

TAX SOCIALIZATION, TAX KNOWLEDGE, AND TAX SANCTIONS' INFLUENCE ON TAXPAYER COMPLIANCE WITH INDIVIDUALS AT KPP PRATAMA PEKALONGAN

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ABSTRACT

The number of taxpayers from year to year is increasing. However, the increase in the number of taxpayers is not matched by taxpayer compliance in paying taxes. The problem of compliance is an obstacle in maximizing tax revenue. The purpose of this study was to examine the effect of Tax Socialization, Tax Knowledge, and Tax Sanctions on Individual Taxpayer Compliance at the Pekalongan Pratama Tax Service Office. The sample used was 100 respondents from the population of Individual Taxpayers registered in Pekalongan 17.261 in 2020. Not all of these numbers became the object of research for time and cost efficiency. Sampling was done by simple random sampling method. The primary data collection method used is a survey method using a questionnaire. Data were analyzed using instrument test, classical assumption analysis, multiple linear regression analysis, and hypothesis testing. The results of the analysis carried out on individual taxpayers registered at KPP Pratama Pekalongan, namely the variables of Tax Socialization and Tax Sanctions affect the Compliance of Individual Taxpayers. However, Tax Knowledge has no effect on Individual Taxpayer Compliance.

Keywords: *Tax Socialization, Tax Knowledge, Tax Sanctions, Taxpayer Compliance.*

1. INTRODUCTION

The tax sector is the main pillar of state revenue in the APBN, which is used to meet spending needs in the context of national development. Indonesia is still categorized as lower than Southeast Asian countries in terms of its tax revenue (Saad, 2014). Tax is a fixed income collected by the government to finance government administration and development. According to (Simpem et al., 2019) tax is a mandatory community contribution to the state and must be paid according to the rules to finance expenditures related to the state used for the prosperity of the people. Another opinion from Herman P (2019) defines tax as part of mandatory contributions to the state owed by individuals or entities that are coercive under the law and do not receive any compensation for the country's purposes for the greatest prosperity of the people.

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The tax functions in the book entitled "Indonesian Taxation-Concepts and Formal Aspects" by Andreas & Savitri (2015) are 1) the function of budgetair, namely taxes as a source of funds for the government to finance government expenditures; 2) regular function, which is to regulate as requested as a policy tool to achieve certain goals. Then related to tax rates, namely talking about tax percentage patterns such as comparable tax rates, fixed tax rates, degressive tax rates, progressive tax rates. Types of taxes can be grouped into three namely 1) groups such as direct taxes and indirect taxes; 2) properties such as subjective tax and objective tax; 3) collecting agencies such as central taxes and local taxes.

The government, as a tax recipient, always strives to increase the amount of tax received to meet the State Revenue and Expenditure Budget (APBN) (Siregar et al., 2019). Currently, taxes are a potential and dominant source of revenue in the APBN structure. The Directorate General of Taxation, as a government agency under the Ministry of Finance as the manager of the taxation system in Indonesia, is continually trying to increase tax revenues by reforming the implementation of a more modern tax system (Fauzian et al., 2016). The action is very rational because, in fact, the difference between the number of taxpayers compared with the population and the number of businesses is relatively small (Asrinanda, 2018). The following is presented in table 1, the proportion of tax revenue to state revenue in the five years from 2016-2020 (www.kemenkeu.go.id).

Table 1 Proportion of Tax Revenue to State Revenue 2016-2020

Fiscal Year	Total Receipts (Trillion)		Percentage %
	State Revenue	Tax Revenue	
2016	1.555,90	1.285,00	5%
2017	1.666,40	1.343,50	13%
2018	1.934,70	1.518,80	2%
2019	1.960,60	1.546,10	-9%
2020	1.699,90	1.404,50	-100%

Source: Self Proceed

Based on table 1, tax revenue from year to year always increases. Taxes make a fairly high contribution to state revenue for the five years from 2016-2020. This shows that taxes play a very important role in the state budget. This source of revenue is very important for carrying out the activities of each level of government because, without sufficient revenue, government programs will not run optimally. One of the major sources of state income is taxes.

