

Factor Analysis of the Influence of Tax Knowledge and Taxpayer Awareness on Individual Taxpayer Compliance at KPP Yogyakarta

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ABSTRACT

The aim of this research is to determine the influence of tax knowledge and taxpayer awareness on individual taxpayer compliance. The theoretical basis used is attribution theory. This type of research is quantitative. Primary data and secondary data were used to collect data by conducting surveys and distributing questionnaires to KPP Yogyakarta taxpayers. The sampling technique in this research was purposive sampling. Data collection was carried out by distributing the Google Form link via WhatsApp social media. The number of questionnaires processed was 100 respondents. The results of this research indicate that tax knowledge and taxpayer awareness have a positive effect on individual taxpayer compliance at the Yogyakarta Tax Service Office.

Keywords: Tax Knowledge, Taxpayer Awareness, Taxpayer Compliance.

INTRODUCTION

Indonesia is a developing country that is encouraging national development, and to realize this development, we must address the issue of development funds. One effort to achieve national independence in financing development is to examine domestic funding sources, namely taxes. According to law no. 6 of 2009, Article 1 Paragraph 1 which reads: "tax is a mandatory contribution by the state that is owed to individuals or entities that is coercive based on law, without causing direct imbalance and is used for state needs for the greatest prosperity of the people" (Silaen, 2021). So taxes have an important role in State revenues because taxes are a definite source in terms of contributing funds to the State which is a reflection of community cooperation in State financing which has been regulated in laws (laws). Adinata, 2015).

Taxes can be said to be the main source of revenue for the Republic of Indonesia. Every year the government tries to maximize tax revenue for state expenditure because the higher the tax revenue, the higher the state's ability to finance development (Arifin, 2020). Tax is a contribution offered by the

people to the State which will go into the State treasury to implement the law and its implementation can be carried out without any remuneration. The state uses these contributions to make payments for public interests. Taxes can also be influenced by various factors. For example, seen from an economic perspective, tax is an economic analysis tool that can be used to improve people's welfare (Mardiasmo, 2016).

A taxpayer is a tax entity or individual who, according to the provisions of tax laws and regulations, is appointed to carry out tax obligations, including certain tax collectors or withholders (Abdi, 2017). Taxpayers are said to be tax compliant when the taxpayer fulfills all their tax obligations (Cahyani, 2019). Tax compliance is a taxpayer's actions to fulfill their tax obligations in accordance with the provisions of the laws and tax implementing regulations in force in a country. Taxpayer compliance includes taxpayer compliance in registering, compliance in re-depositing tax returns, compliance in calculating, reporting and paying taxes owed, as well as compliance in reporting and paying taxes owed (Lidya, 2021).

Table 1. Taxpayer Compliance Improvement Ratio

Year	Number of Taxpayers	Ratio
2015	10.97 Million Taxpayers	60%
2016	12.25 Million Taxpayers	61%
2017	12.25 Million Taxpayers	73%
2018	12.55 Million Taxpayers	71%
2019	13.39 Million Taxpayers	73%
2020	14.76 Million Taxpayers	78%



Source : CNBC Indonesia (2020)

Based on the table above, the level of taxpayer compliance is still very low, this can be seen from the compliance ratio for submitting annual Tax Returns (SPT), which has not increased significantly since 2015. From documents quoted by CNBC Indonesia, the tax compliance ratio increased slightly. Even though the number of people who work and are taxpayers continues to increase. So the rise and fall in the number of taxpayers' compliance in paying personal taxes is also due to many factors, including a lack of knowledge about taxation, a lack of awareness in paying taxes. This non-compliance will later be corrected in several ways, namely, increasing tax knowledge, spreading awareness to taxpayers about the importance of paying taxes, thereby increasing taxpayer compliance, by providing convenience to taxpayers who will pay taxes so that taxpayers do not violate tax regulations. which has been determined (As'ari, 2018).

The aim of the research is to prove the positive influence of tax tier knowledge on individual taxpayer compliance. To prove the positive influence of taxpayer tier awareness on individual taxpayer compliance. Taxpayer compliance is influenced by internal factors originating from the taxpayer himself and is related to individual characteristics. One of them is the level of education, the higher the level of education, the more understanding and compliance in paying taxes. This is what triggers the implementation of tax obligations, such as taxpayer knowledge and awareness (Sihan, 2019).

