

The Effect of Taxpayer Knowledge, Taxpayer Awareness, and Tax Sanctions on Corporate Taxpayer Compliance at KPP Pratama South Bekasi.

Lisdawati Arifin¹, Pandu Perdana Saputra^{*2}, Rianto³

^{1,2} Universitas Bung Karno, Jakarta, Indonesia

³ Universitas Islam As-Syafi'iyah, Bekasi, Indonesia

E-mail : [1 lisdawati@ubk.ac.id](mailto:lisdawati@ubk.ac.id), [*2 ppsaputraubk@gmail.com](mailto:ppsaputraubk@gmail.com), [3 m.riantoirvan@gmail.com](mailto:m.riantoirvan@gmail.com)

ABSTRACT

Taxes are the country's largest source of financing in administering the government. The role of taxes is increasingly strategic, especially during the current weakening economic conditions. Tax compliance is a condition where the taxpayer fulfills all tax obligations and exercises tax rights. It is necessary to increase the compliance of taxpayers to comply with their obligations by coercive and continuous efforts by the government so that the tax revenue target is achieved according to the predetermined target. The purpose of this study was to determine the effect of taxpayer knowledge, taxpayer awareness, tax sanctions, on corporate taxpayer compliance at KPP Pratama Bekasi Selatan, was studied using a quantitative approach with an associative descriptive research design. The population in this study were corporate taxpayers registered at the KPP Pratama, South Bekasi. Sampling using incidental sampling technique with a sample of 100 respondents, data was collected by distributing questionnaires, anyone who coincidentally met with the researcher could be used as a sample, if deemed suitable as a data source. The results showed that the knowledge of taxpayers had a positive and significant effect on corporate taxpayer compliance, this was evidenced by the positive regression coefficient value of 0.427 and tcount of 4.754 > t table 1983 at a significance of 0.000 < 0.05. Taxpayer awareness has a positive and significant effect on corporate taxpayer compliance, this is evidenced by the positive value of the regression coefficient, namely 0.352 and t count of 4.086 > t table 1.983 at a significance of 0.000 < 0.05. Tax sanctions have a positive and significant effect on corporate taxpayer compliance, this is evidenced by the positive value of the regression coefficient, namely 0.515 and t arithmetic of 6.066 > t table 1983 at a significance of 0.000 < 0.05. Taxpayer knowledge, taxpayer awareness, and tax sanctions have a positive and significant effect together, this is evidenced by the positive value of the regression coefficient, namely 0.225, 0.231, 0.382 and Fcount of 21.082 > Ftable 3.09.

Keywords: Taxpayer Knowledge, Taxpayer Awareness, Tax Sanctions, Taxpayer Compliance.

INTRODUCTION

Tax is one of the sources of state revenue that is used to carry out development for all Indonesian people. Taxes are collected by Indonesian citizens and become one of the obligations that can be forced to collect. Indonesia's national development is basically carried out by the community together with the government. Therefore, the role of the

community in financing development must continue to be grown by increasing public awareness about their obligation to pay taxes. Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive in nature based on the law, with no direct compensation and is used for the needs of the state for the greatest prosperity of the people. Given that taxes are the country's largest source of income, of course the government is trying to

increase the amount of revenue from this very potential sector. The payment of taxes is a manifestation of the state's obligations and the participation of the community in collecting funds to finance the state and national development. Taxes that aim to improve the welfare of all people through the improvement and addition of public services.

