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## TAXATION STUDIES | RESEARCH ARTICLE

# KPP Pratama Makassar Barat Assesses The Impact of Tax Sanctions, Fiskus Services, and The Taxpayer's Environment.

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**Abstract:** This study aims to analyze the effect of tax sanctions, tax authorities, level of understanding, awareness, and the environment of taxpayers on individual taxpayer compliance at KPP Pratama Makassar Barat. This study uses primary and secondary data. Primary data was obtained through the answers of each respondent and secondary data was obtained from KPP Pratama Makassar Barat related to the number of registered individual taxpayers, taxpayers who are subject to SPT, and the number of taxpayers who report SPT. The sample in this study is 100 individual taxpayers who are registered at KPP Pratama Makassar Barat. Data were analyzed using the SPSS statistical program. The results of this study indicate that simultaneously all independent variables have a positive and significant effect on individual taxpayer compliance. Then based on partial testing, only the level of understanding variable (X3) and the awareness variable (X4) do not significantly influence individual taxpayer compliance (Y) at KPP Pratama Makassar Barat.

**Keywords:** Tax Sanctions, Tax Authorities, Level of Understanding, Awareness, Taxpayer Environment, Individual Taxpayer Compliance

## 1. INTRODUCTION

Tax revenue is one of the pillars of revenue in the APBN, this is in line with the mandate of Law Number 17 of 2003 concerning State Finance Article 8 letter e. This mandate implies that as one of the elements carrying the task of implementing state development, tax revenues must be able to meet the needs of the state administration. The urgency of the demand for an increase in state revenue from taxation is in line with the increase in the need for state spending for national development. The Directorate General of Taxes through its official account [www. tax. go. id](http://www.tax.go.id) stated that the large role of taxes in financing development is also reflected in the total revenue of the 2013 State Budget (APBN) which is 76.68% or if rounded up 77.9% of total state revenue comes from tax revenues. Given the important role of taxes, the government, in this case, the Directorate General of Taxes, has made various efforts to maximize tax revenues. As expected in the Main Thoughts and Main Points of Amendment to Law No. 16 of 2000 concerning General Provisions and Procedures for Taxation, the main policies in the tax sector are aimed at increasing tax revenue toward national independence in state financing and development financing. Therefore, one of the efforts made is through reform of laws and regulations in the field of taxation by implementing a self-assessment system in tax collection since the 1984 fiscal year.

Table 1: KPP Pratama Makassar Barat Taxpayer

year	Number of Individual Taxpayers	Number of Annual SPT Reporting	Percentage (%)
2011	59.913	34.582	57,72
2012	68.043	28.513	41,90
2013	73.849	38.313	51,88
2014	77.536	41.331	53,31



year	Number of Individual Taxpayers	Number of Annual SPT Reporting	Percentage (%)
2015	84.461	24.510	29,02

The data obtained show that the percentage of individual taxpayer compliance registered at KPP Pratama Makassar Barat in 2011-2015 looks fluctuating or unstable. Even though every year the number of individual taxpayers increases, it is not in line with the increase in the number of Annual SPT reporting. The unstable taxpayer compliance ultimately also had an impact on tax revenues at the West Makassar KPP Pratama. According to the data obtained, the amount of tax revenue has also decreased.

**Table 2: West Makassar KPP Pratama Tax Revenue Performance**

year	Tax Revenue Plan and Realization KPP Pratama Makassar Barat 2011 to August 2015		Percentage (%)
	plan	Realization	
2011	IDR 365.350.234.762,00	Rp437.537.110.160.00	119,76
2012	Rp400.332,032,913.00	IDR 516.052.505.793.00	128,91
2013	Rp.669.825.225.684,90	IDR 530,229,414,060.00	79,16
2014	Rp.618.496,872,000.00	IDR 580.502.230.387.00	93,86
2015	Rp893.497,281,000.01	IDR 362.096.205.317.00	40,53

Based on the data above, it is clear that in 2013 and 2014, tax revenues at KPP Pratama Makassar Barat did not reach the plan or target. Even towards the fourth quarter of 2015, KPP Pratama Makassar Barat has not reached 50% of the tax revenue plan or target. Therefore this is becoming increasingly interesting to study, to find out what factors influence the low compliance of individual taxpayers, which in turn also has an impact on tax revenues at KPP Pratama Makassar Barat.

**Table 3: Receipts from Tax Assessment Letters (SKP) and Tax Collection Letters (STP) Issued by Taxpayers at KPP Pratama Makassar Barat 2011-2015**

year	Number of SKP & STP Issued	mark Published SKP&STP	Total Receipts	Percentage (%)
2011	424	4,393,252,553	2,319,981,172	52.81
2012	576	6,098,992,284	5,089,598,798	83.45
2013	561	11,711,497,652	4,788,141,796	40.88
2014	1764	34,505,410,857	17,265,596,111	50.04
2015	3266	52,746,412,873	23,744,520,351	45.02
<b>Total</b>		<b>109,455,566,219</b>	<b>53,207,838,228</b>	<b>48.61</b>

In addition to the percentage of taxpayer compliance and tax revenue, receipt data from SKP and STP issued by the collection section at KPP Pratama Makassar Barat can also be a source of information to assess the level of taxpayer compliance. This can be seen from the number of SKPs and STP issued, which continues to increase every year. This means, taxpayers who do not comply with carrying out their tax obligations correctly, both in payment, reporting, and the accuracy of the taxpayer information data reported, have increased every year. The number of receipts from SKP and STP that were issued was also only around 45% to 83%, not yet reaching 100% acceptance.

