



DETERMINANTS OF INDIVIDUAL TAXPAYER COMPLIANCE

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Abstract

Purpose: This research aims to explore the influence of taxpayer awareness, taxpayer behavior, and trust in government on taxpayer compliance.

Methodology: This research employs a quantitative approach, sampling 100 individual tax filers from the KPP Pratama Jepara. Data were collected through a questionnaire and analyzed using SPSS software. Analysis techniques include descriptive tests, classical assumptions, and hypothesis testing.

Findings: The findings revealed that taxpayer awareness, taxpayer behavior, and trust in the government significantly influences tax filer compliance in a positive way, confirming the importance of these variables in improving tax reporting practices.

Limitation: A constraint of this study is related to the focus, which only includes individual taxpayers at KPP Pratama Jepara, so the results may not be generalized to other areas or types of taxpayers.

Contribution: This research contributes useful insights for tax authorities, policy makers, and academics who study tax compliance behavior.

Keywords: *awareness, behavior, trust in government, and taxpayer compliance.*

1. Introduction

Taxes represent one of the most significant sources of revenue for the country. Taxpayer compliance is a key element in generating tax revenue to meet the set goals. As tax liabilities increase, tax revenues also increase. However, if there is an increase in negligence by taxpayers, tax revenue will decrease, which will impact reducing government revenue. This is important, as taxes have been the primary source of the state's revenue for the past five years. By the Finance Minister's Regulation No. 544/KMK.04/2000, "timely in submitting tax returns for all types of taxes in the last two years; do not have tax arrears for all types of taxes, unless they have obtained permission to pay taxes in installments or postpone tax payments; has never been convicted of committing a tax crime in the last 10 years" (Sarwoni, 2019).

From 2019 to 2023, Indonesia's tax compliance showed a positive trend. According to information provided by the Department of Finance, tax payments have increased every year. In 2019, tax revenue reached Rp1,332.67 trillion or grew 1.5 percent. However, in 2020, tax payments fell to Rp1,072.11 trillion, or a decrease of 19.6 percent, This is largely a consequence of the disruptions caused by the COVID-19 pandemic. In 2021, tax revenue increased again to IDR 1,278.63 trillion or 19.3 percent. In 2022, tax revenue increased to IDR 1,716.77 trillion, or a significant increase of 34.3 percent. Finally, in 2023, tax revenue will reach IDR 1,869.23 trillion or grow by 8.9 percent (Oktaviyoni, 2024).

Until the end of July 2023, the total tax returns submitted reached 695,037, exceeding the target of 674,993 tax returns with a compliance rate of 102.97%. This number consists of 57,131 corporate taxpayer tax returns, 565,206 wage recipient tax returns, and 72,700 tax returns for non-wage earners. A total of 11 Tax Service Offices (KPP) reported that the compliance rate for submitting annual tax returns was above 100%, one of which was KPP Pratama Jepara (Pajak, 2023).

Compliance stems from the awareness and actions of taxpayers who willingly meet their obligations, and it is affected by their trust in the government. Compliance arises from taxpayers' awareness and conduct, as they voluntarily meet their responsibilities, which is further shaped by their trust in the

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government. Understanding is crucial for the public to recognize that the taxes they contribute are utilized to finance government expenditures aimed at enhancing people's welfare. Taxpayer compliance is equally important, as non-compliance can result in tax avoidance, ultimately diminishing the tax revenues allocated to the State Revenue and Expenditure Budget (APBN) (Pratiwi, 2023).

Taxpayer awareness pertains to the degree of understanding, consciousness, and ethical dedication of taxpayers in meeting their tax responsibilities. This includes how well taxpayers understand the tax laws, their responsibility to pay taxes as mandated by law, and their moral obligation to voluntarily fulfill their tax obligations. This level of awareness shows how much taxpayers are aware of their responsibility in supporting the country's development and funding public services through their tax contributions (Argaditama, 2023).

Taxpayer behavior that is diligent in fulfilling tax obligations is a personal trait that must be actively grown in every individual taxpayer. The more aligned these behaviors with applicable provisions, the greater the degree of adherence to tax responsibilities (Handayani, Bararoh, Indahwati, Wani, & Inayati, 2021).

Taxpayer compliance continues to be a significant concern in the area of taxation (Iriyanto & Rohman, 2022). Minister of Finance Sri Mulyani (2020) stated that because some people consider taxes to be like colonialism, taxpayer awareness in Indonesia is low. In addition, the public views taxes as an obligation that must be paid to the state, and the city government believes that taxes are not an obligation (Najelaa Azzahra, 2023).

