

**THE EFFECT OF TAXPAYER AWARENESS, TAX SANCTIONS, FISCAL SERVICE QUALITY, AND EDUCATION LEVEL ON INDIVIDUAL TAXPAYER COMPLIANCE AT KPP PRATAMA CIREBON DUA**

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**KEYWORDS**

Taxpayer Awareness,  
Tax Sanctions, Fiscal  
Service Quality,  
Education Level,  
Taxpayer Compliance.

**ABSTRACT**

The purpose of this study was to investigate the effects of taxpayer awareness, tax sanctions, the quality of fiscal services, and education level on individual taxpayer compliance at the Cirebon Dua Primary Tax Service Office. This type of research is a type of basic research. The population of interest in this study comprises all individual taxpayers registered at the Cirebon Dua Primary Tax Service Office in 2023, totaling 547,405 taxpayers. This study employs the simple random sampling technique for sample selection. Primary data was collected through distributing questionnaires to respondents. Data analysis utilized multiple linear regression conducted with SPSS Version 25 software. The results showed that taxpayer awareness, fiscal service quality, and education level increased individual taxpayer compliance at KPP Pratama Cirebon Dua. However, it was found that tax sanctions had no effect on individual taxpayer compliance.

**INTRODUCTION**

Revenue from the tax sector constitutes a primary source of income for the country. To promote economic growth, the government uses state revenues to invest in development, reduce poverty, provide good public services, and building essential physical and social infrastructure. Despite not yielding direct benefits, taxes are crucially allocated for the state's welfare and societal prosperity.

**Table 1**  
**State Budget Realization 2020 - 2022 (in trillion rupiah)**

<b>Fiscal Year</b>	<b>State Revenue</b>	<b>Tax Revenue</b>	<b>Tax percentage from the realization of the State Budget</b>
2020	1.647,78	1.285,13	77,99%
2021	2.011,34	1.547,84	76,95%
2022	2.635,84	2.034,55	77.18%

Source: LKPP 2020, 2021, and 2022

Table 1 shows that state revenue in 2022 amounted to IDR 2,635.84 trillion, which consists of tax revenues of IDR Rp 2,034.55 trillion and the rest is non-tax revenue and grants. In addition, based on this data, tax revenue from 2020 to 2022 continues to increase, which shows that taxes serve as the country's main source of revenue. So that way the government will continuously strive to improve the optimal amount of tax revenue every year. In realizing these efforts, the government needs the active role of the community as taxpayers. This is because the tax collection system is applied self assessment system.

The self-assessment system is a tax collection mechanism that authorizes taxpayers to counting, report, and pay the amount of tax to be paid without the intervention of the tax authority. This system emphasizes the honesty and compliance of taxpayers to calculate taxable income and tax payable accurately, as well as report taxes in a timely manner. Self-assessment aims to improve efficiency of tax administration. This system is also expected to increase taxpayers' awareness and responsibility towards their tax obligations. By implementing this system, their compliance becomes a significant factor in achieving optimal tax revenue. Taxpayer compliance can be measured by submitting their income tax return to the Directorate General of Taxes (DGT) (Rahayu, 2020).

The behavior of taxpayers in fulfilling all their tax obligations including submitting their income tax returns can be explained by attribution theory. This theory explains that a person's behavior can be influenced by internal factors and external factors (Robbins & Judge, 2008). So that the behavior of taxpayers to submit tax returns and to fulfill all their tax obligations can be influenced by internal and external factors.

**Table 2**

**Compliance Levels of Individual Taxpayers at KPP Pratama Cirebon Dua**

<b>Year</b>	<b>Number of registered OP taxpayers</b>	<b>Number of OP Taxpayers Who Are Required to Report Tax Returns</b>	<b>Realization of Tax Return Reporting</b>	<b>Compliance Level</b>
2020	445.762	71.574	72.839	101%
2021	477.161	72.876	70.080	96,16%
2022	513.067	74.979	68.173	90,92%

Source: KPP Pratama Cirebon Dua

Table 2 shows that in KPP Pratama Cirebon Dua, the compliance rate of individual taxpayers almost reaches 100%, especially in 2020. However, in the last two years it has decreased continuously, especially in 2022. The decline in compliance rates can be caused by a lack of public trust in the government to manage state revenues. Public dissatisfaction with public services, uneven development, and high cases of corruption involving government officials can be a contributing factor to low taxpayer compliance (Nurkhin et al., 2018).