Based on the description of the background above, the problems discussed in this study are as follows: (1) Do tax sanctions affect individual taxpayer compliance at KPP Pratama Makassar Barat? (2) Does the fiscal service affect the compliance of individual taxpayers at KPP Pratama Makassar Barat? (3) Does the level of understanding affect individual taxpayer compliance at KPP Pratama Makassar Barat? (4) Does awareness affect individual taxpayer compliance at KPP Pratama Makassar Barat? (5) Does the taxpayer environment affect individual taxpayer compliance at KPP Pratama Makassar Barat? The objectives of this study are: (1) To analyze the effect of tax sanctions on individual taxpayer

compliance at KPP Pratama Makassar Barat. (2) Analyzing the influence of tax authorities on individual taxpayer compliance at KPP Pratama Makassar Barat. (3) Analyze the effect of the level of understanding on individual taxpayer compliance at KPP Pratama Makassar Barat. (4) Analyze the effect of awareness on individual taxpayer compliance at KPP Pratama Makassar Barat. (5) Analyzing the influence of the taxpayer's environment on individual taxpayer compliance at KPP Pratama Makassar Barat

## 2. Literature Review

### 2.1. Prior Research

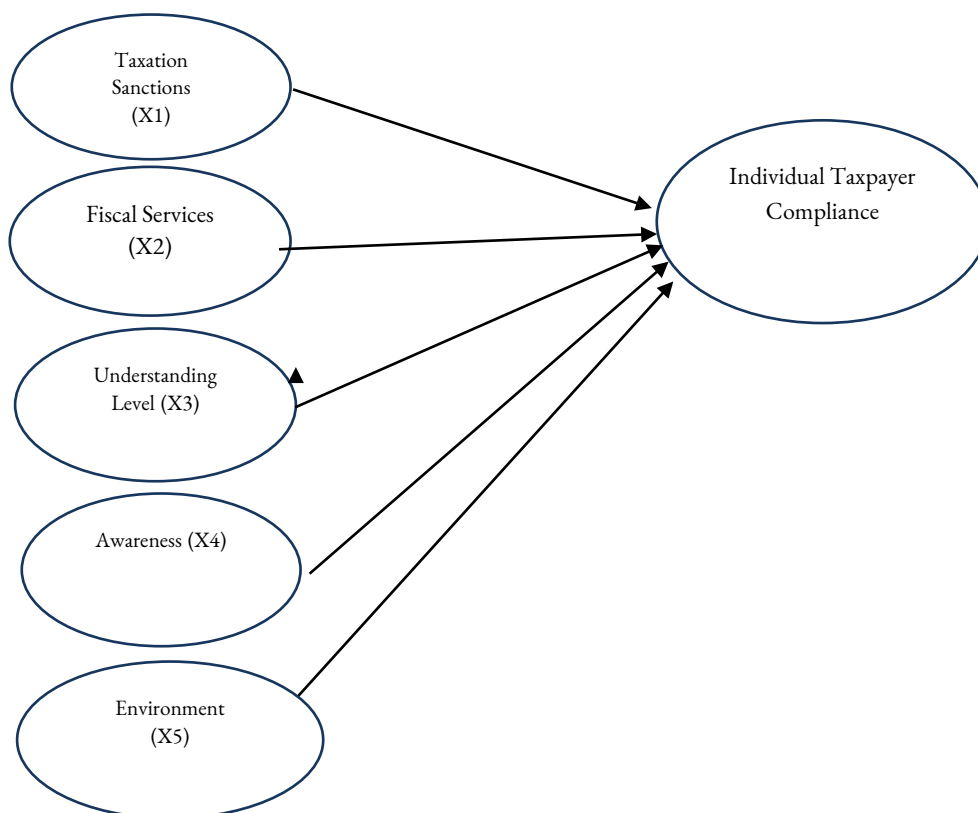
There are several previous studies related to the title of the researcher. These studies can be seen in the following table:

**Table 4: Previous Research**

Study	Variables	Analysis Tools	Research results
Kahono (2003)	independent variables: <ul style="list-style-type: none"> <li>• an attitude of taxpayers towards regional development</li> <li>• the attitude of the taxpayer regarding the UN fine sanctions</li> <li>• -the attitude of taxpayers towards tax authorities</li> <li>• an attitude of taxpayers that evasion of the PBB has been common</li> </ul> Dependent variable: Taxpayer Compliance	Multiple Regression Analysis	From the results of the regression analysis, it was found that all independent variables, either partially or simultaneously, affected the dependent variable, namely taxpayer compliance
Jatmiko (2006)	independent variables: <ul style="list-style-type: none"> <li>• the attitude of the taxpayer toward fines</li> <li>• an attitude of taxpayers toward tax authorities</li> <li>• the attitude of taxpayers toward tax awareness</li> </ul> dependent variables: Taxpayer compliance	Regression Analysis Double	The three independent variables partially have a positive and significant effect on taxpayer compliance. However, researchers did not test the three independent variables simultaneously or together
Santi (2012)	Variables free: <ul style="list-style-type: none"> <li>• tax awareness</li> <li>• rational attitude</li> <li>• environment</li> <li>• fines</li> <li>• tax attitudes</li> </ul> Dependent variable: taxpayer compliance	Regression Analysis Double	All independent variables have a positive and significant effect on the dependent variable, either simultaneously or partially.
Pranadata (2014)	independent variables: <ul style="list-style-type: none"> <li>• Understanding of the taxpayer</li> <li>• the quality of tax services</li> <li>• Implementation of tax sanctions</li> </ul> Dependent variable: individual taxpayer compliance	Regression Analysis Double	The results of the study show that understanding taxpayers do not affect individual taxpayer compliance, while the quality of tax services and implementation of tax sanctions affect individual taxpayer compliance at the Pratama Batu Tax Service Office.