Not all taxpayers have the intention to fulfill their tax responsibilities. The main cause of their dissatisfaction is the feeling that they are not getting the benefits they deserve from the taxes they pay to the state. Some of the main reasons for this dissatisfaction include inadequate infrastructure and many damaged roads (Angel S & Janrosl, 2023).

Many incidents of embezzlement of tax funds involving tax officials have undermined public confidence in the integrity of tax officials. The community feels that the tax funds that should be used for state development are instead used for the personal interests of the tax officials. As a result, there is a tendency among the public to avoid tax obligations by not registering as a taxpayer (Z Zulkarnain & Elvan Alvian Iskandar, 2019).

One example of a tax evasion case in Indonesia occurred at PT IJP, where suspect N is estimated to have committed a tax violation due to not paying Value Added Tax (VAT) collected from customers during the period January to December 2019. The suspect gave a bill to a customer that included VAT, but the funds were not deposited in the government treasury. This is the outcome of this action, the state is estimated to suffer a loss of IDR 2.1 billion (Pajak, 2024).

Another example of a tax evasion case in Indonesia occurred in South Kalimantan, where the suspect SB, President Director of PT BSB, allegedly did not report and deposit Value Added Tax (VAT) for August and September 2016. As a result of his actions, the state suffered a loss of IDR 588.5 million. The indictment and evidence were released after the South Kalimantan Attorney General's Office announced that the case would be closed in July 2024. This case is an important example of tax administration in Indonesia, which we hope can affect other taxpayers (Firman, 2024).

The Impact of Taxpayer Awareness on Tax Compliance: The findings of Toniarta & Merkusiwati (2023) concluded that increasing taxpayer awareness positively influences tax compliance, but Rangga Deseverians (2023) found a different result, namely taxpayer awareness did not affect the level of compliance. **The Influence of Taxpayer Behavior on Tax Compliance:** The results of the study

The Influence of Taxpayer Behavior on Tax Compliance: The findings of the study Angel S & Janrosl (2023) found that taxpayer behavior positively influences tax compliance. However, the findings from Rahayu & Suaidah (2022) indicate that taxpayers' behavior does not affect tax adherence. **The Impact of Trust in the Government on Taxpayer Compliance:** the findings from the study conducted by Zainudin, Nugroho, & Muamarah (2022) determined that taxpayers' confidence in the authorities has a beneficial impact on the amount of tax payments; however, according to Z Zulkarnain & Elvan Alvian Iskandar (2019), Another finding is that taxpayers' trust in the government does not affect compliance.

In light of this context and considering the varying results of prior studies, the researcher examined the factors that affect taxpayer compliance under the research title "Determinants of Individual Taxpayer Tax Payments".

2. Literature review and hypothesis/es development

2.1. Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB), introduced by Ajzen in 1991, is discussed in research by (Prastyatini & Sihura, 2023). They explain that people are likely to adopt a behavior in order to encourage others in their social circles to follow suit. The Theory of Planned Behavior (TPB) highlights that human actions are grounded in rational thought and the notion that individuals can exert control over their desired behaviors (Emily Ramadania, Wahyu Ari Andriyanto, & Ratna Hindria Dyah Pita Sari, 2020). Three key factors influence people's intentions to behave in a certain way: behavioral beliefs, normative beliefs, and control beliefs.

This theory states that the taxpayer's decision to meet or ignore tax obligations is made by considering the contribution and impact of his actions on tax payments. In addition, taxpayers can also assess information received from external sources. Therefore, the actions of taxpayers are influenced by certain factors, including trust control (Emily Ramadania et al., 2020).

When taxpayers understand the significance of paying taxes to state management agencies, they are more likely to meet their tax obligations. Through these actions, they hope to respond or believe that the cultural expectations of others and their environment have been met, thus motivating their behavior to comply with tax laws (Silaen & Helmy, 2024).

