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Research Article

The Effect of Tax Knowledge, Tax Sanctions, and Taxpayer Awareness On Individual Taxpayer Compliance

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Abstract: The implementation of the study to obtain and prove empirically related to the influence of tax knowledge, tax sanctions and taxpayer awareness on individual taxpayer compliance. The study with multiple linear regression with an approach, namely with a quantitative framework. The means of obtaining data is by distributing questionnaires. Based on the researcher's findings, empirical evidence shows that tax knowledge, tax sanctions, and taxpayer awareness have positive and significant effect on individual taxpayer compliance at the East Denpasar Pratama Tax Service Office.

Keywords: Individual Taxpayer Compliance;Tax Knowledge; Tax Sanctions; Taxpayer Awareness

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1. Introduction

Contributions in the form of taxes are used to support state expenditure and financing in national development in order to improve the welfare and prosperity of the people.

Non-Tax State Revenue or abbreviated as PNBP, Grants and Tax Revenue are revenues obtained by the state through taxpayers who pay taxes. Taxes paid by taxpayers as the largest revenues are explained in Table 1.

Table 1. Realization of State Revenue 2019 – 2023 (Rp trillion)

Year	Tax Receipts	Increase / (Decrease) (%)	PNBP	Increase / (Decrease) (%)
2019	1,546.14	1.80	408.99	(0.08)
2020	2,385.14	54.26	343.81	(15.94)
2021	1,567.84	(34.27)	458.49	33.36
2022	2,034.55	29.77	595.59	29.90
2023	2,154.21	5.88	612.54	2.85

Source: Ministry of Finance LKPP 2023 (2024)

Tax revenue is closely related to taxpayer compliance (Sanger & Cahyonowati, 2024). State revenue will increase in line with improvements in taxpayer compliance (Lestari in Nugraheni & Srimindartim Ceacilia, 2022). However, the realization of individual taxpayer compliance at the national level has not yet reached its optimum level. This is illustrated in Table 2.

Table 2. Individual Taxpayer Compliance Ratio, 2019–2023

Year	WPOP Registered	Realization of WPOP SPT	Compliance Ratio (%)
2019	16,862,466	12,430,688	73.72%
2020	17,524,294	13,863,378	79.11%
2021	17,350,334	14,964,085	86.25%
2022	17,507,899	15,504,277	88.56%
2023	17,516,245	15,520,111	88.60%

Source: DGT Annual Report 2023 (2024)

Based on Table 2 regarding the Individual Taxpayer Compliance Ratio from 2019 to 2023, it can be observed that the compliance ratio tends to show an upward trend. However, this ratio has not yet reached the maximum percentage or full compliance (100%) at the national level. These data indicate that the government still faces challenges in the tax collection system in achieving nationwide compliance. Suboptimal compliance among taxpayers suggests the presence of barriers and constraints that hinder full tax compliance. To identify these obstacles at the regional level, refer to Table 3.

Table 3. Regional Taxpayer Compliance Constraints

Primary Tax Office	Year	WPOP Registered	WPOP Mandatory SPT	Realization of SPT	WPOP Compliance in Reporting Tax Returns (%)	WPOP Not Reporting Tax Return (%)
East Denpasar	2020	126,692	59,360	43.147	72.69%	27.31%
	2021	132,402	56,250	49,532	88.06%	11.94%
	2022	137,453	57,382	47,366	82.55%	17.45%
	2023	147,216	61,410	53,381	86.93%	13.07%
	2024	166,536	60,649	51.255	84.51%	15.49%
West Denpasar	2020	139,713	48.106	45,592	94.77%	5.23%
	2021	145,330	50,425	46,947	93.10%	6.90%
	2022	148,289	50,547	46,873	92.73%	7.27%
	2023	181,994	52,654	45,313	86.06%	13.94%
	2024	163,158	54,979	52,764	95.97%	4.03%

Source: East and West Denpasar Pratama Tax Office (2025)