### 2.2. Conceptual Framework and Hypotheses





**Figure 1: Conceptual Framework**

- H1: Tax sanctions have a positive and significant effect on taxpayer compliance
- H2: Fiscal services have a positive and significant effect on taxpayer compliance
- H3: The level of understanding of the taxpayer has a positive and significant effect on taxpayer compliance
- H4: Taxpayer awareness has a positive and significant effect on taxpayer compliance
- H5: Taxpayer environment has a positive and significant effect on taxpayer compliance

### 3. Research Method and Materials

This study used a quantitative approach (Quantitative Approach). The subjects in this study were individual taxpayers who were registered at KPP Pratama Makassar Barat. Data collection for individual taxpayers was carried out at the West Makassar Pratama Tax Service Office, Jalan Balaikota No. 15, district Makassar, South Sulawesi. The time required for the research was from December 2015 to February 2016. The researcher obtained the necessary data by searching secondary data.

### 4. Results and Discussion

#### 4.1. Research results

The following details the general description of respondents by gender:

**Table 5: Gender of Respondents**

No	Gender	amount	Percentages
1	Woman	60	60 %
2	Man	40	40 %
	Total	100	100 %

Based on the gender table above, it can be identified that the respondents in this study were female, 60 people (60%), and the rest were male, namely 40 people (40%). This shows that the majority of respondents in this study were female. Based on the Respondent's Age as follows:

**Table 6: Respondents' Age Table**

No	Respondent Age	amount	Percentages
1	20-30 years	56	56%
2	31-40 years	35	35%
3	41-50 years	6	6%
4	> 50 years	3	3%
	Total	100	100%

Based on the age table of the respondents above, it can be identified that the respondents were dominated by ages between 20-30 years, namely 56%, then ages between 31-40 years, namely 35%. Next is the age between 41-50 years 6% and the age above 50 years 3%. This study classifies the level of education into four parts, namely SMA, D3, S1, and S2. The description of the type of education of the respondents can be seen in the following table:

**Table 7: Last Education of Respondents**

No	Education	Amount	Percentages
1	Junior High School	3	3%
2	Senior High School	12	12%
3	D1,D2,D3	7	7%
4	S1	75	75%
5	S2	3	3%
	Total	100	100%

Based on the last respondent's education table above, it can be concluded that the majority of respondents have more education levels as undergraduate or strata 1, namely 75 people or 75%. Based on filling out the SPT is as follows:

**Table 8: Filling in Respondents' SPT**

No	SPT filling	amount	Percentages
1	Alone	76	76%
2	Consultants	18	18%
3	Experts	6	6%
	Total	100	100%

Based on the respondent's SPT filling table above, it can be seen that the majority of respondents, namely 76 people (76%) stated that they filled out the SPT themselves, then 18 people (18%) were assisted by consultants and (6%) used experts.

1. Based on Tax Education

**Table 9: Respondent Tax Education**

No	Education	Amount	Percentage
1	Learn on my own	64	64%
2	Course	5	5%
3	Training	15	15%
4	Counseling	16	16%
	Total	100	100%

Based on the table of respondents' tax education above, it can be seen that the majority of respondents obtained more tax education by studying on their own, namely 64%. Then 16% obtained education from counseling, 15% from training, and 5% from taxation courses.

## 2. Test Instrument

Research instruments play an important role in quantitative research because the quality of the data used is in many ways determined by the quality of the instruments used. That is, the data in question can represent and or reflect the condition of something that is measured in the research subject and the data owner. Test instruments in this study include aspects of validity and reliability.

## 3. Validity test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. To find out whether an item is valid or not, a comparison is made between the calculated coefficients and the r table coefficients. If r count is greater than r table, it means the item is valid. Conversely, if r count is smaller than r table, it means that the item is invalid. In this study, an instrument was considered valid or appropriate for use in hypothesis testing, namely if the Corrected Item-Total Correlation was greater than 0.30.

**Table 10: Variable X1 (tax sanctions)**

Variable Items	Correlation Coefficient (r)	Critical Value (r-table)	Sig. (2-tailed)	Sig level. ( $\alpha=0.05$ )	Info
X 1 .1	0.801	0.197	0.000	0.05	Valid
X 1 .2	0.754	0.197	0.000	0.05	Valid
X1.3	0.708	0.197	0.000	0.05	Valid
X1.4	0.756	0.197	0.000	0.05	Valid
X1.5	0.729	0.197	0.000	0.05	Valid

Gozhali (2011) says that if r count > r table and the value is positive then the item or statement or indicator is declared valid. The results of the validity test in the table above state that all research variable items have r count > r table, namely at a significant level of 95% ( $\alpha = 0.05$ ) and  $n = 100$ , r table = 0.197. So it can be seen that the r count of the results of each item is greater than 0.197 so that all items of tax sanctions variables are valid to be used as instruments in this study or the statements submitted can be used to measure the variables studied.

*The results of the X2*

**Table 11: X2 Validity test Fiskus Services**

Variable Items	Correlation Coefficient (r)	Critical Value (r-table)	Sig. (2-tailed)	Sig level. ( $\alpha=0.05$ )	Info
X 2 .1	0.555	0.197	0.000	0.05	Valid
X 2 .2	0.475	0.197	0.000	0.05	Valid
X2.3	0.356	0.197	0.000	0.05	Valid
X 2 .4	0.561	0.197	0.000	0.05	Valid
X2.5	0.515	0.197	0.000	0.05	Valid

The results of the validity test in the table above state that all research variable items have r count > r table, namely at a significant level of 95% ( $\alpha = 0.05$ ) and  $n = 100$ , r table = 0.197. So it can be seen that the r count of the results of each item is greater than 0.197 so that all items of tax service variables are valid to be used as instruments in this study or the statements submitted can be used to measure the variables studied.

