

Influence Of Taxation Socialization, Tax Sanctions, Tax Knowledge On Individual Taxpayer Compliance (At The Bandung Soreang Primary Tax Office)

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Abstract

This study analyzes the effect of tax socialization, tax sanctions, and tax knowledge on individual taxpayers' compliance at the Soreang Tax Office (KPP Pratama Soreang). Taxpayer compliance is one of the most crucial indicators of the success of Indonesia's tax system. The causes of non-compliance with tax obligations often stem from factors such as a lack of public understanding of their tax responsibilities, insufficient socialization, and inconsistent enforcement of tax sanctions. This study employs a quantitative method, including descriptive and confirmatory measurements. Data was collected by surveying 100 taxpayers at the Soreang Tax Office. The findings reveal that tax socialization positively and significantly impacts taxpayer compliance by giving individuals a stronger understanding of their tax obligations. Tax sanctions also play a significant role, with compliance improving through the consistent application of sanctions. Tax knowledge is a critical factor, as informed taxpayers tend to comply with reporting requirements more promptly. Together, these three variables significantly contribute to enhancing compliance. These findings underscore the importance of expanding tax socialization programs, implementing tax regulations effectively, and educating the public about tax matters to support the success of Indonesia's tax system

Keywords: Tax Socialization, Tax Sanctions, Tax Knowledge, Compliance Tax

1. Introduction

Taxes are lawful (and enforceable) commitments made by citizens to the state treasury to cover open consumption without accepting anything specifically certifiable in return (Mardiasmo, 2019). Taxes are one source of state income, which is utilized to carry out government and advancement exercises and encourage financial activities. Currently, most of the government's wage comes from assessed incomes. Since in Indonesia, to date, more than 50% of state income, namely charge income, is most needed to guarantee the victory and smoothness of the country's advancement (Wajib & Muhtarudin, 2023).

Banks have a major effect on a country's economy. Thus, banks must operate effectively, successfully, and efficiently. Making the best use of funds and assets, improving operational efficiency, and strengthening financial position are the main factors that determine the stability

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of a banking situation (Retno Nur Alfanti et al., 2024).

Taxes are mandatory contributions from taxpayers that directly benefit the national interest and the welfare of the country's society, especially Indonesia. The government uses tax money to help ensure smooth access to facilities and infrastructure for all Indonesian citizens (Kasir, 2023).

According to the SPT (Tax Return), taxpayer compliance must be carried out on time as per the DJP, which is also the leading indicator for determining taxpayer compliance. Starting in 2022, the number of taxpayers in compliance was 83.2 million, and the number of reported notifications was 15.8 million. Meanwhile, in 2021, taxpayer compliance was 84.7% from 15.97 million taxpayers out of 19 million taxpayers. (Santika, 2023).

The following is Table 1 on the level of compliance of individual taxpayers at KPP Pratama Soreang:

Table 1. Taxpayers

TAX YEAR	SPT Individual	Tax Revenue In rupiah
2018	69,372	1,640,845,453,484
2019	79,912	2,020,979,681,860
2020	94,397	1,642,769,719,962
2021	113,067	1,160,188,053,520
2022	95,244	1,128,119,339,927

Source: KPP Pratama Soreang

As the above table illustrates, there have been growths and shrinks over the last five years. The largest growth was in 2021, during which there were 113,067 taxpayers, but in 2022, there was a 17.8% fall to 95,244 taxpayers. The total revenue of KPP Pratama Soreang fluctuated, reaching its largest gain in 2019 at Rp2,020,979,681,860 and its lowest in 2022 at Rp1,128,119,339,927. Because the COVID-19 epidemic lasted until 2022, there was a decrease in SPT reporting.

The decline in compliance reporting is not solely due to the availability of online tax office services. A similar trend was observed at KPP Pratama Bandung Cicadas, as highlighted in research conducted by (Mustari & Kasir, 2024). The annual SPT reporting decreased from 4,616 to 4,472, indicating a similar occurrence at the Cicadas Tax Office.

Similarly, at KPP Pratama Majalaya, a study conducted by (Kartika & Ginting, 2024) found that SPT reporting also decreased from 85,185 in 2021 to 59,799 in 2022, marking a significant decline. In this KPP, 361,649 SPTs were reported, whereas only 59,799 were reported in 2022.

