ANALYSIS OF THE EFFECT OF TAXATION KNOWLEDGE, TAXPAYER AWARENESS, TAXATION SOCIALIZATION, TAX SANCTIONS, AND E-FILLING ON TAXPAYER COMPLIANCE (Empirical Study at the Primary Tax Office in Jepara Regency, Central Java)

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Keywords:
taxpayer compliance, tax knowledge, taxpayer awareness, tax socialization, and e-filling

ABSTRACT
The purpose of this study was to determine whether tax knowledge, taxpayer awareness, tax socialization, and e-filling affect taxpayer compliance. This research is a quantitative research that uses primary data by distributing questionnaires to every taxpayer in the KPP Pratama Jepara area. The population used in this study were all taxpayers at KPP Pratama Jepara. The sample collection method is by Convenience sampling in accordance with predetermined criteria. The sample of this study amounted to 100 taxpayers. The analysis technique used in this study is multiple linear regression analysis which is processed using the Statistical Package for Social Science (SPSS) program. The results showed that the variable knowledge of taxation and tax socialization had no effect on taxpayer compliance. While the variables of taxpayer awareness, tax sanctions, and e-filling have an effect on taxpayer compliance.
INTRODUCTION

The Indonesian government promotes development across a range of industries because doing so will boost economic growth and enable it to carry out the necessary development both domestically and internationally. Money is obtained from outside the country in the form of external debt, while money is obtained domestically in the form of state revenues from various industries. The sector that contributes the most income to the country is taxation.

Taxes are one of the major sources of state revenue, in addition to other sources, namely oil and gas revenues and non-tax revenues (official, 2016). This allows the government to encourage the economic growth of the community. The income of individuals can rise as a result of economic growth. The capacity of the community to pay taxes will increase with high public income. The high level of tax payments to the government helps the government carry out development and reduces dependence on external debt.

Understanding how taxes work is crucial because the government wants to raise more money through taxes. Improvements and fundamental changes from time to time in all aspects of taxation continue to be made in order to maximize tax revenue. The self-assessment system, which enables the taxpayer to determine, pay, and self-report the amount of tax due in accordance with the applicable tax regulations, namely Law No. 28 of 2007 on General Provisions and Tax Procedures, is one way to enforce the tax collection system.

Taxpayer compliance has historically been a problem that is inextricably linked to the taxation problem. Taxpayer compliance to meet their tax obligations needs to be improved in order to create the desired tax target. Taxation knowledge can affect taxpayer compliance. Tax knowledge refers to the capability that taxpayers possess regarding their rights and obligations as taxpayers in order to avoid tax penalties. A high level of knowledge of taxation will motivate one to meet tax regulations. Therefore, tax compliance will increase.

According to Amran (2018), taxpayer awareness can affect taxpayer compliance. Taxpayer awareness can be gauged by how serious and motivated taxpayers are about fulfilling their tax obligations, as evidenced by their knowledge of the tax system and their commitment to filing tax returns and making payments on time. Additionally, taxpayer awareness can be improved with adequate knowledge of taxation. Tax socialization, according to Nurdyastuti & Penawan (2018), affects taxpayer compliance with their obligations. Government efforts to educate the general public on the value of taxation and paying taxes are known as “taxation socialization.” Most people still do not comprehend the role that taxes play in the nation’s ongoing development. It is also possible to engage in direct socialization with members of specific professions, such as notaries and doctors, by going directly to the offices and local government work areas. Each subdistrict, village, and neighborhood has a special envoy in charge of counseling the community about the significance of taxes.

Tax penalty can affect a taxpayer’s willingness to comply with their obligations. Sanctions are actions taken as a form of retribution against those who disobey the law (Amran, 2018). Given that Indonesia uses a system of self-assessment and that the government has prepared signs that have been prepared and regulated in the relevant tax law, tax sanctions are crucial for ensuring taxpayer compliance. Tax penalties are imposed to motivate taxpayer compliance with their tax obligations.

