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“The Review and Outlook of The Economy after Covid 19 Pandemic”*

**THE EFFECT OF TAX KNOWLEDGE, TAX PAYER  
AWARENESS, AND TAX PENALTY ON TAX PAYER  
COMPLIANCE AT KPP PRATAMA PASAR REBO**

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**ABSTRACT**

*The purpose of this study was to find out the effect of the Tax Knowledge, Taxpayer Awareness, and Tax Penalty on Taxpayer Compliance at KPP Pratama Pasar Rebo, either partially or simultaneously. Collecting primary data through random sampling and using multiple linear regression was used in analyze the data. The results of the study partially show Tax Knowledge, Taxpayer Awareness, and Tax Penalty have a significant effect on Taxpayer Compliance. Simultaneously, Tax Knowledge, Taxpayer Awareness, and Tax Penalty have a positive effect on Mandatory Compliance..*

*Keywords: Tax Knowledge, Taxpayer Awareness, Tax Penalty, and Taxpayer Compliance*

**1. INTRODUCTION**

Tax compliance is a situation where an individual or corporate taxpayer who voluntarily fulfills all obligations is called taxation in a timely manner. According to Law Number 16 of 2000 concerning General Provisions and Tax Procedures, taxpayer compliance includes notification of tax returns and does not have tax arrears. Regarding compliance with the submission of SPT, it can be seen that the submission of the 2016 to 2020 SPT at KPP Pratama Pasar Rebo is as follows :

Year	Number of Registered Taxpayers	Reported SPT	Percentage
2016	317.805	99.401	31,28%
2017	337.413	98.507	29,19%
2018	356.849	102.287	28,66%
2019	376.075	90.598	24,09%
2020	408.931	78.390	19,17%

*Table 1 : Compliance Reporting Taxpayer SPT KPP Pratama Pasar Rebo 2016-2020  
Source: KPP Pratama Pasar Rebo Data Processed*

Based on table 1.1, it can be explained that in 2016 the number of taxpayers registered at KPP Pratama Pasar Rebo was 317,805, but the number of taxpayers who

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reported as many as 99,401. In 2017 the number of registered taxpayers increased to 337,413, reporting taxpayers was 98,507. From 2018 to 2020, the number of mandatory taxes recorded at the Pasar Rebo KPP Pratama continues to grow. However, there are still many taxpayers who do not report their SPT. From these conditions, there are still quite a number of taxpayers who have not fulfilled their tax obligations until 2020. In the PAN-RB Ministerial Regulation number 49 of 2020, there are several activities that can be carried out to achieve education and taxation goals. changing the behavior of the taxpayer community, among others, increasing tax awareness, increasing tax knowledge and skills or providing tax information, as well as increasing calculated compliance with behavioral changes. Tax sanctions are control or supervision from the government to ensure compliance with regulations by citizens so that there is no violation of tax obligations (Siti Kurnia Rahayu 2017:170). Based on the description above, the problem in this study is "The Influence of Tax Knowledge, Taxpayer Awareness, and Tax Sanctions on Taxpayer Compliance at KPP Pratama Pasar Rebo".

## **2. LITERATURE REVIEW**

According to Supriyati (2009:23), knowledge is knowledge of general concepts in the field of taxation, the types of taxes that apply in Indonesia ranging from tax subjects, tax objects, tax rates, calculation of taxes payable, recording of taxes payable, to how to fill out tax reports. In his research, taxation has a positive effect on taxpayer compliance. By having knowledge of taxpayers, it will be easier to carry out their tax obligations in accordance with regulations.

Taxpayer awareness is a condition where taxpayers know, understand and implement tax provisions correctly and voluntarily. Compliance will arise if awareness in paying taxes is followed by a high desire or willingness from every taxpayer to pay taxes (Nadhila Ghassani 2019). In his research, taxpayer awareness has a positive and significant effect on taxpayer compliance. If taxpayer awareness increases, taxpayer compliance will increase. This is different from the research from Susi Dwi Mulyani and Warjito (2019) where taxpayer awareness has no effect on the level of taxpayer compliance.