Based on Table 3, the level of compliance at the East Denpasar Pratama Tax Office has shown fluctuations, and the compliance rate of individual taxpayers (WPOP) in submitting their tax returns (SPT) is lower compared to that of the West Denpasar Pratama Tax Office. This indicates that there are taxpayers who are not fully compliant in fulfilling their tax obligations, suggesting the presence of barriers or obstacles in the tax compliance process.
Several prior studies have examined factors affecting on individual taxpayers compliance. Research findings by Sufiyanto et al. (2024), Dinanti & Akbar (2023), Ainun et al. (2022), and others report that tax knowledge significantly influences taxpayer compliance. Conversely, studies by Malendes et al. (2024) and Ghani et al. (2020) found that the tax knowledge possessed by taxpayers does not have a significant effect on compliance. Regarding tax sanctions, findings from NPIW Putri & Setiawan (2024), Yuesti et al. (2023), and other studies show that tax sanctions have a significant impact on taxpayer compliance. Similarly, research by Dana & Jati (2024), Graha et al. (2024), and others concluded that taxpayer awareness positively influences compliance. However, studies by Putra (2023) and Atarwaman (2020) reported otherwise, stating that taxpayer awareness does not significantly affect compliance. Given these inconsistencies in previous findings, this research seeks to examine the influence of individual tax knowledge, tax sanctions, and taxpayer awareness on individual taxpayer compliance.

2. Method

The method employed in this study utilizes a quantitative approach. The object of the study is the compliance of individual taxpayers (WPOP) registered at the East Denpasar Pratama Tax Office, totaling 166,536 taxpayers. The population size was reduced using the Slovin formula, resulting in a final sample size of 100 respondents. The sampling technique used was accidental sampling, with data collected through the distribution of questionnaires utilizing a five-point Likert scale. The data were processed using SPSS version 29. Data processing and analysis in this study involved several stages, including instrument testing, classical assumption testing, descriptive statistical analysis, and multiple linear regression analysis to obtain the study's findings.

3. Result And Discussion

Validity Testing

Table 4. Validity Test Results

No	Variables	Indicator	Pearson Correlation
1	Individual Taxpayer Compliance (Y)	Y1.1	0.736
		Y1.2	0.920
		Y1.3	0.887
		Y1.4	0.851
		Y1.5	0.929
		Y1.6	0.880
		Y1.7	0.955
2	Tax Knowledge (X1)	X1.1	0.863
		X1.2	0.929
		X1.3	0.922
		X1.4	0.933
		X1.5	0.939
3	Tax Sanctions (X2)	X2.1	0.764
		X2.2	0.898
		X2.3	0.900
		X2.4	0.875
		X2.5	0.839
		X2.6	0.890
4	Taxpayer Awareness (X3)	X3.1	0.816
		X3.2	0.879
		X3.3	0.933
		X3.4	0.920
		X3.5	0.958

Source: Processed primary data, 2025 (Attachment 4)

Table 4 above explains that Pearson Correlationfor each statement item the value is more than 0.30, then all statement indicators used in the study have passed the validity test.

Reliability Testing

Table 5. Reliability Test Results

No	Variables	Cronbach Alpha
1	Individual Taxpayer Compliance (Y)	0.951
2	Tax Knowledge (X1)	0.952
3	Tax Sanctions (X2)	0.930
4	Taxpayer Awareness (X3)	0.942

Source: Processed primary data, 2025 (Attachment 5)

Table 5 shows the resultswhole valuefrom Cronbach Alpha on each variable used in the study is worth above 0.70. Therefore, all variables in this study meet the reliability test.

Descriptive Statistical Testing

Table 6. Results of Descriptive Statistical Testing

Variables	N	Min.	Max.	Mean.	Std Deviation
Individual Taxpayer Compliance (Y)	100	21.00	35.00	29,4700	4,66981
Tax Knowledge (X1)	100	15.00	25.00	21,0000	3,70367
Tax Sanctions (X2)	100	18.00	30.00	25,3900	3.98202
Taxpayer Awareness (X3)	100	15.00	25.00	21,9800	3.58160

Source: Processed primary data, 2025 (Attachment 6)

Explanations related to Table 6 are outlined in the explanation below.

