

The Influence of Tax Knowledge, Taxpayer Awareness, and Fiscus Services on Individual Taxpayer Compliance in KP2KP, Gowa Regency

Agusdiwana Suarni¹, Nurhidayah², and Husnaeda³

Muhammadiyah University of Makassar^{1,2,3}

PhD Student in Faculty of Economics and Muamalat (FEM) Universiti Sains Islam Malaysia (USIM)¹

Email: agusdiwanasuarni@gmail.com

Keywords:**Abstract**

Tax knowledge, taxpayer awareness, tax authorities, individual taxpayer compliance

This study aims to determine and analyze the influence of tax knowledge, taxpayer awareness, and tax authorities on individual taxpayer compliance in the KP2KP Gowa district. The research method in this thesis is descriptive statistical analysis, data quality test, classical assumption test, and hypothesis testing. The independent variables in this study are tax knowledge, taxpayer awareness, and tax authorities' services, while the dependent variable is individual taxpayer compliance. The total population in this study, namely 25,504 individual taxpayers using the simple random sampling method, obtained 100 respondents as a sample. The types of data used are primary data and secondary data. This study proved that simultaneously tax knowledge, taxpayer awareness, and tax authorities have a significant effect on individual taxpayer compliance at KP2KP Gowa district. Partially, the variable knowledge of taxation and tax authorities affects individual taxpayer compliance at KP2KP Gowa district. Meanwhile, taxpayer awareness does not affect individual taxpayer compliance at KP2KP Gowa district.

1. Introduction

One source of state revenue used to finance government spending and national development is taxes. Apart from increasing state income, taxes also aim to increase state obligations, because basically paying taxes is a form of service and citizen participation when assisting national development needs. According to Prof. Dr. PJA Adriani (in Kangtoshi, 2010), Tax is a public contribution to the state (which can be enforced) which is owed by those who are obliged to pay it according to general regulations (law) without receiving performance compensation which can be raised directly and used to finance general expenditures. related to the state's task of administering government.

Efforts to maximize tax revenues do not only rely on the role of the Directorate General of Taxes and tax officials, but also the active role of taxpayers themselves. The tax system that applies in Indonesia is a self-assessment system, and taxpayers are expected to be able to calculate and pay their own tax payments and state their tax obligations. This is very possible if the taxpayer understands tax law and follows the applicable rules in accordance with tax law.

Therefore, non-compliance with these rules can result in errors that can be detrimental to both the government and the taxpayers themselves.

In the Indonesian tax system, the tax authorities delegate or give authority to individual or corporate taxpayers to calculate, withhold, deposit and report the amount of tax themselves. Where calculations, deductions, deposits and reporting must be in accordance with applicable tax regulations, namely Tax Law No. 36 of 2008. However, in reality there are still many taxpayers who do not report incorrect tax payments. There may be differences between person calculations and tax calculations. Underpayment occurs if a person's calculation is less than the tax calculation. Additionally, there were delays in filing tax returns and inappropriate tax credits. This allows the company to be subject to sanctions under applicable tax laws.

“Sanctions are actions in the form of punishment for those who violate the rules. Regulations or laws are signs for someone to do something about what should be done and what should not be done. Sanctions are needed so that regulations or laws are not violated. Tax sanctions are a guarantee that the provisions of

tax laws and regulations (tax standards) will be respected/complied with/complied with, in other words tax sanctions are a deterrent so that taxpayers do not violate tax standards (Muliari Setiawan, 2011:4)".

Lack of awareness and knowledge of taxpayers to fulfill their own tax obligations so that taxpayers tend to think that taxes are just a waste of money, is also a factor that inhibits and reduces taxpayers' awareness of fulfilling their tax obligations, which in turn will create extensification and intensification efforts. Taxation is increasingly difficult to implement. Whether or not the government is successful in collecting funds from the tax sector does not only depend on the tax authority but also depends on the willingness and compliance of taxpayers with tax obligations.

According to Gardina and Haryanto in Supriyati and Hidayati (2008), the factors that cause low taxpayer compliance include the knowledge of some taxpayers about taxes, as well as the perception of taxpayers and tax officers which is still low. Most taxpayers obtain tax knowledge from tax officers. To fulfill tax obligations, taxpayers can fulfill their obligations. One of them is the application of PPh Article 21. According to Mardiasmo (2013), PPh Article 21 is a form of salary, wages, contributions, allowances and other payments on behalf of and relating to work, positions, services and activities provided by Taxable Entrepreneurs. private person. income tax in. Based on Article 21 of the Income Tax Law.

The confidence given by the government in the self-assessment system, which requires taxpayers to understand and apply current tax laws, follow information about developments in tax laws, be very honest, and realize the importance of paying taxes. Apart from adhering to the Self Assessment system, Indonesia also adheres to the Withholding system, this tax collection regulation gives authority to other parties or third parties to deduct and collect the amount of tax owed by taxpayers. The third party here is a party other than the government and taxpayers.

