THE INFLUENCE OF TAXPAYER KNOWLEDGE, TAXPAYER AWARENESS, SERVICE QUALITY AND TAX SANCTIONS ON PERSONAL TAXPAYER COMPLIANCE IN KPP PRATAMA OF ACEH PROVINCE

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ABSTRACT

This study aims to examine the effect of taxpayer knowledge, taxpayer awareness, service quality and tax sanctions on individual taxpayer compliance. The sample in this study were individual taxpayers registered at the Aceh Province Primary Tax Service Office (KPP). The sampling method used purposive sampling, and the sample size was measured using the Slovin formula. The data analysis technique in this study is descriptive statistics and multiple regression analysis using SPSS version 25. The results of hypothesis testing are as follow. Simultaneously, taxpayer knowledge, taxpayer awareness, service quality and tax sanctions affect individual taxpayer compliance. Partially, taxpayer knowledge, taxpayer awareness, service quality affect individual taxpayer compliance and tax sanctions have no effect on individual taxpayer compliance.

INTRODUCTION

Taxation serves as a vital source of national development funding, contributing significantly to the country’s revenue. Taxes play a crucial role in the current government income and must be continually enhanced to ensure the nation’s sustainability (Hidayah and Anshori, 2022). Low taxpayer compliance is identified as a key factor hindering tax revenue, driven by taxpayer dissatisfaction with tax services and mechanisms (Fadhilatunisa and Cahyani, 2019). General provisions and procedures for taxation regulations are outlined in the law, including Article 21 of Income Tax which directly affects individuals, particularly employees (Fadhilatunisa and Cahyani, 2019).

Income Tax (PPh 21) is a substantial potential revenue source, with the government targeting a larger share of income tax revenue compared to other taxes (Astikawati, 2016). PPh Article 21 applies to personal income, with rates ranging from 5% for income up to Rp60,000,000, 15% for income between Rp60,000,000 and Rp250,000,000, 30% for income between Rp500,000,000 and Rp5,000,000,000, and 35% for income over Rp5,000,000,000. Taxpayers without a Taxpayer Identification Number (NPWP) face a 20% higher rate than those with an NPWP (Kemenkeu.go.id).

In Indonesia, many taxpayers fail to comply with their tax obligations (Idris, 2022), illustrated by cases such as Rafael Alun Trisambodo, a former official at the Directorate General of Taxation, Ministry of Finance, who did not pay personal income tax (Laucereno, 2023). The Tax Justice Network estimates a loss of Rp68.7 trillion in Indonesia due to tax avoidance. High-profile individuals hide assets and income abroad to evade legal consequences in their home country (pajakku.com). Failure to pay taxes leads to a reduction in national and regional budget revenues, affecting both central and local government spending. This budget...
shortfall results in a high budget deficit used to fund national development through state debt. Recognizing the vital contribution of taxes to the State Budget, intentional non-payment or non-submission of taxes leads to tax penalties, including criminal sanctions or administrative fines, according to applicable regulations (taxcenterunsika.com).

Finance Minister Sri Mulyani attributes the prevalence of corruption in Indonesia to the misconception that tax money is primarily used for infrastructure projects like toll roads and large dams. She adds that people are reluctant to pay taxes when they don't directly feel the benefits of development funded by taxes (Idris, 2022). According to the Head of the Regional Office of the Directorate General of Taxation in Aceh, Muhammad Haniv Ak., MST, tax compliance in Aceh is significantly below the national average, with only about 27% compared to the national rate of 45% (Armi, 2023).

Various studies related to taxpayer compliance have been conducted both domestically and internationally (Hidayah and Anshori, 2022; Pravasanti and Pratiwi, 2021; Hunt and Iyer, 2018; Jimenez and Iyer, 2016; Nagel, Huber, Pragg, and Goslinga, 2018; Safitri and Silalahi, 2020). Research by Indrawan et al. (2015), Nugroho and Zulaikha (2012), and Zainuddin (2018) indicates that knowledge of tax regulations has a significantly positive impact on taxpayer awareness. On the other hand, different research results by Safitri and Silalahi (2020) and Supriatiningssih (2021) suggest that service quality and tax sanctions do not influence the compliance of individual taxpayers.