E-filing also has influence, as mentioned by Erawati and Ratnasari (2018), who found that e-filing has a prominent role in the implementation of taxpayer compliance obligations. E-filing is an electronic system used to deliver annual notification letters (known as SPT) by utilizing the online system in real-time as well as an application service provider in collaboration with the Directorate General of Taxes. E-filing is one of the programs that aims to provide convenience in the delivery of the annual personal income tax return.

This study replicates the research conducted by Siahaan and Halimatusyadiah (2018) with the title The influence of tax awareness, tax socialization, tax service, and tax sanctions on individual taxpayer compliance, while in this study the research adds independent variables, namely knowledge of taxation and e-filing, and removes the tax service variables from previous research. Based on the background, the researchers are intrigued and eager to conduct a study entitled “The Effect of Tax Knowledge, Taxpayer Awareness, Tax Socialization, Tax Sanctions, and E-Filing on Individual Taxpayer
Compliance: A Case Study on the Primary Tax Office in Jepara.”

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

The Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is an extension of the Theory of Reasoned Action (TRA) developed by Ajzen (1985). According to Ajzen, the intention to perform various types of behavior can be predicted with a high degree of accuracy from one's attitude toward the behavior, subjective norms, and perceived behavioral control. The Theory of Planned Behavior (TPB) is used to predict whether a person will perform a behavior, predict and understand the impact of behavioral intentions, and identify strategies to change behavior, or otherwise.

Attribution Theory

Attribution is one of the impression-formation processes. Attribution refers to how people explain the causes of the behavior of others or themselves. Attribution is when individuals draw conclusions about the factors that influence the behavior of others. In attribution theory, it attempts to analyze the cause and effect that each individual performs in each of his actions. The response we express to an event depends on our interpretation of the event (Harold Kelley, 1972-1973)

Taxation Knowledge

Tax knowledge includes not only a theoretical comprehension of tax laws, minister of finance decrees, circulars, and decision letters, but also the requirement for the technical skills needed to compute the amount of tax due. High knowledge and insight in the taxpayer has an impact on the higher level of taxpayer compliance.

Taxpayer Awareness

When a taxpayer is aware of their tax obligations, they are motivated to pay them because they believe doing so will not harm them. Tax awareness is a form of participation in supporting the development of the country. After coming to this realization, taxpayers are eager to pay taxes because they believe the tax collection process is not harmful to them. Taxes are intended to be used for state development in order to improve the welfare of citizens.

Tax Socialization

Tax socialization is an effort of the Director General of Taxes to provide knowledge to the public and especially taxpayers about the usefulness of paying taxes and what will be obtained by the public when they make tax payments through appropriate methods.

Tax Sanctions

Tax sanctions are a guarantee that the provisions of tax legislation (tax norms) will be obeyed, abided by, and complied with. Or in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Mardiasmo, 2016:62)

E-filing

Electronic Income Tax is conducted electronically online and in real time via the internet on the website of the Directorate General of Taxes https://djponline.pajak.go.id or application service provider or application service provider (ASP). The e-filing service available through the website of the Directorate General of Taxes only serves the submission of individual annual tax returns using forms 1770S and 1770SS.

Taxpayer Compliance

Taxpayer compliance is the fulfillment of tax obligations undertaken by taxpayers in order to contribute to development. In land and building taxes, an official assessment system is applied. Taxpayers do not need to calculate their own taxes that should be submitted, as they only need to obediently pay their land and building tax obligations in accordance with what is stated on the notification of tax due (known as SPPT) in a timely and appropriate amount.

