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# THE IMPACT OF TAX AWARENESS, TAX SANCTIONS, AND TAX KNOWLEDGE ON INDIVIDUAL TAXPAYER COMPLIANCE AT NGANJUK REGENCY

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**ABSTRACT**

*The intent of this study is to examine the variables which would impress individual taxpayer compliance in Nganjuk Regency by using independent variables which include tax knowledge, tax awareness, and tax sanctions. Analyzing primary data collected by distributing questionnaires to 100 eligible respondents using a quantitative approach. SPSS 26 is used in the analysis to do multiple linear regression. The study's findings indicate that tax awareness and knowledge have a significant impact on individual taxpayer compliance. However, tax sanctions have little effect on individual taxpayer compliance. Indirectly, this research proves that tax sanctions do not influence taxpayer compliance in Nganjuk Regency, and its results or level of influence differ from other studies that focused on areas outside Nganjuk Regency. This study will demonstrate whether awareness, sanctions, and knowledge are among the factors influencing taxpayer compliance in Nganjuk regency. Individual taxpayer compliance is influenced by tax knowledge and awareness, but it is unaffected by tax sanctions. Of the three hypotheses formulated, it's evident that only the first and third hypotheses are accepted, whereas the second hypothesis is rejected.*

*Keywords: tax awareness, tax sanctions, taxpayer knowledge, individual taxpayer, tax compliance*

***ABSTRAK (Times New Roman 11, ditebalkan, miring)***

Tujuan penelitian ini adalah untuk menguji variabel-variabel yang memengaruhi kepatuhan wajib pajak orang pribadi di Kabupaten Nganjuk, menggunakan variabel independen yang meliputi pengetahuan pajak, kesadaran pajak, dan sanksi pajak. Data primer dikumpulkan melalui kuesioner kepada 100 responden yang memenuhi syarat menggunakan pendekatan kuantitatif dan analisis regresi linear berganda dengan SPSS 26 digunakan dalam analisis untuk melakukan regresi linear berganda. Temuan penelitian menunjukkan bahwa kesadaran pajak dan pengetahuan pajak memiliki dampak signifikan terhadap kepatuhan wajib pajak orang pribadi. Namun, sanksi pajak hanya memiliki sedikit pengaruh terhadap kepatuhan wajib pajak orang pribadi. Secara tidak langsung, penelitian ini membuktikan bahwa sanksi pajak tidak memengaruhi kepatuhan wajib pajak di Kabupaten Nganjuk, dan hasil atau tingkat pengaruhnya berbeda dari penelitian lain yang berfokus pada wilayah di luar Kabupaten Nganjuk. Studi ini akan menunjukkan apakah kesadaran, sanksi, dan pengetahuan termasuk faktor-faktor yang memengaruhi kepatuhan wajib pajak di Kabupaten Nganjuk. Kepatuhan wajib pajak orang pribadi dipengaruhi oleh pengetahuan pajak dan kesadaran, tetapi tidak dipengaruhi oleh sanksi pajak. Dari tiga hipotesis yang dirumuskan, terbukti bahwa hanya hipotesis pertama dan ketiga yang diterima, sedangkan hipotesis kedua ditolak.

***Kata Kunci:*** *kesadaran perpajakan, sanksi pajak, pengetahuan pajak, wajib pajak orang pribadi, kepatuhan pajak*

## INTRODUCTION

Country's largest revenue are obtained through tax receipts, which are then

redistributed to the public in the form of public facilities and infrastructure constructed and financed using taxes. Maximizing tax revenue is also determined by the amount of tax paid by citizens to the State, making efforts to ensure optimal income through taxes a key task and concern for the government. Paying taxes is a form of contributing dues owed to the State by individuals and entities, intended to meet the government's needs in its goal of improving the welfare of society, as stipulated in the General Provisions and Procedures for Taxation Law in Law Number 28 of 2007, Article 1 Paragraph 1.