The researcher chose to focus on Individual Income Tax (PPh 21) taxpayers in the province of Aceh because PPh 21 is considered a potentially significant tax revenue compared to other taxes. Additionally, various phenomena, such as tax evasion cases within government institutions, inconsistencies in previous research results, and the low collection of Personal Income Tax in the Aceh province, which is still below 30% of the target revenue, make it an interesting subject for investigation.

The research aims to examine and analyze the impact of taxpayer knowledge, taxpayer awareness, service quality, and tax sanctions collectively on the compliance of individual taxpayers at the Primary Tax Office (KPP Pratama) in the Aceh Province. Additionally, the study explores the individual effects of taxpayer knowledge, awareness, service quality, and tax sanctions on taxpayer compliance in the mentioned region.

Based on the outlined background, the researcher is motivated to conduct a study titled "The Influence of Taxpayer Knowledge, Taxpayer Awareness, Service Quality, and Tax Sanctions on the Compliance of Individual Taxpayers in the Primary Tax Office (KPP Pratama) of Aceh Province".

**RESEARCH METHOD**

The research design outlined in this section follows a verification approach, specifically testing the influence of independent variables (Taxpayer Knowledge, Taxpayer Awareness, Service Quality, and Tax Sanctions) on the dependent variable (Taxpayer Compliance). The research type is causal, examining whether one variable causes changes in another. The researcher intervenes minimally, without manipulating variables directly.

The research environment is not controlled (normal), employing a questionnaire distributed via Google Forms to individual taxpayers in the DJP Aceh Regional Office. The unit of analysis is individual taxpayers within this region.

The time horizon is cross-sectional, collecting data during May to June 2023. The population comprises 364,054 individual taxpayers registered in Aceh under the DJP Aceh Regional Office. A sample of 400 respondents is chosen using proportional stratified random sampling based on the population distribution in different tax offices.
Data collection involves primary (questionnaire) and secondary (SIDJP) sources. The operationalization of variables includes Taxpayer Knowledge, Taxpayer Awareness, Service Quality, Tax Sanctions, and Taxpayer Compliance, measured through various indicators.

Data analysis involves descriptive statistics, testing for validity and reliability, classic assumption tests (normality, multicollinearity, and heteroskedasticity), and hypothesis testing using multiple linear regression. The hypothesis tests include simultaneous (all independent variables influencing the dependent variable together) and partial (individual influence of each independent variable on the dependent variable).

The regression equation used is \( Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon \), where \( Y \) is Taxpayer Compliance, \( X_1 \)–\( X_4 \) are the independent variables, \( \alpha \) is the constant, \( \beta_1 \)–\( \beta_4 \) are regression coefficients, and \( \epsilon \) is the standard error.

In summary, this research employs a comprehensive methodology, combining quantitative data analysis, statistical testing, and hypothesis validation to explore the factors influencing individual taxpayer compliance in the Aceh region.

RESULTS AND DISCUSSION

Instrument Test Results

Validity Test Results

Validity testing is carried out to test whether the variable research instrument used in this study can measure these variables appropriately. Data quality testing in this study was carried out statistically using the Pearson product-moment coefficient of correlations test with a significance value (critical value) of 5% assisted by SPSS Version 25. Each statement item is said to be valid if the calculated correlation value > critical value. The results of the validity test can be seen in Table 1.