In addition, an immense percentage of taxpayers at KPP Soreang lack technical expertise, particularly those taxpayers who live in the tax districts of Ciweday and Pangalengan. According to preliminary surveys given to 30 respondents, the following findings indicate that low taxpayer compliance is also a result of phenomena pertaining to tax understanding and sanctions:

KPP Pratama Soreang Pre-Questionnaire on Taxpayer Compliance

According to KPP Pratama Soreang's Tax Compliance Obligation survey, 57.6% of respondents are neutral, 24.2% agree, 15.2% strongly agree, and 3% disagree. This suggests that the level of individual tax compliance remains low.

KPP Pratama Soreang's Pre-Questionnaire on Tax Socialization

KPP Pratama Soreang's Pre-Questionnaire on Tax Socialization The pre-questionnaire on tax socialization at KPP Pratama Soreang indicated that 36.7% of respondents agreed, 10% strongly agreed, and less than 6.3% disagreed, while 46.7% remained neutral. These results highlight the ongoing confusion among KPP Pratama Soreang taxpayers regarding tax socialization. Changes made: Adjusted "those polled" to "respondents" for more formal language. Replaced "objected" with "disagreed," which is more.

Tax Knowledge Pre-Questionnaire at KPP Pratama Soreang

According to the findings of the pre-questionnaire on tax knowledge at KPP Pratama Soreang, 67.7% of respondents were neutral, 22.6% agreed, 6.7% strongly agreed, and 3% disagreed. This indicates that tax literacy remains relatively low.

In light of the above findings, the author is considering the title "The Influence of Tax Socialization, Tax Sanctions, and Tax Knowledge on the Compliance of Individual Taxpayers at KPP Pratama Soreang."

2. Literature Review

2.1 Tax Compliance

(Peraturan Menteri Keuangan Nomor 199/PMK.03/2007 Tahun 2007 Tentang Tata Cara Pemeriksaan Pajak, 2007), stating that the act of taxpayers meeting their tax responsibilities in conformity with the current tax regulations in a nation is known as tax compliance”.

According to the statement (Rahayu, 2017)"Taxpayers must adhere to the applicable regulations.” When taxpayers comply with the relevant rules and regulations, they are fulfilling their tax duties.

Based on the aforementioned viewpoints, it may be inferred that citizens have a duty to pay taxes in compliance with the law.

2.2 Tax Sosialization

Menurut Pedoman Penyuluhan Perpajakan, 2013), Another term applied in the rules regarding tax socialization is tax guidance, namely: the action of providing tax information to the public, business institutions, the government, and non-governmental organizations. The purpose of tax consultation is to develop insights and skills related to taxation and guide taxpayer behavior so that they understand and are enabled to use their rights and fulfill their tax obligations with greater understanding, awareness, and commitment.

The Directorate General of Taxes launched the Tax Socialization program to educate the public and taxpayers, particularly about tax laws (Muhamad, 2019).

The following are indicators of tax socialization: implementation of tax socialization, tax socialization through media, and the benefits of tax socialization activities (Maxuel & Primastiwi (2021).

From the above opinions, it can be concluded that tax socialization is an effort by the DJP to provide and disseminate tax information in the form of suggestions for fulfilling tax obligations and tax knowledge.

2.3. *Tax Sanction*

Tax sanctions, according to are (Rahayu, 2017), "a form of control or supervision carried out by the government to ensure that the public complies with the laws and regulations, thereby preventing violations in fulfilling their tax obligations".

According to the statement (Mardiasmo, 2018), tax sanctions are as follows: "Tax sanctions aim to ensure that regulations comply with tax laws (tax norms)".

In other words, tax sanctions are preventive measures to deter taxpayers from violating tax norms. Based on the opinion mentioned above, tax sanctions are essentially actions taken by the state to monitor and prevent taxpayers from violating tax laws.

2.4. *Tax Knowledge*

Tax knowledge in the context of taxation is everything that is known and understood based on tax legislation, both substantive and formal tax regulations (Mardiasmo, 2018).

Tax knowledge refers to the knowledge required to implement the tasks of tax administration management, such as estimating the tax owed, preparing tax returns, filing tax returns, understanding tax collection regulations, and other matters related to tax obligations (Rahayu, 2019).

Based on the above opinions, it can be concluded that tax knowledge is knowledge about tax regulations, how to calculate taxes, how to fill out tax returns, understanding taxpayers, and so on.

