



The Effect of Understanding Taxation, Tax Sanctions, Taxpayer Awareness, and Quality of Fiscal Services on Taxpayer Compliance Individual Taxpayers in KPP Pratama Cirebon Satu

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Abstract

This study aims to examine the factors influencing taxpayer compliance among individual taxpayers enrolled at KPP Pratama Cirebon Satu, focusing on tax knowledge, tax penalties, taxpayer awareness, and the quality of fiscal services. A random sample was drawn from the population, and data were analyzed using Structural Equation Modeling Partial Least Squares (SEM PLS) combined with multiple linear regression analysis. The findings indicate that taxpayer awareness and the quality of fiscal services positively and significantly impact individual taxpayer compliance at KPP Pratama Cirebon Satu. However, understanding of taxation and penalties does not significantly affect compliance. These findings suggest implications for tax policies and practices, emphasizing the importance of enhancing taxpayer awareness and improving fiscal service quality to foster compliance.

Keywords: Tax Sanctions, Taxpayer Awareness, Quality of Fiscal Services.

INTRODUCTION

National development is continuous and sustainable development that improves people's welfare (Dernbach, 1998). The development of a nation will run smoothly if the country has sufficient financial resources (McKinnon, 2010). The funds come from various sources, including taxes. The current tax collection system in Indonesia is based on self-assessment. This system assumes that taxpayers are able to calculate their taxes, understand the applicable tax regulations, have a high level of integrity, and understand the importance of paying their taxes. Taxpayers are responsible for calculating, paying, reporting, and being responsible for the taxes payable. Individual taxpayers include taxpayers who are obliged to calculate, pay, and report unpaid taxes (Siahaan & Halimatusyadiah, 2019).

The self-assessment method used by Indonesia's tax system, which provides taxpayers complete confidence to compute, pay, and report their responsibilities, is regarded as a crucial component of tax payer compliance. Thus, taxpayer compliance determines whether tax payments

are accurate. Thus, one of the most crucial challenges in Indonesia is tax compliance. Taxpayers may feel compelled to evade and ignore their commitments if they are abandoned. Apollo and Triandani (2020). According to Indah and Setiawan (2020), taxpayer compliance is the voluntary completion of legal tax duties by taxpayers in order to support the state. Such fulfillment is anticipated.

Tax regulations are influenced by the deterrent effect of tax sanctions. Taxpayers may be affected by their understanding of tax laws and regulations (Kamil, 2015). Even though the government has made several changes, such as replacing the tax system with a self-assessment system, there is still a lack of understanding of tax regulations (Palil & Mustapha, 2011). The extent to which individual taxpayers complete their obligations can be influenced by the quality of tax fiscal services. Taxpayer satisfaction and compliance can increase along with service quality. The duties of individual taxpayers can change due to taxpayer awareness. A better understanding of one's tax responsibilities can motivate people to understand and comply with tax regulations.

In 2018, there were 90,293 registered individual taxpayers, 24,101 registered individual taxpayers for mandatory tax returns, 30,008 annual tax returns submitted, and 110% compliance with tax return reporting, according to a previous report on taxpayer compliance data. adherence to reporting requirements for tax returns. In contrast, 26,646 individual taxpayers, 97,054 registered individual taxpayers, 28,356 filed yearly tax returns, and 94% of tax return reporting compliance were recorded in 2019. Observance. In 2020, however, there were 31,265 yearly tax returns, 27,908 individual taxpayers enrolled for required tax returns, 116,292 registered taxpayers, and a 99% tax return reporting compliance rate. In 2021, there were 121,938 registered individual taxpayers, 29,697 individual taxpayers registered for mandatory tax returns, 31,204 submitted annual tax returns, and tax return reporting compliance was 106%. For 2022, there are 127,584 registered individual taxpayers, 30,765 registered individual taxpayers for tax returns, 25,536 annual tax returns, and 101% tax return compliance.

