims to fill this void by specifically examining accounting students, a demographic that has received limited attention in prior research. This study attempts to provide a thorough understanding of the elements that motivate future taxpayers to comply by looking at the combined impact of tax knowledge, taxpayer awareness, quality of service, and tax sanctions.

The findings from this study have significant implications for both academic research and practical policy-making. By identifying the key factors that influence tax compliance, the research can inform the development of targeted educational programs to enhance tax knowledge and awareness among young taxpayers.

Additionally, the study highlights the importance of high-quality service delivery and effective enforcement of tax sanctions, offering insights for tax authorities to improve their strategies. Future research could build on these findings by exploring similar dynamics in different demographic groups or geographical regions, further contributing to the optimization of tax revenue collection and the promotion of responsible citizenship.

*H1: Tax knowledge influences taxpayer compliance.*

*H2: Taxpayer awareness influences taxpayer compliance.*

*H3: Service quality influences taxpayer compliance.*

*H4: Tax sanctions have an effect on taxpayer compliance.*

### 3. Method Innovation

This study employs a quantitative research methodology, utilizing a survey approach for data collection. Quantitative research is characterized by its inductive, objective, and scientific nature, involving the collection and analysis of numerical data to test predefined hypotheses (Dilanthi 2002). The research was conducted at the Madiun State Polytechnic, located at Jalan Ring Road Barat, Winongo, Kec. Manguharjo, Madiun City, East Java. This location was selected due to its relevance to the study's focus on accounting students, who represent a critical segment of future taxpayers.

The population under consideration for this study comprises all students who are pursuing a major in accounting while attending Madiun State Polytechnic. As of March 2024, the total number of active students in this group is 681. Miradji and Adi (2020) defines a population as a broad area that includes things or persons with distinct features and attributes determined by the researcher. In order to guarantee representativeness, the study utilizes purposive sampling, a method in which the investigator chooses samples according to particular standards: (a) individual taxpayers, namely Madiun State Polytechnic accounting students; and (b) taxpayers with a tax identification number (NPWP).

We estimated the sample size using the Slovin formula, which assumes a normal distribution and



is suitable for known population numbers. Sugiyono (2017) concisely defines the Slovin formula as a technique for determining an appropriate sample size that accurately represents the total population. The utilization of the Slovin formula is a frequently employed approach in quantitative research for conducting sample calculations. This method facilitates the determination of an appropriate sample size that accurately represents a larger population for researchers. The sample size (n) in the Slovin formula is determined by dividing every member of the population (N) by a value that is obtained by multiplying the population total by the corresponding square of the error tolerance (e) plus 1. We often establish the error tolerance at 10% to ensure precision when drawing inferences from the sample.

For example, the computation you provided incorporates 681 students as the target population for the study. The Slovin formula determines the error tolerance value (e) to be 0.1 (10%). Formulating the population value and error tolerance yielded a result of 87.19. We rounded the value to 87 because the sample size must be an integer. However, we observed two anomalous data points in this instance, which prompted us to adjust the sample size to 85. The researchers directly collected primary data by observing and interacting with the study's subjects. The responses from Madiun State Polytechnic accounting students, gathered through questionnaires, served as the main source of data for this study. The study's variables include both independent and dependent factors. The following independent variables have an impact on the factor that is dependent: taxpayer compliance: tax knowledge, taxpayer awareness, the level of service, and tax sanctions. We assessed the factors using a Likert scale to quantitatively measure the responses.

Tax knowledge is defined as the taxpayer's understanding of tax regulations, submission processes, and penalties for non-compliance (Widayati 2010). Indicators include NPWP possession, knowledge of tax rights and obligations, understanding of tax sanctions, and familiarity with tax regulations through training.

Taxpayer awareness is the extent to which taxpayers understand and willingly comply with tax obligations without external pressure (Wardani and Rumiyatun 2017). Indicators include awareness of tax rights and obligations. Service quality is the measure of service delivery effectiveness, reflecting whether services meet customer expectations (Uysal and Sirgy 2019). Indicators include the availability of integrated service locations and the competency and motivation of tax officials. Tax sanctions are penalties imposed for non-compliance with tax regulations, acting as a deterrent (Mardiasmo 2002). Indicators include perceptions of the severity of criminal and administrative sanctions. Taxpayer compliance is the extent to which taxpayers adhere to tax regulations (Zain 2013). Indicators include understanding tax provisions, accurate tax return filing, and correct tax calculations.

