

# Trust in the Government, Tax Knowledge, Religiosity and Perceptions of Tax Sanctions on Tax Compliance

Desima Gultom  
Department of Accounting  
Mercu Buana University, Indonesia  
Email : Decima@Mercubuana.ac.id

Lin Oktris  
Department of Accounting  
Mercu Buana University, Indonesia  
Email :LinOktris@Mercubuana.ac.id

## Abstract:

Tax compliance has long been a problem for governments around the world, including Indonesia. Trust in the government can be understood as something reciprocal and reciprocal that must be carried out by both parties, namely the government itself and the community and applies reciprocally. Responsive government that will have an impact on taxpayers, information received by taxpayers, even the attachment of taxpayers to their religion can control taxpayers in acting even in the imposition of sanctions received by taxpayers that affect tax compliance in Indonesia. Trust in government, Knowledge of taxation, this study uses quantitative data using a questionnaire distributed online (google form) to 99 samples registered at KPP Pratama Cikarang. The data collection technique used the accidental sampling technique. The results of the data analysis showed that Trust in government, Knowledge of taxation, religiosity and perception of tax sanctions positive and significant effect on the compliance of individuals registered with KPP Pratama Cikarang

**Keywords:** Trust in Government, Knowledge of Taxation, Religiosity, Perception of Tax Sanctions, Tax Compliance

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## INTRODUCTION

The largest source of finance national spending and other state expenditures comes from tax revenues which are always targeted at high in order to achieve the state budget (APBN). State revenue is dominated by tax revenue with a contribution of 107.6% as stated in the Ministry of Finance's January 2022 edition (APBN KITA). This contribution requires the role of the taxpayer in fulfilling it. based on the annual report of the Directorate General of Taxes, it shows that the contribution of the taxpayer is not maximal. Where the level of taxpayer compliance is still relatively low. Tax compliance is the ability and willingness of taxpayers to comply with tax laws (Adesina Olugoke Oladipupo, Uyioghosa Obazee, 2016).

The following is the annual report of the Directorate General of Taxes in 2016 to 2020 regarding the ratio of tax compliance in submitting its Annual SPT.

**Table I**

Annual Tax report 2016- 2020

subject	2020	2019	2018	2017	2016
Tax legibility	1.472.217	18.334.683	17.653.046	16.598.887	20.155.718
Company	1.482.000	1.472.217	1.451.512	1.188.468	1.215.417
Employee	14.172.999	13.819.918	13.748.881	13.446.048	16.817.096
Not Employees	3.351.295	3.042.548	2.452.653	1.964.331	2.133.215
SPT Annual PPh	14.755.255	13.394.502	12.551.444	12.047.967	12.249.793
Company	891.877	963.814	854.354	774.188	706.798
Employee	12.106.833	10.120.426	9.875.321	10.065.056	19.697.940
Not employees	1.757.945	2.310.262	1.821.769	1.208.723	935.055
tax compliance	77,63%	71,06%	71,10%	72,58%	60,75%
Company	60,14%	65,47%	58,86%	65,14%	58,15%
Employee	85,41%	73,27%	71,83%	74,86%	63,08%
Not employees	52,44%	75,93%	74,28%	61,53%	43,32%

Data source: Annual Report of the Directorate General of Taxes (2020)

The annual report of the Directorate General of Taxes in 2020, shows that the level of taxpayer compliance is still low. The low level of compliance is not proportional to the number of taxpayers registered with the

Directorate General of Taxes. In 2019 the number of taxpayers registered with the Directorate General of Taxes was 18,334,683 and as many as 13,394,502 taxpayers who reported their annual SPT so that the compliance ratio for submitting the Annual SPT in 2019 was 73.06%. In 2020 the number of taxpayers registered with the Directorate General of Taxes is 19,006,794 and as many as 14,755,255 taxpayers who report their Annual SPT so that the compliance ratio for submitting Annual SPT in 2020 is 77.63%. Meanwhile, in 2016 the number of taxpayers registered with the Directorate General of Taxes was 20,165,718 but those who reported annual SPT in 2016 were only 12,249,793, with a compliance ratio for submitting Annual SPT in 2016 of 60.75%. From 2016 to 2020, the average annual SPT submission compliance ratio is only 71.02%.

Low tax compliance has long been a problem for governments around the world, including Indonesia. Trust in the government can be understood as something reciprocal that must be carried out by both parties, namely the government itself and the community and applies reciprocally. Responsive government that will have an impact on taxpayers, information received by taxpayers, even the attachment of taxpayers to their religion can control taxpayers in acting even in the imposition of sanctions received by taxpayers

The purpose of this study is to provide empirical evidence about the effect of trust in the government on taxpayer compliance. To provide empirical evidence about the effect of tax knowledge on tax compliance. To provide empirical evidence on religiosity on tax compliance and perceptions of tax sanctions on tax compliance

The researcher uses attribution theory and prevention theory to determine the effect of trust in the government, tax knowledge, religiosity and perceptions of tax sanctions on tax compliance trust in the government, knowledge of taxation, religiosity and tax sanctions as independent variables. Tax Compliance as the dependent variable.

