

## Research Article

# The Effect of Tax Sanctions, Service Quality, and Tax Socialization on Individual Taxpayer Compliance in Gianyar Regency

I Gusti Ayu Ira Puspitadewi<sup>1\*</sup>, Ni Ketut Lely Aryani Merkusiwati<sup>2</sup>

<sup>1</sup> Accounting, Accounting Study Program, Faculty of Economics and Business, Udayana University, Email : [ira.dewi246@student.unud.ac.id](mailto:ira.dewi246@student.unud.ac.id)

<sup>2</sup> Accounting, Accounting Study Program, Faculty of Economics and Business, Udayana University

**\*Corresponding Author :** I Gusti Ayu Ira Puspitadewi

**Abstract:** This study aims to analyze the effect of tax sanctions, service quality, and tax socialization on individual taxpayer compliance. The population in this study consists of individual taxpayers registered at the Gianyar Primary Tax Office (KPP Pratama Gianyar), with a sample of 100 respondents determined using the Slovin formula. Data were collected by distributing questionnaires directly through Google Forms to respondents. The collected data were then tested and analyzed using multiple linear regression analysis with SPSS 26 for Windows. This research contributes positively to improving compliance in submitting annual tax returns (SPT) and can provide valuable input for the Gianyar Primary Tax Office regarding the importance of enforcing tax sanctions, improving service quality, and conducting effective tax socialization to encourage better annual tax reporting each year. The results of the analysis show that tax sanctions and service quality have a positive effect on individual taxpayer compliance, whereas tax socialization does not significantly affect individual taxpayer compliance.

**Keywords:** Tax Sanctions, Service Quality, Tax Socialization, Taxpayer Compliance

## 1. INTRODUCTION

Indonesia, as a developing country, requires significant funding to implement various development programs designed by the government. The higher the government expenditure to meet national needs, the greater the state revenue must be (Mailantika et al., 2024). State **revenue** comes from two main sources: domestic revenue and foreign loans. One of the primary sources of domestic revenue is taxation (Pranata & Supadmi, 2018). Tax is an obligation that must be fulfilled by individuals or entities to the state. It is binding, provides no direct compensation, and is used by the government for public welfare (Anto et al., 2021).

Given its compulsory nature, the government holds the authority to enforce compliance among taxpayers. If taxpayers fail to meet their obligations, sanctions or penalties may be imposed as consequences (Amah et al., 2021). Taxation currently serves as the main source of state revenue and plays a crucial role in supporting economic activity, sustaining government operations, providing **public** subsidies, developing infrastructure, and delivering public facilities (Weol et al., 2023). The more taxes are paid, the more infrastructure can be developed (Suriambawa & Setiawan, 2018). Conversely, non-compliance with tax obligations hinders government operations (Naufal & Setiawan, 2018).

Indonesia's taxation system is based on the self-assessment principle. This system grants taxpayers the authority to independently record, calculate, pay, and report their income and tax obligations. Under this system, taxpayers are given both the freedom and **responsibility** to fulfill their tax duties. Indirectly, self-assessment relies on taxpayers' honesty in fulfilling those obligations (Anugrah & Fitriandi, 2022). Better implementation of the self-assessment system correlates with higher levels of taxpayer compliance. Taxpayer compliance reflects the execution of tax obligations as a form of participation in national development. This compliance is fulfilled voluntarily by submitting an accurate and complete Annual Tax Return (SPT) (Siahaan & Halimatusyadiah, 2022).

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One crucial sector in increasing state revenue is individual income tax (PPH Orang Pribadi). Bali Province has seen an increase in the number of individual taxpayers. However, despite the growing number, many taxpayers still lack understanding of tax regulations and the benefits of taxation (Afriani & Budiasih, 2020). This lack of understanding results in reduced tax revenue and low taxpayer compliance. Poor tax compliance is attributed to taxpayers' failure to accurately calculate, pay, and report their **income** over a given period (Anwar & Syafiqurrahman, 2016). This situation is illustrated in Table 1, which presents the number of individual taxpayers obligated to file tax returns (SPT) at Primary Tax Offices across Bali in 2023.

