THE INFLUENCE OF TAXPAYER AWARENESS, TAX KNOWLEDGE, TAX SANCTIONS AND QUALITY OF FISKUS SERVICES ON INDIVIDUAL TAXPAYER COMPLIANCE REGISTERED AT KPP PRATAMA JAKARTA PALMERAH

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ARTICLE INFO	ABSTRACT
Keywords: *tax payer awareness,* *tax knowledge,* *tax sanctions,* *tax authorities service quality,* *individual taxpayer compliance*	The purpose of this research is to analyze the influence of taxpayer awareness, tax knowledge, tax sanctions and the quality of tax authorities on individual taxpayer compliance. The population in this study are individual taxpayers who are registered at KPP Pratama Jakarta Palmerah. Samples were selected using the Accidental Sampling technique. The number of samples determined was 99 WPOP from the number of individual taxpayers registered at KPP Pratama Jakarta Palmerah. Primary data collection method used is to use a media questionnaire. Data analysis used in this study is multiple regression analysis. The results showed that the variables of taxpayer awareness, knowledge of taxation and quality of service from the tax authorities had an influence on individual taxpayer compliance. Meanwhile, the tax sanction variable has no effect on individual taxpayer compliance.
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1. INTRODUCTION

Tax revenue is a source of state revenue in supporting the availability of funds in the state treasury for development purposes at the central and regional levels. According to KUP Law Number 28 of 2007 Article 1 Paragraph 1, this tax is a mandatory payment to the state owed by a person or entity subject to legal coercion, without direct payment in return, and used for national interests. Which aims to promote the greatest prosperity of the people.

Head of the Fiscal Policy Agency (BKF) of the Ministry of Finance Febrio Kacaribu stated that the tax ratio in 2021 had increased to 9.11% compared to 2020 of 8.33%. The tax ratio in Indonesia is still relatively low, according to Sri Mulyani. Minister of Finance, implying that efforts to collect taxes carried out by the Ministry of Finance and the Directorate General of Taxes have not been fully optimal. The low tax ratio is caused by the public still not fully trusting the government's performance, eradicating corruption and weak law enforcement in eradicating corruption. As a result, Indonesia's tax ratio is low and the level of taxpayer compliance to make payments is still low. It can be concluded that the still essential problem of taxation in Indonesia is the level of taxpayer compliance which still needs to be improved again so that all registered taxpayers can comply with existing taxation in Indonesia.

According to previous studies, a number of factors have an impact on the level of WPOP compliance including tax knowledge, taxpayer awareness, tax sanctions, use of E-SPT, quality of tax services, tax rates, and understanding of taxation. Researchers set limits on the variables of taxpayer awareness, tax knowledge, tax sanctions, and the quality of tax authorities on individual taxpayer compliance. This limitation is based on previous investigations. The research was conducted because it wanted to know whether the results of the study showed consistent results based on previous studies and could be used as a benchmark for various parties who needed it.

This study uses taxpayer awareness, knowledge of taxation, tax sanctions and quality of tax authorities as factors that influence tax compliance.

2. METHOD

The population in this study is individual taxpayers who are registered at KPP Pratama Jakarta Palmerah. Samples were selected using the *Accidental Sampling technique* . The number of samples determined was 99 WPOP from the number of individual taxpayers registered at KPP Pratama Jakarta Palmerah. The main method of data collection is to use a questionnaire media.

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This study processed research data using IBM SPSS Statistics 25 software. After that data processing used Descriptive Statistical Tests, Data Quality Tests (Validity and Reliability), Classical Assumption Tests (Normality, Multicollinearity, Heteroscedasticity) and Hypothesis Tests (Multiple linear analysis, R2, F test, T test).

This study uses measures from previous studies. The first independent variable (X1) is taxpayer awareness. It can be interpreted that if an individual taxpayer or WPOP does not have awareness of the importance of taxation for himself or for the progress of the nation and state, WPOP cannot fulfill its obligations in taxation. The instrument used as a measuring tool for taxpayer awareness was developed from (Rahmanto, 2018) from point one to four having 4 questions. Each question item has an indicator from the awareness of individual taxpayers.

