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Analysis of the factors affecting taxpayer compliance

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ARTICLE INFO	ABSTRACT
	The purpose of this research is to analyze the factors that influence the compliance of individual taxpayers in Sleman Regency encompassing tax sanctions, taxpayer awareness, service quality, application of e-filing system, and tax amnesty. Of the population of individual taxpayers who lived in Sleman Regency, 80 respondents were selected as a sample. The method used in this research is multiple linear regression analysis. The results of the study prove that tax sanctions, service quality, taxpayer awareness, and application of e-filing system have positive and significant effects, while tax amnesty has no effect on the compliance of the individual taxpayers in Sleman Regency. Thus, the government must continue to disseminate the importance of tax amnesty for the benefit of both taxpayers and government, considering that tax provides as a source of state revenue. However, it is still indicated that tax amnesty has not yet showed an effect to the taxpayers.

Introduction

Tax refers to a coercive mandatory contribution to the state in which it will be standardizedly allocated from individuals or legal entities and must be paid based upon the laws applied. In any country, the benefits of tax paid by people cannot be immediately felt since the funds will be directly saved for the state needs and for the people welfare. Obligation to pay taxes is a form of involvement in public activities by both community and government. Commonly, tax is mandatory and must be paid in accordance to the general regulations of the implementation of state affairs. It is a sovereignty of a country to impose tax for the reason of its people welfare. In consideration that tax is the major source of state revenue, the enforcement and application of tax cannot be separated from the life of the nation and it citizens; hence, there is no single economic factor which is separated from the elements of tax. Tax is the main contributor in preparing the draft of state budget (RAPBN), which will later be ratified as the state budget (APBN). For this reason, tax has a critical position and role in the state sustainability. Since the New Order era the government has always encouraged an increase in tax revenue every year using various methods (Wartoyo, 2019), therefore, tax regulation compliance is very important (Witte & Woodbury, 1985).

Tax is deemed important in the country development. For the government, to realize the national development; tax serves as the main financial source (Siamena et al., 2017). In consequence, the government has been making a number of efforts to increase revenue from tax and to increase the taxpayers' compliance. Currently, Indonesia has adopted a self-assessment system in which the taxpayers are given the right to independently calculate the amount of tax dues to be paid in accordance with the tax laws applied. Atarwaman (2020) stated that to realize the tax order, tax sanction for tax violators was required. This is supported by some research which proved that tax sanction has brought a positive impact on taxpayer compliance (Barlan & Sari, 2021; Wicaksari & Wulandari, 2021; Pebrina & Hidayatulloh, 2020; Anggraini et al., 2019; Rahayu, 2017; Cahyadi & Jati, 2016; Ilhamsyah, 2016). Tax sanction not only guarantees the compliance with tax laws and regulations but also becomes a deterrence for taxpayers from violating the tax norms (Mardiasmo, 2016). However, Wardani and Rumiyatun (2017) prove that not all taxpayers comply with their tax obligation and state that tax sanction has no impact on taxpayer compliance.

Various studies show that taxpayer awareness has positive impact on tax compliance, such as those conducted by Agustiningsih (2016), Anggraini et al (2019), Wicaksari and Wulandari (2021), Samadiartha and Darma (2017), Fitria (2017), Mahfud and Abdullah (2017), Cahyadi and Jati (2016), as well as Wardani and Rumiyatun (2017). Nevertheless, In Inmadonesia taxpayer awareness is still weak and far from what is expected, as supported by the results of Atarwaman's research (2020) showing that taxpayer awareness has no impact on taxpayer compliance.

As is seen from the results of observations in a number of areas in Indonesia conducted by KPP Pratama, taxpayer compliance is not yet maximum. The low level of taxpayer's compliance is related to several factors, including public dissatisfaction with public services, uneven and inadequate infrastructure development, and many

cases of corruption committed by state officials leading the public to have a trust issue in the government. Consequently, the government has been making various efforts to improve the service quality, such as through e-filing services. From various studies, service quality has been proven to be able to improve taxpayer compliance (Wicaksari & Wulandari, 2021; Pebrina & Hidayatulloh, 2020; Atarwaman, 2020) which is also the case with the implementation of e-filing system (Samadiartha & Darma, 2017; Agustiningsih, 2016; Pratami et al., 2017). Nevertheless, Mahfud and Abdullah (2017) proved that tax service quality had no impact on taxpayer compliance.