Numerous research has been carried out on the impact of taxpayer awareness, tax penalties, tax comprehension, and the caliber of fiscal services on taxpayer compliance with regard to individual taxpayers in the Cirebon region. According to Triandani and Apollo (2020), individual taxpayer compliance is significantly impacted by their understanding of taxes. The better tax duties are implemented to maximize compliance, the more knowledgeable one is about the tax laws. Vierdwiyani and Syafarudin (2020) contend that taxpayer compliance is unaffected by one's understanding of taxes. According to Alamsyah et al. (2023), tax penalties have a big impact on how compliant taxpayers are. This demonstrates that taxpayer compliance with fulfilling their tax duties increases with the severity of the penalties levied by the tax authorities. However, Triandani and Apollo (2020) claim that tax penalties have little effect on the compliance of individual taxpayers. This demonstrates that tax sanctions—penalties imposed on taxpayers for breaking tax laws—do not serve as a deterrence for such individuals.

According to Ida and Jenni's (2019) research findings, taxpayer knowledge significantly and favorably influences taxpayer compliance; the more the taxpayer awareness, the greater the taxpayer compliance. Herman and Waluyo (2021) contend that taxpayer knowledge has no impact on taxpayer compliance. Low tax compliance may result from low tax awareness. Kurniawan and Daito (2021) revealed that the quality of fiscal services significantly affects taxpayer compliance. Fiskus has competence in tax expertise, understanding, and experience in tax policy, tax administration and tax laws and regulations, the services provided by Fiskus to taxpayers are believed to be able to motivate taxpayers with the aim of increasing taxpayer compliance. Meanwhile, according to Aliviany and Kristianti Maharani (2023), the quality of fiscal services does not significantly affect taxpayer compliance. This indicates that the quality of fiscal services does not affect taxpayers' ability to fulfill their tax obligations.

The research aims to analyze factors influencing compliance among individual taxpayers in Cirebon, Indonesia, focusing on taxpayer awareness, tax penalties, fiscal service quality, and the impact of regulatory changes like the shift to a self-assessment system. It seeks to provide insights into improving compliance through enhanced education, penalty effectiveness, and better service delivery by tax authorities.

RESEARCH METHODS

This kind of study employs a theory development research methodology, which avoids putting implementation as its primary focus (Baxter & Jack, 2008). This study's methodology is an expansion of associative and quantitative research. The KPP Pratama Cirebon individual taxpayers who are impacted by tax knowledge, tax penalties, taxpayer awareness, and the caliber of fiscal services are the focus of this study. The raw data that was used was gathered via a Likert scale questionnaire. The 127,584 taxpayers who were enrolled at KPP Pratama Cirebon in 2022 make up the basic population of this study. Random sampling is the sampling approach utilized in this study, in which the selection of sample members is based on items that were not preplanned, collected, or discovered by chance. The study's sample, which has

Multiple linear regression statistical analysis using SEM PLS software is the data analysis method employed. Three steps were used in this study: first, the validity and reliability of the model were evaluated using the Outer Model Analysis. The convergent and discriminant validity of the latent construct-forming indicators, composite reliability, and Cronbach alpha for the indicator blocks are used to assess the outer model with reflexive indicators (Sukesti et al., 2021). Multiple linear regression statistical analysis using SEM PLS software is the data analysis method employed. Three steps were used in this study: first, the validity and reliability of the model were evaluated using the Outer Model Analysis. The convergent and discriminant validity of the latent construct-forming indicators, composite reliability, and Cronbach alpha for the indicator blocks are used to assess the outer model with reflexive indicators (Sukesti et al., 2021). Second, the structural analysis of the model, sometimes referred to as the inner model analysis, seeks to

estimate the association between latent variables (Sukesti et al., 2021). Testimonials were conducted after numerous assessments of the inner and outer models have been completed. The direction of the link between endogenous (dependent) and exogenous (independent) variables is explained via hypothesis testing.

RESULTS AND DISCUSSION

Characteristics of Respondents

Table 1. Characteristics of Respondents

No.	Gender	Sum	Percentage (%)
1.	Man	48	48%
2.	Woman	52	52%
	Total	100	100%
No.	Age Group	Sum	Percentage (%)
1.	< 20 Years	12	12%
2.	21 - 30 Years	70	70%
3.	31 - 40 Years	8	8%
4.	> 40 Years	10	10%
	Total	100	100%
It	Last Education	Sum	Percentage (%)
1.	JUNIOR	3	3%
2.	SMA	47	47%
3.	DIPLOMA	10	10%
4.	S1	36	36%
5.	S2	3	3%
6.	S3	1	1%
	Total	100	100%

Based on the data in the table of this study, 52 people or 52% are female, 70 people or 70% are in the age range of 21-30 years, and 47 people or 47% are in this study.

