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## The Influence of Tax Understanding and Tax Sanctions on Individual Taxpayer Compliance (Study at Chalidana Group Office)

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### Abstract

*This study aims to analyze the influence of tax understanding and tax sanctions on individual taxpayer compliance at the Chalidana Group Office. This study has three main objectives: (1) to determine the influence of tax understanding on individual taxpayer compliance, (2) to evaluate the influence of tax sanctions on individual taxpayer compliance, and (3) to simultaneously test the influence of tax understanding and tax sanctions on individual taxpayer compliance. The research method used is quantitative analysis with multiple linear regression analysis tools. Data obtained from respondents are processed to obtain results that can provide valid and reliable conclusions. The results of this study are expected to provide academic contributions in the development of tax science, especially related to taxpayer compliance. In addition, the results of this study are expected to provide practical benefits for the Chalidana Group Office in improving taxpayer compliance through a better understanding of tax regulations and the application of effective sanctions. This study provides new insights in the field of tax accounting and can be a reference for further researchers who want to explore more deeply the factors that influence taxpayer compliance.*

**Keywords:** Understanding Taxation, Tax Sanctions, Taxpayer Compliance

### 1. Introduction

(Law Number 28, 2007). Taxes play a very important role in the life of a country, especially in Indonesia today. National development must take place continuously and sustainably in order to improve people's welfare. The problem of financing is very vital because the government needs large funds to carry out national development. The funds needed are increasing along with the increasing need for development itself. Taxes are a source of funding in carrying out the state's responsibility to overcome social problems, improve welfare and prosperity and become a social contract between citizens and the government (Rusydi, 2017). To increase tax revenues every year, the Directorate General of Taxes has also reformed its taxation system from an official assessment system to a self-assessment system. The self-assessment system requires Taxpayers to fulfill their tax obligations, namely filling out and submitting a Tax Return (SPT) at the Tax Service Office. High awareness and compliance of Taxpayers are important factors in the implementation of the system (Priyanti, 2008). The role of taxes themselves, directly or indirectly, can be felt in everyday life, such as in public facilities and infrastructure, for example the construction of roads, bridges, hospitals, schools and other facilities. With that, the role of taxes greatly influences national development carried out by a country.

According to Prof. Dr. PJA Andriani (Nurmantu, 2005): "Tax is a contribution to the state (which can be enforced) which is owed by those who are obliged to pay it according to regulations



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without getting any repayment, which can be directly appointed, and the purpose of which is to finance general expenses related to the state's task of organizing government". Several phenomena of cases in the world of Indonesian taxation make the public and taxpayers worried and affect taxpayer compliance because they assume that the taxes that have been paid will later be misused by the tax authorities themselves. Therefore, some people and taxpayers try to avoid taxes. Taxpayer awareness of the function of taxation as state financing is very necessary to increase taxpayer compliance.

(Nugroho, 2012). The existence of society as citizens must always uphold the 1945 Constitution as the legal basis for organizing the state (Suardika, 2007:74). Research conducted by Manik Asri (2009) found that taxpayer awareness has a significant positive effect on taxpayer reporting compliance. Research conducted by Muliari and Setiawan (2010) also found that taxpayer awareness has a positive and significant effect on individual taxpayer reporting compliance. If taxpayer awareness increases, taxpayer compliance will increase (Nugroho, 2006). According to Muliari and Setiawan (2011), tax awareness itself is a condition where a person knows, acknowledges, appreciates, and obeys applicable tax provisions and has the sincerity and desire to fulfill his/her tax obligations. There are several other factors besides awareness that need to be considered in assessing taxpayer compliance. Such as tax sanctions, tax services, understanding or knowledge of taxation.