According to Dwiyatmoko Pujiwidodo (2016) the implementation of tax Penalty can lead to the fulfillment of tax obligations by taxpayers, so that taxpayers will comply because they think of severe Penalty in the form of fines due to illegal actions in their efforts to smuggle taxes. In his research, tax Penalty have a significant effect on taxpayer compliance. If the tax Penalty increase, the taxpayer compliance will increase.

### **Tax Knowledge**

Tax knowledge is knowledge of tax information that can be used by taxpayers as a basis for acting, making decisions, and to take certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation (Viega Ayu Permata Sari and Fidiana, 2017).

### **Taxpayer Awareness**

Taxpayer awareness is the behavior of taxpayers in the form of views or feelings that involve knowledge, beliefs, and reasoning tendencies to act according to the regulations provided by the tax system and provisions (Warjito and Mulyani, 2019).

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### **Tax Penalty**

Penalty is an action in the form of punishment given to people who violate the rules. Regulations or laws are signs for someone to do something about what to do and what not to do. Penalty are needed so that regulations or laws are not violated (Ninik Khuzaimah and Sigit Hermawan, 2018).

### **Taxpayer Compliance**

Taxpayer compliance is a taxpayer who has a willingness to fulfill his tax obligations in accordance with applicable regulations without the need for an examination, thorough investigation, warning or threat and the application of both legal and administrative Penalty (Nadhila Ghassani, 2019).

## **3. DATA AND RESEARCH TECHNIQUE ANALISYS**

### **Data Types and Sources**

The type of data in this study is Primary Data. Primary data obtained from questionnaires distributed to respondents. The data source comes from the KPP Pratama Pasar Rebo 2020.

### **Population and Sample**

The population in this study are individual or corporate taxpayers registered at the KPP Pasar Rebo Pratama. Determination of the sample of this study using random sampling. In this study, to determine the number of samples that will be used as respondents in this study, the slovin formula will be determined (Lely Suryani and Ade Auliya Putri, 2018), with the number of taxpayers 404,618 (source: KPP Pratama Pasar Rebo Year 2020) the formula is as follows :

$$n = \frac{N}{1+N(e)^2} = \frac{404.618}{1+404.618(0,10)^2} = \frac{404.618}{4.046,19} = 100$$

Description :

N = Total Population

n = Sample Size

e = Percentage of allowance for accuracy of sampling error that can still be tolerated; e = 0

### **Data analysis method**

Methods of data analysis and hypothesis testing in this study include data quality test, classical assumption test, then multiple linear regression analysis, coefficient of determination, F test, and t test using SPSS version 26 program.

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### **4. RESULT AND DISCUSSION**

#### **Data Quality Test**

##### **Validity test**

Validity test is used to measure the extent to which the instrument used actually measures what it is supposed to measure. This validity test uses Pearson Correlation, namely by calculating the correlation between the values obtained from the questions. Validity testing is done by using the correlation formula. It can be considered valid if the correlation exceeds 0.3 (Ninik Khuzaimah and Sigit Hermawan, 2018).

Items	R Table	R Count	Description
X1.1	0.196	0.257	Valid
X1.2	0.196	0.216	Valid
X1.3	0.196	0.596	Valid
X1.4	0.196	0.381	Valid
X1.5	0.196	0.351	Valid
X1.6	0.196	0.488	Valid
X1.7	0.196	0.582	Valid
X1.8	0.196	0.588	Valid
X1.9	0.196	0.425	Valid
X1.10	0.196	0.349	Valid
X1.11	0.196	0.422	Valid
X1.12	0.196	0.485	Valid
X1.13	0.196	0.512	Valid