Indonesia adheres to the self-assessment tax system that fully gives trust to taxpayers to calculate, pay, and report their own amount of tax. The low awareness of taxpayers can be seen from the state tax revenue from year to year that does not reach the target (Fitria, 2017). This then leads the Directorate General of Taxes (DGT) to do an innovation to renew the tax system by improving the quality of tax services to increase the state revenues. In 2005, DGT issued a tax administration system using technology, i.e. *e-System* or *Electronic System*. This system is expected to be capable of improving the service quality, thereby increasing taxpayer satisfaction. High tax revenue in a country should also be balanced by high tax ratio, which is a comparison between the amount of tax revenue and GDP of the country. In fact, though the tax revenue increases, Indonesia still has low tax ratio which indicates that the government has not yet been able to optimize the tax revenue. In 1 July 2016 the President of Republic of Indonesia passed the Tax Amnesty Law No. 11 of 2016 concerning tax amnesty as the government effort to withdraw funds from Indonesian citizens abroad. The issuance of the tax amnesty is expected to increase tax subjects and tax objects. In 2022 the government launched a Taxpayer Voluntary Disclosure Program (locally abbreviated as PPSWP), a program for voluntary disclosure of net assets acquired by taxpayers. This program provides an opportunity for taxpayers to voluntarily report or disclose the unfulfilled tax obligations which is regulated in Law Number 7 of 2021 concerning Harmonization of Tax Regulations. In principle, this program resembles to the Tax Amnesty Program. However, this program was not optimal as seen from the inconsistency of the results as researched by Anggraini et al (2019) who show that the tax amnesty policy has no impact on taxpayer compliance. In contrast, Wicaksari and Wulandari (2021), Sari and Fidiana (2017), Rahayu (2017), and Ridhawati et al (2020) state that the tax amnesty has a positive impact on taxpayer compliance.

As can be observed from the inconsistent results of the previous research, taxpayers' compliance in fulfilling their obligations is not yet optimal, and many factors might cause it. This study will analyzed several factors, such as tax sanctions, taxpayer awareness, service quality, implementation of e-filing system, and tax amnesty which are assumed to determine the taxpayer compliance.

Literature Review

Jatmiko (2006) states that taxpayer compliance is related to the attitude of the taxpayer in making an assessment of the tax itself. A person's perception of making judgments about other people is strongly determined by the person's internal and external conditions. With regard to internal factors, a person's compliance in paying taxes deals with his awareness to fulfill his tax obligations and his understanding that the taxes he pays are the source of state revenue to build the facilities for the society. Meanwhile, external factors refer to some considerations taken by taxpayers in fulfilling their obligations, such as tax sanctions and service quality which is supported by various service systems including e-filing system. Here, tax amnesty is also an external factor that can affect taxpayer compliance.

Mardiasmo (2016) states that tax is the dues paid by people to a state, and the state treasury revenue carried out based upon the laws and its implementation is compulsory in nature without compensation. The dues are useful for payment transactions in the state interest. Most countries in the world have taxes charged to increase the revenue for government spendings. In the economy of a country, tax becomes the most important source of revenue for the government. It is a mandatory levy which makes it different from other sources of income. Also, tax is unrequited, meaning that it is not paid by the public to exchange with or to get a direct benefit, such as public service, sales of public property, and issuance of debt. Except for payroll tax, it is normally levied on labor income to finance retirement benefits, medical payments, and other social security programs.

Taxpayer compliance refers to a situation where taxpayers carry out all tax obligations and exercise their tax rights (Rahayu, 2017). Tax compliance in this context means to fulfill voluntary tax obligations where taxpayers are responsible for determining their tax obligations and paying taxes as well as reporting them accurately and punctually (Mahfud and Abdullah, 2017). Tax compliance is also a guarantee that the tax norms and provisions will be followed, obeyed, and complied with where there is a possibility that tax sanctions apply as a tool to prevent taxpayers from violating the tax rules (Mardiasmo, 2016).

In addition, tax compliance indicates a condition where taxpayers understand and comply with the meaning, function, and even the purpose of paying taxes to the state. This understanding will arouse the awareness which will lead to the improvement of tax compliance because the awareness will make the taxpayers realize the importance of tax for state revenues. Wicaksari and Wulandari (2021) state that realizing tax compliance is a form of contribution of taxpayers to the state since the taxpayers also realize if the delay in paying taxes can disrupt and harm the national development. Several studies such as those by Agustiningsih (2016); Anggraini et al (2019);

Samadiartha and Darma (2017); Fitria (2017); Mahfud and Abdullah (2017); Cahyadi and Jati (2016), and Wardani and Rumiyatun (2017) present similar result.