The collection or deduction of taxes based on laws and regulations officially established by the government, intended as the primary source of state revenue that can assist the government in funding development and public expenditure (Ratnawati & Hernawati, 2016). Considering taxes as one of the largest contributors to the state treasury, derived from tax payments by citizens, the government makes optimal efforts to maintain the growth of state revenue from tax payments and ensure its stable increase over time. Low taxpayer compliance can hinder state revenue due to a lack of public understanding and awareness regarding the importance of contributing through tax payments. Therefore, it is an emphasis for the government, which plays an important and authoritative role in increasing tax compliance through education disseminated via outreach programs aimed at providing tax knowledge to taxpayers who are obligated to fulfill their tax responsibilities (Agun et al., 2022).

Taxpayer compliance can be affected by various underlying factors that motivate an individual or entity obligated to pay taxes to fulfill their tax responsibilities. However, currently in Indonesia, taxpayer compliance is considered to be still low and is triggered by a lack of public awareness regarding the role of taxes in financing the State to provide benefits that can be felt in various aspects such as healthcare, education, culture, and economic growth (Caroline et al., 2023). Taxpayer compliance is defined as an action to obey and be aware of tax obligations by paying and reporting them according to the applicable monthly or annual periods imposed on individuals or entities, and carried out in accordance with prevailing tax regulations.

The motivations behind an individual's willingness to pay taxes vary greatly; some are influenced by a voluntary awareness to contribute, while others are driven by concerns about fines and legal enforcement for non-compliance (Linawati & Widyastuti, 2024). Tax avoidance efforts are a common phenomenon among taxpayers who attempt to evade the tax burden, one way being to reduce it. According to Amalia (2019) as cited in Linawati & Widyastuti (2024), the motivation to pay taxes can stem from governmental authority as well as individual awareness. Taxpayers comply with tax regulations due to pressure from government authorities, where violating tax rules can lead to legal and financial consequences such as the imposition of fines. Additionally, compliance can also be based on personal awareness of the importance of contributing to finance the State's development programs through tax contributions.

As one of the units of Direktoral Jenderal Pajak (DJP), Kantor Pelayanan, Penyuluhan, dan Konsultasi Perpajakan (KP2KP) has role in supporting the duties and functions of Kantor Pelayanan Pajak (KPP) Pratama in conducting education, service, supervision, and observation of tax potential. This indicates that KP2KP is a unit operating under the KPP Pratama. For instance, KP2KP Nganjuk is a service unit under the Kantor Wilayah Jawa Timur III (Kanwil III) and is directly overseen by KPP Pratama Pare. KP2KP Nganjuk's role is to carry out the functions of KPP Pratama Pare in providing services, extension, and tax consultation for taxpayers in Nganjuk Regency.

**Table 1.** Number of Individual Taxpayers in Nganjuk Regency (2024) at KPP Pratama Pare

| Years | Number of registegered individual taxpayer | Number of effective individual taxpayer | Percentage |
|---|---|---|---|
| 2021 | 214.520 | 34.668 | 16,16% |
| 2022 | 226.761 | 38.219 | 16,85% |
| 2023 | 237.604 | 45.072 | 18,96% |
| 2024 | 269.461 | 52.870 | 19,62% |

Source: KPP Pratama Pare (2024)

The disparity between the number of registered taxpayers and the number of effective taxpayers varies every year. Based on the results of number of individual taxpayer table, it's evident that the number of effective individual taxpayers consistently increases each year. However, this figure doesn't align with the number of active individual taxpayers who are obligated to file Annual Tax Returns (SPT) due to their active status. This leads to the conclusion that taxpayer compliance in fulfilling tax obligations, specifically filing Annual Tax Returns, remains low. As of 2024, only 19.62% are recorded as effective. Statistically, this proves that individual taxpayer compliance in Nganjuk Regency is still low and requires further examination in subsequent years.

Based on various sources and the history of similar research concerning taxpayer compliance with determining variables like tax awareness, tax sanctions, and tax knowledge, many studies have been conducted in specific areas. However, the research populations in those studies differ from the population this researcher will use. These past studies only represent specific populations or regions, meaning their findings cannot be broadly generalized or assumed to be the same for populations with different research objects. Despite this, research on factors influencing individual taxpayer compliance specifically at KP2KP Nganjuk using the independent variables explored from it's study still limited. Therefore, this research offers novelty by investigating the level of individual taxpayer compliance in Nganjuk Regency. It provides empirical insights for future research, serving as an empirical reference, and acts as an evaluation tool for KP2KP Nganjuk—the unit responsible for tax services—to further enhance taxpayer compliance in Nganjuk Regency.

