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FACTORS AFFECTING INDIVIDUAL TAXPAYER COMPLIANCE AT TABANAN TAX OFFICE

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ABSTRACT

This study investigates the factors influencing individual taxpayer compliance (WPOP) at the Tabanan Tax Office (KPP Pratama Tabanan), focusing on tax socialization, tax knowledge, tax sanctions, taxpayer awareness, and tax rates. The research applies a quantitative method with a structured questionnaire distributed to 100 respondents using a convenience sampling technique. Descriptive analysis, classical assumption testing, and multiple linear regression were used for data analysis. The results show that tax socialization, tax knowledge, tax sanctions, and taxpayer awareness significantly and positively affect compliance. Although tax rates also have a positive impact, their influence is relatively weaker. The adjusted R^2 of 0.744 indicates that 74.4% of the variation in taxpayer compliance is explained by the studied variables. These findings suggest that enhancing tax education, increasing awareness, and enforcing fair sanctions are essential strategies to improve compliance. The study recommends future research involving additional behavioral factors such as moral values and trust, as well as broader geographic coverage, to support better policy formulation in the Indonesian tax system.

Keywords: Taxpayer compliance, tax socialization, tax knowledge, tax sanctions, taxpayer awareness.

1. INTRODUCTION

Taxes are a central source of national financing that plays a crucial role in supporting national development. In Indonesia, the tax system adopts the self-assessment principle, which gives taxpayers full responsibility for figuring out, paying, and disclosing their taxes. However, the issue of taxpayer compliance, particularly among individual taxpayers (WPOP), remains a persistent problem. Non-compliance in the annual tax return reporting raises concerns about the effectiveness of the existing tax system. Therefore, it is essential to identify the factors influencing WPOP compliance comprehensively and based on reliable empirical data (Iskandar & Rachmawati, 2022).

At the Tabanan Tax Office (KPP Pratama Tabanan), the reporting ratio of WPOP tax returns showed a significant decline from 99.02% in 2020 to 63.58% in 2022. This decline reflects changes in taxpayer behavior that need further analysis. Previous research indicates that tax compliance is influenced by internal factors, such

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as knowledge and awareness, as well as external factors like socialization, sanctions, and tax rates. Several studies show varied results, requiring re-examination in local contexts such as Tabanan. Adjusting the research approach to consider local characteristics is expected to produce more effective strategies for improving tax compliance in the region (Prasetya & Suharto, 2023).

Tax socialization, which plays a vital role in improving tax literacy among the public, must be conducted in a structured manner. Socialization carried out through various channels, both digital media and face-to-face meetings, positively influences taxpayer understanding of their rights and obligations. Investigations by Mahfud et al. (2022) shows that well-structured socialization efforts can positively impact taxpayer compliance, especially when conducted with more interactive and digital approaches. However, Rachman and Laily (2021) found that although socialization is done intensively, its impact on compliance is not significant if it is not accompanied by a substantial understanding of the tax material being conveyed.

Tax knowledge is also a key factor influencing WPOP compliance. Individuals with a solid understanding of tax regulations and reporting procedures are more likely to pay their taxes on time accurately and on time. Research by Putri and Wirawan (2021) demonstrated a positive correlation between tax knowledge and compliance behavior among MSMEs. Knowledge about filling out tax returns, tax rates, and using tax facilities like e-filing can improve taxpayer compliance. However, Novitasari and Jatmiko (2020) found that even with high tax knowledge, compliance does not automatically follow, as intention and morality also play a role in moderating this relationship.

Tax sanctions, both administrative and criminal, are expected to act as deterrents within the tax system. The Deterrence Theory suggests that individuals are more likely to comply when there is a clear, firm, and consistent threat of punishment. According to Lestari and Abidin (2020), taxpayers who have a tendency to disregard or violate the law may be deterred by proportionately administered punishments. However, research by Widodo and Aulia (2022) shows that sanctions do not significantly affect compliance because public perception of the effectiveness of law enforcement remains low.