Taxpayer compliance is also determined by the government service quality to the community. The best service given by the government when taxpayers pay the taxes will make the taxpayers more obedient in paying their tax obligations. It is important to make them comfortable and feel simple in paying taxes. Pebrina and Hidayatulloh (2020) state that when people feel comfortable with the services provided by the government, it can make people encouraged to pay the taxes. This is supported by the results of their research revealing that service quality has a positive impact on taxpayer compliance which is also corroborated by Wicaksari and Wulandari (2021) and Atarwaman (2020).

E-filling system is a way of informing tax returns carried out electronically in real time and online via internet through the website of Directorate General of Taxes (Pratami et al., 2017). Research on the implementation of e-filing system is not common, but one was conducted by Agustiningsih (2016) that showed an impact of the implementation of e-filing system on tax compliance.

Referring to the definition given by Directorate General of Taxes, tax amnesty is the elimination of tax liability which should be fulfilled, including the exemption from tax administrative interests and fines as well as tax criminal sanctions (Ridhawati et al., 2020). As stated in Law No. 11 of 2016 on Tax Amnesty, taxpayers only need to disclose their undeclared assets and pay a defined amount in exchange for forgiveness of the tax amnesty. It is also regulated in Law Number 7 of 2021 concerning Harmonization of Tax Regulations.

The Impact of Tax Sanctions on Taxpayer Compliance

Tax sanctions refer to a consequence borne by taxpayers, both individual and corporate, if they do not not comply with tax regulations. Tax sanctions are a guarantee for the provisions of tax laws and regulations to be obeyed or complied with. This is the basis for the claim that the understanding of taxpayers can affect their compliance. In Attribution Theory, a person will be determined by external factors in responding to something that will influence his or her behavior. Tax sanctions are an external factor that can bring an impact on a person's behavior in paying tax.

Research conducted by Anggraini et al (2019) shows that tax sanctions have a partially significant impact on individual tax compliance. This indicates that higher level of taxpayer's knowledge of tax sanctions tends to increase his compliance. The knowledge of tax sanctions will make taxpayers comply with tax obligations since they view tax sanctions as detrimental to them. Other supporting research was conducted by Wicaksari and Wulandari (2021); Rahayu (2017); Pebrina and Hidayatulloh (2020); Cahyadi and Jati (2016); Ilhamsyah, (2016); Barlan and Sari (2021), and Atarwaman (2020) that prove that tax sanctions have a positive impact on taxpayer compliance.
H_1: Tax sanction has a positive impact on taxpayer compliance.

The Impact of Taxpayer Awareness on Taxpayer Compliance

Taxpayer awareness is a good intention of the tax objects to fulfill their tax obligations upon their conscience. When taxpayers understand more about the importance of paying taxes, their compliance will be improved. Research conducted by Agustiningsih (2016); Anggraini et al (2019); Wicaksari and Wulandari (2021); Samadiartha and Darma (2017); Fitria (2017); Mahfud and Abdullah (2017) ; Cahyadi and Jati (2016); Wardani and Rumiyatun (2017) has demonstrated that taxpayer awareness has a positive impact on taxpayer compliance. Taxpayer awareness will support the increasing regional and central developments. The increase in taxpayer awareness has an impact on the increase in the amount of tax revenue. This proves that the Attribution Theory underlies the behavior of taxpayers that emerges from themselves in response to the tax obligation that must be fulfilled. Research conducted by Hai and See (2011), using the Theory of Reasoned Action Model, obtained the evidence that attitude variables and subjective norms have positive effects on tax non-compliance intentions.
H_2: Taxpayer awareness has a positive impact on taxpayer compliance.

The Impact of Service Quality on Taxpayer Compliance

Services offered by the DGT is to assist taxpayers in fulfilling their tax obligations. Service quality has five dimensions, namely physical evidence, reliability, responsiveness, assurance, and individual attention. Individuals will respond well to better service provided. This is in line with the Attribution Theory where individual behavior is determined by external factors. In this case, taxpayer's behavior might be determined by his level of satisfaction with the service provided. The Circular Letter of the Directorate General of Taxes No. SE-84/PJ/2011 concerning Excellent Service stipulates several provisions to improve the quality of services provided to taxpayers. One of the services is the service time which is from 08.00 a.m. to 16.00 p.m. Moreover, the employees who directly deal with taxpayers must serve in polite and friendly manner in addition to being well-dressed.

Furthermore, to respond to the problems faced by taxpayers and to provide information for them, the related government officers are expected to provide complete and clear information and explanations to make the taxpayers understand well. To further convince the taxpayers, the officers can use the service manual. If the officers are not

sure about the problems being handled, they can immediately inform other officers. The service department should also inform the taxpayers about the waiting time to pay taxes. When the documents submitted are incomplete, the officers must be able to explain it clearly and kindly to the taxpayer. Those good quality services will make taxpayers comfortable and ease in paying taxes. Service quality is measured by how satisfied the taxpayers are with tax services. Wicaksari and Wulandari (2021); Pebrina and Hidayatulloh (2020); and Atarwaman (2020) state that the quality of tax services has a positive impact on taxpayer compliance.