<table>
<thead>
<tr>
<th>Number</th>
<th>Statement</th>
<th>Sig. (2-tailed)</th>
<th>Variable</th>
<th>Correlation Coefficient ( (R_{\text{Count}}) )</th>
<th>Critical Value 5% ( (R_{\text{Table}}) )</th>
<th>Ket</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>KWPOP.1</td>
<td>0.000</td>
<td>Individual Taxpayer Compliance (Y)</td>
<td>0.665</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>KWPOP.2</td>
<td>0.000</td>
<td>Knowledge Taxpayer (X1)</td>
<td>0.835</td>
<td>0.098</td>
<td>Valid</td>
</tr>
<tr>
<td>3</td>
<td>KWPOP.3</td>
<td>0.000</td>
<td>Awareness Taxpayer (X2)</td>
<td>0.828</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>KWPOP.4</td>
<td>0.000</td>
<td></td>
<td>0.856</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>KWPOP.5</td>
<td>0.000</td>
<td></td>
<td>0.846</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>KWPOP.6</td>
<td>0.000</td>
<td></td>
<td>0.773</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>PWP.1</td>
<td>0.000</td>
<td></td>
<td>0.743</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>PWP.2</td>
<td>0.000</td>
<td></td>
<td>0.841</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>PWP.3</td>
<td>0.000</td>
<td>Knowledge Taxpayer (X1)</td>
<td>0.705</td>
<td>0.098</td>
<td>Valid</td>
</tr>
<tr>
<td>10</td>
<td>PWP.4</td>
<td>0.000</td>
<td></td>
<td>0.645</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>PWP.5</td>
<td>0.000</td>
<td></td>
<td>0.769</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>PWP.6</td>
<td>0.000</td>
<td></td>
<td>0.744</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>KWP.1</td>
<td>0.000</td>
<td></td>
<td>0.731</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>KWP.2</td>
<td>0.000</td>
<td></td>
<td>0.787</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>KWP.3</td>
<td>0.000</td>
<td></td>
<td>0.758</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>KWP.4</td>
<td>0.000</td>
<td></td>
<td>0.798</td>
<td>0.098</td>
<td>Valid</td>
</tr>
<tr>
<td>17</td>
<td>KWP.5</td>
<td>0.000</td>
<td></td>
<td>0.662</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>KWP.6</td>
<td>0.000</td>
<td></td>
<td>0.749</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Table 2. Reliability Test Results

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Number of Statement Items</th>
<th>Cronbach Alpha</th>
<th>Alpha Critical Value</th>
<th>Ket</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Taxpayer Compliance (Y)</td>
<td>6</td>
<td>0,885</td>
<td>0,60</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Taxpayer Knowledge (X1)</td>
<td>6</td>
<td>0,834</td>
<td>0,60</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Taxpayer Awareness (X2)</td>
<td>8</td>
<td>0,882</td>
<td>0,60</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Quality Service (X3)</td>
<td>6</td>
<td>0,836</td>
<td>0,60</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Sanksi Taxation (X4)</td>
<td>4</td>
<td>0,711</td>
<td>0,60</td>
<td>Reliabel</td>
</tr>
</tbody>
</table>

Source: Primary data processed (2023), SPSS output version 25

Based on Table 1, it can be stated that all statements are valid because they have a correlation value above the critical value (N = 400) which shows a number of 0.098 (see table of critical values of the correlation $r_{product-moment}$) or has a significant value for all question items below 5%. Thus, the statements used in the instrument are significant and have constructive validity or there is internal consistency which means that the data obtained is valid and can be used for research.

Reliability Test Results

Reliability testing is carried out to see the reliability of questionnaires from a study. Reliability testing is carried out on questionnaire items that meet the level of validity. The results of testing 30 statements using the Cronbach Alpha technique can be seen in Table 2.

Based on reliability testing, it is known that alpha for each variable, namely the individual taxpayer compliance variable (Y) obtained an alpha value of 0.885, the taxpayer knowledge variable (X1) obtained an alpha value of 0.834, the taxpayer awareness variable (X2) obtained an alpha value of 0.882, the service quality variable (X3) obtained an alpha value is 0.836, and the service quality variable (X4) obtained an alpha value of 0.711. This reliability measurement shows that the measurement results meet the credibility of Cronbach Alpha where the value is greater than alpha 0.60. Then it can be concluded that the questionnaire that has been designed can be used to reveal certain symptoms of a group of individuals.
Classical Assumption Testing

To perform regression analysis, there are several assumption tests that must be met in order for the regression equation to provide valid results. Classical assumption tests performed include normality tests, multicollinearity tests, and heterokedasticity tests. The test results are as follows:

Normality Test

A normality test is performed to find out whether in a regression model, variables have a normal distribution. Normally distributed data will minimize the possibility of bias. Normality testing in this study using one sample kolmogorov-smirnov test and analysis of histogram graphs and P-P plots. In the Kolmogorov-Smirnov one sample test, the variables have asymp. Sig (2-tailed) below a significant level of 0.05 means that these variables have an abnormal distribution and vice versa (Ghozali, 2013: 34). The results of data normality testing can be seen in Table 3. as follows:

Table 3. Normality Test Results

<table>
<thead>
<tr>
<th>N</th>
<th>400</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal Parameters(^{a,b})</td>
<td></td>
</tr>
<tr>
<td>Mean</td>
<td>.0000000</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>3.90914402</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td></td>
</tr>
<tr>
<td>Absolute</td>
<td>.168</td>
</tr>
<tr>
<td>Positive</td>
<td>.152</td>
</tr>
<tr>
<td>Negative</td>
<td>-.168</td>
</tr>
<tr>
<td>Test Statistic</td>
<td>.168</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.087(^c)</td>
</tr>
</tbody>
</table>

Source: Primary data processed (2023), SPSS output version 25

Based on Table 3, it is known that the sig value in the normality test is 0.87 > 0.05. In the Kolmogorov-Smirnov One Sample Test the variables have Asymp. Sig (2-tailed) above a significant level of 0.05 means that these variables have a normal distribution (Ghozali, 2013: 34).

Multicollinearity Test

In figure 1, it can be concluded that the distribution of data is normal because the line that draws the data actually follows and is scattered around the diagonal line, and some of the data in this study is not normally distributed because the data is scattered far from the diagonal line.

Figure 1. Data Normality Test Results

Source: Primary data processed (2023), SPSS output version 25
The multicollinearity test is used to test whether the regression model found a correlation between independent or independent variables. If there is no or does not contain multicollinearity from the test results, then the regression model is good. To detect the presence or absence of multicollinearity in this study using Variance Inflation Factor (VIF), if the tolerance value > 0.10 or the VIF value < 10, then there is no multicollinearity between independent variables in the regression model. Here are the values of tolerance and VIF in this study:

<table>
<thead>
<tr>
<th>Independent Variables</th>
<th>Tolerance</th>
<th>VIF</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Knowledge</td>
<td>.479</td>
<td>2.089</td>
<td>No multicollinearity</td>
</tr>
<tr>
<td>Taxpayer Awareness</td>
<td>.480</td>
<td>2.082</td>
<td>No multicollinearity</td>
</tr>
<tr>
<td>Quality Service</td>
<td>.756</td>
<td>1.323</td>
<td>No multicollinearity</td>
</tr>
<tr>
<td>Sanksi Taxation</td>
<td>.930</td>
<td>1.075</td>
<td>No multicollinearity</td>
</tr>
</tbody>
</table>

Source: Primary data processed (2023), SPSS output version 25

Based on Table 4.17 it is known that the tolerance value of the independent variable has a value of more than 0.10. The VIF value is below the value of 10. According to Ghozali (2013), a regression model shows multicollinearity if the tolerance value is less than 0.10 and the VIF value is more than 10. The conclusion is that the independent variable regression model does not have multicollinearity and has fulfilled the assumption of the multicollinearity test.

**Heteroscedasticity Test**

Heteroscedasticity testing aims to test whether regression models that occur variance inequality from the residual of one observation to another. If the variance from the residual of one observation to another is fixed, then it is called homoskedasticity. A good regression model is homoskedasticity or no heteroskedasticity (Ghozali, 2011: 105). To detect symptoms of heteroskedasticity, researchers used scatterplot graphs by plotting ZPRED values (predicted values) with SRESID (residual values). The basis of the decision is that if the spread of points (plots) on the graph is evenly distributed without forming a certain pattern, it can be concluded that the regression model is free from heteroskedasticity. The results of the heteroskedasticity test can be seen in Figure 2.
Hypothesis Testing

The analytical technique used to test the hypothesis of H1, H2, H3, H4, H5 uses multiple linear regression analysis by progressing the effect of taxpayer knowledge, taxpayer awareness, service quality and tax sanctions on individual taxpayer compliance. Test this hypothesis by using the SPSS Version 25 program.

Multiple Linear Regression Test Results

Multiple linear regression analysis is used to test taxpayer knowledge, taxpayer awareness, service quality and tax sanctions on individual taxpayer compliance. The results of multiple linear regression analysis include the results of the Determinant Coefficient Test, Simultaneous Test and Partial Test.

Coefficient of Determination

The coefficient of determination (R²) is carried out to see whether there is a perfect relationship or not, which is indicated on whether the change in the independent variable will be followed by the dependent variable in equal proportions. This test is by looking at R Square (R²). The value of the coefficient of determination is between 0 and 1, then a small R2 value (0=R²=1) means that the ability of independent variables to explain the variation of the dependent variable is very limited. A value close to 1 means that the independent variables provide almost all the information needed to predict dependent variation (Kuncoro, 2013: 247).