Tax knowledge is a basic understanding for taxpayers regarding the law, laws and correct tax procedures, so that if taxpayers know and understand the functions and roles of taxation, taxpayers will be more obedient and obedient in their tax affairs (Siregar, 2020). Efforts to increase taxpayer compliance include providing knowledge about taxation to taxpayers so that they understand and know about the applicable tax regulations (Mardiasmo, 2016). The results of research by Nurulita (2017) and Ermawati (2018) state that tax knowledge influences taxpayer compliance. Meanwhile, the results of research conducted by Heru (2018) and Yadnyana (2020) state that tax knowledge has no effect on taxpayer compliance. From this explanation, tax knowledge and taxpayer awareness are related to fulfilling taxpayer compliance. Taxpayers must also have knowledge about taxation. Increasing public tax knowledge through formal and non-formal tax education will have a positive impact on taxpayers' awareness of paying taxes.

Taxpayer awareness is a condition where taxpayers know, understand and implement tax provisions correctly and voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations, thereby increasing the willingness to pay taxes. However, if the taxpayer's awareness level is low, the willingness to pay taxes will also be lower. According to Mardiasmo (2018), taxpayer awareness is the attitude of taxpayers who understand and are willing to carry out their obligations to pay taxes and have reported all their income without hiding anything in accordance with applicable regulations. Research according to Stefani et al, (2018) and Subhan et al, (2021) shows that tax awareness has a positive effect on taxpayer compliance. Meanwhile, research conducted by Mutiara et al, (2021) and As'ari et al, (2018) states that taxpayer awareness has no effect on individual taxpayer compliance.

The reason the researcher raised this discussion is so that Taxpayer Compliance will increase and comprehensive and continuous efforts need to be made by the government so that the tax revenue target is achieved. Apart from that, tax knowledge and awareness of taxpayers are factors within each taxpayer. These two factors are important because internal factors are the main source of driving a person's behavior, in this case taxpayers.

From the descriptions of several researchers that have carried out previously, there are differences in results between one study and another. Therefore, this is the reason why researchers are interested in highlighting the research entitled The Influence of Tax Knowledge and Taxpayer Awareness on Individual Taxpayer Compliance at the Yogyakarta Tax Service Office which was studied in 2023

The hypotheses of these two variables are supported by attribution theory. Attribution theory can be linked to tax knowledge. This is because tax knowledge is an external cause that can influence taxpayers towards taxpayer compliance. Taxpayers who have a high level of knowledge and understanding of taxation will increasingly understand the function of taxes, thus increasing taxpayers' awareness of paying taxes. Attribution theory can be linked to taxpayer awareness. This is because taxpayer awareness is an internal factor in the form of encouragement from within to behave obediently and awareness to pay taxes arises from oneself without any coercion from other parties. If taxpayers already understand about taxation and have a high awareness of their responsibilities as taxpayers, then



taxpayer compliance can increase because of the taxpayer's own awareness.

METHOD

This research is quantitative. Quantitative research is a process of discovering knowledge that uses data in the form of numbers as a tool to find information about what is known. The population and sample population are all taxpayers registered at KPP Yogyakarta and the sample used in the research is non-probability and purposive techniques using the Slovin formula. The development of research instruments is a tool used to collect the data needed by researchers so that their work will be easier and the results obtained will be clearer. What is used in this research is a questionnaire containing questions adopted and modified from research. Data collection in this research was collected using a survey method by distributing questionnaires to respondents. The respondents of this research are taxpayers registered at the Pratama Yogyakarta Tax Service Office (KPP). The data sources in this research consist of primary data and secondary data. Primary data was obtained

1. Descriptive Statistical Test

directly from respondents' answers to the questionnaire distributed. Secondary data was taken from related literature, reports and documents that support this research. After the data is collected, the next step is to process and analyze the data. The data collected from the questionnaire is input into a statistical program such as IBM SPSS Statistics for analysis.

The first stage in data analysis is to carry out data quality tests which include validity tests and reliability tests. Validity tests are carried out to ensure that the questionnaire is able to measure what it is supposed to measure. Reliability tests are carried out to ensure the consistency of measuring instruments. Data analysis techniques are activities where data from all research platforms is collected. The activity in data analysis is to study based on variables from the entire research study, present data for each variable studied, carry out calculations to test the proposed hypothyroidism (Sugiyonio, 2018).

RESULTS and DISCUSSION

Tabel 2. Descriptive Statistical Test

Variable	N	Min	Max	Mean	Std. Devotion
Tax Knowledge (PP)	10	10	45	34.77	6,203
Taxpayer Awareness (KP)	10	10	45	28.31	9,624
Taxpayer Compliance (KWP)	10	10	40	28.79	6,841

Source: processed primary data, 2023

Based on table 4.8 it is known that:

1. Tax Knowledge (PP) variable with a total of 100 respondents with a minimum value of 10, a maximum value of 45, a mean value of 34.77. Meanwhile, the standard deviation value is 6.203, illustrating that the data deviation is small because the standard deviation of the Tax Knowledge variable is 6.203 smaller than the mean value of 34.77.
2. Taxpayer Awareness (KP) variable with a total of 100 respondents which has a minimum value of 10, a maximum value of 45, a mean value of 28.31. Meanwhile, the Siebiesar standard deviation value is 9.524, illustrating that the data

deviation is small because the standard deviation of the Taxpayer Awareness variable is 9.524 smaller than the mean value of 28.31.

