

The Impact of Taxpayer Awareness, Tax Service Quality, Tax Counseling, and Tax Sanctions on Individual Taxpayer Compliance

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Abstract: *This study aims to examine the effect of taxpayer awareness, tax service quality, taxpayer counseling, and tax sanctions on individual taxpayer compliance at the Pulo Gadung Pratama Tax Service Office. The independent variables in this study are taxpayer awareness, tax service quality, taxpayer counseling, and tax sanctions, while the dependent variable is individual taxpayer compliance. The research population is in Pulogadung, with a total sample of 100 individual taxpayers. This study uses primary data and a simple random sampling method. The results of this study show that taxpayer awareness, tax service quality, tax counseling, and tax sanctions have a positive effect on individual taxpayer compliance.*

Keywords: *Taxpayer awareness; tax services quality; tax counseling; tax sanctions; individual taxpayer compliance*

Introduction

In managing a country, the government needs to generate as much income as possible so that citizens can live prosperously (Putri & Septriana, 2020). State revenue originating from taxes contributes a very large proportion of contributions to the development and progress of a country (Diantini et al., 2018). Based on Table 1, the level of personal tax compliance at the Pulo Gadung Pratama Tax Service Office in 2017-2022 has decreased. In 2017, the individual taxpayer compliance rate reached 33%, and it will continue to decline until the individual taxpayer compliance level in 2022 reaches 22%. For annual individual tax

notification letter receipts, the highest acceptance happened in 2019, with the amount of individual annual tax notification letter reporting reaching 67.598.070.844. However, in 2020, the country was hit by the COVID-19 pandemic, and this caused a decline in individual annual tax income reporting and the acceptance amount of annual individual tax notification letters to decrease significantly. The COVID-19 pandemic has not only brought several changes in activities but also brought changes in tax regulations, which have been adapted to COVID-19 conditions so that individual taxpayers have begun to increase, but not too significantly.

Table 1. Level of Compliance and Acceptance of Individual Taxpayers

| Year | Amount of SPT | Percentage of Compliance | Acceptance of SPT |
|------|---------------|--------------------------|-------------------|
| 2017 | 43.619 | 33% | 37.768.379.113 |
| 2018 | 43.244 | 31% | 58.755.079.838 |
| 2019 | 46.483 | 32% | 67.598.070.844 |
| 2020 | 41.622 | 27% | 42.214.208.834 |
| 2021 | 41.699 | 25% | 45.538.098.555 |
| 2022 | 37.656 | 22% | 46.934.224.079 |

The Ministry of Finance of the Republic of Indonesia (2021) has released the Harmonization of Legislation to achieve justice and fairness, improve public administration, further expand taxation, and facilitate tax compliance. Tax compliance is an obedient attitude to comply with applicable tax regulations (Rahayu, 2020). There are two types of tax compliance such as formal compliance and substantive compliance. Formal compliance means that all taxpayers are obliged to fulfill their tax obligations properly in accordance with applicable laws and regulations; Critical compliance is when a taxpayer meets critical requirements by filling out the annual tax notification letter completely and correctly in accordance with applicable regulations and submitting on or before the deadline (Pratama & Kurnia, 2022).

Taxpayer awareness can influence the level of taxpayer compliance. If taxpayers are aware of their tax obligations, they will become aware, respectful, and willing to fulfill their tax obligations. Higher taxpayer awareness leads to a higher level of tax compliance in accordance with the provisions in force (Ramadhanty & Zulaikha, 2020). Taxpayers can fulfill material compliance requirements by filling out the annual tax notification letter completely and truthfully in accordance with applicable provisions (Pratama & Kurnia, 2022). Research findings on taxpayer awareness which had positive effect to taxpayer compliance were carried out by Tanalisari & Gunarso (2017), Khuzaimah & Hermawan (2018), Siahaan & Halimatusyadiah (2018), Rosyida (2018), Pattinaja & Silooy (2018), Rianty & Syahputepa (2020), Aprilia & Fidiana (2021), Dewi et al. (2022), Rahiem & Ardillah (2022), Ardillah & Santoso (2023), and Saliha and Hidayat (2023). The different result was archived by research by Fuad & Khusfiyah (2019), which stated that taxpayer awareness does not affect tax compliance.

