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The Impact of Taxation Socialization, Taxpayer Understanding, Service Quality, and Perception of Tax Rates on Individual Taxpayer Compliance

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Abstract

This study aims to objectively investigate how perceived tax rates, taxpayer comprehension, tax socialization, and service quality impact individual taxpayer compliance. This study uses the theory of planned behaviour. The theory of planned behaviour states that the behaviour carried out by a person is based on the will factor, which is used as a reason to perform the behaviour. Purposive sampling is one of the sampling strategies used in this study to obtain primary data. 120 respondents completed questionnaires, which were used to collect data. They are testing hypotheses with SPSS software. Based on the results of the SPSS analysis, taxpayer understanding and perceptions of tax rates affect individual taxpayer compliance. However, tax socialization and service quality do not affect individual taxpayer compliance. This research contributes to developing the Theory of Planned Behavior in the context of individual taxpayer compliance. This research references the Government and the Directorate General of Taxes in making policies to improve taxpayer compliance. However, this study only used a small sample, so the research results were less in-depth.

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Introduction

The primary source of state funding is taxes. Most of the state financing and national development is supported by tax revenues (Lestari et al., 2022). Because taxes are essential, the government continues to strive to increase tax revenue. The higher a country's tax revenue, the greater the country will benefit (Wahyuningsih, 2019). Tax revenue comes from the Directorate General of Taxes and taxpayers. The role of taxpayers is needed to encourage awareness of paying taxes. Therefore, the government must consider taxpayer compliance factors to achieve the tax revenue target. Taxpayer compliance is the act of taxpayers fulfilling their tax duties by using their taxation rights and submitting correct and comprehensive SPT (annual notification letter) reports (Siahaan & Halimatusyadiah, 2018).

The Tax Supervisory Committee of the Ministry of Finance stated that tax revenue in 2022 is still low. State spending, however, has gone up annually. This indicates that the compliance of individual and corporate taxpayers is still low. According to Lestari et al. (2022), one of the factors that prevents the tax revenue target from being achieved is the need for more taxpayer compliance in fulfilling their obligations. Tax compliance is formed due to factors such as socialization and services provided by the tax authorities, adequate understanding of taxpayers, and public perceptions of the tax rates that must be paid.

One of the government's and the Director General of Taxes' efforts to maximize tax revenue and increase taxpayer knowledge is tax socialization. According to Agustini and Widhiyani (2019) and Lestari et al. (2022), tax socialization positively affects taxpayer compliance. This is because the socialization of the community will help them better understand the importance of paying taxes. Meanwhile, research by Saputra et al. (2022) found that tax socialization does not affect taxpayer compliance.

Understanding tax regulations is the process of taxpayers being able to know, master, and apply tax regulations and procedures in taxation activities (Wahyuningsih, 2019). The collection system adopted by Indonesia is a self-assessment system, where taxpayers are authorized to calculate, pay and report the amount of tax themselves. Therefore, taxpayers must know and understand the applicable tax regulations to fulfil their obligations. According to Wahyuningsih (2019), they were told that taxpayer understanding has a positive effect on taxpayer compliance. Meanwhile, research by Saputra et al. (2022) found that taxpayer understanding does not affect taxpayer compliance.

The services provided by the tax authorities also contribute to the increase in tax revenue. Tax authorities must serve taxpayers honestly, responsibly and professionally. Good tax services are the principal capital that attracts taxpayers' interest in carrying out their obligations. One of the factors that cause low tax compliance is the lack of service from tax office employees. According to Syafira and Nasution (2021), service quality positively affects taxpayer compliance. Meanwhile, Siahaan and Halimatusyadiah (2018) state that service quality does not affect taxpayer compliance.

Furthermore, the factor that affects taxpayer compliance is the tax rate. The tax rate is calculated based on the tax payable that must be paid by the taxpayer to the state using a percentage (Sandra & Chandra, 2020). In Indonesia, the tax rate is determined by a percentage (%), but there are also nominal ones. According to Sandra and Chandra (2020), tax rates positively affect tax compliance. This is because a rate that is too high can cause taxpayer compliance to decrease; if the rate is low, taxpayer compliance will increase. Meanwhile, according to research by Saputra et al. (2022), tax rates do not affect taxpayer compliance.

This study replicates the research of [Yastini and Setiawan \(2022\)](#) by adding service quality variables. The variable was added based on direct taxpayer interviews, which revealed that the services provided were adequate. However, they needed help following the tax payment procedures because they were considered too complicated. This study aims to objectively investigate how perceived tax rates, taxpayer comprehension, tax socialization, and service quality impact individual taxpayer compliance. This research is expected to contribute to developing the Theory of Planned Behavior for individual taxpayer compliance. Furthermore, this research is expected to provide practical contributions to policy-making for tax authorities and the government.

