



## **THE INFLUENCE OF TAXPAYER AWARENESS, TAX SERVICE QUALITY, E-FILLING, AND TAX SANCTIONS ON INDIVIDUAL TAXPAYER COMPLIANCE**

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### **ABSTRACT**

*This study aims to analyze the influence of taxpayer awareness, quality of tax services, e-filling and tax sanctions on individual taxpayer compliance. This study was conducted by distributing questionnaires at KPP Pratama Serpong, the technique used is Random Sampling Technique, namely taking sample members from the population which is done randomly without considering the strata in the population. The data used in this study are primary data, namely data obtained directly from the field with a questionnaire instrument. The research method used is the t-test and F-test to test the null hypothesis (H<sub>0</sub>) and alternative hypothesis (H<sub>1</sub>). The results of the t-test show that the variables of taxpayer awareness (X<sub>1</sub>), quality of tax services (X<sub>2</sub>), e-filling (X<sub>3</sub>), and tax sanctions (X<sub>4</sub>) have a significant influence on individual taxpayer compliance with t-count values of 33.147, 31.464, 32.030, 31.007, respectively, which are greater than the t table of 1.966. The results of the F test show that simultaneously the variables of taxpayer awareness, quality of tax services, e-filling and tax sanctions significantly influence individual taxpayer compliance with a calculated F value of 339.868 which is greater than the F table of 2.395. Based on the results of this study, it is recommended that KPP Serpong improve its service performance in order to increase the level of individual taxpayer compliance.*

*Keywords: Taxpayer Awareness; Quality Of Tax Services; Electronic Filling; Sanctions; Tax Taxpayer Awareness Of Individual Taxpayers*

### **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh kesadaran wajib pajak, kualitas pelayanan perpajakan, e-filling dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi. Penelitian ini dilakukan dengan cara menyebarkan kuesioner di KPP Pratama Serpong, teknik yang digunakan adalah Teknik Random Sampling yaitu mengambil anggota sampel dari populasi yang dilakukan secara acak tanpa mempertimbangkan strata dalam populasi tersebut. Data yang digunakan dalam penelitian ini adalah data primer yaitu data yang diperoleh langsung dari lapangan dengan instrumen kuesioner. Metode penelitian yang digunakan adalah uji-t dan uji-F untuk menguji hipotesis nol (H<sub>0</sub>) dan hipotesis alternatif (H<sub>1</sub>). Hasil uji-t menunjukkan bahwa variabel kesadaran wajib pajak (X<sub>1</sub>), kualitas pelayanan perpajakan (X<sub>2</sub>), e-filling (X<sub>3</sub>), dan sanksi perpajakan (X<sub>4</sub>) memiliki pengaruh yang signifikan terhadap kepatuhan wajib pajak orang pribadi dengan nilai t hitung masing-masing sebesar 33,147, 31,464, 32,030, 31,007 yang lebih besar dari t tabel sebesar 1,966. Hasil uji F menunjukkan bahwa secara simultan



**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

variabel kesadaran wajib pajak, kualitas pelayanan perpajakan, e-filing dan sanksi perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi dengan nilai F hitung sebesar 339,868 lebih besar dari F tabel sebesar 2,395. Berdasarkan hasil penelitian ini disarankan agar KPP Serpong meningkatkan kinerja pelayanannya agar dapat meningkatkan tingkat kepatuhan wajib pajak orang pribadi.

Kata Kunci: Kesadaran Wajib Pajak; Kualitas Pelayanan Perpajakan; Pengisian Elektronik; Sanksi; Pajak Kesadaran Wajib Pajak Orang Pribadi

## 1. INTRODUCTION

Compliance in taxation is a matter of concern for the government, especially the Directorate General of Taxes (DJP) because it becomes one of the problems when taxpayers do not comply with applicable tax regulations such as paying and reporting their taxes on time. According to Article 23A of the 1945 Constitution which regulates the contribution of citizens in the form of taxes and other compulsory levies used for state purposes as regulated by law. According to Ardhy (2019), taxpayer compliance is a condition where taxpayers fulfill all obligations and exercise their tax rights.