SEM-PLS Analysis, Outer Model Test

Three criteria are used in SEM analysis with PLS application to evaluate the outer model: composite reliability, discriminant validity, and convergent validity (Ab Hamid et al., 2017).

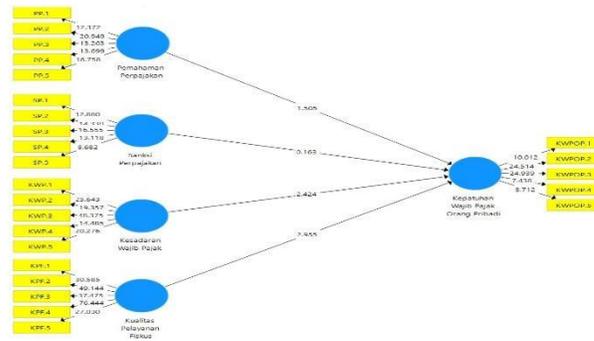


Figure 1.

Convergent Validity

Table 2. Convergent Validity

	Outer Loading	Information
KPF.1	0.889	Valid
KPF.2	0.919	Valid
KPF.3	0.910	Valid
KPF.4	0.945	Valid
KPF.5	0.891	Valid
KWP.1	0.883	Valid
KWP.2	0.831	Valid
KWP.3	0.914	Valid
KWP.4	0.765	Valid
KWP.5	0.808	Valid
KWPOP.1	0.762	Valid
KWPOP.2	0.837	Valid
KWPOP.3	0.821	Valid
KWPOP.4	0.734	Valid
KWPOP.5	0.741	Valid
PP.1	0.737	Valid
PP.2	0.791	Valid
PP.3	0.768	Valid
PP.4	0.705	Valid
PP.5	0.772	Valid
SP.1	0.781	Valid
SP.2	0.766	Valid
SP.3	0.768	Valid
SP.4	0.780	Valid
SP.5	0.718	Valid

Each study variable has an outside loading that is more than 0.5, as the table above demonstrates. This demonstrates the validity and qualification of each indicator in the research

with regard to the convergent validity assumption. Therefore, using it to assess study variables is viable.

Discriminant Validity

Table 3. Discriminant Validity

	Average Variance Extracted (AVE)	AVE Rating	Information
WPOP Compliance	0.608	0.5	Valid
Taxpayer Awareness	0.709	0.5	Valid
Fiscal Service Quality	0.830	0.5	Valid
Understanding Taxation	0.570	0.5	Valid
Tax Sanctions	0.582	0.5	Valid

The AVE value for each research variable is more than 0.5, as can be seen in the above table. This demonstrates that the study variable satisfies the growth rule from $AVE > 0.5$. Thus, the research variable might be considered a useful research concept.

Composite Reliability

The alpha value or composite reliability of a rule-of-thumb construct is measured in terms of its real value of dependability; a value of 0.6 is acceptable, but a value of higher than 0.7 is required. The composite reliability values for each research variable are shown in the table below.

Table 4. Composite Reliability

	Composite Reliability	C level of omposit reliability	Information
WPOP Compliance	0.886	0.7	Reliable
Taxpayer Awareness	0.924	0.7	Reliable
Fiscal Service Quality	0.961	0.7	Reliable
Understanding Taxation	0.869	0.7	Reliable
Tax Sanctions	0.874	0.7	Reliable

The composite dependability value is more than 0.7, as the table above demonstrates. This indicates that all variables are deserving of being employed as study variables as they are all consistent and dependent constructs.

SEM-PLS Analysis, Inner Model Test

The effect of the construct is ascertained by means of the inner model or structural model test. R square is the test that uses the inner model, and the significance value is to be determined by the hypothesis test.