Tax Law Number 16 of 2009 concerning General Provisions and Procedures for Taxation defines "Taxes are mandatory contributions to the state owed by individuals or entities that are coercive under the law, with no direct compensation, and are used for state purposes for an amount equal to the great prosperity of the people" (www.dpr.go.id). Considering the importance of taxes as a source of state revenue, it requires the public's awareness of paying taxes in compliance with the rules that are expected to obtain maximum results from APBN revenues and can be maintained sustainably. However, the current system of tax collection still causes many problems, such as regulation in the field of taxation itself, lack of socialization, low level of awareness, knowledge, and economic level, incomplete

and inaccurate databases, weak law enforcement in the form of supervision, and inconsistency of sanctions and firm (Wardani & Wati, 2018). In addition, another obstacle to collecting taxes is the paradigm that has been adopted by most people: that paying taxes is useless because it will enrich tax officials, actions like this are carried out by the community to escape taxes (Ali et al., 2018).

Tax problems continue, even though taxes are an obligation of the community as citizens (Oktaviani et al., 2020). The number of taxpayers in Pekalongan continues to increase from year to year but is not matched by taxpayer compliance in paying taxes. This is clearly detrimental to the state. Tax compliance is a problem that has always existed in taxation. Tax compliance is a condition where taxpayers fulfil all tax obligations and exercise their taxation rights (Sukesi & Yunaidah, 2020). The Directorate General of Taxes (DGT) recorded that the number of Annual Income Tax Returns that had been submitted had reached 685,000 as of April 2021. The compliance level has only reached 75% (www.pajak.go.id). Taxpayer awareness further partially mediates the relationship between taxpayer knowledge and tax socialization regarding taxpayer compliance.

Socialization is a general concept where interaction with other people relates to ways of thinking, feeling, and acting and results in effective social participation Sudrajat & Ompusunggu (2015). Tax socialization is an effort of the Directorate General of Taxes to provide information on understanding and guidance according to tax laws. The Directorate General of Taxes provides socialization indicator points in the form of awareness and care modified for service development, such as counselling, direct discussions with community leaders, tax authorities' information, billboards, and websites Wirenungan (2013).

Detailed information related to tax socialization can be obtained through counselling. Tax counselling is becoming an important role in the lives of the nation and state. Tax counselling activities have a big role in the success of tax socialization for all taxpayers. Various media are expected to be able to raise public awareness of the need to comply with taxes and bring a moral message to the importance of taxes for the state. The state, in this case, gives a mandate to the government to carry out tax collection obligations in the community Mahadianto & Astuti (2017). However, the composition of tax collections is not easy without public awareness of the importance of taxes for state financing, especially public development. The programs that have been carried out by the Directorate General of Taxes related to these outreach activities include holding course workshops for various professions as well as training for both the government and private sector, putting up banners with the theme of taxes, placing public service advertisements on various television stations, holding The charge goes to the grounds. The event was packed with interesting events, ranging from tax debates to tax classes, with the goal of increasing students' understanding of taxation (Ayu, 2005).

These various programs are also supported by facilities that accommodate people's expectations to make it easy, fast, and correct to carry out their tax obligations. These supporting facilities include a tax website, namely <http://www.pajak.go.id/>, a library, tax magazines, tax journals, call focus, SMS charges, objection focus, and so on (www.pajak.go.id). The success of the program can be seen from the higher level of compliance from the community in paying taxes, the fulfilment of tax revenue targets, and the increase in the number of taxpayers. The socialization given to the community is intended to provide the

public with an understanding of the importance of paying taxes Hamid et al. (2016). With this socialization, the public will understand and appreciate the benefits of paying taxes and the sanctions for not paying taxes. This tax socialization can have an effect on increasing the number of taxpayers and can lead to compliance from taxpayers, so that automatically the level of taxpayer compliance will increase as well as state tax revenues (Pitaloka, 2018). Lack of socialization may have an impact on low public knowledge about taxes, which causes low public awareness to report and pay taxes, which in turn may lead to low levels of taxpayer compliance.

