

## The Influence of Taxpayer Awareness, Taxpayer Attitude, and Tax Sanctions on Individual Taxpayer Compliance (A Study of Individual Taxpayers in Surakarta City)

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### ABSTRACT

This study aims to empirically prove how awareness of taxpayers, attitudes of the taxpayers, and tax sanctions impact individual taxpayers in Surakarta City compliance. With the help of SPSS Version 20 software, quantitative research methods use primary data to produce research findings. The sample method employs convenience sampling, which is based on the non-random Lameshow formula. A total of 97 individual taxpayers domiciled in the Surakarta City area participated in this study as respondents. Based on the research findings, tax sanctions in Surakarta City do not have a positive or significant effect on the variable individual taxpayer compliance. However, taxpayer awareness and taxpayers' attitudes positively and significantly affect individual tax compliance

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## **INTRODUCTION**

A nation's infrastructure is constructed using the money it receives from a variety of sources. Taxes defined by experts are the obligation of the people to pay a predetermined contribution to the state. The fact that taxes cover over 70% of state spending shows that they are the main source of state income. The government uses tax money to fund national development and build a country's independence. Everyone is taxed; taxes are imposed based on laws and regulations. Facilities for health, education, transportation, and public infrastructure are some of the benefits gained by paying taxes. Taxes are a significant revenue source for the state, and the government strives to increase revenue from this up-and-coming sector. Society will ultimately benefit from tax revenues, mainly through infrastructure development and the provision of facilities (Aghni et al., 2021). Taxpayer compliance must be continuously improved so that people can fulfil their obligations to the tax by applying regulations.

Taxpayers must comprehend their duty to inform the state government of any tax liabilities and make timely tax payments so that money can be allocated to any development projects the government intends to undertake for the benefit of all residents. The more people are aware of their obligations, the better they will understand and carry out their obligations, thus making them more compliant. The government has determined ways to raise awareness for every citizen regarding their obligation to pay the prescribed tax levies. The government is taking action in this instance by educating all Indonesian citizens about taxes. If, in this case, the government does not give counselling to citizens about taxation and it is difficult to understand the delivery of the counselling, citizens will not be able to understand it, let alone raise awareness to carry out their duties, namely paying taxes.

According to Atarwaman (2020), the state in which taxpayers are aware and understand how to comply with regulations and relevant laws is known as taxpayer awareness. If taxpayers are aware of tax laws, they tend to act according to the laws of the law, known as taxpayer awareness (Khuzaiman & Hermawan, 2018). Because taxes are considered nothing more than a tribute, the process of payment is complicated, it is difficult to understand the various forms and processes of taxation, and it is difficult to calculate and report; most people still do not believe in taxes (Kusbandiyah et al., 2022).

Several studies have produced conclusions about the connection between taxpayer compliance and knowledge. Research by Yoga & Dewi (2022), Devandi et al. (2020), and Umam & Irfan Arifianto (2023) claimed that taxpayer knowledge had a favourable and considerable impact on individual taxpayer compliance. However, studies of taxpayer compliance (Juardi & Khatimah, 2021) and Herviana & Halimatusadiah (2022) determined the compliance level of individual taxpayers has not been able to influence their variable compliance.

According to Anwar et al. (2020), the Attitudes of taxpayers can be defined as their assessment of the risks associated with their non-evaluation, their assessment of the financial circumstances necessary to fulfil their tax obligations, and their evaluation of the advantages and disadvantages of doing so. Taxpayers will not fail to fulfil their tax obligations if they prioritise money and self-interest. When tax implementation is not strict, administrative sanctions are relatively light, and tax officials are easily compromised, entrepreneurs always want to benefit themselves. This makes taxpayers feel as if they do not pose a serious risk, increasing the attitude of taxpayers who prioritise their benefits and decreasing taxpayer compliance (Susanto, 2019).