Taxpayer awareness, which reflects an individual's willingness to voluntarily fulfill their tax obligations, is key to creating long-term compliance. Ningsih and Hidayat (2021) conclude that higher taxpayer awareness increases the tendency to comply, as it is influenced by moral values and a sense of responsibility as citizens. However, Prasetya and Santika (2020) found that high awareness does not always result in compliance, particularly if the tax service system is perceived as unfair or confusing.

Tax rates, as a structural element of the tax structure, have a direct impact on how fair people think it is and the fiscal burden experienced by taxpayers. Several studies show that high tax rates can reduce compliance because they are perceived as burdensome and disproportionate to the public services received. Dewi and Pertiwi (2020) state that fair and transparent tax rates are more acceptable to the public, especially when accompanied by proper education. However, in contrast, Fahmi and Ramadhan (2021) found that reducing tax rates does not necessarily increase compliance, as taxpayers continue to consider the risk of getting caught and the opportunity to evade taxes.

The combination of the five variables socialization, knowledge, sanctions, awareness, and tax rates into a single analytical model is essential for examining their simultaneous and partial effects on WPOP compliance. With a quantitative approach, this study aims not only to explain the causal relationships between these variables but also to provide data-driven recommendations to tax authorities. It is anticipated that the results of this study will provide insightful information for creating behaviorally informed adaptive tax policy (Riyanto & Mustofa, 2023).

This research is strategically relevant in the ongoing tax reform efforts undertaken by the Directorate General of Taxes, particularly in expanding the national revenue base sustainably. Although various policies, including the digitalization of the tax system and improving fiscal services, have been introduced, a deeper understanding of taxpayer behavior at the regional level remains a critical aspect. Therefore, the findings of this study are expected to enrich the scientific discourse in the field of taxation and provide practical contributions to formulating strategies for improving compliance based on evidence. The synergy between behavioral approaches and structural policies is seen as the foundation for building a more inclusive, responsive, and fair tax system.

Research Question:

What are the effects of tax socialization, tax knowledge, tax sanctions, taxpayer awareness, and tax rates on the compliance of individual taxpayers at KPP Pratama Tabanan?

2. LITERATURE REVIEW

2.1. Taxpayer Compliance

The degree to which taxpayers voluntarily complete their tax duties accurately and in line with the relevant legislation is known as taxpayer compliance. In a self-assessment system, compliance is a fundamental element, as the state places full trust in taxpayers to calculate, pay, and report their tax obligations independently (Alm &

Torgler, 2011). The Tax Compliance Theory makes a distinction between enforced and voluntary compliance, which are impacted by social norms, individual perspectives, and faith in the government. Compliance can be classified into formal compliance, which focuses on administrative fulfillment, and material compliance, which pertains to the substance of tax payments. Psychological, economic, and institutional factors are considered essential in shaping compliance behavior (Yusuf & Arifin, 2021).

The questionnaire used in this study is adapted from Sudiartini (2014) with a 5-point Likert scale: 1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), 5 = Strongly Agree (SA). The variable is measured using primary data collected through a Likert scale questionnaire with indicators from Rahman (2017) including:

a. Fulfilling tax obligations according to the applicable regulations.
b. Accurately calculating the tax due according to the regulations.
c. Paying taxes on time.
d. Meeting all the requirements for tax payment.
e. Understanding the tax payment deadlines.

2.2. Tax Socialization

Tax socialization is defined as the process of disseminating information related to rights, obligations, and tax regulations to the public. According to Attribution Theory (Heider, 1958), external interventions, such as tax socialization by tax authorities, can shape taxpayers' perceptions and behavior. Effective socialization through various communication media has the potential to increase public awareness and understanding of taxes (Mahfud et al., 2022). However, its effectiveness depends on the quality of delivery, the appropriateness of the media, and the literacy level of the recipients (Rachman & Laily, 2021). Therefore, socialization strategies should be tailored to the characteristics of the audience to optimize tax compliance levels.