According to Saad (2014), tax knowledge is tax information used by taxpayers as a basis for acting, making decisions, or taking certain directions or strategies in relation to the implementation of rights and obligations in the field of taxation. According to Kamil (2015), there are 3 concepts of tax knowledge, namely 1) knowledge of general tax provisions (KUP), namely knowledge of the obligations and rights of taxpayers, SPT, NPWP, and procedures for payment, collection, and tax reporting; 2) knowledge of the tax system in Indonesia, the current taxation system in Indonesia, namely the self-assessment framework; and 3) knowledge of the function of taxation, namely as a source of state revenue and as a tool to regulate policies. If the taxpayer has sufficient tax knowledge regarding the three things above, it will be easier for the taxpayer to carry out his tax obligations. Lack of knowledge of taxation by taxpayers can be an obstacle in the implementation of tax obligations (Asrinanda, 2018).

According to Palil et al. (2013), knowledge and understanding of tax regulations can be obtained by taxpayers through tax workshops, counselling, and training from the Directorate General of Taxes or training conducted by training institutions (brevet). If every taxpayer has adequate knowledge and understanding of tax regulations, it is certain that taxpayers will consciously comply in carrying out their tax obligations properly and correctly so that applicable tax sanctions are not imposed. With the taxpayer's understanding of taxation, the taxpayer can know the obligations that must be met in terms of taxation.

Sanctions are actions in the form of punishments given for violating the rules (Simpem et al., 2019). Regulations are signs for someone who does something that must be done, then he is subject to sanctions. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be adhered to or adhered to with an individualized structure. Tax sanctions are a deterrent so that taxpayers do not violate tax norms, (Siregar et al., 2019). There are two kinds of tax sanctions: administrative sanctions and criminal sanctions. Threats for violating a tax norm are only threatened with administrative sanctions; some are threatened with criminal sanctions, and some are threatened with both administrative sanctions and criminal sanctions, (Herman P, 2019). The implementation of tax sanctions aims to make taxpayers feel compelled to pay taxes. This study does not only discuss tax sanctions but also tax socialization and tax knowledge that must be related to tax compliance. Every taxpayer must comply with regulations and obligations for every citizen.

According to Saad (2014), tax compliance is the filling of all required tax returns in a timely manner and reporting tax liability accurately in accordance with the rules in force at the time the returns were submitted. There are two kinds of compliance, namely formal compliance and material compliance. Formal

compliance is a condition in which the taxpayer fulfils his obligations formally in accordance with the provisions of the tax law. Meanwhile, material compliance is a condition where the taxpayer fulfils all material provisions of taxation, namely in accordance with the content and spirit of the tax law. Yani & Yanti (2018) define tax compliance as a condition where taxpayers fulfil all tax obligations and exercise their tax rights, so the context of compliance in this study means that taxpayers try to comply with applicable tax law regulations, either fulfilling obligations or exercising rights. levying tax obedient taxpayers are taxpayers who obey, fulfil, and carry out tax obligations in accordance with the provisions of tax laws and regulations. Damayanti et al. (2015) explain the criteria for compliant taxpayers according to the Decree of the Minister of Finance Number 544/KMK.04/2000 are compliant taxpayers, such as 1) being on time in submitting SPT for all types of taxes in the last two years; 2) not having tax arrears for all types of taxes, unless they have obtained permission to make instalments or postpone tax payments; 3) never having been sentenced for committing a crime in the field of taxation within the last 10 years; 4) in the last two years, keeping books of account and in the event that an audit has been carried out on a taxpayer, the correction on the last audit for each type of tax payable is a maximum of five percent; 5) taxpayers whose financial statements for the last two years were audited by a public accountant with an unqualified opinion or an opinion with an exception as long as it does not affect the taxable profit or loss.