Data analysis involves several stages, starting with descriptive analysis and moving through various tests to ensure validity, reliability, and the robustness of the regression model (Crc and Simon 2003). Descriptive analysis is used to describe the mean, minimum, maximum, and standard deviation of the data (Myint 2003). Validity and reliability tests are conducted to ensure the accuracy and consistency of the questionnaire items. The validity test uses a significance threshold of 5%, while the reliability test uses Cronbach's Alpha with a threshold of >0.6. Classic assumption tests include normality, multicollinearity, and heteroscedasticity tests to ensure the data meets regression assumptions.

Multiple linear regression analysis examines the impact of independent variables on the dependent variable using the equation;

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e \quad (1)$$

Information:

$Y$	= Taxpayer Compliance
$a$	= Constant Number
$b_{1,2,3}$	= Regression Coefficient
$X_1$	= Tax Knowledge
$X_2$	= Taxpayer Awareness
$X_3$	= Service Quality
$X_4$	= Tax Sanctions
$e$	= Standard Error

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Hypothesis testing includes the coefficient of determination ( $R^2$ ) to measure the model's explanatory power, the model feasibility test (F test) to assess the overall significance of the model, and the statistical test (t test) to evaluate the individual significance of each independent variable. This comprehensive methodology ensures that the study's findings are robust, reliable, and can significantly contribute to understanding the factors influencing taxpayer compliance among accounting students.

#### 4. Result and Discussion

Descriptive statistics elucidate the features of the study's variables. We conducted analyses on tax expertise, taxpayer awareness, quality of service, tax sanctions, and compliance by taxpayers to determine the distribution of these factors among the study population of 85 respondents. We found that the sample mean of tax knowledge, with a variance of 2.562, fell between 16 and 25. The range of taxpayer awareness varied between 15 and 25, with a somewhat higher average of 21.89 and a standard deviation of 2.320. Using a 12-point scale to measure service quality, the mean score was 16.91, with a standard deviation of 2.328. We scored the tax sanctions on a scale from 12 to 20, with an average value of 17.44 and an accepted norm deviation of 2.032. Finally, the level of taxpayer compliance varied between 12 and 20, with an average value of 16.58 and an average deviation of 2.533. These statistics offer a thorough summary of the central tendencies, variation, and range of the variables within the overall population. These insights serve as the basis for additional investigation to investigate the connections and interactions between these variables that impact taxpayer compliance behavior.

The validity test findings, shown in Table 2, verify the strength and reliability of the evaluation tools used in the study. All variables have robust correlations that exceed critical values, signifying their appropriateness for the investigation. The measurement instruments' efficacy in capturing the intended constructs is demonstrated by the noteworthy correlations that Tax Knowledge,

Taxpayer Knowledge, Service Quality, Tax penalties, and Compliance among taxpayers display with their corresponding question items. These findings confirm the dependability of the data gathered and bolster the credibility of later studies and interpretations.

Table 3 presents a summary of the results obtained from the reliability tests performed for each variable in the study. The reliability test utilized Cronbach's Alpha coefficient with a predetermined threshold of 0.6 to evaluate the internal consistency of the measurement items that make up each construct. The levels of Tax Knowledge, Taxpayer Awareness, Service Quality, Tax Sanctions, and Taxpayer Compliance all above the minimum requirement, demonstrating a satisfactory level of trustworthiness. The Cronbach's Alpha for Tax Knowledge was 0.776, for Taxpayer Awareness it was 0.828, for Service Quality it was 0.778, for Tax Sanctions it was 0.811, and for Taxpayer Compliance it was 0.837. The results confirm the strong internal consistency and coherence of the measurement tools used for all constructs. As a result, they enhance trust in the accuracy of the collected data, hence strengthening the credibility of later analyses and interpretations.

A one-sample normality test, namely the Kolmogorov-Smirnov test, was performed on the unstandardized residuals with a sample size of 85. The purpose of the test was to evaluate if the residuals' distribution adheres to a normal distribution. The distribution considerably deviates from normality, as indicated by the test statistics, which produced a value of 0.131 with an asymptotic significance of 0.001. Nevertheless, the Monte Carlo significance test yielded a value of 0.102, surpassing the standard significance limit of 0.05. This implies that the data can be regarded as following a normal distribution. In general, the Lilliefors Significance Correction shows a notable departure from normalcy. However, the Monte Carlo Significance Test presents a different perspective, introducing uncertainty regarding the normality of the data. Additional inquiry or analysis may be necessary to determine the distributional features of the residuals.