H_3: Tax service quality has a positive impact on taxpayer compliance.

The Impact of E-filling System Application on Taxpayer Compliance

E-filling system is a means of informing SPT online which can be accessed from anywhere through Application Service Providers (ASP) so as to make the tax reporting system more effective. Reporting system using e-filling facilitates taxpayers with 24 hour 7 day SPT reporting; hence, even on holidays, they are still able to report their SPT. In addition, e-filling can reduce cost from using paper. Research by Agustiningsih (2016) as well as Pratami et al (2017) reveals that the application of e-filling has a positive impact on taxpayer compliance. As stated in the Attribution Theory, individual acceptance toward external factors will determine their behavior, including the response to the use of information technology.

H_4: The application of e-filling system has a positive impact on taxpayer compliance.

The Impact of Tax Amnesty on Taxpayer Compliance

According to PMK No. 18/PMK.03/2016 and Law Number 7 of 2021 concerning Harmonization of Tax Regulations, tax amnesty refers to the elimination of tax liability which should be fulfilled, including the exemption from tax administrative interests and fines as well as tax criminal sanctions. In return, the taxpayer must disclose his undeclared assets and pay a defined amount in exchange for forgiveness of the tax amnesty. Indonesia applies tax amnesty as a form of increasing taxpayer compliance. According to the research conducted by Hajawiyah et al. (2021), tax amnesty has a positive impact on tax compliance. Tax amnesty has several benefits, such as increasing tax ratio, avoiding tax sanctions for the taxpayers without Taxpayer Identification Number, and optimally increasing tax revenues. Research of Sari and Fidiana (2017); Wicaksari and Wulandari (2021); Rahayu (2017); Ridhawati et al., (2020) argues that tax amnesty has a positive impact on taxpayer compliance. Those studies support the Attribution Theory in which the presence of tax amnesty makes the taxpayers convenient in reporting their assets, as a response to taxpayer behavior related to external factors. Tax amnesty is a solution to increase revenue in the future by giving taxpayers an opportunity to enter or leave tax administration. Thus, the hypothesis is formulated as follows.

H_5: The application of tax amnesty has a positive impact on taxpayer compliance

Research Method

The data used are primary data which were collected using online questionnaires in Google Form from the personal taxpayers domiciled in Sleman, Yogyakarta.

The sampling technique used in this research is purposive sampling, a method of taking sample from a population based on certain considerations or goals. The population of this study includes the individual taxpayers who pay their taxes at KPP Pratama.

Operational Definitions and Methods of Variable Measurement

This study involves five independent variables, including tax sanctions, taxpayer awareness, service quality, application of e-filling system, and tax amnesty and one dependent variable, i.e. taxpayer compliance.

Tax sanctions

Tax sanctions are related to legal regulations containing the sanctions that will be given to taxpayers if they do not comply with tax regulations. This variable was measured using a four-point Likert scale encompassing 1 for Strongly Disagree to 4 for Strongly Agree. There were four questions adopted from the previous research of Fuadi and Mangonting (2013) to estimate tax sanction in this study.

Taxpayer awareness

Taxpayer awareness refers to the perception of a taxpayer on the importance of paying tax. It proves that the taxpayer is aware that by paying tax he contribute to the progress of his country. Taxpayer awareness in this study was measured using the indicators introduced by Widayati and Nuris (2010). This variable was measured using a four-point Likert scale including 1 for Strongly Disagree to 4 for Strongly Agree, The measurement consisted of four items.

Service quality

In her research, Rahayu (2010) mentions that the quality tax service means a provision of excellent services to taxpayers to optimize the state revenues. This variable was measured using Likert scale employing 4 points of estimation, ranging from 1 for Strongly Disagree to 4 for Strongly Agree which was elaborated into four items of questions.

Application of e-filling system

E-filling system is to facilitate the taxpayers who will submit their SPT. The measurement of the implementation of e-filing system was adopted from the research of Suherman, Almunawwaroh, and Marliana (2015). This measurement consisted of four questions and used Likert scale employing 4 points, from 1 for Strongly Disagree to 4 for Strongly Agreeand the assessment of the implementation of the e-filling system.