The impact of taxpayer views on taxpayer compliance factors has been the subject of numerous studies with varying conclusions. Research results in Wati (2021), Budiman J (2020), and Susyanti et al. (2020). The study's conclusions demonstrate that the variable of individual taxpayer compliance is favourably and strongly impacted by taxpayer attitude. Meanwhile, according to Reza et al. (2019) and Savana (2023), in the Klaten district, taxpayer attitudes do not significantly and favourably affect the variable of taxpayer compliance. Because many taxpayers receive a favourable stimulus attitude among taxpayers, in general, do not support tax compliance.

According to Mardiasmo (2019), sanctions can be imposed for violations of tax laws or norms. One way to ensure taxpayers do not pay taxes is to impose fines. Legislation, or regulations, sets standards for appropriate and inappropriate behaviour. Fines ensure that laws and taxes are obeyed; penalties will be applied if taxpayers disregard government-mandated tax laws. Research Hani et al. (2021) demonstrates how variable tax sanctions greatly and favorably impact taxpayer compliance. Clear tax sanctions can help the Director General of Taxes enforcement increase taxpayer compliance.

Several research studies have produced conclusions about how tax sanctions affect taxpayer compliance. Several studies, such as research by Rivandi (2023), Diana et al. (2021), and Tanudijaya (2023), demonstrate that the variables of individual taxpayer compliance are significantly impacted favourably by tax sanctions. However, Supriatiningsih (2021) and Utami et al., (2022) provide research conclusions that individual taxpayer tax sanctions and tax compliance, as many taxpayers continue to ignore it, and many taxpayers continue to receive sanctions for failing to submit returns on time. Due to less severe sanctions and a lack of taxation knowledge, Indonesian taxpayers still fulfil their obligations at a low level Widianari et al. (2021). When taxpayers comply with the law and complete their tax obligations, they are regarded as compliant (Suryanti & Sari, 2018). Individuals in the taxpayers' city were sampled for this study. This study will demonstrate how tax sanctions, taxpayer awareness, and taxpayer attitudes impact individual taxpayer compliance.

## **LITERATURE REVIEW**

### **Taxpayer Compliance**

Taxpayers are required to fulfil their tax obligations earnestly by the provisions of the tax laws and regulations stipulated as a form of effort to support the development of the state. One of the elements that can have a decisive influence on state cash receipts is the conscientious attitude of taxpayers, especially those related to self-assessment, which is tasked with reporting, calculating, and making payments on taxes owed. Increasing compliance and the number of taxpayers is how policies intended to increase tax revenue are implemented (Wulandari, S., & Budiaji, 2017).

Meanwhile, according to Rahayu (2020), Taxpayers who follow the law are said to be in tax compliance. If the taxpayer realises his rights and obeys the tax law, the taxpayer will be considered compliant. Taxpayers must also understand and fulfil their tax obligations correctly. Those who willfully or unintentionally disregard tax laws are said to have broken the law (Fauziati et al., 2016).

### **Taxpayer Awareness**

According to Nurcahyaning, et al. (2019) taxpayer attitudes that connect their knowledge, reasoning, and beliefs, along with their tendency to act according to the requirements and stimuli of the tax system, are known as taxpayer awareness. According to Hasugian (2018), this condition is known as taxpayer awareness, and it requires that taxpayers be serious and determined to fulfil their tax duties as well as able to recognise, comply with, appreciate, and fulfil the tax requirements applicably. Consciousness is defined as a state in which the individual has a low threshold for external and internal stimuli. To help the person focus his attention, awareness also includes thoughts and perceptions that he is only vaguely aware of.

### **Taxpayer Attitude**

According to Mardiasmo (2019), taxpayer attitudes are feelings, thoughts, and actions taxpayers show about tax obligations, such as their compliance with tax reporting and payment. Meanwhile, according to Anwar et al. (2020), taxpayer attitudes are defined as how people weigh the risks of not paying taxes, the costs associated with doing so, and the benefits and drawbacks of meeting their tax obligations. According to the definitions above, Taxpayer attitudes are personal statements that serve as the basis for interactions with others who may be favourable or unfavourable about an item.

