THE EFFECT OF OWNERSHIP OF TAXPAYER IDENTIFICATION NUMBER (NPWP), TRUST IN THE GOVERNMENT AND EMPLOYEE AWARENESS ON INDIVIDUAL TAXPAYER COMPLIANCE

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ABSTRACT

This study aims to analyze the influence of NPWP Ownership, Trust in the Government and karuyawan awareness on Individual Taxpayer Compliance at PT Sompo Insurance Tangerang. This research method is carried out with a quantitative approach, with data collection techniques using questionnaire techniques. The data used is primary data, which is data obtained directly from the company. The sample of this study was determined by the saturated sampling method so that 40 respondents were obtained by collecting data using a questionnaire made on a google form with a Likert scale. The analysis method used is multiple linear regression analysis aimed to determine the influence between two or more independent (free) variables on dependent (bound) variables, in which in this study multiple linear regression analysis is used to predict the influence of NPWP Ownership (X1), Trust in the government (X2), Awareness (X3), and compliance of land and building taxpayers (Y). The results and conclusions of this study state that NPWP ownership has a significant effect on Taxpayer Compliance, Trust in the government has a significant effect on Taxpayer Compliance, and Employee Awareness has no effect on Taxpayer Compliance.

Keywords: *NPWP Ownership, Trust in the Government, Employee Awareness, Taxpayer Compliance.*

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Kepemilikan NPWP, Kepercayaan kepada Pemerintah dan kesadaran karuyawan terhadap Kepatuhan Wajib Pajak Orang Pribadi pada PT Sompo Insurance Tangerang. Metode penelitian ini dilakukan dengan pendekatan kuantitatif, dengan teknik pengumpulan data menggunakan teknik kuesioner. Data yang digunakan adalah data primer, yaitu data yang diperoleh langsung dari perusahaan. Sampel penelitian ini ditentukan dengan metode sampling jenuh sehingga diperoleh 40 responden dengan pengumpulan data menggunakan kuesioner yang dibuat pada google form dengan skala likert. Metode analisis yang digunakan adalah analisis regresi linier berganda yang bertujuan untuk mengetahui pengaruh antara dua atau lebih variabel bebas (bebas) terhadap variabel terikat (terikat), yang mana dalam penelitian ini analisis regresi linier berganda digunakan untuk memprediksi pengaruh Kepemilikan NPWP (X1), Kepercayaan kepada pemerintah (X2), Kesadaran (X3), dan kepatuhan wajib pajak bumi dan bangunan (Y). Hasil dan simpulan penelitian ini menyatakan bahwa

kepemilikan NPWP berpengaruh signifikan terhadap Kepatuhan Wajib Pajak, Kepercayaan terhadap pemerintah berpengaruh signifikan terhadap Kepatuhan Wajib Pajak, dan Kesadaran Pegawai tidak berpengaruh terhadap Kepatuhan Wajib Pajak.

Kata Kunci: Kepemilikan NPWP, Kepercayaan terhadap Pemerintah, Kesadaran Karyawan, Kepatuhan Wajib Pajak.

1.   INTRODUCTION

There are three types of state revenue sources, namely grants, taxes, and non-tax state revenues (PNBP). The largest source of APBN funding comes from state tax funds which also provide significant donations to national development. Taxes are expected to contribute more to the state treasury every year. In addition to funding public facilities and infrastructure, tax revenues can be used to help the government and social funds. improve the quality of human resources as a whole. A number of investments are needed to start all of these state initiatives, and these investments can only be made with the help of large costs.

The factor that influences taxpayer compliance is ownership of a Taxpayer Identification Number (NPWP). Every Taxpayer who has met the objective and subjective requirements in accordance with the provisions of tax laws and regulations based on the self-assessment system is required to register at the office of the Directorate General of Taxes to be registered as a Taxpayer and at the same time obtain a NPWP.

Trust in the government is the second factor that influences taxpayer compliance. Taxpayer trust in the government and the law reflects taxpayer expectations that these institutions will operate in accordance with applicable norms and values. In accordance with the principle of reasonable action, taxpayers will think about what they should do based on reasonable reasons.