Tax amnesty

Tax amnesty is the government policy to write off the administration sanctions and criminal sanctions related to the taxes that must be paid. Tax amnesty aims to encourage the level of public awareness and taxpayer compliance, so it can increase state revenue from taxation. This variable was measured by 4 items adopted from the research of Suliyawanti (2015) using Likert scale employing 4 points, from 1 for Strongly Disagree to 4 for Strongly Agree.

Dependent variable

In this study, the dependent variable is individual taxpayer compliance. According to Harinurdin (2009) taxpayer compliance is tax compliance defined as a condition in which taxpayers fulfill all tax obligations and exercise their tax rights.

Data Analysis Method

The collected data were tested and analyzed using Multiple Linear Regression test based on the equation as follows.

$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + e$

Where:
Y = Taxpayer Compliance
a = *Constant*
b1, b2, b3, b4 = Directional number or regression coefficient
X1 = Tax Sanctions
X2 = Taxpayer Awareness
X3 = Service Quality
X4 = e-filling system application
X5 = Tax Amnesty
e = error term

Results and Discussion

The research data were obtained by distributing questionnaires in the format of Google Form to personal taxpayers that domiciled in Sleman, Yogyakarta. 80 respondents became the research sample. This study aims to determine the factors determining the personal taxpayers' compliance in Sleman Regency. The data analysis used in this research is descriptive and statistical analyses.

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y (Taxpayer compliance)	80	2.20	4.00	3.35	.47971
X1 (Tax sanctions)	80	1.00	4.00	2.94	.60783
X2 (Taxpayer awareness)	80	1.75	4.00	3.21	.47972
X3 (Service Quality)	80	2.00	4.00	3.14	.44976
X4 (e-filing system application)	80	2.75	4.00	3.28	.43320
X5 (tax amnesty)	80	2.50	4.00	3.17	.41452
Valid N (listwise)	80	80			

Source: Primary Data, 2021

Results of Data Quality Test

Table 2 shows that all items of the questions are valid because the p value is < 0.05.

Table 2. Results of Validity Tests

Research Variable	Question Item	Coefficient and Correlation Values	p-value	Remark
Tax sanction	Item 1	0.781	0.000	Valid
	Item 2	0.877	0.000	Valid
	Item 3	0.860	0.000	Valid
	Item 4	0.846	0.000	Valid
Taxpayer Awareness	Item 1	0.763	0.000	Valid
	Item 2	0.787	0.000	Valid
	Item 3	0.876	0.000	Valid
	Item 4	0.830	0.000	Valid
Service Quality	Item 1	0.879	0.000	Valid
	Item 2	0.874	0.000	Valid
	Item 3	0.750	0.000	Valid
	Item 4	0.895	0.000	Valid
Application of e-filling system	Item 1	0.958	0.000	Valid
	Item 2	0.934	0.000	Valid
	Item 3	0.948	0.000	Valid
	Item 4	0.815	0.000	Valid
tax amnesty	Item 1	0.861	0.000	Valid
	Item 2	0.898	0.000	Valid
	Item 3	0.854	0.000	Valid
	Item 4	0.876	0.000	Valid
Taxpayer Compliance	Item 1	0.938	0.000	Valid
	Item 2	0.945	0.000	Valid
	Item 3	0.925	0.000	valid
	Item 4	0.904	0.000	Valid
	Item 5	0.902	0.000	Valid

Source: Processed primary data, 2022

Based on the summary of the reliability test results in Table 3, the Cronbach Alpha coefficient value of each variable is greater than 0.6. Thus, it can be concluded that all questions in the research are reliable.

The reliability test on each variable was conducted using *Cronbach Alpha*. The results are presented in Table 3.

Table 3. Results of Reliability Test

No.	Variable	Coef. Alpha Cronbach's	Critical value	Remarks
1	Tax sanctions	0.851	0.6	Reliable
2	Taxpayer awareness	0.825	0.6	Reliable
3	Service quality	0.873	0.6	Reliable
4	Application of e-filling system	0.932	0.6	Reliable
5	Tax amnesty	0.895	0.6	Reliable
6	Tax compliance	0.955	0.6	Reliable

Source: Processed primary data, 2022

Classical Assumption

Normality test using *Kolmogorov Smirnov*.

Table 4. Normality test using Kolmogorov Smirnov

Variable	Probability	Remark
Residual Regresion	0.054	Normal

Source: Processed primary data (2022)

The result of the normality test in Table 4 shows the probability value 0.054 which can be concluded that the data are normally distributed.

The multicollinearity test was used to determine whether there was a strong correlation among the independent variables. If the VIF value is below 10, then there is no correlation among the independent variables. Table 5 demonstrates that all the values of VIF for all independent variables are below 10 which indicate that the regression model proposed by this study does not contain multicollinearity.