### **Tax Sanctions**

Providing sanctions to taxpayers who violate applicable tax laws or standards is a preventive measure that ensures tax laws will be obeyed (Mardiasmo, 2019). Potential tax sanctions might be classified as either administrative or criminal. While criminal sanctions can be associated with various actions that fall under the category of tax crimes, such as presenting false documents or fines, administrative sanctions can take the form of interest or fines (Mardiasmo, 2019).

## Hypothesis Development

- **The Effect of Taxpayer Awareness on Taxpayer Compliance**

Taxpayer awareness is the capacity to correctly and efficiently use knowledge to fulfil tax obligations (Rahayu, 2020). Taxpayers' compliance with their tax obligations is influenced by several factors, one of which is taxpayer awareness. The high level of public awareness will motivate more and more people to fulfil their responsibilities by registering as taxpayers, reporting taxes, and making accurate tax payments as a form of national responsibility (Hartana & Merkusiwati, 2018). Attribution theory states that taxpayer awareness includes internal theories that direct individuals to act according to their values. Taxpayer compliance rises when taxpayer awareness increases.

Previous research Yoga & Dewi (2022), Devandi et al. (2020), (Savitri & Musfialdy (2016) and Umam & Arifianto (2023), Handoko et al . (2020), Asrinanda & Yossi (2018) the study's findings were presented, showing that taxpayers awareness significantly and favourably affects individual taxpayer compliance. Through description, the hypothesis was formulated:

**H1:** Taxpayer awareness positively influences and is significant in individual taxpayer compliance.

- **The Effect of Taxpayer Attitudes on Taxpayer Compliance**

The emotional, mental, and behavioural reactions that show toward taxpayers their tax responsibilities, such as their compliance with tax reporting and payment, are known as attitudes toward taxpayers (Mardiasmo, 2019). In the Theory of Planned Behavior, behavioural beliefs result from behaviour and how a person assesses the results of that behaviour. The study findings present the conclusion that taxpayer attitudes impact taxpayer compliance. In other words, if taxpayers' attitudes change, it may lead to higher levels of taxpayer tax compliance.

Public awareness may be the cause of this; the more people are aware of the taxes levied by the government, the more rigidly they will adhere to them. Research conducted by (Wati, 2021), (Budiman, 2020), and (Susyanti & Anwar, 2020) revealed the results that taxpayer attitudes have a positive and significant impact on individual compliance. Through this description, the following hypothesis is compiled:

**H2:** Taxpayer attitudes have a positive influence and significance on individual taxpayer compliance.

- **The Effect of Tax Sanctions on Individual Taxpayer Compliance**

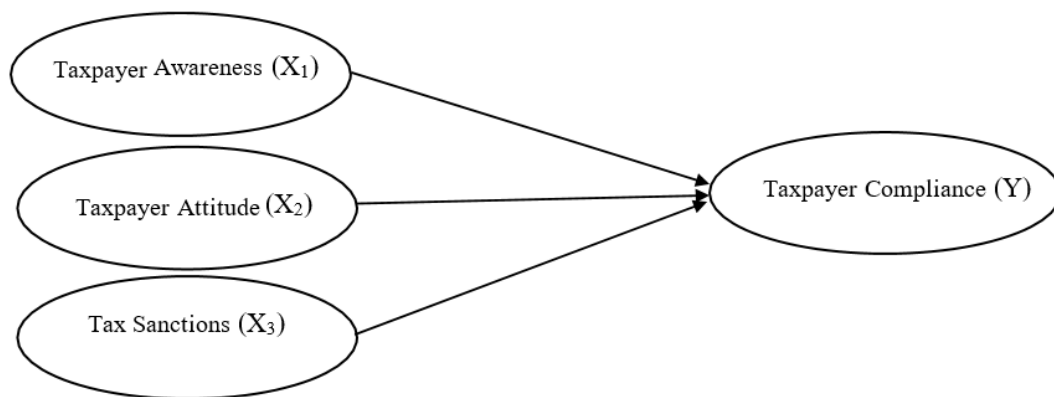
Tax sanctions or penalties are one of the many factors affecting the degree of taxpayer compliance. If there are tax sanctions that regulate it, tax violations can decrease. If taxpayers think they will incur significant losses if they do not pay their taxes, they are more likely to do so (Mahendra & Budiarta, 2020). When deciding on tax sanctions, the government should consider how much the sanction can affect taxpayer behaviour in terms of submitting tax returns and paying taxes. Attribution theory states that taxes are an outside force influencing tax behaviour in the present. Compliance will increase if the government applies more rigid rules.

