



## Factors Affecting Taxpayer Compliance Kpp Pratama Candisari Indonesia

**Rr. Suprانتiningrum, Dimas Ajie Paramithaningtyas**

University of 17 August 1945 Semarang

[hmenteri@gmail.com](mailto:hmenteri@gmail.com), [dimasajieparamithaningtyas@gmail.com](mailto:dimasajieparamithaningtyas@gmail.com)

### ABSTRACT

This study aims to analyze the effects of e-TPS implementation, taxpayer awareness, service quality, and taxpayer awareness and understanding of compliance. The population of this study are all registered taxpayers of KPP Pratama Semarang Candisari. The sample for this study consisted of individual taxpayers who met with up to 70 respondents at the Pratama Semarang Candisari tax services office. The data used in this study are raw data collected through questionnaires and analyzed using SPSS software. Data were analyzed using multiple linear regression analysis to test hypotheses. The results of this study show that: (1) The application of e-SPT has a significant positive impact on taxpayer compliance (2) Raising taxpayer awareness has a significant positive impact on taxpayer compliance (3) Service quality has a significant positive impact on taxpayer compliance (4) Taxpayer knowledge and understanding has a significant positive impact on taxpayer compliance.

### ARTICLE INFO

*Article history:*

Received 10 Nov 2022

Received in revised form

10 Dec 2022

Accepted 09 Jan 2023

**Keywords:** E-SPT application, taxpayer awareness, quality of service, knowledge and Tax understanding, taxpayer compliance

© 2023 Hosting by Research Parks. All rights reserved.

## INTRODUCE

Tax revenue is One of the most important public revenues Taxes will go to the treasury (APBN) and Regional Finance Departments (APBD), with budgets used to finance the state government fees and area charges. The role of taxes in everyday life can be felt directly or indirectly Tax benefits are educational equipment, transport, sanitation and public infrastructure then Tax collection has so far been sub-optimal. The role of taxation in development needs Increased tax revenue (Sutarman, 2019). Taxpayer compliance plays an important role in increasing government revenue At present, the compliance of Indonesian taxpayers still needs to be improved Because it interferes with tax administration and is often one of the most important Barriers to state and territory revenues Indonesia has lower tax rates Higher than ASEAN and OECD countries development, so improvements are needed to catch up In 2018, the tax rate was Thailand 17.6%, Philippines 17.5%, Singapore 14.1%, Malaysia 13.6%, Indonesia 11.5% (director General Pajack, 2019)

Factors that influence Taxpayer tax compliance is the application of e-SPT, taxpayers Awareness, quality of service, knowledge and understanding of taxation this The application of e-SPT is the process of increasing the efficiency of tax liability by The e-SPT system is not as simple as one imagined Tax awareness and compliance It is important to support the implementation of the electronic TPS Pay their tax debts correctly (Taufik Hidayat, 2018). Taxpayer awareness of tax obligations needs to be improved low Lack of public awareness of taxation is the reason for non-compliance tax target People should recognize their citizenship and always Respect the Constitution of 1945 as the legal basis for the implementation of art. countries (Sutarman, 2019). In addition, knowledge and understanding Taxation is closely linked to public awareness of taxation. inside In the previous description, it is mentioned that tax awareness is often The barrier to public taxation is the lack of knowledge and public understanding of taxation. Knowledge and understanding of taxes Settlements are the process by which taxpayers learn about taxes and then Use this knowledge to pay your taxes. Conditions to be met for payment Taxes are a form of property in the NPWP and taxpayers must declare and pay taxes (Fitria Dona, 2018). It depends on the quality of civil servants to support service (fiscus), which is one of the means of government execution Improve taxpayer compliance KPP officials therefore expect smooth sailing Tax issues in Indonesia (Pebrina & Hidayatulloh, 2020).

Low taxpayer The compliance resulting from the application of the electronic TPS allows many taxpayers not to Understanding how it works, taxpayers lack compliance awareness obligations, ignorance and understanding of tax regulations, External factors such as an unsatisfactory quality of tax service. As Mobile phone and internet not supported. Must therefore Conduct research related to the question. as a taxpayer and tax agent Integrity, which will increase taxpayer compliance. This study aims to Determine the impact of the E-SPT application, taxpayer awareness, quality of service, taxpayer knowledge and understanding Finish.