*The results of the validity test of the*

**Table 12: Variable X3 (Level of Understanding)**

Variable Items	Correlation Coefficient (r)	Critical Value (r-table)	Sig. (2-tailed)	Sig level. ( $\alpha=0.05$ )	Info
X 3 .1	0.639	0.197	0.000	0.05	Valid
X 3 .2	0.571	0.197	0.000	0.05	Valid

Variable Items	Correlation Coefficient (r)	Critical Value (r-table)	Sig. (2-tailed)	Sig level. ( $\alpha=0.05$ )	Info
X 3.3	0.560	0.197	0.000	0.05	Valid
X 3.4	0.440	0.197	0.000	0.05	Valid
X 3.5	0.420	0.197	0.000	0.05	Valid
X 3.6	0.290	0.197	0.000	0.05	Valid
X 3.7	0.506	0.197	0.000	0.05	Valid
X 3.8	0.632	0.197	0.000	0.05	Valid
X 3.9	0.747	0.197	0.000	0.05	Valid

The results of the validity test in the table above state that all research variable items have r count > r table, namely at a significant level of 95% ( $\alpha = 0.05$ ) and  $n = 100$ , r table = 0.197. So it can be seen that the r count of the results of each item is greater than 0.197 so that the overall level of understanding of variable items is valid to be used as an instrument in this study or the statements proposed can be used to measure the variables studied.

**Table 13: Variable X4 (Awareness)**

Variable Items	Correlation Coefficient (r)	Critical Value (r-table)	Sig. (2-tailed)	Sig level. ( $\alpha=0.05$ )	Info
X 4.1	0.620	0.197	0.000	0.05	Valid
X 4.2	0.734	0.197	0.000	0.05	Valid
X4.3	0.604	0.197	0.000	0.05	Valid
X4.4	0.624	0.197	0.000	0.05	Valid
X4.5	0.632	0.197	0.000	0.05	Valid
X 4.6	0.401	0.197	0.000	0.05	Valid

The results of the validity test in the table above state that all research variable items have r count > r table, namely at a significant level of 95% ( $\alpha = 0.05$ ) and  $n = 100$ , r table = 0.197. So it can be seen that the r count of the results of each item is greater than 0.197 so that all awareness variable items are valid to be used as instruments in this study or the statements submitted can be used to measure the variables studied.

**Table 14: Validity Test Results Taxpayer Environment**

Variable Items	Correlation Coefficient (r)	Critical Value (r-table)	Sig. (2-tailed)	Sig level. ( $\alpha=0.05$ )	Info
X 5.1	0.606	0.197	0.000	0.05	Valid
X 5.2	0.724	0.197	0.000	0.05	Valid
X 5.3	0.737	0.197	0.000	0.05	Valid
X 5.4	0.774	0.197	0.000	0.05	Valid

The results of the validity test in the table above state that all research variable items have r count > r table, namely at a significant level of 95% ( $\alpha = 0.05$ ) and  $n = 100$ , r table = 0.197. So it can be seen that the r count of the results of each item is greater than 0.197 so that all environmental variable items for the taxpayer are valid to be used as instruments in this study or the statements submitted can be used to measure the variables studied.

*The results of the validity test of*

**Table 15: Validity Test Results variable Taxpayer Compliance**

Variable Items	Correlation Coefficient (r)	Critical Value (r-table)	Sig. (2-tailed)	Sig level. ( $\alpha=0.05$ )	Info
Y.1	0.602	0.197	0.000	0.05	Valid
Y.2	0.585	0.197	0.000	0.05	Valid
Y.3	0.775	0.197	0.000	0.05	Valid
Y.4	0.732	0.197	0.000	0.05	Valid
Y.5	0.723	0.197	0.000	0.05	Valid
Y.6	0.728	0.197	0.000	0.05	Valid
Y.7	0.668	0.197	0.000	0.05	Valid
Y.8	0.663	0.197	0.000	0.05	Valid
Y.9	0.536	0.197	0.000	0.05	Valid



The results of the validity test in the table above state that all research variable items have  $r$  count >  $r$  table, namely at a significant level of 95% ( $\alpha = 0.05$ ) and  $n = 100$ ,  $r$  table = 0.197. So it can be seen that the  $r$  count of the results of each item is greater than 0.197 so that all compliance variable items are valid to be used as instruments in this study or the statements submitted can be used to measure the variables studied.

#### 4. Reliability Test

Reliability test is a test to measure a questionnaire which is an indicator of a variable or construct. Reliable or reliable if a person's answer to a statement is consistent or stable from time to time. Reliability is the extent to which the results of a measurement can be trusted and can provide results that are relatively the same when repeated for the same subject. A construct or variable is said to be reliable if it gives a Cronbach Alpha value > 0.70.

**Table 16: Reliability Test Results**

Variable	Cronbach's Alpha	Ket.
X1	0.881	Reliable
X2	0.759	Reliable
X3	0.786	Reliable
X4	0.786	Reliable
X5	0.829	Reliable
Y	0.886	Reliable

Based on table 16 of the reliability test results above, it can be concluded that the variables used in this study are reliable because all variables have a Cronbach's Alpha value greater than 0.70 so they are appropriate to be used as a measuring instrument for the questionnaire in this study.

#### 5. Classic assumption test

##### *Normality test*

The normality test aims to test that in the regression model, the confounding or residual variables have a normal distribution (Ghozali: 2011). Normality testing was carried out using the histogram graphical analysis method and the normal p-plot graph. To further ascertain whether the residual data is normally distributed or not, a one-sample Kolmogorov-Smirnov test was performed.