The tax services quality has important implications that must be considered. The tax services quality is the duty of the tax authorities (Ardillah & Farhanah, 2022). Satisfactory service has a positive impact on taxpayers and motivates them themselves (Sari & Fidiana, 2017). The Directorate General of Taxes has implemented modernization of the tax administration system to improve the quality of

tax services for taxpayers, such as e-registration, e-SPT, e-filing, and e-invoicing. This is expected to make tax reporting mechanisms more effective (Widjaja & Siagian, 2017). Research findings on tax service quality that could affect taxpayer compliance were carried out by Tanalisari & Gunarso (2017), Sari & Fidiana (2017), Siahaan & Halimatusyadiah (2018), Suryanti & Sari (2018), Muhammad & Mildawati (2020), Puspanita et al., (2020), Putri & Septriana (2020), Pebrina & Hidayatulloh (2020), Atarwaman (2020), Widiyanti et al., (2021), Yuniasih & Jati (2021), and Rahiem & Ardillah (2022). The different results were archived by research by Anggraeni & Farida (2022) and Ardillah & Santoso (2023), which stated that tax service quality does not affect tax compliance.

Tax counseling is one of the factors causing an increasing lack of awareness and compliance with taxation (Debbianto, 2019). The Directorate General of Taxes has formed an Advice Center to reduce the number of people who can slowly eliminate this bad perception. Regulation of the Director General of Taxes Number PER-12/PJ/2021 concerning Tax Education. Tax education develops, expands, or increases people's potential mentally, physically, morally, and intellectually, fosters awareness of tax behavior, and increases tax awareness by changing the behavior of taxpayers. Care and contribution as a taxpaying citizen are needed to understand the function of paying taxes, so the high or low level of socialization can be carried out depending on taxpayer compliance (Jati & Pranata, 2018). Wahyono (2018), Kurniasi & Halimatusyadiah (2018), Muhammad & Mildawati (2020), and Aprilia & Fidiana (2021) stated that tax counseling had a positive effect on tax compliance. Siahaan & Halimatusyadiah (2018), Dewi et al. (2022), and Nasiroh & Afiqoh (2023) concluded that tax counseling had no impact on individual taxpayer compliance.

Tax sanctions are needed to provide a deterrent effect for taxpayers and to provide sanctions to taxpayers who do not comply with taxation. Tax sanctions are intended to prevent taxpayers from violating tax regulations (Maxuel & Primastiwi, 2021). The previous studies by Putra (2017), Rahayu (2017),

Suriarimbawa & Setiawan (2018), Marpeka & Mulyani (2020), Chandra & Sandra (2020), Yuniasih & Jati (2021), Rianti & Hidayat (2021), Dewi et al. (2022), Ariani & Syamsurizal (2022), Andreansyah & Farina (2022), Rahiem & Ardillah (2022), Ardillah & Santoso (2023), and Saliha and Hidayat (2023) stated that tax sanctions hinder taxpayer compliance. However, this result was not in accordance with research by Anggraeni & Farida (2022), which states that tax sanctions do not affect tax compliance.

Pratama Pulogadung Tax Service Office in East Jakarta's regional office of the Directorate General of Taxes is the research location chosen by the researcher to collect the data samples. This research was replicated by Muhammad & Mildawati (2020) by testing tax service quality as an additional independent variable to taxpayer compliance and Khuzaimah & Hermawan (2018) to test the same independent variables such as taxpayer understanding, taxpayer awareness, and tax sanctions to taxpayer compliance. The purpose of this research was to prove there were positive and significant effects of taxpayer awareness, tax quality services, tax counseling, and tax sanctions on individual taxpayer compliance.