Allocating taxes is not only for the people, paying taxes is also for the benefit of the people who are not obliged to pay taxes. Taxes are the country's largest source of financing in administering the government. From year to year, revenue from the tax sector continues to show an increase. The amount of tax revenue cannot be separated from the role of taxpayers in the tax collection system which will determine the achievement of the tax revenue plan. So that tax collection must be done optimally. The correctness of tax payments depends on the honesty and compliance of the taxpayer himself in reporting his tax obligations. Various ways have been taken by the government to increase state revenue in the tax sector. However, the tax revenue target has not yet been achieved. This is due to the non-compliance of taxpayers in fulfilling their tax obligations. The obligation to pay taxes is an obligation that must be carried out by all citizens. In an effort to increase tax revenue, the government made fundamental changes with the issuance of Law Number 6 of 1983 concerning General Provisions and Tax Procedures to change the tax collection system used in Indonesia, namely the use of a self-assessment system that replaces the official assessment system. Self-assessment system is a tax collection system that gives authority, trust, and responsibility to taxpayers to calculate, calculate, pay, and self-report the amount of tax to be paid (Waluyo, 2008). Supadmi (2009) states that the self-assessment system requires the active participation of the community in fulfilling their tax obligations. High awareness and compliance of taxpayers is the most important factor in implementing the system. The role of taxes is increasingly strategic, especially during the current weakening economic conditions. Efforts to maximize tax revenue cannot only rely on the role of the Director

General of Taxes and tax officers, but also the active role of the taxpayers themselves. This makes taxpayer compliance and awareness a very important factor in achieving the success of tax revenue. In the tax law it is also clear that the obligation of taxpayers is to pay taxes, if they do not fulfill these obligations, the taxpayer can be subject to sanctions (Rahmadian and Murtejo, 2013).

Tax compliance is a condition where the taxpayer fulfills all tax obligations and exercises taxation rights, Rahayu (2010: 138). The compliance is identified as the taxpayer's obligation to return the SPT and the compliance in calculating the tax arrears that must be paid. On the other hand, efforts to increase state revenue have many obstacles, including the low level of taxpayer compliance so that taxpayers pay less tax obligations than they should pay and there are still many taxpayers who do not report their tax obligations that must be paid. they pay. It is necessary to increase the compliance of taxpayers to comply with their obligations by coercive and continuous efforts by the government so that the tax revenue target is achieved according to the predetermined target. The government must make studies related to the principle of taxpayers so that they are encouraged to carry out their tax obligations. The principle in question is the desire or encouragement of taxpayers to carry out their tax obligations. Compliance is an attitude that is willing to do something that has been regulated, which is based on awareness or coercion, which makes a person's behavior as expected (Mahon, 2001). High or low taxpayer compliance is influenced by several factors, including taxpayer knowledge which is the most basic thing that must be owned by taxpayers because without knowledge about taxes, it is difficult for taxpayers to carry out their tax obligations and foster an obedient attitude in paying taxes. According to Mulya (2012: 15) tax knowledge is tax information that can be used by taxpayers as a basis for acting, making decisions, and to take certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation. Based on the concept of tax knowledge according to Siti Kurnia Rahayu

(2010: 141) "taxpayers must have knowledge of general provisions and tax procedures". The taxation system and tax function in Indonesia have an important role in fostering tax compliance behavior because how can taxpayers be told to comply if they do not know how to tax regulations, for example how taxpayers are asked to submit their SPT on time if they do not know the due date for submitting the SPT. . All provisions for fulfilling tax obligations can be carried out properly by taxpayers if the taxpayer has sufficient knowledge about these four things. However, we often encounter corporate or individual taxpayers who actually avoid taxes in order to obtain greater profits, this is due to the low level of awareness of taxpayers.

Taxpayer awareness which is a condition where the Taxpayer knows and understands about taxes. Taxpayer awareness is very important, because if the taxpayer has a high awareness of the importance of paying taxes, then this awareness will encourage the realization of taxpayer compliance to pay taxes. Taxpayers' awareness of the tax function as state financing is needed to improve taxpayer compliance (Jatmiko in Arum and Zulaikha, 2012). Tax awareness arises when taxpayers have knowledge and are able to understand taxes well so that they encourage them to voluntarily fulfill their obligations. The higher the tax awareness owned by the taxpayer, the higher the level of tax compliance. At the same time carrying out the function as a good citizen (Gustiana, 2014). The level of taxpayer compliance can also be influenced by tax sanctions. Law of the Republic of Indonesia Number 16 of 2009 which regulates General Provisions and Tax Procedures. Tax sanctions are stipulated so that the tax regulations can be complied with by the Taxpayer. Sanctions must be firm enough to prevent non-compliance and encourage taxpayers to comply in fulfilling their tax obligations. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Mardiasmo, 2011: 59). This tax sanction is expected to provide a