The research centre carried out includes journals, theses, and other existing research results. This research can't stand alone. Relevant research as conducted by Wirenungan, (2013) entitled "Tax Socialization, Fiscus Services, and Tax Sanctions Against WPOP Compliance at KPP Manado and KPP Bitung". There are differences in the tax service variable and the object of research. Wirenungan (2013) concluded that the analysis conducted on individual taxpayers registered with the Manado Tax Office and Bitung Tax Office, namely the tax socialization variables, tax service services, and tax sanctions, had no effect on individual taxpayer compliance. Then the research conducted by Nopiana & Natalia, (2018) entitled "Analysis of Tax Socialization and Utilization of Information Technology on Taxpayer SPT Reporting Compliance in the Riau Islands" found similarities in the variables of tax socialization and multiple regression analysis, but there were differences in the compliance variable and the object of research. Nopiana & Natalia (2018) concludes that his analysis of taxation socialization has an effect on individual taxpayer compliance.

Research by Ayu & Sari, (2019) entitled "The Influence of Tax Amnesty, Tax Knowledge, and Fiscal Services on Taxpayer Compliance." There are similarities in multiple regression analysis and tax knowledge variables, but there are differences in the fiscus service variable and the object of research. Ayu & Sari, (2019) concludes that there is a positive effect of tax amnesty and tax knowledge on taxpayer compliance. Then the research conducted by Pitaloka (2018) entitled "The Socialization of Tax as a Moderation Variable Towards the Taxpayer Compliance of Industrial Performers in Kudus Regency." This study uses regression analysis for the moderating variable. The results of this study show that tax understanding and awareness have a positive and significant effect on taxpayer compliance. Tax socialization affects and strengthens the relationship between understanding of tax regulations and taxpayer compliance, but fails to affect the

relationship between taxpayer awareness and compliance. In this study, tax socialization carried out two types of moderation, namely pseudo moderation and predictor moderation. Furthermore, research by Oktaviani et al., (2020) entitled "The Effects of Taxpayer Knowledge and Taxation Socialization on Taxpayer Compliance: The Role of Taxpayer Awareness in the Development of the Indonesian Economy" shows that taxpayer knowledge and taxation socialization have a significant effect on taxpayer compliance and awareness. Taxpayer awareness further partially mediates the relationship between taxpayer knowledge and tax socialization regarding taxpayer compliance.

After some digging of facts in previous research, there are several variables that still have not found a solution related to current tax problems. Various measures have been taken by the government in order to improve taxpayer compliance, which is still low, such as increasing tax socialization, knowledge, and consistent enforcement of administrative sanctions. This study aims to analyze how far the influence of socialization, knowledge, and tax sanctions extends to taxpayer compliance. The author has a formulation of the problem to be solved in this study as follows (1) what is the effect of tax socialization on the compliance of individual taxpayers registered with KPP Pratama Pekalongan, (2) how does knowledge of taxation affect the compliance of individual taxpayers registered with KPP Pratama Pekalongan, (3) what is the effect of tax sanctions on the compliance of individual taxpayers registered with KPP Pratama Pekalongan?

2. RESEARCH METHOD

This study is an explanation study that will demonstrate a causal relationship between the independent variables of taxation socialization, tax knowledge, and tax sanctions and the dependent variable of individual taxpayer compliance. Based on the level of explanation, this research is associative research. This research includes quantitative research based on the data approach used in the research analysis. The research was conducted at the Pekalongan Tax Service Office at Jalan Merdeka No. 9, Pekalongan City.

Data Collection Techniques

The type of data in this study uses original or primary data obtained directly in the form of interviews and surveys through the results of filling out questionnaires to individual taxpayers at KPP Pratama Pekalongan as a population which is 17.261 individual taxpayers. And secondary data obtained from documents, libraries, other sources and matters of discussion that are still being discussed. the main idea under study. In this study, data were obtained through individual taxpayers registered at KPP Pratama Pekalongan interviews and by using instruments in the form of questionnaires assisted by secondary data from libraries and other documents.

The sample is part of the characteristics of an object or subject in research. This study uses an accidental sampling technique where the determination of this sample by chance can be used as an accurate source. The error rate used, 10%, is generated by using the slovin formula to produce a sample of 99.45 rounded up to 100 samples.

Operational Definitions of Variables

Tax Socialization

Socialization is a general concept where interaction with other people relates to ways of thinking, feeling, and acting and results in effective social participation Sudrajat & Ompusunggu (2015). Tax socialization is an effort of the Directorate General of Taxes to provide information on understanding and guidance according to tax laws. The Directorate General of Taxes provides socialization indicator points in the form of awareness and care modified for service development, such as counseling, direct discussions with community leaders, tax authorities' information, billboards, and websites Wirenungan (2013).