Literature review and hypothesis development

This research uses attribution theory which was first introduced by Fritz Heider in 1958 (Hooper, 2018). Attribution theory explains the attribution process to understand why an event or action occurred. This means understanding whether the occurrence of an action or event should be situational (related to the external environment) or dispositional (related to internal characteristics). Attribution theory is about whether people observe human behavior and try to determine whether the behavior is triggered internally or externally (Nani, 2019).

Tax compliance is a mandatory act of law in fulfilling tax obligations in accordance with the provisions of laws and regulations that apply in a country (Nurlaela, 2017). There are two types of compliance such as formal compliance and material compliance (Agun et al., 2022). Formal compliance is a state where taxpayers fulfill their obligations taxation is formally in accordance with provisions in tax law. Taxpayers who meet material compliance are the taxpayers who fill in honestly, completely, and correctly the appropriate annual tax report with the provisions and submit it to the tax service office before the deadline (Nurmantu, 2003).

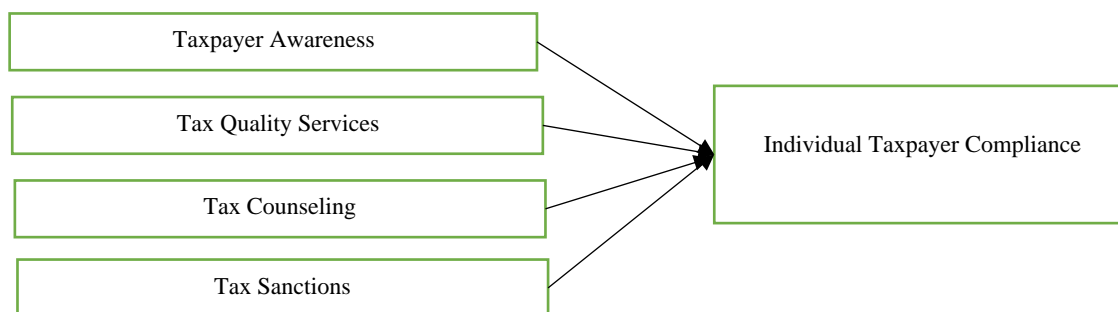


Figure 1. Conceptual Framework

The government has released tax counseling regulations, such as Regulation of the Director General of Taxes Number Per-12/PJ/2021 concerning Tax Education because tax education activities will increase compliance in the field of taxation. Tax counseling is an effort by the Director General of Taxes, especially the tax services office, to provide understanding, information, and guidance to society about everything related to taxation and tax legislation (Agun et al., 2022).

Tax counseling can raise awareness matters to increase taxpayer compliance in matters of paying taxes and reporting tax obligations (Rohmawati et al., 2012).

Tax sanctions are a guarantee that the provisions of tax laws can be complied with or carried out (Mardiasmo, 2018). Tax sanctions were created to warn and force individual taxpayers to comply with regulations and requirements (Siahaan & Halimatusyadiah,

2018). The purpose of imposing tax sanctions is to create taxpayer compliance in carrying out the fulfillment of their tax obligations (Sitepu & Muhasan, 2022). Tax sanctions can be in the form of administrative and criminal penalties imposed on anyone who commits tax violations that have actually been regulated in law (Widyaningsih, 2013)