Increasing the realization of tax revenues at the Serpong Tax Office, including the Pratama level, which has a role in implementing government policies so far. The facts show that tax revenues are almost as expected, especially with the increasing level of taxpayer compliance due to law enforcement, socialization and motivation from the Serpong Pratama Tax Office which is currently being carried out, here is the proof that the final results of the Serpong Pratama Tax Office tax revenue achievement in 2023 are 106.58% or IDR 3,768,850,057,022.00 of the target of IDR 3,536,077,990,000.00,-

**Table 1. Data on Target and Percentage of Income Tax Article 21 Revenue at KPP Pratama Serpong for the Period 2019-2023**

TAX REVENUE REALIZATION TABLE OF KPP PRATAMA SERPONG			
Year	Target	Realization	Percentage
2019	5.090.376.416.000,00	4.482.055.644.455,00	88,05%
2020	3.783.998.711.000,00	3.316.740.738.863,00	87,65%
2021	2.872.913.029.000,00	2.908.978.517.170,68	101,26%
2022	2.543.834.007.000,00	3.504.079.085.750,98	137,75%
2023	3.536.077.990.000,00	3.768.850.057.022,00	106,58%
Source: KPP Serpong information data center			

Based on table 1 above, it can be seen that the receipt of PPh 21 at KPP Pratama Serpong, namely in 2019 and 2020 KPP Pratama Serpong experienced a decrease in the target for receiving PPh 21, this was due to the Covid-19 pandemic phenomenon. However, the realization results received in 2021, 2022 and 2023 experienced a much better increase



**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

and exceeded the set target of 101.26% or 2,908,978,517,170.68 in 2021 and in 2022 by 137.75% or 3,504,079,085,750.98, and in 2023 by 106.58% or 3,768,850,057,022.00 and supported by an improving economy because the government has been implementing post-pandemic programs since 2021. The problem of tax compliance is a very classic problem that is faced by almost all countries that implement a taxation system. Compliance of Individual Taxpayers in fulfilling obligations can make a significant contribution to increasing state revenues.

E-Filing is a method of submitting a Tax Return (SPT) electronically which is done online and in real time via the internet on the website of the Directorate General of Taxes or the Electronic SPT Service Provider or Application Service Provider (ASP). With the implementation of the e-filing system, it is expected to provide convenience and ease for Taxpayers in preparing and submitting SPT because it can be sent anytime and anywhere so that it can minimize the costs and time used by Taxpayers for calculating, filling out and submitting SPT can be done anytime, namely 24 hours a day and 7 days a week (including holidays) and anywhere without the need to come to the tax office to give it to the tax officer (Tanya et al., 2023).

One of the efforts to increase tax revenue is to provide good service to Taxpayers. The services provided to Taxpayers are public services that are more directed as a way to fulfill the needs of the community in the context of implementing applicable laws and regulations. Services to Taxpayers aim to maintain taxpayer satisfaction which is expected to increase taxpayer compliance in fulfilling their tax obligations. If the service to taxpayers is good, it will have an impact on tax revenues for the following years (Khodijah et al., 2021).

In the study (Putra et al., 2019) it was stated that in order to improve taxpayer compliance in fulfilling their tax obligations, the quality of tax services must be improved by tax officials. Good tax services will provide comfort for taxpayers. The friendliness of tax officers and ease in the tax information system are included in the tax service. Tax sanctions are regulated in the Tax Law. The law has outlined the rights and obligations that must be carried out, as well as actions that are permitted and not permitted. In order for the law to be fulfilled, sanctions are needed for those who violate it, as well as tax law. Tax sanctions given to WPOP are in the form of administrative sanctions such as fines, interest, or the imposition of higher tax rates and criminal sanctions in the form of imprisonment (Ramadhanty and Zulaikha, 2020).

## **2. THEORETICAL FRAMEWORK AND HYPOTHESIS**

### **Theory of Planned Behavior**

Theory of Planned Behavior (TPB) was introduced by Azjen in 1991 which is an extension of the Theory of Reasoned Action (TRA). In the Theory of Planned Behavior (TPB) it is explained that the behavior caused by individuals arises because he existence of an intention to behave. While the emergence of an intention to behave is determined by three factors (Yulita Amalia and Fauziah, 2019), namely:

1. Behavioral Beliefs

Behavioral beliefs are individual beliefs about the results of a behavior and evaluation of those results.

2. Normative Beliefs

Normative beliefs are beliefs about the normative expectations of others and the motivation to fulfill those expectations.



**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

3. Control Beliefs

Control beliefs are beliefs about the existence of things that support or inhibit the behavior that will be displayed and their perceptions of how strong the things that support and inhibit their behavior are (percieved power).

According to Ajzen (1991) intention is responsible for capturing motivational factors to influence behavior. They are an indication of how difficult a person is willing to try something new with how much effort has been planned to carry out a behavior. As a general rule, the stronger a person's intention to engage in behavior, the greater the likelihood of actual performance and the greater the likelihood of success. Behavior is under the will when a person is able to decide when to do or not to do it.