Table 2 Indicators of Tax Socialization Variables

NO	VARIABLES AND INDICATORS	MEASUREMENT
	TAX SOCIALIZATION	
1	Do you agree that tax counselling is a means of delivering tax information to taxpayers?	
2	The form of socialization carried out by tax officers or officials through various media, both electronic media and mass media, even to conduct counselling directly to certain places (regions) which are considered to have high tax potential and require complete and guaranteed information. carried out by officers or tax officials through various media, both electronic media and mass media, even to carry out direct counselling to certain places (regions) that are considered to have high tax potential and require complete and guaranteed information.	Likert-Ordinal
3	Tax officers or officers offer service convenience in providing information to taxpayers by completing explanations through brochures.	
4	Installation of billboards and or banners on the roadside or in other strategic places containing short messages about taxation that are easy to understand and attractive so that they can convey their objectives well.	
5	Socialization media in conveying information when it can be accessed by the internet at any time quickly and easily and the information provided is very complete, accurate, guaranteed, true and up to date.	

Tax Knowledge

According to Saad (2014), tax knowledge is tax information used by taxpayers as a basis for acting, making decisions, or taking certain directions or strategies in relation to the implementation of rights and obligations in the field of taxation. According to Kamil (2015), there are 3 concepts of tax knowledge, namely 1) knowledge of general tax provisions (KUP), namely knowledge of the obligations and rights of taxpayers, SPT, NPWP, and procedures for payment, collection, and tax reporting; 2) knowledge of the tax system in Indonesia, the current taxation system in Indonesia, namely the self-assessment framework; and 3) knowledge of the function of taxation, namely as a source of state revenue and as a tool to regulate policies.

Table 3 Indicators of Tax Knowledge Variables

No	Variables And Indicators	Measurement
	Tax Knowledge	
1	The public knows the functions and benefits of taxes used to finance state development and public facilities for the community.	Likert-Ordinal
2	People know how to fill out tax returns correctly, make financial reports, and how to pay taxes correctly.	
3	People know how to calculate the amount of tax they bear.	
4	The public already knows that in the tax law, taxpayers who are late or do not pay taxes can be given administrative sanctions (fines) and criminal sanctions (jail).	
5	Taxes are coercive so that if there is a violation, sanctions will be imposed.	

Tax Sanctions

Sanctions are actions in the form of punishments given for violating the rules (Simpem et al., 2019). Regulations are signs for someone who does something that must be done, then he is subject to sanctions. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be adhered to or adhered to with an individualized structure.

Table 4 Indicators of Tax Sanctions Variables

NO	Variables And Indicators	Measurement
	Tax Sanctions	
1	Sanctions in the SPT are very necessary.	Likert-Ordinal
2	The penalty for late reporting of the Annual Individual Income Tax Return (SPT) is Rp. 100,000, -	
3	Paying the income tax deficiency before being audited by the tax authorities.	
4	Conduct periodic evaluations to anticipate inspections from the apparatus.	

Taxpayer Compliance

According to Saad (2014), tax compliance is the filling of all required tax returns in a timely manner and reporting tax liability accurately in accordance with the rules in force at the time the returns were submitted. There are two kinds of compliance, namely formal compliance, and material compliance. Formal compliance is a condition in which the taxpayer fulfils his obligations formally in accordance with the provisions of the tax law.

Table 5 Indicators of Taxpayer Compliance Variables

No	Variables And Indicators	Measurement
	Taxpayer Compliance	
1	I always fill out the SPT (Letter of Notification) in accordance with the provisions of the legislation.	Likert-Ordinal
2	I always report the completed SPT (letter of notification) on time.	
3	I always calculate the income tax payable correctly and as is.	
4	I am able to do tax calculations correctly.	

