The Influence of Taxpayer Awareness, Tax Sanctions, TaxService Quality, and Tax Knowledge on The Individual Taxpayer Compliance

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Abstract: *Taxpayers are increasing from year to year, but this is not balanced with decreasing taxpayer compliance. This study aims to examine and analyze the level of individual taxpayer compliance with construct determined by taxpayer awareness, tax sanctions, tax service quality, and tax knowledge. The data of study used primary data obtained from a questionnaire disseminatedto respondents in the Gowa Regency of 79 respondents. The results of the study showed that taxpayer awareness has a significant influence on taxpayer compliance, tax sanction has a significant influence on taxpayer compliance, tax service quality has a significant influenceon taxpayer compliance, and tax knowledge has a significant influence on taxpayer compliance. This indicates that taxpayer awareness, tax sanctions, tax service quality, and tax knowledge can increase individualtaxpayer compliance.*

Introduction

Basically, taxes are the largest source of government revenue and have a significant impact on a country. According to Law Article 1 Act Number 7 of 2021 concerning General Provisions and Tax Procedures, taxes are mandatory contributions to the state owed by an individual or agency, which are coercive based on the Law, without receiving direct compensation, and used for state needs for the greatest prosperity of the community. Tax is one of the public's contributions as a citizen to the country where the state revenue from tax sector can be used asafinancing to conduct the program of government, such as infrastructure development, increasing the prosperity of public, and more.The tax collection system in Indonesia is a self- assessment system, meaning that taxpayers are trusted to calculate, pay, and report their own taxes to the tax authority (Pandapotan, 2023).

The primary reason I chose to address this topic is based on the Annual Report of the Directorate General of Taxes, tax revenue in 2020 reached 1,072.11 trillion, while in 2021, it reached 1,278.65 trillion. The number of individual taxpayers registered in 2020 reached 45,426,723, while in 2021, it was 61,536,414. The compliance ratio for submitting Annual SPT (Annual Tax Return) for employee individuals in 2020 was 85.41%, while in 2021, there was a quite significant increase of 98.73%. This is inversely proportional to the compliance ratio for submitting Annual SPT (Annual Tax Return) for non-employee individuals in 2020 was 52.44%, while in 2021, there was a decrease of 45.53%. The data above show that the increase and decrease in taxpayer compliance can be influenced by several factors.

Taxes collected by the government are used for national development, both physical and non-physical development, and for public welfare. The benefits of taxes can be perceived directly or indirectly by the community. However, the perceived benefits of taxes are not evenly distributed, so awareness of paying and reporting taxes is still low among the Indonesian community. Increasing tax revenue is a critical objective for governments worldwide, essential for funding public services, infrastructure development, and social welfare programs. Governments employ various strategies to boost tax revenue, such as revising tax policies to capture a broader base of taxpayers or adjusting tax rates to generate higher income from existing sources. Enhanced compliance measures, including stricter enforcement and monitoring, are also employed to reduce tax evasion and increase the amount of taxes collected. Additionally, fostering economic growth and encouraging investment can indirectly contribute to higher tax revenues by expanding the tax base through increased business activity and employment. Governments have the responsibility to administer tax obligations fairly and transparently, ensuring compliance through clear regulations, effective enforcement mechanisms, and accessible taxpayer support services. They also adjust tax policies periodically to reflect economic conditions, social priorities, and fiscal sustainability goals. Balancing tax obligations with economic growth and social equity remains a constant challenge, requiring governments to navigate between fostering investment and innovation while ensuring that tax burdens are distributed equitably across society (Fitria, 2017).