The theory of planned behavior has 3 independent variables. The first is the attitude towards the behavior where a person makes an assessment of something that is beneficial and unfavorable. The second is a social factor called subjective norms, it refers to the social pressure felt to do or not do an action. The three antecedents of intention are 12 levels of perceived behavioral control, as we saw earlier in the perception of ease or difficulty of performing the behavior, and reflect past experiences as anticipation of obstacles and barriers (Ajzen, 1991).

According to Miniard and Cohen, (1981) stated that the theory of planned behavior distinguishes between three types of beliefs, namely behavioral belief, normative belief, and control belief, where these are related to the construction of attitudes, subjective norms, and perceived behavioral control. The need for this distinction, especially the distinction between attitudes and normative beliefs (and between attitudes and subjective norms) is sometimes questioned.

Theoretically, personal evaluation of behavior (attitude), expected social behavior (subjective norm), and self-efficacy with behavior (perceived behavioral control) are very different concepts, each of which has an important place in social and behavioral research. In addition, much of the research on the Theory of Reasoned Action (TRA) and on the Theory of Planned Behavior (TPB) has clearly established the utility of the distinction by showing that different constructs are the relationships between intention and behavior (Ajzen, 1991).

**Compliance Theory**

Individuals who tend to obey the law are considered appropriate and consistent with the internal norms that have been applied. Normative commitment through personal morality means obeying the law because the law is considered an obligation, while normative commitment through legitimacy means obeying the regulations because the authority that drafts the law has the right to regulate behavior (Khodijah et al., 2021).

According to (Riyadi et al., 2021) regarding taxpayer compliance, it is a condition where taxpayers fulfill all tax obligations and fulfill tax rights. This compliance can be understood in the taxpayer's obligation to re-submit the SPT and compliance in estimating the tax arrears that must be paid. If the level of compliance of the community as taxpayers in paying their taxes is high, then state revenues from the tax sector will also continue to increase. In the sense that taxpayers who have complied in paying their taxes will have a positive impact on the state and society. For example, national development will be carried out properly and the target revenue in the tax sector will be achieved.

The study of compliance theory can be used to estimate the influence of each variable in this study, namely, taxpayer awareness, quality of tax services, e-filling, and tax sanctions on individual taxpayer compliance. According to compliance theory,



**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

matters relating to taxpayer compliance are influenced by one factor, namely internal norms supported by the level of understanding of tax regulations and taxpayer awareness. Other factors that influence normative commitment with personal morality (normative commitment through legitimacy) where taxpayers who have complied with the law exist because the law is considered an obligation and there are coercive tax authority rights in terms of tax collection. These factors will affect taxpayer awareness, quality of tax services, e-filing and tax sanctions on individual taxpayer compliance.

**The Influence of Taxpayer Awareness on Individual Taxpayer Compliance**

According to (Rahayu, 2019a) Taxpayer awareness is the understanding and willingness of individuals or bodies to carry out tax obligations voluntarily and in accordance with applicable regulations. This awareness includes an understanding of the function of tax in development and social responsibility.

Taxpayer awareness also contributes significantly to the level of compliance in paying taxes, both directly and through other factors such as tax knowledge, trust in the government and tax sanctions, taxpayer awareness has consequences for taxpayers, namely, the willingness of taxpayers to contribute funds for the implementation of tax functions by paying taxes on time and in the right amount.

Research conducted by (Aulia, 2018), (Firdaus et al., 2023), (S. I. Nabila and Rahmawati, 2021), (Lumban Gaol and Sarumaha, 2022) states that taxpayer awareness has an effect on individual taxpayer compliance. Based on the description above, the following hypothesis can be formulated:

H1: Taxpayer awareness has an effect on individual taxpayer compliance.

**The Influence of Tax Service Quality on Individual Taxpayer Compliance**

Tax services can be interpreted as services provided to taxpayers by the Directorate General of Taxes to help taxpayers fulfill their tax obligations. Tax services are public services carried out by government agencies to meet the needs of the community or in order to carry out obligations in accordance with applicable laws and are not oriented towards profit or gain.

Good quality tax services can increase taxpayer compliance, this involves factors such as responsiveness of tax officers, ease of access to services, clarity of information, reliability of the system and friendly attitude of tax officers. And good service creates satisfaction that increases taxpayer motivation to comply with their tax obligations.