The questionnaire used in this study is adapted from Sudiartini (2014) and utilizes a 5-point Likert scale: 1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), 5 = Strongly Agree (SA). The variable is measured using primary data through a Likert scale questionnaire with indicators from Cahyanti (2017), which include:

a. Tax counseling.
b. Billboard installation.
c. Tax officials provide taxpayers with direct information through leaflets.
d. Local taxpayers receive direct information from tax officers.
e. The Directorate General of Taxation website.

2.3. Tax Knowledge

Tax knowledge reflects the level of understanding taxpayers have regarding the applicable tax system, regulations, and procedures. Within the framework of Attribution Theory, internal factors, such as individual knowledge, are the primary drivers of compliant behavior (Heider, 1958). Taxpayer understanding of rights and obligations, tax calculation, and the benefits of taxation contributes to increased compliance (Putri & Wirawan, 2021). However, the literature shows that a high level of knowledge does not always correlate with compliant behavior without supporting moral and social factors (Novitasari & Jatmiko, 2020). Thus, increasing taxpayers' knowledge needs to be accompanied by strengthening moral awareness and trust in tax institutions.

The questionnaire used in this study is adapted from Sudiartini (2014) with a 5-point Likert scale: 1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), 5 = Strongly Agree (SA). The variable is measured using primary data collected through the Likert scale questionnaire, with indicators from Meidita & Ngadiman (2020) that include:

a. Awareness of the applicable tax obligations.
b. Understanding the regulations regarding tax reporting deadlines.
c. Knowledge that the Taxpayer Identification Number (NPWP) serves as taxpayer identification and that all taxpayers are required to have one.
d. Recognizing that taxes are the largest source of national revenue.
e. Understanding that taxes paid are used for government financing.
f. Familiarity with the current tax system (calculation, reporting, and remittance).

2.4. Tax Sanctions

Tax sanctions function as a legal enforcement mechanism to encourage taxpayer compliance. According to deterrence theory (Becker, 1968), the threat of clear, firm, and swift punishment can reduce the tendency to violate tax laws. The perception of fair and consistent sanctions is considered effective in shaping compliant behavior (Lestari & Abidin, 2020). Conversely, injustice in sanction implementation can weaken the deterrent effect expected from the sanctions (Widodo & Aulia, 2022). Therefore, the application of tax sanctions must be carried out professionally, fairly, and transparently to maintain their effectiveness.

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The study's questionnaire was modified from Sudiartini (2014). The Likert scale used was a 5-point one, with 1 denoting Strongly Disagree (SD), 2 denoting Disagree (D), 3 denoting Neutral (N), 4 denoting Agree (A), and 5 suggesting Strongly Agree (SA). The variable is measured using primary data collected through a Likert scale questionnaire, with indicators from Muliyanti & Ismanto (2021) including:

a. Failure to submit the periodic tax return (SPT) on time or submitting it inaccurately.
b. Criminal sanctions for individual taxpayers due to negligence.
c. Sanctions for late tax payments.
d. Tax sanctions to promote individual taxpayer discipline.
e. Interest penalties for individual taxpayer income tax (PPh).

2.5. Taxpayer Awareness

Taxpayer awareness refers to the psychological condition where individuals understand, appreciate, and commit to fulfilling their tax obligations without external encouragement. This awareness is shaped by moral values, education, experience, and perceptions of the benefits of taxes for national development (Ningsih & Hidayat, 2021). In Attribution Theory, awareness is an internal factor that strengthens an individual's commitment to social obligations. However, high awareness still requires support from a simple and fair tax system to achieve actual compliance (Prasetya & Santika, 2020). Therefore, enhancing awareness must be coupled with improvements in tax administration.

The questionnaire used in this study is adapted from Sudiartini (2014) and employs a 5-point Likert scale: 1 = Strongly Disagree (SD), 2 = Disagree (D), 3 = Neutral (N), 4 = Agree (A), 5 = Strongly Agree (SA). The variable is measured using primary data through a Likert scale questionnaire with indicators from Cahyanti (2017) including:

a. Awareness of tax laws and regulations.
b. Understanding the function of taxes in financing the state.
c. Understanding that tax obligations must be carried out in accordance with applicable regulations.
d. Understanding the roles of taxes in state financing.
e. Voluntarily calculating, paying, and reporting taxes correctly and on time.