The effect of taxpayer awareness on individual taxpayer compliance

Taxpayer awareness is a condition where taxpayers understand and understand the meaning, function, and purpose of paying taxes to the State (Rahayu, 2017). Taxpayers who are aware of paying taxes will be able to know and understand how important taxes are for the development of the country (Siahaan & Halimatusyadiah, 2018). By adopting attribution theory, this research predicts that individual behavior can be influenced by internal and external factors (Hooper 2018). If taxpayer awareness is high, the level of taxpayer compliance will be high. The self-assessment tax reporting system is a form of taxpayer awareness in which they calculate and report their annual tax notification letter (Ramadhanty & Zulaikha, 2020). The research results of Tanalisari & Gunarso (2017), Khuzaimah & Hermawan (2018), Siahaan & Halimatusyadiah (2018), Rosyida (2018), Rianty & Syahputepa (2020), Aprilia & Fidiana (2021), Pattinaja & Silooy (2018), Dewi et al. (2022), Rahiem & Ardillah (2022), Ardillah & Santoso (2023), and Saliha and Hidayat (2023) stated that taxpayer awareness has a positive effect on taxpayer compliance.

H1: Taxpayer awareness has a positive effect on individual taxpayer compliance

The effect of tax service quality on individual taxpayer compliance

Based on attribution theory, capacity and motivation are needed for certain behaviors to occur (Hooper, 2018). Tax authorities who are able to provide quality services by acting honestly and competitively and helping overcome all tax problems faced by taxpayers can increase their sense of compliance in paying their taxes (Siahaan & Halimatusyadiah, 2018). The final duties and functions of the

Pratama Tax Service Office are regulated in the Decree of the Director General of Taxes Number Kep-75/PJ/2020, which stipulates changes to the duties and functions of the Pratama Tax Service Office. When they provide satisfactory service, the desire to comply with taxpayers increases (Sari & Fidiana, 2017). Research results from Tanalisari & Gunarso (2017), Sari & Fidiana (2017), Siahaan & Halimatusyadiah (2018), Suryanti & Sari (2018), Muhammad & Mildawati (2020), Puspanita et al., (2020), Putri & Septriana (2020), Pebrina & Hidayatulloh (2020), Atarwaman (2020), Widiantari et al., (2021), Yuniasih & Jati (2021), and Rahiem & Ardillah (2022) stated that the quality of tax authorities' services has a positive effect on taxpayer compliance.

H2: Tax services quality has a positive effect on individual taxpayer compliance

The effect of tax counseling on individual taxpayer compliance

Based on attribution theory, taxpayer compliance behavior can occur and be influenced by internal and external factors. Tax counseling in taxpayer compliance is an external factor in fulfilling tax obligations (Zakya, 2014). External attribution is an attribution that is based on the environment or situation (Mustafa, 2011). Based on external attribution, environmental forces can change a person's behavior (Darwati, 2015). Tax counseling provided by tax authorities makes taxpayers aware of their tax obligations and enables them to fulfill their tax obligations. Taxpayers who have tax knowledge will certainly smooth the process of implementing their tax obligations. The more tax knowledge a taxpayer has, the higher the level of taxpayer compliance (Suryanti & Sari, 2018). Research results from Wahyono (2018), Kurniasi & Halimatusyadiah (2018), Muhammad & Mildawati (2020), and Aprilia & Fidiana (2021) stated that tax counseling has a positive effect on taxpayer compliance.

H3: Tax counseling has a positive effect on individual taxpayer compliance

The effect of tax sanctions on individual taxpayer compliance

The attribution theory states that when an individual observes someone's behavior, the individual attempts to determine whether the behavior is caused internally or externally (Nani, 2019). Tax sanctions are externally caused behavior. Tax sanctions are a law enforcement tool or safeguard for taxpayers to comply with all their tax obligations or, in other words, so that taxpayers comply with statutory provisions (Mardiasmo, 2018). The sanctions given are relatively light, and taxpayers tend to ignore tax payments (Putra, 2017). If the tax sanctions given are strict and detrimental, taxpayers will be afraid and feel at a loss, and this will make taxpayers carry out their obligations in accordance with tax law (Effendi & Sandra, 2022).

