

Determinants of Tax Compliance among Individual Business and Freelance Taxpayers: Evidence from KPP Pratama Senapelan Pekanbaru

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Abstract

This study investigates the determinants of tax compliance among individual taxpayers engaged in business and freelance activities at the Pratama Tax Office (KPP) of Senapelan, Pekanbaru. The research examines the influence of four key variables—taxation socialization, level of taxation understanding, taxpayer awareness, and tax sanctions—on individual taxpayer compliance. Using a purposive sampling method, 110 respondents were selected based on specific criteria, including registration at the tax office and submission of the Annual Tax Return (SPT) form 1770. Primary data were collected through structured questionnaires and analyzed using multiple linear regression with SPSS version 30. The findings reveal that the level of taxation understanding, taxpayer awareness, and tax sanctions significantly affect tax compliance. In contrast, taxation socialization does not have a statistically significant impact. These results suggest that improved understanding of tax regulations, enhanced civic awareness, and effective enforcement of sanctions play critical roles in increasing taxpayer compliance. However, the lack of impact from socialization programs may be attributed to limited outreach or low participation in tax education activities. The study highlights the need for intensified and targeted educational campaigns by tax authorities to foster compliance, especially among self-employed individuals and freelancers. Additionally, the enforcement of tax sanctions should remain firm and transparent to deter non-compliance. These findings provide practical insights for policymakers and tax administrators in designing more effective compliance strategies. Future research should consider incorporating other potential variables, such as trust in tax institutions, quality of tax services, and digital literacy, to gain a more comprehensive understanding of taxpayer behavior.

1. Introduction

The 1945 Constitution mandates that Indonesia, as a developing country, strives to realize a prosperous society through comprehensive national development. This development requires substantial funding, with taxes serving as one of the primary sources. Taxes are a state obligation that must be fulfilled by individuals or entities, based on law, without direct compensation and are used to finance national development (Erlindawati & Novianti, 2020).

According to Law No. 16 of 2009 on the General Provisions and Procedures of Taxation, Article 1 paragraph 1 defines tax as a mandatory contribution to the state owed by individuals or entities that is enforceable by law. Taxes have a vital role in regulating and supporting economic policy and public services. Given its importance, the government consistently sets annual tax

revenue targets. However, these targets are often not fully achieved (Zahra et al., 2024). One major factor influencing tax revenue is the level of taxpayer compliance (Fatihani, 2022).

Taxpayer compliance refers to the willingness of taxpayers to fulfill their tax obligations in accordance with applicable laws and regulations. This includes registering as a taxpayer, submitting the Annual Tax Return (SPT), calculating tax liabilities correctly, and making timely payments (Cahyani & Noviani, 2019). However, individual taxpayer compliance remains a concern. For instance, a high-profile case involved Rafael Alun Trisambodo, a former high-ranking tax official, who was dismissed due to severe disciplinary violations, including non-compliance in tax reporting and payment (Rachman, 2023). This incident reflects the ongoing challenges in promoting compliance, even among officials.

National data from the Directorate General of Taxes (DGT) show a gradual improvement in formal compliance, although it has not yet reached full coverage. From 2018 to 2022, the individual taxpayer compliance rate increased from 71.10% to 86.80% (DGT, 2022). In 2023, out of 19.4 million taxpayers required to submit their SPT, only 17.1 million did so, resulting in a compliance rate of 88%, the highest in recent years (Putra, 2024). Despite this positive trend, there remains a significant gap between the number of registered taxpayers and those who file their returns.

At the regional level, the Pratama Senapelan Pekanbaru Tax Office also shows a similar trend. The number of registered individual taxpayers has increased each year, but the increase in SPT submissions has not kept pace. In 2023, there were 51,528 registered individual taxpayers, but only 41,351 submitted their Annual Tax Return, resulting in a compliance rate of 80.25%. Furthermore, data from 2020–2023 show that many taxpayers either submitted their returns late or did not report at all.