## II LITERATURE REVIEW

### 1. Attribution Theory

Attribution theory developed by Fritz Heider, in 1958. This theory is relevant to explain the behaviour and belief of taxpayers in fulfilling their tax obligations. Someone will take action in the form of tax compliance When he gets adequate information and has high trust, in other words, when a person's tax knowledge is high and has high religious beliefs, the tendency for tax compliance will increase.

### 2. Theory of Prevention (Deterrence of Theory)

Tax sanctions are applied as a result of non-fulfillment of tax obligations by taxpayers as mandated in the Taxation Law. The imposition of tax sanctions on taxpayers can lead to the fulfillment of tax obligations by taxpayers so as to increase tax compliance. Taxpayers will comply (because of pressure) because they think there will be heavy sanctions due to illegal actions in tax smuggling efforts (Hadiwijaya & Febrianty, 2019).

### 3. Taxpayer Compliance

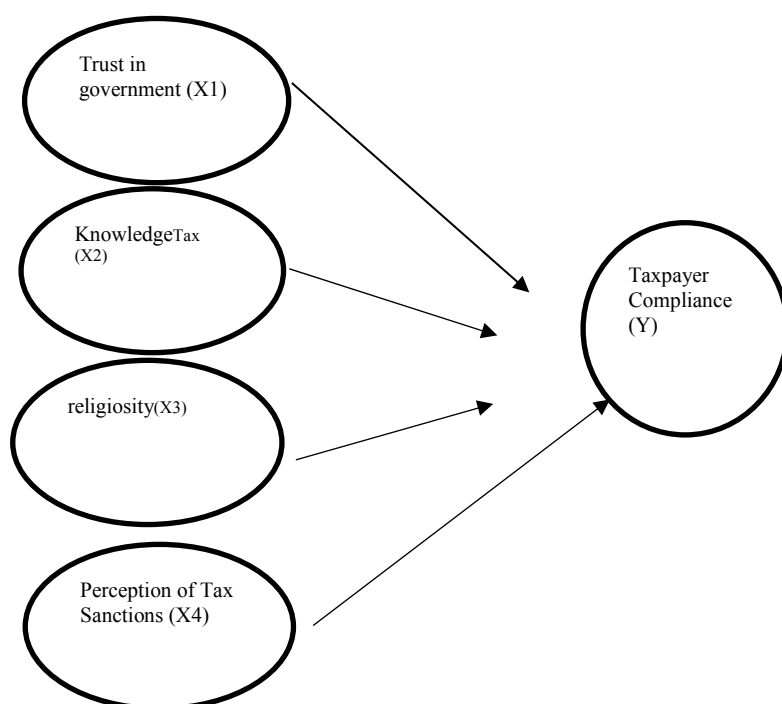
Tax compliance is a major problem for many tax authorities and it is not an easy task to persuade taxpayers to comply with tax requirements even though tax laws are not always appropriate (James & Alley, 2004:29). Tax compliance in this study is defined as the willingness of taxpayers to fulfill all of their tax obligations. Therefore, tax compliance will affect the amount of tax revenue. Tax compliance can be driven by voluntary compliance or by compulsion (enforced compliance).

### 4. Trust in the Government

Positive assessment of taxpayers on the implementation of state functions by the government will mobilize taxpayers to fulfill their tax obligations by paying taxes (Andreas & Savitri 2015). Kirchler et. al, (2007), suggests that the decision to comply with taxes cannot be fully explained by the approach of rational choices. Kirchler et. al, (2007) argues that compliance is influenced by two possible factors, an environment based on distrust of the government or an environment based on trust in the government.

Experimental research of Puspo dewanti and Susanti in 2021 regarding tax compliance concluded that tax knowledge has a significant effect on taxpayer compliance. This is in line with the research of Latuamury and Usmany (2021) that tax knowledge has an effect on tax compliance. Setiawan and Harnovinsah's research (2019) found Tax Knowledge has a positive and significant effect on taxpayer compliance.

The research of Octavianny et al (2021) in their research concluded that religiosity has a positive effect on taxpayer compliance and trust has a positive effect on taxpayer compliance. In line with Prasetya (2021) taxpayers' religiosity has a significant effect on MSME taxpayer compliance and tax sanctions have a significant effect on MSME taxpayer compliance and Latif et al (2020) Trust in the government simultaneously and partially has a positive and significant effect on taxpayer compliance.