Several research studies have produced conclusions about how tax sanctions affect taxpayer compliance. Positive and influential Studies by Rivandi, (2023), Diana et al., (2021), Dewi et al. (2023), Dewi et al. (2022), Larasdiputra & Saputra (2021) and Kurniawan & Daito (2021) state the research results that tax sanctions have a significant impact on individual taxpayer compliance. Through this description, the following hypothesis is compiled:

**H3:** Tax sanctions have a positive effect and are significant on individual taxpayer compliance.

### Research Framework

Based on the proposed hypothesis, the relationship between the dependent and independent variables can be explained by a model. The following figure is the model used:



Picture 1. Conceptual Framework

## METHODOLOGY

This study was carried out in Surakarta City using a quantitative research design. This study uses the convenience sampling technique. Convenience sampling technique is a method of taking and selecting samples that meet the requirements or sample requirements of a particular population that is easier to take and maintain, such as those closest to the author's residence. So, it can be concluded that anyone who happens to meet around us can be used as a sample. Lemeshow's formula determines the sample using the following calculation.

$$\begin{aligned} n &= \frac{N}{1N + (e)^2} \\ n &= \frac{1,96^2 \cdot 0,5 (1-0,5)}{(0,1)^2} \\ n &= \frac{3,8416 \cdot 0,5}{(0,1)^2} \\ n &= \frac{0,9604}{(0,1)^2} \\ n &= 96,04 = 97 \end{aligned}$$

Respondents (taxpayers) in Surakarta City will receive written forms and Google forms used to collect primary data. Based on the results of the sample calculation above, it can be seen that the number of samples that will be used in this study is 97 respondents, namely individual taxpayers residing in Surakarta City. Data collection techniques can be done in various ways, namely by observation, literature study, questionnaire, documentation, or a combination of the four. The primary data used in this study is primary data.

Translated with DeepL.com (free version), The data analysis approach uses quantitative analysis, processing primary data using statistical software SPSS version 20. Validity and reliability tests are used to assess data quality. Classical assumption tests, including normality tests, Autocorrelation, heteroscedasticity, and multicollinearity, were conducted in this study. Linear regression analysis and F test were used to evaluate the appropriateness of the model used in the study. To assess the level of correlation between the independent and dependent variables, the coefficient of test determination (R<sup>2</sup>) was conducted. The T-test was used to determine whether or not the hypothesis research could be accepted.

## RESULT

Considering the findings of studies on respondent characteristics, a total of 97 respondents had a TIN in study 51, or 52,6% of respondents did not have an NPWP. Of the remaining 46 or 47,4% of the 97 respondents in this study, 44 or 45,4% were female, and 53 or 54,6% were male. This provides information that the majority of research respondents are male. Furthermore, of the total 97 respondents in the range age 21-30 years dominated with a percentage of 62,9%, followed by 31-40 years of age with a percentage of 15,5%, > 50 years of age with a percentage of 12,4%, and 41-50 years with 9,3%. The occupation of most of the 97 respondents tested was Private Employees, with a percentage of as much as 39,2%. The second was self-employed at 36,1%, followed by BUMN Employees and Students at 7,2%, then Accountants with a percentage of 2,1%, and the last with a consulting profession of 1,0%.

Table 1. Descriptive Statistical Test Result

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness	97	6	30	23,31	4,116
Taxpayer Attitude	97	5	25	19,45	3,385
Tax Sanctions	97	6	30	23,69	4,060
Taxpayer Compliance	97	5	25	19,87	3,521
Valid N (listwise)	97				

Source: Primary data processed, 2025.