3. Taxpayer Compliance Variable (KWP) with a total of 100 respondents with a minimum value of 10, a maximum value of 40, a mean value of 28.79. Meanwhile, the standard deviation value is 6.841, illustrating that the data deviation is small because the standard deviation of the Taxpayer Compliance variable is 6.841 smaller than the mean value of 28.79.

2. Classic assumption test
a. Normality Test

Tabel 2. Normality Test Results
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		Unstandardized Riesidual
N		100
Normal Parameters, b	Mean	0E-7
	Std. Deviation	515,484,069
Most Extreme Differences	Absolute	,060
	Positive	,051
	Negative	-,060



Kolmogorov-Smirnov Z	,600
Asymp. Sig. (2-tailed)	,864

Sumber: primary data processed, 2023

b. Multicollinearity Test

Tabel 4.10 Multicollinearity Test Results

Model	Unstandardized Coeff		Stdrz Coeff β	Q	Sig	Collinearity Statistics	
	B	Std E				Tolleran	VIF
Constant	0.698	3,422	,214	,203	,840	0.684	
Knowledge	0.236	,103	,111	2,303	,023	0.942	1,462
Awareness	0.080	,057		1,405	,163		1,062

Sumber: primary data processed, 2023

c. Heteroscedasticity Test

Tabel 4.11 Heteroscedasticity Test Results

Model	Unstandardized Coefficient		Stdrz Coeff β	Q	Sig
	B	Std E			
(Constant)	7,074	2,337	,140	3,027	,003
Knowledge	,081	,070	-,133	1,159	,249
Awareness	-,050	,039	-,202	-1,295	,198
Religiosity	-.098	,058		-1,693	,094

Source: processed primary data, 2023

3. Hypothesis testing

a. Multiple Linear Regression Analysis

Table 4.12 Iteration Test Results

Model	Unstandardized Coefficient		Stdrz Coeff β	Q	Sig
	B	Std E			
(Constant)	7,944	3,527		2,252	,027
Knowledge	,518	,098	,470	5,271	,000
Awareness	,100	,064	,139	1,558	,122

Source: processed primary data, 2023

Based on table 4.12 above, it can be analyzed as follows:

$$KWP=7.944+0.518 PP+0.100 KP+e$$

From the equation above it can be explained that:

- 1 In this regression model, the constant value of 7.944 indicates that if the independent variables tax knowledge and taxpayer awareness are assumed to be equal to zero, the tendency for taxpayer compliance will increase by 7.944.
- 2 The regression coefficient value for the tax knowledge (PP) variable is 0.518. In this research, it can be interpreted that when the tax knowledge (PP) variable increases by one unit while the other variables are

constant, then the tendency for taxpayer compliance will increase by 0.518.

- 3 The regression coefficient value of the taxpayer awareness (KP) variable is 0.100. In this research, it can be interpreted that when the variable taxpayer awareness (KP) increases by one unit while the other variables are constant, then the tendency for taxpayer compliance will increase by 0.100.
- 4 The error value in this study is zero, so the results of the calculation are appropriate and have not changed or increased, so the relationship between variables has no effect on the error value.

b. t test

Tabel 4. 13 t Test Results Equation

Model	Unstandardized Coefficient		Stdrz Coeff β	Q	Sig
	B	Std E			
(Constant)	7,944	3,527		2,252	,027
Knowledge	,518	,098	,470	5,271	,000
Awareness	,100	,064	,139	1,558	,122

Source: processed primary data, 2023



Based on table 4.13 it can be concluded that:

- 1 The Tax Knowledge (PP) variable obtained t calculated, namely 5.271, which is greater than the t table, namely 1.984, the standardized coefficient beta value is 0.470 in the negative direction, the significance value is 0.000 which means below 0.05. Based on these results, it shows $5.271 > 1.984$ and $0.000 < 0.05$. This test shows that H_0 is rejected and H_1 is accepted so it can be concluded that tax knowledge has a positive effect on taxpayer compliance. Thus, the hypothesis that tax knowledge influences taxpayer compliance is supported.