The results of the Determinant Coefficient Test can be seen in the following table:

Table 5. Multiple Regression Results

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>B</th>
<th>t value</th>
<th>Sig Value</th>
<th>R²</th>
<th>Adj. R²</th>
<th>F/Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Taxpayer Knowledge</td>
<td>0.300</td>
<td>5.363</td>
<td>0.001</td>
<td>0.622/</td>
<td>0.622/</td>
<td>62,162/</td>
</tr>
<tr>
<td>2</td>
<td>Taxpayer Awareness</td>
<td>0.205</td>
<td>4.794</td>
<td>0.001</td>
<td>0.386/</td>
<td>0.380</td>
<td>0,001</td>
</tr>
<tr>
<td>3</td>
<td>Quality Service</td>
<td>0.120</td>
<td>2.757</td>
<td>0.006</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Sanksi Taxation</td>
<td>0.065</td>
<td>1.360</td>
<td>0.175</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Primary data processed (2023), SPSS output version 25

Based on the results of the coefficient of determination test above, the R value is 0.622 which shows that there is a relationship between taxpayer knowledge, taxpayer awareness, service quality and tax sanctions on individual taxpayer compliance of 0.622 or 62.2%. While
the R Square (R2) value of 0.386 which shows that 38.6% of individual taxpayer compliance is influenced by taxpayer knowledge, taxpayer awareness, service quality and tax sanctions. The remaining 61.4% was influenced by other variables outside the study.

**Simultaneous Test**

The F statistical test is used to test whether all independent or independent variables included in the regression model have a joint influence on the dependent or bound variable (Ghozali & Ratmono, 2017). Simultaneous tests can be seen in table 6 below:

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>915.462</td>
<td>4</td>
<td>228.866</td>
<td>62.162</td>
<td>.001</td>
</tr>
<tr>
<td>Residual</td>
<td>1454.288</td>
<td>395</td>
<td>3.682</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>2369.750</td>
<td>399</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Individual Taxpayer Compliance  
b. Predictors: (Constant), Tax Sanctions, Quality of Service, Taxpayer Awareness, Taxpayer Knowledge  
Source: Primary data processed (2023), SPSS output version 25

Based on table 6 above, it can be seen that in multiple regression testing shows a calculated F value of 62.162 with a significance value of 0.001 or less than 0.05, while F table at a significance level of 0.05 and free degree (df) is df = n-k-1 = 400–5–1=394 obtained a value of 2.63, thus the F value is calculated > F table (62.162 > 2.63) Similarly, the significance value < 0.05 (0.001 < 0.05). So Ha was accepted and Ho was rejected. This shows that there is a simultaneous influence of Taxpayer Knowledge, Taxpayer Awareness, Service Quality and Tax Sanctions on Individual Taxpayer Compliance.

**Partial Test**

The statistical test t basically shows how far the influence of one explanatory variable individually in explaining the dependent variables (Kuncoro, 2013: 244). The t test aims to determine the influence between the independent variable and the dependent variable partially. The Partial Test Results can be seen in table 7 below:

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>6.359</td>
<td>1.229</td>
<td>5.174</td>
<td>.001</td>
</tr>
<tr>
<td>Taxpayer Knowledge (X1)</td>
<td>.300</td>
<td>.056</td>
<td>.306</td>
<td></td>
</tr>
<tr>
<td>Taxpayer Awareness (X2)</td>
<td>.205</td>
<td>.043</td>
<td>.273</td>
<td>4.794</td>
</tr>
<tr>
<td>Quality Service (X3)</td>
<td>.120</td>
<td>.043</td>
<td>.125</td>
<td>2.757</td>
</tr>
<tr>
<td>Sanksi Taxation (X4)</td>
<td>.065</td>
<td>.048</td>
<td>.056</td>
<td>1.360</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Individual Taxpayer Compliance  
Source: Primary data processed (2023), SPSS output version 25

Based on Table 4.20, the multiple linear regression equation can be arranged as follows:

\[ Y = 6.359 + 0.300X_1 + 0.205X_2 + 0.120X_3 + 0.065X_4 + e \]

Based on the regression equation, it can be explained that:
1. A Constant Value of 0.6359. This shows that Taxpayer Knowledge, Taxpayer Awareness, Service Quality and Tax Sanctions are zero against Taxpayer Compliance to 0.6359.