The government applies sanctions as a tool to control taxpayers to comply with regulations and have the desire to pay taxes voluntarily (Lubis, 2017). The tax law was created to regulate all taxpayer responsibilities, and even the sanctions created provide maximum law if the taxpayers themselves understand their obligations and responsibilities as taxpayers (Beloan et al., 2019). The research results of Putra (2017), Rahayu (2017), Suriarimbawa & Setiawan

(2018), Marpeka & Mulyani (2020), Chandra & Sandra (2020), Rianti & Hidayat (2021), Yuniasih & Jati (2021), Dewi et al. (2022), Ariani & Syamsurizal (2022), Andreansyah & Farina (2022), Rahiem & Ardillah (2022), Ardillah & Santoso (2023), and Saliha and Hidayat (2023) show that tax sanctions have a positive influence on taxpayer compliance.

H4: Tax sanctions have a positive effect on individual taxpayer compliance

Methods

This research used a population of 8,000 Micro, Small, and Medium Enterprises taxpayers who are registered at Pratama Jakarta Pulogadung Tax Office. This research uses the random sampling method as a sampling technique. The sample in this research uses the Slovin formula with a margin of error of 10%. The population in this research is 8,000 Micro, Small, and Medium Enterprises taxpayers who are registered at the Tax Office. Based on sample calculations using the Slovin formula, there were 98.75 or 99 Micro, Small, and Medium Enterprises taxpayers registered at Pratama Jakarta Pulogadung Tax Office who become samples that could be used to represent the population in this research. The operationalization of the variables used in this research is shown in Table 2 as follows.

Table 2. Variable Operationalization

| No | Variable | Definition | Indicator | Scale |
|----|--------------------------------|---|--|--------|
| 1 | Individual Taxpayer Compliance | Implementation of a taxpayer's tax obligations in accordance with the tax laws and regulations in force in a country (Rahayu, 2017). | Fulfill tax obligations in accordance with applicable regulations, (2) pay taxes on time, (3) taxpayers fulfill the requirements for paying taxes, and (4) never violate regulatory provisions (Wardani & Rumiyatun, 2017). | Likert |
| 2 | Taxpayer Awareness | The ability to be able to fulfill tax obligations correctly through the knowledge and understanding that taxpayers have arises where taxpayers understand the meaning, function and purpose of paying taxes (Rahayu, 2020). | (1) Knowing the existence of tax laws and provisions, (2) knowing the function of taxes for state financing, (3) understanding that tax obligations must be carried out in accordance with applicable regulations, and (4) understanding the function of taxes for state financing (Sari & Fidiana, 2017). | Likert |
| 3 | Tax Service Quality | Services provided by tax authorities employees to taxpayers in managing and expediting taxpayers' efforts when fulfilling tax obligations | (1) Timeliness and ability of officers in service, (2) alertness, attitude and availability of officers, (3) friendliness and politeness, feelings of security and knowledge of officers, and (4) | Likert |

| | | | |
|---|----------------|--|--|
| | | stipulated in the registered certificate (Rianty & Syahputepa, 2020). | understanding and training of officers (Yulianti & Wahdah, 2017). |
| 4 | Tax Counseling | Guidance for the taxpayer community includes tax education and is carried out in a structured, targeted, measurable and sustainable manner to encourage the creation of effective tax education (Regulation of the Director General of Taxes Number 12/PJ/2021). | (1) Discussions with taxpayers and community leaders, (2) delivery of information from tax officers, (3) installation of billboards & creation of websites and (4) outreach (Regulation of the Director General of Taxes Number 12/PJ/2021). |
| 5 | Tax Sanctions | Payment of state losses, specifically in the form of fines, interest and tax increases (Zulma, 2020). | (1) Sanctions are needed to create taxpayer discipline in paying taxes, (2) sanctions are implemented strictly against taxpayers who violate them, (3) sanctions are given in accordance with the violations committed by the fund, and (4) the application of sanctions must be in accordance with regulatory provisions applicable (Suwito, 2017). |

The classic assumption tests used in this research include multicollinearity and heteroscedasticity tests. The hypothesis test in this research data uses multiple regression with the following regression equation (Ghozali, 2018).