2.2. Taxpayer Awareness

Rahayu (2017) defines taxpayer awareness as the comprehension and recognition among taxpayers of the purpose, role, and significance of paying taxes to the state. In addition, taxpayers also believe that paying taxes is an important factor in supporting state development (behavioral belief). Taxpayer awareness refers to a condition in which an individual comprehends, values, and recognizes the significance of fulfilling tax obligations. This encourages a sense of responsibility and willingness in taxpayers to contribute to funding state development (Pratiwi, 2023). To be able to understand, think, and act by the meaning and practice of taxation, structures arise through the interaction between cognitive, emotional, and relational elements (Madjodjo & Baharuddin, 2022). According to (Pratiwi, 2023). The indicators that affect taxpayer awareness are as follows:

- a. The importance of paying tax contributions
- b. Tax Uses
- c. State Revenue Source Tax
- d. Citizen Liability Tax
- e. Paying Taxes Must Be Based on Self-Awareness
- f. pay taxes and report tax returns voluntarily

2.3. Taxpayer Behavior

(Rahayu, 2020) explained that taxpayer behavior is characterized by cultural, social, and economic factors, which are reflected in their level of awareness and commitment in paying taxes. Meanwhile, according to (Handayani et al., 2021), taxpayer behavior can be described as the nature of taxpayers who commit to the emotional and objective aspects of tax collection. Tax compliance behavior is characterized by a willingness to adhere to the relevant tax regulations, encompassing both formal and substantive requirements. According to Kantohe and Kambey (2021), compliant taxpayers willingly meet their tax obligations as outlined by existing regulations, without needing audits, thorough investigations, warnings, or legal and administrative penalties. This behavior can be seen in lifestyles, social interactions, and economic activities that collectively demonstrate a level of tax awareness and compliance. The indicators according to (Angel S & Janros, 2023), that affect taxpayer behavior are as follows:

- a. Understand the rules in tax reporting
- b. Knowing the severity or lightness of tax sanctions
- c. Taxpayers' attitude in complying with the provisions in tax payment and reporting
- d. Taxpayers know the benefits if they are obedient to report and pay

2.4. Trust in Government

Confidence in the government in the government is a shared belief among individuals and communities that the government acts in their best interests (Toniarta & Merkusiwati, 2023). Public trust in the government is related to the interaction between responsible and accountable government organizations to their interests.

The objective is to promote the welfare of the populace through the enforcement of relevant laws and regulations (Z Zulkarnain & Elvan Alvian Iskandar, 2019). The various problems faced, especially rampant corruption in various fields including taxation, have reduced the credibility of the government in Indonesia, so that trust in the government is minimal. The high number of problems faced marks the vulnerability of the government's credibility, especially related to the rampant corrupt practices in Indonesia, including in tax matters, which erodes public trust in the government (Sari & Fauzihardani, 2024).

Taxpayer compliance with tax obligations is affected by their confidence that the taxes they pay are utilized fairly by the authorities. Compliance can be enhanced if the government invests in infrastructure, offers public amenities, and maintains security and the rule of law. When taxpayers perceive that their contributions are beneficial or returned to them, their compliance is likely to improve (Kantohe & Kambey, 2021). The indicators of trust in authority in this study are aligned with those identified by Z Zulkarnain and Elvan Alvian Iskandar (2019), which include:

- a. Confidence in the governmental system;
- b. Confidence in the judicial system;
- c. Confidence in politicians (elected representatives); and
- d. Confidence in the distribution of tax revenues.

2.5. Taxpayer Compliance

According to Rahayu (2017, p. 192), tax compliance refers to taxpayers adhering to the laws and regulations governing taxation. Adherence to tax obligations reflects an posture of compliance, adherence, and the fulfillment of all tax provisions and obligations. Therefore, good taxpayers are those who pay their taxes by applicable laws and regulations (Yusreza, 2020). Adherence to tax obligations poses a significant challenge for many tax authorities, as persuading taxpayers to adhere to tax laws can be difficult, especially considering that "tax laws are not always correct" (Andreas & Savitri, 2015). Adherence to tax obligations refers to a situation where an individual or entity fulfills all their tax obligations while also fully utilizing their tax rights (Madjodjo & Baharuddin, 2022). The indicators influencing taxpayer compliance, as outlined by Yusreza (2020), include:

- a. Timeliness in submitting tax returns for all tax types over the past two years.
- b. No tax arrears for any tax type, unless permission for installment or deferred payments has been granted.
- c. He has not been convicted of any criminal offenses related to taxation in the past 10 years.
- d. In the past two years, bookkeeping has been organized, and audits and corrections of taxpayer cases have been conducted.