**Table 1. Number of Reports of Individual Taxpayers Registered as Taxpayers at KPP Pratama throughout Bali in 2023**

Name of KPP Pratama	Number of WPOP Registered as Taxpayer Required to SPT	Number of WPOP SPTs Reported
KPP Madya Denpasar	256	207
KPP Pratama Denpasar Timur	146,211	53,700
KPP Pratama Denpasar Barat	156,577	46,903
KPP Pratama Badung Utara	116,319	33,625
KPP Pratama Singaraja	170,199	47,725
KPP Pratama Badung Selatan	88.185	22.163
KPP Pratama Gianyar	329,241	77,759
KPP Pratama Tabanan	222,491	48,066

Source: Bali Regional Tax Office 2024

Based on Table 1, it can be seen that individual taxpayers registered at the Gianyar Pratama Tax Office are the largest among all Tax Offices in Bali Province, which is 329,241 individual taxpayers. Although the number of registered individual taxpayers is relatively high, the number of SPTs actually reported is still relatively small. This means that not all individual taxpayers carry out their reporting obligations. This situation reflects the still low level of taxpayer compliance. This is due to the reluctance of individual **taxpayers** to report their SPTs at the Gianyar Pratama Tax Office. Taxpayers' reluctance to pay taxes can be reduced if they know and understand tax regulations and tax benefits correctly and properly. (Weol et al., 2023). Operationally, tax compliance is the act of reporting all income and paying taxes in accordance with the provisions stipulated in laws, regulations, and court decisions. (Devano et al., 2024). The role of taxpayer compliance is very crucial for the state in its efforts to obtain state revenue through the tax sector. (Yayuk et al., 2017). The higher level of tax compliance will have a direct impact on increasing income tax revenues. (Katolani & Ardiyanto, 2017).

Based on the phenomenon of low levels of taxpayer compliance, this shows the role of the Theory of Planned Behavior (TPB). This theory explains that there are three factors that encourage someone to comply with and carry out their obligations, namely attitude, subjective norm, and perceived behavioral control (Ajzen, 1991). TPB is relevant to describe the behavior of taxpayers in fulfilling **their** tax obligations. Before someone acts, the individual will have beliefs about the results that will be obtained from their actions. This behavioral belief is related to tax awareness, in this case taxpayers who are aware of taxes will believe in the importance of paying taxes to support the implementation of state development. (Siahaan & Halimatusyadiah, 2022). Furthermore, from the perspective of attribution theory, it explains how someone tries to understand the cause behind an event or action. This theory explains how someone forms a perception of the cause and effect of an action or event. The application of attribution theory in taxes explains external and internal factors that encourage or hinder taxpayer compliance. (Kelley & Michela, 1980).

This research was conducted **in** Gianyar Regency located at the Gianyar Pratama Tax Service Office (KPP). The importance of taxpayer compliance in terms of taxes and the level of compliance of individual taxpayers at the Gianyar Pratama Tax Office has experienced significant fluctuations in recent years, which is the reason why researchers conducted research at the Gianyar Pratama Tax Office. The following is data in Table 2 regarding the level of compliance of individual taxpayers and corporate taxpayers at the Gianyar Pratama Tax Office for the 2019-2023 period.

**Table 2. Compliance Level of WPOP and Corporate Taxpayers at the Gianyar Pratama Tax Service Office (KPP) 2019-2023**

Year	WPOP SPT Submitted	Corporate Tax Returns Received	WPOP Compliance Rate (%)	Corporate Taxpayer Compliance Rate (%)
2019	72,031	4.458	100.94%	60.97%
2020	71,009	4.889	92.71%	62.25%
2021	88,802	5.392	112.08%	60.92%
2022	84,427	6.229	95.84%	62.04%
2023	76,841	6,663	76.96%	76.50%

Source: Gianyar Pratama Tax Office 2025

Table 2 illustrates the level of compliance of WPOP and Corporate Taxpayers registered at the Gianyar Pratama Tax Office from 2019-2023. The table shows that the number of WPOP SPTs submitted and the WPOP compliance level fluctuated with a tendency for a decreasing **level** of compliance. Although there was an increase in 2021, the overall trend that occurred showed a decrease in percentage from year to year. Compared to 2019 to 2020, there was a decrease of 8.23 percent. This decrease continued from 2021 to 2022 with a percentage of 16.24 percent, and decreased again from 2022 to 2023 by 18.88 percent. This data reflects a decrease in consistency or sustainability in the increase that occurred in 2021.