Tax awareness refers to the awareness that individuals have regarding the importance and necessity meet their tax obligations. The capacity of taxpayers to voluntarily fulfill their tax duties and their understanding of the significance of paying taxes as a means of supporting

state growth are referred to as taxpayer awareness. This awareness is important because it is the basis for obedient behavior towards tax regulations which become one of the important components in achieving maximum tax revenue. With high taxpayer awareness, individuals will better understand that the tax contributions they pay will support important government activities, such as infrastructure, education, health, and security. Research by (Nafiah et al., 2021) and (Wijaya, 2019) indicates that taxpayer awareness affects taxpayer compliance. However, findings from (Taing & Chang, 2020) and (Tambunan et al., 2023) suggest a different outcome.

Tax sanctions may have an impact on how compliant a taxpayer is. Taxpayers are more likely to be cautious and conscientious about meeting their duties when they are aware that there are severe legal and financial repercussions for breaking tax laws. The imposition of strict tax sanctions can provide a deterrent effect which can motivate the public to meet their overall tax obligations. In addition, the existence of clear and fair tax sanctions also creates a sense of justice among taxpayers, thereby increasing trust in the tax system and encouraging compliance. A study conducted by (Nafiah et al., 2021) and (Indah & Setiawan, 2020) indicates that taxpayer compliance rate is impacted by tax sanctions, as taxpayers perceive a tangible risk if they fail to adhere to relevant regulations. On the contrary, research findings from (Safelia & Hernando, 2023) and (Pratiwi & Sinaga, 2023) suggests that there is no impact from tax penalties.

The quality of fiscal services determines the degree of taxpayer satisfaction in getting services from tax officials (Khoiriawati & Meirini, 2022). Good service includes easy access to information, friendly service, and responsiveness to their questions and complaints. When taxpayers feel well and fairly served, their satisfaction with the tax authorities' services increases, which in turn can encourage voluntary compliance. Previous studies conducted by (Susanti & Suhono, 2020) and (Nafiah et al., 2021) have demonstrated that the taxpayer compliance may be impacted by the quality of fiscal services. However, different results were found by (Rianty & Syahputepa, 2020) and (Aliviany & Kristianti Maharani, 2023).

The level of education can affect the understanding of tax rules because individuals with higher education usually have a deeper understanding of tax regulations. Based on Jackson & Milliron (1986) as cited in (Octavianny et al., 2021), higher education enhances understanding and compliance with tax regulations. People with higher education usually have a better understanding of tax laws, which helps them perform their tax obligations correctly and comply with all applicable laws. Research by (Anggraini & Pravitasari, 2022) and (Octavianny et al., 2021) supports the view that higher education positively influences taxpayer compliance. Conversely, findings from (Putri et al., 2022) and (Nitasari et al., 2023) suggest that taxpayer compliance is unaffected by education level.

Based on the phenomenon of declining individual taxpayer compliance over the past two years at KPP Pratama Cirebon Dua and the existence of previous conflicting findings, research will be conducted again on individual taxpayer compliance.

### **Attribution Theory**

Heider introduced attribution theory in 1958. According to this theory, when observing the behavior of other individuals, people tend to judge whether the behavior is driven by

internal or external factors. Internal factors are behaviors caused by the individual's control over their behavior and external factors are behaviors caused by circumstances or situations (Robbins & Judge, 2008).

The use of attribution theory, can help explain how taxpayers behave in paying their taxes. Tax sanction and the quality of fiscal services are examples of externals that can encourage people to fulfill their tax obligations. The urge to fulfill all tax obligations accurately can also come from internal factors, such as taxpayer awareness and education level.

### **Taxpayer awereness**

According to Jatmiko (2006) in (Wijaya, 2019) awareness can be defined as a state where someone knows and understands something. Taxpayer awareness is when they know and understand all applicable tax regulations. Another definition of taxpayer awareness is the sincere intention of individuals to abide by all their tax liability (Nafiah et al., 2021). According to (Rahayu, 2020) taxpayer awareness is the ability taxpayers to fulfill their tax-related duties accurately based on understanding and knowledge of tax regulations. Consequently, the capacity of taxpayers to willingly meet all of their tax duties might be described as taxpayer awareness. This consciousness results from knowing the meaning, function, and purpose of taxes.

### **Tax Sanstions**

Tax sanctions are a guarantee that the provisions of tax regulations must be obeyed, obeyed, and obeyed (Mardiasmo, 2023). Tax penalties are imposed to encourage taxpayer to comply with all applicable tax regulations. These sanctions can range from administrative measures to criminal penalties, depending on the severity of the offense committed.