2.6. Hypothesis Development

2.6.1. The Impact of Taxpayer Awareness on Compliance Among Individual Taxpayers

Taxpayer awareness refers to the public's understanding, recognition, and appreciation of the significance of paying taxes. This encourages a sense of responsibility and willingness in taxpayers to contribute to funding state development (Pratiwi, 2023). Theory of Planned Behavior, specifically behavioral belief, discusses the factors that individuals believe about the possible outcomes of their

behavior. This theory says that individuals have confidence in the potential outcomes that their actions can produce. These actions can have positive or negative consequences (Sugiarto & Syaiful, 2022). (Ramadhanty & Zulaikha, 2020) reveals that if taxpayers are aware of their tax responsibilities, taxpayers will understand, appreciate, and be willing to comply with them. Greater awareness will enhance taxpayer compliance. The findings of studies by Toniarta & Merkusiwati (2023) and (Ratnawati & Rizkyana, 2022) indicate that taxpayer awareness positively influences the level of tax compliance. Thus, the first hypothesis is formulated as follows.

H₁: Taxpayer awareness positively influences taxpayer compliance.

2.6.2. *The Impact of Taxpayer Behavior on Compliance Among Individual Taxpayers*

Conduct of taxpayers refers to the attitude that reflects an awareness of the responsibility to fulfill tax obligations to the government. The more taxpayers know, the more likely they are to comply with their taxes). According to the Theory of Planned Behaviour, a person will have the intention to pay taxes if they believe that it matters. This intention is influenced by a positive attitude, support from the social environment, and perceptions of individual abilities. If all of these factors are supportive, then tax-paying behavior will increase, which in turn can improve tax compliance. The Effect of Taxpayer Behavior on Tax Compliance: Research conducted by Angel S & Janrosl (2023) and Handayani et al. (2021) found that taxpayer behavior positively influences the level of tax compliance. Consequently, the second hypothesis is stated as follows.

H₂: Taxpayer behavior positively influences taxpayer compliance.

2.6.3. *The Impact of Trust in Government on Compliance Among Individual Taxpayers*

Trust refers to the public's confidence, significantly influencing government performance, including its policies and services. Trust in authorities can have a positive impact, for example through better taxpayer performance (Silaen & Helmy, 2024). In the context of the Theory of Planned Behavior (TPB), taxpayers' trust in the government is considered a component of the subjective norm that influences individuals' intentions to meet their tax obligations. This subjective norm has to do with an individual's perception of social expectations that guide their behavior. When taxpayers believe that the government is acting fairly, transparently, and efficiently, they feel social pressure to comply with existing regulations. The findings of studies by Zainudin, Nugroho, & Muamarah (2022) and Silaen & Helmy (2024) indicate that taxpayers' trust in the government positively influences tax compliance. Thus, as for the third hypothesis, it is stated as follows.

H₃: Trust in the government positively influences taxpayer compliance.

2.7. *Theoretical Framework*

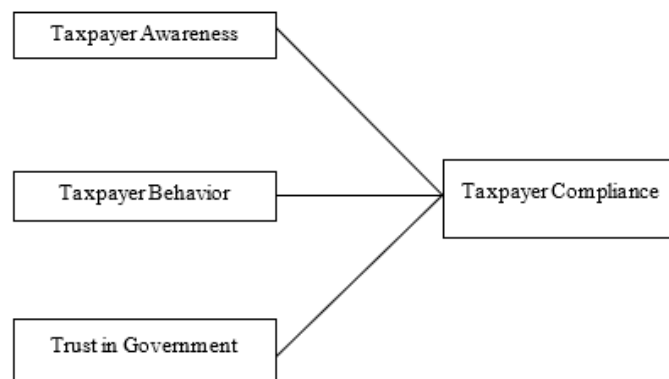


Figure 1. Theoretical framework

3. Methodology

3.1. *Research methodology*

This study employs a quantitative research approach, often known as the positivist method, as it is grounded in the philosophy of positivism. Quantitative research methods have characteristics related to numerical data and are objective (Sugiyono, 2013). Independent variables, referred to as "independent variables" in Indonesian, are factors that influence or lead to changes in the dependent variables (Sugiyono, 2013). In this research, the independent variables consist of Taxpayer Awareness, Taxpayer Behavior, and Trust in the Government. These variables are assessed by calculating the total score from the respondents' responses using a questionnaire designed according to relevant indicators.

3.2. Population and Sample

The research population is all taxpayers registered at the Japara Tax Administration Office (KPP) totaling 38,488 Individual Taxpayers. The sampling technique uses random sampling. According to (Darmawan, 2013, p. 144) the use of this technique is by taking samples with the same opportunity to be taken in each element of the population.

3.3. Data Collection Sources and Methods

The information utilized in this study is primary data, which was directly collected from individual taxpayers registered at the Japara Tax Service Office (KPP Pratama Jepara). The approach used to gather information for this research involved conducting a survey through a questionnaire. Finally, the questionnaire will be distributed through a Google form containing statements related to the topic being researched to the respondents, namely taxpayers enrolled at KPP Pratama Jepara and the questionnaire will be distributed randomly.