Mardiasmo (2011) explains that there are two tax sanctions, namely administrative sanctions in the form of fines, interest, criminal sanctions in the form of imprisonment and prison. Tax sanctions are a deterrent so that taxpayers do not violate tax norms. The role of tax services is important in relation to taxpayer compliance in carrying out their obligations, tax officials are required to provide friendly, fair, and firm services at all times to taxpayers and can foster taxpayer awareness to carry out their tax obligations (Fikriningrum, 2012). Another determining factor in taxpayer compliance is tax knowledge and understanding. Resmi (2009) stated that knowledge and understanding of tax regulations is a process where taxpayers know about taxation and implement it in their tax payment obligations, and understand the General Provisions and Tax Procedures (KUP) which include how to make tax payments, place of payment, deadline for payment of fines and reporting of SPT.

To increase tax revenues each year, the Directorate General of Taxes has also reformed its taxation system from an official assessment system to a self-assessment system. The self-assessment system requires Taxpayers to fulfill their tax obligations, namely filling out and submitting a Tax Return (SPT) at the Tax Service Office. High awareness and compliance from Taxpayers are important factors in the implementation of the system (Priyanti, 2008). Several phenomena of cases in the world of Indonesian taxation have worried the public and taxpayers and affected taxpayer compliance because they assumed that the taxes that had been paid would later be misused by the tax authorities themselves. Therefore, some people and taxpayers try to avoid taxes. Taxpayer awareness of the function of taxation as state financing is very much needed to increase taxpayer compliance (Nugroho, 2012). The existence of the public as citizens must always uphold the 1945 Constitution as the legal basis for organizing the state (Suardika, 2007:74). Research conducted by Manik Asri (2009) found that taxpayer awareness has a significant positive effect on taxpayer reporting compliance. Research conducted by Muliari and Setiawan (2010) also found that taxpayer awareness has a positive and significant effect on individual taxpayer reporting compliance. If taxpayer awareness increases, taxpayer compliance will increase (Nugroho, 2006).

Several previous studies have discussed the factors that influence taxpayer compliance. For example, research by Utami (2019) shows that tax understanding has a significant influence on taxpayer compliance, while research by Rahmawati (2020) reveals that tax sanctions play an important role in increasing corporate taxpayer compliance. However, these studies generally focus on corporate taxpayers or are conducted in wider locations such as cities or certain administrative areas. This study is different from previous studies because it focuses on individual taxpayers within a particular corporate environment, namely the Chalidana Group. This approach allows researchers to dig deeper into the specific factors that influence taxpayer compliance in that environment. In addition, this study also aims to identify whether there is a synergistic relationship between tax understanding and the application of tax sanctions on individual taxpayer compliance.

Chalidana Group Office is one of the leading property companies operating in urban areas with a client base consisting of middle to upper income individuals. Individual taxpayers in this environment have unique characteristics, namely a relatively high level of education but with varying levels of tax understanding. In addition, supervision of tax compliance in this environment is quite intensive, considering the importance of taxpayer contributions in supporting overall company activities. With this background, the study is expected to provide significant contributions both academically and practically. The results of the study are expected to be input for the tax authorities and Chalidana Group in improving tax compliance management strategies, especially for individual taxpayers. With this system, compliance is highly dependent on the awareness of taxpayers in carrying out all their tax activities. Taxpayer awareness comes from taxpayers who

already know their tax rights and obligations sincerely without any element of coercion so that they are willing to contribute funds in accordance with the tax payable. Based on the phenomena that occur in the present and from the results of previous studies, researchers are interested in conducting a new study entitled "The Influence of Tax Understanding and Tax Sanctions on Individual Taxpayer Compliance (Study at the Chalidana Group Office)". This study aims to identify factors that influence individual taxpayer compliance at the Chalidana Group Office. Specifically, this study attempts to answer whether tax understanding has an influence on taxpayer compliance, whether tax sanctions contribute to increasing compliance, and how the relationship between tax understanding and tax sanctions in forming the level of individual taxpayer compliance. This study aims to analyze the influence of tax understanding on individual taxpayer compliance at the Chalidana Group Office, examine the impact of tax sanctions on taxpayer compliance, and examine the relationship between tax understanding and tax sanctions on the level of individual taxpayer compliance. This study is expected to provide benefits to various parties. For the development of science, the results of the study can be a reference for further research related to taxpayer compliance and provide contributions in the field of tax accounting. For the community, this study can be input for agencies and practitioners in increasing taxpayer compliance through tax understanding and the application of effective sanctions. In addition, This research can also be a reference material for future researchers who are interested in studying similar topics and enriching their insights in the field of taxation.