Year	Registered	SPT Submitted	Compliance Rate
2019	39,996	26,085	65.22%
2020	42,080	35,153	83.54%
2021	43,808	32,727	74.71%
2022	45,651	36,967	80.98%
2023	51,528	41,351	80.25%

Year	Reported Time	On Time	Reported Late	Not Reported
2020	31,656		5,569	4,855
2021	32,008		7,013	4,787
2022	33,615		10,068	1,968
2023	37,006		6,728	7,734

To improve compliance, the DGT has implemented strategies such as tax education and socialization programs. Tax socialization is intended to increase public understanding and awareness of tax obligations. Studies by Nugroho (2020), Haryanti et al. (2022), and Yoga & Dewi (2022) found that socialization positively influences compliance. Conversely, other research (e.g., Nelly & Wangdra, 2024; Atito & Masripah, 2024) found no significant effect.

Another influential factor is the level of taxation understanding. When taxpayers lack sufficient knowledge about tax rules, compliance tends to decrease. Several studies support this (Syaputra, 2019; Anggraeni & Lenggono, 2021), although some research shows otherwise (Pebrina & Hidayatulloh, 2020; Permatasari, 2022).

Taxpayer awareness—defined as the taxpayer's moral willingness to fulfill their obligations voluntarily—is also essential. The higher the awareness, the better the compliance (Putri & Humairoh, 2023). However, similar to other variables, findings on this factor are also inconsistent across studies. Finally, tax sanctions serve as a legal mechanism to enforce compliance. They act as a deterrent against non-compliance. Several studies affirm their effectiveness (Caroline et al., 2023), while others argue they have limited impact (Sofyan & Sudirgo, 2023).

Given the inconsistencies in previous findings and the ongoing challenges in tax compliance, this study aims to examine the influence of four key factors—taxation socialization, level of taxation understanding, taxpayer awareness, and tax sanctions—on individual taxpayer compliance. This research replicates and extends the study by Sofyan & Sudirgo (2023) by adjusting the location (KPP Pratama Senapelan Pekanbaru), modifying variables, and focusing on taxpayers engaged in business and freelance work.

Title of the Study:
 "The Effect of Taxation Socialization, Level of Taxation Understanding, Taxpayer Awareness,

and Tax Sanctions on Individual Taxpayer Compliance Who Carry Out Business Activities and Freelance Work (Empirical Study on Individual Taxpayers at KPP Pratama Senapelan Pekanbaru)"

2. Literature Review

2.1 Attribution Theory

Attribution theory, developed by Fritz Heider, explains how individuals interpret events and how this relates to their thinking and behavior. Attribution refers to how people assign causes to events and behaviors—either internally (personal factors such as awareness or intention) or externally (situational factors such as penalties or rewards). In the context of taxation, attribution theory helps explain taxpayers' compliance behavior. Taxpayers who attribute tax compliance to internal motivations (awareness, understanding) are more likely to fulfill their obligations voluntarily, whereas those who attribute it to external factors (sanctions, regulations) may comply due to pressure or deterrence (Hasanah et al., 2024).

2.2 Understanding Tax

According to Law No. 7 of 2021 on General Provisions and Tax Procedures, tax is a compulsory contribution to the state, payable by individuals or entities, enforced by law, without direct compensation, and used for national interests to achieve public welfare. Taxes serve as the main source of state revenue to fund national development.

2.3 Tax Function

Taxes serve several key functions within a country's fiscal policy. According to Mardiasmo (2019), these include:

- Budgetary Function (fungsi anggaran): Provides funding for government expenditures.
- Regulatory Function (fungsi mengatur): Regulates economic activity through fiscal instruments.
- Stability Function (fungsi stabilisasi): Maintains economic stability by controlling

inflation and ensuring equitable resource distribution.

- Redistributive Function (fungsi redistribusi): Supports equitable income distribution through subsidies and social programs.

These functions underline the importance of taxpayer compliance in supporting national goals.

2.4 Definition of Individual Taxpayer

Based on Law No. 16 of 2009, a taxpayer refers to an individual or entity, including tax withholders and collectors, who has tax rights and obligations in accordance with tax legislation. Individual taxpayers are personally responsible for reporting and paying their taxes as stipulated by law.