Table 5. Multicollinearity Test

Model		Standardized Coefficients						
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	.189	.349		.543	.589		
	X1	.152	.071	.193	2.140	.036	.678	1,475
	X2	.204	.102	.204	1.999	.049	.529	1.891
	X3	.215	.103	.202	2.097	.039	.596	1.678
	X4	.397	.117	.359	3.393	.001	.494	2.024
	X5	.026	.095	.023	.278	.782	.814	1.228

Source: Processed primary data (2022)

Heteroscedasticity test is to test whether there is a residual inequality between one observation and another observation. If the p-value is below 0.05, no symptom of heteroscedasticity is observed. Table 6 shows that the p-values of all independent variables are above 0.05, so the regression model proposed in this study does not contain heteroscedasticity.

Table 6. Heteroscedasticity Test

Model		B	Std. Error			
1	(Constant)	.883	.708		1.247	.217
	X1	.207	.145	.195	1.433	.156
	X2	.176	.207	.131	.847	.400
	X3	-.232	.208	-.162	-1.112	.270
	X4	-.171	.238	-.115	-.721	.473
	X5	-.016	.193	-.010	-.080	.936

Source: Processed primary data (2022)

The results of the data processing using multiple regression model related to tax sanctions, taxpayer awareness, quality of tax services, application of e-filling system, and tax amnesty for individual taxpayers in Sleman Regency are presented in Table 7.

Table 7. Results of Multiple Linear Regression Test

Variable	Regression Coefficient	t-statistic	Sig-t	Conclusion
(Constant)	0.189	0.543	0.589	
Tax sanctions	0.152	2.140	0.036*	H1 is supported
Taxpayer awareness	0.204	1.999	0.049*	H2 is supported
Service quality	0.215	2.097	0.039*	H3 is supported
ling system application	0.397	3.393	0.001*	H4 is supported
Tax amnesty	0.026	0.278	0.782	H5 is not supported

*sig 5%
Source: Processed primary data (2022)

The multiple linear regression equation of the impacts of independent variables (X) on dependent variable (Y) is as follows.

$$Y = 0.189 + 0.152X1 + 0.204X2 + 0.215X3 + 0.397X4 + 0.026X5$$

The result of the determination coefficient (*Adjusted R Square*) measurement is shown in Table 8.

Table 8. Result of the Measurement of Determination Coefficient (R^2)

R	Determination Coef
0.59	0.564

Source: Processed primary data (2022)

Based on the SPSS output of model summary, the adjusted R2 value is 0.564 or 56.4%, indicating that 56.4% of taxpayer compliance can be explained by the variables of tax sanctions, taxpayer awareness, service quality, application of e-filling system, and tax amnesty, while, the remaining of 43.6% (100% - 56.4%) is determined by other factors excluded in the model.

The multiple regression test result of tax sanction shows the t-statistic of 2.140 with the significance value of 0.036 and coefficient value of 0.152. This means that sig-t value <0.05, thus, tax sanctions is concluded to have a positive impact on taxpayer compliance. Hence, the first hypothesis is supported.

The result of the multiple regression test on taxpayer awareness shows the t-statistic of 1.999 with the significance value of 0.049 and coefficient value of 0.204. The sig-t value <0.05. which indicates that taxpayer awareness has a positive impact on taxpayer cosmpliance; thus, the second hypothesis is supported.

The multiple regression test result of tax service quality demonstrates the t-statistic value of 2.097 with the significance value of 0.039 and coefficient value of 0.215. The sig-t value is <0.05 and indicates that tax service quality has a positive impact on taxpayer compliance. Thus, the third hypothesis is supported.

The result of the multiple regression test on the application of e-filling system displays the t-statistic value of 3.393 with the significance value of 0.001 and coefficient value of 0.397. The sig-t value is <0.05 which can be concluded that the application of e-filling system has a positive impact on taxpayer compliance. Therefore, the fourth hypothesis is supported.

The test of the multiple regression on tax amnesty resulted in the t-statistic value of 0.278 with the significance value of 0.782 and coefficient value of 0.026. The sig-t value is <0.05, and can be concluded that tax amnesty has no impact on taxpayer compliance, and the fifth hypothesis is rejected.