2.6. Tax Rates

Tax rates are one of the fiscal instruments used to determine the tax burden on specific tax objects. In the context of Tax Compliance Theory (Kirchler, 2007), excessively high rates can reduce compliance through resistance mechanisms, while rates deemed fair increase legitimacy and voluntary taxpayer participation. Moderate and transparent tax rates are considered more acceptable to the public (Dewi & Pertiwi, 2020). However, adjusting tax rates does not automatically increase compliance without effective supervision and a credible tax system (Fahmi & Ramadhan, 2021). Therefore, tax rate policies should be designed to balance fairness, effectiveness, and taxpayers' perceptions.

The questionnaire used in this study is adapted from Sudiartini (2014). The scale employed was a 5-point Likert scale, where 1 represents Strongly Disagree (SD), 2 represents Disagree (D), 3 represents Neutral (N), 4 represents Agree (A), and 5 represents Strongly Agree (SA). The variable is measured using primary data via a Likert scale questionnaire, with indicators from Rahman (2013) including:

a. Awareness of the tax rates established by law and understanding of these rates.
b. Higher income leads to higher income tax payments.
c. Fair tax rates should be the same for all taxpayers.
d. Tax rates should be proportional to income.
e. Tax rates may be burdensome for taxpayers.

3. RESEARCH METHODOLOGY

The study was conducted in the Tabanan Tax Office (Kantor Pelayanan Pajak Pratama Tabanan), with an emphasis on analyzing how individual taxpayer compliance is impacted by tax socialization, tax knowledge, the application of tax sanctions, taxpayer awareness, and tax rate policies. The independent factors that were examined incorporate these five elements, with the degree of taxpayer compliance serving as the dependent variable. Each variable's operational definitions were created using a five-point Likert scale and pertinent theories and previous empirical indicators. Primary data from questionnaires and secondary data from the Tabanan Tax Office are used in this study. 100 respondents participated in the convenience sampling method used to obtain the data, and the sample size was calculated using the Slovin formula from a population of 70,408 taxpayers.

Information about the demographics of the respondents, such as gender, age, and greatest degree of education, was gathered based on research data gathered from 100 respondents at the Tabanan Tax Office (KPP Pratama Tabanan).

Table 1. Frequency Distribution of Respondents

No	Variable	Classification	Number of Respondents	Percentage (%)
1	Gender	Male	49	49%
		Female	51	51%
		Total	100	100%
2	Age	25-35 Years	23	23%
		36-45 Years	20	20%
		46-55 Years	14	14%
		Over 56 Years	43	43%
		Total	100	100%
3	Education	Junior High School	2	2%
		Senior High School	1	1%
		Diploma	32	32%
		Bachelor's Degree	25	25%
		Postgraduate	40	40%
		Total	100	100%

Source: Processed Data (2024)

Table 1 illustrates the distribution of respondents by gender, with 49 male respondents (49%) and 51 female respondents (51%). Regarding age, 23 respondents (23%) were aged 25-35 years, 20 respondents (20%) were aged 36-45 years, 14 respondents (14%) were aged 46-55 years, and 43 respondents (43%) were aged over 56 years. In terms of education, 2 respondents (2%) had completed junior high school, 1 respondent (1%) had completed senior high school, 32 respondents (32%) held a diploma, 25 respondents (25%) had a bachelor's degree, and 40 respondents (40%) had a postgraduate degree.

Both quantitative data numerical findings from the questionnaires and qualitative data descriptive information gathered from taxpayers and associated agencies make up the data used in this study. Multiple linear regression is the data analysis method used, with SPSS version 26.0 providing assistance. The research instruments underwent validity and reliability testing prior to analysis, with reliability (Cronbach's Alpha) exceeding 0.70 and validity standards set at a correlation larger than 0.30. Additionally, traditional assumption tests, such as tests for normality, heteroscedasticity, and multicollinearity, were carried out to guarantee the suitability of the regression model. The purpose of the analysis was to assess each independent variable's partial and simultaneous effects on the dependent variable.