2.5 Understanding Taxpayer Compliance

Tax compliance refers to the extent to which a taxpayer fulfills their tax obligations in accordance with legal provisions. A compliant taxpayer accurately reports income, calculates tax liabilities, files returns timely, and pays taxes due. Dahrani et al. (2021) emphasized that compliance is a cornerstone in achieving sustainable tax revenue to support national development.

2.6 Taxation Socialization

Tax socialization is an effort to increase public awareness and understanding of tax laws. It involves disseminating information on tax obligations, procedures, deadlines, and benefits through various media, including online platforms and direct interaction. According to Putri (n.d.), effective socialization can enhance taxpayer perception and encourage greater compliance.

2.7 Tax Level of Understanding

Tax understanding refers to a person's ability to comprehend and apply tax regulations. It involves knowledge about filing procedures, deadlines, applicable penalties, and the socio-economic role of taxes. Individuals with high tax understanding are more likely to

comply voluntarily (Agun et al., 2022). This understanding is closely linked to attribution theory, where internal motivation drives compliance.

2.8 Taxpayer Awareness

Awareness in this context is a taxpayer's conscious recognition of their legal and moral obligation to pay taxes. It involves a personal sense of responsibility and civic duty, beyond fear of sanctions. According to Hutagalung (2023), awareness is influenced by individual values and beliefs, making it a key internal factor in tax compliance behavior.

2.9 Tax Sanctions

Tax sanctions are legal penalties imposed on taxpayers for violating tax regulations, including administrative fines and criminal charges. According to Putra (2020), sanctions serve as a deterrent, reinforcing compliance by emphasizing the consequences of non-compliance. From the attribution perspective, sanctions represent external motivators that influence taxpayer behavior.

2.10 The Influence of Taxation

Socialization on Taxpayer Compliance

Taxation socialization is a term used to describe an initiative aimed at educating the public about taxes in order to improve taxpayer compliance and public understanding of tax laws (Yusril & Syaepudin, 2021). In order for taxpayer compliance to be achieved optimally and the public as taxpayers can fulfill their tax obligations, taxpayers must of course understand tax regulations. Therefore, it is necessary to take action for the public so that they can know and better understand taxation, namely through socialization (Mawaddah et al., 2023).

Tax socialization is a program implemented by the Directorate General of Taxes to disseminate knowledge and tax regulations in accordance with applicable provisions to the public (Tjan, 2022). If this socialization is carried out routinely, the public

will always be updated with information latest taxation and this will also make the community more obedient in carrying out their tax obligations because they are equipped with information about information. The wider this socialization is spread, the higher the level of tax compliance. This is in accordance with the attribution theory, where the theory defines the behavior of each individual as occurring because of the intention or motivation to do so and being aware of the benefits that will be obtained (Nelly & Wangdra, 2024).

This is supported by research conducted by (V. Q. Nugroho, 2020), (Haryanti et al., 2022) and (Yoga & Dewi, 2022) tax socialization has a positive effect on taxpayer compliance. Based on this description, the following hypothesis can be formulated:

H1: Tax Socialization has an effect on taxpayer compliance.

2.11 The Effect of Level of Tax Understanding on Taxpayer Compliance

The Level of Tax understanding is understanding and comprehending the general provisions and procedures for taxation (KUP) which include how to submit a Tax Return (SPT), payment, place of payment, fines and deadline for payment or reporting of SPT (Agun et al., 2022). Taxpayers who understand tax regulations mean that they understand how to submit SPT, make payments, know where to but also understand the benefits of taxes for society and national development (Mardiasmo, 2020). Understanding taxation is one of the causes that can influence taxpayer perceptions in making decisions regarding compliance in carrying out tax obligations. Tax obligations will be realized if taxpayers have a good understanding of applicable tax regulations (Nurshofia & Prasetya, 2024).