The second independent variable (X2) is knowledge of taxation. If individual taxpayers do not have insight into knowledge of taxation, the WPOP cannot behave properly and cannot fulfill its obligations and vice versa. The instrument used in order to be able to measure knowledge of taxation has been developed by (Khasanah, 2014) points one to four which have 4 questions. Each question item has an indicator of tax knowledge.

The second independent variable (X3) is the tax sanction which is a guarantee that the provisions of the law on taxation will be complied with, meaning that tax sanctions are an instrument used to prevent individual taxpayers (WPOP) from violating the law on taxes. The instrument used to measure it was developed by (Redhae, 2016) which totaled 5 questions. Each question item has an indicator of tax sanctions.

The second independent variable (X4) is the quality of tax services which greatly influences taxpayers in paying their taxes. Therefore, the tax authorities are required to provide friendly, fair and firm services at all times to taxpayers and to foster public awareness about the responsibility of paying taxes. The instrument used to measure it was developed by (Pratiwi, 2014) which totaled 3 questions. Each question item has an indicator of the quality of the tax office's services.

The Dependent Variable (Y1) is that taxpayer compliance is often one of the main obstacles that can hinder state revenue, namely revenue in the taxation sector. Compliance with tax law means reporting and calculating tax obligations correctly, as well as being timely in returning and paying the amount of tax owed (Fronzoni, 1999).

The instrument used in order to be able to measure taxpayer compliance was developed by (Jatmiko, 2006) points one to four which have 4 questions. Each question item has an indicator of taxpayer compliance.

3. RESULT AND DISCUSSION

The sample of this research is 99 WPOP. The characteristics of the respondents are divided based on Gender, Age, Status, Domicile, Last Education, Occupation and Income. The general description of the respondents is presented in table 1.

Table 1 Description of Respondents

Domisili		
Keterangan	**Jumlah**	**Presentase**
Kemanggisan	17	17,17 %
Kota Bambu Selatan	46	46,47 %
Kota Bambu Utara	6	6,06 %
Palmerah	11	11,11 %
Slipi	19	19,19 %
Total	99	100 %
Pendidikan Terakhir		
Keterangan	**Jumlah**	**Presentase**
SMP	1	1,01 %
SMA	53	53,54 %
D1 / D3	4	4,04 %
Perguruan Tinggi (S1)	35	35,35 %
Master (S2)	3	3,03 %
Doktoral (S3)	3	3,03 %
Total	99	100 %

Jenis Kelamin		
Keterangan	**Jumlah**	**Presentase**
Laki Laki	41	41,41 %
Perempuan	58	58,59 %
Total	99	100 %
Usia		
Keterangan	**Jumlah**	**Presentase**
Kurang dari 20 tahun	3	3,03 %
20 – 30 tahun	55	55,56 %
31 – 40 tahun	17	17,17 %
41 – 50 tahun	13	13,13 %
Lebih dari 50 tahun	11	11,11 %
Total	99	100 %
Status		
Keterangan	**Jumlah**	**Presentase**
Belum kawin	52	52,53 %
Kawin	46	46,46 %
Janda / duda	1	1,01 %
Total	99	100 %

Pekerjaan		
Keterangan	**Jumlah**	**Presentase**
Karyawan BUMN	2	2,02 %
Karyawan swasta	51	51,52 %
PNS/TNI/POLRI	2	2,02 %
Profesi (dokter, pengacara, dsb)	11	11,11 %
Wirausaha	8	8,08 %
Lainnya	25	25,25 %
Total	99	100 %
Pendapatan		
Keterangan	**Jumlah**	**Presentase**
Kurang dari Rp.5.000.000,-	56	56,58 %
Rp.5.000.000,- s.d. Rp.10.000.000,-	37	37,38 %
Rp.10.000.000,- s.d. Rp.20.000.000,-	3	3,03 %
Di atas Rp.20.000.000,-	3	3,03 %
Total	99	100 %

The results of the validity test stated that the value of r count was > 0.50 so that it could be concluded that the construct validity had been fulfilled. Table 2 shows the results of the validity test used in testing.