The downward trend that occurred actually showed the opposite pattern when compared to the level of corporate taxpayer compliance in the Gianyar Pratama Tax Office work area. Although the level of corporate taxpayer compliance has not reached the ideal figure of **100** percent and has experienced a slight decline of 1.33 percent in the period 2020 to 2021, when viewed as a whole from the last few years the level of compliance has tended to increase.

Regarding the figure, it can be explained that the level of compliance of individual taxpayers in carrying out their obligations is still relatively low compared to corporate taxpayers at KPP Pratama Gianyar. This is because there are still many individual **taxpayers** who should fulfill their obligations, but have not fully carried them out properly. (Suryani et al., 2023). Based on this, it indirectly emphasizes that the success of the level of taxpayer compliance is greatly influenced by the characteristics of each taxpayer. (Naufal & Setiawan, 2018). The characteristics used in this study are sanctions, service quality, and tax socialization.

Tax sanctions are a coercive punishment to ensure compliance with applicable laws and regulations. The purpose of tax sanctions is to make **taxpayers** afraid to violate the law. (Putri & Agustin, 2018). Taxpayers who are aware that sanctions can be imposed as a result of tax evasion tend to be more compliant in fulfilling their tax obligations. (Muslim et al., 2023). In other words, tax sanctions function as a preventive tool to reduce taxpayer non-compliance. (Noviantari & Setiawan, 2018).

The level of taxpayer compliance is influenced by the quality of tax services. The better the quality of services provided, the higher the level of taxpayer compliance. The quality of tax services is one of the factors that can increase taxpayer interest in fulfilling tax obligations. (Afriani & Budiasih, 2020). Tax officer services that are cooperative, honest, enforce tax regulations, do not **complicate** things, and do not disappoint taxpayers are expected to be able to overcome the problem of taxpayer compliance. (Siahaan & Halimatusyadiah, 2022).

Tax socialization is important to increase taxpayer compliance. Tax socialization is an effort made by the Directorate General of Taxes (DGT) to provide understanding, information, and guidance to the community, especially taxpayers regarding all matters relating to taxes and laws and regulations. (Widnyani & Suardana, 2016). The more frequently tax socialization is carried out, the higher the level of compliance of individual taxpayers will be. (Wardani & Wati, 2018).

Study regarding taxpayer compliance has been widely conducted by previous researchers and has shown varying results. Research by Princess & Agustin (2018) shows that tax knowledge has an effect on individual taxpayer compliance, while tax sanctions do not have an effect on individual taxpayer compliance. Similar research has also been conducted on individual taxpayers who have business activities in the city of Bengkulu by The Last Supper (2022) and Nelly & Wangdra, (2024). This study shows that tax awareness and tax sanctions have a positive effect on individual taxpayer compliance, while tax socialization and tax services do not have an effect on individual taxpayer compliance. This study shows different results from the study conducted by The Last Supper (2018) which states that the variables of tax socialization and understanding of tax procedures have a positive effect on individual taxpayer compliance at the Tabanan Pratama Tax Office. Furthermore, research conducted by (Noviantari & Setiawan, 2018) shows that perception of service quality, taxpayer understanding, perception of tax sanctions, and taxpayer environment have a positive and significant influence on taxpayer compliance. Based on previous researchers who obtained inconsistent results, this study examines the influence of sanctions, service quality, and tax socialization on taxpayer compliance throughout Gianyar Regency.

## 2. METHOD

This study employs a quantitative associative approach aimed at examining the influence of tax sanctions, service quality, and tax socialization on individual **taxpayer** compliance (WPOP). The research was conducted at the Gianyar Primary Tax Office (KPP Pratama Gianyar), Bali, which was selected due to fluctuating trends in taxpayer compliance levels. The object of the study comprises individual taxpayers (WPOP) throughout Gianyar Regency. The researcher identifies two types of variables: independent variables (tax sanctions, service quality, and tax socialization) and the dependent variable (WPOP compliance). Each variable is elaborated into measurable indicators compiled into a questionnaire using a 4-point Likert scale.