To calculate the quantity of selections for this analysis, the Slovin equation is necessary, as shown below:

$$n = \frac{N}{1 + N (e)^2}$$

$$n = \frac{38.448}{1 + 38.448 (0,1)^2}$$

$$n = 99,74$$

$$n = 100$$

3.4. Analytical Technique

The information gathered in this research was analyzed through multiple linear regression technique. Information analysis involves instrumental tests to assess the validity and reliability of the questionnaires, classical assumption tests, and hypothesis tests using multiple regression. This process is carried out using SPSS data processing software.

4. Results and discussion

4.1. Validity Test

This test aims to evaluate the suitability of the questionnaire as a research instrument. The validity assessment was conducted with the participation of 100 respondents. Evaluating the questionnaire's validity and reliability was conducted using SPSS 22.0 for Windows.

Table 1. Validity Test Results

Variable	Statement	R _{count}	R _{table}	Sig 5%	Description
Taxpayer Awareness	X1.1	0,548	0,1966	0,05	Valid
	X1.2	0,449	0,1966	0,05	Valid
	X1.3	0,306	0,1966	0,05	Valid
	X1.4	0,527	0,1966	0,05	Valid
	X1.5	0,578	0,1966	0,05	Valid
	X1.6	0,636	0,1966	0,05	Valid
	X1.7	0,733	0,1966	0,05	Valid
	X1.8	0,542	0,1966	0,05	Valid
	X1.9	0,488	0,1966	0,05	Valid
Taxpayer Behavior	X2.1	0,504	0,1966	0,05	Valid
	X2.2	0,712	0,1966	0,05	Valid
	X2.3	0,533	0,1966	0,05	Valid
	X2.4	0,517	0,1966	0,05	Valid
	X2.5	0,666	0,1966	0,05	Valid
	X2.6	0,578	0,1966	0,05	Valid
	X2.7	0,331	0,1966	0,05	Valid
Trust in Government	X3.1	0,664	0,1966	0,05	Valid
	X3.2	0,773	0,1966	0,05	Valid
	X3.3	0,667	0,1966	0,05	Valid
	X3.4	0,782	0,1966	0,05	Valid
	X3.5	0,815	0,1966	0,05	Valid
	X3.6	0,483	0,1966	0,05	Valid
Taxpayer Compliance	Y1	0,689	0,1966	0,05	Valid
	Y2	0,714	0,1966	0,05	Valid
	Y3	0,699	0,1966	0,05	Valid
	Y4	0,688	0,1966	0,05	Valid
	Y5	0,772	0,1966	0,05	Valid
	Y6	0,557	0,1966	0,05	Valid

Source: Processed SPSS 22 Data, 2024

According to the table above, the calculated r value for each variable exceeds the r value of 0.1966 (at a 5% significance level with n = 98). This indicates that all variables in this study are valid and suitable for data analysis.

4.2. Reliability Test

The reliability test was conducted to evaluate the questionnaire as a variable, using the Cronbach Alpha score as the measure. A variable is considered reliable if it has a Cronbach Alpha greater than 0.60. The actual test results are as follows:

Table 2. Reliability Test Results

Variable	Cronbach Alpha	Description
Taxpayer Awareness	0,823	Reliabel
Taxpayer Behavior	0,806	Reliabel
Trust in Government	0,883	Reliabel
Taxpayer Compliance	0,877	Reliabel

Source: Processed SPSS 22 Data, 2024

The results of the reliability test presented in the table above indicate that the variables "Taxpayer Awareness," "Taxpayer Behavior," "Government Trust," and "Taxpayer Compliance" have Cronbach's

alpha values exceeding 0.6. This demonstrates that all variables in this study are reliable, meaning they can yield consistent results when the instrument is administered again under similar conditions.

4.3. Classical Assumption Test Results

4.3.1. Normality Test

In this study, the normality test was conducted using the Kolmogorov-Smirnov test to assess whether the residual variable data in the regression model followed a normal distribution. If the significance value of the test is greater than 0.05, the data can be considered normally distributed.

Table 3. One Sampel Kolmogorov-Smirnov Test
One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			100
Normal Parameters ^{a,b}	Mean		0,0000000
	Std. Deviation		2,72139185
Most Extreme Differences	Absolute		0,074
	Positive		0,074
	Negative		-0,067
Test Statistic			0,074
Asymp. Sig. (2-tailed)			0,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed SPSS 22 Data, 2024

Based on the table above, the results of the normality test using the One-Sample Kolmogorov-Smirnov Test show that the Asymp value. The significance (2-tailed) is 0.200, which exceeds 0.05. Therefore, the normality test indicates that the residuals are normally distributed, confirming that the regression model meets the assumption of normality in the classical test.