## 2. Method, Data, and Analysis

### Identification of Variables and Their Measurement

Variables are attributes and objects that are the focus of a study (Siyoto & M. Ali: 2015). Variables are anything that can be observed, determined by researchers to be studied and then concluded (Ismail: 2018). According to Ismail (2018), in quantitative research, knowledge and understanding of variables are essential because variables affect:

1. The research design to be conducted.
2. Number of problem formulations and research hypotheses.
3. Research data collection techniques.
4. Data analysis techniques used.

#### The variables in this study consist of:

- Dependent Variable (Y): Individual Taxpayer Compliance.
- Independent Variables (X): Tax Understanding (X1) and Tax Sanctions (X2).

#### Operational Definition of Variables:

- Tax Understanding (X1): Taxpayers' understanding of tax rules and systems, measured using a Likert scale.
- Tax Sanctions (X2): The impact of sanctions on tax compliance, measured using a Likert scale.
- Taxpayer Compliance (Y): The level of compliance in registering, calculating, paying, and reporting taxes, measured using a Likert scale.

#### Population and Sample

- Population: Individual Taxpayers at Chalidana Group Office (140 people).
- Sample: Using the Simple Random Sampling method, with the entire population as the sample.

#### Data Types and Sources

- Type of Research: Quantitative with correlational method.
- Data Source: Primary data obtained through questionnaires from taxpayers at the Chalidana Group Office.

#### Data collection technique

- Methods: Closed questionnaires, both face-to-face and online.
- Instrument: Likert scale with 5 answer choices from Strongly Disagree (STS) to Strongly Agree (SS).

#### Analysis Method

- Multiple Linear Regression Analysis is used to see the influence of independent variables on dependent variables.
- Statistical Test:
  - Validity Test: Using Pearson Correlation to measure the validity of the instrument.
  - Reliability Test: Using Cronbach Alpha to measure the consistency of the instrument.
  - Normality Test: Using One Sample Kolmogorov-Smirnov Test to ensure normal data distribution.

### 3. Results

The data obtained by the researcher came from the distribution of research questionnaires conducted to individual taxpayers at the Chalidana Group Office. The number of employees at the Chalidana Group Office is 140 people. So the number of Population and Sample in this study is 140 with a sampling technique in the form of Simple Random Sampling.

**Table 1.**Questionnaire Details

| Information                               | Amount | Presentation |
|-------------------------------------------|--------|--------------|
| The questionnaire was distributed         | 140    | 100%         |
| Incomplete questionnaires were filled out | 0      | 0%           |
| Unreturned questionnaires                 | 0      | 0%           |
| The questionnaire used                    | 140    | 100%         |

Source: *Research Data*

Based on the table above, it shows that from the total questionnaires distributed as many as 140. Those who meet the criteria for being eligible for analysis are 140 respondents. The response description is used to determine the background of the respondents before further research is carried out.

#### Respondent Description

In this study, the description of respondents that the researcher conducted can be seen from two main characteristics, namely gender and type of taxpayer.

##### 1. Gender

Table 2 Respondents by Gender

| Gender | Amount | Percentage (%) |
|--------|--------|----------------|
| Man    | 66     | 47%            |
| Woman  | 74     | 53%            |
| Total  | 140    | 100%           |

Source: *Primary data processed by researchers, 2024*

Table 2 shows that the taxpayers who were respondents in this study consisted of 66 male respondents (47%) and 74 female respondents (53%). This shows that the respondents in this study were quite balanced between men and women.