Items	R Table	R Count	Description
X2.1	0.196	0.539	Valid
X2.2	0.196	0.462	Valid
X2.3	0.196	0.688	Valid
X2.4	0.196	0.321	Valid
X2.5	0.196	0.343	Valid
X2.6	0.196	0.674	Valid
X2.7	0.196	0.41	Valid
X2.8	0.196	0.616	Valid

Items	R Table	R Count	Description
X3.1	0.196	0.408	Valid
X3.2	0.196	0.386	Valid
X3.3	0.196	0.27	Valid

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X3.4	0.196	0.526	Valid
X3.5	0.196	0.725	Valid
X3.6	0.196	0.609	Valid
X3.7	0.196	0.314	Valid
X3.8	0.196	0.361	Valid
X3.9	0.196	0.699	Valid
X3.10	0.196	0.413	Valid

Items	R Table	R Count	Description
Y.1	0.196	0.453	Valid
Y.2	0.196	0.311	Valid
Y.3	0.196	0.311	Valid
Y.4	0.196	0.512	Valid
Y.5	0.196	0.373	Valid
Y.6	0.196	0.391	Valid
Y.7	0.196	0.56	Valid
Y.8	0.196	0.489	Valid
Y.9	0.196	0.4	Valid
Y.10	0.196	0.601	Valid
Y.11	0.196	0.436	Valid
Y.12	0.196	0.363	Valid

*Table 2 : Validity Test Result  
Source : SPSS processed data*

Based on the data in the table above, all statement items are based on indicators that have r count greater than 0.196, it is said that the questionnaire indicators on the variables of tax knowledge, taxpayer awareness, tax sanctions, and taxpayer compliance. valid or meet the limits of the validity test.

**Reliability Test**

Reliability test is used to measure that the instrument used is completely free of errors. In general, reliability of less than 0.40 is considered bad, reliability in the range of 0.40-0.60 is moderate (adequate) and more than 0.60 is good ( Pujiwidodo, 2016).

Number	Variable	Alpha Cronbach	Description
1	Tax Knowledge	0.628	Reliable
2	Taxpayer Awareness	0.6	Reliable
3	Tax Penalty	0.615	Reliable
4	Taxpayer Compliance	0.601	Reliable

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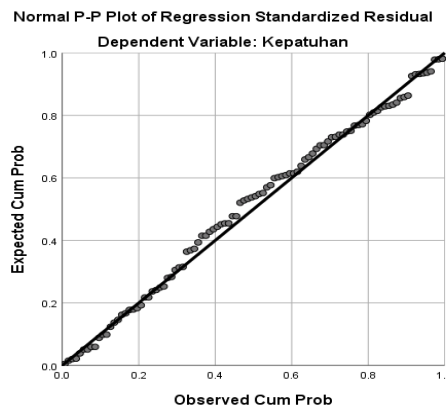
*Table 3 : Reliability Test Result  
Source : SPSS processed data*

From the results of the reliability test, all values obtained from the results of the variables X1, X2, X3, and Y resulted in an alpha cornbrach value > 0.6. So it can be concluded that all instruments in this study are reliable.

**Classic Assumption Test Results**

**Normality Test**

Normality test is conducted to test whether in a regression model, an independent variable and a dependent variable or both have a normal or abnormal distribution. The normality test of the data can be done by using the One Sample Kolmogorov Smirnov test, with the condition that if the significance value is above 5% or 0.05 then the data has a normal distribution. Meanwhile, if the results of the Kolmogorov Smirnov One Sample test produce a significant value below 5% or 0.05, then the data does not have a normal distribution (Ghozali, 2016).



*Picture 1 : Normality Test Result  
Source : SPSS processed data*

In the picture above, it can be seen that the normal probability plot graph shows a normal graph pattern. This can be seen from the points that spread around the diagonal line and the spread follows the diagonal line. Therefore, it can be concluded that the regression model meets the assumption of normality.