The tolerance values span from 0.438 to 0.518, suggesting that each predictor variable accounts for roughly 43.8% to 51.8% of the variation in the other predictors. Meanwhile, the VIF values range from 1.931 to 2.283. The results indicate that there is no serious problem of multicollinearity among the predictor variables. This is evident from the fact that all tolerance values are higher than the usually recognized threshold of 0.1, and the VIF values are below the conventional threshold of 10. In summary, the multicollinearity test shows that the independent variables used in the regression model for taxpayer compliance do not display significant levels of multicollinearity. Hence, the model's estimations are expected to be dependable in forecasting taxpayer compliance, free from the influence of multicollinearity problems.

Significant insights into the elements impacting taxpayer compliance can be gained from the multiple linear regression analysis results. The study reveals that tax knowledge is a strong indicator, with a positive correlation of 0.249, suggesting that an increase in tax knowledge is linked to greater levels of taxpayer compliance. Furthermore, the coefficient of 0.580 indicates that there is a significant correlation between service quality and taxpayer compliance, implying that enhancing service quality has a beneficial effect on taxpayer compliance. Nevertheless, there is a rather small correlation between taxpayer knowledge and tax punishments, with values of 0.091 and -0.264, respectively. It is possible that punitive actions alone will not be as effective in promoting compliance as they may be, as these findings highlight the significance of improving taxpayer awareness and service quality in order to encourage higher compliance. Overall, the findings underscore the complex and diverse aspects of taxpayer adherence and underscore the importance of addressing multiple factors comprehensively to improve compliance rates. These findings indicate that the combined independent factors explain a substantial amount of the variation in taxpayer compliance, as seen through the moderate  $R^2$  value of 0.444. Nevertheless, it is crucial to take into account other variables or aspects that could potentially

impact taxpayer compliance, but were not incorporated into the existing model. The model feasibility test, as illustrated in Table 8, assesses the overall relevance of the regression model in forecasting taxpayer compliance. Analyzing the difference between the variance explained by the model and the variance not explained allows one to determine whether the regression model as a whole helps predict the dependent variable. The F ratio, computed as 15.981, demonstrates that the regression model is statistically significant ( $p < 0.05$ ) in this instance. This discovery implies that the independent variables, such as Tax Sanctions, Service Quality, Taxpayer Awareness, and Tax Knowledge, collectively exert a significant influence on taxpayer compliance. The F test, which is statistically significant, highlights the effectiveness of the regression model in explaining and predicting changes in taxpayer compliance levels. This offers vital information for policymakers and tax authorities that aim to improve compliance methods and interventions.

Table 9 presents the results of the t test, which evaluates the importance of each independent variable in the regression model for predicting taxpayer compliance. The study found that there is a strong positive correlation between tax knowledge and taxpayer compliance ( $p = 0.049$ ). This means that as individuals' tax knowledge increases, their level of compliance with tax regulations also increases. In contrast, the level of Taxpayer Awareness did not have a significant impact on taxpayer compliance ( $p = 0.472$ ), indicating that merely being aware of tax requirements may not immediately result in compliant conduct. The study found that there is a strong correlation between service quality and taxpayer compliance ( $p = 0.000$ ). This emphasizes the need of delivering excellent service to taxpayers in order to promote compliance. However, Tax Sanctions have a negligible impact on taxpayer compliance ( $p = 0.094$ ), suggesting that relying just on fines may not be enough to encourage compliance. To summarize, there is a strong correlation between taxpayer compliance and Tax Understanding and Service Quality. This indicates that education and delivery of services play a crucial role in encouraging compliance.

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Nonetheless, our analysis shows no discernible effects from Taxpayer Awareness or Tax Sanctions. These findings emphasize the intricate interaction of several elements in influencing taxpayer compliance behavior and provide insights for creating specific methods to improve compliance levels.

The discussion of the results encompasses the findings from multiple perspectives, considering the implications of each variable on taxpayer compliance as well as the support provided by existing literature. Tax knowledge emerges as a significant predictor of taxpayer compliance, supported by previous research such as Tri Isawati's study (2016), which emphasizes the positive impact of tax knowledge on compliance behavior. This highlights the importance of educational initiatives aimed at enhancing taxpayers' understanding of their obligations and the benefits of compliance.