The third factor that influences taxpayer compliance is Awareness, taxpayer awareness is a state where individuals are aware of, understand, and are ready to implement tax regulations. Taxpayer awareness also reflects the strong belief and confidence of taxpayers in their ability to pay taxes and comply with all relevant tax laws and regulations.

In its phenomenon, the state receives quite large revenues through taxes, the Revenue Budget and the State Budget in particular. The following table provides an explanation of the position of tax revenues in the State Budget revenues over the past five years as reported in the Central Statistics Agency's report (2019–2023).

Tabel 1 Realization of State Revenue (Billion Rupiah)

Fiscal year	Realization of State Revenue (Billion Rupiah)		Percentage
	APBN	**Tax**	
2019	1.955.136,20	1.546.141,90	79,08%
2020	1.628.950,53	1.285.136,32	78,89%
2021	2.006.334,00	1.547.841,10	77,14%
2022	2.435.867,10	1.924.937,50	79,02%
2023	2.443.182,70	2.016.923,70	82,55%

Source: Central Statistics Agency, 2019-2023, processed by author 2024

Based on the phenomenon that occurred, if expressed as a percentage, taxes contributed 82.55% to total state revenue in the 2023 budget year. Therefore, it is clear that many taxpayers ignore their tax responsibilities. It is clear that tax revenues fell from 79.08% to Compliance 78.89% in 2019 to 2020. In addition, there was a decrease from 78.89% to 77.14% in 2020 to 2021. This occurred due to low tax reporting compliance caused by the budget shortfall in the GDP sector. However, tax revenues will increase by 1,924,937.50 billion in 2022 or an increase of 79.02%. This figure increased again the following year, to 82.55% of the population. According to Income Tax articles 21 and 22, the significant strengthening of the economy accompanied by good growth in the tax sector is the cause of the increase in tax revenues.

There are many studies conducted related to taxpayer compliance, but the types of factors studied vary from one another. Many studies have been conducted but the results are still inconsistent with the factors that influence taxpayer compliance, this is the reason for conducting further research related to taxpayer compliance.

2.   THEORETICAL FRAMEWORK AND HYPOTHESIS (IF ANY)

Theory

Compliance comes from the word obey. According to KBBI (Big Indonesian Dictionary), compliance means the nature of being obedient, obedience, submitting to teachings and rules. Compliance theory was initiated by Stanley Milgram in 1963, where this theory explains a condition where someone must obey an order or rule that has been set. Where this compliance theory has been studied in the social sciences, especially in the fields of psychology and sociology which emphasizes the importance of a socialization process in influencing an individual's obedience behavior.

Taxes in General

In Law Number 28 of 2007 concerning General Provisions and Tax Procedures, it is stated that tax is a mandatory contribution to the state owed by individuals or bodies that is coercive based on the law without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

Tax is a mandatory contribution of the people to the state that is owed, either as an individual or a business entity that is mandatory based on the Law without receiving direct compensation and is used for state needs for the greatest prosperity of the people Permadani & Rejeki (2019).

Taxpayer Compliance

Taxpayer compliance is also the fulfillment of tax obligations carried out by taxpayers in order to contribute to development which is expected to be fulfilled voluntarily. This is because taxpayer compliance has a positive role in tax payments made by each individual. The higher the level of taxpayer compliance of each individual, the more obedient they will be in paying their taxes on time.

Dewi Kusuma Wardani (2017) stated that taxpayer compliance is an act where taxpayers must fulfill their tax obligations and exercise tax rights properly and correctly in accordance with applicable regulations and laws.

Taxpayer Identification Number (NPWP)

Taxpayer Identification Number (NPWP) is a number given to taxpayers as a means of tax administration which is used as a personal identification or taxpayer identity in carrying out their tax rights and obligations. According to (Waluyo, 2017; Riantini et al., 2023).

Taxpayer Identification Number (NPWP) is a number given to taxpayers as a means of tax administration which is used as a personal identification or taxpayer identity in carrying out their tax rights and obligations.