deterrent effect to taxpayers who violate tax provisions and taxpayers will fulfill their obligations if they view that the tax sanctions are more detrimental to them. The more taxpayers are in arrears, the harder it is for taxpayers to pay them off. Tax sanctions are considered burdensome for taxpayers who violate tax regulations so that many taxpayers are then reluctant to fulfill their tax obligations. General provisions and procedures for tax regulations have been regulated in law, including tax sanctions. In essence, the imposition of tax sanctions is given to create taxpayer compliance in carrying out their tax obligations. That is why it is important for taxpayers to understand tax sanctions so that they know the legal consequences of what is done or not done. Sanctions are needed to provide lessons for tax violators. Thus, it is expected that tax regulations are complied with by taxpayers. Taxpayers will fulfill their tax obligations if they view that tax sanctions will harm them (Rahmadian and Murtejo, 2013).

Based on information submitted by the government in the Financial Note along with the 2020 RAPBN, the number of taxpayers in 2019 was recorded at 42 million. This number increased from the previous year in 2016, and 2017, the number of taxpayers was recorded at 30 million, 32.8 million, and 36.0 million. Of the 42 million NPWP recorded in the DGT administration system in 2019, 38.7 million of them are individual NPWPs. The remaining 3.3 million are corporate NPWP. The increase in the number of taxpayers was followed by the development of notification letter reporting compliance (SPT). However, this formal compliance movement is more volatile than the increase in the number of taxpayers. Based on data presented by ortax.org, the SPT submission compliance ratio is 60.7% (2016). In 2017, there was a significant jump in the compliance ratio reaching 72.6%. However, in 2018, the compliance ratio fell to 71.1% in 2019 the compliance ratio of 67.4%. The government projects that the compliance ratio can occur at the level of 70% by the end of the year. The government said the improvement in the compliance ratio was a combination of

increasing taxpayer voluntary compliance, judging from the level of the ratio of the phenomena in this study, taxpayer compliance was still low, which was caused, among other things, because supervision was not yet optimal in reaching taxpayers with SPT, and the follow-up of taxpayers was not optimal. priority data on SPT submission supervision, limited education and counseling that contribute to taxpayer compliance with SPT and KSWP (Taxpayer Status Confirmation) services that have not been widely implemented are the level of awareness and knowledge that is still low in carrying out their tax obligations, tax regulations that are not complied with due to lack of knowledge about tax sanctions.

Research conducted by Agnes Sophia irnawati (2015) at KPP Pratama Cakung Satu with the title of the effect of taxpayer awareness, tax sanctions and understanding of taxation on taxpayer compliance in this study the type of data used is primary data, data analysis techniques using descriptive statistics. From this study, it shows that taxpayer awareness has a positive effect on taxpayer compliance seen from a significant value of less than 0.05, tax sanctions have a negative effect that does not significantly affect taxpayer compliance seen from a significant value of less than 0.05 and tax understanding has a positive effect. on taxpayer compliance seen from the significant value less than 0.05. In his research, the tax understanding variable has the most dominant influence on taxpayer compliance as seen from the standard coefficient beta value of 0.329.

Research conducted by Esti Rizqiana Asfa I and Wahyu Meiranto (2017) at the West Semarang Tax Office with the title the effect of tax sanctions, tax services, knowledge and understanding of taxation, tax awareness on taxpayer compliance in this research. The types of data used are primary data, analytical techniques The data uses descriptive statistics and shows that the tax sanctions variable has no significant effect on individual taxpayer compliance, the tax service variable has a positive and significant effect on individual taxpayer compliance, the knowledge and understanding of taxation variables has a

positive and significant effect on individual taxpayer compliance. , The tax awareness variable has a positive and significant effect on individual taxpayer compliance.