##### 2. Type of Taxpayer

Table 3 Respondents Based on Taxpayer Type

| Types of Taxpayers | Amount | Presentation |
|--------------------|--------|--------------|
| Private Person     | 140    | 100%         |
| Body               | 0      | 0%           |
| Total              | 140    | 100%         |

Source: *Data Processing*

Table 3 shows that all respondents in this study were individual taxpayers, amounting to 140 respondents or 100%, while there were no corporate taxpayers who were respondents in this study.

##### 3. Descriptive Statistics

The questionnaires collected in this study were used for analysis purposes with data derived from respondents' answers to each statement in the questionnaire. These statements relate to individual taxpayer compliance, tax understanding, and tax sanctions. The data were then processed using the IBM SPSS Statistics 25 program. Descriptive statistical tests are shown in Table 4 below.

Table 4 Descriptive Statistics

|                    | N   | Descriptive Statistics |         |       |                |
|--------------------|-----|------------------------|---------|-------|----------------|
|                    |     | Minimum                | Maximum | Mean  | Std. Deviation |
| X1                 | 140 | 33                     | 47      | 40.07 | 3.038          |
| X2                 | 140 | 14                     | 25      | 19.53 | 2.318          |
| Y                  | 140 | 31                     | 55      | 41.19 | 3.760          |
| Valid N (listwise) | 140 |                        |         |       |                |

Source: *SPSS 25 Output, Primary Data processed by researchers, 2024*

Based on Table 4 it can be concluded that:

1. The individual taxpayer compliance variable (Y) has a minimum value of 31, a maximum value of 55, an average value (mean) of 41.19, and a standard deviation of 3.760.
2. The tax understanding variable (X1) has a minimum value of 33, a maximum value of 47, an average value of 40.07, and a standard deviation of 3.038.
3. tax sanctions (X2) have a minimum value of 14, a maximum value of 25, an average value of 19.53, and a standard deviation of 2.318.

#### 4. Discussion

##### Research Instrument Test Results

##### 1. Validity Test

Validity test is used to measure the validity of a research questionnaire. Questionnaire data is said to be valid if the significance level is below 0.05 and if the calculated r value is greater than the r table. In this study, the number of respondents was 140 with a significance level of 5%, so the r table value (n-2) is 0.1660. The results of the validity test are shown in the following table 4.5:

Table 5 Results of Validity Test of Research Variables (summary)

| Variables                          | Item  | r count | r table | sig.  | Information |
|------------------------------------|-------|---------|---------|-------|-------------|
| Understanding Taxation (X1)        | X1.1  | 0.429   | 0.1660  | 0.000 | VALID       |
|                                    | X1.2  | 0.376   | 0.1660  | 0.000 | VALID       |
|                                    | X1.3  | 0.412   | 0.1660  | 0.000 | VALID       |
|                                    | X1.4  | 0.417   | 0.1660  | 0.000 | VALID       |
|                                    | X1.5  | 0.502   | 0.1660  | 0.000 | VALID       |
|                                    | X1.6  | 0.619   | 0.1660  | 0.000 | VALID       |
|                                    | X1.7  | 0.573   | 0.1660  | 0.000 | VALID       |
|                                    | X1.8  | 0.542   | 0.1660  | 0.000 | VALID       |
|                                    | X1.9  | 0.480   | 0.1660  | 0.000 | VALID       |
|                                    | X1.10 | 0.408   | 0.1660  | 0.000 | VALID       |
| Tax Penalty (X2)                   | X2.1  | 0.697   | 0.1660  | 0.000 | VALID       |
|                                    | X2.2  | 0.599   | 0.1660  | 0.000 | VALID       |
|                                    | X2.3  | 0.522   | 0.1660  | 0.000 | VALID       |
|                                    | X2.4  | 0.653   | 0.1660  | 0.000 | VALID       |
|                                    | X2.5  | 0.660   | 0.1660  | 0.000 | VALID       |
| Individual Taxpayer Compliance (Y) | Y1    | 0.468   | 0.1660  | 0.000 | VALID       |
|                                    | Y2    | 0.516   | 0.1660  | 0.000 | VALID       |
|                                    | Y3    | 0.545   | 0.1660  | 0.000 | VALID       |
|                                    | Y4    | 0.612   | 0.1660  | 0.000 | VALID       |
|                                    | Y5    | 0.356   | 0.1660  | 0.000 | VALID       |
|                                    | Y6    | 0.554   | 0.1660  | 0.000 | VALID       |
|                                    | Y7    | 0.383   | 0.1660  | 0.000 | VALID       |
|                                    | Y8    | 0.439   | 0.1660  | 0.000 | VALID       |
|                                    | Y9    | 0.510   | 0.1660  | 0.000 | VALID       |
|                                    | Y10   | 0.431   | 0.1660  | 0.000 | VALID       |
|                                    | Y11   | 0.553   | 0.1660  | 0.000 | VALID       |