Based on Previous research findings, there are still gaps or discrepancies between the two Results from one study to another From the first research gap, it can be seen that Search results Taufik Hidayat (2018), Sutarman (2019), Ni Luh Putu Dian Patni Lhoka (2020), Alfarisi and Mahpudin (2020), Alfarisi & Mahpudin (2020), Tambun and Witriyanto (2016) found a significant positive effect of implementing The impact of e-SPT on taxpayer compliance while Pebrina and Hidayatulloh (2020) found that the application of e-SPT has no significant positive effect on taxpayer compliance. Research result Sutarman (2019), Nurul Arvi Kusumaningrum1 (2017), Rosyida (2018), Alfarisi and Mahpudin (2020), Arfah and Aditama (2020) find a significant positive effect of taxpayer awareness Implications for taxpayer compliance Although Tambun and Witriyanto (2016) showed that taxpayer awareness

taxpayer compliance Pebrina and Hidayatulloh (2020) found a significant positive effect of service quality on taxpayers to obey. At the same time, the findings of Bahri, Diantamala and Majid (2018) show that there is no significant positive effect of tax service quality on Regarding taxpayer compliance Search results Taufik Hidayat (2018), Ni Luh Putu Dian Patni Lhoka (2020), Rosyida (2018), Bahri, Diantamala and Majid (2018) found that knowledge and understanding of taxation are Positive impact on taxpayer compliance Although the search results are over to cross Nurul Arvi Kusumaningrum1 (2017), Arfah and Aditama (2020) found that tax knowledge was not significantly positive Impact on taxpayer compliance.

## LITERATURE REVIEW

### Taxpayer Compliance

Tax compliance The execution by the taxpayer of his tax obligations is consistent Comply with laws and regulations and tax application regulations Valid in one country only. Compliant taxpayer refers to a taxpayer who pays taxes in compliance Compliant and free from tax arrears or delays (Sutarman, 2019). Taxpayer compliance can be interpreted as a status The taxpayer fulfills all his tax obligations and exercises his tax obligations right. Taxpayer compliance is a classic problem because taxpayers Failure to comply often leads to tax evasion. With this will, the public conforms Due to various factors such as tax knowledge, awareness and tax amnesty Provided by the government to taxpayers (Rosyida, 2018).

Zahrani and Mildawati (2019) explain that compliance is an attitude of obeying predetermined rules Tax conditions requiring taxpayer participation or tax enforcement activities require a high degree of taxpayer compliance Taxpayer compliance is the taxpayer's fulfillment of his tax obligations and the exercise of his tax rights From the definition, it can be concluded that taxpayer compliance refers to the mandatory compliance behaviors adopted by taxpayers in the process of fulfilling their tax obligations, such as filing tax returns completely and clearly, reporting taxes correctly, 'tax payable, calculate and pay tax payable, etc. .In accordance with the provisions of tax laws and regulations in a timely manner.

According to Hestanto (2018), the types of compliance for taxpayers are:

1. Formal compliance occurs when a taxpayer formally fulfills their obligations as stipulated in the tax law. For example, check that the notification letter (SPT) has been sent.
2. Substantial compliance refers to the state in which the taxpayer complies with all substantial tax regulations in essence and spirit in accordance with the tax laws. Substantial compliance also includes formal compliance Regarding taxpayers, in addition to paying attention to the actual accuracy of the content and nature of the tax return (SPT).

Tambun and Witriyanto (2016) pointed out that the indicators to measure taxpayer satisfaction are:

1. File taxes correctly and on time
2. Calculate the tax amount correctly.
3. Pay taxes on time according to the amount of taxes due.
- 4 Declare taxes to the tax authorities in time

### Application of E-SPT

E-SPT is an application developed by the DGT to electronically declare calculations or payments of taxes, tax objects and non-tax objects or assets and liabilities, in accordance with tax laws and

regulations. Taxpayers must complete the tax return correctly, completely and clearly using Latin alphabet, Arabic numerals, Rupiah currency, sign and submit to the tax services office where the taxpayer is registered (Mardiasmo, 2018).

The e-SPT Application is a vehicle for filing annual tax returns or annual tax return renewal notices for taxpayers in real-time by Application Service Providers (ASPs) Runs online. Taxpayers who find e-SPT easy to use are encouraged to continue using the system The convenience offered by e-SPT will make taxpayers happy to use it and eliminate the disadvantages of e-SPT (Sutarman, 2019).

The purpose of tax computerization is time saving, convenience, precision and dematerialization. The electronic taxation system is divided into electronic registration, electronic declaration and electronic invoicing. Taxpayers can file their tax returns electronically (eFilling) through application service provider companies designated by DGT Taxpayers filing their tax returns electronically must submit their principal tax return with signature and Tax Filing Slip (SSP) and electronic proof of receipt to KPP either by registered post office or directly, no later than electronic filing of tax returns 14 days from the date of Tax returns filed electronically before the end of the tax return filing deadline on public holidays are considered to have been filed on time (Taufik Hidayat, 2018).