The community must be aware of paying taxes. Taxpayer awareness plays a pivotal role in fostering a transparent and efficient tax system within any society. It encompasses the knowledge, understanding, and adherence to tax laws and regulations by individuals and businesses. When taxpayers are aware of their rights and responsibilities, including accurate reporting of income, timely payment of taxes, and proper record-keeping, it contributes to higher compliance rates and reduces the incidence of tax evasion. Moreover, taxpayer awareness extends to tax planning strategies that help individuals and businesses optimize their tax liabilities legally. This includes leveraging deductions, credits, and exemptions provided under the law to minimize tax burdens effectively (Sulistyorini, 2019)axpayer awareness and compliance

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are integral to the effective functioning of any tax system. Awareness refers to taxpayers' understanding of their rights, responsibilities, and the intricacies of tax laws. When taxpayers are well-informed, they are more likely to comply voluntarily with tax regulations, accurately report their income, and pay taxes on time. This awareness can be fostered through educational campaigns, workshops, and accessible information resources provided by governments and tax authorities.

Imposing sanctions is a critical tool used by governments to enhance taxpayer compliance with tax laws. Sanctions can take various forms, such as fines, penalties, interest charges on late payments, and even criminal prosecution in cases of serious tax evasion. By establishing and enforcing sanctions, governments create a deterrent effect that encourages taxpayers to meet their tax obligations diligently. The threat of financial penalties or legal consequences serves as a strong motivator for individuals and businesses to accurately report their income, declare assets, and pay taxes promptly. Moreover, sanctions also play a role in maintaining the fairness and integrity of the tax system. They help prevent tax evasion and ensure that all taxpayers contribute their fair share towards funding public services and infrastructure. Governments often combine sanctions with other measures, such as taxpayer education, simplified filing procedures, and improved transparency, to foster a culture of compliance. Knowledge and understanding of the tax regulations in question understand the General Provisions and Tax Procedures (KUP), which includes how to submit a tax return (SPT), payment, place of payment, fines, and deadlines for payment or reporting of SPT (Herda et al., 2022).

Tax quality service provided by tax authorities plays a crucial role in influencing taxpayer compliance. When tax agencies offer efficient, responsive, and accessible services, taxpayers are more likely to perceive the tax system as fair and transparent. Clear communication of tax obligations, user-friendly filing processes, and timely assistance contribute to reducing misunderstandings and errors in tax reporting. Additionally, quality service includes providing reliable information and guidance to taxpayers, helping them navigate complex tax laws and understand their rights and responsibilities. This proactive approach not only fosters trust between taxpayers and the government but also encourages voluntary compliance as individuals and businesses feel supported and valued by the tax authority (Romansyah & Fidiana, 2020).

Therefore, the Tax Office (KPP) is obliged to provide good service by creating a good and comfortable atmosphere and making it easy for taxpayers to pay and remit taxes. The better the tax service quality, the greater the taxpayer compliance. If the Tax Office does not provide good service quality, it can decrease taxpayer compliance.

Previous research conducted by Kausar et al. (2022) on the influence of taxpayer awareness, service quality, and tax sanctions on taxpayer compliance at the West Makassar Primary Tax Office (KPP Pratama Makassar Barat). The results of the study indicated that the taxpayer awareness variable had a positive and significant partial effect on taxpayer compliance

in submitting annual income tax returns for individuals at the West Makassar Primary Tax Office. The study also showed that service quality had a positive and significant partial effect on taxpayer compliance in submitting annual income tax returns for individuals. A previous study conducted by Hadi & Mahmudah (2018) on the influence of tax service quality on taxpayer compliance found that the quality of tax services did not have a significant effect on taxpayer compliance.

The theory used in this study is the attribution theory, developed by Fritz Heider (1958). The Attribution theory according to Fritz Heider (1958) suggested that people use three types of information to make causal inferences: consistency (whether the behavior occurs repeatedly under similar circumstances), distinctiveness (whether the behavior is unique to a particular situation), and consensus (whether others behave similarly in the same situation). By analyzing these dimensions, individuals can determine whether to attribute behavior to internal dispositions or external factors. It seeks to understand how people infer the motives and intentions behind others' actions, as well as their own, impacting their perceptions, emotions, and behaviors. Attribution theory has significant implications in various fields, including psychology, education, organizational behavior, and interpersonal relationships, as it helps explain how individuals form judgments and respond to their surroundings. Attribution theory is They do this by attributing behaviors to either internal dispositions (such as personality traits, motives, or attitudes) or external situations (such as environmental factors, luck, or social pressure). This cognitive process helps individuals navigate their social environments by creating a sense of predictability and control over their interactions and outcomes.