It is important to investigate this issue to further improve taxpayer compliance. Several factors include: Taxpayer performance, tax advice, Taxpayer awareness, and strict tax sanctions in meeting Taxpayer needs making it a citizen's obligation which can influence Taxpayer compliance in fulfilling it. Awareness is the part within humans to know reality and how they act or behave towards reality. Muliari and Setiawan, (2010) explain that awareness is a state of knowing or understanding. Taxpayer awareness is a condition where taxpayers know, understand and implement tax provisions correctly. "The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations, thereby increasing compliance."

"Fiscus services are the provision of services (serving) the needs of people or the community who have an interest in the organization in accordance with the basic regulations and procedures that have been determined" (Siregar et al., 2012: 7).

According to Siti Kurnia Rahayu (2010: 138), taxpayer compliance is reflected in the context where taxpayers try to understand or agree to all provisions of tax laws and regulations, and is defined as an environment of compliance and awareness of fulfilling tax obligations. increase. Fill out the form completely and clearly to calculate the correct tax amount. Taxpayer compliance according to Gunadi (2013:94) means that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats and the application of both legal and administrative sanctions. Research on the variables that drive tax compliance is extensive and growing. These various studies show that taxpayers are very important in helping government programs increase tax revenues. However, in previous studies, there were many differences in research results, giving rise to research gaps. Taxpayers are individuals or legal entities as determined by tax laws and regulations, including certain tax collectors or tax

inspectors. Personal liability is an individual with income or more non-taxable income. The following is a data table on the number of

registered taxpayers and paying taxpayers for the 2016-2020 period.

Table 1.1 Data on the number of registered Taxpayers and paying Taxpayers

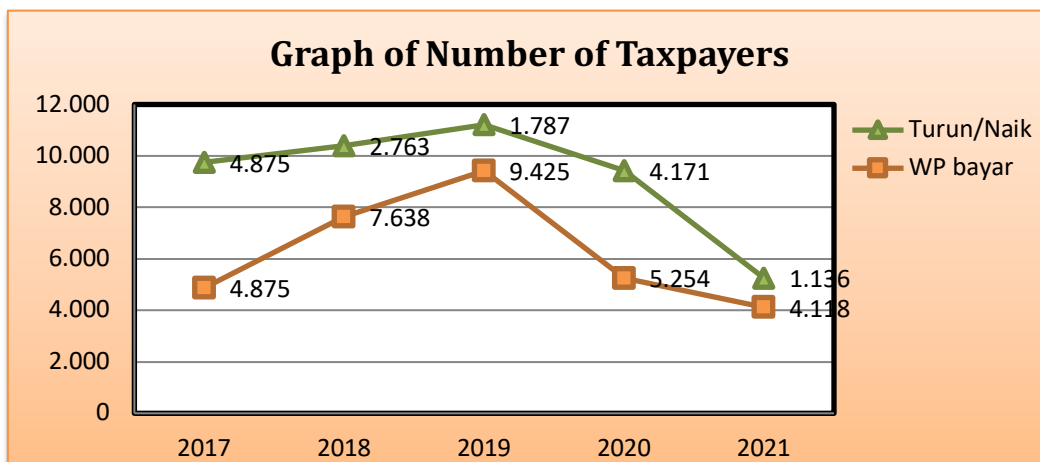
Year Registered	Total Wp Registered	Year Pay	Number of WPs Pay
2016	12.305	2017	4.875
2017	13.496	2018	7.638
2018	15.181	2019	9.425
2019	18.105	2020	5.254
2020	25.504	2021	4.118

Source: Gowa Regency KP2KP Data (2022)

Based on the table above, it is clear that the number of individual taxpayers registered for Annual Income Tax Returns has increased every year. This can be seen in 2016 as many as 12,305 taxpayers, in 2017 it rose to 13,496 taxpayers, in 2018 it rose to 15,181 taxpayers, in 2019 it rose to 18,105 taxpayers, and in 2020

it rose to 25,504 taxpayers. The number of registered individual taxpayers from 2016 to 2017 increased by 1,191 taxpayers, from 2017 to 2018 it increased by 1,685 taxpayers, from 2018 to 2019 it increased by 2,924 taxpayers, and from 2019 to 2020 it increased by 2,924 taxpayers. 7,399 Taxpayers.

Figure 1.1. Data on the amount taxpayers pay



Based on the graph above, it is clear that the number of individual taxpayers registered for annual income tax returns has increased and decreased every year from 2017-2021. Individual taxpayers who paid tax in 2017 were 4,875 taxpayers, then experienced an increase in 2018 of 2,763 taxpayers, in 2019 there was an increase of 1,787 taxpayers, then in 2020 there was a decrease of 4,171 taxpayers and in 2021 there was also a decrease of 1,136 taxpayers. The level of compliance of individual taxpayers in reporting Income Tax at the Gowa

Regency KP2KP Office every year has not been well realized. This can be seen from the fluctuating number of individual taxpayers who comply every year.