With this attribution theory helps explain how individuals interpret various events and how this relates to taxpayer thinking and behavior, where if it is assumed that the desire and willingness to think forward, so that individuals will clearly implement taxpayer

compliance. Thus, if their tax understanding increases, of course their taxpayer compliance will also increase. This is supported by research conducted by (Syaputra, 2019), (Anggraeni & Lenggono, 2021) and (Khodijah et al., 2021), understanding of taxation has a positive effect on taxpayer compliance. Based on this description, the following hypothesis can be formulated:

H2: The Level of Taxpayer understanding has an effect on taxpayer compliance.

2.12 The Effect of Taxpayer Awareness on Taxpayer Compliance

Taxpayer awareness is a condition where taxpayers are aware of their tax obligations in accordance with applicable tax regulations. If taxpayers have an understanding and knowledge of taxation, there will be awareness in paying the tax (Nurshofia & Prasetya, 2024). Taxpayers who are aware will fulfill their obligations without having to look at the benefits obtained but rather from the right or wrong decisions taken (Syadat & Irwansyah, 2024).

In the attribution theory, it explains the relationship between taxpayer awareness and taxpayer compliance, which states that taxpayer awareness is under the personal control of each individual without any coercion from outside parties. Thus, taxpayers have the desire and willingness to think progressively, so that individuals will clearly realize that taxes are important for a country, so they will carry out their tax obligations on time in accordance with the rules. Thus, if taxpayer awareness is higher, taxpayer compliance will also increase.

This is supported by research (Nurshofia & Prasetya, 2024), (Ida & Jenni, 2021) and (Pravasanti & Pratiwi, 2021) showing that taxpayer awareness has a significant effect on individual taxpayer compliance. Based on this description, the following hypothesis can be formulated:

H3: Taxpayer awareness has an effect on taxpayer compliance.

2.13 The Effect of Tax Sanctions on Taxpayer Compliance

A sanction is an action in the form of a punishment given to a person who violates the rules. Regulations or laws are guidelines for someone to do something about what should be done and what should not be done. In order for regulations and laws not to be violated, sanctions are needed. Tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Muhamad et al., 2020).

The strictness of tax sanctions is in line with the Attribution Theory. Where both internal and external parties play an active role in implementing taxpayer compliance. Tax policies made by the government are launched to facilitate taxpayers in carrying out their tax obligations. The strictness of tax sanctions to support taxpayers to comply with tax policies. Taxpayer compliance will be determined based on the taxpayer's perception of how strong the tax policy is for tax rates.

Tax sanctions are also one of the factors that influence the level of taxpayer compliance. Violations of tax regulations can be suppressed if there are tax sanctions that regulate them. The taxpayer's view of the many losses they will experience if they violate the obligation to pay taxes will encourage taxpayers to comply with their tax obligations (Mahendra & Budiarta, 2020).

This is supported by research conducted by (Caroline et al., 2023), (Solichah, 2019) and (Permatasari, 2022) tax sanctions have a positive effect on individual taxpayer compliance. Based on the description above, the following hypothesis is made:

H4: Tax Sanctions affect Taxpayer Compliance

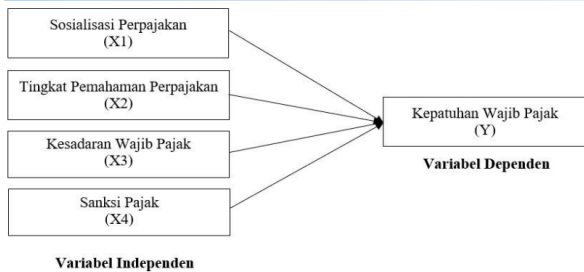


Figure 1. Research Model

3. Research Methods

3.1 Location and Time of Research

This research was conducted at the Pekanbaru Senapelan Pratama Tax Service Office (KPP Pratama Senapelan Pekanbaru). The office's working area covers Senapelan District, Pekanbaru Kota District, Sail District, Tenayan Raya District, Kulim District, Rumbai District, Rumbai Barat District, Rumbai Timur District, and Lima Puluh District. Data collection was carried out in.