In order to impose if tax awareness, tax sanctions, and tax knowledge have an affect on compliance among individual taxpayers in Nganjuk Regency, this study was conducted. The study's findings will serve as a theoretical framework for future investigations into individual taxpayer compliance, with independent variables such as awareness, sanctions, and tax knowledge serving as influencing factors.

## LITERATURE REVIEW

### Tax Awareness

According to Utami (2021), increased tax awareness can lead to higher taxpayer compliance. This was explained in their study by the substantial tax sanctions levied on tax evaders, which encouraged people to pay their taxes more consistently.. This aligns with the Normative Belief theory of compliance, where taxpayer awareness arises from the influence to register as a taxpayer and keep up with new tax regulations.

$H_1$: Taxpayer Compliance (Y) is Affected by Tax Awareness (X1)

**Tax Sanctions**

According to this assertion, tax sanctions could've an impact on taxpayer compliance, making them a effective instrument that can persuade recipients to adhere more strictly to tax laws. Tax sanctions are thought to be a useful tool for alerting taxpayers to the fines or penalties associated with tax infractions, which encourages them to comply with their tax obligations (Azhari & Poerwati, 2023). The Control Belief theory of compliance, which holds that the presence of tax penalties may encourage taxpayers to comply with their tax duties, lends credence to this.

$H_2$: Taxpayer Compliance (Y) is Affected by Tax Sanctions (X2)

**Tax Knowledge**

Tax knowledge is based on taxpayers understanding of tax management, including tax types, tax calculation, and the broad benefits of taxes for society. Additionally, taxpayers with good tax knowledge understand and can differentiate between payable taxes that have been set by tax regulations. Tax knowledge has a substantial beneficial impact on taxpayer compliance, according to research by Siregar & Amin (2023), suggesting that taxpayers who are knowledgeable about taxes are more likely to comply with their fiscal responsibilities. This can be represented by the Behavioral Belief theory, where individuals with the insight that taxes paid and reported will provide broad benefits.

$H_3$: Taxpayer Compliance (Y) is Affected by Tax Knowledge (X3)

This research's conceptual framework can be summarized as follows, based on an explanation of the hypotheses employed in the study:



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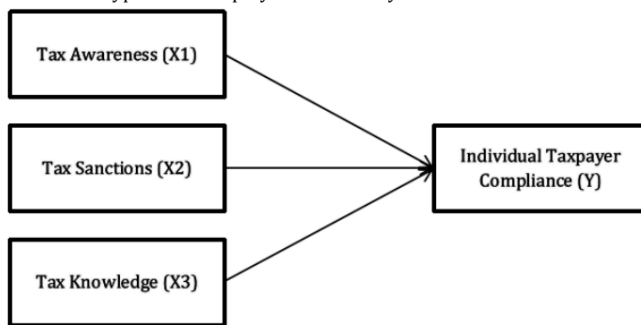
**RESEARCH METHODOLOGY**

This study was carried out utilizing a quantitative approach, which displays research results as statistically significant analytical data (Sugiyono, 2013). The study targeted Individual Taxpayers (WPOP) residing in Nganjuk who consult and utilize tax services at the Tax Extension, Service, and Consultation Office (KP2KP) Nganjuk, located at Jalan Dermojoyo Number 18, Payaman Village, Nganjuk District, Nganjuk Regency, East Java Province. This study Individual Taxpayers in Nganjuk as population of this research who both conduct consultations and receive services at KP2KP Nganjuk and are registered at KPP Pratama Pare, which is known to number 269.461 taxpayers and when questionnaires were distributed to respondents who fit the requirements for becoming

individual taxpayers in Nganjuk Regency, 100 samples were selected, and the data type was primary data derived from questionnaire responses.