Based on the research background above, the researcher is interested in discussing research entitled, "The Influence of Tax Knowledge, Taxpayer Awareness, and Fiscus Services, on Individual Taxpayer Compliance in KP2KP Gowa Regency".

2. Literature Review

2.1 Definition of Tax

According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures in article 1 paragraph 1, it is stated that taxes are one of the fundamental changes in tax reform in Indonesia. This law was drafted with the aim of, among other things, providing more justice, improving services to taxpayers, increasing legal certainty and enforcement, as well as increasing openness of tax administration and voluntary compliance of taxpayers, which ultimately increases state revenues from the taxation sector.

According to Mardiasmo (2016) Tax is a contribution paid by the people to the state which is included in the state treasury which implements the law and its implementation can be forced without any remuneration. These contributions are used by the state to make payments for public interests. According to Rochmat Seomitro, quoted by Mardiasmo (2011), the definition of tax is the national rate on the Treasury based on law (enforceable) by not receiving existing mutual benefits directly and paying general costs used.

According to Smeets, quoted by Waluyo (2011), the definition of tax is performance owed by the state through general rules that can be enforced without any connection that can be proven individually to fund state spending. From the definition above, we can see that tax is a national tax imposed on citizens who pay taxes without direct consideration, due to the strength of tax laws and enforcement regulations.

3. Research Methodology

This research was conducted at KP2KP Gowa Regency, South Sulawesi, from 30 August 2022 to 1 September 2022. The approach used in this research was quantitative with a survey method. The research population includes all individual taxpayers registered at KP2KP Gowa Regency, with a total population of 25,504 taxpayers. Sampling was carried out using a simple random sampling method, and the

results consisted of 100 respondents. The data used in this research consists of primary data obtained from questionnaires filled out by taxpayers and secondary data obtained through literature reviews and access to related sites.

The author collected data by filling out a questionnaire using a Likert scale, literature review method, and accessing the website. The research variables consist of 4 independent variables and 1 dependent variable. Independent variables include tax knowledge, taxpayer awareness, tax authorities services, and tax ownership. The dependent variable is tax ownership. Data analysis uses descriptive statistical techniques to provide an overview of the research variables. Validity, reliability, classical assumption tests, and multiple linear regression analysis are used to test hypotheses and identify relationships between these variables. Next, testing is carried out using the F test and T test to determine the significance of the independent variable on the dependent variable. Finally, the coefficient of determination (R^2) is used to measure the extent to which the model is able to explain variations in the dependent variable.

4. Results And Discussion

4.1 Data Analysis

a. Data Quality Test

Before producing data to describe research data or to test classic hypotheses and test hypotheses, it is necessary to check the validity and reliability of the data because the type of research data is main (primary) data.

1) Uji Hasil Validitas

Noor (2011:130) "menyarankan sebaiknya jumlah responden untuk uji coba kuesioner paling sedikit 30 orang". Dalam penelitian ini, uji coba kuesioner melibatkan 100 responden. Berikut hasil dari uji validitas terhadap butir-butir pertanyaan dari variabel Pengetahuan Perpajakan (X_1), Kesadaran Wajib Pajak (X_2), Pelayanan Fiskus (X_3), dan Kepatuhan Wajib Pajak Orang Pribadi (Y).

Table 4.11
Validity Test Results

Variabel	Item Question	Rcount value	Rtable value	Information
Obedience Taxpayer Private Person (Y)	P1	0,641	0,1966	Valid
	P2	0,793	0,1966	Valid
	P3	0,833	0,1966	Valid
	P4	0,621	0,1966	Valid
Knowledge Taxation (X1)	P1	0,564	0,1966	Valid
	P2	0,781	0,1966	Valid
	P3	0,722	0,1966	Valid
	P4	0,767	0,1966	Valid
Awareness Taxpayer (X2)	P1	0,809	0,1966	Valid
	P2	0,817	0,1966	Valid
	P3	0,794	0,1966	Valid
	P4	0,692	0,1966	Valid
Service Fiscus (X3)	P1	0,809	0,1966	Valid
	P2	0,817	0,1966	Valid
	P3	0,794	0,1966	Valid
	P4	0,692	0,1966	Valid

Sumber : Output SPSS, 2022

From the results of validity testing in the table above, the questionnaire containing these 4 variables has 4 question items which were filled in by 100 respondents in this study. One way to know which questionnaires are valid and which are not valid, we have to find out the table first. The formula for r table is $df=N-2$ so the value of r table is $100 - 2 = 98$, so r table = 0.1966.

From the results of the validity calculations in the table above, it can be seen that in the tax knowledge variable (X1) in question item 1, the calculated r value of 0.641 exceeds the r table of 0.1966, so it can be said to be valid. In question item 2, the calculated r value of 0.793 exceeds the r table value of 0.1966 so it can be said to be valid. In question item 3, the calculated r value of 0.833 exceeds the r table value of 0.1966 so it can be said to be valid. In question item 4, the calculated r value of 0.0621 exceeds the r table value of 0.1966 so it can be said to be valid.