Hypothesis Development

1. The Effect Of Taxation Knowledge on Taxpayer Compliance

Based on the Theory of Planned Behavior (TPB), the knowledge of taxation affects taxpayer compliance. This motivation can grow in the taxpayer due to the level of knowledge possessed by the taxpayer. Taxation knowledge focuses on
how much knowledge is owned by taxpayers regarding tax rights and obligations (Ermawati and Afifi, 2018). The results of research conducted by Ermawati and Afifi (2018) found that there is an influence of taxpayer knowledge on compliance. Based on the description of the theory and the findings of the research, the hypothesis proposed is as follows:

**H1**: Taxation knowledge affects taxpayer compliance.

2. **Effect of Taxpayer Awareness on Taxpayer Compliance**

Based on the *Theory of Planned Behavior* (TPB), the variable taxpayer awareness of taxpayer compliance has a significant role. As in this theory, an individual will believe in the results of their behavior and evaluate good and bad behavior. The significance of taxpayers being aware of their tax obligations will arise if they believe that the tax function is crucial for the development and financing of the state (Marjan, 2014). The results of research conducted by Siahaan and Halimatusyadiah (2018) affirm that taxpayer awareness modifies taxpayer compliance. Based on the description of the theory and the findings of the research, the hypothesis proposed is as follows:

**H2**: Taxpayer awareness affects taxpayer compliance.

3. **Effect of Tax Socialization on Taxpayer Compliance**

Based on *The Theory of Planned Behavior* (TPB), one of the factors that determine the intention of others to behave is the encouragement or motivation given by an outside party (another individual). For instance, the taxation socialization held by the Director General of Taxes as a means of providing information, knowledge, and understanding of taxation to taxpayers. Taxation socialization has become the belief of taxpayers to motivate them to be tax-compliant. The results of research conducted by Nurdyastuti and Penawan (2018) suggest that tax socialization affects taxpayer compliance. Based on the description of the theory and the findings of the research, the hypothesis proposed is as follows:

**H3**: Tax socialization affects taxpayer compliance.

4. **Effect of Tax Sanctions on Taxpayer Compliance**

According to the *Theory of Planned Behavior* (TPB), tax sanctions are also one of the determining factors for a person's intention to behave, in which the individual accepts the existence of aspects that support or inhibit a behavior and his perception of how strong these things are (Siahaan and Halimatusyadiah, 2018). The results of research conducted by Amran (2018) show that there is an influence of tax sanctions on compliance in paying taxes. Based on the description of the theory and the findings of the research, the hypothesis proposed is as follows:

**H4**: Tax sanction affects taxpayer compliance.

5. **Effect of e-filing on Taxpayer Compliance**

Given the application of e-filing, it will help every taxpayer report tax returns annually; therefore, it will motivate every taxpayer to perform its obligations in the implementation of taxation. With the implementation of this system, it can provide satisfaction and comfort to taxpayers so as to improve taxpayer compliance (Husurrosyidah & Suhadi, 2017:99). Safitri and Silalahi's research results (2019) suggest that e-filing has a positive and significant influence on taxpayer compliance. Based on the description of the theory and the findings of the research, the hypothesis proposed is as follows:

**H5**: E-filing and E-billing affect taxpayer compliance.

**RESEARCH METHODS**

**Types of Research**

This study is quantitative research, which is research with data results processed using a statistical approach. This method is empirical, impartial, quantifiable, logical, and systematic, and it offers data or conclusions about the correlation between two or more variables with the intention of testing pre-existing hypotheses (Sugiyono, 2013).

**Population and Sample**

The population of this study is the taxpayers in the area of the primary tax office in Jepara. The sampling technique used in this study is *convenience sampling*, which is a sampling method that is easy to obtain and is able to provide information (Sugiyono,
2013), meaning that anyone who can provide information, either intentionally or accidentally, by happening to meet with researchers can be used as a research sample. There were 198,317 taxpayers as of the end of 2020, according to data from the Primary Tax Office Jepara region. The Slovin formula was used to determine the sample number, and the results are as follows:

\[ n = \frac{198.317}{1+198.317(0,1)^2} \]
\[ n = 99.95 \text{ rounded to 100} \]

**Data sources and Data Collection Techniques**

The data was obtained by conducting a questionnaire distributed to individual taxpayers in the Jepara Primary Tax Office. Data collection for this study was conducted by distributing questionnaires to respondents. The questionnaire used in this study is a closed questionnaire in which respondents were asked to respond to a statement by selecting from a range of alternatives. The statement that will be provided in this questionnaire is a statement of the facts and opinions of the respondents.