Based on the background, the theoretical basis, and the results of the previous study, the following hypotheses are generated.

H1: Taxpayer Awareness has a positive influence on individual taxpayer compliance.

H2: Tax Sanctions have a positive influence on individual taxpayer compliance.

H3: Tax Service Quality has a positive influence on individual taxpayer compliance.

H4: Tax Knowledge has a positive influence on individual taxpayer compliance.
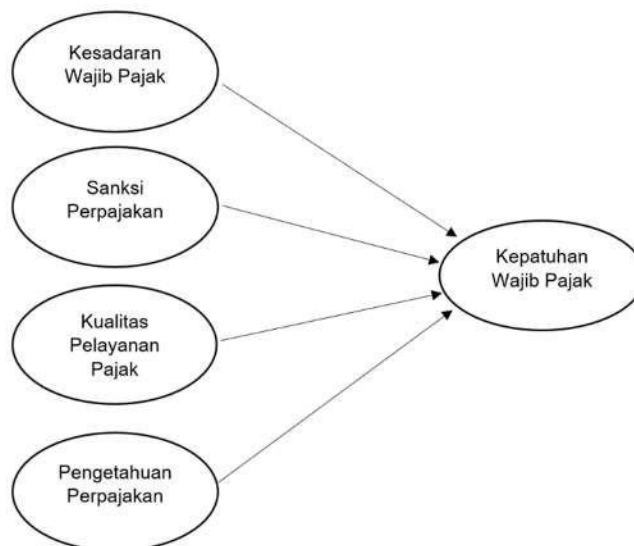
Figure 1 Conceptual Framework

Research Method

This study was conducted to test the hypotheses by examining the correlation between all variables studied. The data collection method in this study was a survey, Survey data collection is a method used to gather information from a predefined group of respondents to gain insights into various topics of interest. This process involves designing a set of questions aimed at eliciting specific information, which can be administered through various means such as online surveys, face-to-face interviews, telephone interviews, or paper questionnaires. The success of survey data collection depends on factors like the clarity of questions, the sampling method used to select participants, and the mode of administration. By systematically collecting and analyzing survey data, researchers can identify trends, measure opinions, and make data-driven decisions. This method is widely used in fields such as market research, social science, public health, and education to understand behaviors, attitudes, and perceptions within a population.

The population of this study was non-employee taxpayers registered in KP2KP of Gowa Regency Sungguminasa. The sample in this study was 79 non-employee individual taxpayers.

The type of data used in this study was subject dataSubject data refers to information collected from individual participants or subjects within a study, often used in fields such as psychology, medicine, social sciences, and market research. This data encompasses a wide range of personal and demographic details, including age, gender, education level, income, and health status, as well as responses to specific survey questions, interviews, or experimental conditions. The data collection technique in this study was by disseminating a list of questions in the form of a questionnaire to be filled out by non-employee taxpayers in the Gowa Regency. A number of

statements were given to the respondents; then, respondents were asked to answer according to their opinions. Respondents were expected to submit a questionnaire to the researcher within the specified time.

Data analysis in this study was conducted using the Partial Least Square (PLS) method by using SmartPLS software. Partial Least Squares (PLS) data analysis is a multivariate statistical method used primarily for predictive modeling and analyzing complex data with multiple variables. It is particularly effective when the predictors are highly collinear or when there are more predictors than observations. PLS combines features of principal component analysis and multiple regression, projecting the predictors and the response variables into a new space to identify the underlying structures. This method involves two main stages: first, it constructs new latent variables (components) that capture the maximum variance in the predictors; second, it uses these components to predict the response variables. PLS is widely used in chemometrics, bioinformatics, social sciences, and marketing for tasks such as regression, classification, and dimension reduction. Its robustness and ability to handle complex datasets make it a valuable tool for researchers and analysts.