NPWP is a number that is delegated to Taxpayers relevant to Law Number 16 of 2009 concerning General Provisions and Tax Procedures (KUP), which is expected to be a medium in fulfilling tax administration and its benefits are used as an identification or identity for Taxpayers in carrying out their tax rights and responsibilities.

All taxpayers who have met the subjective and objective requirements in accordance with the provisions of tax laws and regulations based on the self-assessment system are required to register at the Directorate General of Taxes office to be recorded as taxpayers and at the same time to obtain a Taxpayer Identification Number (NPWP).

Trust in the Government

According to (Alan Lewi, 1982; Ancok, 2004) that the public's attitude towards the government will determine the enthusiasm for paying taxes. A government that creates feelings in the people that the government is coercive, the people feel they have no way to express their feelings (impotence), and the people feel alienated (alienation) from the government in several ways, especially in the preparation of tax policies, will make its people avoid paying taxes (tax evasion).

Taxpayer Awareness

Awareness is a state of understanding or knowing. In this case, taxpayer awareness is a state where taxpayers understand or know their tax rights and obligations. Jelanti, D. (2024).

3. RESEARCH METHOD

Operational Variables
a. Dependent Variable: According to Sugiyono (2016), a dependent variable is a variable that is influenced or a variable that is the result of an independent variable. The dependent variable in this study is Taxpayer Compliance.
b. Independent Variable: According to Sugiyono (2018), an independent variable, which in Indonesian is often referred to as a free variable, is a variable that influences or causes changes or the emergence of a dependent variable (bound). In this study, the independent variables are:
   1) Ownership of NPWP (X1)
   2) Trust in the Government (X2)
   3) Awareness of Taxpayer Compliance (X3)

Data Collection Techniques

This study uses primary data obtained through the distribution of questionnaires at PT Sompo Insurance, Tangerang Branch. The data collection method used in this study is an online questionnaire method via Google Forms to taxpayers, namely a data collection

technique carried out by giving a set of written questions or statements to respondents to be answered (Sugiyono, 2016).

The sample in this study was 40 taxpayer employees of PT Sompo Insurance. in this study using a saturated sample, a saturated sample where members of the population are used as samples.

Data Analysis Technique
Descriptive Variable Analysis

Descriptive variable analysis is used to facilitate understanding of the measurement of indicators used in each research variable. The variables used are NPWP Ownership (X1), Trust in the Government (X2), Employee Awareness (X3), and Taxpayer Compliance (Y).

Data Quality Test
a) Validity Test

The test uses two sides with a significance level of 0.05. The test criteria are as follows:
- If r count $\geq$ r table (2-sided test with a significance of 0.05) then the instrument or statement items are significantly correlated to the total score (declared valid).
- If r count $\leq$ r table (2-sided test with a significance of 0.05) then the instrument or statement items are not significantly correlated to the total score (declared invalid).

Formula

$$r_{xy} = \frac{n(\sum XY) - (\sum X)(\sum Y)}{\sqrt{\langle n(\sum X^2) - (\sum X)^2\rangle \langle n(\sum Y^2) - (\sum Y)^2\rangle}}$$

b) Reliability Test

The measurement is only once and the results are compared with other questions or measure the correlation between answers to questions using the Cronbach's Alpha technique. Cronbach's Alpha is a benchmark or reference used to interpret the correlation between the scales created with all existing variable scales. The alpha value varies from 0 - 1, a statement/question can be categorized as reliable if the alpha value is greater than 0.70 (Ghozali, 2016).