**Analysis Methods**

**Multiple Regression Analysis**

This study applied multiple regression equations to investigate the effect of independent variables on dependent variables. Model the multiple regression equation is as follows:

\[ TC = \alpha + \beta_1 \text{KNOW} + \beta_2 \text{AWA} + \beta_3 \text{SOZ} + \beta_4 \text{SANC} + \beta_5 \text{FIL} + e \]

Description:

- TC = Tax Compliance
- \( \alpha \) = Constant
- \( \beta_1 - \beta_n \) = Regression Coefficient
- KNOW = Taxation Knowledge
- AWA = Taxpayer Awareness
- SOZ = Tax Socialization
- SANC = Tax Sanctions
- FIL = E-Filling
- e = Error

**Hypothesis Testing**

**Statistical F-Test**

Statistical F-test was also used to determine if the simultaneous regression model meets goodness of fit or not. The level of significance \( F_{\text{count}} \) greater than \( F_{\text{table}} \) implies that the model used has goodness of fit. The significance level used is 5% (Ghozali, 2013).

**Coefficient of Determination (R² Test)**

Coefficient of determination \( R^2 \) essentially measures to extent which the ability of the model in explaining the variation of the dependent variable. A small adjusted \( R^2 \) value denotes that the ability of independent variables to explain the variation of the dependent variable is very limited.

**Statistical T-test**

A T-test is used to determine whether each independent variable individually has a significant influence on the dependent variable. This study applies a level of significance of 0.05 (5%), that is, if the value of sig. \( 0.05 \), hence, the hypothesis is accepted.

**RESULTS AND DISCUSSION**

**Multiple Regression Analysis**

Regression analysis was used to measure the strength of the linear influence between two or more variables and show the direction of the relationship between the independent variable and the dependent variable. The results of the multiple regression analysis are shown in the following table:

<table>
<thead>
<tr>
<th>Variable</th>
<th>B</th>
<th>( t_{\text{count}} )</th>
<th>p-value</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>3.243</td>
<td></td>
<td>0.131</td>
<td>Ha is rejected</td>
</tr>
<tr>
<td>Taxation knowledge</td>
<td>0.079</td>
<td>4.192</td>
<td>0.131</td>
<td>Ha is accepted</td>
</tr>
<tr>
<td>Taxpayer Awareness</td>
<td>0.266</td>
<td>5.346</td>
<td>0.000</td>
<td>Ha is accepted</td>
</tr>
<tr>
<td>Tax Socialization</td>
<td>0.217</td>
<td>3.378</td>
<td>0.001</td>
<td>Ha is accepted</td>
</tr>
<tr>
<td>Tax Sanctions</td>
<td>0.116</td>
<td>0.757</td>
<td>0.082</td>
<td>Ha is rejected</td>
</tr>
<tr>
<td>E-filling and e-billing</td>
<td>0.514</td>
<td>3.657</td>
<td>0.000</td>
<td>Ha is accepted</td>
</tr>
</tbody>
</table>

\( R^2 \) = 0.896

Source: Data Analysis Results, 2021

Based on the results in the table above, the multiple linear regression equation can be compiled as follows:
Interpretation:

a. A constant value of 3.243 shows that if the independent variables, namely taxation knowledge, taxpayer awareness, taxation socialization, tax sanctions, and e-filing, are assumed to be constant, then taxpayer compliance will increase.

b. The regression coefficient of 0.079 on the variable knowledge of taxation shows that if knowledge of taxation is increasing, taxpayer compliance will increase.

c. The regression coefficient of 0.266 on the variable awareness of taxpayers shows that if the taxpayer's awareness is increasing, then the taxpayer's compliance will also increase.

d. The tax sanction variable's regression coefficient of 0.116 indicates that the taxpayer's compliance will rise as the tax sanction does.

e. Regression coefficients in variables E-Filling as big as 0.217 implies that if E-Filling increases then the taxpayer compliance will increase.