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Description:

Y = Individual Taxpayer Compliance

α = Constant

β_1 = Factor of Taxpayer Awareness

β_2 = Factors of Tax Service Quality

β_3 = Factor of Tax Counseling

β_4 = Factor of Tax Sanctions

X1 = Taxpayer Awareness

X2 = Tax Service Quality

X3 = Tax Counseling

X4 = Tax Sanctions

Results

Data description

The following is the questionnaire distribution data to become research samples which can be addressed in table 3. Based on the table 3, 102 questionnaires were distributed. There were 2 incomplete questionnaires, so only 100 questionnaires could be processed and appropriate with a predetermined number of samples.

Table 3. Questionnaire Distribution Data

| Questionnaire Selection | Amount |
|---------------------------|--------|
| Distributed questionnaire | 102 |
| Incomplete questionnaire | (2) |
| Processed questionnaire | 100 |

Validity test

The results of the research data validity test are presented in Table 4 below. Based on the table above, all statement items with a total of 20

questions from four independent variables and one dependent variable have a value of $r_{count} > r_{table}$ (0,1966). It can be concluded that all questions used in this research were proved to be valid.

Table 4. Validity Test Results

| Variables | Question | Item Correlation | Decision |
|------------------------------------|------------|------------------|----------|
| Individual Taxpayer Compliance (Y) | Question 1 | 0.611 | Valid |
| | Question 2 | 0.542 | Valid |
| | Question 3 | 0.763 | Valid |
| | Question 4 | 0.550 | Valid |
| Taxpayer Awareness (X1) | Question 1 | 0.675 | Valid |
| | Question 2 | 0.742 | Valid |
| | Question 3 | 0.801 | Valid |
| | Question 4 | 0.552 | Valid |
| Tax Service Quality (X2) | Question 1 | 0.642 | Valid |
| | Question 2 | 0.512 | Valid |
| | Question 3 | 0.701 | Valid |
| | Question 4 | 0.611 | Valid |
| Tax Counseling (X3) | Question 1 | 0.701 | Valid |
| | Question 2 | 0.802 | Valid |
| | Question 3 | 0.521 | Valid |
| | Question 4 | 0.532 | Valid |
| Tax Sanctions (X4) | Question 1 | 0.612 | Valid |
| | Question 2 | 0.768 | Valid |
| | Question 3 | 0.771 | Valid |
| | Question 4 | 0.519 | Valid |

Reliability test

The results of the research data reliability test are presented in Table 5 below. Based on Table 5 from the results of the reliability test, taxpayer awareness, tax service quality, tax counseling,

tax sanctions, and individual taxpayer compliance show a Cronbach's Alpha value of more than 0.6. These results indicate that all question items in independent and dependent variables were reliable.

Table 5. Reliability Test Results

| Variable | Cronbach's Alpha | Decision |
|---------------------|------------------|----------|
| Taxpayer Awareness | 0.920 | Reliable |
| Tax Service Quality | 0.862 | Reliable |
| Tax Counseling | 0.701 | Reliable |

Classical assumption test

The results of testing the classical assumptions are shown in Table 6 below. Based on the results of the multicollinearity test, the VIF value was shown to be < 10 and tolerance > 0.1 on all independent variables. This indicated there was no multicollinearity problem between

taxpayer awareness, tax service quality, tax counseling, and tax sanctions. Based on the results of the heteroscedasticity test, taxpayer awareness, tax service quality, tax counseling, and tax sanctions have a sig value, which is greater than 0.05. So it can be concluded that the regression model does not have heteroscedasticity problems.