Based on the table above, there are 97 valid data. Of the 97 taxpayer awareness data (X1), the value average is 23,31, and the standard deviation is 4,116. With the lowest number being 6 and the highest being 30, the average value is greater than the standard deviation, which indicates an even distribution of values. Because the average value is higher than the standard deviation, the

taxpayer attitude variable (X2) has an even distribution of values with an average value of 19,45, a standard deviation of 3,385, a minimum value of 5, a maximum value of 25, and an average value of 5.

The average value of 23,69, the standard deviation of 4,060, the minimum value of 6, and the maximum value demonstrates that the distribution of these data is uniformly distributed because it is higher than the standard deviation tax (tax sanction). The taxpayer compliance variable (Y) has an average value of value 19,87, a standard deviation of 3,521, a minimum value of 6, and a maximum of 30. The average value exceeding the standard deviation indicates an even distribution of data.

**Validity Test**

Table 2 below displays the criteria used to assess the validity of the statements used in this study:

Table 2. Validity Test Results

Variables	R <sub>count</sub>	R <sub>table</sub>	Description
X1.1	0,734	0,1996	Valid
X1.2	0,790	0,1996	Valid
X1.3	0,734	0,1996	Valid
X1.4	0,734	0,1996	Valid
X1.5	0,737	0,1996	Valid
X1.6	0,827	0,1996	Valid
X2.1	0,769	0,1996	Valid
X2.2	0,798	0,1996	Valid
X2.3	0,848	0,1996	Valid
X2.4	0,789	0,1996	Valid
X2.5	0,616	0,1996	Valid
X3.1	0,714	0,1996	Valid
X3.2	0,764	0,1996	Valid
X3.3	0,787	0,1996	Valid
X3.4	0,774	0,1996	Valid
X3.5	0,801	0,1996	Valid
X3.6	0,764	0,1996	Valid
Y.1	0,817	0,1996	Valid
Y.2	0,820	0,1996	Valid
Y.3	0,734	0,1996	Valid
Y.4	0,781	0,1996	Valid
Y.5	0,727	0,1996	Valid

Source: Primary data processed, 2025.

By reviewing the table above, the indicators used to analyse the statements variable have a correlation coefficient with results higher than the R<sub>table</sub>, namely 0,1996 obtained from two-way testing, according to the data in the table above:

$$R_{table} = df = N-2$$

$$= 97 - 2 = 95$$

The results of the above tests can be found with R table = 0,1996, and all indicators used are valid.

**Reliability Test**

If the Cronbach's Alpha column shows a result higher than 0,60, the criterion indicates the data is reliable. Table 3 displays the reliability test results for this study:

Table 3. Reliability Test Result

Variables	Cronbach's Alpha	Conclusion
Taxpayer Awareness (X1)	0,853	Reliable
Taxpayer Attitude (X2)	0,818	Reliable
Tax Sanctions (X3)	0,859	Reliable
Taxpayer Compliance (Y)	0,834	Reliable

Source: Primary data processed, 2025.

The table above shows that each variable has a Cronbach's Alpha value higher than 0,60. Hence, the reliability test results above show that all measurements of each variable from the questionnaire are reliable. This means that each item on each variable can be used as a tool for future analysis.

### Normality Test

This study used SPSS version 20 software and the Kolmogorov-Smirnov (KS) test to ascertain if the residuals are normally distributed; a normal data distribution is shown by a significance value larger than 0,05.

Table 4. Normality Test Result Kolmogorov-Smirnov (K-S)

One-Sample Kolmogorov-Smirnov Test					
		X1	X2	X3	Unstandardized Residual
N		97	97	97	97
Normal Parameters <sup>b</sup>	Mean	23,3196	19,4536	23,6907	0,0067300
	Std. Deviation	4,11690	3,38508	4,06038	2,56606249
Most Extreme Differences	Absolute	0,143	0,141	0,190	0,161
	Positive	0,087	0,087	0,093	0,105
	Negative	-0,143	-0,141	-0,190	-0,161
Kolmogorov-Smirnov Z		1,408	1,393	1,873	1,590
Asymp. Sig. (2-tailed)		0,038	0,041	0,002	0,013
a. Test distribution is Normal.					
b. Calculated from data.					