Research conducted by Ristra Putri Ariesta at KPP Pratama Semarang Candisari with the title the influence of taxpayer awareness, tax sanctions, modern tax administration systems, knowledge of corruption and tax amnesty in this study the type of data used is primary data, the data analysis technique uses descriptive statistics and shows that taxpayer awareness affects and contributes 9.36% to taxpayer compliance, tax sanctions affect and contributes 6.05% to taxpayer compliance, modern tax administration system influences and contributes 4.97% to taxpayer compliance, knowledge corruption affects and contributes 4.16% to taxpayer compliance, Tax amnesty affects and contributes 5.90% to taxpayer compliance.

From the description above, it can be concluded that tax sanctions do not have a significant effect on taxpayer compliance, from the results of previous studies that have researched a lot about taxpayer awareness and tax sanctions, then this research added one variable, namely taxpayer knowledge because tax knowledge is a unity that It is important that taxpayers not only know the rules but also understand the applicable regulations.

Therefore, the researcher conducted a study with the title "Influence Of Taxpayer Knowledge, Taxpayer Awareness, Tax Sanctions On Corporate Taxpayer Compliance At Kpp Pratama Bekasi Selatan".

METHOD

This research uses a quantitative approach, according to Sugiyono (2007:13) quantitative research methods can be interpreted as a research method based on the philosophy of positivism, used to research on a particular population or sample, sampling techniques are generally carried out randomly, data collection using research instruments, data analysis is quantitative or statistical in nature with the aim of testing the established hypothesis.

This study uses descriptive and associative research which aims to determine the value of

each variable, either one or more variables. Descriptive research is research conducted to determine the value of each variable, either one or more variables are independent without making any relationship or comparison with other variables. Associative/relationship research is research that aims to determine the relationship between two or more variables. With this research, a theory can be built that can function to explain, predict, and control a symptom.

The object used in this study is the Tax Service Office (KPP) Pratama in the Bekasi area, namely: KPP Pratama South Bekasi, which has its address at Jalan Cut Mutia No. 125, Margahayu, East Bekasi District, Bekasi City, West Java.

Based on the main problems and hypotheses, the variables to be studied and analyzed in this study are divided into 3 (three) variables, namely the Independent variable which is given the symbol (X) and the frontal variable which is given the symbol (Y), the independent variable is the knowledge of the taxpayer (X1), taxpayer awareness (X2), tax sanctions (X3) and the dependent variable is taxpayer compliance (Y).

RESULT AND DISCUSSION

Multicollinearity Test

Multicollinearity test is needed to determine whether there are independent variables that have similarities between independent variables in a model. The similarity between the independent variables will result in a very strong correlation. In addition, this test is also to avoid habits in the decision-making process regarding the effect of the partial test of each independent

variable on the dependent variable. To detect the presence or absence of multicollinearity in the regression, it can be seen from (1) the tolerance value and its opposite (2) if the tolerance value > 0.10 and $VIF < 10$ then there is no multicollinearity. Another way to detect multicollinearity is to look at the coefficients between the independent variables. The regression model is said to not experience multicollinearity if the correlation between the independent variables is weak.

The data shows that the VIF and Tolerance values for each research variable are as follows:

1. The VIF value for the taxpayer knowledge variable is $1.201 < 10$, while the tolerance value is 0.833 , meaning that the number is close to 1. Thus, it can be concluded that the taxpayer knowledge variable does not have multicollinearity symptoms.
2. The VIF value for the taxpayer awareness variable is $1.076 < 10$, while the tolerance value is 0.929 , meaning that the number is close to 1. Thus, it can be concluded that the taxpayer awareness variable does not have multicollinearity symptoms.
3. The VIF value for the tax sanctions variable is $1.179 < 10$, while the tolerance value is 0.849 , which means that the number is close to 1. Thus, it can be concluded that the tax sanctions variable does not have multicollinearity symptoms.