**Figure 2.1**  
**Logical Framework**

### III. METHOD

This research is quantitative research because in this research the method used is the explanation method by conducting an Empirical Study of Individual Taxpayers registered at KPP Pratama Cikarang

In this study, the population is individual taxpayers at KPP Pratama Cikarang. The number of samples in this study were 99 individual taxpayers registered at KPP Pratama Cikarang. Trust in the government, knowledge of taxation, religiosity and perception of tax sanctions as independent variables. Tax compliance as the dependent variable. The definition of variable operationalization can be seen in the following table: \

**Table 3.1**

**Variable Operations**

Variable	Dimension	Indicator	Scale Measurement	No. questionnaire
Trust in the Government (Purnamasari, et.al, 2016) (X1)	Trust in the system of government and law	the government system in taxation has been running well.	Likert scale	1 - 6
		the law stipulated in taxation has been running well.		
	Trust in politicians (people's representatives)	the allocation of taxes used for the benefit of the people. the desire to pay taxes because politicians and people's representatives have carried out their functions and authorities well		
	Trust in the allocation of funds from taxes.	-collection of re-used taxes on the people. the allocation of taxes used for development.		
Tax Knowledge (X2) (Prasetyo and Arisudhana, 2019).	Knowledge of taxation on tax functions and regulations	Taxpayer's knowledge of tax function Taxpayer's knowledge of tax regulations Taxpayer's knowledge of registration as a taxpayer	Likert scale	7 - 11

Variable	Dimension	Indicator	Scale Measurement	No. questionnaire
	Knowledge of taxation regarding procedures for paying taxes	Taxpayer's knowledge of the procedure for calculating the tax paid Taxpayer knowledge of payment mechanisms		
Religiosity (X3) Utama and Wahyudi (2016)	Intrapersonal Religion	Religion is the source of all sources of law. religion as a guide in carrying out daily life. obedient to religious orders, will also obey state orders.	Likert scale	12 - 17
	Interpersonal Religion	- active in activities in the form of religion. - understanding of religion.		
Perception of Tax Sanctions (X4) (Rahayu 2010)	Sanctions	Enforcement of sanctions for violators is imposed without tolerance. The imposition of sanctions for tax violations is non-negotiable. Giving criminal sanctions to taxpayers who do not report their taxes correctly and completely for those who violate. The imposition of quite heavy sanctions is one means of educating taxpayers.	Likert scale	17 – 20
Taxpayer Compliance (Y) (Yadinta, et.al ,2018)	Formal Compliance	have NPWP which is used as identity in tax administration. timely payment of taxes in accordance with applicable regulations. report the SPT on time before the deadline for the preparation of the SPT.	Likert 1-5	21-25
	Material Compliance	understand the laws and regulations in the field of taxation. report withholding or collection of taxes made on income		

#### IV.RESEARCH RESULT

##### *1 Description of Research Variables*

The variable of trust in the government has an average of 3.87. This shows that in general, respondents agree with the statements about trust in the government that are described. respondents agree that the use of tax funds is indeed used for general expenditures, implementation of government functions and duties. As seen from The tabel below.

**Table 4.1**  
**' Responses to Trust in The Government**

No.	Question	Kode		STS	TS	RR	S	SS	Jumlah	Mea Skor
			F	1	2	3	4	5		
1	I believe that taxes are used for general expenses, the implementation of government functions and duties	KPE1	F	0	1	17	59	22	total	4,03
			%	0	10	172	596	222	1.000	
2	I believe that the taxes that I have paid are really used for the welfare of society.	KPE2	F	0	4	14	57	24	99	4,02
			%	0	40	141	576	242	1.000	
3	I believe in the allocation of taxes that are used for the benefit of the people.	KPE3	F	3	4	18	61	13	99	3,78
			%	30	40	182	616	131	1.000	
4	I believe that the desire to pay taxes is because politicians and people's representatives have carried out their functions and authorities well.	KPE4	F	0	4	25	58	12	99	3,79
			%	0	40	253	586	121	1.000	
5	I believe that the finances of the taxes I pay are managed in an orderly, efficient, transparent and responsible manner	KPE5	F	0	7	29	44	19	99	3,76
			%	0	71	293	444	192	1.000	
6	The government has carried out its duties in carrying out development	KPE6	F	0	2	29	52	16	99	3,83
			%	0	20	293	525	162	1.000	
<b>Rata-rata</b>										<b>3,87</b>

**Table 4.2**  
**The results of respondents' responses to Tax Knowledge**

No	Question	Kode		STS	TS	RR	S	SS	total	Me Sko
			F	1	2	3	4	5		
1	I know the tax function used to finance regional development	PEN1	F	5	5	16	52	21	99	3,8
			%	51	51	162	525	212	1.000	
2	Taxpayers who are late in payment will be given administrative sanctions.	PEN2	F	0	11	19	59	10	99	3,6
			%	0	111	192	596	101	1.000	
3	Taxpayers register themselves as taxpayers to get NPWP	PEN3	F	0	11	19	53	16	99	3,7
			%	0	111	192	535	162	1.000	
4	I have a hard time understanding the tax payment procedure	PEN4	F	0	5	30	52	12	99	3,7
			%	0	51	303	525	121	1.000	
5	Before making tax payments, I consulted with parties who understand tax regulations.	PEN5	F	6	3	27	49	14	99	3,6
			%	61	30	273	495	141	1.000	
<b>average</b>										<b>3,7</b>

Based on the tabulation of answers to table 4.2, it can be seen that the tax knowledge variable has an average of 3.72. This shows in general that the perceived tax knowledge is good but still needs to be improved. The PEN5 indicator with the statement item "Before paying taxes, I consult with parties who understand tax regulations" gets a score of 3.63, the lowest compared to other indicators. This can be an aspect that must be considered, where the respondent still does not understand the current tax regulations. The PEN1 indicator which states "I know the function of taxes used to finance regional development" gets a fairly high score, which is 3.80.