The application of e-SPT Taufik Hidayat (2018) can be measured using indicators including:

1. The purpose of implementing e-SPT is a goal in the form of ease of use of e-SPT, meeting the needs of fast and accurate data, minimizing the number of people in the calculation, data recording, and organizing data properly and systematically.
2. Socialization to taxpayers in the form of socialization about the application of e-SPT, understanding the benefits and objectives of implementing e-SPT, and motivation in using e-SPT.
3. Obstacles in the application of e-SPT are in the form of facilities and infrastructure in the context of implementing e-SPT and the ability of tax officers to operate the e-SPT system.

The application of the e-SPT has a positive and significant impact on the level of compliance of taxpayers. The better the application of the e-SPT, the higher the compliance of taxpayers. Conversely, the worse the application of the e-SPT, the lower the level of taxpayer compliance The results of studies conducted by Taufik Hidayat (2018), Sutarman (2019), Ni Luh Putu Dian Patni Lhoka (2020), Tambun and Witriyanto (2016) found that the use of e-SPT had a positive effect, significantly influencing the level of invitation compliance.

The first hypothesis for study is H1. The application of e-SPT has a significant positive effect on taxpayer compliance levels

### **Taxpayer Awareness**

Tax awareness refers to a taxpayer's willingness to pay and report tax obligations without coercion. Taxpayers understand tax laws, apply tax regulations correctly, and do so voluntarily. Taxpayers who know how to pay taxes will not violate applicable tax laws, taxpayers will calculate taxes correctly and pay the tax due. Positive assessment by taxpayers of government performance in government functions will encourage people to fulfill their tax obligations, so taxpayer tax awareness is much needed to improve taxpayer compliance (Abdul Rahman, 2010).

As the government's primary tax collector, increasing tax revenue is not an easy task. However, in this case, the government lacks the psychological legitimacy to enforce taxpayers' payment obligations tax, a different approach is therefore needed to improve tax compliance The high number of corruption

cases uncovered in the tax environment has reduced public (particularly taxpayers) confidence in tax financing. This leads to lower awareness among taxpayers and inspires them to fight against taxes like tax evasion and evasion They say taxpayers know (Fitria Dona, 2018) :

1. Understand the existence of tax laws and regulations and understand the role of taxation in government funding.
2. Understand that tax obligations must be met in accordance with applicable regulations
3. Calculate, pay, report taxes willingly
4. Calculate, pay, report taxes correctly

Indicators of Taxpayer Awareness Level According to Rosyida (2018), indications of the high level of taxpayer awareness include:

1. Awareness of the obligation to pay taxes
2. Raising awareness of tax policy
3. Awareness to provide information

Taxpayer awareness has a significant positive impact on taxpayer satisfaction, the higher the taxpayer awareness, the higher the taxpayer satisfaction. Conversely, the less the taxpayer is aware of compliance with his obligations, the weaker his compliance Findings from studies by Sutarman (2019), Nurul Arvi Kusumaningrum1 (2017), Rosyida (2018), Alfarisi and Mahpudin (2020), Arfah and Aditama (2020) revealed that taxpayer awareness plays an important role in compliance taxpayers. The second hypothesis of this study is H2: tax awareness among taxpayers has a significant positive impact on taxpayer compliance.

### **Quality of Service**

Tax service quality is service that the taxpayer is satisfied with, within service standards, can continue to be accountable for, and is highly motivated. Simply put, the quality of tax services is a condition related to whether tax products and services meet taxpayers' expectations (Boediono, 2003). Tax services is the process of assisting taxpayers in certain sensitive and interpersonal ways. Do it for fulfillment and success According to Nurul Arvi Kusumaningrum1 (2017), tax services aim to provide comfort, security, and certainty for taxpayers when fulfilling their obligations and rights in the field of taxation.

Quality tax services will encourage taxpayers to declare their taxes The Premium service includes the provision of facilities to support it, which makes it easier for taxpayers and employee services. Therefore, good service will increase taxpayer compliance. Bahri, Diantamala and Majid (2018) argue that the quality of tax services has five dimensions, namely:

- a. Direct evidence (*tangibles*)
- b. *Reliability*)
- c. *Responsiveness*)
- d. *Assurance*)
- e. *Empathy (empathy)*

The quality of service has a positive and significant effect on the level of taxpayer compliance, where with good service to taxpayers it will increase taxpayer compliance. And vice versa, if the quality of service to taxpayers is poor, it will further reduce taxpayer compliance. The results of a study conducted by Pebrina and Hidayatulloh (2020) found that the quality of service has a positive and significant effect on the level of compliance taxpayer. The third hypothesis in this study is H3: There is a positive and significant influence between service quality on taxpayer compliance levels.