4.3.2. Multicollinearity Test

The multicollinearity test is conducted to identify whether there is a correlation among the independent variables in a regression model by examining the presence of a linear relationship between them. The test to assess the presence of multicollinearity was performed by analyzing the correlation matrix among the independent variables and calculating both the Variance Inflation Factor (VIF) and tolerance values. If the value of the patient is 10, then there are additional rows present. If the tolerance value is below 0.10 or the VIF exceeds 10, this indicates the existence of multicollinearity.

Table 4. Multicollinearity Test Results
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
Taxpayer Awareness	0,517	1,936
1 Taxpayer Behavior	0,559	1,788
Trust in Government	0,888	1,126

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: Processed SPSS 22 Data, 2024

According to the test results listed in the collinearity statistics table, the VIF values for the three variables, namely taxpayer awareness, taxpayer behavior, and trust in the government, are all below 10. This value smaller than 10 indicates that there is no indication of multicollinearity within this regression model. In addition, in the tolerance section, each research variable shows a value greater than 0.1,

therefore, it can be inferred that there is no multicollinearity problem. This suggests that the independent variables within this model do not show a strong correlation with each other.

4.3.3. Heteroscedasticity Test

The intention of the heteroscedasticity test is to evaluate if there is a difference in variation of residual observations within the regression model between various observations. If a difference within variance is found, this indicates a variance instability problem. In the current study, heteroscedasticity testing was conducted with the Glejser strategy.

Table 5. Heteroscedasticity Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,605	1,636		0,981	0,329
1 Taxpayer Awareness	0,103	0,053	0,269	1,934	0,056
Taxpayer Behavior	-0,105	0,068	-0,207	-1,545	0,126
Trust in Government	-0,013	0,040	-0,034	-0,317	0,752

a. Dependent Variable: ABS_RES

Source: Processed SPSS 22 Data, 2024

According to the test results listed within the table presented earlier, the significance level for every independent variable has a value greater than 0.05. Therefore, it can be stated that within this research regression model, indicating the absence of heteroscedasticity problem, which means in other words, it shows no difference in variance from the residual value in each variable. This means that the residual variability remains consistent between each observation.

4.3.4. Multiple Regression Analysis

Table 6. Linear Regression Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	3,937	3,059		1,287	0,201
Taxpayer Awareness	0,267	0,100	0,306	2,677	0,009
Taxpayer Behavior	0,292	0,127	0,252	2,291	0,024
Trust in Government	0,159	0,074	0,186	2,137	0,035

a. Dependent Variable: Taxpayer Compliance

Source: Processed SPSS 22 Data, 2024

According to the table above, the multiple linear regression equation illustrates the impact of taxpayer knowledge, taxpayer behavior, and trust in the government on taxpayer compliance as follows:

$$Y = 3.937 + 0.267X_1 + 0.292X_2 + 0.159X_3 + e...$$

Based on the findings of the multiple linear regression equation presented above, the following conclusions can be drawn:

1. The intercept value of 3.937 implies that the variables of taxpayer awareness, taxpayer behavior and trust in the government have not changed or are constant (0). Thus, the adherence measurement for individual taxpayers registers at 3.937.
2. The taxpayer awareness variable (X₁) has a regression weight of 0.267, which suggests that increased taxpayer awareness positively impacts taxpayer compliance. To put it differently, if other

variables remain fixed and taxpayer awareness increases by one unit, then taxpayer adherence increases by 0.267.

3. The taxpayer behavior variable (X2) has a regression weight of 0.292, signifying that taxpayer behavior positively affects taxpayer adherence. To put it differently, if all other variables remain constant and taxpayer behavior increases by one unit, taxpayer adherence will rise by 0.292.
4. The trust in the government variable (X3) has a regression weight of 0.159, suggests that confidence in the government positively influences taxpayer adherence. In other words, if other variables remain and trust in the government increases by one unit, then taxpayer compliance increases by 0.159.

4.3.5. F Test

Table 7. F Test Result ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	395.849	3	131.950	17.277	0.000 ^b
	Residual	733.191	96	7.637		
	Total	1129.040	99			

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Trust in Government, Taxpayer Behavior, Taxpayer Awareness

Source: Processed SPSS 22 Data, 2024

Based on the F value of 0.000, this amount is lower than 0.05. In this instance, the results provide statistical backing for the research framework outlined in this analysis, in other words, the research model supports the characteristics and methods for the variables considered (independent and dependent), since the significance value is less than 5%. Therefore, research models have shown that the model is good.