**Table 4.3**  
**Results of Respondents' Responses to Religiosity**

no	Question	Kode		STS	TS	RR	S	SS	total	Mean Skor
				1	2	3	4	5		
1	I have a belief that religion is the source of all sources of law.	REL1	F	0	9	24	51	15	99	3,73
			%	0	91	242	515	152	1.000	
2	I use religion as a guide in my daily life.	REL2	F	0	12	19	56	12	99	3,69
			%	0	121	192	566	121	1.000	
3	I have faith that a person who obeys the orders of religion, will also obey the orders of the state.	REL3	F	0	12	30	39	18	99	3,64
			%	0	121	303	394	182	1.000	
4	I am active in activities in the form of religion.	REL4	F	5	3	27	47	17	99	3,69
			%	51	30	273	475	172	1.000	
5	I spent time trying to improve my understanding of religion.	REL5	F	5	6	26	49	13	99	3,60
			%	51	61	263	495	131	1.000	
<b>average</b>										<b>3,67</b>

Based on the tabulation of the answers above, it can be seen that the religiosity variable has an average of 3.67. This shows that in general the perceived religiosity is good but still needs to be improved. The REL5 indicator with the statement item "I spend time trying to improve my understanding of religion" gets a score of 3.60, the lowest compared to other indicators. This can be an aspect that must be considered. On the REL1 indicator which states "I have the belief that religion is the source of all sources of law." get a fairly high score, which is 3.73. This means that respondents feel the creation and belief that religion is the source of All sources of law.

**Table 4.4**  
**The results of respondents' responses to Tax Sanctions**

No.	Question	Kode		STS	TS	RR	S	SS	Total	Mean Skor
				1	2	3	4	5		
1	I feel that the imposition of sanctions must be strictly enforced on all taxpayers who violate it.	PSP1	F	0	7	38	37	17	99	3,65
			%	0	71	384	374	172	1.000	
2	I feel that tax sanctions should be imposed on anyone who violates without exception	PSP2	F	0	11	17	55	16	99	3,77
			%	0	111	172	556	162	1.000	
3	Reprimands and penalties/ tax sanctions make taxpayers more obedient.	PSP3	F	0	10	29	45	15	99	3,66
			%	0	101	293	455	152	1.000	
4	I feel that the imposition of a fairly heavy sanction is a means of educating taxpayers.	PSP4	F	0	10	27	47	15	99	3,68
			%	0	101	273	475	152	1.000	
<b>Average</b>										<b>3,69</b>

Based on the tabulation of the answers above, it can be seen that the perception variable of tax sanctions has an average of 3.69. This shows in general that the perceived tax sanctions are good but still need to be improved. In the PSP1 indicator with the statement item "I feel that the imposition of sanctions must be carried out firmly on all taxpayers who violate it" it gets a score of 3.65, the lowest compared to other indicators. This shows that there is still a weakness in the imposition of sanctions that are carried out strictly for all taxpayers who violate. The PSP2 indicator which states "I feel that tax sanctions should be imposed on anyone who commits a violation without exception" gets a fairly high score, which is 3.77.

**Table 4.5**  
**The results of respondents' respons to Tax Compliance**

No.	Question	Code		STS	TS	RR	S	SS	Total	Mean Skor
				1	2	3	4	5		
1	As a taxpayer, I have a NPWP which is used as an identity in tax administration.	KEP1	F	0	1	27	45	26	99	3,97
			%	0	10	273	455	263	1.000	
2	I make tax payments on time according to applicable regulations.	KEP2	F	0	6	30	44	19	99	3,77
			%	0	61	303	444	192	1.000	
3	I report my tax return on time before the deadline for preparing my tax return.	KEP3	F	0	2	31	45	21	99	3,86
			%	0	20	313	455	212	1.000	
4	I understand or try to understand the laws and regulations in the field of taxation.	KEP4	F	4	3	26	50	16	99	3,72
			%	40	30	263	505	162	1.000	
5	I report the withholding or collection of taxes made on the income I receive or earn.	KEP5	F	0	10	16	55	18	99	3,82
			%	0	101	162	556	182	1.000	
<b>Average</b>										<b>3,83</b>

Based on the tabulation of the answers above, it can be seen that the taxpayer compliance variable has an average of 3.83. This shows in general that the perceived tax sanctions are good but still need to be improved. The KEP4 indicator with the statement item "I understand or try to understand the laws and regulations in the taxation sector" gets a score of 3.72, the lowest compared to other indicators. This means that respondents still find it difficult to understand the laws and regulations in the taxation sector. The KEP1 indicator which states "As a taxpayer, I have a TIN which is used as an identity in tax administration" gets a fairly high score, which is 3.97.