## RESULTS AND DISCUSSIONS
### Validation Test
The findings are served on following table based from the instrument validity test outcomes.

**Table 2.** Validation Test Results

| Variable | Item | r Tabel | r Calculate | Sig. | Information |
|---|---|---|---|---|---|
| Tax Awareness | X1 | | 0,782 | | |
| | X2 | | 0,829 | | |
| | X3 | 0,195 | 0,725 | 0,000 | Valid |
| | X4 | | 0,527 | | |
| | X5 | | 0,689 | | |
| Tax Sanctions | X1 | | 0,772 | | |
| | X2 | | 0,519 | | |
| | X3 | 0,195 | 0,673 | 0,000 | Valid |
| | X4 | | 0,640 | | |
| | X5 | | 0,595 | | |
| Tax Knowledge | X1 | | 0,684 | | |
| | X2 | | 0,707 | | |
| | X3 | 0,195 | 0,869 | 0,000 | Valid |
| | X4 | | 0,745 | | |
| | X5 | | 0,778 | | |
| | X6 | | 0,820 | | |
| Taxpayer Compliance | X1 | | 0,310 | 0,002 | |
| | X2 | 0,195 | 0,247 | 0,013 | Valid |
| | X3 | | 0,235 | 0,019 | |
| | X4 | | 0,300 | 0,002 | |

Since each statement from the variables has a significance level below 0,05 and an r-count value is bigger than the r-table value, it is considered valid. Although the taxpayer compliance as the dependent variable has its significance value is not exactly 0,000 like the other variables, it is still categorized as valid because its value is less than 0,05. Thus, it still can be concluded if every statement from the variables used in this research is valid and can proceed to the next testing.

### Reliability Test
The table beneath presents the outcomes of the instrument reliability test of each variable.

**Table 3.** Reliability Test Results

| Variable | Cornbash's Alpha Value | Critic Value | Information |
|---|---|---|---|
| Tax Awareness | 0,746 | | |
| Tax Sanctions | 0,640 | | |
| Tax Knowledge | 0,861 | 0,60 | Reliable |
| Taxpayer Compliance | 0,824 | | |

Values from the questionnaire test for each of the study's independent variables are shown in the table.. Since each variable's Cronbach's Alpha value is more than 0,60, they are all deemed dependable.Thus, it is possible to draw the conclusion that the answers to this research questionnaire are reliable.

**CLASSIC ASUMPTION TEST**
**Normality Test**
This test determines if a regression model's residual variables are normally distributed and were done by calculating the probability using the Kolmogorov-Smirnov method. The normality test results for this research data were analyzed using SPSS 26 and are presented in the following table.
**Table 4.** Normality Test Results

| Asym. Sig. | Signification Limit | Information |
|---|---|---|
| 0,093 | 0,05 | Normal |

The findings from normality test are presented in the table above, it indicate if the residual variable are normally distributed. It's proven by a test result with a value 0,093 > 0,05. Therefore, it would be concluded the variables on this research's regression model are normally distributed.

**Multicollinearity Test**
To identify multicolinearity among the independent variables in this regression model, a test is needed. If the tolerance value is less than 0.10 and the VIF (Variance Inflation Factor) exceeds 10, multicollinearity is present. Conversely, if the tolerance value exceeds 0.10 and the VIF is less than 10, then no multicollinearity exists.
**Table 5.** Multicolinearity Test Results

| Variable | Tolerance Value Results | Tolerance Value Limit | VIF Results | VIF Limit | Information |
|---|---|---|---|---|---|
| Tax Awareness | 0,660 | | 1,514 | | |
| Tax Sanctions | 0,642 | > 0,10 | 1,557 | >10 | Multicollinearity Free |
| Tax Knowledge | 0,567 | | 1,763 | | |

The results show that each independent variable have tolerance value larger than 0,10 with VIF value less than 10. These findings indicate the data are free from multicollinearity.