3.2 Population and Sample

A population is a generalization area that includes certain subjects or objects that have characteristics and numbers determined by the researcher to be investigated, with the aim of drawing conclusions from the results of the study (Sugiyono, 2019). The population in this study is all taxpayers who submit Annual Tax Returns at the Senapelan Pekanbaru Tax Office every year. The sample is part of the number and characteristics possessed by a population (Sugiyono, 2019).

The sample taken in this study is the Purposive Sampling technique. Purposive Sampling is a sample determination technique with specific criteria according to the study. The criteria that are met in this study are:

1. Are individual taxpayers registered at the Senapelan Pekanbaru Tax Office.
2. Respondents who have an Annual Tax Return of 1770.
3. Are non-employee individuals who have a business or freelance work.

Slovin's formula is as follows:

$$n = \frac{N}{1 + Ne^2}$$

where:

- n = sample size
- N = population size
- e = margin of error

Based on the Slovin formula, the sample size was 100 respondents. However, the total observations were 110 respondents because the researcher could not reach all Districts in the working area of KPP Pratama Senapelan Pekanbaru. This is due to the long distance and transportation limitations. Therefore, the researcher only visited 5 of the 9 Districts, namely Senapelan District, Pekanbaru Kota District, Lima Puluh District, Sail District and Kulim Sub-district.

3.3 Types and Sources of Data

This study uses primary data, which are data collected directly from respondents via questionnaires (Sugiyono, 2019). The primary data consist of responses from individual taxpayers engaged in business or freelance activities registered at the Senapelan Pratama Tax Service Office, Pekanbaru.

3.4 Data Collection Techniques

Data were collected using a questionnaire. A questionnaire is a list of questions related to the research topic given to respondents individually or in groups to obtain relevant information. The questionnaire used in this study was a self-administered, closed-ended questionnaire, where respondents personally filled out their answers by marking predefined options. The questionnaire focused on Tax Socialization, Level of Tax Understanding, Taxpayer Awareness, and Tax Sanctions. Data collection was carried out by visiting five districts within the KPP Pratama Senapelan Pekanbaru working area. The researcher personally administered the questionnaires and collected completed forms directly from respondents.

4. Results and Discussion

4.1 Results of Descriptive Analysis of Variables

These descriptive statistics provide an interpretation of the picture or description a data that can be seen from the average value

(mean), standard deviation, value maximum, minimum value of each variable (Ghozali,2018:19).

Table 5. Descriptive Analysis Results

Variable	N	Max	Min	Mean	Std. Deviation
Taxation Socialization	110	5	1	3.56	.187
Level of Taxation Understanding	110	5	2	3.31	.197
Taxpayer Awareness	110	5	2	3.56	.163
Tax Sanctions	110	5	1	3.27	.166
Taxpayer Compliance	110	5	1	3.13	.277

Source: Processed Data, 2025

4.2 Validity Test Results

The instrument validity test can be said to be valid if the calculated r (SPSS results) $> r$

table ($n - 2 = 110 - 2 = 108 = 0.187$). The results of the validity test can be seen in table 6 the following:

Table 6. Research Instrument Validity Test Results

Variable	Indicator	r Count	r Table	Information
Taxation Socialization (X1)	X1_1	0.780	0.187	Valid
	X1_2	0.772	0.187	Valid
	X1_3	0.779	0.187	Valid
	X1_4	0.572	0.187	Valid
	X1_5	0.732	0.187	Valid
	X1_6	0.825	0.187	Valid
	X1_7	0.854	0.187	Valid
	X1_8	0.818	0.187	Valid
Level of Taxation Understanding (X2)	X2_1	0.485	0.187	Valid
	X2_2	0.514	0.187	Valid
	X2_3	0.307	0.187	Valid
	X2_4	0.299	0.187	Valid
	X2_5	0.217	0.187	Valid
	X2_6	0.463	0.187	Valid
	X2_7	0.467	0.187	Valid
	X2_8	0.857	0.187	Valid
	X2_9	0.842	0.187	Valid
	X2_10	0.862	0.187	Valid
Taxpayer Awareness (X3)	X3_1	0.479	0.187	Valid
	X3_2	0.483	0.187	Valid
	X3_3	0.543	0.187	Valid
	X3_4	0.570	0.187	Valid
	X3_5	0.656	0.187	Valid
	X3_6	0.534	0.187	Valid
	X3_7	0.566	0.187	Valid
Tax Sanctions (X4)	X4_1	0.73	0.187	Valid
	X4_2	0.909	0.187	Valid
	X4_3	0.872	0.187	Valid
	X4_4	0.781	0.187	Valid
	X4_5	0.773	0.187	Valid
	X4_6	0.765	0.187	Valid
	X4_7	0.751	0.187	Valid