Administrative sanctions are a common type of sanction imposed for minor or administrative violations in the implementation of tax rules. Examples include fines or interest for late tax payments or untimely tax filings. Administrative sanctions aim to provide incentives to taxpayers to comply with tax rules in a timely manner and minimize disruptions to state tax revenues.

On the other hand, tax sanctions can also be criminal in nature for more serious offenses, such as tax fraud, massive tax evasion, or tax avoidance that involves deliberate actions and substantially harms the state. Criminal sanctions may include criminal fines, confinement, or even imprisonment in compliance with applicable tax regulations. The intention of criminal sanctions is to enforce fairness in the tax system, reduce harmful tax evasion practices, and maintain the integrity of the tax system as a whole.

### **Fiscal Services**

Service is an activity that provides assistance to others in a certain way, where service providers need to have good interpersonal skills and sensitivity to achieve success and satisfaction (Masithoh & Mardikaningsih, 2022). Fiscal services described by (Rianty & Syahputepa, 2020) this refers to the efforts of tax officials in assisting, supervising, and fulfilling all taxpayer needs. Thus, fiscal services are a type of service provided to taxpayers with the aim of helping them fulfill all their tax obligations. Fiscal services provided by tax employees assist

individuals in calculating, paying, and reporting taxes that are due, and they also aid those facing challenges in meeting their tax obligations.

### **Education Level**

According to (Ramadhan et al., 2022), education level refers to the stage or status within a formal educational program that a person undergoes, as regulated educational institutions. Primary, secondary and higher education are formal education levels. With higher education, it can show that a person has broad knowledge. Ability of a person to comprehend information and apply it to their daily lives increases with education level (Ma'rufah & Sari, 2023).

### **Taxpayer Compliance**

The attitude and actions of taxpayers to fulfill all of their tax duties in line with applicable legislation are referred to as taxpayer compliance (Andini & Rahmiati, 2021); (Rahayu, 2020); (Rahman, 2022). This includes the obligation to pay taxes on time, report income accurately, and comply with other established tax procedures and requirements. Types of compliance include formal compliance, where taxpayers adhere to all their tax obligations in a formal manner, and material compliance is where taxpayers essentially fulfill the material provisions of their taxation (Rahman, 2022).

### **The effect of taxpayer awareness on individual taxpayer compliance**

When taxpayers have a high awareness of the importance of paying taxes for the state, they tend to show an obedient attitude to fulfill their tax obligations. Taxpayer awareness refers to the ability of taxpayers to voluntarily carry out all their tax obligations without coercion driven by an understanding of tax regulations. By having high awareness, execution of tax obligations will be better so that it will increase taxpayer compliance. According to attribution theory, individual behavior can be caused by the individual's own personal control (internal) and caused by situational (external). In the context of taxpayer compliance, taxpayer awareness can be considered an internal factor that encourages compliant behavior. Taxpayers who are aware of their role and responsibility to the state tend to see tax compliance as part of personal control and act in accordance with this awareness. Research findings from (Nafiah et al., 2021), (Wijaya, 2019), (Indah & Setiawan, 2020), and (Safelia & Hernando, 2023) support the notion that taxpayer awareness positively influences individual taxpayer compliance.

H<sub>1</sub>: Taxpayer awareness have a positive impact on individual taxpayer compliance

### **The influence of tax sanctions on individual taxpayer compliance**

Tax sanctions are a guarantee that the provisions of tax regulations must be obeyed, obeyed, and obeyed (Mardiasmo, 2023). Implementation of tax sanctions plays an important role in encouraging tax compliance among individual taxpayers. Tax penalties are applied to provide a deterrent effect on those who violate taxation rules. So that by applying strict tax sanctions it can encourage them to fulfill all their tax obligations. According to attribution theory, individual behavior can be caused by the individual's own personal control (internal) and caused by situational (external). Tax sanctions as an external factor that serves as a deterrent against violations of tax regulations and encourages them to fulfill all their tax obligations. When taxpayers realize that non-compliant behavior will harm taxpayers, taxpayers tend to carry out all tax obligations more compliantly to avoid these sanctions.



Research by (Yosy Fryli Mianti & Gideon Setyo Budiwitjaksono, 2021), (Masithoh & Mardikaningsih, 2022), (Indah & Setiawan, 2020), and (Susanti & Suhono, 2020) supports the assertion that tax sanctions positively influence individual taxpayer compliance.