Data Analysis Techniques

The method in this research is quantitative. Data analysis used instrument test, classical assumption test, multiple linear regression analysis and hypothesis testing with the help of SPSS 24 software with four stages. The first stage, testing the quality of the data. The second stage is to test the deviation of the classical assumptions. The third stage, perform regression analysis. And the fourth stage, to

3. DATA ANALYSIS AND DISCUSSION

Data Analysis Validity and Reliability

Table 6 Validity and Reliability

Instrument Test	Variable	Value	Criteria	Results
Validity	X1.1	0,574	>0,195	Valid
	X1.2	0,718	>0,195	Valid
	X1.3	0,65	>0,195	Valid
	X1.4	0,613	>0,195	Valid
	X1.5	0,473	>0,195	Valid
	X2.1	0,608	>0,195	Valid
	X2.2	0,479	>0,195	Valid
	X2.3	0,419	>0,195	Valid
	X2.4	0,417	>0,195	Valid
	X2.5	0,599	>0,195	Valid
	X3.1	0,766	>0,195	Valid
	X3.2	0,709	>0,195	Valid
	X3.3	0,65	>0,195	Valid
	X3.4	0,565	>0,195	Valid
Reliability	Y1.1	0,585	>0,195	Valid
	Y1.2	0,744	>0,195	Valid
	Y1.3	0,694	>0,195	Valid
	Y1.4	0,623	>0,195	Valid
Reliability	X1	0,665	≥0,60	Reliable
	X2	0,679	≥0,60	Reliable
	X3	0,696	≥0,60	Reliable
	Y	0,654	≥0,60	Reliable

Source: SPSS Data Processing

Table 6 shows the results of instrument validity and reliability tests produced by tax socialization, tax knowledge, and tax sanctions on individual taxpayer compliance. The results of the three independent variables indicate that the instrument values are all valid and reliable.

Correlation and Determination

Table 7 Correlation and Determination

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.340 ^a	.115	.088	2.01633	1.582

a. Predictors: (Constant), SANCTIONS, KNOWLEDGE, SOCIALIZATION

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b. Dependent Variable: COMPLIANCE

Source : SPSS Data Processing

Table 7 shows the linear correlation coefficient generated by tax socialization, tax knowledge, and tax sanctions on individual taxpayer compliance is 0.340, which means that there is a low relationship between the 3 independent variables on the dependent variable because the R value is not close to 1. As for the comparison with the variable the addition only has an effect of 11.5% on individual taxpayer compliance and other factors not discussed in this study have an effect of 88.5% on changes in individual taxpayer compliance.

F Test

Table 8 F Test

		ANOVA				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	50.863	3	16.954	4.170	.008 ^b
	Residual	390.297	96	4.066		
	Total	441.160	99			

a. Dependent Variable: COMPLIANCE

b. Predictors: (Constant), SANCTIONS, KNOWLEDGE, SOCIALIZATION

Source: SPSS Data Processing

Table 8 shows that Tax Socialization (X1), Tax Knowledge (X2) and Tax Sanctions (X3) have a slight effect on Individual Taxpayer Compliance at KPP Pratama Pekalongan (Y) with a significant value of $0.008 < 0.05$.

Multiple Linear Regression Test

Table 9 Multiple Linear Regression Test

		Coefficients				
		Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.
Model		B		Beta		
1	(Constant)	16.284	2.760		5.901	.000
	SOCIALIZATION	-.280	.090	-.309	-3.105	.003
	KNOWLEDGE	.048	.127	.038	.381	.704
	SANCTIONS	.243	.107	.233	2.276	.025

a. Dependent Variable: COMPLIANCE

Source: SPSS Data Processing

Table 9 shows that, the results of the coefficients obtained by the formula for this study, namely $Y = 16,284 - 0.280X1 + 0.048X2 + 0.243X3$. An increase in the constant value of 16,284 will increase the compliance value of individual taxpayers by 1 unit and a decrease in the value of the constant with the same value will increase the compliance value of individual taxpayers by 1 unit. A decrease in the value of tax socialization by -0.280 will reduce the value of individual taxpayer compliance. An increase in the value of tax knowledge by 0.048 will increase the

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value of individual taxpayer compliance by 1 unit. An increase in the value of tax sanctions by 0.243 will increase the compliance value of individual taxpayers by 1 unit and a decrease in the value of tax sanctions by the same value will increase the compliance value of individual taxpayers by 1 unit.