**Table 17: Kolmogorov-Smirnov Test Results**

		Unstandardized Residuals
N		100
Normal Parameters <sup>a,b</sup>	Means	.0000000
	std. Deviation	2.94702928
Most Extreme Differences	absolute	.108
	Positive	.042
	Negative	-.108
Kolmogorov-Smirnov Z		1080
asyp. Sig. (2-tailed)		.194
a. Test distribution is Normal.		
b. Calculated from data.		

The results of the normality test using graphical analysis, namely by using the histogram graph in Figure 3, show that the graph gives a normal distribution pattern that is close to normal. Furthermore, the normal p-plot graph in Figure 4 shows that the dots follow the diagonal line and the distribution is around the diagonal line, which means that the residual data is normally distributed.

A one-sample Kolmogorov-Smirnov test is performed. The results shown from the Kolmogorov-Smirnov test are a value of 1.080 with a significance probability level (p-value) of 0.194. P value is greater than 0.05, it can be concluded that the residual data is normally distributed. In other words, the regression model used meets the normality assumption.

#### *Multicollinearity Test*

A good regression model should not correlate with the independent variables. If there is a correlation, then there is multicollinearity. To detect whether there is multicollinearity, it can be seen from the tolerance and VIF values. A regression model shows that it is free from multicollinearity if.

1. Tolerance value > 0.10, or
2. VIF value < 10.

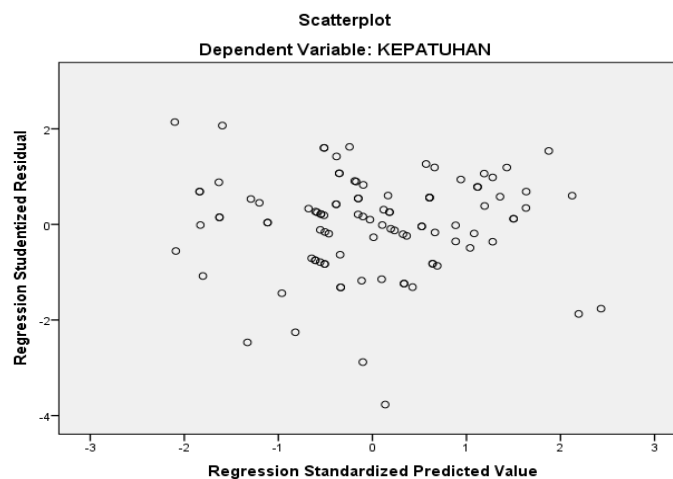
**Table 18: Multicollinearity Test Results**

Independent variable	tolerance	VIF
Tax Sanctions (X1)	0.871	1.148
Fiscal Services (X2)	0.874	1.144
Understanding Level (X3)	0.767	1.303
Consciousness (X4)	0.930	1.075
Environment (X5)	0.791	1.265

Table 18 shows that none of the independent variables has a tolerance value below 0.10 and a Variance Inflation Factor (VIF) value above 10. So it can be concluded that there is no multicollinearity between the independent variables in this regression.

#### *Heteroscedasticity Test*

The heteroscedasticity test aims to test whether in the regression there is an inequality of variance from one residual observation to another. If the residual variance from one observation to another observation remains, then it is homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is a homoscedasticity or no heteroscedasticity. If there is a certain pattern, such as the dots forming a certain regular pattern (wavy, spreading, then narrowing), then this indicates that there is heteroscedasticity in the regression model. If there is no clear pattern on the scatter plot graph, and the points spread above and below the number 0 on the Y axis, it can be concluded that there is no heteroscedasticity in the regression mode.



**Figure 2: Scatterplot**

The results of the heteroscedasticity test in Figure 5 above show that the scatterplot graph between SRESID and ZPRED shows a scattering pattern, where the dots spread above and below 0 on the Y axis. This shows that there is no heteroscedasticity in the data used.

### Hypothesis testing

Parametric statistics are used if the distribution of the population data used to select the research sample is normal. Meanwhile, non-parametric statistics are used if the population data distribution used to select the research sample is not normal (Indriantoro: 2009). One type of parametric test is the regression test and to test the hypothesis proposed by the researcher, it will be carried out by testing the coefficient of determination, simultaneous effect test (F test), and partial test (t-test).

### 6. Multiple Regression Analysis

Multiple regression analysis is used to obtain the regression coefficient which will determine whether the hypothesis will be accepted or rejected. Based on the results of the regression analysis in table 19 using a significance rate of  $\alpha = 0.05$ , it means that the degree of error is 5%.

**Table 19: Multiple Linear Regression Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	std. Error	Betas		
(Constant)	7,730	4,780		1617	.109
PENALTY	.418	.135	.257	3,097	.003
FISKUS	.233	.124	.156	1882	.036
UNDERSTANDING	.143	.100	.127	1,438	.154
AWARENESS	.041	.131	.025	.314	.754
ENVIRONMENT	.653	.138	.412	4,728	.000

a. Dependent Variable: COMPLIANCE

Based on the table above, the multiple linear regression equation is obtained as follows:

$$Y = 7.730 + 0.418X_1 + 0.233X_2 + 0.143X_3 + 0.041X_4 + 0.653X_5 + e$$

### 7. Determination Coefficient Test (R<sup>2</sup>)

The coefficient of determination is a value that describes the ability of the independent variable to explain the dependent variable. By knowing the value of the coefficient of determination, it can be explained the goodness of the regression model in predicting the dependent variable. The higher the value of the coefficient of determination, the better the ability of the independent variables to explain the behavior of the dependent variable.