H<sub>2</sub>: Tax sanctions have a positive impact on individual taxpayer compliance

### **The influence of fiscal service quality on individual taxpayer compliance**

Taxpayer satisfaction depends on tax authority services. Fiscal services include all efforts by tax authority employees to assist, supervise, and provide taxpayer needs (Rianty & Syahputepa, 2020). Improved services from tax authorities can increase taxpayer satisfaction, thus motivating them to fulfill their tax obligations promptly and consistently, both now and in the future. Therefore, improving service quality can improve taxpayer compliance. When taxpayers get services that are responsive, friendly and get reliable and detailed information, taxpayers will feel satisfied with these services which in turn can increase taxpayer compliance. According to attribution theory, individual behavior can be caused by the individual's own personal control (internal) and caused by situational (external). The quality of fiscal services is an external factor that encourages them to fulfill all their tax obligations. Studies by (Susanti & Suhono, 2020), (Nafiah et al., 2021), (Safelia & Hernando, 2023), and (Lumban Gaol & Sarumaha, 2022) show that the degree of individual compliance with paying taxes is positively affected by the quality of fiscal services.

H<sub>3</sub>: The quality of fiscal services have a positive impact on individual taxpayer compliance.

### **The effect of education level on individual taxpayer compliance**

Because higher education tends to increase understanding of tax regulations, education level has an influence on personal taxpayer compliance. According to Jackson & Milliron (1986) in (Octavianny et al., 2021) higher education can help them understand and comply with applicable tax regulations. Highly educated taxpayers tend to have a better ability to understand tax regulations, thus enabling them to fulfill all their tax responsibilities correctly and in accordance with applicable tax regulations and making it easier for them to carry out all their tax obligations. According to attribution theory, individual behavior can be caused by the individual's own personal control (internal) and caused by situational (external). The level of education is an internal factor that encourages them to fulfill all their tax obligations. Studies by (Anggraini & Pravitasari, 2022a), (Prayoga & Yasa, 2020), (Octavianny et al., 2021a), and (Ramadhan et al., 2022) show that an individual taxpayer's compliance is positively impacted by their degree of education.

H<sub>4</sub>: The level of education have a positive impact on individual taxpayer compliance

## **METHOD RESEARCH**

This quantitative study examines how the influence of taxpayer awareness, tax sanctions, the quality of fiscal services, and education level on taxpayer compliance at KPP Pratama Cirebon Dua. In order to collect data for this study, individual taxpayers enrolled at KPP Pratama Cirebon Dua will get questionnaires. To guarantee representativeness, a random sampling procedure will be used to choose the study sample. The sample size is determined using the Slovin formula. Based on calculations, there were 100 individual taxpayers who were used as samples in this research. Multiple linear regression analysis will

be used to determine and quantify the impact of each independent variable on the dependent variable which is taxpayer compliance, based on the data obtained. Data analysis was assisted by SPSS Version 25 software. The data testing stages used include, among others, a data quality test consisting of a validity test used to ensure that the measuring instrument used in the study is truly valid and a reliability test to measure the consistency of the measuring instrument in providing the same results in different measurements. After that, a classic assumption test will be carried out consisting of normality test, multicollinearity test, and heteroscedasticity test. If the classical assumption test has been met, then multiple linear regression data analysis tests, hypothesis tests and coefficient of determination (R) tests will be carried out. Hypothesis testing consists of Simultaneous test (F test) to test whether all independent variables jointly affect the dependent variable and hypothesis test (t test) to test the effect of each independent variable on the dependent variable individually. The study's findings should give KPP Pratama Cirebon Dua useful advice for enhancing taxpayer compliance as well as in-depth understanding of the variables influencing taxpayer compliance.

## RESULTS AND DISCUSSION

### Characteristics of Respondents

The characteristics of the respondents in this survey are as follows:

**Table 3**

Respondent Characteristics		
Respondent Characteristics	Description	Frequency
Gender	Male	47
	Famale	53
Age	21-30	73
	31-40	14
	41-50	10
	>50	3
Education	SD	-
	SMP	-
	SMA/SMK	56
	Diploma	2
	Bachelor S1/S2/S3	42
Jobs	Private E loyee	41
	Civil Servant	22
	Entrepreneur	14
	Other	23

Source: Primary data processed, 2024

Table 3 shows that the majority of participants are women aged 21-30 years, with the most recent education level being high school and they are employed in private sector jobs.