**Heteroscedasticity Test**
The regression model are not heteroscedastic if the significance value in the heteroscedasticity test is larger than 0,05. If the significance value is lower than 0,05, it means the regression model demonstrates heteroscedasticity.
**Table 6.** Heteroscedasticity Test Results

| Variable | Signification Value Results | Signification Value Limit | Information |
|---|---|---|---|
| Tax Awareness | 0,498 | | |
| Tax Sanctions | 0,490 | > 0,05 | Heteroscedasticity Free |
| Tax Knowledge | 0,110 | | |

The findings from Glejser test represent if each independent variable shows value larger than 0,05. Therefore, it could be deduced if all variables are free from heteroscedasticity.

**Multiple Linear Regression Test**

To figure out the hypothetical effects of tax awareness, tax penalties, and tax knowledge on taxpayer compliance, multiple linear regression analysis was used in this study. The following table highlights the multiple linear regression analysis's findings.

**Table 7.** Multiple Linear Regression Test Results

| Variable | B | Std. Error |
|----------|-----|-----------|
| Constant | 4,288 | 1,148 |
| tax awareness | 0,260 | 0,065 |
| Tax Sanctions | -0,137 | 0,055 |
| Tax Knowledge | 0,389 | 0,048 |

Based on the results of the multiple linear regression analysis, it can be found and outlined that:

a. With a constant value of 4,288, the taxpayer compliance (Y) as dependent variable. It indicates an overall impact from the tax awareness (X1), tax sanctions (X2), and tax knowledge (X3)— as variable independent on the taxpayer compliance (Y), dependent variable.

b. With regression coefficient 0,260 of the tax awareness (X1) then it implies that for every unit increase in variable tax awareness it would increase in taxpayer compliance (Y) following by 0,260 units.

c. With regression coefficient -0,137 of the tax sanctions (X2), then this negative result indicates that it doesn't contribute to an increase in taxpayer compliance (Y).

d. With regression coefficient 0,389 of the tax knowledge (X3). It suggests that if this variable increases, tax knowledge (X3) would affect increase in taxpayer compliance (Y) by 0,389 units.

**HYPHOTHESYS TEST RESULTS**

**t Test (Partial)**

The partial test is conducted to assure the influence of each independent variable individual. If it has significance value larger than 0,05, means hypothesis accepted. But when its significance value less than 0,05, then hypothesis rejected. This table shows the results of each independent variable of the partial test.

**Table 8.** t (partial) Test Results

| Variable | Sig. Value | t Calculate | Criteria |
|----------|-----------|-------------|----------|
| Tax Awareness | 0,000 | 3,996 | Influencing |
| Tax Sanctions | 0,015 | -2,483 | Not Influencing |
| Tax Knowledge | 0,000 | 8,160 | Influencing |

The results of t-table value are known to be 1,984, this results derived from df=n-k=100-3=97. The t-table value of df 97 and a 5% distribution percentage is 1,984. If the t-count value < 1,984, it means the independent variable doesn't have affect to the dependent variable. Built upon of results from t-test (partial) presented on the table above, it could be explained that:

1. The t-count value for tax awareness is 3,996, which is greater than 1,984 (t-table), with a significance value of 0,000 is less than 0,05. It indicates if tax awareness can influences taxpayer compliance.

2. The t-count value for tax Sanctions is -2,483, which is less than 1,984 (t-table), with a

significance value of 0,015 is less than 0,05. It indicates that tax sanctions doesn't influence taxpayer compliance.
3. The t-count value for Tax Knowledge is 8,160, which is greater than 1,984 (t-table), with a significance of 0,000 less than 0,05. This indicates that tax knowledge influences taxpayer compliance.

Therefore, based on the partial t-test results for each variable, it can be concluded that the first and third hypotheses are accepted because their t-test values are greater than 1,984. Conversely, the second hypothesis is rejected because its t-test value is less than 1,984.

**Coefficient of Determination**

To determine how much the independent factors influence the dependent variable, the coefficient of determination test is used. The findings of the coefficient of determination test are shown below.

**Table 9**. Coefficient of Determination Results

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| | 0,788 | 0,621 | 0,610 | 1,227 |

The resulting R-Square value is 0,162, or 16,2% when expressed as a percentage. It indicates that the level of taxpayer compliance is influenced by tax awareness, tax sanctions, and tax knowledge to the extent of 16.2%. From this value, it can be understood that the remaining 83.8% of taxpayer compliance is influenced by other factors.