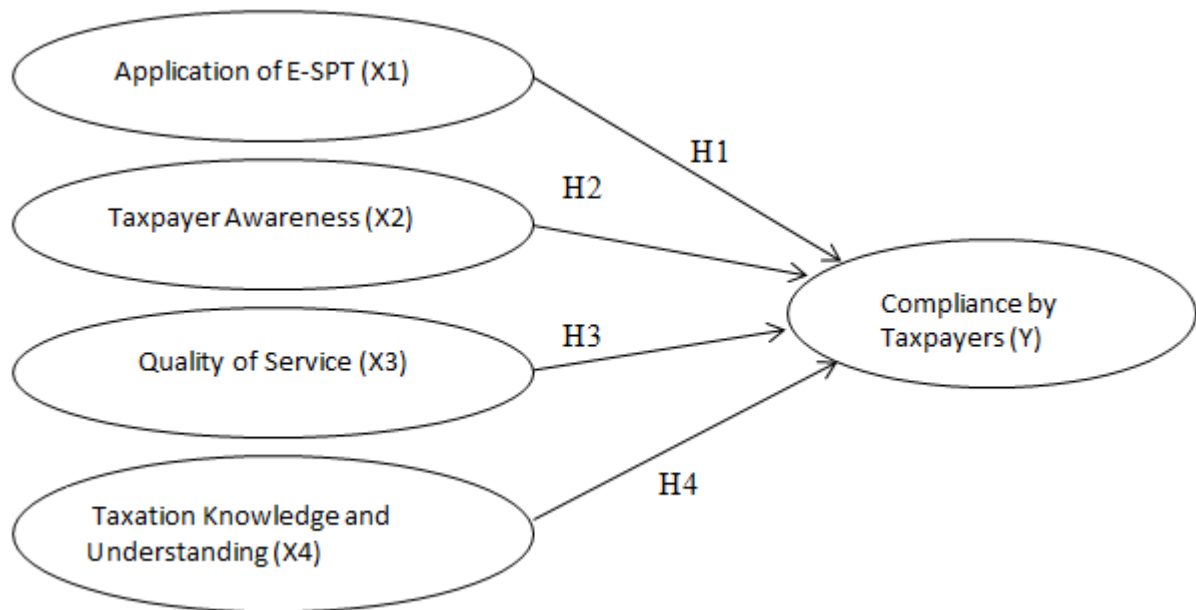
### **Taxation Knowledge and Understanding**

Tax knowledge can be found in knowledge of procedures for meeting tax obligations, categories of taxpayers who must pay taxes, and how tax debt is calculated. Understanding Tax Regulations are the general regulations and procedures for taxpayers to understand and understand taxation, including how to file tax returns (SPT), pay taxes due, file tax returns, know the tax system and taxation. Tax functions in Indonesia (Resmi, 2013). If a taxpayer does not have basic tax knowledge, it will be difficult for a taxpayer to register, file a tax return (SPT), and not know how much tax he will pay and file his tax (Rosyida, 2018).

The way tax regulations are established, namely through online media, communication and others. Examining the importance of aspects of tax literacy to taxpayers has an important impact on tax attitudes towards a fair tax system. Having better information creates an attitude of compliance with the country's tax system, which is perceived as fair. Thus, the Tax Information held by the taxpayer affects whether the taxpayer himself fulfills his tax obligations. And it also affects the tax revenue received by the country if citizens already have a high level of tax knowledge (Rosyida, 2018). Taxation is tax information that taxpayers can use as a basis for action, make decisions and adopt certain guidelines or strategies regarding the implementation of their tax rights and obligations. key indicators of tax information are:

1. Knowledge of general tax regulations and procedures.
2. Knowledge of taxation.
3. Knowledge of the Indonesian tax system.

Knowledge and understanding of taxation has a positive and significant effect on the level of compliance with the obligations of the taxpayer, where the knowledge and understanding of the taxpayer can increase compliance with the obligations of the taxpayer. Conversely, the worse it is related to knowledge and understanding of tax regulations, the more it reduces taxpayer compliance. Taufik Hidayat (2018), Ni Luh Putu Dian Patni Lhoka (2020), Rosyida (2018), Bahri, Diantamala and Majid (2018) revealed that tax knowledge has a positive and significant impact on the level of taxpayers. fulfillment The fourth hypothesis of this study is H4 : There is a positive and significant effect between knowledge and understanding of tax payment on the level of taxpayer compliance.



**Figure 1.** Conceptual Framework

## RESEARCH METHODS

This survey data was obtained directly from the first party (primary data). Data for this study were collected by direct questionnaire distribution method. Respondents (taxpayers) are presented with a series of questions that they are asked to answer. Respondent opinion is measured on a 5-digit scale. 1 is strongly agree (SS), 5 is strongly disagree (STS).

The subject of this investigation is the Semarang Chandisari Pratama Tax Service Office (KPP). The survey population consisted of natural taxpayers registered with the Semarang Candisari Primary Tax Service Office and a sample of 70 respondents. The sampling technique used is random sampling.