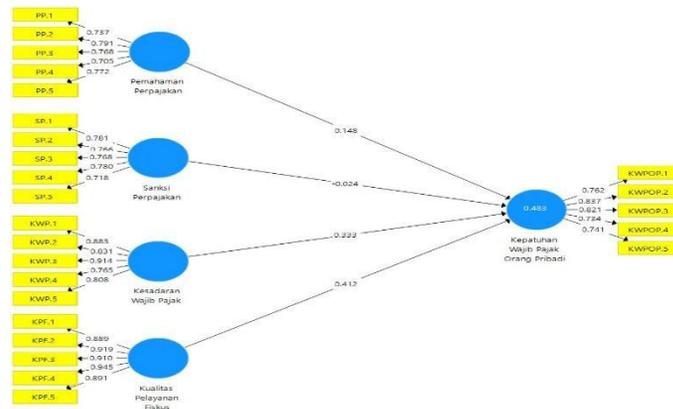


Figure 2.

R Square

Each dependent latent variable's R square shows the PLS model used to evaluate the model. The impact of certain independent latent factors on dependent latent variables and whether they have a significant influence may be evaluated by changes in the R square value. If the R2 value falls between 0.33 and > 0.67, it is considered moderate and useful for evaluating endogenous variables in the structural model. In contrast, a score of 0.19 for R2 indicates that it is weak. The R2 test findings for the research variables are shown in the table below in the following manner:

Table 5. R square test

	R Square	R Square Adjusted
Individual Taxpayer Compliance	0.483	0.461

The Individual Taxpayer Compliance variable's R2 construct magnitude is 0.461, as can be seen in the above table. This is the proportion of Individual Taxpayer Compliance that is explained by factors other than the study model, or 0.539. With a value between 0.33 and 0.67, the R2 value is considered to be in the excellent range.

Hypothesis Test

When evaluating hypotheses in a study, the value of the inner model is demonstrated to a substantial degree. For hypothesis testing at 5% alpha and 80% power, the inner model indicated by the T-statistic should be > 1.96 for the two-tail hypothesis and > 1.64 for the one-tail hypothesis (Abdillah, W., & Hartono, J, 2015). If the t statistic or p-value is greater than the table's t, the structure's impact on the variables is considered significant.

Table 6. Hypothesis Test

Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
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Understanding Taxation -> Compliance of Individual Taxpayers	0.148	0.154	0.098	1.505	0.133
Tax Sanctions -> Compliance of Individual Taxpayers	-0.024	-0.003	0.147	0.163	0.871
Taxpayer Awareness -> Compliance of Individual Taxpayers	0.333	0.336	0.138	2.424	0.016
Fiscal Service Quality -> Compliance of Individual Taxpayers	0.412	0.386	0.139	2.955	0.003

It is evident from the table above that this study looks at the direct impact of independent factors as bound variables on investor decisions. The interpretation of the preceding table yields the following result:

1. Hypothesis 1: Understanding taxation has a positive and significant effect on taxpayer compliance
With a coefficient of 0.148 and a t-statistic value of 1.505, taxpayer compliance was positively but not significantly impacted by understanding taxes. With a significance threshold of 5%, the table above demonstrates that a p-value of $0.133 > 0.05$ was achieved. According to the initial sample value (estimate), which is 0.148, taxpayer compliance is positively impacted by tax understanding by 14.8%. As a result, hypothesis 1 (H1) is disproved.
2. Hypothesis 2: Tax sanctions have a positive and significant effect on taxpayer compliance
Tax sanctions, with a coefficient of -0.024 and a t-statistic value of 0.163, have a negative but negligible impact on taxpayer compliance. With a significance threshold of 5%, the table above demonstrates that a p-value of $0.871 > 0.05$ was obtained. According to the initial sample value (estimate), which is -0.024, tax penalties have a positive impact of 0% on taxpayer compliance. Thus, hypothesis 2 (H2) is not accepted.
3. Hypothesis 3: Taxpayer awareness has a positive and significant effect on taxpayer compliance
With a coefficient of 0.333 and a t-statistic value of 2.424, taxpayer awareness had a positive and substantial impact on taxpayer compliance. With a significance threshold of 5%, the table above demonstrates that a p-value of $0.016 < 0.05$ was obtained. According to the initial sample value (estimate), which is 0.333, there is a 33.3% positive correlation between taxpayer compliance and taxpayer awareness. This indicates that the third hypothesis (H3) is true.
4. Hypothesis 4: The quality of fiscal services has a positive and significant effect on taxpayer compliance

The t-statistic value of 2.955 and the coefficient of 0.412 indicate a positive and significant relationship between taxpayer compliance and the quality of fiscal services. With a significance threshold of 5%, the table above demonstrates that a p-value of $0.003 < 0.05$ was obtained. The initial sample value (estimate), which is 0.412, indicates that 41.2% of taxpayer compliance is positively impacted by the quality of fiscal services. As a result, hypothesis 4 (H4) is agreed upon.