From the results of the validity calculations in the table above, it can be seen that in the taxpayer awareness variable (X2) in question item 1, the calculated r value of 0.809 exceeds the r table of 0.1966, so it can be said to

be valid. In question item 2, the rcount value of 0.817 exceeds the rtable value of 0.1966 so it can be said to be valid. In question item 3, the calculated r value of 0.794 exceeds the r table value of 0.1966 so it can be said to be valid. In question item 4, the calculated r value of 0.692 exceeds the r table value of 0.1966 so it can be said to be valid.

From the results of the validity calculations in the table above, it can be seen that in the tax service variable (X3) in question item 1, the calculated r value of 0.809 exceeds the r table of 0.1966, so it can be said to be valid. In question item 2, the rcount value of 0.817 exceeds the rtable value of 0.1966 so it can be said to be valid. In question item 3, the calculated r value of 0.794 exceeds the r table value of 0.1966 so it can be said to be valid. In question item 4, the calculated r value of 0.692 exceeds the r table value of 0.1966 so it can be said to be valid.

From the results of the validity calculations in the table above, it can be seen that in the individual taxpayer compliance variable (Y) in question item 1, the calculated r value of 0.809 exceeds the r table of 0.1966, so it can be said to be valid. In question item 2, the

rcount value of 0.817 exceeds the rtable value of 0.1966 so it can be said to be valid. In question item 3, the calculated r value of 0.794 exceeds the r table value of 0.1966 so it can be said to be valid. In question item 4, the calculated r value of 0.692 exceeds the r table value of 0.1966 so it can be said to be valid.

2) Reliability Test Results

Reliability tests are carried out on question items that are declared valid.

Reliability testing is used to test the validity of research questionnaire measuring instruments and measure the consistency of respondents' answers. A questionnaire is said to be reliable if a person's answers to the questions are consistent or stable from time to time. A variable is said to be reliable if it has a Cronbach's Alpha greater than 0.70 (Ghozali, 2011). Then the results of the reliability test can be seen in the following table:

Table 4.12 Reliability Test Results

No	Variable	Cronbach Alpha	Information
1	Individual taxpayer compliance	0,698	Reliable
2	Knowledge of taxation	0,672	Reliable
3	Taxpayer awareness	0,783	Reliable
4	Fiscus ministry	0,862	Reliable

Source : SPSS Output, 2022

Based on the table above, the results of the reliability test, the results of the reliability test on the individual taxpayer compliance variable (Y) show that the variable in the research has a Cronbach Alpha value of 0.698 > 0.70, so this means that the variable (Y) is said to be reliable. The results of the reliability test on the tax knowledge variable (X1) show that the variables in the research have a Cronbach Alpha value of 0.672 > 0.70, so this means that this research variable can be said to be reliable.

The results of the reliability test on the taxpayer awareness variable (X2) show that the variables in the research have a Cronbach Alpha value of 0.783 > 0.70, so this means that the research variables can be said to be reliable. The results of the reliability test on the tax service

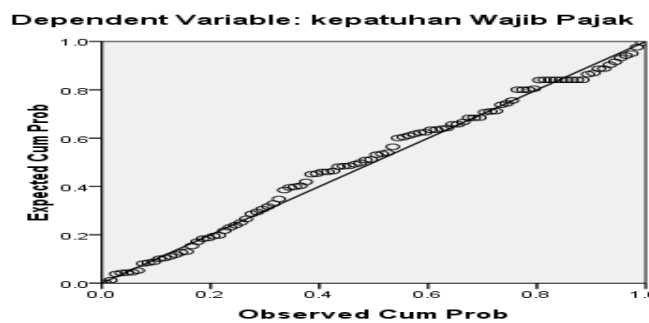
variable (X3) show that the variables in the research have a Cronbach Alpha value of 0.862 > 0.70, so this means that this research variable can be said to be reliable.

b. Classical Assumption Test

1) Normality Test Results

The normality test in this research was carried out using a normality test with histogram graphs and p-plots. Data is said to be normally distributed, if the data spreads around the diagonal line and follows the direction of the diagonal line or histogram graph. On the other hand, data is said to be not normally distributed, if the data spreads far from the line or does not follow the diagonal or histogram graph.

Figure 4.1. Normality Test with P-P Plot



Sumber : Output SPSS, 2022

Figure 4.1 is a P-P Plot graph. P-P Plot can be understood by looking at the distribution of elements on the diagonal of the graph. The P-P Plot graph is said to not meet the normality assumption requirements if the items are spread far along the diagonal line and do not follow the direction of the diagonal line (Ghozali, 2016: 156). The graph above provides an explanation of the curve that represents the shape of the P-P Plot around the regression line. The P-P plot graph above shows the data spread around the diagonal and in the direction following the direction of the diagonal line.