Source: Primary data processed, 2025.

As seen in Table 4 above, the Asymp. The Sig (2-tailed value) value is 0,013. The data concerning the Asymp is usually distributed. The sig value exceeds the significance level of 0,05 or 5%.

### Multicollinearity Test

Because the tolerance value is greater than 0 and 10 and the VIF is not greater than 10, Table 5 below demonstrates that the VIF value is non-multilinear when it satisfies the conditions.

Table 5. Multicollinearity Test Result

Model	Collinearity Statistics	
	Tolerance	VIF
Taxpayer Awareness (X1)	0,204	4,906
Taxpayer Attitude (X2)	0,374	2,673
Tax Sanctions (X3)	0,190	5,259
a. Dependent Variable: Taxpayer Compliance		

Source: Primary data processed, 2025.

Table 5 shows the results of the tolerance of taxpayer awareness value  $0,204 > 0,10$ , the tolerance of taxpayer attitude is  $0,374 > 0,10$ , and the tolerance of tax sanctions is  $0,190 > 0,10$ . The VIF value of taxpayer awareness is  $4,906 < 10$ , the VIF value of taxpayer attitude is  $2,673 < 10$ , and the VIF value of tax sanctions is  $5,259 < 10$ . According to VIF, the data does not exhibit any signs of multicollinearity.

#### Heteroscedasticity Test

Because the level of independent variables displays a significance higher than  $0,05$ , the data does not show signs of heteroscedasticity. The findings of the study's heteroscedasticity test are displayed in Table 6 below:

Table 6. Heteroscedasticity Test Result

Coefficient	
Model	Sig.
(Constant)	0,000
Taxpayer Awareness (X1)	0,800
Taxpayer Attitude (X2)	0,047
Tax Sanctions (X3)	0,642

Source: Primary data processed, 2025

The significance of every variable is greater than  $0,05$ , indicating that the data utilised has satisfied the standards, according to the data processing results above, which means that the data does not affect symptoms of heteroscedasticity.

#### Autocorrelation Test

The Durbin-Watson method - Watson was used to make decisions on the Autocorrelation in the study. The findings of the study test's autocorrelation test are shown in the table below:

Table 7. Autocorrelation Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,685	0,469	0,452	2,60698	2,239
a. Predictors: (Constant), Taxpayer awareness, taxpayer attitudes, taxpayer sanctions					
b. Dependent Variable: Taxpayer Compliance					

Source: Primary data processed, 2025.

From the SPSS output above, it is known that:

Statistical test N= 97

DW= 2.239 dl=1,6063 du=1,7335

4-dl= 4-1,6063= 2,3937

4-du= 4- 1,7335= 2,2665

It is known from the computations above that autocorrelation does not occur in the regression model used in this investigation because the DW value of 2,239 is between du and (4-du), namely 1,7335 to 2,2665 (du < DW < 4 - du).

### F Test

The F test is utilised to determine if each independent variable affects the others collectively. The results are shown in Table 8 as follows:

Tablr 8. F Test Result

Model		Some of Squares	Df	Mean Square	F	Sig.
1	Regression	558,457	3	186,152	27,390	0,000
	Residuals	632,058	93	6,796		
	Total	1190,515	96			
a. Dependent Variable: Taxpayer compliance						
b. Predictors: (Constant), tax sanctions, taxpayer attitudes, taxpayer awareness						

Source: Primary data processed, 2025.

$$F \text{ table} = F (k; n-k) = F (4;97- 4) = F (4,93) = 2,47$$

The output provides information on taxpayer awareness and taxpayer attitudes regarding taxpayer variables. The significance of the effect of sanction value on tax compliance is  $0.000 < 0,05$ , and the F value of count  $27,390 > 2,47$  can be stated that  $H_a$  is accepted; this describes the combined effects of tax sanctions, taxpayer awareness, and taxpayer attitudes on taxpayer compliance.