2. *Test Quality of Data / Research Instruments*

a. *Assumption Test*

Normality test

**Table 4.6**

**Normality Test Results with One-Sample Kolmogorov-Smirnov Test**

Unstandardized Residual		
N		99
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,16173740
Most Extreme Differences	Absolute	,049
	Positive	,049
	Negative	-,042
Test Statistic		,049
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

a. Test distribution is Normal.  
 b. Calculated from data.  
 c. Lilliefors Significance Correction.  
 d. This is a lower bound of the true significance.

The results of the Kolmogorov and Smirnov normality test in Table 4.6 above, it is known that the significant value is 0.200. These results indicate that the results of the Kolmogorov and Smirnov normality tests are normally distributed. This is because it has a significant value greater than 0.05.

*Multicollinearity Test*

**Table 4.7**

**Multicollinearity Test Results**

Model	Coefficients <sup>a</sup>	Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Kepercayaan Terhadap Pemerintah	,239	4,192
	Pengetahuan Perpajakan	,212	4,725
	Religiusitas	,233	4,296
	Persepsi Sanksi Perpajakan	,343	2,918

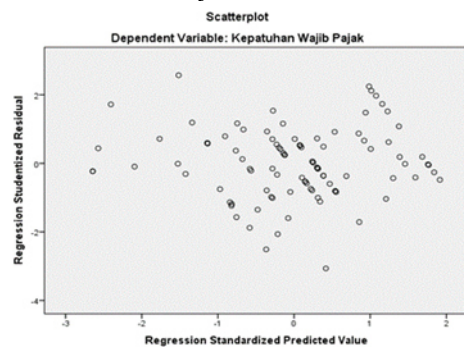
a. Dependent Variable: Kepatuhan Wajib Pajak

The results of the multicollinearity test of each independent variable obtained a tolerance value > 0.01 and VIF < 10. The test results indicate that tax knowledge, trust in the government, religiosity, and perception of tax sanctions are not correlated, or do not experience multicollinearity problem in regression model.



*Heteroscedasticity Test*

**Figure 4.6**  
**Heteroscedasticity Test Results with Scatterplot Graph**



From the figure above, it can be seen that the points spread randomly and are spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model in this study

*b. Hypothesis test*

**Table 4.11**  
**Multiple Linear Regression Test Results**

Model		Coefficients <sup>a</sup>		Standardized Coefficients Beta	T	Sig.
		Unstandardized Coefficients B	Std. Error			
1	(Constant)	-.096	,795		-,120	,904
	Kepercayaan Terhadap Pemerintah	,279	,068	,282	4,077	,000
	Pengetahuan Perpajakan	,253	,070	,265	3,607	,000
	Religiusitas	,244	,063	,269	3,846	,000
	Persepsi Sanksi Perpajakan	,243	,067	,210	3,647	,000

a. Dependent Variable: Kepatuhan Wajib Pajak

Based on the test output above, the regression equation can be made as follows:

$$KEP = -0.096 + 0.279 KPE + 0.253 PEN + 0.244 REL + 0.243 PSP +$$

The results of the regression equation on the significance of the coefficients and the interpretation of the regression equation are as follows:

- Constant value (a) = -0.096 which states that if there is no knowledge of taxation, trust in the government, religiosity, and perception of tax sanctions or value 0, then taxpayer compliance is worth -0.096.
- Trust in the Government= 0.279; which means that if there is an increase in the variable trust in the government by 1 unit, then taxpayer compliance will increase by 0.279.
- Tax Knowledge= 0.253; which means that if there is an increase in the tax knowledge variable by 1 unit, then taxpayer compliance will increase by 0.253.
- religiosity= 0.244; which means that if there is an increase in the religiosity variable of 1 unit, then taxpayer compliance will increase by 0.244.
- Perception of Tax Sanction = 0.243; which means that if there is an increase in the perception variable of tax sanctions of 1 unit, then taxpayer compliance will increase by 0.243.

*Hypothesis Testing with t Test*

**Table 4.12**  
**Partial Hypothesis Test (t Test)**

No	Variabel	Beta	T	Sig.
1	Kepercayaan Terhadap Pemerintah	0,279	4,077	0,000
2	Pengetahuan Perpajakan	0,253	3,607	0,000
3	Religiusitas	0,244	3,846	0,000
4	Persepsi Sanksi Perpajakan	0,243	3,647	0,000

**First Hypothesis (H1)**

Based on the results of testing the hypothesis obtained a coefficient value (β) with a positive relationship direction of 0.279, The calculated t value of 4.077 is greater than the t table of 1.166 and the significance value (Sig.) is 0.000 < 0.05. Since the significant level is smaller than = 0.05, the first hypothesis is accepted. It is concluded that trust in the government has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang.