Statistical F-Test

<table>
<thead>
<tr>
<th>Description:</th>
<th>Fcount</th>
<th>Sig.</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Model</td>
<td>2.311</td>
<td>0.000</td>
<td></td>
</tr>
</tbody>
</table>

Hypothesis testing results simultaneously obtained the value of $F_{count}$ of 2.311 with a significant value of 0.000 0.05. Therefore, it can be inferred that the regression model used is appropriate (fixed) for the data.

Statistical T-test

<table>
<thead>
<tr>
<th>Description:</th>
<th>tcount</th>
<th>ttable</th>
<th>Sig.</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxation Knowledge</td>
<td>1.522</td>
<td>1.986</td>
<td>0.131</td>
<td>H1 is Rejected</td>
</tr>
<tr>
<td>Taxpayer Awareness</td>
<td>5.346</td>
<td>1.986</td>
<td>0.000</td>
<td>H2 is Accepted</td>
</tr>
<tr>
<td>Tax Socialization</td>
<td>3.378</td>
<td>1.986</td>
<td>0.001</td>
<td>H3 is Accepted</td>
</tr>
<tr>
<td>Tax Sanctions</td>
<td>0.757</td>
<td>1.986</td>
<td>0.082</td>
<td>H4 is Rejected</td>
</tr>
<tr>
<td>E-Filing</td>
<td>3.657</td>
<td>1.986</td>
<td>0.000</td>
<td>H5 is Accepted</td>
</tr>
</tbody>
</table>

The explanation for each independent variable regression relationship is as follows:

a. Given that the variable knowledge of taxation, with a value of 1.522, is less than the T table, with a value of 1.986, and that the value of GIS is 0.131 higher than 5%, H1 is rejected, indicating that there is no statistically significant relationship between knowledge of taxation and taxpayer compliance.

b. The value of GIS is 0.000, which is less than 5%, and the variable t's calculation shows that taxpayer awareness of 5.346 is greater than the T table of 1.986. As a result, H2 is accepted, indicating that there is statistically significant correlation between taxpayer awareness and compliance.

c. The value of GIS is 0.001, which is less than 5%, and t's calculation shows that the variable socialization of taxation is 3.378 times greater than T's value of 1.986. Therefore, H3 is accepted to mean that tax socialization statistically has a significant impact on taxpayer compliance.

d. From the calculation of t, the tax sanction variable of 0.757 is smaller than T table of 1.986, and the value of GIS is 0.082 greater than 5%, thus H4 is rejected, meaning that tax sanctions have no significant effect on taxpayer compliance statistically.

Coefficient Of Determination (R^2 Test)

<table>
<thead>
<tr>
<th>Model</th>
<th>Adjusted R^2</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>0.896</td>
<td>There Are Variations of Dependent Variables</td>
</tr>
</tbody>
</table>

The results of testing the coefficient of determination indicates that the value adjusted $R^2$ obtained of 0.896. This implies that the independent variables in the model (Taxation Knowledge, Taxpayer Awareness, Tax Socialization, Tax Sanctions, E-Filing) explain the variation of taxpayer compliance in Jepara Primary Tax Office of 70.4% and 29.6% was explained by factors or other variables outside the model.
e. Since the value of sig. 0.000 is less than 5% and the e-Filing variable's value of 3.657 exceeds the T table's value of 1.986 in the calculation of t, H5 is accepted, indicating that E-Filing has a statistically significant impact on taxpayer compliance.

The effect of taxation knowledge on taxpayer compliance

According to the Jepara Primary Tax Office, it is evident from the results of the T test that tax knowledge does not affect taxpayer compliance, as evidenced by the tax knowledge variable's value of 1.522, which is lower than the T table's value of 1.986, and the value of GIS of 0.131, which is higher than 5%. As a result, H1 is rejected, meaning that tax knowledge does not affect taxpayer compliance. The findings of Setiyani et al. (2020), Ernawati and Afifi (2018), Samadiarta (2017), and Lianty (2017), which discovered that taxpayer knowledge has a significant impact on taxpayer compliance, do not align with this study.