Discussion

The biggest sample, including 52 individuals or 52% female, 70 individuals or 70% aged between 21 and 30 years, and 47 individuals or 47% having completed their last high school education, was determined by the analysis of the data.

With a coefficient of 0.148 and a t-statistic value of 1.505, the hypothesis test analysis results indicate that taxpayer compliance is positively, but not significantly, impacted by comprehension of taxes. With a significance threshold of 5%, the table above demonstrates that a p-value of $0.133 > 0.05$ was achieved. Tax knowledge has a 14.8% impact on taxpayer compliance. This is consistent with studies (Purwaningsih et al., 2022), (Sulistiyawati et al., 2022) and (Wulandini & Srimindarti, 2023) which stated that tax understanding does not have a significant effect on taxpayer compliance.

With a coefficient of -0.024 and a t-statistic value of 0.163, the hypothesis test analysis's findings indicated that tax penalties had a negative but negligible impact on taxpayer compliance. With a significance threshold of 5%, the table above demonstrates that a p-value of $0.871 > 0.05$ was obtained. According to the initial sample value (estimate), which is -0.024, tax penalties have a positive impact of 0% on taxpayer compliance. This is consistent with studies (Saputra et al., 2022) and (Khodijah et al., 2021) that found no discernible impact of tax penalties on taxpayer compliance.

With a coefficient of 0.333 and a t-statistic value of 2.424, the hypothesis test analysis findings demonstrated that taxpayer knowledge had a positive and significant influence on taxpayer compliance. With a significance threshold of 5%, the table above demonstrates that a p-value of $0.016 < 0.05$ was obtained. According to the initial sample value (estimate), which is 0.333, there is a 33.3% positive correlation between taxpayer compliance and taxpayer awareness. This is consistent with research showing that taxpayer knowledge has a major impact on taxpayer compliance (Anto et al., 2021; Savitri & Musfialdy, 2016).

With a coefficient of 0.412 and a t-statistic value of 2.955, the hypothesis test analysis's findings demonstrate that the caliber of fiscal services had a favorable and substantial impact on taxpayer compliance. With a significance threshold of 5%, the table above demonstrates that a p-value of $0.003 < 0.05$ was obtained. The initial sample value (estimate), which is 0.412, indicates that 41.2% of taxpayer compliance is positively impacted by the quality of fiscal services. This is consistent with studies (Nurizki et al., 2022; Rabiyyah et al., 2021) that found a major relationship between taxpayer compliance and the quality of fiscal services.

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The aforementioned table indicates that the individual taxpayer compliance variable component's magnitude of R² is 0.461, or 46%. This is the proportion of Individual Taxpayer Compliance that is explained by factors other than the research model, which is 0.539 or 54%. With a value between 0.33 and 0.67, the R² value is considered to be in the excellent range.

CONCLUSION

This study investigates how tax understanding, tax sanctions, taxpayer awareness, and fiscal service quality influence individual taxpayer compliance. The analysis reveals that while understanding taxation and awareness of tax sanctions do not significantly impact compliance, heightened taxpayer awareness and improved fiscal service quality notably increase compliance levels. This implies that mere knowledge of tax laws and penalties alone does not guarantee compliant behavior among taxpayers. Instead, fostering awareness of tax responsibilities and providing high-quality fiscal services emerge as effective strategies to enhance compliance.

To enhance individual taxpayer compliance, several recommendations arise from these findings. First, there should be intensified efforts to educate the public about taxation to increase awareness of taxpayer rights and obligations. Second, improving the accessibility, efficiency, and informativeness of fiscal services can facilitate easier compliance. Additionally, consistent and fair enforcement of tax laws should deter non-compliance effectively. However, the study's limitations, such as a limited sample size and data from a single region, restrict the generalizability of these conclusions. Thus, future research should expand with larger, more diverse samples to validate and extend these findings across different contexts and populations.

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