Thus, the regression model is normally distributed or meets the normality assumption requirements.

2) Multicollinearity Test

The multicollinearity test can be seen from the tolerance value of the independent variable ≥ 0.10 and the Variance Inflation Factor (VIF) value ≤ 10.00 , which indicates that there is no multicollinearity between the independent variables. Multicollinearity testing can be seen in the table below.

Table 4.13 Multicollinearity Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Say.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	BRIGHT
1 (Constant)	3.205	1.259		2.546	.013		
X1	.445	.118	.440	3.782	.000	.405	2.467
X2	.067	.100	.078	.676	.501	.416	2.405
X3	.236	.074	.278	3.189	.002	.720	1.388

Dependent Variable: Y

Source : SPSS Output, 2022

Note that based on Table 4.6. each VIF value is not greater than 10 and the tolerance value is above 0.1, so there are no symptoms of multicollinearity.

3) Heteroscedacity Test

This test is intended to check whether in a regression model there is an inequality of variance from one residual to another.

Measuring the heteroscedacity test using the Glejser test. Data is said to not have variable heteroscedasticity if the significant value between the independent variable and absolute surplus is > 0.05 . The variable variance test can be seen in the results of the variable heteroscedasticity test below.

Table 4.14 Heteroscedasticity Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Say.
	B	Std. Error	Beta		
1 (Constant)	.531	.723		.735	.464
X1	.138	.068	.311	2.048	.043
X2	.023	.057	.060	.399	.691
X3	-.104	.042	-.278	-2.438	.017

a. Variable Dependent: RES2

Source : SPSS Output, 2022

Based on the test results above, it can be concluded that the significance value for the Tax Knowledge variable (X1) is $0.043 > 0.05$, Taxpayer Awareness (X2) $0.0691 > 0.05$ and Fiscus Services (X3) $0.017 > 0.05$. So that these two variables do not experience heteroscedasticity.

c. Multiple Regression Test

Multiple linear analysis is a statistical method used to evaluate the influence of more than one independent variable on the dependent variable. In the context of a multiple linear regression equation model involving Tax Knowledge (X1), Individual Taxpayer Awareness (X2), and Fiscus Services (X3) on Individual Taxpayer Compliance (Y), the multiple linear regression equation is expressed as $Y = 3.205 + 0.445X1 + 0.067X2 + 0.236X3 + e$. Variable Y represents Individual Taxpayer Compliance, while X1, X2, and X3 are independent variables. Table 4.6 presents the results of this analysis, with regression coefficients for each independent variable.

Thus, the interpretation of the results can be explained as follows: if all independent variables are at the value 0, the value of the dependent variable (Y) will be 3.205, which is the constant value (a). A one unit increase in Tax

Knowledge (X1) will cause an increase in Y of 0.445, indicating a positive contribution of tax knowledge to taxpayer compliance. Furthermore, a one unit increase in Taxpayer Awareness (X2) will result in an increase in Y of 0.067, indicating that taxpayer awareness also plays a positive role in compliance. Likewise, a one unit increase in Fiscus Services (X3) will provide a positive contribution of 0.236 to the dependent variable Y. Thus, this analysis provides an understanding of the extent to which each independent variable influences individual taxpayer compliance, and the results can be used to improving policies or strategies that are more effective in increasing taxpayer compliance.

d. Hypothesis Testing Results

1) Uji Koefiosioen Determinasi R²

Based on the results of multiple linear regression analysis, the correlation value and coefficient of determination can also be seen, where the correlation value reflects the strength of the relationship between the independent variables (Tax Knowledge (X1), Taxpayer Awareness (X2), Fiscus Services (X3)) on the dependent variable. /related (Individual Taxpayer Compliance (Y)).

**Table 4.15. Coefficient of Determination Test Results
Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.688 ^a	.473	.457	1.835

a. Predictors: (Constant), X1, X2, X3

b. Dependent variable : Y

Based on table 4.8. From the value of the coefficient of determination (R²) above, it can be seen that the Adjusted R Square (R²) is 0.473 or 47.3%. So it is concluded that the percentage influence of the independent variables in this research is Tax Knowledge (X1), Taxpayer Awareness (X2), and Fiscus Services (X3) on the dependent variable which in this research is

Individual Taxpayer Compliance (Y) is 47.3% .

2) Test F

F test to test the influence of Tax Knowledge (X1) Taxpayer Awareness (X2), Fiscus Services (X3), together or simultaneously on Individual Taxpayer Compliance (Y).

Table 4.16. F Test Results

ANOVA^b

	Model	Sum of Squares	Df	Mean Square	F	Say.
1	Regression	290.364	3	96.788	28.736	.000 ^a
	Residual	323.346	96	3.368		
	Total	613.710	99			

Predictors: (Constant), X3, X2, X1

Based on Table 4.16, it is known that the Fcount value is 28.736, with an Ftable value of 2.70. Note that because the calculated F value (42,104) > Ftable (2.70), it is concluded that Tax Knowledge (X1), Taxpayer Awareness (X2), Fiscus Services (X3) simultaneously influence Individual Taxpayer Compliance (Y). At KP2KP Gowa district.