Table 6. Classical Assumption Test Results

| Classical Assumption Test | Test Tools | Test Criteria | Result |
|---------------------------|-------------------|---------------------|-------------------------------|
| Multicollinearity Test | VIF and Tolerance | Taxpayer Awareness | VIF 1.746 and tolerance 0.574 |
| | | Tax Service Quality | VIF 1.723 and tolerance 0.581 |
| | | Tax Counseling | VIF 1.540 and tolerance 0.552 |
| | | Tax Sanctions | VIF 1.763 and tolerance 0.627 |

| Classical Assumption Test | Test Tools | Test Criteria | Result |
|---------------------------|--------------|---------------------|--------------|
| Heteroskedasticiy Test | Glejser test | Taxpayer Awareness | Sig. = 0.498 |
| | | Tax Service Quality | Sig. = 0.637 |
| | | Tax Counseling | Sig. = 0.380 |
| | | 4. Tax Sanctions | Sig. = 0.551 |

Hypothesis Testing

The results of the partial test were carried out with the results of tests with the following results in Table 7. Taxpayer awareness has a positive beta value of 0.002 and a significance value of $0.002 < 0.05$. These results indicate that taxpayer awareness has a positive effect on individual taxpayer compliance. Tax service quality has a positive beta value of 0.295 and a significance value of $0.000 < 0.05$. These results

indicate that tax service quality has a positive effect on individual taxpayer compliance. Tax counseling has a positive beta value of 0.430 and a significance value of $0.005 < 0.05$. These results indicate that tax counseling has a positive effect on individual taxpayer compliance. Tax sanctions have a positive beta value of 0.490 and a significance value of $0.015 < 0.05$. These results indicate that tax sanctions partially have a positive effect on individual taxpayer compliance.

Table 7. Partial Test Results (t-test)

| Variable | B | Sig. |
|---------------------|--------|-------|
| Constant | -2,288 | 0.351 |
| Taxpayer Awareness | 0.885 | 0.002 |
| Tax Service Quality | 0.295 | 0.000 |
| Tax Counseling | 0.430 | 0.005 |
| Tax Sanctions | 0.490 | 0.015 |

The first research results indicated that the first hypothesis is accepted, which means that tax awareness has a positive effect on individual taxpayer compliance. The results of this research were consistent with Tanalisari & Gunarso (2017), Khuzaimah & Hermawan (2018), Siahaan & Halimatusyadiah (2018), Rosyida (2018), Pattinaja & Silooy (2018), Rianty & Syahputepa (2020), Aprilia & Fidiana (2021), Dewi et al. (2022), Rahiem & Ardillah (2022), Ardillah & Santoso (2023), and Saliha and Hidayat (2023) which stated that taxpayer awareness has a positive effect on individual taxpayer compliance. According to Hooper (2018), based on attribution theory, individual behavior can be influenced by internal and external factors. Taxpayer awareness is behavior that the taxpayer himself influences. People who have good awareness and understanding of taxes tend to accept any tax activities because they consider taxes important for their lives and their nation. Taxpayer awareness includes tax regulations relating to applicable tax obligations and the function of tax as state revenue used to collect funds. Apart from that, high tax awareness makes the tax enforcement process easier for the tax

authorities. The higher the level of awareness of individual taxpayers, the better taxpayer compliance.

The second research results indicated that the second hypothesis is accepted, which means the tax services quality has a positive effect on individual tax compliance. The results of this research are the same as those conducted by Tanalisari & Gunarso (2017), Sari & Fidiana (2017), Siahaan & Halimatusyadiah (2018), Suryanti & Sari (2018), Muhammad & Mildawati (2020), Puspanita et al., (2020), Putri & Septriana (2020), Pebrina & Hidayatulloh (2020), Atarwaman (2020), Widiartari et al., (2021), Yuniasih & Jati (2021), and Rahiem & Ardillah (2022). Based on attribution theory, Hooper (2018) argues that competence and motivation are necessary for certain behaviors to occur.