- 2 The variable Taxpayer Awareness (KP) obtained at count of 1.558 which is smaller than the t table, namely 1.984, the standardized coefficient beta value is 0.139 in a positive direction, the significance value is 0.122 which means above 0.05. Based on these results, it shows $1.559 < 1.984$ and $0.122 > 0.05$. This test shows that H_0 is rejected and H_2 is accepted so it can be concluded that taxpayer awareness has no positive effect on taxpayer compliance. Thus, the hypothesis that taxpayer awareness of taxpayer influence compliance is supported.

c. F test

Tabel 4.14 F Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig
Regression	1,253,498	2	626,749	17,991	,000b
Residual	3,379,092	97	34,836		
Total	4,632,590	99			

Source: processed primary data, 2023

Based on table 4.14, the calculated F value is 17.991 with a significance level of 0.000 and the F table value is 3.09. So F count > F table, this shows that Tax Knowledge (PP) and Taxpayer Awareness (KP) simultaneously influence Taxpayer Compliance (KWP).

DISCUSSION

Based on the results of data processing using the IBM SPSS Statistics 20 program, it can be concluded that the results of hypothesis testing are as follows:

1. The Influence of Taxpayer Knowledge on Taxpayer Compliance

The results of this research indicate that tax knowledge has a positive effect on taxpayer compliance. It can be concluded that the first hypothesis H_1 which states that tax knowledge has a positive effect on taxpayer compliance is supported. The results of this research are also supported by Mulyati and Aditama (2021) who stated that the tax knowledge variable has a significant positive effect on taxpayer compliance.

The research results regarding the Tax Knowledge variable are in accordance with attribution theory. In this theory, tax knowledge means that individuals know the importance of the influence of knowledge on taxpayer compliance. This is because tax knowledge is an external cause that can influence taxpayers towards taxpayer compliance. Tax knowledge arises when taxpayers have the desire to understand taxes well, so that it can encourage

them to fulfill their obligations (Prastyatini & Trivita, 2022).

Based on this research, it is in accordance with the hypothesis explained that Tax Knowledge has a positive effect on Taxpayer Compliance. This condition occurs because taxpayers with a high level of ethical attitude will try to fulfill their obligations in taxation, thus their ethical tax knowledge is low.

2. The Influence of Taxpayer Awareness on Taxpayer Compliance

The results of this research indicate that Taxpayer Awareness has a positive effect on Taxpayer Compliance. It can be concluded that the second hypothesis H_2 which states that Taxpayer Awareness has a positive effect on Taxpayer Compliance is supported. This research is also supported by Ermawati and Afifi (2018) who also stated that taxpayer awareness has a positive and significant effect on taxpayer compliance.

The results of research regarding Taxpayer Awareness in this study are supported by attribution theory. In this theory, the influence of Tax Awareness, namely that individuals know the importance of awareness, should be able to influence Compliance. This is because taxpayer awareness is an internal factor in the form of encouragement from within to behave obediently and consciously to carry out their obligations. Tax awareness arises when taxpayers have the knowledge to understand taxes well, so that it can encourage them to voluntarily fulfill their obligations (Riyanto & Ningsih, 2021).



Based on this research, according to the hypothesis explained, taxpayer awareness has a positive effect on taxpayer compliance. This condition occurs because taxpayers have high tax awareness, which will increase tax compliance, while at the same time carrying out their functions as good taxpayers

CONCLUSION

The results of this research are that there is a significant positive influence between Tax Knowledge and taxpayer awareness on individual taxpayer compliance, namely 25.6% while the remaining 74.4% is influenced by other factors. This is reinforced by the results of hypothesis testing which shows that there is a positive and significant influence between tax knowledge and taxpayer awareness on individual taxpayer compliance at the Yogyakarta Pratama Service Office.

This research has limitations and is expected to provide an overview in future research. The factors that influence taxpayer compliance in this research only consist of two variables, namely tax knowledge and taxpayer awareness so that there are still 74.4% of other factors that can influence individual taxpayer compliance. which was not researched by the author. This research only uses one data source, namely a questionnaire, so the data obtained only describes all the opinions of the respondents. In this case, the questionnaire has limitations, sometimes the answers given by respondents cannot show the actual situation. This research uses quantitative methods which produce results in the form of statistics which are then interpreted in the form of words which are assumptions about what is happening, so the results of this research are not in-depth enough to find out what problems are actually happening .

For further research, we can add other factors or variables that can influence individual taxpayer compliance with different populations. Such as tax regulations, tax functions, and tax payment systems. It is recommended that data collection not only use the method of distributing questionnaires via social media, but it is also recommended to use the interview method because the data obtained will be more accurate and precise. It is hoped that future researchers will be able to dig deeper into the actual problems that occur among taxpayers, so that further research can get more precise results in the research and with the actual problems and conditions. The implication is that tax knowledge and taxpayer awareness have been proven to have a significant influence on individual taxpayer compliance. Therefore, tax knowledge and taxpayer awareness

must continue to be improved to encourage taxpayer compliance in order to fulfill their tax obligations. Increasing tax knowledge and awareness of public taxpayers will have a positive impact on taxpayer compliance. The positive effect of this will increase the level of taxpayer compliance by fulfilling the obligation to pay taxes

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