3) Test t

Based on table 4.13, it presents the regression coefficient values and statistical values for partial influence testing and can be concluded regarding the results of partial hypothesis testing for each independent variable as follows:

a) Testing Tax Knowledge (X1) on Individual Taxpayer Compliance (Y).

The calculated value of the Tax Knowledge variable (X1) is 3,782 which is greater than t table 1,984 with a significance level of 0.000 < 0.05, so the proposed hypothesis is accepted. This means that Tax Knowledge (X1) partially influences Individual Taxpayer Compliance (Y) at a significant level of $\alpha = 5\%$.

b) Testing Taxpayer Awareness (X2) of Individual Taxpayer Compliance (Y)

The calculated value of the variable Taxpayer Awareness (X2) is 0.676, which is smaller than ttable 1.984 with a significance level of 0.501 > 0.05, so the proposed hypothesis is rejected. This means that Taxpayer Awareness (X2) partially has no effect on Individual Taxpayer Compliance (Y) at a significant level of $\alpha = 5\%$.

c) Testing Fiscus Services (X3) on Individual Taxpayer Compliance (Y).

The calculated value of the Fiscus Service variable (X3) is 3,189, which is greater than t table 1,984 with a significance level of 0.002 < 0.05, so the proposed hypothesis is accepted. This means that Fiscus Services (X3) partially have no effect on Individual Taxpayer Compliance (Y) at a significant level of $\alpha = 5\%$.

4.2 Discussion

a. Effect of Tax Knowledge (X1) partially on Individual Taxpayer Compliance (Y)

Testing the first hypothesis obtained a t-count value for the Tax Knowledge variable (X1) of 3.782 which was greater than t table 1.984 with a significance level of 0.000 < 0.05, so the proposed hypothesis was accepted. This means that Tax Knowledge (X1) partially has a significant effect on Individual Taxpayer Compliance (Y) at a significant level of $\alpha = 5\%$. So the hypothesis is accepted. . This means that taxpayers' tax knowledge influences the compliance of individual taxpayers registered with KP2KP, Gowa Regency. Based on hypothesis testing, it can possibly be concluded that the Tax Knowledge variable has a positive effect on Taxpayer Compliance.

So that the higher the Tax Knowledge, the more compliant the Taxpayer will be in fulfilling his tax obligations. This knowledge includes, among other things, knowledge of general provisions and procedures for taxation, knowledge of the taxation system in Indonesia, and knowledge of the function of taxation. Tax knowledge is one of the factors that determines the level of taxpayer compliance at the Gowa

Regency KP2KP Office in carrying out their tax obligations.

As research conducted by Ria (2016) states that Tax Knowledge has a positive influence on taxpayer compliance. Taxpayers have high knowledge of general regulations and tax procedures, knowledge related to the taxation system in Indonesia. Knowledge of the function of taxation will make compliance easier. tax obligations. Understanding general regulations and tax procedures reduces taxpayer errors in filling out and reporting tax returns (SPT), calculating the amount of tax owed and paying tax.

b. Partial influence of Taxpayer Awareness (X2) on Individual Taxpayer Compliance (Y).

Testing the second hypothesis obtained a t-count value for the Taxpayer Awareness variable (X2) of 0.676 which was smaller than t table 1.984 with a significance level of $0.501 > 0.05$, so the proposed hypothesis was rejected. This means that Taxpayer Awareness (X2) partially has no effect on Individual Taxpayer Compliance (Y) at a significant level of $\alpha = 5\%$.

Taxpayer awareness is seen by the level of discipline and good faith of Taxpayers in carrying out their rights and obligations in accordance with applicable statutory provisions. Awareness is the main key for someone to carry out their obligations well. All efforts made by the tax authorities will not be optimal if there is no awareness within the taxpayers themselves. Taxpayers who have high awareness will make them obedient in carrying out their obligations and rights to pay taxes. So the higher the awareness of Taxpayers, the Taxpayer Compliance will increase. This opinion regarding Taxpayer awareness which is quite important for society is also the same as research conducted by Miftah Muflih (2017) who believes that the public must have this level of Taxpayer awareness because taxes are a State that will be used in the development of that State.

c. Partial Effect of Fiscus Services (X3) on

Individual Taxpayer Compliance (Y)

Testing the third hypothesis obtained a t-count value for the Fiscus Services variable (X3) of 3,189 which was greater than t table 1,984 with a small significance level of $0.002 > 0.05$, so the proposed hypothesis was accepted. This means that Fiscus Services (X3) partially influence Individual Taxpayer Compliance (Y) at a significant level of $\alpha = 5\%$. So the hypothesis is accepted. Fiscus services are influential towards Taxpayer compliance. This shows that the level of service of tax officers is an important factor that influences taxpayer compliance, because the public realizes that when they pay taxes they will also be subject to sanctions which ultimately burden taxpayers.