**Second Hypothesis (H2)**

Based on the results of testing the hypothesis obtained a coefficient value (β) with a positive relationship



direction of 0.253, The calculated t value of 3.607 is greater than the t table of 1.166 and the significance value (Sig.) is 0.000 < 0.05. Because the significant level is smaller than = 0.05, the second hypothesis is accepted. It is concluded that tax knowledge has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang.

**Third Hypothesis (H3)**

Based on the results of testing the hypothesis obtained a coefficient value ( $\beta$ ) with a positive relationship direction of 0.244, the calculated t value of 3.846 is greater than the t table of 1.166 and the significance value (Sig.) is 0.000 < 0.05. Since the significant level is smaller than = 0.05, the third hypothesis is accepted. It was concluded that religiosity had a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang.

**Fourth Hypothesis (H4)**

Based on the results of testing the hypothesis obtained a coefficient value ( $\beta$ ) with a positive relationship direction of 0.243, the calculated t value of 3.647 is greater than the t table of 1.166 and the significance value (Sig.) is 0.000 < 0.05. Since the significant level is smaller than = 0.05, the fourth hypothesis is accepted. It is concluded that the perception of tax sanctions has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang.

*Hypothesis Testing with F . Test*

**Table 4.13**

**Simultaneous Hypothesis Test Results (Test F)**

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1103,029	4	275,757	195,980	,000 <sup>b</sup>
	Residual	132,264	94	1,407		
	Total	1235,293	98			

a. Dependent Variable: Kepatuhan Wajib Pajak  
 b. Predictors: (Constant), Persepsi Sanksi Perpajakan, Religiusitas, Kepercayaan Terhadap Pemerintah, Pengetahuan Perpajakan

Based on the results of the simultaneous hypothesis test (F test) in Table 4.13 the hypothesis results of the variable trust in the government knowledge of taxation, religiosity, and perceptions of tax sanctions together on taxpayer compliance produce a calculated F value of 195,980 which is greater than F table 2,460 and a significant value of 0.000 is less than 0.05. It can be concluded that trust in government knowledge of taxation, religiosity, and perception of tax sanctions together have a significant effect on individual taxpayer compliance registered at KPP Pratama Cikarang.

**3. Coefficient of Determination Test**

**Table 4.14**

**Coefficient of Determination Results**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,945 <sup>a</sup>	,893	,888	1,18620	1,984

a. Predictors: (Constant), Persepsi Sanksi Perpajakan, Religiusitas, Kepercayaan Terhadap Pemerintah, Pengetahuan Perpajakan  
 b. Dependent Variable: Kepatuhan Wajib Pajak

Based on Table 4.14 above, the results of the coefficient of determination test obtained an R-Square value of 0.893 or 89.3%. This means that individual taxpayer compliance can be explained by trust in the government, knowledge of taxation, religiosity, and the perception of tax sanctions together of 89.3%. While the remaining 10.7% is influenced by variables outside of other research models.

**4 Discussion result**

*The Effect of Trust in the Government on Taxpayer Compliance*

Tax Compliance Has several factors that can improve tax compliance, including internal and external factors (Widagsono, 2017). In this study, researchers took a factor, one of which was an internal factor, namely trust in the government, from the results of the research variable Trust in the government has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang. This is because it obtains a coefficient value ( $\beta$ ) with a positive relationship direction of 0.279 and a significance value (Sig.) of 0.000 < 0.05.

In the variable of trust in the government, it is known that the question item "I believe that the finances for the taxes I pay are managed in an orderly, efficient, transparent and responsible manner" get the lowest score. So, it is suggested to KPP Pratama Cikarang that efforts need to be made to increase the understanding of taxpayers or the public through increased socialization and realization of the sanctions imposed, which are expected to increase taxpayer compliance in carrying out their obligations as good citizens.

The results of this study are in line with the research of Latief et al (2020) which shows that trust in the government has a positive and significant effect on taxpayer compliance. The results of this study indicate that if taxpayers' trust in the government increases, this indicates that taxpayer compliance will also increase perceived by taxpayers. The government must enforce a legal system that is looked down upon by taxpayers. In line with the researcher's theory, namely the theory of trust which is defined as the willingness of a party to be vulnerable to the actions of another party (Sitardja & Waluyo, 2020). According to Rousseau et al., (1998) trust is a psychological area which is a concern to accept what is based on expectations of good behavior from others.