Formula

$$r = \frac{K}{K-1} \frac{\sum a^2 b}{a^2 1}$$

Classical Assumption Test
a) Normality Test

The basis for decision making using graphical analysis is:
- If the data is spread around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal distribution pattern, then the regression model meets the normality assumption
- If the data is spread far from the diagonal or does not follow the direction of the diagonal line or the histogram graph does not show a normal distribution pattern, then the regression model does not meet the normality assumption

b) Multicollinearity Test

To test for the presence or absence of multicollinearity, the tolerance value or variance inflation factor (VIF) can be used. A low tolerance value is the same as a high VIF value (because VIF = 1/Tolerance). The cut-off value commonly used to indicate the

presence of multicollinearity is a Tolerance value ≤ 0.10 or the same as a VIF value ≥ 10. If the tolerance value> 0.10 or the VIF value <10, then this indicates that there is no multicollinearity. The following are the criteria for the multicollinearity test.
- Tolerance value ≤ 0.10 and VIF ≥ 10, then there are symptoms of multicollinearity.
- Tolerance value ≥ 0.10 and VIF ≤ 10, then there are no symptoms of multicollinearity.

c) Heteroscedasticity Test

According to Ghozali (2018), the heteroscedasticity test aims to determine whether in the regression model there is inequality of variance from the residual of one observation to another. If the variance from the residual of one observation to another remains, then it is called Homoscedasticity and if it is different, it is called Heteroscedasticity.

Hypothesis Testing
a) Multiple Linear Regression Analysis

Multiple regression analysis aims to determine the effect between two or more independent variables (free) on the dependent variable (bound), which in this study multiple linear regression analysis is used to predict the effect of NPWP Ownership (X1), Trust in the government (X2), Awareness (X3), and compliance of land and building taxpayers (Y).
Formula

$$Y = \alpha + \beta X1 + \beta2 X2 + \beta3 X3 + \varepsilon$$

b) Determination Coefficient Test (R2)

The determination coefficient test (R2 Test) aims to measure the extent to which the independent variables can explain the variation of the dependent variable, both partially and simultaneously. According to Ghozali (2018) the determination coefficient is used to test the goodness-fit of the regression model. The value of this determination coefficient is between zero and one (0 <R2 <1).

c) Simultaneous Influence Test (F Test)
- If the significance probability value is <0.05, and fcount> ftable, then all independent variables have an effect on the dependent variable.
- If the significance probability value > 0.05, and fcount < ftable, then all independent variables have no effect on the dependent variable.

d) Partial Regression Test (t-Test)
- If the significance value < 0.05 and tcount > ttable, it means that there is a significant influence between the independent variables on the dependent variable.

- If the significance value > 0.05 and tcount < ttable, it means that there is no significant influence between the independent variables on the dependent variable.

4.   DATA ANALYSIS AND DISCUSSION

Descriptive Analysis of Variables

No	Indikator	Sangat Tidak Setuju (1)		Tidak Setuju (2)		Netral (3)		Setuju (4)		Sangat Setuju (5)	
		F	%	F	%	F	%	F	%	F	%
1	**X1.1**	0	0,0%	0	0,0%	1	2,5%	9	22,5%	30	75,0%
2	**X1.2**	0	0,0%	1	2,5%	0	0,0%	14	35,0%	25	62,5%
3	**X1.3**	0	0,0%	0	0,0%	1	2,5%	24	60,0%	15	37,5%
4	**X1.4**	0	0,0%	0	0,0%	2	5,0%	20	50,0%	18	45,0%

Figure 1 : Descriptive NPWP
Source : Output of data processing with SPSS version 27

Respondents chose a minimum score of two (2) and a maximum score of five (5) for each indicator. In the variable of ownership of the taxpayer identification number (NPWP), the score most often chosen by respondents for each statement was five (5) except for X1.3 and X1.4, which had the highest percentage, namely a score of four (4).

No	Indikator	Sangat Tidak Setuju (1)		Tidak Setuju (2)		Netral (3)		Setuju (4)		Sangat Setuju (5)	
		F	%	F	%	F	%	F	%	F	%
1	**X2.1**	0	0,0%	3	7,5%	11	27,5%	23	57,5%	3	7,5%
2	**X2.2**	0	0,0%	1	2,5%	11	27,5%	22	55,0%	6	15,0%
3	**X2.3**	0	0,0%	4	10,0%	10	25,0%	22	55,0%	4	10,0%
4	**X2.4**	0	0,0%	2	5,0%	12	30,0%	20	50,0%	6	15,0%
5	**X2.5**	0	0,0%	3	7,5%	10	25,0%	22	55,0%	5	12,5%

Figure 2 : Descriptive trust in the government
Source : Output of data processing with SPSS version 27

Respondents chose a minimum score of two (2) and a maximum score of four (4) for each indicator. Respondents most often chose a score of four (4) for each statement on the variable of trust in the government.

