



ANALYSIS OF FACTORS INFLUENCING INDIVIDUAL TAXPAYER COMPLIANCE IN TARAKAN CITY

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ABSTRACT

Abstract: This study was conducted to examine the extent to which taxpayer awareness, tax sanctions, service quality, and tax knowledge influence the compliance of individual taxpayers in Tarakan City. The research used a quantitative method by distributing questionnaires to 110 respondents. The collected data were analyzed through data quality tests, classical assumption tests, multiple linear regression, t-tests, F-tests, and the coefficient of determination. The results show that partially, only the taxpayer awareness variable has an effect on compliance. Tax sanctions, service quality, and tax knowledge did not show a significant effect. Simultaneously, all independent variables were proven to influence the compliance of individual taxpayers in Tarakan City. These findings emphasize the importance of raising taxpayer awareness, improving services, providing tax education, and implementing more effective sanctions to encourage the level of taxpayer compliance.

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Introduction

Taxes are the largest source of revenue in Indonesia's State Revenue and Expenditure Budget (APBN). Funds derived from tax revenue are used by the government to finance various state needs in order to improve public welfare. Taxes play a very large role in supporting the continuity of national development and increasing state revenue. Taxes perform two main functions: the budgetary function as a source of state revenue, and the regulatory function as a means of controlling economic policy. This means that taxes are not only used to increase state revenue, but also serve as an instrument for regulating economic and social activities in society. Therefore, the level of taxpayer compliance is a key element in determining the government's success in sustainably achieving tax revenue targets. If taxpayers neglect to fulfill their obligations, this will have a negative impact on state revenue because it reduces the amount of funds entering the government treasury. This shows that implementation at the community level has not been fully optimal.

Nevertheless, there remains a phenomenon that requires serious attention, namely the low level of awareness among some taxpayers. Many of them do not yet fully understand the correct procedures for tax reporting in accordance with applicable regulations. Based on 2023 data, the national compliance rate for annual Tax Return (SPT) reporting in Indonesia reached around 88% (Hariani, 2023). However, in Tarakan City, further efforts are still needed so that the tax compliance rate can reach an ideal figure comparable to the national achievement. According to the data, the compliance rate of individual taxpayers in Tarakan City has only reached 50.97 percent. This means that more intensive measures are needed to foster taxpayer compliance in that region, because the low compliance rate indicates a gap between the policies implemented by the central government and the effectiveness of the tax system's implementation at the local level (Directorate General of Taxes, 2023).

Based on this information, this problem arises because there are taxpayers who have not carried out their tax obligations in compliance with the rules. The level of taxpayer compliance remains an issue frequently encountered in the implementation of the tax system. Tax compliance is defined as the obedience and awareness of taxpayers in fulfilling their tax obligations in accordance with applicable legal provisions (Sari, 2019). Therefore, based on this background, the title of this research is "Analysis of Factors Influencing Individual Taxpayer Compliance in Tarakan City."

Literature Review and Hypothesis Development

Theory of Planned Behavior (TPB)

According to the Theory of Planned Behavior, a person's behavior is formed from three types of considerations. First, behavioral beliefs, namely an individual's beliefs about the possible consequences of an action and how they evaluate those consequences. From these beliefs arises a person's attitude toward a behavior, whether it is considered beneficial or harmful. Second, normative beliefs, namely beliefs about what others expect and the extent to which an individual is motivated to meet those expectations. These beliefs create social pressure or subjective norms. Third, control beliefs, namely beliefs about factors that can facilitate or hinder a person when performing an action, including an assessment of the strength or weakness of those factors. These beliefs produce a perception of the extent to which a person feels able to control the behavior they will display (Wicaksari 2021, 36).

Taxpayer Compliance

Taxpayer compliance refers to the level of a taxpayer's ability to carry out tax obligations correctly and in accordance with applicable regulations. Indicators of compliance include compliance in registering, making tax payments, reporting tax obligations, calculating the tax owed, and ensuring that the calculation of tax payable is done correctly (Ristanti 2022, 381-382).

Taxpayer Awareness

Taxpayer awareness is a condition in which an individual who is a taxpayer acknowledges, understands, obeys, and respects applicable tax regulations, and has the intention and determination to fulfill their obligations. According to Fikriningrum (2012), the indicators used to measure taxpayer awareness are as follows:

1. Knowing the existence of applicable tax laws and regulations.
2. Understanding the role of tax as a source of state financing.
3. Understanding that tax obligations must be carried out in accordance with established provisions.
4. Paying, reporting, and calculating taxes voluntarily.

5. Carrying out the calculation, payment, and reporting of taxes correctly.
6. Having awareness in paying taxes, reflected in the taxpayer's views or attitudes that involve knowledge, belief, and reasoning, as well as a tendency to act in accordance with the rules set by the tax system (Agun, 2022, 25).