The determination coefficient (R2) test, the F-test to evaluate the model's viability, and the t-test to determine the significance of the impacts of the individual variables were used to evaluate the model. The percentage of the dependent variable's variance that can be accounted for by the independent variables is determined using the determination coefficient (R2) test. To determine whether the regression model is generally appropriate for the data being utilized, the F-test is employed. The t-test, on the other hand, seeks to evaluate the significance of each independent variable's impact on taxpayer compliance separately. The overall goal of this research approach is to produce accurate and trustworthy findings about the variables affecting individual taxpayer compliance in the setting of the Tabanan Tax Office.

4. RESULTS AND DISCUSSION

4.1 Descriptive Statistics Test

Descriptive statistics analysis is used to provide an overview of the data distribution from various variables in this study. The results of the descriptive statistics test show that all variables have a mean (average) higher than their standard deviations, indicating a good distribution of the data.

Table 2. Descriptive Statistics Test Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Tax Socialization	100	7.00	25.00	21.88	2.82
Tax Knowledge	100	12.00	30.00	25.12	3.77
Tax Sanctions	100	11.00	25.00	21.54	2.49

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Variable	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness	100	6.00	25.00	21.32	2.80
Tax Rate	100	11.00	25.00	21.31	2.89
Taxpayer Compliance	100	10.00	25.00	21.63	2.44

Source: Processed Data (2024)

The descriptive statistics indicate that tax knowledge had the highest mean score (25.12), suggesting that most taxpayers consider themselves relatively informed. Similarly, the mean scores for socialization (21.88), sanctions (21.54), awareness (21.32), and tax rate (21.31) also reflect relatively strong perceptions, corroborating the regression results. This consistency supports the robustness of the findings and suggests that interventions in these areas are likely to yield tangible improvements in compliance behavior.

4.2 Research Instrument Test

4.2.1 Test of Validity

To make sure that every questionnaire item can measure the desired variables, a validity test is carried out. According to the validity test results, every indication for every variable has a correlation coefficient higher than 0.3, meaning that every variable utilized in this study is legitimate.

Table 3. Test of Validity

Variable	Question	Pearson Correlation	Remarks
Tax Socialization	SPK1	0.574	Valid
	SPK2	0.865	Valid
	SPK3	0.819	Valid
	SPK4	0.864	Valid
	SPK5	0.824	Valid
Tax Knowledge	PP1	0.390	Valid
	PP2	0.600	Valid
	PP3	0.604	Valid
	PP4	0.545	Valid
	PP5	0.420	Valid
	PP6	0.565	Valid
Tax Sanctions	SP1	0.582	Valid
	SP2	0.529	Valid
	SP3	0.565	Valid
	SP4	0.482	Valid
	SP5	0.530	Valid
Taxpayer Awareness	KDWP1	0.735	Valid
	KDWP2	0.567	Valid
	KDWP3	0.786	Valid
	KDWP4	0.775	Valid
	KDWP5	0.581	Valid
Tax Rate	TP1	0.533	Valid
	TP2	0.332	Valid
	TP3	0.593	Valid
	TP4	0.607	Valid
	TP5	0.426	Valid
Taxpayer Compliance	KWP1	0.574	Valid
	KWP2	0.795	Valid
	KWP3	0.800	Valid

Variable	Question	Pearson Correlation	Remarks
	KWP4	0.791	Valid
	KWP5	0.802	Valid

Source: Processed Data (2024)

4.2.2 Reliability Test

The reliability test ensures that the questionnaire results provide consistent results over time. Based on the results of the reliability test, all variables show Cronbach's Alpha values greater than 0.70, indicating that the variables used in this study are reliable.