No	Indikator	Sangat Tidak Setuju (1)		Tidak Setuju (2)		Netral (3)		Setuju (4)		Sangat Setuju (5)	
		F	%	F	%	F	%	F	%	F	%
1	**X3.1**	0	0,0%	0	0,0%	2	5,0%	29	72,5%	9	22,5%
2	**X3.2**	0	0,0%	1	2,5%	5	12,5%	24	60,0%	10	25,0%
3	**X3.3**	0	0,0%	0	0,0%	4	10,0%	26	65,0%	10	25,0%
4	**X3.4**	0	0,0%	0	0,0%	1	2,5%	30	75,0%	9	22,5%
5	**X3.5**	0	0,0%	0	0,0%	2	5,0%	26	65,0%	12	30,0%
6	**X3.6**	0	0,0%	0	0,0%	13	32,5%	24	60,0%	3	7,5%
7	**X3.7**	0	0,0%	0	0,0%	2	5,0%	23	57,5%	15	37,5%

Figure 3 : Descriptive Employee Awareness
Source : Output of data processing with SPSS version 27

Respondents chose a minimum score of two (2) and a maximum score of four (4) for each indicator. Respondents most often chose a score of four (4) for each statement on the Employee Awareness variable.

No	Indikator	Sangat Tidak Setuju		Tidak Setuju		Netral		Setuju		Sangat Setuju	
		F	%	F	%	F	%	F	%	F	%
1	Y1	0	0,0%	0	0,0%	1	2,5%	12	30,0%	27	67,5%
2	Y2	0	0,0%	0	0,0%	5	12,5%	18	45,0%	17	42,5%
3	Y3	0	0,0%	0	0,0%	2	5,0%	13	32,5%	25	62,5%
4	Y4	0	0,0%	0	0,0%	3	7,5%	15	37,5%	22	55,0%
5	Y5	0	0,0%	1	2,5%	3	7,5%	17	42,5%	19	47,5%
6	Y6	0	0,0%	1	2,5%	0	0,0%	17	42,5%	22	55,0%
7	Y7	0	0,0%	1	2,5%	5	12,5%	23	57,5%	11	27,5%

Figure 4 : Descriptive Taxpayer Compliance
Source : Output of data processing with SPSS version 27

Respondents chose a minimum score of two (2) and a maximum score of five (5) for each indicator. Except for Y2, Y5, and Y7 whose highest percentage score was four (4), respondents most often chose a score of five (5) for each statement on the Taxpayer Compliance variable.

Data Quality Test
a) Validity Test
The rtable value of 0.3120 was obtained from the number of respondents-2, or 40-2 = 38, where the level of significance used for the two-way test of 0.05%, then the rtable was obtained 0.3120.

Based on the results of testing all the rcount values of the question items of the NPWP Ownership, Trust in the Government and Employee Awareness variables have values greater than 0.312. So it can be concluded that the question items for these variables are said to be valid.

b) Reliability Test
- The Cronbach's alpha value for NPWP ownership is 0.743 where the value is 0.743> 0.70 according to the test findings in the table above. Thus, the data can be said to be trustworthy or reliable.
- In the results of the Cronbach's alpha value, for Trust in the Government it is 0.923 where the value is 0.923> 0.70 according to the test findings in the table above. Thus, the data can be said to be reliable.
- In the Cronbach's alpha value, for Employee Awareness of 0.754 where the value is 0.754 > 0.70 in accordance with the test findings in the table above. Thus, the data can be said to be reliable.
- In the Cronbach's value, alpha for Taxpayer Compliance of 0.847 where the value is 0.847 > 0.70 in accordance with the test findings in the table above. Thus, the data can be said to be reliable.