Literature Review

Theory of Planned Behavior

The theory of Reasoned Action is the foundation for the Theory of Planned Behavior. This theory was developed and improved by [Ajzen, 1991](#)). The theory of Planned Behavior discusses individual behaviours and more effective interventions. [Ajzen \(1991\)](#) explains that the behaviour carried out by a person is based on volitional factors that are used as reasons for placing the behaviour. The theory of Planned Behavior shows that human behaviour is based on three determining factors [Ajzen \(1991\)](#): behavioural, normative, and control beliefs.

The Effect of Taxation Socialization on Individual Taxpayer Compliance

Tax socialization or counselling activities for prospective taxpayers aim to increase awareness of the importance of taxes [\(Agustini & Widhiyani, 2019\)](#). Based on the theory of planned behaviour (TPB), tax socialization can be related to control beliefs, one of the determining factors for a person's behaviour. Control beliefs are beliefs about something that supports or inhibits a behaviour. These determining factors can be generated through socialization held periodically by the government related to taxation. The existence of socialization can provide excellent and correct information to produce tax-related knowledge for both prospective taxpayers and taxpayers. [Agustini and Widhiyani \(2019\)](#) and [Lestari et al. \(2022\)](#) found that tax socialization positively affects taxpayer compliance. Drawing from theoretical frameworks and prior research findings, the following hypothesis is formulated:

H1: *Tax socialization has a positive effect on individual taxpayer compliance*

The Effect of Taxpayer Understanding on Individual Taxpayer Compliance

Understanding taxation is all matters relating to taxation that taxpayers can understand properly and correctly [\(Saputra et al., 2022\)](#). Understanding taxation in the theory of planned behaviour is a behavioural belief. Behavioural belief is an individual taxpayer's attitude that will affect the taxpayer's desire to act. When taxpayers understand tax obligations, they will carry out specific behaviours to fulfil them. The level of understanding obtained by taxpayers is a process of increasing an individual's knowledge. If someone understands and understands taxation, there will be an increase in taxpayer compliance. This research is supported by [Wahyuningsih \(2019\)](#), who states that taxpayer understanding positively affects taxpayer compliance. Alternatively, in other words, if taxpayers' knowledge and understanding of tax regulations increases, their compliance in carrying out their tax obligations will increase. Drawing from theoretical frameworks and prior research findings, the following hypothesis can be formulated:

H2: *Understanding taxpayers has a positive effect on individual taxpayer compliance*

The Effect of Service Quality on Individual Taxpayer Compliance

Service quality is the level of fiscal service that meets the expectations and needs of taxpayers [\(Romansyah & Fidiana, 2020\)](#). The quality of fiscal services can be assessed by five dimensions:

reliability, assurance, responsiveness, empathy and tangibility. Service quality in the Theory of Planned Behavior is included in normative beliefs. Normative beliefs are defined as fiscal services that influence taxpayer compliance. Good fiscal services and compliance with tax procedures encourage taxpayers to obey their obligations. According to research by [Syafira and Nasution \(2021\)](#), service quality positively affects taxpayer compliance. Drawing from theoretical frameworks and prior research findings, the following hypothesis can be formulated:

H3: *Service quality has a positive effect on individual taxpayer compliance*

The Effect of Perceived Tax Rates on Individual Taxpayer Compliance

The process of gathering, identifying, and interpreting sensory data to summarise and comprehend the surroundings is known as perception or absorption. The tax rate is the basis for tax imposition in the form of a percentage used to calculate the tax owed by taxpayers to the state ([Sandra & Chandra, 2020](#)). Perception of the tax rate is the taxpayer's response to the tax rate imposed. According to the Theory of Planned Behaviour, tax rates are included in normative beliefs. Normative belief is an individual's agreeing or disagreeing behaviour that arises because of the motivation and influence of others. If taxpayers believe the tax rate is reasonable, they are more likely to pay their taxes. [Sandra and Chandra \(2020\)](#) found that tax rates positively affect taxpayer compliance. Drawing from theoretical frameworks and prior research findings, the following hypothesis can be formulated:

H4: *Perception of tax rates has a positive effect on individual taxpayer compliance*