### A. Data quality test

#### a. Test validity

The validity test is carried out to determine the extent to which the statements in the questionnaire are able to measure what is intended to be measured. Validity testing uses the Pearson product moment approach by comparing  $r_{count}$  with  $r_{table}$ . The questionnaire is considered valid if the value of  $r_{count}$  is greater than the value of  $r_{table}$ , and vice versa. If  $r_{count}$  is less than  $r_{table}$ , the questionnaire is considered invalid. In this study the  $r_{table}$  value is 0.1966. The validity test results are shown in the table below:

**Table 4**  
**Validity test results**

Statement	$r_{calculate}$	$r_{tabel}$	information
Y1	0,878	0,1966	Valid
Y2	0,907	0,1966	Valid
Y3	0,890	0,1966	Valid
Y4	0,927	0,1966	Valid
Y5	0,905	0,1966	Valid
X1.1	0,868	0,1966	Valid
X1.2	0,825	0,1966	Valid
X1.3	0,838	0,1966	Valid
X1.4	0,826	0,1966	Valid
X1.5	0,687	0,1966	Valid
X2.1	0,791	0,1966	Valid
X2.2	0,830	0,1966	Valid
X2.3	0,820	0,1966	Valid
X2.4	0,871	0,1966	Valid
X2.5	0,729	0,1966	Valid
X2.6	0,813	0,1966	Valid
X3.1	0,796	0,1966	Valid
X3.2	0,854	0,1966	Valid
X3.3	0,779	0,1966	Valid
X3.4	0,773	0,1966	Valid
X3.5	0,767	0,1966	Valid
X4.1	0,840	0,1966	Valid
X4.2	0,927	0,1966	Valid
X4.3	0,939	0,1966	Valid
X4.4	0,910	0,1966	Valid
X4.5	0,906	0,1966	Valid

Source: SPSS 25 Output Results, 2024

Table 4 displays the values of  $r_{count} > r_{table}$  for each statement item in the questionnaire, which indicates that all statement items are considered valid for use as research instruments.

#### b. Reliability Test

This test is carried out to measure the reliability of the questionnaire as an indicator of the variable under study. A questionnaire is considered reliable if the respondent gives consistent responses over time. In this research, reliability tested by using Cronbach's



alpha statistics with a value that must exceed 0.70, then the variable is considered reliable (Ghozali, 2018). The reliability test findings for this study are shown in the table below:

**Table 5**  
**Reliability Test Results**

Variable	Cronbach's alpha	Information
Taxpayer Awareness (X <sub>1</sub> )	0,859	Reliable
Tax Sanctions (X <sub>2</sub> )	0,891	Reliable
Fiskus Service Quality (X <sub>3</sub> )	0,849	Reliable
Level of Education (X <sub>4</sub> )	0,945	Reliable
Taxpayer Compliance (Y)	0,942	Reliable

Source: Results of SPSS 25, 2024

Table 5 shows that the Cronbach's alpha value for each variable is more than 0.70, consisting of taxpayer awareness of 0.859, tax sanctions of 0.891, tax authorities' service quality of 0.849, education level of 0.945, and taxpayer compliance of 0.942. In conclusion, all items from each variable are declared consistent.

**Classical Assumption Test**

a. Normality Test

The purpose of this test is to find out whether the regression model independent and confounding variables are normally distributed or not. Normality is assessed using the Kolmogorov-Smirnov non-parametric statistical method. If the data is considered normally distributed, the significance value (Sig) will be greater than 0.05; while if the data is not normally distributed, the significance value (Sig) will be less than 0.05. The following are the results of the normality test:

**Table 6**  
**Normality Test Results**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardize d Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.08249872
Most Extreme Differences	Absolute	.066
	Positive	.041
	Negative	-.066
Test Statistic		.066
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Results of SPSS 25 Exit 2024

The findings of the normality test table indicate that the Asymp Sig value is  $0.200 > 0.05$ . This indicates that the data is normally distributed.

**b. Multicollinearity Test**

The aim of this test is to find out whether the independent variables in the regression model are correlated with each other. If the VIF value  $< 10.00$  or the tolerance value  $> 0.10$  then there is no multicollinearity.