Research conducted by (Setyowati et al., 2024), (Setyawan et al., 2019), (Asnawi, 2024), (Suci et al., 2023) regarding the quality of tax services on individual taxpayer compliance shows positive results. based on the description above, the following hypothesis can be formulated:

H2: Tax service quality has a positive effect on individual taxpayer compliance

**The Impact of e-Filing on Individual Taxpayer Compliance**

E-Filing is a method of submitting a notification letter (SPT) electronically which is done online and in real time via the internet on the website of the Directorate General of Taxes or a tax application service provider. This system was created with the aim of making it easier for taxpayers to report and pay their taxes with an easy, fast





**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

process that can be done anywhere, so that taxpayers who have a high level of busyness can report their taxes correctly and on time.

E-Filing can minimize costs and time because only by using a computer connected to the internet, submission of SPT can be done at any time, namely 24 hours a day and 7 days a week (including holidays) and anywhere without the need to come to the tax office to give it to the tax officer. Research conducted by (Mardiana et al., 2020), (K. Nabila, 2020), (Chamalinda et al., 2024), (Fadiyah et al., 2023) regarding the impact of e-Filing on individual taxpayer compliance showed positive results. Based on the description above, the following hypothesis can be formulated:

H3: E-Filling has a positive effect on individual taxpayer compliance.

**The Influence of Tax Sanctions on Individual Taxpayer Compliance**

According to (Usna et al., 2019) tax sanctions are administrative and criminal sanctions imposed on anyone who commits a tax violation that has been clearly regulated in the Law. Tax sanctions are imposed to prevent taxpayers from violating tax norms which will have a detrimental impact on the state. With the existence of severe sanctions due to bad actions in their efforts to smuggle taxes, taxpayers will think and can become compliant taxpayers.

The application of tax sanctions, both administrative and criminal, can encourage taxpayer compliance, but the application of tax sanctions must be consistent and apply to all taxpayers who do not fulfill their tax obligations.

Research conducted by (Azhari, 2023), (Zainudin et al., 2022), (Siregar et al., 2021), (Lestari and Hadi, 2022) regarding the effect of tax sanctions on individual taxpayer compliance has positive results. Based on the description above, the following hypothesis can be formulated:

H4: Tax sanctions have a positive effect on individual taxpayer compliance

**The Influence of Taxpayer Awareness, Quality of Tax Services, E-Filling and Tax Sanctions on Individual Taxpayer Compliance**

Taxpayer awareness is a condition where taxpayers understand and comprehend the meaning, function and purpose of paying taxes to the state (Kurnia, 2023). If someone has understood and comprehended taxation, there will be an increase in the needs of taxpayers, in addition, with the increasing awareness of taxpayers, the quality of tax services, e-filling and tax sanctions are expected to be able to increase taxpayer compliance in paying taxes. Based on the description above and several previous studies, the following hypothesis can be drawn:

H5: Taxpayer awareness, quality of tax services, e-filling and tax sanctions have an effect on individual taxpayer compliance. population

### **3. RESEARCH METHOD**

This study uses a qualitative descriptive method with a library research approach. This research is a type of quantitative research using the associative method. using primary data in the form of distributing questionnaires, the sampling method in this study was the random sampling method. This study used a population of



**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

165,646 individual taxpayers who were non-employees and individual employees registered at KPP Pratama Serpong by taking a sample of 400 respondents, then the data was processed using IMB SPSS Statistic 26. . The data analysis method used in this study is descriptive statistical analysis, data quality analysis, classical assumption analysis and hypothesis.

**Data Collection Techniques**

The data collection technique used in this study used questionnaire distribution. A questionnaire is a data collection technique carried out by giving a set of questions or written questions to respondents to answer. (Sugiyono, 2019). The questionnaire was distributed to respondents directly so that the data obtained was right on target, according to the criteria chosen by the researcher.

**Operational Research Variables**

According to (Sugiyono, 2019) operational research variables are attributes or characteristics or values of people, objects of activity that have certain variations determined by research to be studied so that information is obtained about it, conclusions are drawn. In this study there are dependent variables and independent variables. Basically. The dependent variable will affect the independent variable, both positively and negatively. The operational definition of each variable is as follows;

The following is a further presentation of the operationalization of variable measurement consisting of variable elements, variable concepts, indicators and measurement scales.