Research Model

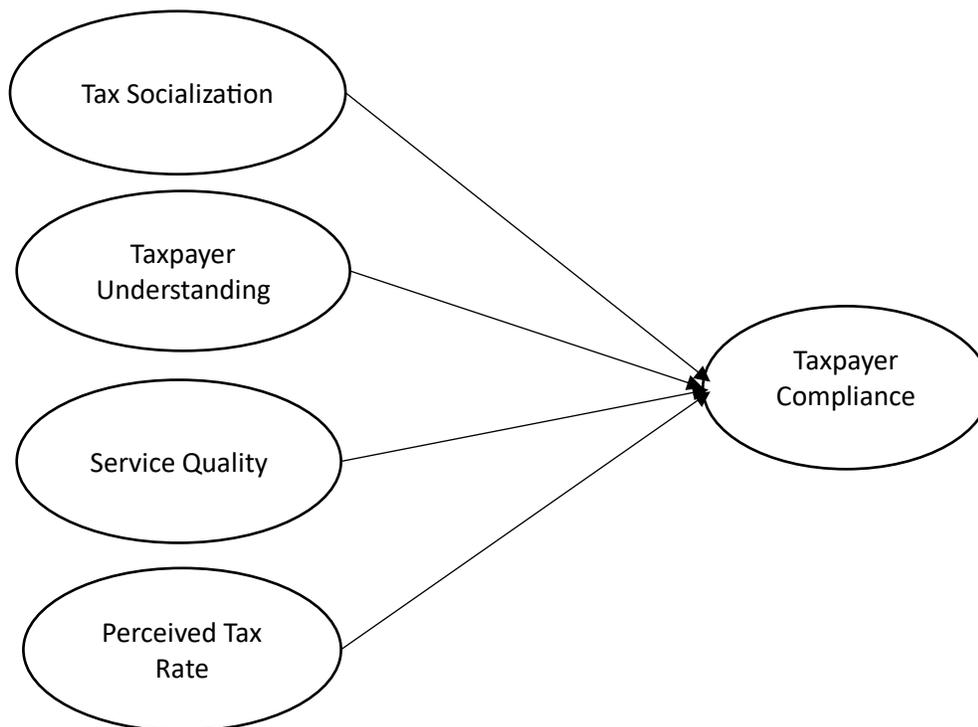


Figure 1. Research Model

Research Methods

This research is a quantitative study using a questionnaire survey distributed to individual taxpayers located in Kulonprogo Regency. It uses a purposive sampling technique with the criteria of Individual Taxpayers who have registered in Kulonprogo Regency, have an NPWP for at least one year, and have used tax office services. Purposive sampling was chosen because it can provide samples for the research objectives, thus simplifying the data collection process (Lenaini, 2021).

The primary data used in this study is primary data. The questionnaire was measured using a 1-5 Likert scale with 1 "strongly disagree" to 5 "strongly agree". The research instruments were carefully selected and adapted from Atarwaman (2020) for tax compliance and service quality variables, Lestari et al. (2022) for tax socialization variables, Mardiasmo (2016) for taxpayer understanding variables, and Amirudin and Sudirman (2012) for tax rate perception variables, ensure the reliability of the study.

The IBM SPSS v.22 statistical tool will be used to test the data collected from the questionnaire. As shown by Nazaruddin and Basuki (2015), the testing process is carried out using SPSS by calculating the direct effect, indirect effect, and total effect of each variable on the dependent variable. The SPSS testing stages consist of a validity test, a reliability test, a classical assumption test, a descriptive statistical test, a t-hypothesis test, and a Path analysis.

Result and Discussion

Respondents in this study were 120 individual taxpayers. Based on Table 1, 120 questionnaires were returned or 100%. One questionnaire was not filled out, so the number of questionnaires that could be processed amounted to 119, with a percentage of 99.2%.

Table 1. Questionnaire Distribution

Description	Total	Percentage
Total questionnaire distribution	120	100%
Number of returned questionnaires	120	100%
Number of incomplete questionnaires	1	0,8%
Number of questionnaires that can be processed	119	99,2%

Source: Data Analysis Results 2023

Table 2 shows that most respondents were female (52.1%). Based on age, respondents were predominantly aged 20-29 years (64.7%). When viewed from the latest education, respondents were predominantly high school graduates (50.5%). Furthermore, based on the type of work, most respondents worked other than self-employed and independent workers (63%).