### Multiple Linear Regression

The contribution of each independent variable to the dependent variable is determined using multiple linear regression. The results of the multiple linear regression test are shown in the following table:

Table 9. Multiple Linear Regression Test Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5,004	1.665		3,006	0,003		
	Taxpayer Awareness	0,158	0,143	0,185	1,105	0,272	0,204	4,906
	Taxpayer Attitude	0,257	0,129	0,247	1,997	0,049	0,374	2,673
	Tax Sanctions	0,261	0,150	0,301	1,739	0,085	0,190	5,259
a. Dependent Variable: Taxpayer Compliance								

Source: Primary data processed, 2025.

$$Y = 5,004 + 0,158X_1 + 0,257X_2 + 0,261X_3$$

The multiple linear equation's regression coefficient for the constant 5,004 indicates that taxpayer compliance is 5,004 if the variable values of tax sanctions, taxpayer awareness, and taxpayer attitudes equal zero.

The value of b1 is 0,158. If mandatory awareness has a positive influence, an increase in taxpayer awareness can cause an increase in taxpayer compliance of 0,158 or 15,8%, with other variables remaining unchanged.

The analysis results show that the attitude of taxpayers has increased in an impact-positive. That means that if all other factors stay the same, raising the taxpayer attitude variable will raise taxpayer compliance by 0.257% or 0.257%.

With a coefficient of 0,261 or 26,1%, if the other variables remain or are constant, the effect of tax sanctions, in this case, is positive, meaning that an increase in the increasing impact on tax sanction variable will increase the taxpayer compliance coefficient of 0,261 or 26,1%.

**Determination Test R Square**

R<sup>2</sup> is calculated to see if the model can sufficiently explain the variance of the dependent variable. The following is presented in Table 10 as follows:

Table 10. R Square Determination Test Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,685	0,469	0,452	2,60698
a. Predictors: (Constant), tax sanctions, taxpayer attitudes, taxpayer awareness.				

Source: Primary data processed, 2025.

Based on the output above, the output value of R<sup>2</sup> is 0,469, indicating that, simultaneously, tax sanctions, taxpayer attitudes, and taxpayer awareness factors all have a 46.9% effect on taxpayer compliance.

**Hypothesis Test (T-Test)**

The purpose of the testing hypothesis is to evaluate the partial impact of taxpayer awareness, taxpayer attitudes, and tax sanctions on variables of individual taxpayer compliance in Surakarta City. The T-test data processing results are displayed in the table below.

Table 11. T Result

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6,617	1,240		5,336	0,000
	Taxpayer Awareness	0,753	0,088	0,880	8,533	0,000
	Taxpayer Attitude	0,514	0,093	0,494	5,535	0,000
	Tax Sanctions	-0,603	0,069	-0,800	-8,775	0,000

Source: Primary data processed, 2025.

( $\alpha/2$ ; n-k-1) = (0,05/2; 97- 4 -1) = (0,025; 92) then the T<sub>table</sub> is 1,98609.

• **Hypothesis Testing 1**

Table coefficients show that the sig value of the variable the taxpayer awareness, which is 0,000 > 0,05 or T<sub>count</sub> > T<sub>table</sub> 8,553 > 1,98609. The results revealed that taxpayer awareness positively and significantly influences individual taxpayer compliance in Surakarta City. The statement H1 research,

"taxpayer awareness has a positive and significant influence on individual taxpayer compliance in Surakarta City," **is accepted.**

- **Hypothesis 2 Testing**

Table Coefficients displays the sig value of the product design variable as  $0.000 < 0.05$  or  $T_{count} > T_{table}$ , which is  $5,535 > 1,98609$ . This means accepting the H2 statement and the taxpayer's attitude has a positive and significant effect on the variable individual taxpayer compliance in Surakarta. So, the hypothesis two statement research "taxpayer attitudes have a positive and significant influence on individual taxpayer compliance in Surakarta" **is accepted.**