4.3.6. Coefficient of Determination

Table 8. Test Coefficient of Determination (R²) Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,592 ^a	0,351	0,330	2,76359

a. Predictors: (Constant), Trust in Government, Taxpayer Behavior, Taxpayer Awareness

Source: Processed SPSS 22 Data, 2024

According to the table, the adjusted R square value of 0.330 indicates that the variables of taxpayer awareness, taxpayer behavior, and trust in the government account for 33% of the changes in taxpayer compliance. Meanwhile, the remaining 67% was affected by other factors not addressed in the research.

4.3.7. Test t (Partially)

Outcome from the analysis of data through the t test in this research show the following findings:

**Table 9. Partial Test Results (T Test)
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3,937	3,059		1,287	0,201
Taxpayer Awareness	0,267	0,100	0,306	2,677	0,009
Taxpayer Behavior	0,292	0,127	0,252	2,291	0,024
Trust in Government	0,159	0,074	0,186	2,137	0,035

a. Dependent Variable: Taxpayer Compliance
Source: Processed SPSS 22 Data, 2024

Hypothesis one (H1) states that Taxpayer Awareness (X1) significantly impacts the Compliance of Individual Taxpayers listed at KPP Pratama Jepara. According to the findings of the t-test, a calculated t-value of 2.677 was achieved, exceeding the t-table value of 1.98498 ($2.677 > 1.98498$). In addition, The obtained significance value was 0.009, which is less than 0.05 ($0.009 < 0.05$). Therefore, It can be inferred that H0 is dismissed and H1 is accepted, indicating that the Taxpayer Awareness variable significantly influences taxpayer compliance. These results align with earlier research conducted by (Pratiwi, 2023).

Hypothesis two (H2) states that Taxpayer Behavior (X2) significantly influences the Compliance of Individual Taxpayers listed at KPP Pratama Jepara. From the t-test results, a calculated t-value of 2.137 was found, surpassing the t-table value of 1.98498 ($2.137 > 1.98498$). In addition, the significance value obtained was 0.024 which is less than 0.05 ($0.024 < 0.05$). Therefore, It can be inferred that H0 is dismissed and H1 is accepted, indicating that the Taxpayer Behavior variable significantly influences taxpayer compliance. These results align with earlier research conducted by (Angel S & Janrosi, 2023).

The third hypothesis (H3) states that Trust in the Government (X3) significantly affects the Compliance of Individual Taxpayers listed at KPP Pratama Jepara. According to the t-test results, a calculated t-value of 2.137 was obtained, which exceeds the t-table value of 1.98498 ($2.137 > 1.98498$). Furthermore, the significance value recorded was 0.035, which is lower than 0.05 ($0.035 < 0.05$). Therefore, It can be inferred that H0 is dismissed and H1 is accepted, which shows that the Confidence in Government variable has a significant effect on taxpayer compliance. These findings do not align with earlier research by (Z Zulkarnain & Elvan Alvian Iskandar, 2019), but are consistent with Zainudin, Nugroho, & Muamarah (2022).

4.4. Discussion

4.4.1. The Impact of Taxpayer Awareness on Compliance Among Individual Taxpayers

Evaluating the average responses from the participants reveals that taxpayer awareness is at a satisfactory level, with an average score of 38.05 and a standard deviation value of 3.87. The mean exceeds the standard deviation, suggesting a generally high and consistent level of awareness among respondents. This condition indicates that the majority of taxpayers studied have an adequate understanding of the important role of taxes as one of the state's financial resources allocated for infrastructure development and the enhancement of community welfare.

The findings of the hypothesis analysis reveal that Taxpayer Awareness significantly factors that Influence Individual Taxpayer Compliance. Therefore, The more taxpayers are aware of their tax responsibilities, the more optimally they will carry them out.

Awareness to fulfill taxes is closely related to behavioral beliefs. This belief includes the individual's belief regarding the consequences of the action taken and the evaluation of the result (strength of beliefs and outcome evaluation). Therefore, this theory is in line with the awareness of paying taxes, where taxpayers have the belief that paying taxes will contribute to national development, which ultimately provides benefits for the community in supporting daily activities. As a result, tax payments play a vital role in community welfare, even if the benefits are not always immediately apparent to taxpayers.