Hypothesis Testing X1

The purpose of hypothesis testing is to find out the first hypothesis whether there is an effect of Taxpayer Knowledge on Corporate Taxpayer Compliance. The following is the result of a simple regression test that has been processed using the SPSS version 22 program as follows:

Table 1
 T-Test Results of Taxpayer Knowledge Variables
 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	21,632	2,997		7,217	,000
X1	,427	,090	,433	4,754	,000

a. Dependent Variable: Y

Based on the results of the partial regression test in the table above, it can be seen that the

constant value is 21.632 and the Taxpayer Knowledge regression coefficient is 0.427 so that

from these results the regression equation can be made as follows:

$$Y = 21.632 + 0.427X_1$$

From the equation that has been made above, it can be seen that if the knowledge of the taxpayer is constant, then the value of taxpayer compliance will be 21.632. So based on this

Table 2
 Coefficient of Determination of Taxpayer Knowledge
 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,433 ^a	,187	,179	773,516

a. Predictors: (Constant), X1

Based on the table above, it can be seen that the coefficient of simple determination (r^2) is 0.433. This value indicates that 43% of Corporate Taxpayer Compliance at KPP Pratama Bekasi Selatan is influenced by Taxpayer Knowledge. Furthermore, the remaining 57% is influenced by other factors.

So it can be seen that the value of t arithmetic is 4.754 while the value of t table at a significance level of 5% is 1.983. If the value of t_{count} is compared with t_{table} , it can be seen that t_{count} is greater than t_{table} ($4.754 > 1.983$).

Table 3
 T-Test Result of Taxpayer Awareness Variable
 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	24,180	2,858		8,459	,000
	X2	,352	,086	,382	4,086	,000

a. Dependent Variable: Y

Based on the results of the partial regression test in the table above, it can be seen that the constant value is 24.180 and the regression coefficient of Taxpayer Awareness is 0.352 so that from these results the regression equation can be made as follows:

$$Y = 24,180 + 0,352X_2$$

From the equation that has been made above, it can be seen that if taxpayer awareness

equation, it can also be seen that if the Knowledge of the Taxpayer increases by one unit, the value of the Taxpayer's compliance will increase by 0.427. The positive value of the regression coefficient also shows that taxpayer knowledge has a positive effect on corporate taxpayer compliance.

Next is the value of sig. of 0.000 which means that there is a significant relationship on Taxpayer Knowledge of Compliance for Corporate Taxpayers. This is because the significance value is smaller than the value of = 5% ($0.000 < 0.05$). From the results of the X1 hypothesis test, it can be concluded that the Taxpayer Knowledge variable has a positive and significant effect on Corporate Taxpayer Compliance at the Tax Service Office (KPP) Pratama South Bekasi, so that the first hypothesis is accepted.

Hypothesis Testing X2

The purpose of hypothesis testing is to find out the second hypothesis whether there is an effect of Taxpayer Awareness on Corporate Taxpayer Compliance. The following is the result of a simple regression test that has been processed using the SPSS version 22 program as follows:

is constant, then the value of corporate taxpayer compliance will be 24,180. So based on this equation, it can also be seen that if the Taxpayer's Awareness increases by one unit, then the Taxpayer's compliance value will increase by 0.352. The positive value of the regression coefficient also indicates that taxpayer awareness has a positive effect on corporate taxpayer compliance.

Table 4
 Coefficient of Determination of Taxpayer Awareness Variable

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,382 ^a	,146	,137	793,192

a. Predictors: (Constant), X2

Based on the table above, it can be seen that the coefficient of simple determination (r^2) is 0.382. This value shows that 38% of Corporate Taxpayer Compliance at KPP Pratama Bekasi Selatan is influenced by Taxpayer Awareness. Furthermore, the remaining 62% is influenced by other factors.

Based on the results of the t test, it can be seen that the calculated t value is 4.086 while the t table value at a significance level of 5% is 1.983. If the value of tcount is compared to ttable, it can be seen that tcount is greater than ttable ($4.086 > 1.983$). Next is the value of sig. of 0.000 which means that there is a significant relationship on Taxpayer Awareness of Corporate Taxpayer Compliance. This is

because the significance value is smaller than the value of = 5% ($0.000 < 0.05$). From the results of the X2 hypothesis test, it can be concluded that the Taxpayer Awareness variable has a positive and significant effect on Corporate Taxpayer Compliance at the Tax Service Office (KPP) Pratama South Bekasi, so that the second hypothesis is accepted.