1) The first variable in the study, namely Individual Taxpayer Compliance (Y), was recorded as having the smallest value, namely 21.00, the largest value was recorded as 35.00, the mean value was recorded as 29.4700. The SD value was recorded as 4.66981..
2) The second variable, namely Tax Knowledge (X1), the smallest value recorded was 15.00, the largest value recorded was 25.00 and the mean value recorded was 21.0000. The SD value was recorded as 3.70367.
3) The third variable Tax Sanctions (X2) was recorded as having the smallest value, namely 18.00, the largest value was recorded as 30.00 and the mean value was recorded as 25.3900. The SD value was recorded as 3.98202.

4) The fourth variable Taxpayer Awareness (X3) was recorded as having the smallest value recorded at 15.00, the largest value recorded at 25.00 and the mean value recorded at 21.9800. The SD value was recorded at 3.58160.

Normality Testing

Table 7. Normality Test Results

		Unstandardized Residuals
N		100
Kolmogorov-Smirnov		0.070
Aysmp. Sig(2-tailed)		0.200

Source: Processed primary data, 2025 (Attachment 7)

The results of data processing in Table 7 related to normality testing obtained Aysmp. Sig(2-tailed) recorded 0.200 which is above 0.05. Therefore, the data used in the study is normally distributed.

Multicollinearity Testing

Table 8. Multicollinearity Test Results

Variables	Tolerance	VIF
Tax Knowledge (X1)	0.647	1,547
Tax Sanctions (X2)	0.560	1,786
Taxpayer Awareness (X3)	0.653	1,532

Source: Processed primary data, 2025 (Attachment 8)

The results of data processing in Table 8 show that the Tolerance value in the multicollinearity test is above 0.1 and the VIF value in the test is below 10. Therefore, the regression in the study passes multicollinearity.

Heteroscedasticity Testing

Table 9. Results of Heteroscedasticity Testing

Variables	Sig
Tax Knowledge (X1)	0.249
Tax Sanctions (X2)	0.729
Taxpayer Awareness (X3)	0.083

Source: Processed primary data, 2025(Attachment 9)

The results of data processing in Table 9 obtained a Sig value in the heteroscedasticity test exceeding 0.05. Therefore, the proposed regression model does not indicate heteroscedasticity.

Multiple Linear Regression Analysis

Table 10. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coeffcients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,614	2,159		1,211	0.229
	Tax Knowledge (X1)	0.299	0.098	0.237	3,047	0.003
	Tax Sanctions (X2)	0.302	0.098	0.257	3,080	0.003
	Taxpayer Awareness (X3)	0.588	0.101	0.451	5,823	0,000

Source: Processed primary data, 2025(Attachment 10)

Table 10 provides the results of the regression test so that the regression equation can be obtained as explained in the following regression.

$Y = 2.614 + 0.299X1 + 0.302X2 + 0.588X3$

The explanation of the regression equation is described in the following explanation.

1) The constant value (α) recorded at 2.614 indicates that if the variables of tax knowledge, tax sanctions, and taxpayer awareness are equal to zero, then the individual taxpayer compliance (Y) value is 2.614 units.

2) The coefficient value of β1 on tax knowledge (X1) is recorded at 0.299 which has a positive relationship with Individual Taxpayer Compliance (Y). Thus, if tax knowledge (X1) increases by 1 unit, then Individual Taxpayer Compliance (Y) will also increase by 0.299 assuming other independent variables are considered constant.
3) The coefficient value of β2 on tax sanctions (X2) is recorded at 0.302 which has a positive relationship with Individual Taxpayer Compliance (Y). Thus, if tax sanctions (X2) increase by 1 unit, then Individual Taxpayer Compliance (Y) will increase by 0.302 assuming other independent variables are considered constant.
4) The coefficient value of β3 on taxpayer awareness (X3) is recorded at 0.588 which has a positive relationship with Individual Taxpayer Compliance (Y). Thus, if taxpayer awareness (X3) increases by 1 unit, then Individual Taxpayer Compliance (Y) will increase by 0.588 assuming other independent variables are considered constant.