**Table 20: R2 Result**

Model	R	R Square	Adjusted R Square	std. The error in the Estimate
1	.660 a	.435	.405	3,024

a. Predictors: (Constant), Environment, Awareness, Physician, Sanctions, Understanding  
 b. Dependent Variable: Compliance

Based on the analysis in table 20 above, the adjusted R<sup>2</sup> result is 0.405. This shows that 40.5% of individual taxpayer compliance variables are influenced by the independent variables, namely tax sanctions (x<sub>1</sub>), tax authorities services (x<sub>2</sub>), level of understanding (x<sub>3</sub>), awareness (x<sub>4</sub>), taxpayer environment (x<sub>5</sub>) and the remaining 59.5% is explained by other variables outside the variables studied.

### 8. Simultaneous Influence Test (Test F)

The F-test is used to test the significance level of the effect of the independent variables on the dependent variable together. To carry out this test, the F test hypothesis test is used in the following conditions :

- 1)  $H_a$  is supported if F count > F table at  $\alpha=5\%$
- 2)  $H_a$  has a significant effect if *the p-value* < 0.05

**Table 21: F test results**

Model	Sum of Squares	Df	MeanSquare	F	F Table	Sig.
Regression	661,897	5	132,379	14,473	6.61	,000 <sup>b</sup>
residual	859,813	94	9.147			
Total	1521710	99				

Data source: Primary data (processed with SPSS)

Based on the ANOVA test or F test in table 21 above, the calculated F value > F table is 14.473 > 6.61 with a p-value of 0.000. The p-value of the test is less than 0.05. This shows that simultaneously (simultaneously) taxpayer compliance is influenced by all independent variables. So it can be concluded that simultaneously all independent variables namely tax sanctions (X1), tax authorities services (X2), level of understanding (X3), awareness (X4), and taxpayer environment (X5) have a positive and significant effect on individual taxpayer compliance (Y) at KPP Pratama Makassar Barat.

#### 9. Individual Parameter Significance Test (t-test)

The t-test is used to test the significance level of the independent variable's influence on the dependent variable individually. To carry out this test, the t-test hypothesis testing is used on the following conditions:

- 1)  $H_a$  is supported if t count > t table at  $\alpha=5\%$
- 2)  $H_a$  has a positive effect if the value of B in the Partial Test results table is positive
- 3)  $H_a$  has a significant effect if *the p-value* < 0.05
- 4)
  - *Hypothesis 1 (H1)*. Based on the test results in table 19, tax sanctions have t count > t table, namely 3.097 > 1.660, and the probability level of significance (p-value) is 0.003 < 0.05. So it can be concluded that tax sanctions (X1) have a positive and significant effect on individual taxpayer compliance (Y). This means that the first hypothesis proposed is accepted.
  - *Hypothesis 2 (H2)*. Based on the test results in table 19, the tax authorities have t count > t table, namely 1.882 > 1.660, and the probability level of significance (p-value) is 0.036 < 0.05. So it can be concluded that tax authorities (X2) have a positive and significant effect on individual taxpayer compliance (Y). This means that the second hypothesis proposed is accepted.
  - *Hypothesis 3 (H3)*. Based on the test results in table 19, the level of understanding has t count < t table, namely 1.438 < 1.660, and the probability level of significance (p-value) is 0.154 > 0.05. So it can be concluded that the level of understanding (X 3) has no positive and insignificant effect on individual taxpayer compliance (Y). This means that the third hypothesis proposed is rejected.
  - *Hypothesis 4 (H4)*. Based on the test results in table 19, awareness has t count < t table, namely 0.314 < 1.660, and the probability level of significance (p-value) is 0.754 > 0.05. So it can be concluded that awareness (X 4) has no positive and insignificant effect on individual taxpayer compliance (Y). This means that the fourth hypothesis proposed is rejected.
  - *Hypothesis 5 (H5)*. Based on test results in table 19, the taxpayer environment has t count > t table, namely 4.728 > 1.660, and the probability level of significance (p-value) is 0.000 < 0.05. So it can be concluded that the taxpayer environment (X5) has a positive and significant effect on individual taxpayer compliance (Y). This means that the fifth hypothesis proposed is accepted.

## 4.2. Discussion

Based on the results of research that has been carried out by examining the effect of tax sanctions, tax authorities, level of understanding, awareness, and environment of taxpayers on individual taxpayer compliance at KPP Pratama Makassar Barat, the following will describe several matters related in detail: Based on the results of research that has been carried out by examining the effect of tax sanctions, tax authorities, level of understanding, awareness, and environment of taxpayers on individual taxpayer compliance at KPP Pratama Makassar Barat, the following will describe several matters related in detail:

### 1. *Effect of tax sanctions on individual taxpayer compliance*

The results of this study indicate that tax sanctions have a positive and significant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. This is following the Theory of Planned Behavior (De Geest et al., 2009) wherein the theory says that a person's behavior is based on intention, which is influenced by three factors, namely belief in results, belief in hope, and belief in things that support or hinder. A taxpayer will generally carry out his intention to comply with his tax obligations which are influenced by several factors, one of which is tax sanctions. Tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be complied with/obeyed/observed. In other words, tax sanctions are a tool (preventive) so that taxpayers do not violate tax norms (Ayupov & Kazakovtseva, 2014). The variable of tax sanction is the variable that has the most dominant influence. This is due to the lack of awareness from within the individual taxpayer to make tax payments voluntarily. Taxpayers will pay taxes according to the rules if they feel that fines will harm them more in the future. Implementation and imposition of sanctions in question are in the form of administrative sanctions/fines as well as criminal sanctions. Tax law enforcement is expected to affect taxpayer compliance. Laws and regulations broadly contain rights and obligations, actions that are permitted and not permitted by society. For these laws and regulations to be complied with, there must be sanctions for violators, as is the case for tax laws (Semerád & Bartůňková, 2016). (Maciejovsky et al., 2007) argues that the tax law and its implementing regulations do not contain the type of reward for obedient taxpayers in carrying out their tax obligations either in the form of priority to obtain public services or award certificates. Even though the taxpayer does not get an award for his compliance in carrying out his tax obligations, the taxpayer will be subject to many penalties if he is alpha or deliberately does not carry out his tax obligations. The implementation of tax sanctions is applied as a result of the non-fulfillment of tax obligations by taxpayers as regulated by tax laws. Implementation of sanctions on taxpayers can lead to the fulfillment of tax obligations by taxpayers to increase taxpayer compliance. Taxpayers will obey (because of pressure) because they think there will be severe sanctions in the form of fines due to illegal actions in their efforts to smuggle taxes. The results of this study are in line with research by (Bernasconi et al., 2015), which states that taxpayers will fulfill tax payments if they think that tax sanctions will be more detrimental to them. The higher or the severity of the sanctions, the more detrimental to the taxpayer. This finding also supports the research results of (Nussim & Tabbach, 2009).

### 2. *The Influence of Fiscal Services on Individual Taxpayer Compliance*

The results of this study indicate that tax authorities have a positive and significant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. This is in line with attribution theory (Mittone et al., 2017) which states that when individuals observe someone's behavior, they try to determine whether it is caused internally or externally. This theory is relevant if it is related to taxpayer compliance which is influenced by tax authorities. Fiscal services are considered external factors that influence taxpayer compliance behavior. Service is a process of helping others in certain ways that require sensitivity and interpersonal relationships to create satisfaction and success (Skenderi & Skenderi, 2022). Generally, people want quality service in any case. Quality services must be able to provide 4K, namely security, comfort, smoothness, and legal certainty. Therefore, one of the important steps that must be taken by the government as a concrete manifestation of concern for the importance of service quality is to provide excellent service which includes the 4K to taxpayers in optimizing state

revenues (Mascagni et al., 2021). Satisfying tax authorities' services are also one of the factors that influence taxpayer awareness in carrying out their tax obligations. This is supported by the results of this study which show that tax authorities affect individual taxpayer compliance at KPP Pratama Makassar Barat. This is proven by the award given to KPP Pratama Makassar Barat as a pilot KPP that provides the best service in Makassar the Directorate General of Taxes. Quality tax services can encourage someone to fulfill their tax obligations, one of which is to pay taxes. Vice versa, if the tax authorities' services are not of good quality and can even be said to be bad, it can make taxpayers lazy to fulfill their tax obligations. Thus, the higher the attitude of the taxpayer towards the tax authorities, the higher the taxpayer compliance. This is consistent with research (Okafor & Farrar, 2021).

### 3. *The Effect of Understanding Level on Individual Taxpayer Compliance*

The results of this study indicate that the level of understanding has no positive and insignificant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. This proves that the understanding of taxpayers has not affected the compliance of individual taxpayers who are registered at KPP Pratama Makassar Barat. This also shows that the research results are not in line with the Theory of Planned Behavior (TPB) (Eichfelder & Kegels, 2014). The theory of Planned Behavior (TPB) states that in addition to attitudes toward behavior and subjective norms, individuals also consider their perceived behavioral control, namely their ability to perform these actions. The higher the knowledge and understanding of the taxpayer, the taxpayer can determine his behavior better and by tax provisions so that the taxpayer has a high level of compliance. However, if the taxpayer does not understand the tax rules and processes, then the taxpayer cannot determine his behavior appropriately so the taxpayer's compliance is low. The results of this study are then considered to be inconsistent with this theory because they do not meet the criteria of the theory of planned behavior. The results of this study state that knowledge and understanding of taxpayers have no positive and insignificant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. The level of understanding variable in question is about knowledge and understanding of tax regulations regarding general provisions and tax procedures (KUP) by taxpayers. This includes how to submit a notification letter (SPT), payment, place of payment, fines, and the deadline for payment or reporting of SPT (Official, 2009). Taxpayer knowledge and understanding of tax regulations are related to taxpayer perceptions in determining their behavior (perceived control behavior) towards compliance to pay taxes. Based on this study, the level of understanding has not affected taxpayer compliance in carrying out their tax obligations, meaning that the understanding of individual taxpayers at KPP Pratama Makassar Barat is still relatively low. This is due to the lack of socialization carried out by KPP Pratama Makassar Barat to increase taxpayer awareness regarding the importance of paying taxes.

As a source of state financing that has the largest portion, taxes must continue to increase every year in line with the increasing need for costs in carrying out development in all sectors. The hope is that the increase in taxpayer compliance is directly proportional to the increase in tax revenue. Therefore, one of the things that can be input for the tax authorities is tax counseling which is carried out intensively and continuously. The results are expected to be able to increase the understanding of taxpayers about the obligation to pay taxes as a form of national cooperation in raising funds for the benefit of government financing and national development (Savitri & Musfialdy, 2016). Most taxpayers who register themselves to obtain a Taxpayer Identification Number (NPWP) are only to fulfill their obligations as employees at the agency where they work or because of other interests, not to fulfill tax obligations. This is because there are still many taxpayers who do not understand the tax regulations and also the sanctions that apply. Another thing that also causes the level of understanding not to affect taxpayer compliance is the low knowledge of taxation that is obtained by taxpayers both through formal and non-formal education. This is based on data showing that 76% of taxpayers complete their own SPT and 64% of taxpayers obtain tax education by studying on their own. Even though the last educational background of taxpayers is relatively high, namely 75% of taxpayers are strata 1. As a result, taxpayers do not realize that a lack of understanding of taxation which ultimately leads to non-compliance will have a negative impact, namely tax sanctions. The results of this study are in line with

the research by Nalendro (2014) and Pranadata (2014) which state that knowledge and understanding of tax regulations have no positive or significant effect on taxpayer compliance in paying taxes.