Taxpayer Compliance (Y)	Y1	0.561	0.187	Valid
	Y2	0.507	0.187	Valid
	Y3	0.583	0.187	Valid
	Y4	0.710	0.187	Valid
	Y5	0.513	0.187	Valid
	Y6	0.679	0.187	Valid
	Y7	0.703	0.187	Valid
	Y8	0.626	0.187	Valid
	Y9	0.702	0.187	Valid

Source: SPSS 30 data processing results, 2025

Based on table 6 above, all research instruments have value $r \text{ count} > r \text{ table}$. So it can be concluded that all research instruments are valid.

4.3 Realibility Test Results

Instrument reliability testing can be done by looking at Cronbach's Alpha. A reliable

instrument means that it is used several times for Measuring the same object will produce the same data. Variables can be It is said to be reliable if it provides a Cronbach's Alpha value > 0.60 . Test results Instrument reliability can be seen in table 7 below:

Table 7. Research Instrument Reability Test Results

No	Variable	Amount Items	Cronbach's Alpha	Information
1	Taxation Socialization (X1)	8	0.880	Realible
2	Level of Taxation Understanding (X2)	10	0.758	Realible
3	Taxpayer Awareness (X3)	7	0.566	Realible
4	Tax Sanctions (X4)	7	0.906	Realible
5	Taxpayer Compliance (Y)	9	0.762	Realible

Source: SPSS 30 data processing results, 2025

4.4 Classic Assumption Test Results

4.4.1 Multicollinearity Test Results

One way to detect whether there is multicollinearity in The regression model can be seen from the tolerance value and the

opposite factor inflation variance (VIF). A low tolerance value is the same as a high VIF value, if the value $VIF \leq 10$ and tolerance value ≥ 0.10 indicate there is no multicollinearity presented in table 8 below:

Table 8. Research Instrument Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
Socialization	.403	2.479
Understanding	.351	2.846
Awareness	.795	1.258
Sanctions	.598	1.673

Source: SPSS processed data, 30, 2025

4.4.2 Normality Test Results

Table 9. Research Instrument Normality Test Results

		Unstandardized Residual
N		110
Normal Parameters^{a,b}	Mean	-.0046644
	Std. Deviation	.07779911
Most Extreme Differences	Absolute	.076
	Positive	.076
	Negative	-.040
Test Statistic		.076
Asymp. Sig. (2-tailed)^c		.148 ^d

Source: SPSS processed data, 30, 2025

Based on table 9, you can see the results of the Kolomgrov-Smirnov normality test Asymp value is obtained. Sig (2-tailed) of 0.148 is greater than 0.05 so it can be said that this data is normally distributed. The way to detect

normally distributed residual values is: using graphic analysis or statistical analysis. Based on the results of the pplot detection test, the results obtained can be seen in the following graph: Normality Test Results Chart Data

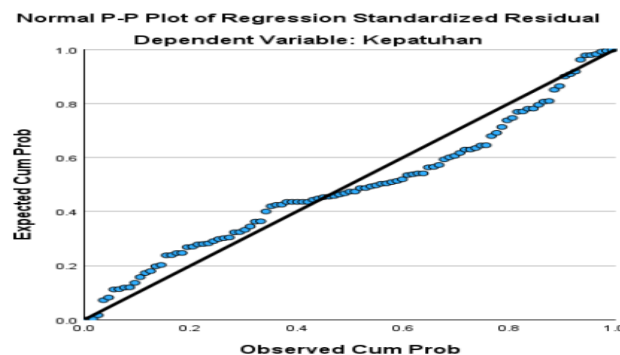


Figure 2. Graphic Data Normality Test Results

Based on Figure 2 above, it can be seen that the points spread across along the line and following the diagonal line, then the residual value is normal. The decision making criteria is if the sig value is > 0.05 then the data normally

distributed but if the sig value < 0.05 then the data is not distributed normal.