**Table 7**  
**Multicollinearity Test Results**  
**Coefficients<sup>a</sup>**

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.814	1.203		2.339	.021		
Taxpayer Awareness	.204	.090	.209	2.279	.025	.387	2.586
Tax Sanctions	.008	.058	.011	.130	.897	.493	2.027
Quality of Fiskus Service	.185	.078	.207	2.358	.020	.421	2.373
Education Level	.479	.086	.505	5.583	.000	.396	2.524

**a. Dependent Variable: Taxpayer Compliance**

Source : SPSS 25 output results in 2024

Table 7 presents the tolerance value of taxpayer awareness (X1) of  $0.387 > 0.10$  and a VIF value of  $2.586 < 10.00$ , tax sanctions (X2) of  $0.493 > 0.10$  and a VIF value of  $2.027 < 10.00$ , Fiscal Service Quality (X3) of  $0.421 > 0.10$  and a VIF value of  $2.373 < 10.00$  and the level of education (X4) of  $0.396 > 0.10$  and a VIF value of  $2.524 < 10.00$ . Thus, it can be said that multicollinearity does not exist.

**c. Heteroscedasticity Test**

This test seeks to ascertain whether the residuals' variance for each observation is unequal in the regression model. In a good regression model, the assumption of homoscedasticity must be met, which means that the variance of the residuals must be constant or homogeneous. When the variance of the residuals is not constant and varies, this condition is called heteroscedasticity. If the significance value  $> 0.05$  indicates that there is no heteroscedasticity, and vice versa if the significance value  $< 0.05$  indicates that heteroscedasticity occurs.

**Table 8**  
**Heteroscedasticity Test Results**

**Coefficients<sup>a</sup>**

	Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.935	.765		3.834	.000
	Taxpayer Awareness	.011	.057	.030	.189	.851
	Tax Sanctions	-.022	.037	-.086	-.600	.550
	Quality of Fiskus Service	.007	.050	.020	.131	.896
	Education Level	-.063	.055	-.183	-1.147	.254

a. Dependent Variable: Abs\_RES

Source : SPSS 25 output results in 2024

Table 8 shows that the significance values for taxpayer awareness (X1), tax sanctions (X2), fiscal services quality (X3), and level of education (X4) are 0.851, 0.550, 0,896 and 0.254, respectively, indicating that the significance values are more than 0.05. Thus, it can be said that heteroscedasticity symptoms do not exist.

**Multiple Linear Regression Analysis**

This test aims to find out the extent to which the independent variable (X) affects the dependent variable (Y). In this study, the calculation results can be seen in the table below:

**Table 9**  
**Multiple Linear Regression Analysis Results**  
**Coefficients<sup>a</sup>**

	Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.814	1.203		2.339	.021
	Taxpayer Awareness	.204	.090	.209	2.279	.025
	Tax Sanctions	.008	.058	.011	.130	.897
	Fiscal Service Quality	.185	.078	.207	2.358	.020
	Education Level	.479	.086	.505	5.583	.000

a. Dependent Variable: Taxpayer Compliance

Source : SPSS 25 output results in 2024

From table 9, we get the following equation:

$$Y = 2,814 + 0,204KWP + 0,008SP + 0,185KPF + 0,479X4TP + e$$

Description:

1. The constant value of 2.814 indicates that if all independent variables do not change, the level of taxpayer compliance will be at 2.814.
2. The regression coefficient value for taxpayer awareness is positive at 0.204, indicating that if taxpayer awareness increases by 1 unit, it means that taxpayer compliance will increase by 0.204, provided that other variables are constant.
3. The regression coefficient value for tax sanctions is positive at 0.008, indicating that if tax sanctions increase by 1 unit, it means that taxpayer compliance will increase by 0.008, provided that other variables remain constant.
4. The regression coefficient value for the quality of fiscal services is positive at 0.185, indicating that if the quality of fiscal services increases by 1 unit, it means that taxpayer compliance will increase by 0.185, provided that other variables remain constant.
5. The regression coefficient value for the level of education is positive at 0.479, indicating that if the level of education increases by 1 unit, it means that taxpayer compliance will increase by 0.479, provided that other variables are constant.

### Hypothesis testing

#### a. Simultaneous F Test

To find out if the independent factors taken together have a statistically significant impact on the dependent variable, the simultaneous F-test is used.

**Table 10**  
**Simultaneous Test Results F**  
**ANOVA<sup>a</sup>**

		Sum of	df	Mean Square	F	Sig.
Type		Squares				
1	Regression	962.817	4	240.704	53.260	.000 <sup>b</sup>
	Residual	429.343	95	4.519		
	Total	1392.160	99			

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Education Level, Tax Sanctions, Fiscal Service Quality, Taxpayer Awareness

Source : SPSS 25 Output Results of 2024

The test results show  $F_{hitung} > F_{tabel}$ , namely  $53.260 > 2.467$  and a significance value of  $0.000 < 0.05$ , which means that taxpayer awareness (X1), tax sanctions (X2), the quality of fiscal services (X3), and the level of education (X4) simultaneously affect taxpayer compliance (Y).