Discussion of the Research Results

The impact of tax sanction on taxpayer compliance

The results of this research prove that tax sanctions has a positive impact on taxpayer compliance; thus supporting the first hypothesis that "tax sanctions have a positive effect on taxpayer compliance". This is similar with the research conducted by Anggraini et al (2019) which shows that tax sanctions have a positive impact on individual tax compliance. Higher level of taxpayer knowledge of tax sanctions tends to lead the individual taxpayer compliance to increase. Tax sanctions will make taxpayers comply with tax obligations as these sanctions are detrimental to taxpayers. The studies conducted by Wicaksari and Wulandari (2021); Rahayu (2017); Pebrina and Hidayatulloh (2020); Cahyadi and Jati (2016); Ilhamsyah (2016); Barlan and Sari (2021); and Atarwaman (2020) support this result that tax sanctions have a positive impact on taxpayer compliance. However, this result is not in line with the research conducted by Wardani and Rumiyatun (2017) that states that tax sanctions has no effect on taxpayer compliance.

Taxpayers will pay taxes obediently if they view that fines will harm them more. More remaining tax arrears that must be paid will make it more difficult for the taxpayers to pay them off. Hence, the fines will determine the level of taxpayers' compliance in paying taxes and encourage them to be more punctual and truthful in carrying out their obligations.

Tax sanctions are the guarantee that tax laws and regulations will be complied with and serve as a deterrent tool to prevent taxpayers from violating tax norms (Mardiasmo, 2016). There are two types of sanctions in taxation: criminal and administrative sanctions. The imposition of tax administrative sanctions on taxpayers is carried out when the taxpayer does not fulfill his tax obligation after it is mature. Tax sanctions are strictly made to minimize the violations that will be committed by taxpayers. In the perception of taxpayers, sanctions will be burdensome and disadvantage them if they do not fulfil their tax obligation. Tax sanctions are also a guarantee or prevention to make tax regulations obeyed and not violated by taxpayers. In other words, sanctions also become a tool to prevent taxpayers from violating the applicable tax provisions and regulations. The results of the research support the Attribution Theory and able to prove that the presence of tax sanctions could lead the behavior of taxpayers to comply with tax regulations in fulfilling their tax obligations. This proves that taxpayer behavior is affected by tax sanctions as an external factor.

The impact of taxpayer awareness on taxpayer compliance

The results of the study show a positive impact of taxpayer awareness on taxpayer compliance. Thus, the second hypothesis stating that "taxpayer awareness has a positive effect on taxpayer compliance" is supported. The results of this study support the research carried out by Agustiningsih (2016); Anggraini et al (2019); Wicaksari and Wulandari (2021); Samadiartha and Darma (2017); Fitria (2017); Mahfud and Abdullah (2017); Cahyadi and Jati (2016); and Wardani and Rumiyatun (2017) which reveals a positive impact of taxpayer awareness on taxpayer compliance. Taxpayer awareness will later support the regional and central developments which are expected to keep improving. Increasing taxpayer awareness will impact the increase in the amount of tax revenue. However,

this result does not agree with Atarwaman's research (2020) which found that taxpayer awareness had no impact on taxpayer compliance.

Based on the Attribution Theory, internal factors are able to determine a person's behavior. Awareness serves as an internal factor that can affect a person's behavior, in this context, it can trigger taxpayers to comply with their obligations to pay taxes. The willingness of taxpayers to fulfill their obligations in taxation also determines the success of taxation. In the principle of taxation, if the taxpayers are unwilling to pay taxes, it is probably because the result of the tax collection might not directly benefit them. Taxpayer awareness is a good intention of the tax object to fulfill the obligation to pay taxes upon their conscience. The more understanding people of the importance of paying taxes, the more increasing their compliance. If taxpayers carry out their tax obligations sincerely and are aware of how important the taxes are for the growth and development of a region, non-compliance in paying taxes will never occur.

The impact of service quality on taxpayer compliance

The results of the study prove that service quality has a positive impact on taxpayer compliance. Thus, the third hypothesis stating "Quality of tax service has a positive effect on taxpayer compliance" is supported. The results of this study are in agreement with the results of the research performed by Wicaksari and Wulandari (2021); Pebrina and Hidayatulloh (2020); and Atarwaman (2020) that argue that there is a positive impact of the quality of tax services on taxpayer compliance. However, it contradicts the research conducted by Mahfud and Abdullah (2017) that found no impact of the quality of tax services on taxpayers. Nevertheless, there are still many other studies which have found the evidence of service quality affecting the increase in taxpayer compliance. Therefore, it can be concluded that service quality as an external factor will determine taxpayer behavior. This supports the Attribution Theory which states that a person's behavior can be determined by external factors.

Services provided by the DGT to taxpayers will assist the taxpayers in fulfilling their tax obligations. Service quality has five dimensions, namely physical evidence, reliability, responsiveness, assurance, and individual attention. Good service quality means the capability at creating satisfaction and meeting the standards that can be accounted for and is carried out continuously. Service quality can be identified by comparing the consumers' perceptions of the service they actually get with the service they actually expect from a company. If the service received is as expected, then the service quality is perceived as good and satisfactory. Moreover, if the service received is more than what is expected by the consumers, then the service quality is perceived as very good and of high quality. Conversely, if the service received is not as expected, then the service quality is perceived as poor.