Result

1. Description of Data

Table 1 Descriptive Statistics of Samples

Description	Number	Percentage of All Respondents (100%)
The Number of Samples	79	100
Gender		
1. Male	49	62
2. Female	30	38

Table 1 shows that respondents were dominated by males of 49 respondents (62%), while the number of female respondents was 30 (38%). None of the questionnaires were damaged or did not meet the requirements, so the questionnaire return was 100% or 79 questionnaires.

2. Descriptive Analysis

Table 2. Descriptive Analysis

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Taxpayer Awareness (KWP)	79	3	15	965	12.19	3.249
Tax	79	3	15	957	12.09	3.354

Sanctions (SP)						
Tax Service Quality (KNP)	79	3	15	978	12.36	2.923
Tax Knowledge (PP)	79	3	15	693	8.76	1.483
Individual Taxpayer Compliance (KBP)	79	3	15	977	12.5	3.221

Table 2 shows the results of descriptive analysis of respondents' questionnaire answers. The data grouped into tables were then analyzed based on respondents' answers, including mean, median, minimum, maximum, and standard deviation.

3. Data Analysis

3.1 Measurement Model Testing

A. Validity Test

The validity test conducted in this study used SmartPLS 4.0 software to see the discriminant validity and convergent validity values. A convergent validity test can be found by seeing the value of outer loading and average variance extracted (AVE) in Tables 3 and 4. The outer loadingvalue for each indicator in this study was more than 0.7, and the average variance extracted (AVE)for each construct was stated as valid if the Average Variance Extracted (AVE) was more than 0.5.Therefore, the test results showed that convergent validity was met, so the question indicators for each variable in this study were valid.

Table 3 Loading Factor

Variable	Loading Factor
Taxpayer Awareness	
KWP1	0.866
KWP2	0.943
KWP3	0.916
Tax Sanctions	
SP1	0.934
SP2	0.941
SP3	0.931
Tax Service Quality	
KNP1	0.905
KNP2	0.939
KNP3	0.895
Tax Knowledge	
PP1	0.914
PP2	0.941
Taxpayer Compliance	
KBP1	0.918
KBP2	0.928
KBP3	0.908

Table 4 Average Variance Extracted (AVE)

	AVE
Taxpayer Awareness	0.842
Tax Sanctions	0.833
Tax Service Quality	0.826
Tax Knowledge	0.861
Taxpayer Compliance	0.875

Table 5 Cross-Loading

	Individual Taxpayer Compliance	Tax Service Quality	Taxpayer Awareness	Tax Knowledge	Tax Sanction
KBP1	0.918	0.779	0.852	0.499	0.828
KBP2	0.928	0.716	0.842	0.515	0.856
KBP3	0.908	0.643	0.808	0.656	0.799
KNP1	0.663	0.905	0.686	0.207	0.625
KNP2	0.754	0.939	0.788	0.346	0.704
KNP3	0.706	0.895	0.689	0.358	0.579
KWP1	0.742	0.803	0.866	0.331	0.717
KWP2	0.852	0.703	0.943	0.505	0.810
KWP3	0.876	0.668	0.916	0.515	0.850
PP1	0.506	0.226	0.387	0.914	0.414
PP2	0.609	0.383	0.531	0.941	0.516
SP1	0.864	0.648	0.856	0.492	0.934
SP2	0.854	0.671	0.820	0.522	0.941
SP3	0.812	0.639	0.776	0.401	0.931

Discriminant validity can be found from cross-loading value. Based on Table 5, it can be found that variables of taxpayer awareness, tax sanctions, tax service quality, and tax knowledgehave met the requirements of discriminant validity, which was cross-loading value > 0.7, so therewas a good discriminant validity. Besides seeing a cross-loading value > 0.7, discriminant validitycan also be seen from the indicator of a construct greater than the cross-loading value of the construct indicator against other constructs.