Source: Primary data processed by researchers, 2024

1. Tax Understanding (X1): r count ranges from 0.376 - 0.619 (all valid)
2. Tax Sanctions (X2): calculated r ranges from 0.522 - 0.697 (all valid)
3. Individual Taxpayer Compliance (Y): calculated r ranges from 0.356 - 0.612 (all valid)

From the results of this validity test, it can be concluded that all statement items in the questionnaire are valid and can be used in research.

##### 2. Reliability Test

Reliability test is used to determine the extent to which the research instrument is reliable. In this study, reliability was tested using Cronbach's Alpha, with the criteria that if the value is more than 0.60, then the data is considered reliable. The results of the reliability test are shown in the following table 4.6:

Table 6 Results of Reliability Test of Research Variables

| Variables                          | Cronbach's Alpha Variable | Cronbach's Alpha | Information   |
|------------------------------------|---------------------------|------------------|---------------|
| Understanding Taxation (X1)        | 0.620                     | 0.60             | Reliable Data |
| Tax Penalty (X2)                   | 0.611                     | 0.60             | Reliable Data |
| Individual Taxpayer Compliance (Y) | 0.680                     | 0.60             | Reliable Data |

Source: Primary data processed by researchers, 2024

Based on table 6, all variables in this study have a Cronbach's Alpha value of more than 0.60, so it can be concluded that all variables in this study are reliable and can be used for further analysis.

#### Validity Test

Table 1 Results of Validity Test of Research Variables

| Variables                          | Item  | r count | r table | sig.  | Information |
|------------------------------------|-------|---------|---------|-------|-------------|
| Understanding Taxation (X1)        | X1.1  | 0.429   | 0.1660  | 0.000 | VALID       |
|                                    | X1.2  | 0.376   | 0.1660  | 0.000 | VALID       |
|                                    | X1.3  | 0.412   | 0.1660  | 0.000 | VALID       |
|                                    | X1.4  | 0.417   | 0.1660  | 0.000 | VALID       |
|                                    | X1.5  | 0.502   | 0.1660  | 0.000 | VALID       |
|                                    | X1.6  | 0.619   | 0.1660  | 0.000 | VALID       |
|                                    | X1.7  | 0.573   | 0.1660  | 0.000 | VALID       |
|                                    | X1.8  | 0.542   | 0.1660  | 0.000 | VALID       |
|                                    | X1.9  | 0.480   | 0.1660  | 0.000 | VALID       |
|                                    | X1.10 | 0.408   | 0.1660  | 0.000 | VALID       |
| Tax Penalty (X2)                   | X2.1  | 0.697   | 0.1660  | 0.000 | VALID       |
|                                    | X2.2  | 0.599   | 0.1660  | 0.000 | VALID       |
|                                    | X2.3  | 0.522   | 0.1660  | 0.000 | VALID       |
|                                    | X2.4  | 0.653   | 0.1660  | 0.000 | VALID       |
|                                    | X2.5  | 0.660   | 0.1660  | 0.000 | VALID       |
| Individual Taxpayer Compliance (Y) | Y1    | 0.468   | 0.1660  | 0.000 | VALID       |
|                                    | Y2    | 0.516   | 0.1660  | 0.000 | VALID       |
|                                    | Y3    | 0.545   | 0.1660  | 0.000 | VALID       |
|                                    | Y4    | 0.612   | 0.1660  | 0.000 | VALID       |
|                                    | Y5    | 0.356   | 0.1660  | 0.000 | VALID       |
|                                    | Y6    | 0.554   | 0.1660  | 0.000 | VALID       |
|                                    | Y7    | 0.383   | 0.1660  | 0.000 | VALID       |
|                                    | Y8    | 0.439   | 0.1660  | 0.000 | VALID       |
|                                    | Y9    | 0.510   | 0.1660  | 0.000 | VALID       |
|                                    | Y10   | 0.431   | 0.1660  | 0.000 | VALID       |
|                                    | Y11   | 0.553   | 0.1660  | 0.000 | VALID       |