2. The regression coefficient of taxpayer knowledge (X1) is 0.300. This means that every time there is an increase of one in the taxpayer knowledge variable, it will relatively increase taxpayer compliance by 30%. Thus, the more knowledge taxpayers have, it will relatively increase the Compliance of Individual Taxpayers in KPP Pratama Aceh Province.

3. The regression coefficient of taxpayer awareness (X2) is 0.205. This means that every one increase in the taxpayer awareness variable will relatively increase taxpayer compliance by 20.5%. Thus, the higher the awareness of taxpayers, the relative will increase the Compliance of Individual Taxpayers in KPP Pratama Aceh Province.

4. The regression coefficient of service quality (X3) is 0.120. This means that every time there is an increase of one in the service quality variable, it will relatively increase taxpayer compliance by 12%. Thus, the higher the quality of services provided by the fiscus, the relative will increase the Compliance of Individual Taxpayers in KPP Pratama Aceh Province.

5. The regression coefficient of tax sanctions (X4) is 0.065. This means that every time there is an increase of one in the variable of tax sanctions, it will relatively increase taxpayer compliance by 6.5%. Thus, the higher the tax sanctions given, the relative will increase the Compliance of Individual Taxpayers in KPP Pratama Aceh Province.

The proposed hypothesis will be interpreted based on the results of the t test or partial test with table values that have sig. \( \alpha = 0.05 \) and \( df = n-k-1 = 400-5-1 = 394 \) for 1.966. The results of the interpretation are described as follows:

**The Effect of Taxpayer Knowledge on Individual Taxpayer Compliance**

Based on Table 4.20, the t-count value of taxpayer knowledge is 5.363, while the t-table value is 1.966. As explained earlier, if the t-count > t-table with a significant rate of 5% then H2 is acceptable. So it can be concluded from the table above, that H2 for the taxpayer knowledge variable is acceptable, because 5.363 >1.966. That is, taxpayer knowledge has an influence on individual taxpayer compliance.

**The Effect of Taxpayer Awareness on Individual Taxpayer Compliance**

Based on Table 4.20, the t-count value of taxpayer awareness is 4.794, while the t-table value is 1.966. As explained earlier, if the t-count > t-table with a significant rate of 5% then H3 is acceptable. So it can be concluded from the table above, that H3 for the taxpayer awareness variable is acceptable, because 4.794 >1.966. That is, taxpayer awareness has an influence on individual taxpayer compliance.

**The Effect of Service Quality on Individual Taxpayer Compliance**

Based on Table 4.20, the t-count value of service knowledge is 2.757, while the t-table value is 1.966. As explained earlier, if the t-count > t-table with a significant rate of 5% then H4 is acceptable. So it can be concluded from the table above, that H4 for the service quality variable is acceptable, because 2.757 >1.966. That is, the quality of service has an influence on individual taxpayer compliance.

**The Effect of Tax Sanctions on Individual Taxpayer Compliance**

Based on Table 4.20, the t-count value of tax sanctions is 1.360, while the t-table value is 1.966. As explained earlier, if t-count < t-table with a significant rate of 5% then H5 is rejected. So it can be concluded from the table above, that H5 for variable tax sanctions is rejected, because 1.360 <1.966. This means that tax sanctions have no effect on individual taxpayer compliance.
Discussion

The Influence of Taxpayer Knowledge on the Compliance of Individual Taxpayers

Taxpayer knowledge has a t-value of 5.363, which is greater than the critical t-value of 1.966 (5.363 > 1.966), with a significance probability of 0.001 smaller than the significance level of 0.05. Therefore, H2 is accepted. This indicates that taxpayer knowledge affects the compliance of individual taxpayers, where a better level of knowledge among taxpayers will increase taxpayer compliance. This finding aligns with a study conducted by (Putra et al., 2019) in Jambi City, showing that taxpayer knowledge significantly influences the compliance of individual taxpayers. The better the taxpayer’s knowledge in fulfilling tax obligations, the higher the resulting compliance.