Effect of taxpayer awareness on taxpayer compliance

According to the second hypothesis, taxpayer awareness has a statistically significant impact on taxpayer compliance, as demonstrated by the T test results of the taxpayer awareness variable, which are 5.346, higher than the T table value of 1.986, and the value of GIS, which is 0.000, smaller than 5%. As a result, H2 is accepted, meaning that taxpayer awareness statistically significantly influences taxpayer compliance. This research is in line with the research of Siahaan (2018), Suyanto (2018), and Dharma (2014), which found that taxpayer awareness affects taxpayer compliance.

Effect of tax socialization on taxpayer compliance

According to the third hypothesis, it is evident that the socialization of taxation has an impact on taxpayer compliance, as demonstrated by the T test of tax socialization variables results of 3.378, which are higher than the T table of 1.986, and the value of GIS. Because 0.001 is less than 5%, H3 is accepted, meaning that tax socialization has a statistically significant impact on taxpayer compliance.

This research is in line with the research of Nurdyastuti (2018), Wardani (2018), and Dharma (2014), which found that tax socialization affects taxpayer compliance.

Effect of tax sanctions on taxpayer compliance

According to the fourth hypothesis, it is evident that tax sanctions have no impact on taxpayer compliance, as demonstrated by the T-test variable tax sanctions result of 0.757, which is lower than the T-table value of 1.986, and the value of GIS, which is 0.082, which is greater than 5%. Therefore, H4 is rejected, indicating that tax sanctions have no statistically significant impact on taxpayer compliance.

This study contradicts other studies that have found that tax penalties have an impact on taxpayer compliance, including those by Nurdyastuti (2018), Siahaan (2018), Erlina (2018), Amran (2018), Fitrianingsih (2018), and Jaelani (2017).

Effect of e-filing on taxpayer compliance

According to the fifth hypothesis, E-Filing has a significant impact on taxpayer compliance, as demonstrated by the T test results, where the value of the e-Filing variable, 3.657, is less than the value of the T table, 0.757, and the value of GIS, 0.000, is less than 5%. As a result, H5 is accepted, indicating that E-Filing (punishment) has a statistically significant impact on performance-based taxpayer compliance.

This research is in line with the research of Erawati (2018), Sulistyorini (2017), and Agutiningsih (2016), which found that e-filing has a positive and significant effect on taxpayer compliance.

CONCLUSION

a. Taxation knowledge has no effect on taxpayer compliance in Primary Tax Office of Jepara Regency. The results showed a value of $p > 0.05$.
b. Taxpayer awareness affects taxpayer compliance in the primary tax office of Jepara Regency. The results showed a value of $p<0.05$.
c. Taxation socialization affects taxpayer compliance in the Primary Tax Office of Jepara Regency. The results showed a value of $p<0.05$.
d. Tax sanctions have no effect on taxpayer compliance in Primary Tax Office of Jepara Regency. The results showed $p=0.08$.
Regency. The results showed the value p>0.05.
e. E-filing affects taxpayer compliance in Primary Tax Office of Jepara Regency. The results showed the value p<0.05.

RESEARCH LIMITATION

The authors are aware of these research drawbacks. These flaws should be addressed by future researchers and readers. Limitations in this study include the following:
1. This is a survey study using questionnaires to collect answers from respondents, so the authors do not directly supervise the filling out of these answers. Possible answers from respondents do not reflect the actual circumstances due to conditions specific to each respondent.
2. Factors affecting taxpayer compliance are limited to taxation knowledge, taxpayer awareness, socialization of taxation, tax sanctions, and e-filing, so the scope is less extensive to be considered in human resource management decision making.

SUGGESTIONS

1. Researchers are expected to supervise the filling of questionnaires and the taking of answers from respondents so that the results obtained are in accordance with the actual conditions.
2. Future researchers are expected to add independent variables and increase the sample to prove the variables in this study.


Susmita, Putu Rara dan Supadmi, Ni Luh. 2016. Pengaruh Kualitas Pelayanan, Sanksi Perpajakan,