WPOP compliance is assessed based on taxpayers' awareness in completing, calculating, paying, and reporting their annual tax returns (SPT). Tax sanctions cover aspects of understanding, strictness, deterrent effects, and fairness of implementation. Service quality includes accuracy, accessibility, as well as the attitude and competence of tax officers. Meanwhile, tax socialization is evaluated based on information availability, communication media/methods, and clarity of content. These indicators are designed to measure respondents' perceptions of the implementation of current tax policies.

The study population consists of all individual taxpayers registered at KPP Pratama Gianyar. A sample of 100 respondents was selected using non-probability sampling with a purposive sampling technique and the Slovin formula (with a margin of error of 0.1). The data used are quantitative in nature, derived from questionnaires and secondary data obtained from the tax office. The data were processed to **assess** the extent to which the three independent variables affect WPOP compliance, thereby providing insights for tax authorities in enhancing national revenue through improved voluntary compliance.

## 3. RESULTS AND DISCUSSION

### Validity Test

**Table 3. Recapitulation of Research Instrument Validity Test Results**

Variables	Indicator	Pearson Correlation	Information
Tax Sanctions (X1)	X1.1	0.764	Valid
	X1.2	0.780	Valid
	X1.3	0.752	Valid
	X1.4	0.703	Valid
	X1.5	0.731	Valid
	X1.6	0.746	Valid
	X1.7	0.752	Valid
	X1.8	0.772	Valid

	X1.9	0.776	Valid
Service Quality (X2)	X2.1	0.777	Valid
	X2.2	0.811	Valid
	X2.3	0.830	Valid
	X2.4	0.771	Valid
	X2.5	0.860	Valid
	X2.6	0.865	Valid
	X2.7	0.782	Valid
	X2.8	0.809	Valid
Tax Socialization (X3)	X3.1	0.807	Valid
	X3.2	0.891	Valid
	X3.3	0.828	Valid
	X3.4	0.844	Valid
	X3.5	0.793	Valid
Individual Taxpayer Compliance (Y)	Y.1	0.899	Valid
	Y.2	0.847	Valid
	Y.3	0.832	Valid
	Y.4	0.849	Valid
	Y.5	0.801	Valid

Source: Appendix 2, Primary Data Processed 2025

The validity test that has been conducted shows that all research instruments used to measure the variables of tax sanctions, service quality, tax socialization, and **individual** taxpayer compliance have a correlation coefficient of more than 0.30. This shows that the statements in the questionnaire used are valid and suitable for use as research instruments.

#### Reliability Test

**Table 4. Recapitulation of Research Instrument Reliability Test Results**

No	Variables	Cronbach's Alpha	Information
1	Tax sanctions	0.897	Reliable
2	Quality of Service	0.922	Reliable
3	Tax Socialization	0.886	Reliable
4	Individual Taxpayer Compliance	0.899	Reliable

Source: Appendix 4, Primary Data Processed 2025

Based on Table 4, it shows that all research instruments have a Cronbach's Alpha coefficient of more than 0.70. This means that all statements have met the **reliability** requirements and can be used to conduct research.

#### Descriptive Statistical Analysis

**Table 5. Descriptive Statistics Results of Research Variables**

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Sanctions	100	21	36	30.63	4,338
Quality of Service	100	20	32	28.41	3,677
Tax Socialization	100	11	20	17.52	2,521
Individual Taxpayer Compliance	100	12	20	17.85	2,333
Valid N (list waste)	100				

Source: Appendix 5, Primary Data Processed 2025

Based on the results of the descriptive statistical test, the conclusions that can be seen in Table 5 are summarized as follows:

### 1) Tax Sanctions

The sanction variable is measured using nine statement items. The minimum value is obtained from the lowest total answer score of 21. The minimum value indicates that respondents feel that their sanction level is still lower compared to other respondents. The maximum value is obtained from the highest total answer score of 36. The maximum value indicates that respondents feel that the sanction level is higher compared to other respondents. The average value of 30.63 indicates that respondents' answers tend to agree and strongly agree with the questionnaire statement. This means that almost all respondents considered that the sanctions received were able to increase the compliance of individual taxpayers in reporting Annual Tax Returns at the Gianyar Pratama Tax Office.