The magnitude of the influence of taxpayer knowledge on the compliance of individual taxpayers is also highlighted in previous research. A study by (Zuhdi et al., 2015) stated that taxpayer knowledge significantly influences taxpayer compliance, consistent with the findings of (Purnamasari and Oktaviani, 2020), which demonstrated a significant impact of taxpayer knowledge on the compliance of individual taxpayers. In contrast, research conducted by (Zauhari, 2021) concluded that taxpayer knowledge has a positive and significant impact on the compliance of individual taxpayers.

Taxpayer knowledge refers to what taxpayers know about taxation, including tax benefits, tax rates, and tax sanctions. With good tax knowledge, taxpayers are better equipped to fulfill their tax obligations, thereby increasing taxpayer compliance (Rahayu, 2017). Additionally, sound taxpayer knowledge helps reduce tax evasion or avoidance behavior (Witono, 2008). High taxpayer compliance and low tax avoidance ratios contribute to achieving the government's revenue targets from the tax sector.

Taxpayer knowledge plays a crucial role in enhancing taxpayer compliance, especially regarding tax procedures and regulations. When taxpayers are aware of all applicable tax provisions, they can easily fulfill their tax obligations. Knowledge of taxation within taxpayers can boost tax revenue (Zuhdi et al., 2015). This study aligns with previous research by Impiyati and Napisah (2022), stating a positive influence of taxpayer knowledge on the compliance of individual taxpayers. However, it contradicts research by Merliyana and Saefurahman (2017), which found no significant influence of taxpayer knowledge on the compliance of individual taxpayers.

The Influence of Taxpayer Awareness on the Compliance of Individual Taxpayers

Hypothesis testing indicates that Taxpayer Awareness influences the Compliance of Individual Taxpayers in the Primary Tax Office of the Aceh Province. This is evident from the significant value of 0.001, which is smaller than a = 0.05. Thus, based on the respondents' answers, Taxpayer Awareness affects the Compliance of Individual Taxpayers. This aligns with a study by (Pravasanti and Pratiwi, 2021), conducted on all registered taxpayers at the Primary Tax Office in Surakarta. Taxpayer Awareness has a significantly positive influence on the compliance of individual taxpayers, consistent with the findings of Purnamasari and Oktaviani (2020), indicating that taxpayer awareness significantly influences the compliance of individual taxpayers.

According to attribution theory, if the public willingly pays taxes, it means that public awareness of taxes has been fulfilled. Tax awareness arises because taxpayers feel obligated to pay taxes. The taxes they pay are used by the government to fund public services and national development (Purnamasari and Oktaviani, 2020).

Fulfilling tax obligations is done well when taxpayers voluntarily pay taxes. However, if taxpayers are not aware of the applicable tax rules, it can lead to non-compliance (Purnamasari
and Oktaviani, 2020). Taxpayers with high moral standards consider paying taxes as a duty as citizens who receive protection and facilities from the government. Taxpayers who are aware of their tax obligations believe that paying taxes can help increase state revenue.

This research supports a study by Hidayah and Anshori (2022), stating that there is a positive influence of taxpayer awareness on the compliance of individual taxpayers. This contradicts a study by Atarwaman (2020), which claims that there is no influence of taxpayer awareness on the compliance of individual taxpayers.

The Influence of Service Quality on the Compliance of Individual Taxpayers

Hypothesis testing indicates that Service Quality influences the Compliance of Individual Taxpayers in the Primary Tax Office of the Aceh Province. This is evident from the significant value of 0.006, which is smaller than α = 0.05. Thus, based on the respondents' answers, Service Quality influences the Compliance of Individual Taxpayers. In contrast to the study by (Rifana et al., 2021) titled "Analysis of the Influence of Tax Office Services, Tax Sanctions, and E-Filling Implementation on the Compliance of Individual Taxpayers at the Primary Tax Office in Surakarta." With the results of the data analysis and discussions presented, it can be concluded in this study that tax office services, tax sanctions, and e-filing implementation have a significant partial effect on the compliance of individual taxpayers. A study by (Impiyati and Napisah, 2022) also found that Service Quality has a significant positive influence on taxpayer compliance.