The tax services referred to are not only offline services or services provided when taxpayers come to the tax office but also online services. If the quality of tax authorities' services improves and taxpayers have confidence in the tax agency, it will be easier for taxpayers to fulfill tax obligations. The

satisfactory tax services will be needed to motivate taxpayers to comply with taxation. The good quality of tax services provided by the tax authorities is a major and important asset to attract the attention of taxpayers. Good quality tax services are reflected in the attitude of tax officers, the friendliness of taxpayers, and detailed and clear information. Recruiting tax officers who are responsive and quick in resolving problems and maintaining accountability, transparency, and integrity will have an impact on taxpayers' ability to pay and report their taxes. The higher the level of quality of tax authorities' services, taxpayers who receive good tax services from the tax authorities will increase taxpayer compliance by paying and reporting taxes on time.

The third research result indicated that the third hypothesis is accepted, which means that tax counseling has a positive effect on individual tax compliance. The results of this research are in line with research conducted by Wahyono (2018), Kurniasi & Halimatusyadiah (2018), Muhammad & Mildawati (2020), and Aprilia & Fidiana (2021) that taxpayer counseling has a positive effect on taxpayer compliance. Taxpayers who participate in tax advice provided by tax authorities must be aware of the importance of reporting and paying taxes. The tax advice provided proves that the tax office is serious about conveying knowledge about the importance of reporting and paying taxes. For this reason, taxpayers who already know taxation have no reason not to submit and pay tax.

The fourth research results indicated that the fourth hypothesis is accepted, which means the tax sanctions have a positive effect on individual tax compliance. The results of this research are consistent with Putra (2017), Rahayu (2017), Suriarimbawa & Setiawan (2018), Marpeka & Mulyani (2020), Chandra & Sandra (2020), Rianti & Hidayat (2021), Yuniasih & Jati (2021), Dewi et al. (2022), Ariani & Syamsurizal (2022), Andreansyah & Farina (2022), Rahiem & Ardillah (2022), Ardillah & Santoso (2023), and Saliha and Hidayat (2023). Based on attribution theory, the environment can influence change in human behavior (Darwati, 2015). This is the same as applying sanctions. Taxpayers can comply with sanctions, and tax sanctions hinder compliance. Strict enforcement of tax sanctions places

taxpayers at a disadvantage in enforcing tax law compliance. The higher the tax sanctions given to taxpayers, the taxpayer compliance will be better.

Conclusion

Tax awareness has a positive effect on individual taxpayer compliance. People who have awareness and understand good taxation tend to comply with all tax activities, this happens because they consider that taxes are important for their own lives and the country. The tax services quality has a positive effect on individual taxpayer compliance. Taxpayers who receive good tax services from the tax authorities will increase taxpayer compliance by paying and reporting taxes on time. Taxpayer counseling has a positive effect on individual taxpayer compliance. By conducting outreach on taxation, the tax agency regularly invites ordinary people to understand and have an understanding of taxation. Tax sanctions have a positive effect on individual taxpayer compliance. Tax sanctions are needed to provide a deterrent effect to taxpayers so that taxpayers who do not comply with taxation are subject to sanctions.

Based on the results of this research, tax awareness is one of the internal factors in increasing individual taxpayer compliance. Apart from that, the tax services quality, taxpayer counseling, and tax sanctions are external factors that are very influential in increasing taxpayer compliance. The results of this research can benefit the Directorate General of Taxes by providing input for the preparation of the latest tax regulations, especially in counseling and service activities. For taxpayers the research result will motivate taxpayers to become interested in understanding more about taxation. With the high understanding that taxpayers have, taxpayers will be aware of the importance of tax revenues in the country. If taxpayers do not comply with taxation, they will be subject to sanctions, where these sanctions will be detrimental to the taxpayer.

This research only focuses on 100 samples that represent the populated data and uses four independent variables as internal and external factors that influence taxpayer compliance. For future studies, the next researchers can expand the amount of data

samples and add more independent variables such as tax harmonization, moderation systems, taxpayer understanding, tax socialization, or other independent variables that increase individual taxpayer compliance.

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