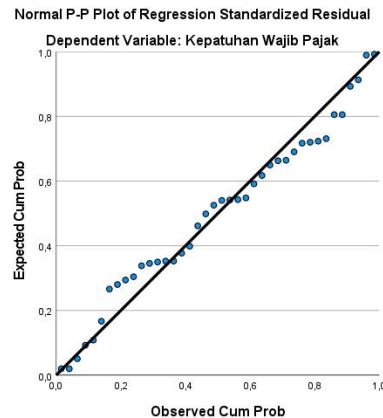**Classical Assumption Test**
a) Normality Test

Figure 5 : Normality Test
Source : Output of data processing with SPSS version 27

The requirement for normality testing with a graph is that the data is considered normal if the P-Plot image shows points following and far from the diagonal line. It can be seen from the attached graph that the line points are close to the diagonal line. Therefore, the data used in this study can be said to be normally distributed.

b) Multicollinearity Test

Coefficientsa								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.02	3.632		0.831	0.411		
	Kepemilikan NPWP	1.257	0.28	0.663	4.484	.001	0.45	2.223
	Kepercayaan Pada Pemerintah	0.264	0.12	0.272	2.205	0.034	0.647	1.546
	Kesadaran Karyawan	0.013	0.2	0.011	0.063	0.95	0.336	2.978
a. Dependent Variable: Kepatuhan Wajib Pajak								

Figure 6 : Multicollinearity test
Source : Output of data processing with SPSS version 27

The results of the tolerance column show NPWP Ownership of 0.450, Government Trust of 0.647, and Taxpayer Awareness of 0.336. The independent variables are not correlated with each other because their combined value is greater than 0.10. While the results obtained by the VIF column of NPWP Ownership are 2.223, Trust in the Government is 1.546 and Taxpayer Awareness is 2.978 which means less than 10. Therefore, the independent variables of this model are claimed not to show multicollinearity. Low correlation between independent variables indicates that there is little interference in the relationship between variables.
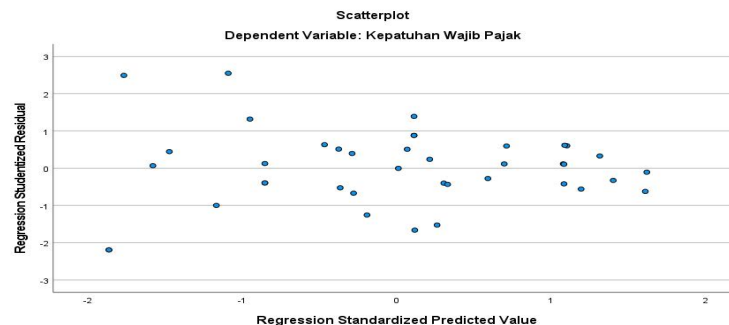
c) Heteroscedasticity Test

Figure 7 : Heteroscedasticity test
Source : Output of data processing with SPSS version 27

The scatterplot graph shows no visible pattern in the distribution of data and the data is spread both above and below zero (0) on the Y axis. This indicates that the regression model does not show heteroscedasticity. Therefore, the regression model of this study can be said to be appropriate for predicting tax revenue based on the variables that influence it, namely the obligation to own a Taxpayer Identification Number (NPWP), Trust in the Government, and Taxpayer Awareness.

Hypothesis Test
a) Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	3.02	3.632	
	Kepemilikan NPWP	1.257	0.28	0.663
	Kepercayaan Pada Pemerintah	0.264	0.12	0.272
	Kesadaran Karyawan	0.013	0.2	0.011

Figure 8 : Multiple Linear Regression Analysis
Source : Output of data processing with SPSS version 27

The data above produces the following conclusions:
- The coefficient value of NPWP Ownership of 1.257 indicates that the Individual Taxpayer Compliance variable will increase by 1.257 for every 1% increase in the influence of NPWP Ownership
- The coefficient value of trust in the government of 0.264 indicates that the Individual Taxpayer Compliance variable will increase by 0.264 for every 1% increase in the influence of trust in the government.
- And the Employee Awareness coefficient value of 0.013 indicates that the Individual Taxpayer Compliance variable will increase by 0.013 for every 1% increase in Employee Awareness.

b) Partial Effect Test (f Test)