Tax Sanctions

Tax sanctions serve as a guarantee that the rules and provisions in tax law will be obeyed and implemented by taxpayers; that is, sanctions act as a preventive tool to avoid violations of tax provisions (Erica 2021, 130-131).

Tjahjono (2010) states that tax sanctions are a form of consequence imposed on taxpayers or tax officials when a violation of the rules occurs, whether committed intentionally or as a result of negligence. These sanctions serve as a control tool to ensure that tax laws continue to be obeyed. With the existence of these sanctions, taxpayers are expected to be more careful and avoid actions that deviate from tax regulations.

Tax Service Quality

Service quality in taxation can be understood as the ability of tax officials to provide the best service to taxpayers, both in terms of public service and administration, in order to effectively meet the needs of taxpayers. To help taxpayers fulfill all of their tax obligations, competent human resources supported by adequate office facilities can be a crucial factor in helping taxpayers, particularly individuals, meet all their tax obligations (Selatan 2023).

Tax Knowledge

Ihamsyah (2016) states that tax knowledge is the understanding possessed by taxpayers regarding their rights and obligations, information related to the Taxpayer Identification Number (NPWP), sanctions related to taxation, applicable tax amounts, Non-Taxable Income (PTKP), and procedures for paying and reporting taxes. According to Amelia and Lailatul (2020), tax-related knowledge can be interpreted as follows: 1, Taxpayers understand all the rules related to tax obligations; 2, Understanding the function of tax for society or for the government (Wardani, 2021, 43).

Hypotheses

H1: Taxpayer awareness affects individual taxpayer compliance.

H2: Tax sanctions affect individual taxpayer compliance.

H3: Service quality affects individual taxpayer compliance.

H4: Tax knowledge affects individual taxpayer compliance.

H5: Taxpayer awareness, tax sanctions, service quality, and tax knowledge affect individual taxpayer compliance.

Research Conceptual Framework

The research framework depicts the relationship between Taxpayer Awareness (H1), Tax Sanctions (H2), Service Quality (H3), and Tax Knowledge (H4) on Taxpayer Compliance, as well as the simultaneous effect of all four variables (H5).

Research methods

Research Design

To make this research more focused and aligned with its intended objectives, the author used a quantitative research approach. Quantitative research is research that involves statistical techniques to analyze numerical data collected during the study. This quantitative study aims to systematically and objectively describe the factors influencing the compliance of individual taxpayers in Tarakan City through data collection that is subsequently analyzed using statistical techniques to obtain a clear picture of the variables studied.

Time and Place of Research

This research was conducted from February 2025 to November 2025, in Tarakan City, North Kalimantan Province.

Population and Sample

The population in this study consists of individual taxpayers registered at tax service offices in Tarakan City, whose exact number is unknown. The sampling method used was accidental sampling, a technique in which the sample is determined by chance, or by chance encounter.

The sample in this study consisted of 110 individual taxpayer respondents aged 21-45 years. In this study, respondents were not limited only to taxpayers actively paying taxes, but included all taxpayers with a Taxpayer Identification Number (NPWP), whether active or inactive, because ownership of an NPWP indicates that the respondent is administratively registered as a taxpayer. This is based on Roscoe's view on a good sample size for use in a study, namely between 30-500 people (Sugiyono 2022, 90-91).

Data Collection Technique

The data used in this study is primary data, i.e., data obtained directly from respondents through the researcher's first-hand collection of information. This data was collected through respondents' answers to the distributed questionnaire. In this case, the data used comes from the responses of individual taxpayers in Tarakan City, collected through the distribution of a questionnaire or Google Form. The questions in this study used a Likert scale with five levels of answers: (1) Strongly disagree, (2) Disagree, (3) Neutral, (4) Agree, and (5) Strongly agree.

Data Analysis Technique

Descriptive Statistical Test: descriptive analysis is a form of research data analysis used to test the generalizability of research results through a sample (Siregar 2017).

Data Quality Tests consist of the Validity Test (an instrument is declared valid if the calculated r value $>$ table r value at a significance level of 0.05) and the Reliability Test (a variable is declared reliable if the Cronbach's Alpha value $>$ 0.60) (Dewi et al. 2022, 4).

Classical Assumption Tests include the Normality Test, the Multicollinearity Test (using the VIF value, with a threshold of $VIF < 10$), and the Heteroscedasticity Test (Nugraha 2022).

Multiple Linear Regression Analysis is used to analyze the effect of the independent variables on the dependent variable, both jointly and partially (Kurniawan 2016, 22), with the equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Where: Y = Taxpayer compliance; a = constant; b = regression coefficient; X1 = taxpayer awareness; X2 = tax sanctions; X3 = tax service quality; X4 = tax knowledge; e = error.