**Table 2. Operational Research Variables**

No	Variabel name	Operational Definition	Indicator	Source
1.	Individual Tax Compliance (Y)	Tax compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights.	Compliance in registering with the tax office.  Compliance in reporting SPT on time Compliance in calculating and paying taxes correctly	Supriatiningsih (2021)

**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

No	Variabel name	Operational Definition	Indicator	Source
2.	Taxpayer Awareness (X1)	Taxpayer awareness is the attitude of taxpayers who understand and are willing to carry out their obligations to pay taxes and have reported all their income without hiding anything in accordance with applicable provisions.	<p>Awareness that taxes are the largest source of revenue</p> <p>Awareness that paying taxes is a state obligation and is regulated by law</p> <p>Awareness that delaying and reducing the amount of taxes that must be paid can be detrimental to the state</p>	Supriatiningsih (2021)
3.	Service Quality (X2)	Service Quality is a process of helping others in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success.	<p>Reliability</p> <p>Responsiveness</p> <p>Assurance Empathy</p> <p>Direct evidence</p>	Kartika Candra Kusuma (2017)
4.	E-Filling (X3)	E-Filling is a method of submitting annual tax returns electronically which is done online and in real time via the internet on the Directorate General of Taxes website ( <a href="http://www.pajak.go.id">www.pajak.go.id</a> ) or application service provider (ASP)	<p>Taxpayers are aware of the regulations of the Director General of Taxes regarding e-filling</p> <p>Taxpayers understand the benefits, objectives and procedures for implementing e-filling</p> <p>With e-filling, it is easier for taxpayers to report their SPT</p>	Supriatiningsih (2021)
5.	Tax pinalty (X4)	Tax sanctions are very necessary to create discipline in every taxpayer. Sanctions given to taxpayers must be in accordance with the late payment. Taxpayers will be subject to administrative sanctions if they do not pay/are underpaid.	Tax sanctions are very necessary to create discipline in every taxpayer. Sanctions given to taxpayers must be in accordance with the late payment. Taxpayers will be subject to administrative	Supriatiningsih (2021)



**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

No	Variabel name	Operational Definition	Indicator	Source
			sanctions if they do not pay/are underpaid.	

**4. DATA ANALYSIS AND DISCUSSION**

The population in this study were all individual taxpayers, employees and non-employees registered at KPP Pratama Serpong in 2023, totaling 165,646, using random sampling, namely taking sample members from the population which was carried out randomly without considering the strata in the population. So the sample in this study amounted to 400 respondents, the sample distribution is presented as below:

**Table 3. Characteristics of Respondents Based on Gender**

Gender					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Man	210	52,6	52,6	52,6
	Woman	189	47,4	47,4	100,0
	Total	399	100,0	100,0	

researcher (2024)

**Table 4. Characteristics of Respondents Based on Age**

Age					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<25	113	28,3	28,3	28,3
	26-35	232	58,1	58,1	86,5
	36-45	49	12,3	12,3	98,7
	46-55	5	1,3	1,3	100,0
	Total	399	100,0	100,0	

researcher (2024)

**Table 5. Characteristics of Respondents Based on Occupation**

Occupation					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	PNS	53	13,3	13,3	13,3

**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

	Private Employee	188	47,1	47,1	60,4
	State-Owned Enterprise Employee (SOE)	10	2,5	2,5	62,9
	Entrepreneur	53	13,3	13,3	76,2
	Professional	14	3,5	3,5	79,7
	Others	81	20,3	20,3	100,0
	Total	399	100,0	100,0	

researcher (2024)

**Table 6. Characteristics of Respondents Based on Last Education**

Last Education					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SMA/SMK	182	45,6	45,6	45,6
	Diploma	39	9,8	9,8	55,4
	S1	168	42,1	42,1	97,5
	S2	9	2,3	2,3	99,7
	others	1	0,3	0,3	100,0
	Total	399	100,0	100,0	

researcher (2024)

**Table 7. Characteristics of Respondents Based on Income**

Income					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< Rp. 4.500.000	208	52,1	52,1	52,1
	Rp. 4.500.000 s/d Rp. 9.999.999	173	43,4	43,4	95,5
	Rp. 10.000.000 s/d Rp 14.999.999	16	4,0	4,0	99,5
	Rp. 15.000.000 s/d Rp. 19.999.999	1	0,3	0,3	99,7
	>Rp. 20.000.000	1	0,3	0,3	100,0
	Total	399	100,0	100,0	

researcher (2024)

**Table 8. Results of Descriptive Statistical Analysis**

Descriptive Statistics						
		KWPOP	KWP	KP	EF	SP
N	Statistic	399	399	399	399	399
Range	Statistic	10	10	12	12	8
Minimum	Statistic	20	15	18	18	12
Maximum	Statistic	30	25	30	30	20
Sum	Statistic	10315	8439	1018	10183	6779