Testing the Coefficient of Determination (Adjusted R Square)

Table 11. Testing Coefficient of Determination (Adjusted R Square)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.790	0.625	0.613	2,90554

Source: Processed primary data, 2025 (Attachment 10)

The results carried out using the SPSS application for testing the Determination Coefficient obtained of 0.613. It means that 61.3 percent of the Individual Taxpayer Compliance (Y), is influenced by the proposed independent variables, while the remaining 38.7 percent in the study is influenced by other variables that are not proposed.

Model Feasibility Testing

Table 12. Results of Model Feasibility Test (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1348,460	3	449,487	53,243	0,000
	Residual	810,450	96	8,442		
	Total	2158,910	99			

Source: Processed primary data, 2025 (Attachment 10)

The results of the Model Feasibility test recorded a value of 53.243 and the Sig F was less than five percent confidence, meaning that the independent variables as a whole contributed to the dependent variable.

Hypothesis Testing

Table 13. Hypothesis Test Results

Model		Unstandardized Coefficients		Standardized Coeffcients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,614	2,159		1,211	0.229
	Tax Knowledge (X1)	0.299	0.098	0.237	3,047	0.003
	Tax Sanctions (X2)	0.302	0.098	0.257	3,080	0.003
	Taxpayer Awareness (X3)	0.588	0.101	0.451	5,823	0,000

Source: Processed primary data, 2025 (Attachment 10)

The test results for the first hypothesis proposed obtained a coefficient value of 0.299, the calculated t value reaches 3,047 and a smaller significance and or lower than the five percent confidence level. This means that the tax knowledge have a positive impact and contribute significantly to Individual Taxpayer Compliance. This finding has a line with the main theory, namely normative beliefs because knowledge related to taxation is obtained from trusted sources so that it provides encouragement to taxpayers. In addition, it is associated with the theory of compliance, namely the instrumental perspective. By having good knowledge related to taxation, they can carry out and fulfill their obligations so that taxpayers comply.

The results of the second hypothesis test mobtained a coefficient value of 0.302, the calculated t value reached 3.080 and the significance value is lower than the five percent confidence level. This finding indicates that tax sanctions have a positive impact and contribute significantly to Individual Taxpayer Compliance. The study findings are in line with the main theory, namely control beliefs because tax sanctions provide an incentive to comply with applicable tax regulations. In addition, the results of the study are linked to the theory of compliance, namely the normative perspective. Tax sanctions that are binding and coercive so that they can put pressure on taxpayers to implement the rules that have been set. The implementation of tax sanctions means that tax payments by taxpayers are to avoid the consequences that are obtained if they do not carry out tax obligations.

The results of testing the third hypothesis obtained a coefficient value of 0.588, the calculated t value reached 5.823 and a significance value that is smaller than the five percent confidence level. This means that the taxpayer awareness have a positive impact and contribute significantly to Individual Taxpayer Compliance. The research findings are in line with the main theory, namely behavioral beliefs that individuals have confidence in getting the results that will be obtained from their own behavior. Taxpayers believe that by paying taxes they will obtain and provide benefits to the country. In addition, it is associated with the theory of compliance, namely the instrumental perspective. Payments made are used to provide and obtain benefits.

Conclusion

All three factors examined show a positive and significant effect on individual taxpayer compliance at the East Denpasar Pratama Tax Office. This means that tax knowledge, tax sanctions, and taxpayer awareness collectively and individually contribute to an increase in tax compliance among individual taxpayers in the region.

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