Hypothesis testing was carried out through the t-test (partial), the F-test (simultaneous), and the coefficient of determination test (R^2) (Priyanto, 2022, 13; Mongkito 2024, 156).

Results and Discussion

Descriptive Statistical Analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness (X1)	110	6	30	23.52	5.293
Service Quality (X2)	110	4	20	14.50	3.434
Tax Sanctions (X3)	110	8	40	28.58	7.123
Tax Knowledge (X4)	110	3	15	11.25	2.761
Taxpayer Compliance (Y)	110	6	30	22.97	5.480

Based on the table above, it can be seen that the taxpayer awareness variable (X1) has a mean value of 23.52, or about 78.4% of the total score, indicating a high level of awareness. The service quality variable (X2), with a mean of 14.50 or 72.5%, indicates that the service provided by the tax office is rated well by respondents. Next, the tax sanctions variable (X3) obtained a mean of 28.73, or 71.4%, indicating that the implementation of tax sanctions is considered fairly effective in encouraging taxpayer compliance. The tax knowledge variable (X4) has a mean of 11.25, or 75%, meaning that respondents have a good understanding of taxation. Meanwhile, the taxpayer compliance variable (Y) shows a mean of 23, or 76.5%, illustrating that the level of taxpayer compliance at the Tarakan Pratama Tax Office is classified as high.

Research Instrument Test

Validity Test

The table r value for a sample of 110 with $df = 108$ is 0.187. The validity test results show that the calculated r value for each statement item across all variables (taxpayer awareness, service quality, tax sanctions, tax knowledge, and taxpayer compliance) is above the table r value (calculated $r >$ table r) with a significance value < 0.05 , so all statement items are declared valid and can be used for further data testing.

Reliability Test

Variable	Cronbach's Alpha	Description
Taxpayer Awareness (X1)	0.918	Reliable
Service Quality (X2)	0.894	Reliable
Tax Sanctions (X3)	0.935	Reliable
Tax Knowledge (X4)	0.864	Reliable
Taxpayer Compliance (Y)	0.923	Reliable

The reliability test results show that the Cronbach's Alpha value for all variables is > 0.60 , so the research instrument can be declared reliable.

Classical Assumption Tests

Normality Test

The normality test results before removing outliers show an Asymp. Sig. (2-tailed) value of 0.001 (< 0.05), meaning the data is not normally distributed. After removing outlier data (N reduced to 100), the normality test results show an Asymp. Sig. (2-tailed) value of 0.091 (> 0.05), so the data can be concluded to be normally distributed.

Multicollinearity Test

Model	Tolerance	VIF
Taxpayer Awareness (X1)	0.188	5.324
Service Quality (X2)	0.289	3.457
Tax Sanctions (X3)	0.460	2.176
Tax Knowledge (X4)	0.142	7.066

Based on the test results above, it can be seen that the tolerance value is > 0.10 and the VIF value is < 10 , so it can be concluded that this research model is free from multicollinearity.

Heteroscedasticity Test

Based on the test results, it can be seen that all independent variables have a t-test significance value > 0.05 , so it can be concluded that the processed data does not show symptoms of heteroscedasticity.

Multiple Linear Regression Analysis

t-Test (Partial)

Model	B	Std. Error	Beta	t	Sig.
(Constant)	1.762	1.185	-	1.487	0.140
Taxpayer Awareness (X1)	0.658	0.103	0.664	6.358	0.000
Service Quality (X2)	0.064	0.128	0.042	0.502	0.617
Tax Sanctions (X3)	0.060	0.049	0.082	1.228	0.222
Tax Knowledge (X4)	0.304	0.226	0.162	1.345	0.182

Based on the results above, the multiple linear regression test shows the following results:

1. Taxpayer Awareness (X1): calculated t value of $6.358 > 1.985$ (table t) with a significance level of $0.000 < 0.05$, so the hypothesis is accepted. Taxpayer awareness affects taxpayer compliance.
2. Service Quality (X2): calculated t value of $0.502 < 1.985$ (table t) with a significance level of $0.617 > 0.05$, so the hypothesis is rejected. Service quality does not affect taxpayer compliance.
3. Tax Sanctions (X3): calculated t value of $1.228 < 1.985$ (table t) with a significance level of $0.222 > 0.05$, so the hypothesis is rejected. Tax sanctions do not affect taxpayer compliance.
4. Tax Knowledge (X4): calculated t value of $1.345 < 1.985$ (table t) with a significance level of $0.182 > 0.05$, so the hypothesis is rejected. Tax knowledge does not affect taxpayer compliance.