- **Hypothesis Testing 3**

Table Coefficients describes that the sig value of the tax sanction variable is  $0,000 < 0,05$  or  $T_{count} < T_{table}$ , namely  $-8.775 < 1.98609$ . This means rejecting the H3 statement tax sanctions significantly negatively affects taxpayer compliance in Surakarta. So, hypothesis three statement research," tax sanctions have a positive and significant effect on taxpayer compliance in Surakarta City," **is rejected.**

## DISCUSSION

### **The Effect of Taxpayer Awareness on Individual Taxpayer Compliance in Surakarta City**

Taxpayer awareness is recognised and significantly affects taxpayer compliance because increasing awareness of taxpayers can help all individual taxpayers in Surakarta City understand how important self-awareness is in paying taxes. According to the study of the hypothesis test results, the value of the Surakarta City taxpayers' awareness and compliance has an impact variable on the significance level of  $0,000 < 0,05$  or  $T_{count} > T_{table}$ , which is  $8,553 > 1,98609$ . These results are supported by research from Umam et al. (2023), Lisa & Hermanto (2018), Lestari & Wicaksono (2017), Rabiya et al. (2021), Indah & Setiawan (2020), Nurkhin et al. (2018) and Kamil (2015) implies that taxpayer awareness affects the findings of studies on individual taxpayer compliance.

### **The Effect of Taxpayer Attitudes on Individual Taxpayer Compliance in Surakarta City**

The findings of the investigation demonstrate that the taxpayer attitude variable has a favourable and significant effect on taxpayers' attitudes toward tax compliance and helps all Surakarta City taxpayers comprehend the significance of taxpayer variable compliance due to a positive attitude. The analysis results explain the results of the variable hypothesis test taxpayer attitude, which positively and significantly impacts taxpayer compliance in Surakarta with a significance level of  $0,05$  or  $T_{count} > T_{table}$ , which is  $5,535 > 1,98609$ . These results are supported by research from Savana (2023) and Hamdah et al. (2020) which suggests that taxpayer attitudes can influence individual taxpayer compliance.

### **The Effect of Tax Sanctions on Compliance of Individual Taxpayers in Surakarta City**

Given that tax sanctions still need to be improved in various aspects to improve taxpayer compliance in Surakarta City, the analysis shows that the tax sanction variable cannot positively influence taxpayer compliance. The results of the hypothesis test analysis show that at a significance level of  $0,05$  with a result of  $0,000 < 0,05$  or  $T_{count} < T_{table}$ , namely  $-8.775 < 1.98609$ . The analysis's findings

support the findings of the study carried out by Nasiroh & Afiqoh (2023), Anwar & Kirana (2024), Rahmawati & Yulianto (2018) which suggests that the variable tax sanction has no impact on individual taxpayers' compliance.

## **CONCLUSION AND RECOMMENDATION**

### **Conclusion**

The research conclusions are drawn from the discussion and research findings described above. The following are some of the conclusion points in this study:

1. The awareness of individuals influences the level of compliance of individual taxpayers in Surakarta City.
2. Taxpayer attitudes contribute positively and significantly to individual taxpayer compliance in Surakarta City.
3. Tax sanctions cannot positively impact individual taxpayer compliance in Surakarta City because taxpayers who violate individual taxpayer compliance are not subject to severe and effective legal sanctions.
4. Based on the data, the conclusions are that processing individual taxpayer compliance in the city of Surakarta is simultaneously influenced by tax sanctions, taxpayer awareness, and taxpayer attitudes.

### **Recommendation**

Based on the above conclusions, the researcher provides suggestions to subsequent researchers and taxpayer officers as follows:

1. This study examined only three variables. Therefore, the researcher recommends that future researchers investigate different topics and include additional variables.
2. Considering how crucial taxes are to the state and society, authorised officials are expected to provide sanctions that are not light for taxpayers who violate taxpayer compliance.
3. To encourage taxpayers to pay taxes promptly, the government should issue brochures with pictures and text that will persuade them to do so without warning.

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