4.4.3 Heteroscedasticity Test Results

Table 10. Research Instrument Heteroscedasticity Test Results

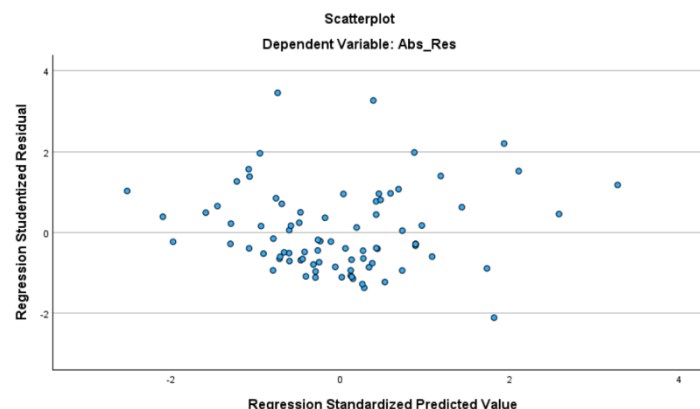
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	-.651	.260		-2.503	.014
Socialization	.052	.450	.192	1.148	.254
Understanding	.157	.083	.336	1.879	.064
Awareness	.036	.083	.051	.440	.661
Sanctions	-.045	.033	-.183	-1.371	.174

Source: SPSS processed data, 30, 2025

To interpret the results of the heteroscedasticity test with the Glesjer test, then can be seen from the "coefficient" table with the Abs_RES variable playing a role dependent variable. Based on table 10 above, the significance value is known (Sig) for the tax knowledge variable (X1), significance value (Sig) for variable level of understanding of taxation (X2), significance value (Sig) for the variable taxpayer awareness (X3) and significance (Sig) for the tax sanctions variable (X4). Because the significance value of the four

variables above is greater than 0.05, it is appropriate on the basis of decision making in the glesjer test it can be concluded that There are no symptoms of heteroscedasticity in the regression model.

Figure 3. Graphic Data Heterocedasticity Test Results



In a good regression model, this usually does not occur heteroscedasticity. Through the scatterplot graph, a regression model can be seen experiencing heteroscedasticity or not. If there is a certain pattern in the graph then it indicates that heteroscedasticity has occurred. From Figure 3 it can be seen that the dots are spread randomly and are spread both above and below number 0 on the Y axis. So it can be concluded that this does not happen heteroscedasticity in the regression model in this study.

4.5 Multiple Linear Regression Test Results

The analysis model used in this research is regression analysis multiple linear. This form of regression is designed to determine the relationship between two or more variables that are influenced by the fifth variable (mandatory compliance tax). The results of multiple linear regression analysis can be seen in table 11 below This:

Table 11. Research Instrument Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.060	.005		12.042	<.001
Socialization	-.060	.077	-.081	-.787	.433
Understanding	.209	.100	.266	2.089	.039
Awareness	-3.925	.000	-.527	-10.094	<.001
Sanctions	.349	.060	.334	5.836	<.001

Source: SPSS processed data, 30, 2025

The multiple linear regression equation in this research is as follows:

$$Y = 0.60 - 0.60X_1 + 0.209X_2 - 0.3925X_3 + 0.349X_4 + e$$

From the regression equation above, it can be explained that:

1. The constant in this research is 0.060 which means that if There is no independent variable in this research, so the value of the dependent variable (taxpayer compliance) of 0.060.
2. The value of the tax socialization coefficient (X1) in this research is -0.60 which means that if tax socialization increases by one unit, the taxpayer compliance value will also decrease by 0.60 assuming other variables remain equal to 0.
3. Coefficient value for the level of understanding of taxation (X2) in this research of 0.209 which means that if the level of understanding of taxation increases by one unit, the taxpayer's compliance value

will also increase amounting to 0.209 assuming other variables remain the same as 0.