**DISCUSSION**

**1. Influence of tax awareness on Taxpayer Compliance**

With a regression coefficient of 0,260, the independent variable tax knowledge (X1) has a favorable impact on taxpayer compliance. Individual taxpayer compliance rises in tandem with heightened tax awareness. The t-count value for tax awareness is 3.996, which is greater than the t-table value of 1.984. This shows that tax awareness can encourage individual taxpayer compliance in adhering to tax provisions. Therefore, these results prove the Normative Belief theory of compliance: taxpayers exhibit awareness due to the influence of their environment or other people, such as being aware of their obligation to fulfil tax responsibilities because they recognize their duty as registered taxpayers. This positive and significant influence of tax awareness on taxpayer compliance supports previous research by Azhari & Poerwati (2023), Helen & Purba (2023), Hidaya & Muniroh (2023), Graha et al. (2024), and Wea (2022).

**2. Influence of Tax Sanctions on Taxpayer Compliance**

The results one of each independent variable tax sanctions has regression coefficient value -0,137. Its negative value has means an inverse relationship between the independent and dependent variables. This can imply two perceptions:
1) The taxpayer compliance would be decrease if the level of tax sanctions got increase.
2) The taxpayer compliance would be increase if the level of tax sanctions got decrease.

In the partial test, the significance value for tax sanctions is 0.015, which is < 0.05. However, its t-count value is -2,483, which is < 1,984 (the t-table value), indicating if tax sanctions doesn't influence individual taxpayer compliance. This result leads to the rejection of the hypothesis, meaning tax sanctions have no effect on taxpayer compliance. Research by Nugroho (2021) shows similar results, where tax sanctions do not contribute positively to individual taxpayer compliance. This indicates that the currently implemented sanctions might not be very effective in compelling taxpayers to comply

more with regulations. The Control Belief theory of compliance posits that tax sanctions are a factor in taxpayers being more compliant in fulfilling their tax obligations. However, this study does not support the validity of this theory, indicating that tax sanctions do not influence the increase in individual taxpayer compliance. Therefore, research by Azhari & Poerwati (2023), Mandowally et al. (2020), Helen & Purba (2023), Silalahi and Asalam (2022), Utami & Supadmi (2023), Hidayati & Muniroh (2023), Wea (2022), and Yoga & Dewi (2012) is not aligned with this study, which shows that tax sanctions do not influence individual taxpayer compliance.

**3. Influence of Tax Knowledge on Taxpayer Compliance**

The regression coefficient for the independent variable tax knowledge is 0.389. This indicates that an increase in tax knowledge by 0.389 will also be followed by an increase in taxpayer compliance by 0.389. The partial test results for the tax knowledge variable show a t-count value of 8.160, which is > 1.984 (t-table), and a significance value of 0.000 < 0.05. This finding demonstrates that tax knowledge can effectively drive individual taxpayer compliance. These results represent the Behavioral Belief theory, where individuals understand that taxes paid and reported will provide broad benefits. Thus, it is proven that tax knowledge influences individual taxpayer compliance, and these findings indicate that H3 is accepted. Therefore, the results of this study align with research by Azhari & Poerwati (2023), Mandowally et al. (2020), Graha et al. (2024), and Wea (2022).

**CONCLUSION**

This study investigated how tax awareness, tax sanctions, and tax knowledge affect individual taxpayer compliance at KP2KP Nganjuk. Researchers gathered primary data from individual taxpayers in Nganjuk Regency and analyzed it using SPSS 26. The findings revealed that tax awareness and tax knowledge positively and significantly influence individual taxpayer compliance. However, tax sanctions were found to have no impact on individual taxpayer compliance within this context.

This study's weaknesses include its reliance on a multiple linear regression model and its sampling strategy, which only utilized a 0.1 margin, yielding only 100 responders out of the population's several thousand. Therefore, it is advised that future studies on individual taxpayer compliance include moderating variables for novelty or incorporate more independent variables that affect compliance.

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