**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

				4		
Mean	Statistic	25,85	21,15	25,52	25,52	16,99
	Std. Error	0,111	0,136	0,135	0,140	0,096
Std. Deviation	Statistic	2,215	2,724	2,694	2,791	1,910
Variance	Statistic	4,905	7,420	7,255	7,788	3,648
Skewness	Statistic	-0,157	-0,24	-0,32	-0,305	-0,320
			5	0		
	Std. Error	0,122	0,122	0,122	0,122	0,122
Kurtosis	Statistic	-0,441	-0,64	-0,41	-0,352	-0,332
			4	3		
	Std. Error	0,244	0,244	0,244	0,244	0,244

researcher (2024)

**Table 9. Validity Test Results**

Variabel	Item	r hitung	r tabel	Keterangan
KWPOP	KWPOP1	0,882	0,098	Valid
	KWPOP2	0,330	0,098	Valid
	KWPOP3	0,872	0,098	Valid
	KWPOP4	0,296	0,098	Valid
	KWPOP5	0,252	0,098	Valid
	KWPOP6	0,882	0,098	Valid
KWP	KWP1	0,975	0,098	Valid
	KWP2	0,306	0,098	Valid
	KWP3	0,976	0,098	Valid
	KWP4	0,975	0,098	Valid
	KWP5	0,970	0,098	Valid
KP	KP1	0,217	0,098	Valid
	KP2	0,925	0,098	Valid
	KP3	0,922	0,098	Valid
	KP4	0,927	0,098	Valid
	KP5	0,207	0,098	Valid
	KP6	0,932	0,098	Valid
EF	EF1	0,336	0,098	Valid
	EF2	0,923	0,098	Valid
	EF3	0,929	0,098	Valid
	EF4	0,925	0,098	Valid
	EF5	0,220	0,098	Valid
	EF6	0,942	0,098	Valid
SP	SP1	0,926	0,098	Valid
	SP2	0,261	0,098	Valid
	SP3	0,882	0,098	Valid
	SP4	0,891	0,098	Valid



**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

1

Table 9 shows the following variable variables Amount of obligatory payment, quality of payment, E- filling, sanction payment and maintenance of obligatory payment among private individuals with a value > rtabel (0.098). It can be determined that all item permission questionnaire data is valid. For this, get the questions you ask for diolah as a data penelitian.

**Table 10. Achievement Reliability**

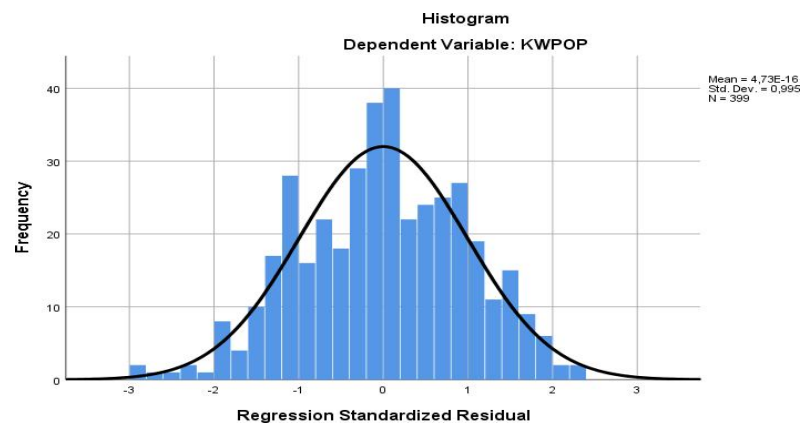
Variabel	Cronbach alpha	Standar Cronbach alpha	Keputusan
Taxpayer awareness	0,909	0,6	Reliabel
Quality of tax services	0,793	0,6	Reliabel
E-filling	0,822	0,6	Reliabel
Tax sanctions	0,746	0,6	Reliabel
Individual taxpayer compliance	0,662	0,6	Reliabel

Source: SPSS data processing 26, 2024

Based on the results of the reliability test in table 4.8 above, it can be seen that the questionnaire statements for the variables of Taxpayer Awareness, Quality of Tax Services, E-Filling, Tax Sanctions and Individual Taxpayer Compliance are declared reliable. This is proven by each variable having a Cronbach Alpha value greater than 0.60.