Table 2. Validity test

No Item	r hitung	Keterangan
Kesadaran Wajib Pajak		
X1.1	0.913	
X1.2	0.894	Valid
X1.3	0.864	
X1.4	0.960	
Pengetahuan Perpajakan		
X2.1	0.776	
X2.2	0.873	Valid
X2.3	0.869	
X2.4	0.860	
Sanksi Perpajakan		
X3.1	0.843	
X3.2	0.823	
X3.3	0.513	Valid
X3.4	0.760	
X3.5	0.835	

Kualitas Pelayanan Fiskus		
X4.1	0.923	Valid
X4.2	0.911	
X4.3	0.928	
Kepatuhan Wajib Pajak Orang Pribadi		
Y1.1	0.620	Valid
Y1.2	0.821	
Y1.3	0.858	
Y1.4	0.776	

The reliability of this study was tested using Cronbach's Alpha. Table 3 shows the results of the reliability test.

Table 3. Reliability Test

Variabel	Nilai Cronbach's Alpha	Nilai Krisis	Kesimpulan
Kepatuhan Wajib Pajak Orang Pribadi	0.773		Reliabel
Kesadaran Wajib Pajak	0.926		Reliabel
Pengetahuan Perpajakan	0.864	0.600	Reliabel
Sanksi Perpajakan	0.794		Reliabel
Kualitas Pelayanan Fiskus	0.910		Reliabel

The results of the reliability test on the independent variables in this study can be seen that the Cornbach's Alpha value for all variables is above 0.6, so the results state that all statements in the independent variables are declared reliable.

In this study, the T test was used in order to identify and describe whether the independent variables individually have a significant influence on the dependent variable. The criteria used in testing this research are if the sig value > 0.05 and the calculated t value > the t table value, it means that the independent variable influences the dependent variable.

Table 4 T test results

Variabel	Prediksi Arah	B	t Hitung	t Table (1-tailed)	Sig	Keputusan
Kesadaran Wajib Pajak	+	0,402	5,740	1,661	0,000	Ha Diterima
Pengetahuan Perpajakan	+	0,182	1,993	1,661	0,049	Ha Diterima
Sanksi Perpajakan	+	0,080	1,128	1,661	0,262	Ha Ditolak
Kualitas Pelayanan Fiskus	+	0,319	2,942	1,661	0,004	Ha Diterima

Based on the results of partial hypothesis testing (t-test) in the table the following results are obtained:
1. In the first model, the calculated t value for the taxpayer awareness variable (X1) is 5.740 > 1.661

with a beta value of 0.402 indicating a positive result. This means that H1 is accepted. In addition, the significance value of the taxpayer awareness variable (X1) is 0.000 <0.05 (a = 5%). So it can be concluded that taxpayer awareness (X1) has a positive effect on individual taxpayer compliance (Y).

2. In the second model, the calculated t value for the tax knowledge variable (X2) is 1.993 > 1.661 with a beta value of 0.182 indicating a positive result. This means that H2 is accepted. In addition, the significance value of the tax knowledge variable (X2) is 0.049 <0.05 (a = 5%). So it can be concluded that knowledge of taxation (X2) has a positive effect on individual taxpayer compliance (Y).

3. In the third model, the calculated t value for the variable taxation sanctions (X3) is 1.128 <1.661 with a beta value of 0.080 indicating a positive result. This means H3 is rejected. In addition, the significance value of the tax sanctions variable (X3) is 0.262 > 0.05 (a = 5%). So it can be concluded that tax sanctions (X3) have no effect on individual taxpayer compliance (Y).