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Remarks
Tax Socialization	0.845	Reliable
Tax Knowledge	0.854	Reliable
Tax Sanctions	0.760	Reliable
Taxpayer Awareness	0.779	Reliable
Tax Rate	0.784	Reliable
Taxpayer Compliance	0.809	Reliable

Source: Processed Data (2024)

4.3 Classical Assumption Test

4.3.1 Normality Test

The normality test was conducted to determine whether the residuals in the regression model were normally distributed. A significance value of 0.200 was obtained from the Kolmogorov-Smirnov test, which is greater than 0.05, indicating that the assumption of normality was fulfilled.

Table 5. Normality Test Using Kolmogorov-Smirnov Test

	Unstandardized Residual
N	100
Mean	0.000
Std. Deviation	1.203
Test Statistic	0.045
Asymp. Sig. (2-tailed)	0.200

Source: Processed Data (2024)

4.3.2 Multicollinearity Test

The presence of correlations between the independent variables was evaluated using the multicollinearity test. According to the test results, the regression model does not exhibit multicollinearity because the tolerance values for each variable are larger than 0.10 and the VIF values are less than 10.

Table 6. Multicollinearity Test Results

Variable	Tolerance	VIF
Tax Socialization	0.483	2.069
Tax Knowledge	0.698	1.432
Tax Sanctions	0.340	2.943
Taxpayer Awareness	0.215	4.654
Tax Rate	0.592	1.690

Source: Processed Data (2024)

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4.3.3 Heteroscedasticity Test

To determine whether the residuals in the regression model have unequal variance, the heteroscedasticity test is utilized. There is no heteroscedasticity issue, according to the Glejser test results, which demonstrate that all variables have significance values higher than 0.05.

Table 7. Heteroscedasticity Test Results

Variable	Significance
Tax Socialization	0.065
Tax Knowledge	0.781
Tax Sanctions	0.242
Taxpayer Awareness	0.087
Tax Rate	0.110

Source: Processed Data (2024)

4.4 Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the influence of the independent variables on the dependent variable. Multiple Linear Regression Analysis Results is presented as follows:

Table 8. Multiple Linear Regression Analysis Results

Variable	Coefficient (B)	t	Sig.
Constant	1.722	1.363	0.176
Tax Socialization	0.209	3.307	0.001
Tax Knowledge	0.145	3.673	0.000
Tax Sanctions	0.190	2.217	0.029
Taxpayer Awareness	0.233	2.435	0.017
Tax Rate	0.124	2.226	0.028

Source: Processed Data (2024)

4.5 Model Feasibility Test

4.5.1 Coefficient of Determination (Adjusted R^2)

An Adjusted R^2 value of 0.744 was obtained, suggesting that 74.4% of the variability in taxpayer compliance can be explained by the independent variables. The remaining 25.6% is attributed to factors outside the scope of this research.

Table 9. Coefficient of Determination Test Results

Model	R	R^2	Adjusted R^2	Std. Error of the Estimate
1	0.870	0.757	0.744	1.23504

Source: Processed Data (2024)

4.5.2 F-Test (Model Fit)

The F-test was applied to assess whether the independent variables collectively exert a significant influence on the dependent variable. The F value is 58.470, and the significance is 0.000, which is less than 0.05, indicating that the regression model is fit.

Table 10. F-Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	445.930	5	89.186	58.470	0.000
Residual	143.380	94	1.525		
Total	589.310	99			

Source: Processed Data (2024)

4.5.3 t-Test (Individual Significance)

The t-test is used to examine the individual significance of each independent variable. Based on the results, all independent variables have a significant effect on taxpayer compliance.

Table 11. t-Test Results

Variable	T	Sig.
Tax Socialization	3.307	0.001
Tax Knowledge	3.673	0.000
Tax Sanctions	2.217	0.029
Taxpayer Awareness	2.435	0.017
Tax Rate	2.226	0.028

Source: Processed Data (2024)

Based on the statistical tests conducted, the study reveals several significant findings indicating the influence of various factors on taxpayer compliance. Each variable is discussed in detail below.