**Multicollinearity Test**

Multicollinearity test aims to determine whether the regression model found a correlation between independent variables or independent variables. To find the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and the value of the variance inflation factor (VIF). The tolerance value measures the variability of the selected independent variables that cannot be explained by other independent variables. So a low tolerance value is the same as a high VIF value, because  $VIF = 1/Tolerance$ , and indicates that there is high collinearity. The cut off value used is for a tolerance value of 0.10 or a VIF value above 10 (Ghozali, 2016).

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Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.09	9.48		0.537	0.593		
	Knowledge	0.234	0.123	0.175	1.903	0.06	0.941	1.063
	Awareness	0.446	0.209	0.196	2.131	0.036	0.935	1.07
	Penalty	0.432	0.123	0.325	3.501	0.001	0.922	1.084

a. Dependent Variable: Taxpayer Compliance

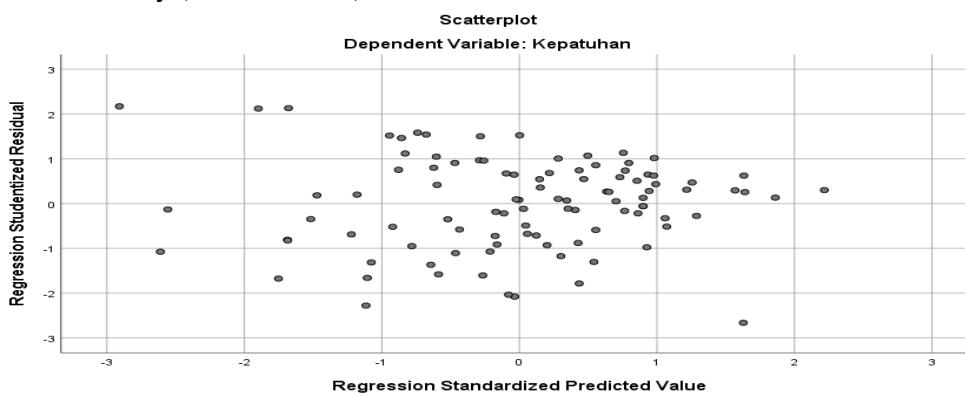
Table 4 : Multicollinearity Test Result

Source : SPSS processed data

Based on the results of the multicollinearity test in the table above, the tolerance value of each independent variable is obtained, namely tax knowledge of 0.941, taxpayer awareness of 0.935, and tax Penalty of 0.922, where both values are less than 1, and the Variance Inflation Factor (VIF) variable. knowledge of taxation of 1,063, awareness of taxpayers 1,070 and tax Penalty of 1,084 where the value is less than 10. Thus, this regression model does not have symptoms of multicollinearity.

**Heteroscedasticity Test**

Heteroscedasticity test aims to test whether in a regression model there is discomfort variance from the residual in one observation to another. If there is no certain pattern and it does not spread above or below zero on the y-axis, it can be concluded that there is no heteroscedasticity (Ghozali, 2016).



Picture 2 : Heteroscedasticity Test Result

Source : SPSS processed data

Based on the results of the image above, the points on the scatterplot graph do not have a clear distribution pattern or do not form certain patterns and the points spread above and below the number 0 on the Y axis, thus this indicates that there is no interference. heteroscedasticity in the regression model so that this regression model is feasible to use.

**Multiple Linear Regression Analysis**

According to Sugiono (2016: 192) multiple linear analysis is a regression that has one dependent variable and two or more independent variables.

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Coefficients <sup>a</sup>						
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	Awareness	0.446	0.209	0.196	2.131	0.036
	Penalty	0.432	0.123	0.325	3.501	0.001

a. Dependent Variable: Taxpayer Compliance

*Table 5 : Multiple Linear Regression Analysis*

*Source : SPSS processed data*

Based on the results of table 5, the regression equation formed in this regression test is as follows :

$$Y = 5.090 + 0.234X_1 + 0.446X_2 + 0.432X_3 + e$$

The model can be concluded as follows :