Table 2. Respondent Demographics

Description	Category	Respondents	Percentage
Gender	Male	57	47.9%
	Female	62	52.1%
	Total	119	100%
Age	20-29 years	77	64.7%
	30-39 years	19	16%
	40-49 years	16	13.5%
	>50 years	6	5%
	Did not fill in	1	0.8%

Education	Total	119	100%
	JUNIOR HIGH	1	0.8%
	SMA	60	50.5%
	D1-D3	1	0.8%
	S1	53	44.6%
	S2	1	0.8%
	S3	0	0%
	Others	3	2.5%
Job	Total	119	100%
	Self-employed	30	25.2%
	Freelancer	14	11.8%
	Other	75	63%
	Total	119	100%

Source: Data Analysis Results 2023

The results of the descriptive statistical test in [Table 3](#) show that 119 data were processed. All variables in the study have a mean value closer to the maximum value than the minimum value. Therefore, it can be concluded that all variables have a high distribution.

Table 3. Descriptive Statistics

Variable	Min	Max	Mean	Std. Dev.
Tax Compliance	11	20	16.63	1.983
Socialization of Taxation	10	20	15.77	2.140
Taxpayer Understanding	13	20	19	2.025
Service Quality	11	20	15.01	2.476
Perceived Tax Rate	12	20	15.56	1.955

Source: Data Analysis Results 2023

Based on the validity test results in [Table 4](#), the KMO and Loading Factor values of all variables are > 0.5, so the instrument fulfils the validity test.

Table 4. Validity Test Results

Variable	Instrument	Loading Factor Value	KMO Value
Tax Compliance	KP1	0.791	0.753
	KP2	0.718	
	KP3	0.723	
	KP4	0.820	
Socialization of Taxation	SP1	0.748	0.769
	SP2	0.776	
	SP3	0.761	
	SP4	0.801	
Taxpayer Understanding	PP1	0.720	0.687
	PP2	0.650	
	PP3	0.706	
	PP4	0.697	
Service Quality	KL1	0.790	0.811
	KL2	0.769	
	KL3	0.836	
	KL4	0.874	
Perceived Tax Rate	PT1	0.751	0.692
	PT2	0.707	

Variable	Instrument	Loading Factor Value	KMO Value
	PT3	0.684	
	PT4	0.657	

Source: Data Analysis Results 2023

According to [Nazaruddin and Basuki \(2015\)](#), if Cronbach's Alpha is > 0.60, the instrument can be said to have a high-reliability value. The reliability test results in [Table 5](#) show that each variable's Cronbach's Alpha value is > 0.60, so all instruments used in this study have a high-reliability value.

Table 5. Reliability Test Results

Variable	Cronbach's Alpha
Tax Compliance	0.789
Socialization of Taxation	0.767
Taxpayer Understanding	0.617
Service Quality	0.868
Perception of Tax Rate	0.651

Source: Data Analysis Results 2023

The normality test uses the central limit theorem. The central limit theorem states that the normality assumption can be ignored if the research sample has more than 30 respondents ([Gujarati, 2002](#)). Since the respondents exceeded the subject, namely 119, it can be concluded that the instrument is declared normally distributed.

As per the findings of [Nazaruddin and Basuki \(2015\)](#), the VIF (Variance Inflation Factors) value serves as a crucial criterion for data to be free from multicollinearity, with a value > 0.1 being the threshold. Our analysis, as shown in [Table 6](#), reveals that all variables have a tolerance value > 0.1 and VIF < 10, thereby passing the multicollinearity test.

Table 6. Multicollinearity Test Results

Variable	Collinearity Statistic	
	Tolerance	VIF
Socialization of Taxation	0.386	2.593
Taxpayer Understanding	0.780	1.281
Service Quality	0.479	2.086
Perception of Tax Rate	0.251	3.984

Source: Data Analysis Results 2023

The heteroscedasticity test is carried out using the Glejser test. Variables are said to be free from heteroscedasticity if the sig. value > 0.05 ([Nazaruddin & Basuki, 2015](#)). Based on [Table 7](#), all variables have a sig. Value > 0.05. Then, all variables are accessible from heteroscedasticity.

Table 7. Heteroskedasticity Test Results

Variables	Sig.
Socialization of Taxation	0,051
Taxpayer Understanding	0,136
Service Quality	0,294
Perception of Tax Rate	0,053

Source: Data Analysis Results 2023

A partial coefficient test (t-test) is conducted to determine the effect of one independent variable on the dependent variable. A hypothesis is accepted if the sig. Value < 0.05, and the regression coefficient aligns with the hypothesis (Nazaruddin & Basuki, 2015). Table 8 shows that the tax socialization variable has a sig. value 0.919 > 0.05. Then H1 is not supported. The taxpayer understanding variable has a sig. Value 0.024 < 0.05 and a positive coefficient value of 0.192 align with the hypothesis. Then H2 is supported. The service quality variable has a sig. Value. 0.007 < 0.05, and a negative coefficient value of 0.208 does not align with the hypothesis. Then, H3 is not supported. The taxpayer understanding variable has a sig. Value 0.000 < 0.05 and a positive coefficient of 0.810 align with the hypothesis. Then, H4 is supported.