A relative frequency/percent distribution table was used to illustrate the results of this study. The table can describe the number or percentage of respondents' responses to each variable question posed. What is described includes the identity of the respondent and the respondent's response to the survey variables.

The analysis used in this study is multiple regression analysis which determines the shape of the impact of e-SPT implementation, taxpayer perceptions, service quality, and knowledge and understanding of taxpayer compliance.  $H_0$  is accepted if the probability value is  $< 0.05$ . If the probability value  $> 0.05$   $H_0$  is rejected. Analysis of study data in several stages including testing the validity, reliability, normality, classical assumptions using SPSS software. In addition, certainty tests, F tests (model fit) and hypothesis tests were carried out

### Validity test

The validity test is carried out by calculating the correlation between the scores of each question item or what is called the Pearson Correlation, where the test requirements are:

- If  $r_{count} > r_{table}$ , then the question item is valid.
- If  $r_{count} < r_{table}$ , then the question item is invalid.

Testing the validity of the variable Implementation of E-SPT, Taxpayer Awareness, Knowledge and Understanding of Tax Regulations and Quality of Tax Services on Taxpayer Compliance (Y) is as follows:

**Table: 1. Research Variable Validity Testing**

No.	r hitung	r tabel (df=70-2=68)	Kriteria
<b>E-SPT Implemtation Variable (X<sub>1</sub>)</b>			
1	0,803	0,2352	Valid
2	0,696	0,2352	Valid
3	0,659	0,2352	Valid
<b>Taxpayer Awareness (X<sub>2</sub>)</b>			
1	0,583	0,2352	Valid
2	0,474	0,2352	Valid
3	0,507	0,2352	Valid
<b>Quality of Tax Service (X<sub>3</sub>)</b>			
1	0,809	0,2352	Valid
2	0,682	0,2352	Valid
3	0,667	0,2352	Valid
<b>Knowledge and Understanding of the Regulations Taxation (X<sub>4</sub>)</b>			
1	0,596	0,2352	Valid
2	0,840	0,2352	Valid
3	0,820	0,2352	Valid
<b>Taxpayer Compliance (Y)</b>			
1	0,701	0,2352	Valid
2	0,741	0,2352	Valid
3	0,713	0,2352	Valid
4	0,708	0,2352	Valid

Source: Processed primary data, 2022

Based on table 1 testing the validity of the independent variables (Application of e-SPT, Taxpayer Awareness, Knowledge and Understanding of Tax Regulations and Quality of Service) and the dependent variable namely Taxpayer Compliance (Y) above because r count > r table, then all instruments (question items/indicators) are declared valid, so they are feasible to be used as research instruments.

### Reliability Test

Decision making from the reliability test according to (Ghozali, 2018), States that :

- If the Cronbach's alpha value is > 0.6, then a construct or variable is said to be reliable.
- If Cronbach's alpha value is <0.6, then a construct or variable is said unreliable.



**Tabel: 2. Research Variable Reliability Testing**

Variabel	Alpha Hitung	Alpha Cronbach	Kriteria
E-SPT Implementation Variable (X <sub>1</sub> )	0,848	0,6	Reliabel
Taxpayer Awareness (X <sub>2</sub> )	0,700	0,6	Reliabel
Quality of Tax Service (X <sub>3</sub> )	0,840	0,6	Reliabel
Knowledge and Understanding of the Regulations Taxation (X <sub>4</sub> )	0,864	0,6	Reliabel
Taxpayer Compliance (Y)	0,861	0,6	Reliabel

Source: Processed primary data, 2022

In the reliability test in table 2 above, both the independent variables (Implementation of e-SPT, Taxpayer Awareness, Knowledge and Understanding of Tax Regulations and Quality of Tax Services) and the dependent variable (Taxpayer Compliance), are said to be reliable, so that the research variables in above deserves to be tested for further hypothesis testing.

## RESULTS AND DISCUSSION

### RESEARCH RESULT

#### Respondent Identity

Respondent Identity There were 70 respondents to this survey. The survey respondents were dominated by female respondents with up to 37 respondents (52.9%) and male respondents with up to 33 respondents ( 7.1%). 15 aged 17-25, 19 aged 26-3 , and 10 aged 3 and over. The education level of the respondents in this survey was dominated by the Tier 1 (S1) education level of the 2 respondents. Two respondents had a Tier 2 (S2) education level, while 1 had a high school education level and 12 had a graduate education level.