Conversely, the lack of a significant relationship between taxpayer awareness and compliance, despite the positive direction, contradicts findings from previous studies conducted by Juliantari, Sudiartana, & Dicriyani (2021), Arini & Sumaryanto (2019), and Perdana & Dwirandra (2020). This discrepancy underscores the need for further investigation into the specific mechanisms through which taxpayer awareness influences compliance and the effectiveness of awareness-raising campaigns in promoting adherence to tax regulations.

The positive influence of service quality on taxpayer compliance aligns with previous research by Anggraeni (2013), emphasizing the importance of providing satisfactory and accountable tax services to foster compliance. This suggests that investments in improving service delivery channels and enhancing the overall

taxpayer experience can yield tangible benefits in terms of compliance rates and taxpayer satisfaction.

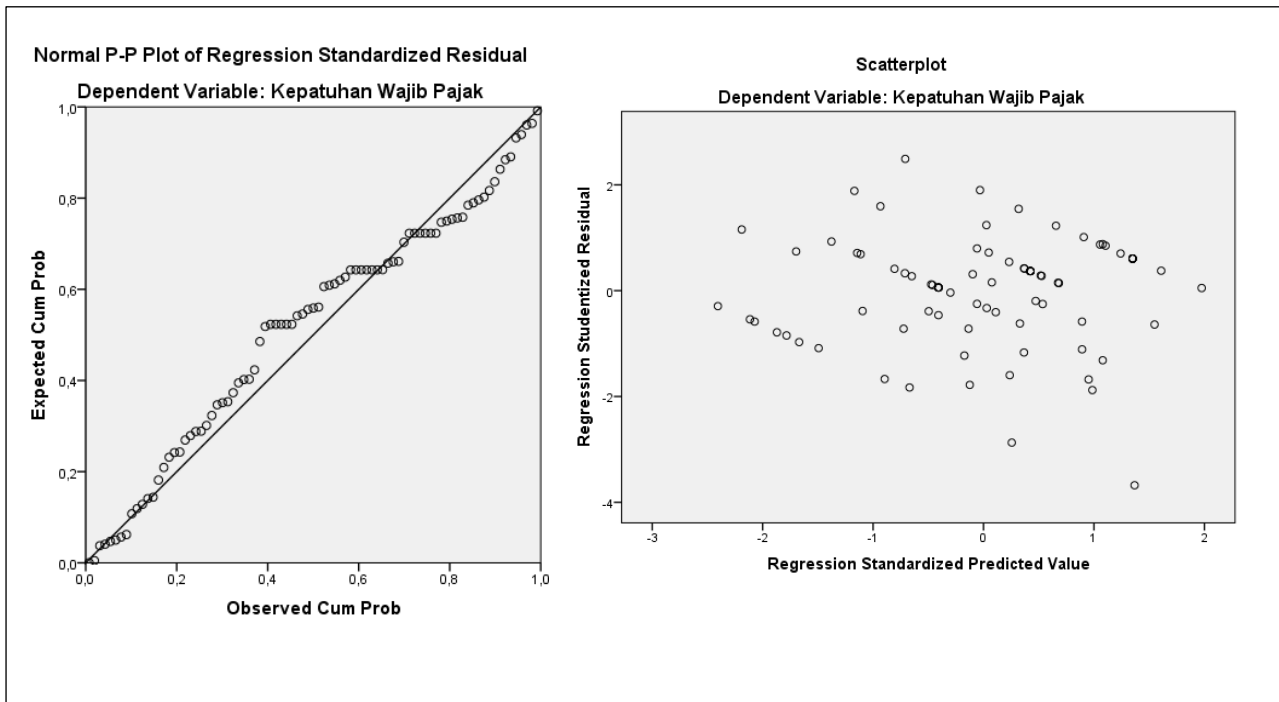
Interestingly, the lack of a significant effect of tax sanctions on compliance contradicts findings from studies by Juliantari, Sudiartana, & Dicriyani (2021) and Artha & Setiawan (2016), challenging the conventional belief in the deterrent effect of punitive measures. This underscores the need for a nuanced understanding of the role of sanctions in shaping compliance behavior and suggests that other factors, such as taxpayers' perceptions of fairness and the efficacy of enforcement measures, may play a significant role in determining compliance outcomes.

## 5. Conclusion

In conclusion, this study provides valuable insights into the intricate dynamics influencing taxpayer compliance, highlighting the pivotal roles of tax knowledge and service quality while questioning conventional assumptions about the effectiveness of punitive measures. The findings underscore the importance of tailored educational initiatives and service enhancements to foster voluntary adherence to tax regulations. However, the non-significant relationship between taxpayer awareness and compliance warrants further exploration. Overall, these findings offer practical implications for policymakers and tax authorities, advocating for a multifaceted approach to compliance management aimed at optimizing revenue collection efforts and strengthening the integrity of the tax system. Moving forward, future research endeavors should continue to delve into the nuanced aspects of taxpayer behavior to inform more effective strategies for promoting compliance.