Good quality Tax Service and friendly tax officers can also increase taxpayer compliance in paying taxes. The results of this research show that there is a positive influence and significant difference between Fiscus Services on Taxpayer compliance. This positive influence indicates that the better the Taxpayer's Fiscus Service, the more taxpayer compliance will increase. And conversely, poor tax service by tax payers will further reduce taxpayer compliance. The results of this research are in accordance with the results of research conducted by Difa (2020).

d. Tax Knowledge (X1), Taxpayer Awareness (X2), and Fiscus Services (X3), together or Simultaneously on Individual Taxpayer Compliance (Y)

Simultaneously, the value of the coefficient of determination R^2 is located in the R-Square column. It is known that the coefficient of determination value is $R^2 = 0.473$. This value means that all independent variables simultaneously influence the Individual Taxpayer Compliance variable by 47.3%, the remaining 52.7% is influenced by other factors. Simultaneously, the results of simultaneous tests carried out by Taxpayer Knowledge (X1), Taxpayer Awareness (X2), and Fiscus Services (X3), simultaneously influence Individual Taxpayer Compliance (Y) at KP2KP Sungguminasa Regency. So the hypothesis is

accepted. Apart from that, taxpayer awareness is very important, because awareness is the main key for someone to carry out their obligations well. Taxpayers who have high awareness will make them obedient in carrying out their obligations and rights to pay taxes. So the higher the awareness of Taxpayers, the Taxpayer Compliance will increase.

5. Closing

5.1 Conclusion

1. Based on the research results, the following conclusions can be drawn.
2. Tax Knowledge, Taxpayer Awareness, and Fiscus Services simultaneously influence Individual Taxpayer Compliance at KP2KP Gowa Regency.
3. Tax knowledge partially influences individual taxpayer compliance at KP2KP Gowa Regency.
4. Taxpayer awareness does not partially influence individual taxpayer compliance at KP2KP Gowa Regency.
5. Fiscus services have a partial effect on Individual Taxpayer Compliance at KP2KP Gowa Regency.

5.2 Research Limitations

This research has several limitations which can be explained as follows:

1. Possible deviation from the respondent's answers, due to the respondent's lack of seriousness in answering all the questions in the questionnaire, so that the variables are not measured perfectly.
2. Difficulty for researchers to create their own questionnaires. This caused difficulties for researchers and they were not allowed to provide appropriate questionnaires, so researchers used questionnaires from previous researchers.

5.3. Suggestion

Based on the results of research and discussion, the researcher gave several suggestions, namely:

1. Taxpayers are advised to be more aware of their tax obligations both in calculating,

filing, and declaring taxes owed. Taxpayers who are expected to avoid actions that harm the country by evasion, fraud and/or tax evasion, but must contribute to the development of the State.

2. Awareness regarding taxation for individual taxpayers at the KP2KP office in Gowa Regency is one of the things that can be improved so that its influence on tax compliance.
3. We recommend that KP2KP Gowa Regency recommend improving the quality of tax services and taxpayer counseling services to the public and providing information about the importance of individual taxpayer compliance.
4. For further researchers, it is recommended to add independent and dependent variables that can affect Tax Knowledge, Taxpayer Awareness and Fiscal Services on Individual Taxpayer Compliance, and increase the number of samples so that the search can be generalized correctly.

Bibliography

- Adi Wahyu Titis. (2018). The Influence of Tax Knowledge, Tax Sanctions and Taxpayer Awareness on Corporate Taxpayer Compliance at KPP Pratama Cilacap 2018. Thesis. Yoyakarta State University.
- Asmarani Candra Galuh. N. (2020), June. Understanding-Fiskus-21401. Quoted 1 2020 from: apa-itu-fiskus-2140: <https://news.ddtc.co.id/>.
- Ary. (2019). The Influence of Taxpayer Awareness, Moral Obligations, Level of Understanding of Taxation, Tax Sanctions and Quality of Fiscus Services on Individual Taxpayer Compliance. Thesis. Mahasaraswati University Denpasar.
- Ahmad Faris. (2018). The Influence of Taxpayer Knowledge, Taxpayer Awareness, Fiscus Services, and Tax Sanctions on Individual Taxpayer Compliance. Thesis. Yogyakarta State University.
- Ghozali, Imam. (2018). Multivariate Analysis