Based on the research results, the government trust variable produces a coefficient value ( $\beta$ ) with a positive relationship direction of 0.279 or higher than other variables. Therefore, KPP Pratama, tax authorities and the Government must be more careful with regard to tax compliance so that the ratio of the level of compliance is maximally achieved. If the public appreciates that the state can be trusted, then the level of trust of taxpayers will increase and vice versa. So, the state must always maintain good relations with its citizens by taking positive actions.

#### *The Effect of Tax Knowledge on Taxpayer Compliance*

Another internal factor taken by the researcher is knowledge of taxation. The results of the research obtained by the researcher are that knowledge of taxation has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang. This is because it obtains a coefficient value ( $\beta$ ) with a positive relationship direction of 0.253 and a significance value (Sig.) of 0.000 < 0.05. Based on the results of hypothesis testing, it is concluded that tax knowledge has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang.

The results of this study are in line with the theory Attribution (*Attribution Theory*) explain the behavior of taxpayers in fulfilling their tax obligations. Someone will take action in the form of tax compliance when he gets adequate information, in other words, when someone's tax knowledge is high, the tendency of tax compliance increases. In line with the research of Fetrisia, et al (2020) which also uses attribution theory, attribution theory explains that knowledge and understanding are internal causes that can influence taxpayers' perceptions in making decisions regarding taxpayer compliance behavior in carrying out tax obligations as a result of their research (Fetrisia, 2020) that knowledge of taxation affects the level of taxpayer compliance.

The results of this study are in line with the findings of Zulkarnain and Iskandar (2019) showing that tax knowledge has a positive and significant influence on the taxpayer compliance variable. This means that the higher the level of tax knowledge, the higher the level of taxpayer compliance in carrying out their tax obligations.

Knowledge of taxation, namely understanding and understanding the general provisions of taxation (Kurniati et al., 2016). The level of understanding or knowledge of a taxpayer on tax knowledge will affect his compliance in fulfilling his obligations in paying taxes. The higher the knowledge of a taxpayer, the level of compliance will also increase.

The results of other studies that are in line are the research of Puspodewa and Susanti (2021) which found that tax knowledge has a positive effect on taxpayer compliance of MSMEs in Surabaya. Then, the same results were also found by Marceline and Yuniarwati (2019) that knowledge of taxation has a positive effect on individual taxpayer compliance.

According to Octavianny et al (2021) tax knowledge has a positive effect on tax compliance of individual non-employee taxpayers at KPP Pratama South Malang. Different research results were presented by Putri et al (2013) and Hardiningsih et al (2011) where knowledge and understanding of tax regulations had no effect on compliance and willingness to pay taxes.

In this variable, it is known that the question item "Before making tax payments, I consulted with parties who understand tax regulations" to get the lowest value of the other question items. So it is necessary to make efforts to increase tax knowledge of taxpayers or the public through tax education, both formal and non-formal, especially in KPP Pratama Cikarang, for example, periodically inviting taxpayers to attend training on taxation.

The importance of tax knowledge will help improve their tax compliance and make taxpayers aware of the importance of doing taxation according to the Taxation Law. If the Taxpayer does not know the knowledge of taxation, then there can be fraudulent actions carried out by the Taxpayer.

#### *The Effect of Religiosity on Taxpayer Compliance*

Another internal factor is religiosity. Where a person's level of trust will affect his behavior in tax compliance. From the results of this study, it was found that religiosity had a positive and significant effect on taxpayer compliance. This is because it obtains a coefficient value ( $\beta$ ) with a positive relationship direction of 0.244 and a significance value (Sig.) of 0.000 < 0.05.

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The results of this study are in line with the attribution theory (*Attribution Theory*). Internal attribution or dispositional attribution (dispositional attribution) which refers to the tendency to assign causes or responsibility for certain behaviors or actions to internal characteristics, rather than external pressure. Internal attributions that are often accounted for for the behavior of others are one's motives, personality, beliefs and so on. A person will take action in the form of tax compliance when he has high trust, in other words, when he has high religious beliefs, the tendency of tax compliance increases.

A person's level of religiosity will have an effect on the actions taken by that person, the greater the motivation and practice of religious values such as honesty from taxpayers is expected to encourage tax compliance (Darmawati and Zelmiyanti, 2021). According to Octavianny et al (2021) religiosity underlies a person's behavior to comply with his obligations as a religious person to the state by reporting and paying taxes correctly and on time.

The results of the study that support the influence of religiosity on taxpayer compliance were carried out by Saragih et.al. (2020); The results state that religiosity has a positive effect on individual taxpayers' tax compliance. In contrast to research conducted by Widagsono (2017), Wati (2016), shows that religiosity has no effect on taxpayer compliance. This is because taxpayers have different views between religious matters and business matters.

#### *The Influence of Perception of Tax Sanctions on Taxpayer Compliance*

The imposition of tax sanctions is imposed to create compliance in carrying out its tax obligations. Therefore, it is important for taxpayers to understand tax sanctions to find out the legal consequences of what is done or not done. Researchers took the variable perception of tax sanctions, the results obtained that the perception of tax sanctions has a positive and significant effect on taxpayer compliance. This is because it obtains a coefficient value ( $\beta$ ) with a positive relationship direction of 0.243 and a significance value (Sig.) of  $0.000 < 0.05$ .