B. Reliability Test

Table 6 Cronbach's Alpha and Composite Reliability

	Cronbach's Alpha	Composite Reliability
Taxpayer Compliance	0.906	0.941
Tax Service Quality	0.900	0.937
Taxpayer Awareness	0.894	0.934
Tax Knowledge	0.840	0.925
Tax Sanctions	0.929	0.955

The reliability test was determined by examining the composite reliability value. The reliability test is used to determine the consistency of respondents' answers regarding a research instrument. A construct is considered reliable if it has a composite reliability value above 0.7. Table 6 shows that the constructs of taxpayer awareness, tax sanctions, tax service quality, tax knowledge, and taxpayer compliance were reliable.

3.2 Structural Model Testing

Structural model testing was conducted to see the correlation between the construct, significance value, and R-square of the research model. The structural model was evaluated by seeing the R-squared value for the t-test-dependent construct and the significance of the structural path parameter coefficient. Based on the SmartPLS output, the R-squared value for the taxpayer compliance variable was 0.906. This result shows that 90% of taxpayer compliance variables can be influenced by variables of taxpayer awareness, tax sanctions, tax service quality, and tax knowledge, while 10% was influenced by other variables studied.

3.3 Hypotheses Testing

The hypotheses test in this study was conducted by seeing the path coefficient, which showed the parameter coefficient and significant t-statistic value. If the t-statistic is > 1.96, this value is significant at an alpha of 5%, and if the p-value is < 0.05, then the hypothesis can be accepted. The results of the hypotheses test can be seen in Table 7.

Table 7 The Results of the Hypotheses Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics	P values	Description
KNP -> KBP	0.178	0.178	0.087	2.041	0.041	Accepted
KWP -> KBP	0.327	0.328	0.119	2.738	0.006	Accepted
PP -> KBP	0.178	0.175	0.068	2.627	0.009	Accepted
SP -> KBP	0.402	0.399	0.098	4.093	0.000	Accepted

Discussion

1. The Influence of Taxpayer Awareness on Taxpayer Compliance

Based on the results of the statistical calculation, it can be concluded that the construct of taxpayer awareness has a positive and significant influence on individual taxpayer compliance. This can be seen from the t-statistics value (2.738), which was higher than the t-table (1.96), and a p-value (0.006), which was lower than the threshold limit value (0.05). Therefore, hypothesis 1 can be accepted. The results of this study also support attribution theory, which states that taxpayer awareness is one of the internal factors influencing taxpayer compliance, where this awareness arises from within each individual and influences the individual's behavior. In the context of taxpayer awareness, an individual can attribute responsibility to themselves if they are aware and properly comply with tax obligations. Taxpayer awareness is a state of knowing, understanding, and feeling to comply with applicable tax provisions regarding whether these provisions have been known, acknowledged, respected, and obeyed.

The results of this study are in accordance with the study conducted by Tanilasari & Gunarso (2017), Kausar et al. (2022) and Putri & Setiawan (2017). Awareness of fulfilling tax obligations is not only found in technical things, such as investigation or tariffs imposed but also depends on

the willingness of taxpayers to comply with the provisions of tax legislation. Therefore, the higher the taxpayer awareness, the higher the individual taxpayer compliance. Conversely, if taxpayer awareness is low, then individual taxpayer compliance will also decrease.

2. The Influence of Tax Sanctions on Taxpayer Compliance

Based on the results of the statistical calculation carried out, it can be concluded that the construct of tax sanctions has a positive and significant influence on individual taxpayer compliance. This can be seen from the t-statistics value (4.093), which was higher than the t-table (1.96), and the p-value (0.000), which was lower than the threshold limit value (0.05). Therefore, hypothesis 2 can be accepted. The results of this study also support attribution theory, which states that attribution theory is the psychological approach used to understand how individuals explain their own or others' behavior. One of the external factors that can influence taxpayer compliance is tax sanctions, where sanctions can influence someone's behavior to be more compliant with tax regulations. Tax sanction is an action given by tax authorities to taxpayers due to delays in tax payment or tax fraud and is an instrument to prevent taxpayers from violating the established tax norms.