Hypothesis Testing X3

The purpose of hypothesis testing is to find out the second hypothesis whether there is an effect of tax sanctions on corporate taxpayer compliance. The following is the result of a simple regression test that has been processed using the SPSS version 22 program as follows:

Table 5
 Tax Sanctions t Test Results
 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17,516	3,038		5,766	,000
	X3	,515	,085	,522	6,066	,000

a. Dependent Variable: Y

Based on the results of the partial regression test in the table above, it can be seen that the constant value is 17.516 and the Taxation Sanctions regression coefficient is 0.515 so that from these results the regression equation can be made as follows:

$Y = 17.516 + 0.515X_3$. From the equation that has been made above, it can be seen that if the Tax Sanctions are constant, then the value of corporate taxpayer compliance will be 17,516. So based on this equation, it can also be seen that if the taxpayer's awareness increases by one unit, the value of corporate taxpayer compliance will increase by 0.515. The positive value of the regression coefficient also shows that tax sanctions have a positive effect on corporate taxpayer compliance

Based on the table above, it can be seen that the t-count value is 6.066 while the t-table value at a significance level of 5% is 1.983. If the value of tcount is compared with ttable, it can be seen that tcount is greater than ttable ($6.066 > 1.983$). Next is the value of sig. of 0.000, which means that there is a significant relationship with Tax Sanctions on Corporate Taxpayer Compliance. This is because the significance value is smaller than the value of = 5% ($0.000 < 0.05$). From the results of the X3 hypothesis test, it can be concluded that the Tax Sanction variable has a positive and significant effect on Corporate Taxpayer Compliance at the Tax Service Office (KPP) Pratama South Bekasi, so that the third hypothesis is accepted.

Multiple Regression Analysis

Significance Test with t Test

The analysis used in this research is multiple linear regression. This analysis is used to determine the magnitude of the effect of the independent variables on the dependent variable. The magnitude of the effect of the independent and dependent variables together can be calculated through a multiple regression equation. Based on the calculation, the regression results are obtained as follows:

Based on the output above, the regression equation formed in this regression test is:

$$Y = 7,488 + 0,225 X_1 + 0,231 X_2 + 0,382 X_3 + e$$

The model can be interpreted as follows:

- a. The regression coefficient on the taxpayer knowledge variable has a positive and significant direction of 0.225, this means that if the taxpayer knowledge variable increases by one unit, the taxpayer knowledge variable increases by 0.225 units.
- b. The regression coefficient on the taxpayer awareness variable has a positive and significant direction of 0.231, this means that if the taxpayer knowledge variable increases by one unit, the taxpayer knowledge variable increases by 0.231 units.
- c. The regression coefficient on the tax sanctions variable has a positive and significant direction of 0.382, this means that if the taxpayer knowledge variable increases by one unit, the taxpayer knowledge variable increases by 0.382 units.

Based on the results of the multiple linear regression equation, it can be seen that the most dominant independent variable affecting taxpayer compliance is tax sanctions, because it is seen from the largest beta value, which is 0.382.

From the table above explains the value of the correlation or relationship (R) which is equal to 0.630. From the output, the coefficient of determination (R Square) is 0.397 which means that the effect of the independent variables (taxpayer knowledge, taxpayer awareness, tax sanctions) on the dependent variable (taxpayer compliance) is 39.7%.

The F statistical test is used to test whether all the independent or independent variables referred to in the model have a joint effect on the dependent or dependent variable. The F test is

used to test the feasibility of the research model (Ghozali, 2011). So, it can be seen that the significance value is $0.000 < 0.05$, so H_0 is rejected and H_a is accepted. The calculated F value is $21.082 > F$ table which is 3.09 then H_0 is rejected. So it can be concluded that the variable of taxpayer knowledge (X1), taxpayer awareness (X2), tax sanctions (X3) have a joint effect on corporate taxpayer compliance (Y).