#### 4. *The Effect of Awareness on Individual Taxpayer Compliance*

The results of this study indicate that awareness has no positive and insignificant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. This shows that awareness is still not enough to influence individual taxpayer compliance at KPP Pratama Makassar Barat. If the theory of planned behavior is related to taxpayer compliance, it can be concluded that compliance is based on the taxpayer's intention to realize how important it is to pay taxes. Awareness of this tax obligation arises due to several supporting factors, for example, knowledge of taxation and tax authorities. If the taxpayer's knowledge of taxation is adequate and the services provided by the tax authorities are satisfactory, awareness of paying taxes will arise without fear of tax sanctions. The community in general still really needs to be given an understanding of how important taxes are for the continuity of the country's development, be it through counseling, outreach, or intensive training. Even if it is necessary to make a special tax policy to stimulate taxpayers to carry out and increase awareness in carrying out their tax obligations. (Schächtele et al., 2022) states the awareness of taxpayers with four dimensions, namely: perceptions of taxpayers, knowledge of taxation, characteristics of taxpayers, and tax counseling. Taxpayers are said to be aware of paying taxes when they have a positive perception of taxes, have sufficient knowledge about taxation, have compliant characteristics, and have received adequate counseling.

Based on the results of the study, awareness of individual taxpayers at KPP Pratama Makassar Barat has no effect and is not significant on taxpayer compliance. This means that taxpayers who are respondents in this study have a relatively low level of awareness of tax obligations. Referring to (Mawani & Trivedi, 2021), it can be said that taxpayers do not yet have a positive perception of taxes, and do not have sufficient knowledge. Regarding taxation, do not yet have obedient characteristics, and have not received adequate counseling. In general, the public and especially taxpayers, are still cynical about the existence of taxes. Taxes are still considered something burdensome, even in making payments they still experience difficulties due to their lack of knowledge. This is what triggers people to still lack a positive perception of taxes. Taxpayers have not realized the importance of taxes as a form of national cooperation in raising funds for government financing and national development. Low awareness of taxpayers is also influenced by a lack of knowledge and understanding of taxation. This is based on data showing that 64% of taxpayers obtain tax education by studying on their own. Judging from the complexity of tax rules, starting from various types of taxes, tax rates, tax penalty values, and rules that easily change in a short time, then self-study to understand tax issues will not be effective for taxpayers. The training and counseling held by KPP Pratama Makassar Barat are also considered to be still ineffective because it has not yet influenced the awareness of individual taxpayers. This is based on data showing that 64% of taxpayers obtain tax education by studying on their own. Meanwhile, only 15% of taxpayers received tax education through training and 16% through counseling. The characteristics of taxpayers at the West Makassar KPP Pratama also seem to have not shown obedient behavior. This is based on research results which state awareness has not affected taxpayer compliance. The characteristics of taxpayers are usually reflected by cultural, social, and economic conditions which will ultimately shape the behavior of taxpayers. So it can be concluded that the cultural, social, and economic conditions of taxpayers still have not had a positive impact on taxpayer awareness to behave obediently. In addition, other things that also need to be considered are the personality and psychological factors of the taxpayer which can also influence the behavior of the taxpayer in fulfilling his tax obligations. The results of this study are consistent with the research of (Kasper & Alm, 2022). However, it is different from the research results of (Alm et al., 2010) which state that taxpayer awareness has a positive and significant influence on tax compliance.

### 5. *Environmental Influence on Individual Taxpayer Compliance*

The results of this study indicate that the environment has a positive and significant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. This means that the better the environment of the taxpayer, the higher the level of individual taxpayer compliance. The environment is something that exists in the surrounding nature that has a certain meaning and or influence on individuals. From this definition, society can be associated with social learning theory according to (Eisenhauer, 2008), the process of social learning includes: attentional processes, namely people will only learn from a person or model. Then the retention process is the process of remembering the actions of a model, then the process of motor reproduction is the process of turning observations into actions. The last process is the process of reinforcement (reinforcement), namely the process in which individuals are provided with positive stimulation. Based on this theory, which states that a person learns through observation and direct experience, it strongly supports that taxpayer compliance in paying taxes is also influenced by observations and experiences of taxpayers in their environment. The taxpayer environment in question is the community environment where the taxpayer lives and the economy itself. Taxpayer compliance can be influenced by two types of factors, namely internal factors and external factors. Internal factors are factors that originate from the taxpayer himself and are related to individual characteristics which are the triggers in carrying out his tax obligations. In contrast to internal factors, external factors are factors that come from outside the taxpayer, such as the situation and environment of the taxpayer. The environment consists of family, friends, social and trade networks, linked tax enforcement values, and information about taxpayers. Compliance can be influenced by the environment, while the environment is influenced by determinants or variables within the environment itself to form compliance and non-compliance types of environments. Empirically it has been proven that the environment has a positive effect on compliance with tax obligations by (Hunt & Iyer, 2018).

### 5. Conclusion

Based on the results of the research and data analysis described in the previous chapter, the following conclusions can be drawn: (1) Tax sanctions (X1) have a positive and significant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. (2) Fiscal services (X2) have a positive and significant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. (3) The level of understanding (X3) has no positive and insignificant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. (4) Awareness (X4) has no positive and insignificant effect on individual taxpayer compliance at KPP Pratama Makassar Barat. (5) Taxpayer environment (X5) has a positive and significant effect on individual taxpayer compliance at KPP Pratama Makassar Barat.

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