Source: Primary data processed by researchers, 2024

Based on the results of the validity test, all items in the variables of Tax Understanding (X1), Tax Sanctions (X2), and Individual Taxpayer Compliance (Y) have a calculated r value greater than the r table (0.1660) and a significance level below 0.05. Therefore, all items in the research questionnaire are declared valid and can be used in further research.

## Reliability Test

**Table 2** Results of Reliability Test of Research Variables

| Variables                          | Cronbach's Alpha Variable | Cronbach's Alpha | Information   |
|------------------------------------|---------------------------|------------------|---------------|
| Understanding Taxation (X1)        | 0.620                     | 0.60             | Reliable Data |
| Tax Penalty (X2)                   | 0.611                     | 0.60             | Reliable Data |
| Individual Taxpayer Compliance (Y) | 0.680                     | 0.60             | Reliable Data |

Source: Primary Data processed by Researchers, 2024

The results of the reliability test using Cronbach's Alpha show that all research variables have values above 0.60, namely Tax Understanding (0.620), Tax Sanctions (0.611), and Individual Taxpayer Compliance (0.680). Thus, all variables are declared reliable and can be used in research.

## Normality Test

The normality test using the One Sample Kolmogorov-Smirnov Test shows that the significance value is 0.059, greater than 0.05. This indicates that the data is normally distributed, thus meeting the normality assumption for further analysis.

**One-Sample Kolmogorov-Smirnov Test**

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 140                     |
| Normal Parameters <sup>a,b</sup> | Mean           | .0000000                |
|                                  | Std. Deviation | 3.44073510              |
| Most Extreme Differences         | Absolute       | .074                    |
|                                  | Positive       | .044                    |
|                                  | Negative       | -.074                   |
| Test Statistics                  |                | .074                    |
| Asymp. Sig. (2-tailed)           |                | .059 <sup>c</sup>       |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## Classical Assumption Test

**Table 3** Multicollinearity Test Results

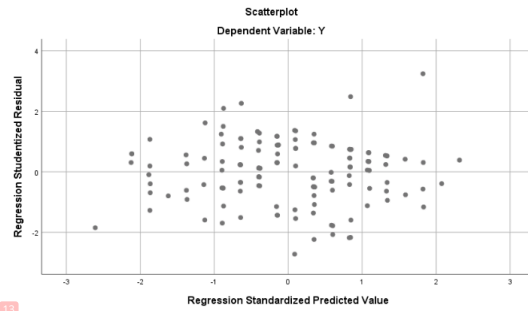
| Variables                   | Tolerance | VIF   | Information           |
|-----------------------------|-----------|-------|-----------------------|
| Understanding Taxation (X1) | 0.982     | 1.018 | Non Multicollinearity |
| Tax Penalty (X2)            | 0.982     | 1.018 | Non Multicollinearity |

Source: Primary data processed by researchers, 2024

- The Multicollinearity Test shows that all variables have a tolerance value  $> 0.1$  and a Variance Inflation Factor (VIF) value  $< 10$ , so there is no multicollinearity in the regression model.



Figure 9. Heteroscedasticity Test Results



Source: Primary data processed by researchers, 2024

- The Heteroscedasticity test shows that there is no particular pattern in the scatterplot graph, so no symptoms of heteroscedasticity were found in the study.