#### Individual Parameter Significance Test

**Table 3. Hypothesis test results**

Hypothesis	Relationship	Coefficient	T-stat	P-value Conclusion
H1	(X <sub>1</sub> ) → (Y)	0,224	2,551	0,013
H2	(X <sub>2</sub> ) → (Y)	0,252	2,557	0,013
H3	(X <sub>3</sub> ) → (Y)	0,306	2,344	0,022
H4	(X <sub>4</sub> ) → (Y)	0,168	2,774	0,007

Source: Processed primary data, 2022

From table 3 above, the following multiple linear equations are generated:

$$Y = 0.467 + 0.224 X_1 + 0.252 X_2 + 0.306 X_3 + 0.168 X_4 + e$$

#### 1. Impact of E-SPT implementation on taxpayer compliance

Based on statistical tests using SPSS, a probability value of 0.013 was obtained < at 5% or 0.05 significance level when testing the impact of e-SPT application (X<sub>1</sub>) on taxpayer compliance (Y), that is, there is a significant positive effect between applying e-SPT SPT (X<sub>1</sub>) for compliant taxpayers (Y). So the first hypothesis which states that adopting an E-SPT will affect individual taxpayer compliance, is accepted.

## 2. Effect of taxpayer education on taxpayer compliance

Based on SPSS test, probability value is  $0.013 <$  compared to the 5% or 0.05 significance level in the test of the impact between the taxpayer's perception (X2) on the taxpayer's compliance (Y), that is, there is a significant positive between the taxpayer's perception (X2) and the taxpayer's compliance (Y). Therefore, the second hypothesis that taxpayer perception affects individual taxpayer compliance is accepted.

## 3. Impact of tax service quality on taxpayer compliance

Based on statistical tests with SPSS, the obtained probability values 0.022 is lower than the 5% or 0.05 significance level in the test of the impact of tax service quality (X3) on taxpayer compliance (Y), that is, partially/individual has an impact significantly positive. Thus, the fourth hypothesis that tax service quality affects the compliance of individual taxpayers is accepted.

## 4. The effect of knowledge and understanding of the Rule Taxpayer compliance tax

Based on statistical tests with SPSS, the obtained probability values  $0.007 <$ 5% or relative to the 0.05 significance level in the test of the influence between knowledge and understanding of tax regulations (X4) on taxpayer compliance (Y) means that there is a significant positive effect between knowledge and understanding of tax regulations (X4) on partial taxpayer compliance (Y). Thus, the third hypothesis, knowledge and understanding of tax regulations affecting individual taxpayer compliance, is accepted.

## DISCUSSION

### 1. Impact of E-SPT implementation on taxpayer compliance

Test results show that the variable regression coefficients using E-SPT are 0.224 and 1 sig.  $0.013 >$  0.05. This means that the application of e-SPT will have a significant positive impact on tax compliance. The existence of this positive and significant impact indicates that the more accurate and better the e-SPT implementation, the greater impact it will have on improving taxpayer compliance. Poor taxpayer compliance is caused by ignorance of e-SPT system operations, electronic devices, and the Internet that do not support it. Therefore, taxpayers can visit a registered tax accountant office for services. Information technology in electronic system-based tax modernization is expected to improve tax compliance and increase public confidence in tax administration. More efficient use of e-SPT can translate to improved taxpayer compliance.

The results of this study are consistent with those by Taufik Hidayat (2018), Sutarman (2019), Ni Luh Putu Dian Patni Lhoka (2020), Alfariasi & Mahpudin (2020), Tambun & Witriyanto (2016) e-SPT will have a positive and significant impact on taxpayer tax compliance. This result is due to the fact that e-SPT is an electronic application that can be easily used for his SPT reports instead of using his manual SPT.

This finding differs from the study by Pebrina & Hidayatulloh (2020) which stated that the use of e-SPT has no impact on tax compliance. This difference is due to the fact that in some parts of Indonesia, which are still limited, it is difficult for the taxpayer to understand the usage of his e-SPT application, electronic devices and internet access.

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

The test results show that the regression coefficient of the taxpayer's perception variable obtained the value 0.252 and sig.  $0.013 >$  0.05. This means that there is a positive and significant effect between

taxpayer perception and taxpayer compliance. This positive and significant effect demonstrates that the better the taxpayer's perception, the better the taxpayer's compliance. Conversely, if taxpayer awareness is low, taxpayer compliance will decrease. One of the reasons is the taxpayer's inability to recognize, perceive, appreciate and respect current tax regulations. Therefore, it is hoped that the KPP (Office of Taxation Services) can provide socialization or an incentive for taxpayers not to engage in tax resistance. If taxpayer awareness increases, taxpayers are aware of their obligations, this will also increase the level of compliance in fulfilling their obligations, i.e. obediently paying taxes on time.

The results of this study are in accordance with research conducted by Sutarman (2019), Nurul Arvi Kusumaningrum (2017), Rosyida (2018), Alfarisi & Mahpudin (2020), Arfah & Aditama (2020) finding that taxpayer awareness has a positive and significant effect on taxpayer compliance level. This is because taxpayers understand the importance of the tax function and that the state budget is sufficient for the public interest.