1. A constant of 5.090 with a positive direction. This shows that if the independent variables (Taxation Knowledge, Taxpayer Awareness, and Tax Penalty) are equal to zero units, then the level of Taxpayer Compliance is 5.090.
2. The regression coefficient for the X1 variable (Taxation Knowledge) is 0.234 with a positive coefficient direction. This shows that Tax Knowledge increases by one unit, so Taxpayer Compliance will increase by 0.234 with the assumption that the other independent variables of the regression model are fixed.
3. The regression coefficient for the X2 variable (Taxpayer Awareness) was obtained 0.446 with a positive coefficient direction. This shows that if taxpayer awareness increases by one unit, taxpayer compliance will increase by 0.446 with the assumption that the other independent variables of the regression model are fixed.
4. The regression coefficient for the X3 variable (Taxation Penalty) is obtained 0.432 with a positive coefficient direction.
5. This shows that if the Tax Penalty increases by one unit, the Taxpayer Compliance will increase by 0.432 with the assumption that the other independent variables of the regression model are fixed.

**Hypothesis testing**

**t test**

Statistical test t-test basically shows how far one explanatory variable individually explains the variation of the dependent variable. If, t count > t table, then H0 is rejected, which means that there is a significant relationship between the independent variable (X) and the dependent variable (Y). If, t count < t table, then H0 is accepted, which means that there is no significant relationship between the independent variable (X) and the dependent variable (Y).

Variable	t Count	t Table
Tax Knowledge	2,833	1,984
Taxpayer Awareness	3,092	1,984
Tax Penalty	4,374	1,984

*Table 6 : t test result*



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Source : SPSS processed data

Based on the test results in the table above, the value of t count > t table is obtained. This shows that there is a partially significant effect between tax knowledge, taxpayer awareness, and tax Penalty on taxpayer compliance.

### F Test

The F test was conducted to determine the effect of all independent variables included in the regression model together on the dependent variable (Ghozali, 2005:84). The criteria used, if the value of Fcount > Ftable or significant value < alpha, it is said to affect the hypothesis. With a significant level of 0.05 ( $\alpha=5\%$ ).

Model		F	Sig.
1	Regression	9.99	.000 <sup>b</sup>
	Residual		
	Total		

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Knowledge, Awareness, and Penalty

Table 7 : f test result

Source : SPSS processed data

Based on the test results in the table above, the calculated F value > Ftable or (9.990 > 2.698), this is also strengthened by value < Sig.0.05 or (0.000 < 0.05). This shows that there is a simultaneous significant effect between tax knowledge, taxpayer awareness, and tax Penalty on taxpayer compliance.

### Coefficient of Determination

According to Nurjannah (2017: 68) that the coefficient of determination (R<sup>2</sup>) is used to measure how much the independent variable simultaneously affects the changes that occur in the dependent variable.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.488 <sup>a</sup>	.238	.214	5.593

a. Predictors: (Constant), Knowledge, Awareness, and Penalty

b. Dependent Variable: Taxpayer Compliance

Table 8 : the result of the coefficient of determination

Source : SPSS processed data

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Based on the test results in the table above, the R-square value (coefficient of determination) is 0.238, it can be concluded that the variable knowledge of taxation, taxpayer awareness, and tax Penalty affect the taxpayer compliance variable by 23.8%. While the remaining 76.2% is influenced by other variables not examined here.

## **5. CONCLUSION**

This study aims to obtain evidence of the effect of tax knowledge, taxpayer awareness, and tax Penalty on taxpayer compliance at KPP Pratama Pasar Rebo which has been described, it can be concluded as follows:

1. Knowledge of taxation has a significant effect on taxpayer compliance at KPP Pratama Pasar Rebo.
2. Taxpayer awareness has a significant effect on taxpayer compliance at KPP Pratama Pasar Rebo.
3. Tax Penalty have a significant effect on taxpayer compliance at KPP Pratama Pasar Rebo.
4. There is a simultaneous significant effect between tax knowledge, taxpayer awareness, and tax Penalty on taxpayer compliance at KPP Pratama Pasar Rebo.

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