#### a. Hypothesis Test (t-test)

The purpose of this is to ascertain how each independent variable affects the dependent variable independently. It is indicated that variable X substantially impacts variable Y if  $t_{count} > t_{table}$  and the significance value is more than 0.05. In this study, the t-table value is 1.985. The table below displays the hypothesis test findings:

**Table 11**  
**Results of Hypothesis Test (t-Test)**  
**Coefficients<sup>a</sup>**

	Type	Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	2.814	1.203		2.339	.021
	Taxpayer Awareness	.204	.090	.209	2.279	.025
	Tax Sanctions	.008	.058	.011	.130	.897
	Quality of Fiskus Service	.185	.078	.207	2.358	.020
	Education Level	.479	.086	.505	5.583	.000

a. Dependent Variable: Taxpayer Compliance

Source : SPSS 25 output results in 2024

Based on table 11, it can be concluded that :

1. Taxpayer Awareness (X1) has a positive effect on Individual Taxpayer Compliance (Y) significantly. This is evidenced by the  $t_{count} > t_{table}$ , namely  $2.279 > 1.985$  and a significance value of  $0.025 < 0.05$ , meaning that  $H_a$  is accepted and  $H_0$  rejects.
2. Tax Sanctions (X2) have no effect on Individual Taxpayer Compliance (Y). This is evidenced by that  $t_{count} < t_{table}$ , namely  $0.130 < 1.985$  and a significance value of  $0.897 > 0.05$ , meaning that  $H_0$  is accepted and  $H_a$  rejects.
3. Fiskus Service Quality (X3) has a positive effect on Individual Taxpayer Compliance (Y). This is evidenced by the  $t_{count} > t_{table}$ , namely  $2.358 > 1.985$  and a significance value of  $0.020 < 0.05$ , meaning that  $H_a$  is accepted and  $H_0$  is rejected.
4. The level of education (X4) has a positive effect on taxpayer compliance (Y). This is evidenced by the  $t_{count} > t_{table}$ , namely  $5.583 > 1.985$  and a significance value of  $0.000 < 0.05$ , meaning that  $H_a$  is accepted and  $H_0$  rejects.

### Determinant Coefficient Test

The Coefficient of Determination (Adjusted R Square) test is used to evaluate the extent to which the model is able to explain variations in the dependent variable. The results of the coefficient of determination test can be seen as follows:

**Table 12**  
**Determinant Coefficient Test Results**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.832 <sup>a</sup>	.692	.679	2.126

Predictors: (Constant), Education Level, Tax Sanctions, Quality of Physical Services, Taxpayer Awareness

Source : SPSS 25 output results in 2024

Table 12 shows that the Adjusted R-squared value is 0.679. This shows that the variables taxpayer awareness (X1), tax sanctions (X2), the quality of fiscal services (X3), and the level of education (X4) account for 67.9% of the variation in the taxpayer compliance variable. Other factors that are not accounted for in the model have an impact on the remaining variation in taxpayer compliance.

## **Discussion**

### **Taxpayer Awareness**

Based on research results, it is proven that taxpayer awareness has a positive effect on individual taxpayer compliance. High levels of taxpayer awareness contribute to increased compliance. This conclusion is supported by studies conducted by Nafiah et al., (2021), (Wijaya, 2019), (Indah & Setiawan, 2020), and (Safelia & Hernando, 2023) which consistently demonstrate the positive impact of taxpayer awareness on personal taxpayer compliance. With high awareness, taxpayers will voluntarily fulfill all their tax obligations based on knowledge. They will pay taxes willingly because they realize that paying taxes is their contribution to the state. In addition, paying taxes is an obligation for every individual in the country.

This finding is consistent with the concept of attribution, which states that a human's behavior can be affected by both external and internal factors. Taxpayer awareness is one of the internal factors that encourage them to pay all their taxes.