### 2) Quality of Service

The service quality variable was measured using eight statement items. The minimum value was obtained from the lowest total answer score, which was 20. The minimum value indicated that respondents felt that the level of service quality was still lower compared to other respondents. The maximum value was obtained from the highest total answer score, which was 32. The maximum value indicated that respondents felt that the level of service quality was higher compared to other respondents. The average value of 28.41 indicated that respondents' answers tended towards agreeing and strongly agreeing with the questionnaire statement. This means that all respondents assessed that the quality of service received was in accordance with expectations.

### 3) Tax Socialization

The tax socialization variable is measured using five statement items. The minimum value is obtained from the lowest total answer score of 11. The minimum value indicates that respondents feel that the level of tax socialization is still lower compared to other respondents. The maximum value is obtained from the highest total answer score of 20. The maximum value indicates that respondents feel that the level of tax socialization is higher compared to other respondents. The average value of 17.52 indicates that respondents' answers tend to agree and strongly agree with the questionnaire statement. This means that almost all respondents considered that the level of tax socialization was high for individual taxpayers in reporting Annual Tax Returns at the Gianyar Pratama Tax Office.

### 4) Individual Taxpayer Compliance

The individual taxpayer compliance variable was measured using five statement items. The minimum value was obtained from the lowest total answer score, which was 12. The minimum value indicated that respondents felt that the level of individual taxpayer compliance was still lower compared to other respondents. The maximum value was obtained from the highest total answer score, which was 20. The maximum value indicated that respondents felt that the level of individual taxpayer compliance was higher compared to other respondents. The average value of 17.85 indicated that respondents' answers tended to disagree with the questionnaire statement. This means that almost all respondents have a low level of individual taxpayer compliance.

## Classical Assumption Test

### 1) Normality Test

**Table 6. Normality Test Results**

	Unstandardized Residual
N	100
Kolmogorov-Smirnov	0.066
Asymp. Sig. (2-tailed)	0.200

Source: Appendix 6, Primary Data Processed 2025

Based on Table 6, it shows that the probability value of significance or Asymp. Sig. (2-tailed) coefficient is 0.200. These results indicate that the regression **equation** model is normally distributed because the significant value is more than 0.05.

## 2) Multicollinearity Test

**Table 7. Multicollinearity Test Results**

Variables	Tolerance	VIF
Tax Sanctions (X1)	0.222	4,506
Service Quality (X2)	0.194	5,142
Tax Socialization (X3)	0.264	3,783

Source: Appendix 7, Primary Data Processed 2025

Based on Table 7, it shows that **the** tolerance value of all variables is greater than 0.10 and the VIF value is less than 10. This means that the regression equation model is free from multicollinearity elements.

## 3) Heteroscedasticity Test

**Table 8. Heteroscedasticity Test Results**

Variables	Sig.
Tax Sanctions (X1)	0.203
Service Quality (X2)	0.633
Tax Socialization (X3)	0.580

Source: Appendix 8, Primary Data Processed 2025

Based on Table 8. shows that the significance value of all variables is greater than 0.05. This means that there is no influence between the independent variables on the absolute residual, so that the regression model is free from heteroscedasticity symptoms. **Through** the classical assumption test that has been explained, all requirements have been met so that the results of the regression analysis can be accepted and ready to be discussed further.

**Multiple Linear Regression Analysis Results****Table 9. Results of Multiple Linear Regression Analysis Test**

Variables	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,633	0.831		1,965	0.052
Tax Sanctions (X1)	0.145	0.052	0.270	2,806	0.006
Service Quality (X2)	0.344	0.065	0.543	5,275	0,000
Tax Socialization (X3)	0.113	0.082	0.122	1,388	0.168

Source: Appendix 9, Primary Data Processed 2025

Based on the results of the multiple linear regression analysis presented in Table 9, the following regression equation is obtained:

$$Y = 1.633 + 0.145X_1 + 0.344X_2 + 0.113X_3 + \epsilon$$

The equation above can be interpreted as follows:

1. The constant coefficient is positive at 1.633, which means that if tax sanctions, service quality, and tax socialization are all equal to zero, then the individual taxpayer compliance is expected to increase by 1.633 units.
2. The regression coefficient for tax sanctions is positive at 0.145, indicating that for every one-unit increase in tax sanctions, assuming other variables remain constant, individual taxpayer compliance increases by 0.145 units.
3. The regression coefficient for service quality is positive at 0.344, suggesting that for every one-unit increase in service quality, assuming other variables remain constant, individual taxpayer compliance increases by 0.344 units.
4. The regression coefficient for tax socialization is positive at 0.113, meaning that for every one-unit increase in tax socialization, assuming other variables remain constant, individual taxpayer compliance increases by 0.113 units.