CONCLUSION

This study aims to determine that taxpayer knowledge, taxpayer awareness, and tax sanctions on corporate taxpayer compliance. Respondents of this study amounted to 100 corporate taxpayers at KPP Pratama South Bekasi. Based on the results of data analysis, it is known that the knowledge of taxpayers (X1), taxpayer awareness (X2), tax sanctions (X3) has a positive and significant effect on corporate taxpayer compliance (Y). It can be concluded as follows:

1. The Effect of Taxpayer Knowledge on Corporate Taxpayer Compliance The results of the study state that Taxpayer Knowledge has a positive and significant effect on Corporate Taxpayer Compliance at KPP Pratama South Bekasi. This can be seen from the positive value of the regression coefficient, namely 0.427 and tcount of 4.754 which is greater than ttable which is 1.983 ($4.754 > 1.983$) at a significance of 5%, and the significant value of Taxpayer Knowledge on taxpayer compliance is smaller than the significance value ($0.000 < 0.05$). The constant value of 21.632 indicates that if the knowledge of the taxpayer is considered constant, the value of corporate taxpayer compliance is 21.632. The test results show the value of R square (r^2) of 0.433, which means that corporate taxpayer compliance is influenced by the knowledge of the taxpayer by 43%.
2. The Effect of Taxpayer Awareness on Corporate Taxpayer Compliance, The results of the study state that Taxpayer Awareness has a positive and significant effect on Corporate Taxpayer Compliance at KPP Pratama South Bekasi. This can be

seen from the positive value of the regression coefficient, namely 0.352 and tcount of 4.086 which is greater than ttable which is 1.983 ($4.086 > 1.983$) at 5% significance, and the significant value of Taxpayer Awareness towards corporate taxpayer compliance is smaller than the significance value. ($0.000 < 0.05$). The constant value of 24.180 indicates that if taxpayer awareness is considered constant, then the value of corporate taxpayer compliance is 24.180. The test results show an R square (r^2) value of 0.382, which means that corporate taxpayer compliance is influenced by taxpayer awareness by 38%.

3. The Effect of Tax Sanctions on Corporate Taxpayer Compliance, The results of the study state that Tax Sanctions have a positive and significant effect on Corporate Taxpayer Compliance at KPP Pratama South Bekasi. This can be seen from the positive value of the regression coefficient, namely 0.515 and tcount of 6.066 which is greater than ttable which is 1.983 ($6.066 > 1.983$) at a significance of 5%, and the significant value of Tax Sanctions on corporate taxpayer compliance is smaller than the significance value ($0.000 < 0.05$). The constant value of 17.516 indicates that if the Tax Sanctions is considered constant, then the value of Corporate Taxpayer Compliance is 17.516. The test results show

an R square (r^2) value of 0.522 which means that Corporate Taxpayer Compliance is affected by Tax Sanctions by 52%.

4. The Effect of Taxpayer Knowledge, Taxpayer Awareness, and Tax Sanctions have a positive and significant effect simultaneously on Corporate Taxpayer Compliance at KPP Pratama, South Bekasi. This can be seen from the positive values of the regression coefficients, namely 0.225, 0.231 and 0.382 and Fcount of 21.082 which is greater than Ftable of 3.09 ($21.082 > 3.09$) at a significance of 5%. The significance value on Taxpayer Knowledge is 0.010 which is smaller than the significance value of 0.05 ($0.010 < 0.05$) and taxpayer awareness is 0.003 less than the significance value of 0.05 ($0.003 < 0.05$), while the Tax Sanctions the significance value of 0.000 is smaller than the significance value of 0.05 ($0.000 < 0.05$). The constant value is 7,488 which indicates if the Taxpayer Knowledge, Taxpayer Awareness, and Tax Sanctions are considered constant, then the Taxpayer Compliance value will be 7,488. The test results show that the value of R square (r^2) is 0.397, which means that taxpayer compliance is influenced by taxpayer knowledge, taxpayer awareness, and tax sanctions by 39%..

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