Hasil Uji Statistik F

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	264.104	3	88.035	21.876	.001[b]
	Residual	144.871	36	4.024		
	Total	408.975	39			
a. Dependent Variable: Kepatuhan Wajib Pajak						
b. Predictors: (Constant), Kesadaran Karyawan, Kepercayaan Pada Pemerintah, Kepemilikan NPWP						

Figure 9 : Partial effect test
Source : Output of data processing with SPSS version 27

Based on the F-calculation results as seen in the table above is 21.876 with a significance level of 0.001. With a significance level of 0.05 and an f distribution table, the f table value is 2.85. Because f count > f table, it can be said that the independent variables of NPWP Ownership, Trust in the Government, and Taxpayer Awareness simultaneously have a simultaneous influence on the dependent variable of Taxpayer Compliance.

d) Partial Regression Test (t-Test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.02	3.632		0.831	0.411
	Kepemilikan NPWP	1257	0.28	0.663	4.484	.001
	Kepercayaan Pada Pemerintah	0.264	0.12	0.272	2.205	0.034
	Kesadaran Karyawan	0.013	0.2	0.011	0.063	0.95
a. Dependent Variable: Kepatuhan Wajib Pajak						

Figure 10 : Partial Regression test
Source : Output of data processing with SPSS version 27

The t-test results obtained the following final results:
- The Effect of NPWP Ownership on Taxpayer Compliance.
The NPWP Ownership variable (X1) has a significance value of 0.001, which is less than 0.05 as seen in the table above. This shows that the NPWP Ownership variable has an effect on Taxpayer Compliance individually (partially).
- The Effect of Trust in the Government on Taxpayer Compliance.
The Trust in the Government variable (X2) has a significance value of 0.034, which is less than 0.05 as seen in the table above. This shows that the Trust in the Government variable has an effect on Taxpayer Compliance individually (partially).
- The Effect of Taxpayer Awareness on Taxpayer Compliance.
It can be concluded from the previous table that the Taxpayer Awareness variable (X3) does not have an effect on Taxpayer Compliance alone (partially) because its significance value is 0.950 which has a significance of more than 0.05.

e) Determination Coefficient Test (R2)

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.804[a]	0.646	0.616	2.006
a. Predictors: (Constant), Kesadaran Karyawan, Kepercayaan Pada Pemerintah, Kepemilikan NPWP				
b. Dependent Variable: Kepatuhan Wajib Pajak				

Figure 11 : Determination Coeffisient test
Source : Output of data processing with SPSS version 27

The Adjusted R Square value is 0.646. This means that the independent variables (Taxpayer Awareness, Trust in the Government, Ownership of NPWP) on the dependent variable (taxpayer compliance) are 64.6%. Alternatively, 64.6% of the variation in the dependent variable (taxpayer compliance) can be caused by changes in the variables used in the model (Taxpayer Awareness, Trust in the Government, and Ownership of NPWP), while 35.4% is influenced or explained by other factors.

5. CONCLUSION & SUGGESTION

Based on the tests that have been conducted, the following conclusions can be drawn:

a. Based on the results of the Partial Influence Test (f Test), it can be seen that the results of the first hypothesis, the calculated f value of the independent variables, namely NPWP Ownership, Trust in the Government and Employee Awareness together have an effect on the dependent variable, namely Taxpayer Compliance.

b. Based on the results of the Partial Regression (t Test), the results of the second hypothesis show that NPWP Ownership has a significant effect on Taxpayer Compliance, this is indicated by the calculated t value of the NPWP Ownership variable (X1) on Taxpayer Compliance (Y).

c. Based on the results of the Partial Regression (t Test), the results of the third hypothesis show that the Trust in the Government variable has a significant effect on Taxpayer Compliance, this is indicated by the calculated t value of Trust in the Government (X2) on Taxpayer Compliance (Y).

d. Based on the results of Partial Regression (t-Test), it can be seen that the results of the fourth hypothesis, for the variable Employee Awareness (X3) on Taxpayer Compliance (Y), show that Employee Awareness has no effect on Taxpayer Compliance.

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