The results of the study are in line with the theory of prevention (Deterrence of Theory). Tax sanctions are one way to ensure that the tax regulations that have been regulated can be obeyed and not violated by taxpayers. Tax sanctions are also a preventive tool so that taxpayers do not violate tax norms, with sanctions that have a deterrent effect, it is hoped that taxpayer compliance will increase (Marpeka and Susi, 2020).

Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with. The firmer or heavier the tax sanctions imposed on violators, the more taxpayer compliance will increase (Nugraheni and Purwanto, 2015).

Tax sanctions that apply in Indonesia in the form of Criminal and Administrative Sanctions are a form of indirect pressure and control given by the government to taxpayers. Taxpayers will feel pressured if they do not carry out their tax obligations because there are sanctions that must be faced in the future, as well as the government through existing sanctions indirectly controlling taxpayers to always comply in order to avoid severe

sanctions. If the existing sanctions are implemented properly by the government, the pressure and control given to taxpayers will be felt more intense (Natalia and Riswandari, 2021).

The results of Susmita and Supadmi (2016) support this finding which shows that tax sanctions have a positive effect on taxpayer compliance reporting. This indicates that tax sanctions whose application is carried out firmly against taxpayers are expected to result in the taxpayer being obedient in fulfilling their tax obligations. Taxpayer compliance increases because taxpayers who have an understanding of tax law will choose to comply rather than being subject to tax sanctions that are more detrimental to them.

The same results were also carried out by Alfiyah and Latifah (2017); Marceline and Yuniarwati (2019); Savitri and Nuraina (2017) who state that tax sanctions have a significant effect on individual taxpayer compliance. This means that the stricter or heavier the tax sanctions imposed on violators, the more taxpayer compliance will increase.

According to research by Sasmita and Supadmi (2016), tax sanctions have a positive effect on taxpayer compliance reporting. Taxpayers are said to be obedient if they consider that tax sanctions will harm them a lot so that the taxpayer will choose to comply with the tax obligations that must be paid.

## V. CONCLUSIONS AND RECOMMENDATIONS

Trust in the government has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang. If the public appreciates that the state can be trusted, then the level of trust of taxpayers in KPP Pratama Cikarang will increase and vice versa. So the state must always maintain good relations with its citizens by taking positive actions.

Tax knowledge has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang. Knowledge of taxation will help improve their tax compliance and make taxpayers aware of the importance of taxation in accordance with the Taxation Law at KPP Pratama Cikarang. If the Taxpayer does not know the knowledge of taxation, then there can be fraudulent actions carried out by the Taxpayer at KPP Pratama Cikarang.

Religiosity has a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang. This means that respondents / taxpayers at KPP Pratama Cikarang feel the creation and belief that religion is the source of all sources of law.

Perceptions of tax sanctions have a positive and significant effect on individual taxpayer compliance at KPP Pratama Cikarang. Tax sanctions are a preventive tool so that taxpayers at KPP Pratama Cikarang do not violate tax norms, with sanctions that have a deterrent effect, it is hoped that taxpayer compliance at KPP Pratama Cikarang will increase.

### *Suggestion*

Based on the conclusions of the research and statistical testing in the previous chapter, the following research suggestions can be made.

### *For Cikarang Primary KPP*

The suggestions given to the KPP Pratama Cikarang are as follows:

- a. KPP Pratama Cikarang, efforts need to be made to increase the understanding of taxpayers or the public through increased socialization and realization of the sanctions imposed, which are expected to increase taxpayer compliance in carrying out their obligations as good citizens.
- b. It is necessary to make efforts to increase tax knowledge of taxpayers or the public through tax education, both formal and non-formal, for example periodically inviting taxpayers to attend training on taxation.
- c. KPP Pratama Cikarang to be more firm and fair in implementing tax sanctions. With the existence of tax sanctions that are applied firmly and fairly, taxpayers will comply with tax regulations, because basically all taxpayers must comply with tax laws without exception, thus making taxpayers believe in KPP and do not hesitate in paying their taxes.
- d. KPP Pratama Cikarang to provide an overview of the understanding of tax regulations on individual taxpayer compliance by looking at the risks that exist in taxpayers so as to improve taxpayer compliance in paying their taxes.

### *For Further Research*

It is recommended for further research to expand the scope of research by adding research objects, namely conducting research not only at the Pratama Tax Service Office (KPP), but in a wider area, including the Madya Tax Service Office (KPP), Tax Regional Office and the Directorate General of Taxation. . In addition, it can add other variables that affect taxpayer compliance, such as the COVID-19 pandemic factor, as well as increase the number of research samples along with the characteristics of the religion adhered to by respondents so that research can be generalized properly.



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