Table 8. T Test Results

Variable	Code	Regression Coefficient	Sig.
SP→KP	H ₁	-0.010	0.919
PP→KP	H ₂	0.192	0.024
KL→KP	H ₃	-0.208	0.007
PT→KP	H ₄	0.810	0.000

Source: Data Analysis Results 2023

The F test aims to determine whether all independent variables jointly influence the dependent variable. A model is said to have a joint influence if the sig. Value < 0.05. Table 9 shows a joint influence of the independent variables on the dependent variable. Furthermore, as seen in Table 9, the coefficient of determination is 0.497. This means that the ability of the independent variables to explain the dependent variable is 49.7%, while other variables outside the research model explain the remaining 50.3%.

Table 9. F Test Results and Adjusted R²

Variable	
Sig. F	0.000
Adjusted R Square	0.497

Source: Data Analysis Results 2023

The Effect of Taxation Socialization on Tax Compliance

The results of this study state that tax socialization does not affect tax compliance. Some of the possibilities that cause socialization not to affect tax compliance are that the material delivered is less complete or not easily understood and less optimal for the Directorate General of Taxes in providing tax socialization. The results of this research align with the research of Saputra et al. (2022), which shows that this tax socialization does not affect taxpayer compliance. Furthermore, Saputra et al. (2022) explain that the lack of government efforts in providing information related to taxation results in no increase in taxpayer compliance.

The Effect of Taxpayer Understanding on Tax Compliance

The results of this study state that taxpayer understanding has a positive effect on tax compliance. This research is in line with the research of Wahyuningsih (2019), Khodijah et al. (2021), Permata and Zahroh (2022), and Hartiwi et al. (2020). This means that the higher the level of understanding of taxpayers, the higher the level of tax compliance. A high level of understanding will make it easy for taxpayers to register, fill in, calculate tax returns, pay, and report their tax obligations. This aligns with the theory of planned behaviour, which is related to behavioural belief. Behavioural belief explains that the taxpayer's attitude will influence the taxpayer's desire to act. This theory explains the importance of taxpayer understanding of the intention to comply with their tax obligations. Increasing taxpayer understanding is

very important for the government in increasing taxpayer compliance. Regulations formed in simple language and easy to understand will make it easier for taxpayers to implement their tax obligations.

The Effect of Service Quality on Taxpayer Compliance

According to the study's findings, service quality negatively impacts tax compliance. This results from taxes' coercive nature (Latofah & Harjo, 2020). In line with the 1945 Law Article 23a, taxes and other levies compelling for state purposes are regulated by law. Because of the coercive nature of taxes, there is a fear of taxpayers. Taxpayers will be motivated to fulfil their duties because of this anxiety, even if the quality of fiscal services is subpar. Put another way, taxpayer compliance is still high despite the subpar quality of fiscal services.

The Effect of Perceived Tax Rates on Taxpayer Compliance

The results of this study state that taxpayer understanding has a positive effect on tax compliance. This research is in line with the research of Noviyanti et al. (2020), Sumaryanto and Dewi (2019), Sandra and Chandra (2020), Maulidya and Fitria (2022), and Raharjo et al. (2020). According to the Theory of Planned Behavior, normative attitudes influence how this tax rate is perceived. The apparent duty to validate and encourage taxpayers to fulfil their tax obligations is explained by normative views. Put another way, taxpayers will be more compliant with fulfilling their tax obligations if they better understand how the tax rate is perceived. Each person's opinion of the appropriate rate is shaped by what is fair and reasonable about their income. In order to have a significant impact on taxpayers' ability to pay their taxes, this tax rate must be applied.

Conclusion

Based on testing and data analysis, socialization has no effect on tax compliance, understanding of taxpayers and perceptions of tax rates positively affect tax compliance, and service quality hurts tax compliance. The results of this study can be used as a reference for the government and the Directorate General of Taxes in improving tax socialization, taxpayer understanding, service quality, and perception of tax rates in tax collection policies to improve taxpayer compliance. In addition, this study contributes to developing the Theory of Planned Behavior regarding individual taxpayer compliance. This study has limitations such as a small sample, a small number of respondents, and less in-depth research results. Therefore, future research is expected to expand the research sample and conduct qualitative research to deepen the results.

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