Research conducted by Tambun & Witriyanto (2016) found different results, namely that taxpayer awareness has a positive and insignificant effect on taxpayer compliance, this is because taxpayers do not know tax laws and do not understand that tax obligations must be carried out according to the provisions applicable. In addition, because taxpayers do not understand the importance of the function of taxes in state development and the perception of public confidence in taxes is still low.

### **3. The effect of tax service quality on compliance compulsion Tax**

The test results show that the regression coefficient of the variable knowledge and understanding about tax regulations is 0.306 and sig.  $0.007 > 0.05$ . In other words, there is a positive and statistically significant relationship between tax service quality and taxpayer compliance. This positive and significant effect shows that the better the quality of tax services, the better the taxpayer compliance. Conversely, poor tax service quality will further reduce the compliance level of taxpayers. This is due to the presence of tax officials who are not quick and accurate in delivering the promised service and the long response time of the online service. In this way, tax officials are expected to be more reliable and responsive in serving taxpayers. Good tax service quality by a tax authority can be a key and important asset for attracting taxpayers' attention and trust. Thus, the higher the awareness of taxpayers and the quality of tax services, the higher the individual taxpayer's compliance (Syahrial Irsan, 2022).

Researchers Pebrina & Hidayatulloh (2020) found the same result that tax services had a positive effect on the level of taxpayer compliance. This is because when taxpayers feel comfortable with the services provided, the public's interest in paying and reporting taxes will increase.

This is not in accordance with the research of Bahri et al. (2018) which found different results, namely the quality of tax services had no effect on taxpayer compliance. This is because the quality of tax services is only felt by taxpayers who have complied so that non-compliant taxpayers cannot feel the quality of tax services, besides that because of the different research time, sampling methods and questionnaire questions.

### **4. The influence of knowledge and understanding of Regulation Taxpayer compliance tax**

The test results show that the regression coefficient of the variable knowledge and understanding of tax regulations is 0.168 and sig.  $0.007 < 0.05$ . This means that there is a positive and significant effect between knowledge and understanding of tax regulations on taxpayer compliance. This positive and significant impact shows that the better knowledge and understanding of tax regulations, the higher the compliance level of taxpayers. And conversely, the lower the knowledge and understanding of tax

regulations, the lower the taxpayer's compliance. The lack of knowledge and understanding of tax regulations is due to the fact that taxpayers have not paid attention to the socialization work that tax officials have done. Tax information can be obtained through tax agents, tax advisors, seminars, tax training, and more. Understanding tax regulations is a reference for taxpayers in fulfilling their tax obligations. Tax regulations are constantly changing, so efforts should be made to update them so that misunderstandings do not occur in understanding tax regulations. If a taxpayer's tax knowledge is good, then taxpayers tend to behave docile in fulfilling their tax obligations. This can increase taxpayer compliance.

The results of this study are in line with the results of research by Taufik Hidayat (2018), Ni Luh Putu Dian Patni Lhoka (2020), Rosyida (2018), Bahri et al. (2018) found that tax knowledge has a positive and significant effect on the level of taxpayer compliance. This is because taxpayers understand tax regulations. Understanding of taxation includes, among others, that taxpayers know the provisions related to applicable tax obligations, know the regulations regarding the deadline for reporting tax returns (SPT), know the function of the Taxpayer Identification Number (NPWP) as the identity of each taxpayer, understand the tax system used and know the functions tax.

The results of research by Nurul Arvi Kusumaningrum1 (2017), Arfah & Aditama (2020) state that tax knowledge has no effect on taxpayer compliance. This is because the taxpayer's perception of tax regulations is considered inappropriate, for example the current tax rate.

## CONCLUSIONS AND RECOMMENDATIONS

The results showed that the application of e-SPT had a positive and significant effect on taxpayer compliance. Taxpayer awareness has a positive and significant effect on taxpayer compliance. The quality of tax services has a positive and significant effect on taxpayer compliance. Knowledge and understanding of tax regulations have a positive and significant effect on taxpayer compliance.

The researcher's suggestion is that the tax service office (KPP) Pratama Semarang Candisari pays more attention to taxpayers, serves appropriately and increases taxation socialization so that taxpayers are comfortable, aware and understand their tax obligations so that it can affect the increase in taxpayer compliance.

Limitations of research in the process of this research can be a factor that can be considered by future researchers in order to improve previous research and the research itself. Some of the limitations of this study include: the unknown population size. The number of respondents is only 70 respondents, which of course is still lacking in representing or describing the real situation. Collecting data using questionnaires that may not show the actual answers of respondents.