#### Multiple Linear Regression Analysis Results

Based on the regression analysis, the equation obtained is:  $Y = 18.941 + 0.371X_1 + 0.378X_2 + e$

This shows that Tax Understanding ( $X_1$ ) and Tax Sanctions ( $X_2$ ) have a positive influence on Individual Taxpayer Compliance ( $Y$ ).

Table 4 Multiple Linear Regression Analysis Results

| Coefficients <sup>a</sup> |            |                             |            |                           |       |      |
|---------------------------|------------|-----------------------------|------------|---------------------------|-------|------|
|                           |            | Unstandardized Coefficients |            | Standardized Coefficients |       |      |
| Model                     |            | B                           | Std. Error | Beta                      | t     | Sig. |
| 1                         | (Constant) | 18.941                      | 4.363      |                           | 4.341 | .000 |
|                           | X1         | .371                        | .098       | .300                      | 3.801 | .000 |
|                           | X2         | .378                        | .128       | .233                      | 2.952 | .004 |

a. Dependent Variable: Y

Source: Primary data processed by researchers, 2024

#### Hypothesis Test Results

- Simultaneous Test (F Test) shows that the independent variables simultaneously have a significant effect on the dependent variable with an F value of 13.304 and a significance of 0.000 ( $<0.05$ ).

Table 5 Simultaneous Test Results (F Test)

| ANOVA |            |                |     |             |        |       |
|-------|------------|----------------|-----|-------------|--------|-------|
| Model |            | Sum of Squares | df  | Mean Square | F      | Sig.  |
| 1     | Regression | 319,598        | 2   | 159,799     | 13,304 | ,000b |
|       | Residual   | 1645,573       | 137 | 12,011      |        |       |
|       | Total      | 1965,171       | 139 |             |        |       |

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Primary data processed by researchers, 2024

2. The Determination Coefficient (Adjusted R Square) is 15%, which means that the variables of Tax Understanding and Tax Sanctions are able to explain 15% of the variation in Individual Taxpayer Compliance, while the rest is explained by other variables outside the study.

**Table 6** Adjusted R Square (R2) Coefficient Test Results

| Model Summary <sup>a</sup> |       |          |                   |                            |
|----------------------------|-------|----------|-------------------|----------------------------|
| Model                      | R     | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1                          | ,403a | ,163     | ,150              | 3,466                      |

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Source: Primary data processed by researchers, 2024

3. Partial Test (t-Test) shows that:

- Tax Understanding (X1) has a positive and significant effect on Individual Taxpayer Compliance with a t value of 3.801 and a significance of 0.000 (<0.05).

**Table 7** Partial Test Results (t-Test)

| Coefficients <sup>a</sup> |            |                             |            |                           |       |
|---------------------------|------------|-----------------------------|------------|---------------------------|-------|
|                           |            | Unstandardized Coefficients |            | Standardized Coefficients |       |
| Model                     |            | B                           | Std. Error | Beta                      | T     |
| 1                         | (Constant) | 18,941                      | 4,363      |                           | 4,341 |
|                           | X1         | ,371                        | ,098       | ,300                      | 3,801 |
|                           | X2         | ,378                        | ,128       | ,233                      | 2,952 |

a. Dependent Variable: Y

- Tax sanctions (X2) also have a positive and significant effect on Individual Taxpayer Compliance with a t value of 2.952 and a significance of 0.004 (<0.05).

Thus, this study shows that both tax understanding and tax sanctions have a significant influence on individual taxpayer compliance.

## 5. Conclusion

This study aims to determine the effect of independent variables, namely tax understanding and tax sanctions, on the dependent variable, namely individual taxpayer compliance. This study uses a multiple linear regression model to analyze the relationship between these variables. The results of the study indicate that the variables of tax understanding and tax sanctions have a significant effect on individual taxpayer compliance. More specifically, tax understanding has a positive and significant effect on individual taxpayer compliance. Likewise, tax sanctions also have a positive and significant effect on individual taxpayer compliance.

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