4. In the fourth model, the calculated t value for the variable quality of service at the tax authorities (X4) is 2.942 > 1.661 with a beta value of 0.319 indicating a positive result. This means H4 is accepted. Besides that, the significance value of the variable of quality of service of the tax authorities (X4) is 0.004 < 0.05 (a = 5%). So it can be concluded that the quality of tax authorities (X4) has a positive effect on individual taxpayer compliance (Y).

Taxpayer awareness has a positive effect on individual taxpayer compliance. This research shows that high tax awareness among taxpayers can foster a positive attitude towards taxation, leading to self-awareness of paying taxes, reporting SPT happily and voluntarily, paying taxes on time, and understanding that the amount of tax paid is not wrong. calculation so that it can be detrimental to the state. This is related to compliance theory, the high level of taxpayer awareness will affect the level of compliance where the more aware the taxpayer influences the level of compliance, and the more aware the taxpayer is, the higher the level of compliance. The results of this study are in line with research conducted by (Efrie & Dwirandra, 2020) and (Andini & Wirakusuma, 2018).

Tax Knowledge Has a Positive Influence on Individual Taxpayer Compliance. The researcher concludes that tax knowledge is very important to fortify people from bad and wrong tax stereotypes about tax benefits and what can be obtained from paying them. In addition, with the knowledge of taxation, people can calculate taxes accurately. In relation to the compliance theory, adequate knowledge of taxation will make it easier for taxpayers to fulfill their tax obligations. This means that understanding and understanding tax knowledge can encourage taxpayer compliance. The results of this study are in line with research conducted by (Dinar & Arif, 2021) and (Efrie & Dwiranda, 2020).

Tax sanctions have no effect on taxpayer compliance. In essence, the imposition of tax sanctions is imposed to create taxpayer compliance in carrying out their tax obligations. In other words, tax sanctions are a deterrent tool so that taxpayers do not violate norms. Based on the results of the research, it can be concluded that this means that there are still many WPOP who consider tax sanctions as not a serious matter that can influence WPOP to comply with their obligations in taxation, because according to them, tax sanctions have not been strictly implemented by the government and only apply to a few circles. The results of this study are not in line with the research hypothesis and are in line with research conducted by (Efrie & Dwirandra, 2020), (I Gede Adhi & I Ketut Jati, 2018), (Luh Putu & Naniek, 2019).

Fiscal Service Quality has a positive effect on Taxpayer Compliance. Quality services are services that are provided optimally and provide satisfactory results for taxpayers in service standards that can be accounted for and delivered on an ongoing basis. Services are not qualified if the tax authorities cannot meet the expectations of taxpayers. The higher the quality of service provided by the tax apparatus, the more satisfying the taxpayers will be so that they try to fulfill their tax obligations. The results of this study are in line with research conducted by (I Gede Adhi Adnyana & I Ketut Jati, 2018).

4. CONCLUSION

The test results show that taxpayer awareness, knowledge of taxation and quality of service from the tax authorities have a positive effect on Wpop compliance, while tax sanctions have no effect on Wpop compliance.

This result has several implications. First, this research is expected to aim to empirically examine the effect of taxpayer awareness, tax knowledge, tax sanctions and Fiscal Service quality on taxpayer compliance registered at KPP Pratama Palmerah. In addition, it is expected to provide additional information regarding the importance of Tax Compliance for Economic Growth in Indonesia.

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Second, this research is expected to be able to provide additional information, especially to the KPP Pratama Palmerah to be taken into consideration in setting regulations and future steps so that the presentation of Taxpayer Compliance continues to increase and is stable.

This research needs to be viewed from the limitations that surround it. This study accepts all respondents who have NPWP so that respondents are dominated by certain occupations. Further research needs to provide criteria for respondents so that only respondents who have tax payment obligations are made respondents. And it can be seen from the Adjusted R Square test which shows a value of 0.811 or 81.1% of the variables studied can explain taxpayer compliance, while 18.9% is explained by other variables not included in this study.

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