The Relationship Between Tax Socialization and Individual Taxpayer Compliance

The term tax socialization refers to the process of disseminating information about taxes with the aim of increasing tax awareness among citizens or taxpayers and enhancing their knowledge and compliance with tax laws. Tax socialization allows for the obligation. Research shows that tax socialization does not affect the compliance of individual taxpayers at the Pratama Tax Service Office in Wonokolo, Surabaya. The lack of effectiveness in socialization may also be caused by various other factors. One of the reasons for the investigation is because the Pratama Wonokolo Surabaya Tax Service Office, which had been conducting direct socialization, was forced to take measures to prevent the spread of COVID-19, as there was no global COVID-19 pandemic at that time, and as a result, gatherings were prohibited. That's why the place is blocked. Pandemic. And socialization has decreased because the general public does not understand tax policies, especially through socialization (Khunaina , 2021).

The Relationship Between Tax Sanctions and Individual Taxpayer Compliance

According to (Mardiasmo, 2018), "Tax sanctions aim to ensure compliance with tax legislation (tax norms). In other words, tax sanctions aim to prevent taxpayers from violating tax norms". Meanwhile, according to (Rahayu, 2017), tax sanctions are "as a control or supervision by the government to ensure that taxpayers comply with the regulations so that there are no violations in fulfilling their tax obligations".

This is consistent with a study (Alamsyah et al., 2024). that found that the tax punishment variable significantly and favorably affects the degree of compliance of individual taxpayers at

KPP Pratama Cicadas. Tax penalties have an effect on taxpayer compliance, as indicated by this result's t-value of less than 0.05.

On the other hand, the research found that tax sanctions at KPP Setiabudi IV do not affect taxpayer compliance, with many taxpayers ignoring tax sanctions and many taxpayers still not submitting their tax returns on time. finding that sanctions were imposed for not reporting it (Sulastiningsih et al., 2023.)

The Relationship Between Tax Knowledge and Individual Taxpayer Compliance

Any knowledge and comprehension of tax rules, including both substantive and procedural tax laws, is referred to as tax knowledge (Mardiasmo, 2018). The research conducted by (Nasiroh & Afiqoh, 2023), tax knowledge does not positively impact the compliance of Individual Taxpayers. The research conducted by (Daur et al., 2024), at KPP Bandung Bojonagara states that the variables significantly influence variable Y. The research conducted by (Ananda Putri & Ginting, 2024), indicates that the tax knowledge t-value significance is lower than 0.05 and affects the significance of variable Y.

Research Framework

(Ghozali, 2018), asserts that the framework of mind serves as the foundation for our deductive investigation. It comprises logic that develops, elucidates, and builds upon the correlations between variables identified through literature reviews, interviews, and observations deemed relevant to answering research questions.

Based on the description above, it is assumed that the framework is like this:

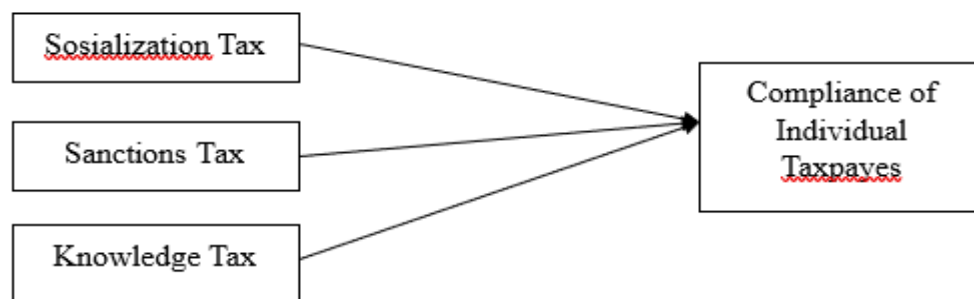


Figure 1. Research Model

Hypotesis:

Based on the description above, the following hypothesis can be concluded.:

- H₀ Taxpayers compliance is affected by Sosialization tax
- H₁ Taxpayers compliance is affected by Sosialization tax
- H₀ Taxpayers compliance is unaffected by Sanction tax
- H₂ Taxpayers compliance is affected by Sanction tax
- H₀ Taxpayers compliance is affected by Knowlodge tax
- H₃ Taxpayers compliance is affected by Knowlodge tax
- H₄ Taxpayer compliance simultaneously affects Tax Socialization, Tax Sanctions, and individual tax knowledge.