F-Test (Simultaneous)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2166.235	4	541.559	98.310	0.000
Residual	523.325	95	5.509	-	-
Total	2689.560	99	-	-	-

Based on the F-test results in the ANOVA table, the calculated F value is 98.310 with a significance level of $0.000 < 0.05$, so it can be concluded that Taxpayer Awareness (X1), Service Quality (X2), Tax Sanctions (X3), and Tax Knowledge (X4) simultaneously have a significant effect on Individual Taxpayer Compliance (Y). This shows that the regression model used in this study is appropriate and able to explain the overall variation in taxpayer compliance. Although partially only the Taxpayer Awareness variable has a significant effect, together the four independent variables contribute to the formation of compliance behavior.

Coefficient of Determination (Adjusted R²)

R = 0.897 R Square = 0.805 Adjusted R Square = 0.797 Std. Error of the Estimate = 2.347

Based on the coefficient of determination test results, the Adjusted R Square value is 0.797, or 79.7%. This shows that simultaneously, the independent variables in this study are able to explain 79.7% of the variation in Individual Taxpayer Compliance, while the remaining 20.3% is explained by other variables outside the research model. Although the Adjusted R Square value shows a strong explanatory power of the model, the partial test (t-test) results show that not all of the independent variables individually have a significant effect on taxpayer compliance.

Conclusions

The research results show a calculated t value of $6.358 > 1.985$ (table t) with a significance level of $0.000 < 0.05$, so the hypothesis is accepted. This means that taxpayer awareness has a positive and significant effect on the compliance of individual taxpayers in Tarakan City. The higher the level of taxpayer awareness, the higher the level of taxpayer compliance. This result shows that the majority of respondents already understand the role of tax as a primary source of state financing, which can encourage increased compliance in fulfilling tax obligations.

The research results show a calculated t value of $0.502 < 1.985$ (table t) with a significance level of $0.617 > 0.05$, so the hypothesis is rejected. Service quality does not have a significant effect on taxpayer compliance. The facilities at the tax service office were rated as adequate (57.3% of respondents agreed), but facility comfort does not automatically increase compliance, as compliant behavior is more influenced by factors within the taxpayer themselves.

The research results show a calculated t value of $1.228 < 1.985$ (table t) with a significance level of $0.222 > 0.05$, so the hypothesis is rejected. Tax sanctions do not have a significant effect on taxpayer compliance. This finding indicates that a repressive approach through the threat of sanctions is not necessarily effective in increasing the compliance of individual taxpayers in Tarakan City. From the TPB perspective, if the intention to comply has already been formed due to personal awareness, then the existence of sanctions is no longer the main factor in determining compliance behavior.

The research results show a calculated t value of $1.345 < 1.985$ (table t) with a significance

level of $0.182 > 0.05$, so the hypothesis is rejected. Tax knowledge does not affect taxpayer compliance. This is because tax knowledge is a basic requirement that every taxpayer must have, making it virtually impossible for a taxpayer not to know the basics of their tax payment obligations.

The research results show that the variables of taxpayer awareness, tax sanctions, service quality, and tax knowledge jointly have a significant effect on the compliance of individual taxpayers in Tarakan City (significance level of $0.000 < 0.05$ and a calculated F value of $98.310 > 2.47$ table F), so the hypothesis is accepted. This finding indicates that tax compliance is not determined by a single factor, but by a combination of internal factors arising from understanding and moral responsibility toward paying taxes as a contribution to the state. Theoretically, this result is consistent with the Theory of Planned Behavior (TPB), in which compliant tax behavior is influenced by intentions formed from a combination of attitude (awareness and knowledge), subjective norms (the influence of service and environment), and perceived behavioral control (sanctions and regulations).

Recommendations

For the Directorate General of Taxes and the Tarakan Pratama Tax Office, it is important to conduct intensive and effective tax education and outreach activities for the public so that taxpayers understand the benefits of tax, reporting procedures, and the consequences of sanctions for non-compliance. Improving the quality of public service also needs attention, through improving employee competence, leveraging faster and more transparent digital technology, and periodically evaluating tax sanctions to ensure they remain consistent, firm, and fair.

For individual taxpayers, it is hoped that they will be more proactive in seeking information related to tax obligations, whether through the official website of the Directorate General of Taxes, outreach activities, or direct consultation at the tax office, and cultivate a sense of personal responsibility in carrying out tax obligations without having to wait for a warning or sanction. For future researchers, it is recommended to add other variables that could potentially influence taxpayer compliance, such as perceptions of tax fairness, the level of trust in the government, or transparency in the use of tax funds, as well as to develop the research model by adding moderating variables such as education level or tax understanding. Future research should also cover a wider area to make the results more representative, and could use mixed methods to produce deeper findings related to the psychological factors that influence taxpayer compliance.

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