**Model Feasibility Test (F Test)****Table 10. Results of Model Feasibility Test (F Test)**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	432,317	3	144,106	129,980	0.000b
Residual	106,433	96	1,109		
Total	538,750	99			

Source: Appendix 10, Primary Data Processed 2025

Based on the information in Table 10, the calculated F value is 129.980 with a significance value of 0.000, which is smaller than  $\alpha = 0.05$ . Based on this, it can be concluded that the variables of tax sanctions, service quality, and tax socialization can or are feasible to be used to predict the variable of individual taxpayer compliance.

**Determination Coefficient Test (R2 Test)****Table 11. Results of the Determination Coefficient Test (R2 Test)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.896a	0.802	0.796	1,053

Source: Appendix 11, Primary Data Processed 2025

Based on Table 11, it can be seen that the coefficient of determination is 0.796. This means that the ability of the independent variables in this study, namely tax sanctions (X1), service quality (X2), and tax socialization (X3) influences the dependent variable, namely individual taxpayer compliance (Y) by 79.6 percent, while the remaining 20.4 percent is explained by other variables that are not included in the research model.

**Hypothesis Test Results (t-Test)****Table 12. Hypothesis Test Results (t-Test)**

Variables	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,633	0.831		1,965	0.052
Tax sanctions (X1)	0.145	0.052	0.270	2,806	0.006
Service Quality (X2)	0.344	0.065	0.543	5,275	0,000
Tax Socialization (X3)	0.113	0.082	0.122	1,388	0.168

Source: Appendix 9, Primary Data Processed 2025

Based on Table 12, the elaboration of the hypothesis testing results (t-test) in this study is as follows:

1. The Effect of Tax Sanctions on Individual Taxpayer Compliance (H1): The first hypothesis states that the higher the level of tax sanctions, the higher the level of individual taxpayer compliance. As shown in Table 12, the tax sanction variable has a significance value of 0.006 and a positive coefficient of 0.145. The significance value of  $0.006 < 0.05$  indicates that H0 is rejected and H1 is accepted. This result implies that the tax sanction variable has a positive and significant effect on individual taxpayer compliance.
2. The Effect of Service Quality on Individual Taxpayer Compliance (H2): The second hypothesis posits that the higher the level of service quality, the higher the level of individual taxpayer compliance. As presented in Table 12, the service quality variable has a significance value of 0.000 and a positive coefficient of 0.344. The significance value of  $0.000 < 0.05$  indicates that H0 is rejected and H2 is accepted. This result suggests that the service quality variable has a positive and significant effect on individual taxpayer compliance.
3. The Effect of Tax Socialization on Individual Taxpayer Compliance (H3): The third hypothesis proposes that the higher the level of tax socialization, the higher the level of individual taxpayer compliance. As shown in Table 12, the tax socialization variable has a significance value of 0.168 and a positive coefficient of 0.344. The significance value of



$0.168 > 0.05$  indicates that  $H_0$  is accepted and  $H_3$  is rejected. This result implies that the tax socialization variable does not significantly affect individual taxpayer compliance.

#### 4. CONCLUSION

Based on the results of the research and discussion that have been carried out in the previous discussion, several conclusions were obtained as follows.

- 1) Tax sanctions have a positive effect on individual taxpayer compliance. This shows that the stricter the level of tax sanctions, the higher the level of individual taxpayer compliance.
- 2) Service quality has a positive effect on individual taxpayer compliance. This shows that the higher the level of service quality, the higher the level of individual taxpayer compliance.
- 3) Tax socialization has no effect on individual taxpayer compliance. This shows that the implementation of socialization has no effect on changes in the level of individual taxpayer compliance.

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