Previous Research

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Tabel 2. Previous Research

No	Research	Tittle	Research Result	Different
1.	Nasiroh & Afiqoh, 2023	The Influence of Tax Knowledge, Taxawareness, And Tax Sanctions On The Compliance Of Individual Tax Obligations	1. tax knowledge does not have a positive impact on the compliance of Individual Taxpayers 2. Tax awareness has a positive effect on the compliance of Individual Taxpayers. 3. Tax sanctions have a positive effect on the compliance of Individual Taxpayers.	1. Research site 2. time
2.	Alamsyah et al., 2024	The Influence Of Taxation Knowledge, Taxpayer Awareness, And Tax Sanctions On Individual Taxpayer Compliance (At The Bandung Cicadas Primary Tax Office)	1. tax punishment variable significantly and favorably affects the degree of compliance of individual taxpayers at KPP Pratama Cicadas 2. Taxpayer awarenees significantly and affects the degree of compliance of individual taxpayers 3. Tax Knowlewge variable significantly and favorably affects the degree of compliance of individual taxpayers at KPP Pratama Cicadas	1. Research site 2. Time
3.	Khunaina, 2021	The Influence Of Tax Knowledge, Tax Socialization, And The Implementation Of The E-Filing System On The Compliance Of Individual Tax Obligations At The Primary Tax Service Office Surabaya Wonocolo	1. Tax socialization unaffect the compliance of individual taxpayers at the Wonocolo Surabaya tax office valid because the value is greater than 0.05 so it is valid. 2. The Impact of Implementing the E-Filing System on Individual Taxpayer Compliance Affects Individual Taxpayer Compliance 3. The influence of tax knowledge on individual taxpayer compliance affects individual taxpayer compliance.	1. Research Site 2. Time
4.	Ananda Putri & Ginting, 2024	Kpp Tegallega Bandung's Invidual Taxpayer	1. Tax Knowlwge variable significantly and favorably	1. Research Site

		Compliance: The Impact Of Tax Adminisration Modernization, Tax Knowledge, And Tax Sanctions	affects the degree of compliance of individual taxpayers at KPP tegallega 2. Tax sanctions variable significantly and favorably affects the degree of compliance of individual taxpayers at KPP tegallega 3. Tax Administration variable significantly and favorably affects the degree of compliance of individual taxpayers at KPP tegallega	2. Time
5.	Sulastiningsih et al., 2023	The Influence Of Tax Knowledge And Understanding, Tax Awareness, And Tax Sanctions On The Compliance Of Individual Tax Obligors At The Primary Tax Office Of Yogyakarta City	1. The knowledge and understanding of taxpayers have a significantly positive impact on the compliance of individual taxpayers. 2. Tax awareness has a significantly positive effect on the compliance of individual taxpayers. 3. Tax sanctions have a significant positive impact on the compliance of individual taxpayers.	1. Research Site

3. Research Methodology

This study employs several methodical procedures, starting with the operationalization of variables, followed by the identification of data sources and methods, technical analysis, and hypothesis testing. Descriptive and verificative approaches are used in this quantitative study (Arismutia, 2024). According to (Sudaryono, 2018), research techniques are "a branch of science that discusses research methods based on observed facts and phenomena".

Descriptive approach, according to (Sugiyono, 2020), is research to determine the value of a variable independently without making comparisons or through other variables. Meanwhile, the verificative approach, according to (Sugiyono, 2020), is research conducted on a specific population or sample with the aim of testing the established hypothesis. In this research, the verificative method is used to determine the relationship between variables and test the hypothesis regarding the influence of tax socialization, tax sanctions, and tax knowledge on the compliance of individual taxpayers at KPP Pratama Soreang Bandung.

Operationalization of variables, according to (Sugiyono, 2020), is the attribute or characteristic or value of a person, object, or activity that is determined by the researcher to be studied and then concluded. In this study, the variables being operated are Tax Socialization (X1), Tax Sanctions (X2), Tax Knowledge (X3), The type of data used is quantitative data, which consists of numbers and figures. The source of data used is primary data, obtained through the

distribution of questionnaires at KPP Pratama Soreang. The data collection technique involves individuals at KPP Pratama Soreang using interview techniques and questionnaire distribution.