The findings of this research align with those demonstrated in previous studies conducted through (Pratiwi, 2023) and Toniarta & Merkusiwati (2023), that reveal that taxpayer awareness affects the

compliance of individual taxpayers. However, this study differs from the results presented by Rangga Deseverians (2023), which reveals that taxpayer awareness does not affect the degree of compliance among taxpayers.

4.4.2. The Impact of Taxpayer Behavior on Compliance Among Individual Taxpayers

If you look at the average respondents' responses, taxpayer behavior shows an average of 26.63 having a standard deviation of 2.915. The mean exceeds the measure of dispersion, signifying that taxpayer behavior among respondents is quite good and tends to be evenly distributed. This indicates that most taxpayers display a good attitude towards tax obligations, including timely reporting and appropriate payments.

The findings from the hypothesis testing revealed that Taxpayer Behavior has a substantial impact on the Compliance of Individual Taxpayers. Taxpayer behavior demonstrates their sense of responsibility in meeting their tax obligations to the government. The more responsibly taxpayers manage their tax obligations, the greater their level of compliance will be.

Behavior in individuals emerges from intentions they possess. Three elements influence a person in taking action: first, behavioral beliefs that reflect attitudes formed from beliefs about the actions taken; second, normative beliefs that refer to the influence of the social environment that can shape individual behavior; and third, Control beliefs that relate to a person's view of their ability to control decisions in carrying out or not executing a behavior.

The findings of this research align with those demonstrated in previous studies conducted through (Angel S & Janrosi, 2023) which demonstrated that tax contributor behavior influences the compliance of individual taxpayers. Nevertheless, based on the results presented by Rahayu & Suaidah (2022), which states that the behavior of taxpayers has no effect on the level of tax law.

4.4.3. The Effect of Trust in Government on Individual Taxpayer Compliance

If you look at the average of respondents' answers, trust in the government has the lowest average among other variables, measured at 19.99 and accompanied by a standard deviation of 3.965. Although this level of trust in the government tends to be low, its influence on taxpayer compliance remains significant. Taxpayers who believe that the government manages taxes efficiently and responsibly tend to be more compliant with tax regulations. They are convinced that the tax payments they make are utilized for the benefit of the community, which encourages them to be more tax-compliant.

Taxpayers' trust in the government can encourage compliant behavior in fulfilling individual tax responsibilities. A greater confidence in the authorities leads to increased rights for individual taxpayers at KPP Pratama Jepara.

When taxpayers assess that the government is accountable and transparent in managing state finances and can show satisfactory performance, behavioral beliefs are created that promote the desire to meet tax obligations. Individuals who trust the government to manage tax revenues responsibly for the benefit of community development are usually more motivated to contribute voluntarily. Behavioral beliefs are created that promote the desire to meet tax obligations. The government's seriousness in taking firm action and providing fair punishment for corruptors also affects tax compliance. When taxpayers feel confident that their tax management is going well, their worries will be reduced, forcing them to meet their tax obligations.

The findings of this research align with those demonstrated in previous studies conducted through Zainudin, Nugroho, & Muamarah (2022) which revealed that trust in the government affects taxpayer compliance. However, it is different from the results presented by Z Zulkarnain & Elvan Alvian Iskandar (2019), showed that trust in government has no effect on tax law.

5. Conclusion

5.1. Conclusion

Building on the tests and research carried out, this investigation seeks to explore the impact of taxpayer awareness, taxpayer behavior, and trust in the government on taxpayer compliance in meeting

their tax obligations at KPP Pratama Jepara. Based on the data analysis and discussion presented, the following conclusions can be reached: First, taxpayer awareness significantly and positively affects tax compliance in making payments at KPP Pratama Jepara. Second, taxpayer behavior similarly exerts a significant and positive influence on tax compliance. Third, trust in the government positively and significantly impacts compliance with tax obligations at KPP Pratama Jepara.

5.2. Limitation

In this study, the researcher has limitations in conducting research, which are as follows:

1. This study employed a questionnaire survey method, meaning that the respondents' perceptions may not accurately represent the actual situation.
2. This study focuses solely on the impact of taxpayer awareness, taxpayer behavior, and trust in government, with an adjusted R-square of only 33%, indicating that 67% is affected by factors not covered in the research.

5.3. Suggestion

Drawing from the study's findings and results, it is suggested that future scholars broaden the research scope to encompass a larger area and incorporate additional variables, such as socialization and tax knowledge, to enhance the understanding of the factors influencing taxpayer compliance. In addition, it is recommended to increase the sample size to improve the generalization ability of the research findings.

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