T Test

Partially tested, the Tax Socialization variable has a significant effect where $T_{count} < T_{table}$ is $0.003 < 0.05$, then H_0 and H_a are accepted, which means that Tax Socialization affects the Compliance of Individual Taxpayers registered at KPP Pratama Pekalongan. The Tax Knowledge variable does not have a significant effect where $T_{count} > T_{table}$ is significant, $0.704 > 0.05$, then H_0 is accepted and H_a is rejected, which means that Tax Knowledge does not affect the Compliance of Individual Taxpayers registered at KPP Pratama Pekalongan. Tax Sanctions have a significant effect where $T_{count} < T_{table}$ is $0.025 < 0.05$, then H_0 and H_a are accepted, which means that Tax Sanctions affect the Compliance of Individual Taxpayers registered at KPP Pratama Pekalongan.

Discussion

The results of the study can be seen that the relationship between individual taxpayer compliance with tax socialization, tax knowledge, and tax sanctions has a low influence because of the inequality of tax knowledge. These results can be seen from the significance of the value of the tax knowledge variable, which has no effect on the compliance of individual taxpayers in the Pekalongan community. This hypothesis is not significant because the tax knowledge variable has no effect on taxpayer compliance where the indicator variable in measuring tax knowledge is still some that the public does not understand, such as understanding tax rates, benefits, and the purpose of paying taxes, and the lack of knowledge about tax regulations on individual taxpayers.

The results of this hypothesis test contradict research by Farisi Islami & Sofianty (2022) explaining that tax knowledge has an influence on individual taxpayer compliance at KPP Pratama Cirebon Satu because it shows positive signification results. This research is also explained in research by Al Hakim & Dison Silalahi (2022) who found that tax knowledge has a positive and significant effect on individual taxpayer compliance in KP2KP Kutacane Aceh Tenggara. On the other hand, socialization and tax sanctions affect the compliance of individual taxpayers.

The results of the tax socialization hypothesis test agree with research by Srimulyani et al. (2022) which explains that tax socialization has a positive and significant effect on individual taxpayer compliance with a significance value smaller than the significant value. This research is also explained in research by Yulianti (2022) who found that tax socialization is quite easy to understand and has significant positive results on taxpayer compliance.

Furthermore, the results of the tax sanctions hypothesis test agree with previous research by Munhamir & Primasari (2022) that tax sanctions have a positive and significant effect on taxpayer compliance in Wonocolo Surabaya. This research also confirms Trihana & Ismunawan (2022) that tax sanctions have more influence on taxpayer compliance in Surakarta City. The systematically calculated effect of tax socialization, tax knowledge, and tax sanctions on individual taxpayer compliance at KPP Pratama Pekalongan has been calculated systematically. The compliance of

private taxpayers registered with KPP Pratama Pekalongan is influenced by the socialization of taxation and tax sanctions applied to the area.

4. CONCLUSION & SUGGESTION

Based on the results of the study, the conclusions drawn are as follows are (1) the socialization of taxation affects the compliance of individual taxpayers registered at KPP Pratama Pekalongan, (2) individual taxpayers registered at KPP Pratama Pekalongan's compliance is unaffected by their knowledge of taxation, (3) tax sanctions have an impact on individual taxpayers registered with KPP Pratama Pekalongan's compliance. Based on the research results, some suggestions are given as follows. To improve taxpayer compliance, KPP Pratama Pekalongan needs to increase public understanding of the importance of taxes in an innovative and non-rigid manner so that taxpayers will be more aware and concerned about reporting their tax obligations so that socialization and existing sanctions can be sustainable.

Another suggestion in this research is that it is hoped that KPP Pratama Pekalongan can improve its performance so that it can increase taxpayer compliance in paying taxes. KPP Pratama Pekalongan can hold activities to increase tax knowledge in order to encourage taxpayers to meet tax compliance figures through electronic media if carried out in a committed, intensive, and sustainable manner. Because the more taxpayers pay taxes, the more advanced the development of both the economy and other infrastructure in Indonesia.

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