The quality of service provided by tax officials is a crucial factor in supporting the increase in tax revenue. Tax services, in the form of physical facilities and services by competent tax officials, can increase the compliance of individual taxpayers. Besides comfortable physical facilities, various activities that support taxpayers in fulfilling their tax obligations, such as tax officials being adept at addressing public complaints and quickly responding to issues faced by taxpayers related to taxes (Rahayu & Suhayati, 2010).

Tax officials with high integrity, accountability, and transparency can instill trust in taxpayers, making them less reluctant to fulfill their tax obligations. Service quality is expected to enhance taxpayer satisfaction, thereby improving compliance in the field of taxation (Safitri and Silalahi, 2020). This research aligns with previous studies by Impiyati and Napisah (2022), stating that there is a positive influence of service quality on the compliance of individual taxpayers. This contrasts with the study by Sari and Fidiana (2017), which claims that there is no influence of service quality on the compliance of individual taxpayers.

The Influence of Tax Sanctions on the Compliance of Individual Taxpayers

Hypothesis testing indicates that Tax Sanctions do not influence the Compliance of Individual Taxpayers in the Primary Tax Office of the Aceh Province. This is evident from the significant value of 0.175, which is larger than α = 0.05. Thus, based on the respondents' answers, Tax Sanctions do not influence the Compliance of Individual Taxpayers. This aligns with the studies by Ermawati & Afifi (2018) and Nurfaza (2020), which found that Tax Sanctions do not influence the compliance of individual taxpayers.

Tax sanctions play a crucial role in implementing the self-assessment system to ensure the orderly conduct of the collection process. Tax sanctions are applied not to gain profits but to prevent violations of tax norms. However, violations of tax norms will continue to occur if tax sanctions are set without proper socialization and no concrete actions are taken on the enforcement of sanctions. This can lead taxpayers to underestimate tax sanctions, resulting in non-compliance.

Tax sanctions are punishment for violations imposed by the tax office on taxpayers who do not comply with tax regulations. The sanctions given to taxpayers cannot influence the level
of compliance of taxpayers in fulfilling tax obligations because many government officials evade taxes (Ermawati and Afifi, 2018). Furthermore, tax sanctions for taxpayers who violate tax regulations do not make taxpayers deter from repeating such violations. This happens because tax sanctions are only legalities in regulations, and concrete actions against violations are not taken by the government authorities. This phenomenon makes taxpayers believe that tax sanctions are only a matter of rules.

According to the Tax Justice Network report, the estimated loss in Indonesia due to tax evasion is around IDR 68.7 trillion. In the case of Individual Taxpayers, including the upper-class society, hiding assets and income declared abroad to avoid legal consequences in their country (pajakku.com). If people do not pay taxes, it will automatically lead to a lack of revenue and state budget (APBN) supplies, both for the central and regional governments. The reduction in APBN supplies will result in a high budget deficit used to meet state development facilities, leading to structural economic chaos caused by the accumulation of funding through national debt. Due to the importance of tax contributions to APBN components, anyone who intentionally does not pay or deposit taxes to the state treasury will face tax sanctions, including criminal penalties and administrative fines, in accordance with applicable regulations (taxcenterunsika.com).

This research supports the studies by Ermawati and Afifi (2018), Winerungan (2013), and Nurfaza (2020), stating that there is no influence of tax sanctions on the compliance of individual taxpayers. This contrasts with the study by Pravasanti and Pratiwi (2021), claiming that there is an influence of tax sanctions on the compliance of individual taxpayers.

**CONCLUSION**

Based on the results of research and discussion, the main conclusion of this study is that Taxpayer Knowledge, Taxpayer Awareness, Service Quality, and Tax Sanctions together have an influence on Individual Taxpayer Compliance in KPP Pratama Aceh Province. In particular, Taxpayer Knowledge and Taxpayer Awareness have a positive influence on Taxpayer Compliance, while Service Quality also plays an important role in improving Taxpayer Compliance. However, Tax Sanctions are not proven to have a significant effect on Taxpayer Compliance. Therefore, the suggestion for future research is to not only limit the test of certain factors, but also involve other factors such as Tax System Effectiveness and Tax Audit. In addition, it is recommended to expand the scope of research throughout Indonesia so that the results can reflect more accurate and better conditions in an effort to improve Taxpayer Compliance in Indonesia. It is also expected that future research can look for new theoretical references to provide further updates in the field of taxation.

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