**Classical assumption test results**

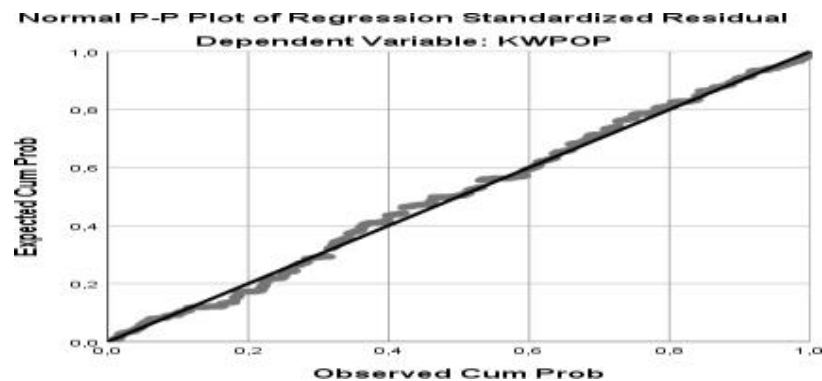
**Normality Test Results**



Source: SPSS data processing 26, 2024

**Figure 1. Data Normality Test Results with Histogram Graph**

Based on the histogram analysis data, it can be concluded that the data is normally distributed. This can be seen from the histogram graph which describes a distribution pattern that is not skewed to the right and left, but right in the middle like a bell shape so that the results indicate that the data is normally distributed.

**Figure 2. P-Plot**

From the probability plot graph image shows a normal graph pattern. This can be seen from the points that spread around the diagonal line and their distribution follows the diagonal line. So it can be concluded that the regression model meets the assumption of normality.

**Table 11. Results of One-Sample Kolmogorov-Smirnov Test**

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			399
Normal Parameters <sup>a,b</sup>		Mean	0,0000000
		Std. Deviation	1,04985126
Most Extreme Differences	Extreme	Absolute	0,045
		Positive	0,045
		Negative	-0,042
Test Statistic			0,045
Asymp. Sig. (2-tailed)			0,052 <sup>c</sup>
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

Source: SPSS data processing 26, 2024

Based on the table above, the Asymp. Sig. (2-tailed) value is 0.052, where this value is greater than 0.05, so the distribution of the test equation is assumed to be normal.

**Multicollinearity Test Results****Table 12. Multicollinearity Test Results**

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
	B	Std. Error	Beta			Tolerance VIF

**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

(Constant)	8,212	0,541		15,176	0,000		
KWP	0,238	0,058	0,293	4,110	0,000	0,112	8,919
KP	0,172	0,054	0,210	3,172	0,002	0,131	7,651
EF	0,160	0,056	0,202	2,860	0,004	0,114	8,767
SP	0,242	0,073	0,208	3,315	0,001	0,144	6,932

a. Dependent Variable: KWPOP

Source: SPSS data processing 26, 2024

Based on the results of the multicollinearity test in table 12 above, it can be seen that the tolerance value of all variables is less than 1 and the variance inflation factor (VIF) value of all variables is less than 10. So it can be concluded that this regression model does not experience multicollinearity interference.

**Results of Heteroscedasticity Test****Table 13. Glejser test results (heteroscedasticity)**

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
(Constant)	0,754	0,320		2,355	0,019	
KWP	-0,014	0,034	-0,063	-0,421	0,674	
KP	-0,004	0,032	-0,018	-0,130	0,897	
EF	0,005	0,033	0,023	0,154	0,878	
SP	0,022	0,043	0,067	0,508	0,611	

a. Dependent Variable: RES ABS

Source: SPSS data processing 26, 2024

From the table above, it can be concluded that there are no symptoms of heteroscedasticity in this study because the sig value of all research variables is > 0.05.

**Table 14. Results of multiple linear regression analysis**

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	8,212	0,541		15,176	0,000		
KWP	0,238	0,058	0,293	4,110	0,000	0,112	8,919
KP	0,172	0,054	0,210	3,172	0,002	0,131	7,651
EF	0,160	0,056	0,202	2,860	0,004	0,114	8,767
SP	0,242	0,073	0,208	3,315	0,001	0,144	6,932



**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

a. Dependent Variable: KWPOP

Source: SPSS data processing 26, 2024

**Table 15. Results of the adjusted R2 determination coefficient tes**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,881 <sup>a</sup>	0,775	0,773	1,055	1,922
a. Predictors: (Constant), SP, KP, EF, KWP					
b. Dependent Variable: KWPOP					

Source: SPSS data processing 26, 2024

Based on the results of the determination coefficient test in table 15 above, the R-square value (Coefficient of Determination) was obtained as 0.775, so it can be concluded that the influence of the variables of taxpayer awareness, quality of tax services, E-filing and tax sanctions has an effect on individual taxpayer compliance of 77.5% while the remaining  $(100 - 77.5\%) = 22.5\%$  is influenced by other variables that were not tested in the study.