The results of this study are in accordance with the study conducted by Mandowally et al. (2020), Tene et al. (2017), and Suryanti & Sari (2018). The taxpayer will comply with the regulations because they think there will be strict sanctions due to their illegal actions in an effort to violate or smuggle taxes. The implementation of tax sanctions must be in accordance with the level of violation committed, both by administration (fines, interest) and criminals, so it can encourage taxpayer compliance. Therefore, the stricter the tax sanctions are applied, the higher the level of taxpayer compliance will be.

3. The Influence of Tax Service Quality on Taxpayer Compliance

Based on the results of the statistical calculation, it can be concluded that the construct of tax service quality has a positive and significant influence on individual taxpayer compliance. This can be seen from the t-statistics value (2.041), which was higher than the t-table (1.96), and the p-value (0.041), which was lower than the threshold limit value (0.05). Therefore, hypothesis 3 can be accepted. The results of this study support attribution theory, which states that there are factors influencing someone's behavior, including external or internal factors, one of which is tax service quality. Tax service quality is an external factor influencing someone's behavior because if the service provided is good, an individual's behavior will tend to be more compliant and obedient to tax regulations. Tax service quality is a form of service provided by tax officers to taxpayers with the expectation of fulfilling taxpayers' needs and requirements, so it creates satisfaction within the taxpayers.

The results of this study are in accordance with the study conducted by Romansyah & Fidiana (2020), Lumban & Sarumaha (2022), and Nafiah et al. (2021), which found that there is a positive and significant influence between tax service quality and taxpayer compliance. If taxpayers obtain good and quality services from tax officers, the level of taxpayer compliance will increase. If the services provided by tax officers do not meet or exceed the expectations of taxpayers, the

services provided are not of good quality. The better the tax service quality provided, the more taxpayers will be satisfied and more compliant with tax regulations.

4. The Influence of Tax Knowledge on Taxpayer Compliance

Based on the results of the statistical calculation carried out, it can be concluded that the construct of tax knowledge has a positive and significant influence on individual taxpayer compliance. This can be seen from the t-statistics value (2.627), which was higher than the t-table (1.96), and the p-value (0.009), which was lower than the threshold limit value (0.05). Therefore, hypothesis 4 can be accepted. The results of this study also support attribution theory, which states that tax knowledge is one of the internal factors that can influence someone's behavior and attitudes, where someone's knowledge and understanding will be able to influence someone's actions and behaviors. If someone has good tax knowledge and understanding, it willinfluence the individual's behavior to be consistent in complying with tax obligations, so it can increase taxpayer compliance.

Tax knowledge is an understanding of various rules and regulations related to the tax system of a country and an understanding of general provisions and procedures for taxation, including how to submit a Annual Tax Return (SPT), tax payment and reporting, fines and deadlines for payment, and reporting SPT.

The results of this study are in accordance with the study conducted by Pratiwi & Klemensia (2023), Murti et al. (2014), and Hertati (2021), which stated that there is a positive and significant influence between tax knowledge and taxpayer compliance. If taxpayers' knowledge and understanding of taxation are sufficient, they will be encouraged to comply. Therefore, good knowledge about taxation can provide various benefits and convenience for taxpayers, such as avoiding tax calculation errors, avoiding illegal tax practices, and being able to report their incomes correctly because they already understand all good tax procedures. Therefore, tax knowledge becomes an important factor in supporting taxpayer compliance, and if someone does not have tax knowledge, it can cause tax non-compliance, both intentionally and unintentionally.

Conclusion

This study was conducted to find out what factors influence individual taxpayer compliancein Gowa Regency. The variables in this study were taxpayer awareness, tax sanctions, tax service quality, tax knowledge, and taxpayer compliance. The results of the study show that tax awareness, tax sanctions, tax service quality, and tax knowledge have a positive influence on individual taxpayer compliance.

The limitation of this study is that the researcher studied non-employee individual taxpayers in the Gowa Regency, so the time required to collect questionnaires from taxpayers was quite difficult and took a long time. Therefore, the next researcher is expected to be able to toadd other variables to find out other factors that can influence individual taxpayer compliance.

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