The results of the t-test reveal that tax socialization positively impacts taxpayer compliance, with a t-value of 3.307 and a significance value of 0.001 ($p < 0.05$). This suggests that as tax socialization efforts improve, taxpayers' compliance with tax obligations increases. Tax socialization plays an essential role in educating taxpayers about their rights and obligations, which enhances public awareness of the importance of fulfilling tax duties in accordance with established regulations. This aligns with previous research by Alm and Torgler (2011) and Mahfud et al. (2022), which emphasized the positive relationship between effective tax communication and compliance levels.

A t-value of 3.673 and a significance value of 0.000 ($p < 0.05$) show that tax knowledge also significantly improves taxpayer compliance. The likelihood that taxpayers will adhere to the tax system increases with their level of knowledge about tax laws. This knowledge includes understanding how to calculate taxes, the applicable tax rates, and their rights and obligations. Studies by Putri and Wirawan (2021) have similarly found that an increase in tax knowledge positively correlates with higher compliance levels, as informed taxpayers are more likely to adhere to tax laws.

Regarding tax sanctions, the t-test results show a t-value of 2.217 and a significance value of 0.029 ($p < 0.05$), indicating that the imposition of penalties or the threat of legal consequences for tax violations enhances taxpayers' willingness to comply. Awareness of the legal ramifications and the potential for substantial fines often encourages compliance. This finding is consistent with the deterrence theory discussed by Becker (1968) and supported by Lestari and Abidin (2020), who noted that clear, consistent penalties promote adherence to tax regulations.

The variable of taxpayer awareness also shows a significant positive effect on compliance, with a t-value of 2.435 and a significance value of 0.017 ($p < 0.05$). When taxpayers have a strong awareness of their tax obligations, they are more inclined to fulfill these obligations voluntarily. Ningsih and Hidayat (2021) argue that moral responsibility and societal values play a crucial role in influencing compliance, particularly in countries with a high degree of civic responsibility.

Although the tax rate variable shows a relatively smaller impact on taxpayer compliance compared to other factors, the results indicate a t-value of 2.226 and a significance value of 0.028 ($p < 0.05$), suggesting that the tax rate still influences compliance. While higher tax rates may increase the financial burden, this can motivate taxpayers to pay more attention to their tax obligations. These findings align with the research by Dewi and Pertiwi (2020), which discusses the importance of balancing fair tax rates with incentives to encourage compliance.

Overall, the study highlights that the tax rate has a more complex impact on compliance, even as tax socialization, tax knowledge, tax sanctions, and taxpayer awareness all have a substantial impact. These results suggest that effective tax policies should focus not only on adjusting tax rates but also on enhancing public awareness, knowledge, and the enforcement of tax obligations through consistent sanctions. This approach is likely to yield more sustainable improvements in taxpayer compliance.

5. CONCLUSION AND RECOMMENDATIONS

According to the analysis, individual taxpayer compliance at KPP Pratama Tabanan is positively impacted by tax socialization, tax knowledge, tax sanctions, taxpayer awareness, and tax rate policies. As taxpayers' comprehension of tax laws increases, so does the efficiency of tax socialization, which in turn promotes better levels of compliance. Additionally, the imposition of strict sanctions, high levels of awareness, and the application

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of proportional tax rates further strengthen taxpayer compliance behavior. All independent variables tested showed statistically significant relationships in the same direction as the dependent variable, taxpayer compliance.

However, the study's limitations should be taken into account for further investigations. The R^2 value of 0.744 reveals that approximately 74.4% of the variation in taxpayer compliance is explained by the variables considered, with the remaining 25.6% affected by factors beyond the scope of this model. Furthermore, the study's scope, which only includes the KPP Pratama Tabanan region with 100 respondents, limits the generalizability of the findings. Therefore, it is recommended that future research include additional variables, such as moral responsibility and financial conditions, and expand the geographic coverage to make the results more representative. This step is expected to enrich the analysis and provide a more comprehensive contribution to improving taxpayer compliance in Indonesia.

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