Samples and Populations

The Soreang Bandung Tax Office in 2022 had 95,244 individual taxpayers whose objectives will be considered in this study. In this investigation. So in this case the Solvin formula is used for sampling:

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

n=Sample survey

N=Populations

e= error value slovin calculated,

based on the above Solvin method from 95,244 in 2022 it can be concluded that:

$$n = \frac{95,244}{1 + 95,244 (0,1)^2}$$

n= 95,45 or 100 taxpayers

The instruments used in this study underwent validity and reliability testing, and the data was analyzed using multiple linear regression, determination, product-moment correlation coefficient, and traditional assumption tests. The hypothesis testing procedure (f-tests) used both partial tests (t-tests) and simultaneous tests (t-tests).

Tabel 3. Variabel Operationalitation

Variable	Variabel Contept	Indicator	Scale	No questionnaire
Tax Payers Compliance (Y)	Taxpayers must adhere to the applicable regulations." When a taxpayer complies with the relevant rules and regulations, they are fulfilling their tax duties. (Rahayu, 2017)	1. Tax Returns Filed on Time 2. Reporting Income Accurately 3. Finish Tax Payment Due 4. Honor for Tax Laws 5. Document Retention	Ordinal	1-5
Sosialization Tax (X1)	The Directorate General of Taxes launched the Tax Socialization program to educate the public and taxpayers, particularly about tax laws (Muhamad, 2019)	1. Improved Information on Tax Laws 2. Improved Knowledge of Tax Procedures 3. Rate of Engagement in Socialization	Ordinal	1-5

		Activities 4. Taxpayers' Behavioral Changes 5. Feedback and Participant Satisfaction		
Sanction Tax (X2)	Tax sanctions aim to ensure compliance with tax legislation (tax norms).”In other words, tax sanctions aim to prevent taxpayers from violating tax norms. (Mardiasmo, 2018)	1. Decrease in Tax Infractions 2. An increase in voluntary compliance 3. Paying Penalties on Time 4. Knowledge of Tax Sanctions 5. Effect of Deterrence	Ordinal	6-11
Tax Knowledge (X3)	Any knowledge and comprehension of tax rules, including both substantive and procedural tax laws, is referred to as tax knowledge. (Mardiasmo, 2018)	1. Knowledge of Laws Concerning Substantive Taxation 2. Knowledge of Procedural Tax Laws 3. Knowledge of Rights and Duties 4. Understanding Tax Penalties and Sanctions 5. Capacity to Implement Tax Laws	Ordinal	11-16

4. Analysis and discussion

Validity Test

Tabel 4. Validity Result Test

Variabel	No Item	Pearson Correlation	Correlation Level
Tax Compliance (Y)	Do you pay your taxes on time?	.630	,196
	Do you look for expert help when it comes to declaring your income? Why not?	.664	,196
	What resources or techniques do you employ to guarantee the accuracy of revenue reporting?	.644	,196
	Have you ever had trouble correctly disclosing your earnings? If so, please provide more details.	.692	,196

	Do you know what the penalties are for paying taxes after the deadline?	.742	,196
Tax Socialization (X1)	Do you think it's easy to find and comprehend information on tax laws?	.524	,196
	How pleased are you with the assistance that local tax officials have given you?	.579	,196
	What aspects of following tax laws do you consider important?	.696	,196
	Have you taken part in any tax-related socializing events, such as webinars or seminars?	.735	,196
	If so, how frequently have you gone to seminars or meetings that go over tax procedures?	.661	,196
Tax Sanction (X2)	What precautions do you take to stay clear of tax violations?	.469	,196
	What encourages you to voluntarily adhere to tax laws?	.604	,196
	To what extent do existing tax penalties effectively deter non-compliance?	.714	,196
	Do you know what happens if you don't pay your taxes on time?	.731	,196
	What impact does your knowledge of tax penalties have on your tax behavior? Do you know what happens if you don't pay your taxes on time?	.663	,196
Tax Knowledge (X3)	Have you had any trouble implementing tax rules in your particular circumstance?	.532	,196
	Have you participated in any training or courses on substantive tax laws?	.560	,196
	To what extent do you feel comfortable adhering to the measures involved in tax compliance?	.783	,196
	As a taxpayer, are you aware of your rights?	.763	,196
	Are you aware of the penalties for inaccurate files or late tax payments?	.580	,196

Source: Data Primer

From the above correlation, it can be interpreted that 3 variables (X) and 1 variable (Y) are valid because the variable values are more significant than .196 can be construed as these 3 variables being considered valid.