### **Tax Sanctions**

Based on the research results, it is proven that tax sanctions have no influence on individual taxpayer compliance. The imposition of tax penalties by the government may not be enough to encourage taxpayers to pay all their tax obligations. This is because taxpayers do not feel significant losses from these sanctions. Tax sanctions applied that can cause losses to taxpayers have the potential to encourage compliance. Additionally, lack of knowledge about tax sanctions might also contribute to their ineffectiveness in promoting compliance. These outcomes align with research conducted by (Pratiwi & Sinaga, 2023) and (Safelia & Hernando, 2023), which also conclude that tax penalties have no effect on personal taxpayer compliance.

Although tax sanctions are designed to encourage compliance through a deterrent effect, in some cases, tax sanctions not have an impact on individual the degree of compliance. When taxpayers feel that they are subject to small tax sanctions or the sanctions imposed are not severe enough, the deterrent effect expected from tax sanctions becomes ineffective.

Attribution theory states that a person's behavior can be influenced by factors within their control (internal factors) or influenced by situational factors (external factors). In relation to tax compliance, tax sanctions are considered an external element that could theoretically motivate people to pay their taxes due to the possible repercussions. However, evidence suggests that tax sanctions have not been successful in encouraging people to pay all their taxes.

### **Fiscal Service Quality**

Based on the results of the study, it is proven that the quality of fiscal services affects the compliance of individual taxpayers. This is due to the fact that offering high-quality services can boost taxpayer satisfaction with the services they receive. Taxpayers usually feel



more valued and facilitated in fulfilling their tax obligations, when the services provided by tax authorities or tax officials are of high quality. Quality services include providing information that is clear and easy to understand, a professional and friendly attitude from tax officials, and services that are supported by adequate facilities. By receiving quality services, the level of taxpayer satisfaction will increase, which in turn will encourage them to carry out all their tax obligations.

In addition, the high quality of tax authorities' services can reduce uncertainty and confusion which are often a barrier to taxpayer compliance. Complex and convoluted tax procedures often make taxpayers feel overwhelmed and reluctant to comply. However, with good service, taxpayers can easily get the help and guidance needed to understand and carry out tax obligations correctly. The study's outcomes are consistent with the findings (Susanti & Suhono, 2020); (Nafiah et al., 2021); (Safelia & Hernando, 2023); (Lumban Gaol & Sarumaha, 2022) which supports this conclusion by showing the quality of service from the tax authority affects personal taxpayer compliance.

This finding is consistent with the concept of attribution, which states that a human's behavior can be affected by both external and internal factors. The behavior caused by external factors that motivate them to pay all their is the quality of fiscal services.

#### **Education Level**

Based on the results of the study, it is proven that the level of education affects the compliance of individual taxpayers. Higher education typically imparts a more comprehensive understanding of tax laws and the advantages of paying taxes. Higher educated individuals will comprehend tax regulations better and find it easier to pay all of their tax obligations. The higher one's level of education, they more can better understand tax regulations, including understanding the procedures for calculating taxes imposed, and be able to report their annual tax return properly and according to the provisions. Therefore, having a good level of education will enable them to pay all of their taxes. Research findings from studies (Octavianny et al., 2021b), (Prayoga & Yasa, 2020), (Angraini & Pravitasari, 2022b), and (Ramadhan et al., 2022) support this conclusion by demonstrating that taxpayers with higher levels of education typically report and pay taxes more compliantly.

This finding is consistent with the concept of attribution, which states that a human's behavior can be affected by both external and internal factors. The level of education is one of them internal factors that encourage person to pay all their taxes. This is because understanding and knowledge of relevant tax regulations can be obtained with a high level of education.

#### **CONCLUSION**

The study done at KPP Pratama Cirebon Dua yielded conclusions that indicated the taxpayer awareness, the quality of fiscal services, and education level had a impact on taxpayer compliance. However, it seems that in this study, individual taxpayer compliance is not affected by tax sanctions. These findings suggest that higher taxpayer awareness, higher levels of education, and better fiscal services were all correlated with higher levels of compliance. This shows the importance of these factors in determining individual at KPP Pratama Cirebon Dua taxpayer compliance behavior.

However, this study also has some limitations that need to be considered. One of them is the possibility of respondent bias that has an impact on research results, especially in terms of subjective assessments of awareness, service quality, and education level. In addition, this research was only conducted at KPP Pratama Cirebon Dua and may not directly represent conditions elsewhere.

For future research, it is advised to broaden the study region and sample size in order to produce more broadly representative results. In addition, involving more variables that can affect tax compliance, such as economic and social factors, can also enrich understanding of the complexity of taxpayer compliance behavior. Thus, the research results can make a greater contribution to efforts to improve taxpayer compliance in Indonesia.

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