**Table 16. Results of simultaneous influence test F test**

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1513,605	4	378,401	339,868	0,000 <sup>b</sup>
Residual	438,671	394	1,113		
Total	1952,276	398			
a. Dependent Variable: KWPOP					
b. Predictors: (Constant), SP, KP, EF, KWP					

Source: SPSS data processing 26, 2024

Based on the results of simultaneous hypothesis testing in table 16 above, the Fcount value > Ftable or  $(339.868 > 2.395)$  is obtained, this is also strengthened by the p value < Sig. 0.05 or  $(0.000 < 0.05)$ . Thus, H0 is rejected and H1 is accepted, this shows that there is a significant simultaneous influence between the variables of taxpayer awareness, quality of tax services, E-filing and tax sanctions affecting individual taxpayer compliance at KPP Pratama Serpong.

**Table 17. Results of Partial Regression Test (t-test)**

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	11,	0,448		24,787	0,000

**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

	113				
KWP	0,6 97	0,021	0,857	33,147	0,000
a. Dependent Variable: KWPOP					

Source: SPSS data processing 26, 2024

The taxpayer awareness variable has a t count of 33.147. So it can be concluded that  $t \text{ count} > t \text{ table}$  or  $(33.147 > 1.966)$  this is also reinforced by the  $p \text{ value} < \text{Sig. } 0.05$  or  $(0.000 < 0.05)$ . This shows that there is a significant influence between the taxpayer awareness variable on individual taxpayer compliance at KPP Pratama Serpong.

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	8,121	0,567		14,332	0,000
KP	0,695	0,022	0,845	31,464	0,000
a. Dependent Variable: KWPOP					

Source: SPSS data processing 26, 2024

The variable of tax service quality has a t count of 31.464. So it can be concluded that  $t \text{ count} > t \text{ table}$  or  $(31.464 > 1.966)$  this is also strengthened by the value of  $p \text{ value} < \text{Sig. } 0.05$  or  $(0.000 < 0.05)$ . This shows that there is a significant influence between the variable of tax service quality on individual taxpayer compliance at KPP Pratama Serpong.

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	8,654	0,540		16,021	0,000
EF	0,674	0,021	0,849	32,030	0,000
a. Dependent Variable: KWPOP					

Source: SPSS data processing 26, 2024

The E-filing variable has a t count of 32.030. So it can be concluded that  $t \text{ count} > t \text{ table}$  or  $(32.030 > 1.966)$  this is also reinforced by the  $p \text{ value} < \text{Sig. } 0.05$  or  $(0.000 < 0.05)$ . This shows that there is a significant influence between the E-filing variable on individual taxpayer compliance at KPP Pratama Serpong.

Coefficients <sup>a</sup>					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	9,278	0,538		17,249	0,000

**INTERNASIONAL CONFERENCE & CALL FOR PAPER****ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

	SP	0,976	0,031	0,841	31,007	0,000
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a. Dependent Variable: KWPOP

Source: SPSS data processing 26, 2024

The tax sanction variable has a t count of 31.007. So it can be concluded that t count > t table or  $(31.007 > 1.966)$  this is also strengthened by the value of  $\rho$  value < Sig. 0.05 or  $(0.000 < 0.05)$ . This shows that there is a significant influence between the tax sanction variable on individual taxpayer compliance at KPP Pratama Serpong.

**5. CONCLUSION & SUGGESTION**

Based on the results of the data analysis test that has been carried out, namely the analysis related to the influence of taxpayer awareness, quality of tax services, e-filing, and tax sanctions on individual taxpayer compliance at KPP Pratama Serpong which has been explained previously, it can be concluded that taxpayer awareness, quality of tax services, e-filing and tax sanctions each have an effect on individual taxpayer compliance. based on the researcher's direct experience when conducting the research, there are several limitations that may affect the results of the study, including the sample obtained only around 400 respondents. this study only examines several independent variable factors, from the limitations that have been previously expressed, this study is still far from perfect. thus, the researcher provides suggestions that can be used by further researchers to get better results. the suggestion from this study is expected to apply a wider sample or research object so that it can be generalized. For further researchers, it is better to add other research variables that are not listed in this study in order to increase the value of the coefficient of determination so that it can increase the influence of variables in the study, considering that tax is the largest revenue sector received by the state, it is expected for KPP Pratama Serpong to evaluate and improve the performance of the services provided. This is expected to be able to increase the level of individual taxpayer compliance at KPP Pratama Serpong through the quality of tax services provided optimally in order to achieve effective taxation goals in encouraging individual taxpayer compliance.

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**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

No.: 1

No. E- ISSN: 3025-4086

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**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

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Vol : 2

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**INTERNASIONAL CONFERENCE & CALL FOR PAPER**

**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

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**ECONOMICS, BUSINESS, INNOVATION AND CREATIVITY (EBIC), 30<sup>th</sup> April 2025**

Vol : 2

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