- Application with the IBM SPSS 25 Program. Diponegoro University Publishing Agency: Semarang
- Kuspratiwi, N. (2017). The Influence of Knowledge about Tax Regulations and Tax Sanctions on Individual Taxpayer Compliance, Entrepreneurs in the KPP Pratama Jakarta Kelapa Gading Area/Nissa Kuspratiwi/31130326.
- Kusuma Rama Difa (2020) Tax Socialization, Taxpayer Awareness, Tax Sanctions, Fiscus Services for Individual Taxpayer Compliance. Thesis. Department of Accounting, Faculty of Economics, University of Semarang.
- Kusuma, K. C., & Yushita, A. N. (2017). The Influence of Tax Service Quality, Understanding of Tax Regulations and Tax Sanctions on WPOP Compliance. *Profita Journal: Study of Accounting Science*, 5 (3).
- Muflih Miftah. (2017). The influence of taxpayer awareness, quality of tax service, taxpayer counseling, and tax sanctions on individual taxpayer compliance. Thesis. University of North Sumatra Medan.
- Mory, Septia, (2015). "The Influence of Fiscus Services, Tax Sanctions, Tax Socialization, Taxpayer Awareness and Financial Conditions on the Compliance of Individual Taxpayers who carry out business activities and freelance work at KPP Pratama Tanjung Balai Karimun. *Economic Thesis Journal*, Raja Ali Haji Martitim University, Tanjung Pinang.
- Mipraningsih, A., & Suryandari, E. (2016). The Influence of Tax Awareness, Rational Attitudes, Sunset Policy, Sanctions, Fiscus Services and the Environment on Taxpayer Compliance in Increasing Tax Revenue (Empirical Study of Individual Taxpayers in the KPP Pratama Sleman and Wates Areas). *Journal of Accounting, Business Management and the Public Sector*, 8(2), 1-24.
- Mardiasmo. (2016). *Taxation Revised Edition 2016*. Andi Publisher.
- Nisa, I. C. (2017). The Influence of the Tax Collection System, Fiscus Services and the Effectiveness of the Taxation System on Taxpayer Compliance with Drive Thru Services as a Moderating Variable (Doctoral dissertation, Alauddin State Islamic University Makassar).
- Oliviandy, Nathania Aldisa et al. (2021). Analysis of Factors Affecting MSME Taxpayer Compliance During the Covid-19 Pandemic. *Accounting Research Vehicle*. 9(2): 91-105.
- Ramadhanty, A., & Zulaikha, Z. (2020). The Influence of Understanding of Taxation, Tax Service Quality, Tax Transparency System, Taxpayer Awareness, and Tax Sanctions on Individual Taxpayer Compliance. *Diponegoro Journal of Accounting*, 9(4).
- Rana. (2018). Analysis of MSME Taxpayer Compliance in Paying Income Tax. Study of MSMEs in the Pasar Raya area of Padang City. Thesis. Andalas University.
- Robiansyah Anton et al. (2020). The Influence of Taxpayer Perceptions on Understanding Tax Regulations, Government Accountability, Taxpayer Awareness and Tax Sanctions on Taxpayer Compliance. *Accounting Research Vehicle*. 6(1):1-10
- Ria Prasasti (2016). The Influence of Knowledge About Taxes, Tax Sanctions and Tax Audits, on Taxpayer Compliance, Regional Office of the Directorate General of Taxes for the Special Region of Yogyakarta, 2016. Thesis. Yogyakarta State University
- Safitri Devi and Sem Paulus Silalahi. (2020). The Influence of Fiscus Service Quality, Understanding of Tax Regulations and Implementation of the E-Filing System on Taxpayer Compliance: Socialization of Taxation as a Moderator. *Journal of Accounting and Tax*, 20(2), 145-153.
- Sari, Arum Sekar and Febby Stanzah. (2018). Understanding Corporate Taxpayer Compliance. Paper
- Siti Kurnia Rahayu, (2017), *Taxation Concepts and Formal Aspects*, Bandung: Science

Engineering

- Soemitro, Rocmat. (2011). Principles and Basis of Taxation. Rafika Aditama, Bandung.
- Sumarsan, Thomas. (2010). Indonesian Taxation. Jakarta : PT. Index.
- Sutari (2013). Factors that influence the willingness to pay taxes as an embodiment of civil society. Proceedings of the 2013 National Seminar. ISBN: 978-979-98438-8-3.
- Tiraada, Tryana. A. M. (2013). EMBA Journal: Faculty of Economics and Business, Sam Ratulangi University, Manado. Tax Awareness, Tax Sanctions, Fiscus Attitude towards WPOP Compliance in South Minahasa Regency, (Online), Vol.1,No.3,<http://ejournal.unsrat.ac.id/index.php/emba/article/1859/>
- Waluyo. (2011). Indonesian Taxation. Book 1. Edition 10. Salemba Empat Publisher. Jakarta.
- Wardani Kusuma Dewi and Rumiyaun. 2017. The influence of taxpayer knowledge, taxpayer awareness, motor vehicle tax sanctions, and the Samsat drive thru system on motor vehicle taxpayer compliance. Thesis. Tamansiswa Bachelor University, Yogyakarta
- Youn, William Rick. (2016). Research Design & Statistical Analysis in Christian Ministry. New Orleans Baptist Theological Seminary, New Orleans.