The impact of the application of e-filling system on taxpayer compliance

The results of this study show that the application of e-filling system has a positive impact on taxpayer compliance; thus, the fourth hypothesis which states "the application of e-filling system has a positive impact on taxpayer compliance" is supported. The results of this study are in line with the research conducted by Agustiningsih (2016) which denotes the positive impact of the application of e-filling on taxpayer compliance. E-filling system is a method of submitting tax returns electronically in real-time and online via internet thorugh the website of Directorate General of Taxes. As soon as the taxpayers feel facilitated and comfortable in submitting their SPT, their compliance might improve (Agustiningsih, 2016; Pratami et al., 2017). This result proves the Attribution Theory which argues that a person will respond to external factors which will later determine his/her behavior, including the convenience of using a system.

The e-filling system is a means of submitting SPT online, so it can be accessed from anywhere through the Application Service Providers (ASP) which makes it more effective. The reporting systems using e-filling can facilitate the taxpayers in which they can report their SPT 24 hours for 7 days. Even on holidays, taxpayers can also report their SPT. In addition, e-filling can reduce the costs from using paper. The result of this study supports the Attribution Theory in which taxpayers can receive technological information by using e-filling system in their tax reporting. However, this study does not corroborate the research by Suherman, Almunawwaroh, and Marliana (2015) that reveals that e-filling has no impact on taxpayer compliance.

The impact of tax amnesty on taxpayer compliance

The results of the study prove that tax amnesty has no effect on taxpayer compliance which are also in line with the research carried out by Anggraini et al (2019) that confirms that tax amnesty has no effect on taxpayer compliance. The result, however, does not support the research results of Wicaksari and Wulandari (2021); Sari and Fidiana (2017); Rahayu (2017); Ridhawati et al., (2020) which mention that tax amnesty positively affects taxpayer compliance. Therefore, this study does not endorse the Attribution Theory which argues that tax amnesty as an external factor can determine taxpayer behavior. Tax amnesty is a government policy in taxation that provides an elimination of taxes owed by paying a certain amount in exchange for the forgiveness of a tax amnesty. It aims

to provide additional state revenue from tax and opportunities for non-compliant taxpayers to become compliant taxpayers. However, this study found that the tax amnesty policy issued by the government did not influence the individual taxpayers' compliance. In other word, the increase or decrease in individual taxpayers' compliance does not depend on whether or not there is a tax amnesty policy issued by the government. This is due to the taxpayers' lack of knowledge regarding the purpose of the policy. The taxpayers even consider that tax amnesty is unfair for them who have been obedient in fulfilling their tax obligations, so they think that they should not be necessarily orderly in paying taxes.

Conclusion

The study proves that tax sanctions, taxpayer awareness, tax service quality, and e-filling system application have positive impacts on taxpayer compliance, while tax amnesty indicates no impact. Taxpayers in Sleman Regency have the awareness of tax obligation and tax sanctions. Referring to that fact, the supports for service quality and e-filling system facility are deemed very important to create convenience for the taxpayers in fulfilling their tax obligations. The results of this study support the TAM theory in which taxpayers can accept information technology as a medium facilitated by the government in providing tax reporting convenience services for taxpayers as proven that the application of e-filling system positively influences taxpayer compliance. The results also support the Attribution Theory that explains that a person's behavior will be determined by external and internal factors. The external factors that influence the behavior of taxpayers in fulfilling their obligations include tax sanctions, service quality, and application of e-filling system, while taxpayer awareness serves as an internal factor.

To enhance the taxpayer compliance, it is necessary to increase tax sanctions, service quality, e-filling implementation, and taxpayer awareness by disseminating the information through advertisements in various mass media. Also, tax census must be conducted and reach all regions of Indonesia. Furthermore, KPP is expected to be able to provide comprehensive counseling for all community from all social levels in order to increase their awareness of paying their debted taxes and reporting their tax records honestly. This will later be earmarked for state revenue. The importance of tax compliance should also be stressed on either with the participation in tax amnesty or voluntary disclosure since this study cannot prove the impact of the implementation of tax amnesty on taxpayer compliance.

There are still many other factors determining taxpayer compliance that are not tested in this study which is indicated from the results of the data analysis showing the adjusted R^2 value 0.564. Thus, there is still 43.6% of contribution from the other factors toward taxpayer compliance which are not included in the research model.

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