## 6. Table and Image Data



*Figure 1. Framework of Thought*

*Figure 1.* Normality Test Results for the Dependent Variable Taxpayer Compliance

*Figure 2.* Heteroscedasticity Test Results for Dependent Variable Taxpayer Compliance

**Table 1.** Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Knowledge	85	16	25	21.48	2,562
Taxpayer Awareness	85	15	25	21.89	2,320
Service quality	85	12	20	16.91	2,328
Tax Sanctions	85	12	20	17.44	2,032
Taxpayer Compliance	85	12	20	16.58	2,533
Valid N (listwise)	85				

**Table 2.** Validity Test Results

Variable	Question Items	r count	r table	Significance	Information
Tax Knowledge	PP1	0.561	0.213	0,000	Valid
	PP2	0.599		0,000	Valid

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	PP3	0.562		0,000	Valid
	PP4	0.619		0,000	Valid
	PP5	0.686		0,000	Valid
Taxpayer Awareness	KSD1	0.426		0,000	Valid
	KSD2	0,500		0,000	Valid
	KSD3	0,540	0.213	0,000	Valid
	KSD4	0,570		0,000	Valid
	KSD5	0,652		0,000	Valid
Kualitas Pelayanan	KP1	0,619		0,000	Valid
	KP2	0,733		0,000	Valid
	KP3	0,720	0,213	0,000	Valid
	KP4	0,684		0,000	Valid
Tax Sanctions	SP1	0.577		0,000	Valid
	SP2	0.635		0,000	Valid
	SP3	0.633	0.213	0,000	Valid
	SP4	0.524		0,000	Valid
Taxpayer Compliance	KWP1	0.672		0,000	Valid
	KWP2	0.643		0,000	Valid
	KWP3	0.610	0.213	0,000	Valid
	KWP4	0.557		0,000	Valid


**Table 3.** Reliability Test Results

Variable	Cronbach's Alpha	Standard	Conclusion
Tax Knowledge	0.776	0.6	Reliable
Taxpayer Awareness	0.828	0.6	Reliable
Service quality	0.778	0.6	Reliable
Tax Sanctions	0.811	0.6	Reliable
Taxpayer Compliance	0.837	0.6	Reliable

**Table 4.** Kolmogorov-Smirnov One-Sample

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		85
Normal Parameters <sup>a, b</sup>	Mean	,0000000
	Std. Deviation	1.88814199
Most Extreme Differences	Absolute	,131
	Positive	,074
	negative	-,131

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Statistical Tests					,131
Asymp. Sig. (2-tailed)					,001 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	Sig.				,102 <sup>d</sup>
	99% Confidence Interval	Lower Bound			,094
		Upper Bound			,110

**Table 5.** Multicollinearity Test Results

Coefficients <sup>a</sup>		Collinearity Statistics	
Model		Tolerance	VIF
1	Tax Knowledge	,438	2,283
	Taxpayer Awareness	,518	1,931
	Service quality	,471	2,124
	Tax Sanctions	,444	2,250

**Table 6.** Results of Multiple Linear Regression Analysis

Coefficients <sup>a</sup>				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	4,021	2,230	
	Tax Knowledge	,249	,125	,252
	Taxpayer Awareness	,091	,126	,084
	Service quality	,580	,132	,534
	Tax Sanctions	-,264	,156	-,212

a. Dependent Variable: Taxpayer Compliance

**Table 7.** Coefficient of Determination Results

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,666 <sup>a</sup>	,444	,416	1,935

**Table 8.** Model Feasibility Test Results (F Test)

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.

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1	Regression	239,286	4	59,822	15,981	,000 <sup>b</sup>
	Residual	299,467	80	3,743		
	Total	538,753	84			

**Table 9.** Hypothesis Test Results (t Test)

Coefficients <sup>a</sup>					
	B	Std. Error	Beta	t	Sig
1 (Constant)	4,021	2,230		1,803	,075
Tax Knowledge	,249	,125	,252	1,999	,049
Taxpayer Awareness	,091	,126	,084	,722	,472
Service quality	,580	,132	,534	4,392	,000
Tax Sanctions	-,264	,156	-,212	-1,694	,094

## Refrence

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