Reability Test

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Tabel 5. Reability Result Test

Variabel	Cronbach Alpha	Correlation Level	Conclusion
Tax Compliance (Y)	0.701	0,600	Valid
Tax Sozialization (X1)	0.753	0,600	Valid
Tax Sanction (X2)	0.752	0,600	Valid
Tax Knowledge (X3)	0.755	0,600	Valid

Sumber: Data Primer 26

From the conclusion above, it is explained that the variable values of these three variables are considered valid because the values of variable 3 (X) and 1 (Y) exceed 0.600.

Normality Test

Tabel 6. Normality Result Test

Test Statistic	.69
Asymp. Sig. (2-tailed)	.200

Sumber: Data Primer 26

Based on the above, according to the results presented by Kolmogorov-Smirnov, the evidence for a dataset being significantly influential is $\alpha = 5\%$, so the above data can be classified as normal data.

Multicollinearity Test

Tabel 7. Multicollinearity Result Test

Multicollinearity Statistics	
Tolerance	VIF
0.155	6.418
0.139	7.183
0.435	2.297

Sumber: Data Primer 26

VIF correlation can be used in interpretation:

1. The VIF value of 6.418 for the Tax Socialization variable (X1) is less than 10 as shown in the table above.
2. The VIF value of 7.183 for the Tax Penalty variable (X2) is less than 10.
3. The VIF value of 0.435 for the Tax Knowledge Variable (X3) is less than 10.

t-Test

Tabel 8. Result T-test

Model	T	Sig
Constant	8.391	.000
X1	2.990	.004
X2	- 9.193	.000
X3	4.722	.000

Source: Data Primer 26

1. The Sig. value of .000 for the Tax Socialization variable (X1) is less than .005 as shown in the table above, and the t-value is greater than 1.984.
2. The Sig value of .004 for the Tax Socialization variable (X1) is less than .005 as shown in the table above, and the t value is less than 1.984.
3. The Sig. value of .000 for the Tax Socialization variable (X1) is less than .005 as shown in the table above, and the t-value is greater than 1.984.

F-Test

Tabel 9. Result F-Test

F	Sig
30.437	.000

Source: Data Primer 26

F=calculate $30.437 > 2.70$ can be interpreted that taxpayer compliance can be concluded positively with the combination of Tax Socialization (X1), Tax Sanctions (X2), Tax Knowledge (X3). The estimated $F = 30.437 > 2.70$ indicates that taxpayer compliance is positively impacted by tax socialization (X1), tax sanctions (X2), and tax knowledge (X3). Together, these factors have a large and positive impact, as evidenced by the F-value, which is higher than the critical threshold of 2.70. This demonstrates their combined importance in shaping taxpayer behavior, enhancing understanding, and promoting greater compliance with tax regulations, making them crucial areas for improvement. This conclusion suggests that the three primary elements that should be strengthened by policies aimed at boosting tax compliance are tax socialization, sanctions, and knowledge. Supporting public education on tax obligations via effective socialization initiatives may raise awareness and encourage voluntary compliance. Ensuring that tax penalties are appropriately imposed in the interim may deter non-compliance and encourage accountability. Furthermore, improving taxpayers' understanding of tax laws and their rights may lead to higher compliance and wiser choices. Therefore, a thorough plan that includes these elements is required to create long-lasting improvements in tax compliance across various businesses.

5. Conclusion

In the T-test above, tax compliance shows that tax socialization (X1) has a partial influence on tax compliance (Y) like the research conducted by (Khunaina, 2021), but there is a difference if the research (Khunaina, 2021), does not have an effect whereas what I am researching has an effect on Variable Y, while tax sanctions (X2) indicate a significant but negative influence on the compliance variable, like the research conducted by (Alamsyah et al., 2024), but there is a difference if the research (Alamsyah et al., 2024), partially and simultaneously affects, whereas what I am researching does not have a partial effect but has a simultaneous effect on Variable (Y). the variable "tax knowledge" (X3) has a partial influence on the variable "tax compliance" (Y), like the research conducted by (Ananda & Ginting, 2024), partially tax knowledge has a partial and simultaneous effect. However, in the case of the Soreang Primary Tax Service Office, the simultaneous F-test shows that the value in the F-table explains the simultaneous influence of the tax socialization variable (X1), tax sanctions (X2), and tax knowledge (X3). The value of 2.70 indicates that the three variables simultaneously have a significant effect on the compliance variable. Although the kind and strength of these impacts

vary depending on the circumstances, it is clear from the T-test and F-test results that tax socialization (X1), tax sanctions (X2), and tax knowledge (X3) all have distinct effects on tax compliance (Y).

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