4. The value of the taxpayer awareness coefficient (X3) in this research is -0.3925 which means that if the tax penalty increases by one unit then The taxpayer compliance value will also decrease by 0.3925 with the assumption other variables remain equal to 0.
5. The value of the tax sanction coefficient (X4) in this research is 0.349 which is means that if the tax penalty increases by one unit then the value Taxpayer compliance will also increase by 0.349 with the assumption other variables remain equal to 0.

4.6 Hypothesis Testing Results

4.6.1 Coefficient of Determination Test Results (R²)

The following is a table of coefficient test results determination below:

Table 12. Research Instrument Coefficient of Determination Test Results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.947a	.897	.894	.004.15

Source: SPSS processed data, 30, 2025

Based on table 12, it can be seen that the adjusted R square value is 0.897 or 89.7%. This means that 89.7% of the variation in mandatory compliance values is influenced by variations of the four independent variables, namely tax socialization (X1), level understanding of taxation (X2), taxpayer awareness (X3), and tax sanctions (X4) and the remaining 10.3% is influenced by other variables outside the variables in this study.

4.6.2 T Test Results

In decision making:

1. If $t_{\text{count}} < t_{\text{table}}$ then H0 is accepted and Ha is rejected (no influence). T_{table} is viewed

with degrees of freedom = n-k (df = 110-5 = 105), so T_{table} obtained at the 5% significance level is 1.983, and if the level sig > α 0.05, then partially the independent variable does not exist significant relationship to the dependent variable.

2. If $t_{\text{count}} > t_{\text{table}}$ then H0 is rejected and Ha is accepted (there is an influence). Table viewed with degrees of freedom = n-k (df = 110-5 = 105), so it is obtained T_{table} at the 5% significance level is 1.983, and if the sig level < α 0.05, then partially the independent variable has a relationship significant to the dependent variable.

Table 13. Research Instrument T Test Results

Model	t Table	t Count	Sig.	Information
Taxation Socialization	1.983	0.787	0.433	Ditolak

Level of Taxation Understanding	1.983	2.089	0.039	Diterima
Taxpayer Awareness	1.983	10.094	<0.01	Diterima
Tax Sanctions	1.983	5.836	<0.01	Diterima

Source: SPSS processed data, 30, 2025

4. Closing

5.1 Conclusion

Based on the findings of this study, it can be concluded that:

1. Tax socialization does not significantly affect the compliance of individual taxpayers engaged in business and freelance activities at KPP Pratama Senapelan Pekanbaru, likely due to limited outreach and lack of participation in tax seminars.
2. The level of understanding of taxation positively influences taxpayer compliance. Taxpayers who have sufficient knowledge about tax obligations, Non-Taxable Income (PTKP), Taxable Income (PKP), and tax rates tend to comply more with tax regulations.
3. Taxpayer awareness plays an important role in increasing compliance. Those who recognize paying taxes as a mandatory civic duty show higher levels of compliance.
4. The existence of tax sanctions effectively encourages taxpayers to fulfill their obligations by creating a deterrent effect against non-compliance.

5.2 Recommendations

Based on the conclusions above, the following recommendations are suggested:

1. The Tax Service Office (KPP Pratama Senapelan Pekanbaru) should improve tax socialization programs by organizing more frequent and accessible seminars or outreach activities to increase taxpayer awareness and understanding.
2. Tax authorities should develop educational materials and campaigns to enhance taxpayers' knowledge regarding their rights and obligations, especially focusing on the concepts of PTKP, PKP, and applicable tariffs.
3. Efforts to increase taxpayer awareness should be continuously promoted through public campaigns emphasizing the

importance of tax compliance as a civic responsibility.

4. Tax sanctions should be consistently enforced and clearly communicated to taxpayers as a preventive measure to reduce tax violations.
5. Further research is recommended to explore other factors that might influence taxpayer compliance, such as service quality, trust in tax authorities, and economic factors.

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