## REFERENCE

1. Alfarisi, GD, & Mahpudin, E. (2020). The Influence of Application of E-Spt, Taxpayer Awareness and Tax Sanctions on Taxpayer Compliance at Kpp Pratama Karawang Utara. *E-Journal of Economics and Business*, Udayana University, 10, 969. <https://doi.org/10.24843/eeb.2020.v09.i10.p03>
2. Arfah, A., & Aditama, R. (2020). The Effect of Tax Knowledge, Modernization of the Tax Administration System, and Taxpayer Awareness of Taxpayer Compliance at the Office of .... *Center of Economic Student Journal*, 3(3), 301–310.
3. <http://journal.student.uny.ac.id/ojs/index.php/profita/article/view/5996>

4. Arikunto, Suharsimi. 2016. *Research Procedures A Practice Approach*. Jakarta : PT. Asdi Mahasatya.
5. Bahri, S., Diantamala, Y., & Majid, MSA (2018). The Influence of Service Quality on Tax Understanding of Regulations. *Journal of Darussalam Economic Perspectives*, 4(2), 318–334. <http://jurnal.unsyiah.ac.id/JPED/article/view/13044>
6. Boediono, 2003. *Excellent Tax Service*. Jakarta : PT. Rineka Cipta
7. Directorate General of Taxation. (2019). *Annual Report 2019*. Jakarta.
8. Fatkhan. (2018). Definition and Examples of Simple and Multiple Linear Regression Test Cases. [https://fatkhan.web.id/understanding-and-exemplary-free-and-multiple-linear-regression-test/#:~:text=The difference between the two lies in nonlinear regression is exponential regression.](https://fatkhan.web.id/understanding-and-exemplary-free-and-multiple-linear-regression-test/#:~:text=The%20difference%20between%20the%20two%20lies%20in%20nonlinear%20regression%20is%20exponential%20regression.)
9. Fitria Dona. (2017). The Influence of Taxpayer Awareness, Knowledge and Understanding of Taxation on Taxpayer Compliance. *Angewandte Chemie International Edition*, 6(11), 951–952., 4(1), 30–44.
10. Ghozali, Imam. (2018). *Multivariate Analysis Application With SPSS Program*. Semarang: Diponegoro University Publishing Agency.
11. Hestato. (2018). *Taxpayer Compliance*. <https://www.hestato.web.id/kepatuhan-wajib-pajak/>
12. Mardiasmo. 2018. *Taxation*. Yogyakarta: Publisher Andi.
13. Ni Luh Putu Dian Patni Lhoka, STI (2020). I Made Sukartha 2 Faculty of Economics and Business, Udayana University, Indonesia. The Influence of E-SPT, Sanctions, Outreach, Tax Knowledge, and Morality on Taxpayer Compliance, 30(7), 1699–1711.
14. Nurul Arvi Kusumaningrum1, INA (2017). The Effect of Tax Amnesty, Tax Knowledge, and Tax Awareness on Taxpayer Compliance at the Pratama Pati Tax Office (Kpp). 1(July), 1–23.
15. Pebrina, R., & Hidayatulloh, A. (2020). Effect of e-SPT implementation, understanding of tax regulations, tax sanctions, and service quality on taxpayer compliance. *Scientific Journal of Economics and Business*, 17(1), 1–8.
16. Rosyida, IA (2018). The Influence of Tax Knowledge, Awareness, and Tax Amnesty Knowledge on Taxpayer Compliance. 1(1), 29–43.
17. It's official, Siti. 2013. *Taxation: Theory and Cases*. Jakarta: Salemba Empat.
18. Sugiyono, PD (2017). *Quantitative Research Methods*.
19. Supramono and Damayanti, TW (2010). *Indonesian Taxation: Mechanisms and Calculations*. Andy, Yogyakarta.
20. Sutarman, A. (2019). Implementation of the E-SPT System, Tax Knowledge and Service Quality of Tax Officers and Their Impact on Individual Taxpayer Compliance at KPP Pratama Implementation of the E-SPT System, Tax Knowledge and Service Quality of Tax Officers and The. VI, 59–66.
21. Syahrial, I. (2022). The Effect of Application of e-SPT, Tax Knowledge and Quality of Fiscus Services on Taxpayer Compliance at KPP. 9(28), 70–84. <https://doi.org/10.55963/jraa.v9i2.471>

- 
22. Tambun, S., & Witriyanto, E. (2016). The Effect of Taxpayer Awareness and E-System Implementation on Taxpayer Compliance Level with Risk Preference as a Moderating Variable (Empirical Study of Taxpayers in the Sunter Agung Housing Complex, North Jakarta). 1(2), 86–94.
  23. Taufik Hidayat, PEA (2018). The Effect of Applying E-Spt and Tax Knowledge on Taxpayer Compliance. 3(1), 47–58.
  24. Zahrani, NR, & Mildawati, T. (2019). The Influence of Tax Understanding, Tax Knowledge, Quality of Tax Services and Tax Sanctions on Individual Taxpayer Compliance. *Journal of Accounting Science and Research*, 8(4), 1–19.