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The Influence of Taxation Knowledge, Taxpayer Awareness, and Tax Sanctions on Individual Taxpayer Compliance (At the Bandung Cicadas Primary Tax Office)

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This research uses data from KPP Pratama Bandung Cicadas to highlight concerns about taxpayer compliance, especially with regard to self-assessed taxes. When it comes to tax knowledge, awareness, penalties and compliance, researchers have different opinions. The results highlight the influence of understanding, awareness, and impact on taxpayer behaviour as well as the collection of government taxes. An analysis of the relationship between taxpayer compliance and tax knowledge, awareness, and penalties is carried out through the use of descriptive and verification techniques in a quantitative research. Taxpayers of KPP Pratama Bandung Cicadas will be surveyed to determine the extent to which tax knowledge, awareness, and penalties influence compliance. This is done without comparing or linking the factors. Slovin was used to extract 100 taxpayers from a total of 300,740. We use quantitative and descriptive statistics. Tax compliance and tax policy should be improved as a result of this study. According to the research, people who are more aware of the tax rules are better able to pay their taxes. Enforcing tax rules through the use of tax penalties increases taxpayer understanding. According to the results of the research, the increase in taxpayer compliance at the Bandung Cicadas Primary Tax Service Office can be attributed to increased tax knowledge, awareness, and penalties. Given that these three factors statistically influence taxpayer compliance, it is important to study them together. Tax education, taxpayer awareness, and the effectiveness of tax penalties are some of the recommendations made in the study to increase taxpayer compliance.

Keywords: Individual Taxpayer, Taxpayer Compliance, Taxation Knowledge, Taxpayer Awareness, Tax Sanctions

Introduction

In the 2022 State Budget Realization Press Conference online, the Minister of Finance announced that Indonesia's state revenue for the 2022 State Budget reached Rp2,626.4 trillion, or 115.9% of the target set in Presidential Regulation Number 98 of 2022, which is Rp2,266.2 trillions. They rose by 30.6 percent, reflecting a relatively strong and stable economic recovery, supported by a substantial rise in inflation. Tax revenue reached Rp1,717.8 trillion, or equivalent to 115.6% of total state revenue. In accordance with the objectives of Presidential Regulation No. 98 of 2022, the percentage increase in taxes increased by 34.3%, surpassing the tax growth rate of

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19.3% in 2021 by a significant margin. This indicates that tax performance has shown improvement for two consecutive years, exceeding the set target (Kemenkeu RI, 2019).

By moving from an official assessment system to a self-assessment system, Indonesia's tax system is expected to actively engage taxpayers to maximize tax revenues. The government relies on taxpayer compliance to ensure that the assessment system succeeds in raising revenue (F. Rahayu, Surya, & Supriono, 2023). However, taxpayers who fail to comply with their tax obligations through non-compliance make the self-assessment mechanism vulnerable. Taxpayer compliance is therefore critical to making the self-assessment system work (Nugrahani & Suryaningsum, 2023).

The lack of taxpayer compliance in Indonesia is demonstrated by the compliance rate of the 2022 tax declaration (SPT), which was 83.2%. This report was presented to the media in January 2023 by Suryo Utomo, Director General of Taxation at the Ministry of Finance. The figure was down from the 84.07% recorded in 2021. The target for 2022 is to have 19 million taxpayers file their returns, including 1.65 million corporate taxpayers and 17.35 million individual taxpayers. If the compliance rate is 83.2%, the number of reported SPTs will be limited to 15.8 million in 2022.

In both 2018 and 2022, KPP Pratama Bandung Cicadas had a poor compliance rate among ratepayers. In particular, in 2022, the compliance rate of individual taxpayers at KPP Pratama Bandung Cicadas was significantly lower than in the previous year, when the compliance rate was significantly higher. The table below shows the compliance status of each taxable person of KPP Pratama Bandung Cicadas for the period 2018-2022.

Table 1. Individual Taxpayer Compliance Rate at KPP Pratama Bandung Cicadas in 2018-2022

Tax Year	Registered WPOP	WPOP Wajib SPT	WPOP Reporting SPT	Percentage (%)
2018	184.764	78.266	54.940	70,20
2019	193.265	81.240	65.277	80,36
2020	225.593	88.759	79.957	90.03
2021	287.441	83.776	86.934	103.77
2022	300.740	102.520	78.388	76.46

Source: KPP Pratama Bandung Cicadas (Data processed, 2023)

The data presented in Table 1 shows that the rate of increase in the number of individual taxpayers (WPOP) submitting tax returns (SPTs) to KPP Pratama Bandung Cikadas is still relatively low. This can be seen in the table above on individual taxpayer compliance. This is calculated by dividing WPOP who have voluntarily submitted SPT by WPOP who are required to submit SPT. Since 2018, there has been a consistent upward trend in the percentage of KPP Pratama Bandung Cicadas with WPOP compliance. However, in 2022, the compliance rate of KPP Pratama Bandung Cicadas with the Workplace Occupational Safety and Health Programme (WPOP) showed a significant decrease of 76.46 per cent compared to 2021. In 2021, the compliance rate was 103.77%, which is a difference of 27.31%. The actual reduction was below the 80 % minimum target set by DGT. It can be concluded that the WPOP of KPP does not comply with its tax obligations.

Particularly in the informal economy sector, where there are many taxpayers with relatively small tax liabilities, the imposition of administrative sanctions and reliance on enforcement alone are not successful in promoting taxpayer compliance. In addition, several studies indicate that a lack of understanding of taxation is a contributing factor to taxpayer noncompliance (DDTC, 2023).

Compliant taxpayers are individuals who are knowledgeable about their rights and diligently fulfill their tax responsibilities in accordance with tax regulations that they understand (S. K. Rahayu, 2020):190). In order to meet tax revenue goals, it is imperative for taxpayers to have the ability to pay and report their taxes accurately, comprehensively, and unambiguously. There is a direct correlation between taxpayer compliance and tax revenue for the state. When taxpayer compliance is high, tax revenue increases, and vice versa (Hendrianto, Dara, Masturo, & Fitriani,

2022). However, the general level of taxpayer Due to a lack of awareness, compliance in Indonesia is still inadequate of the importance of taxes for the welfare of society, coupled with the perception that tax regulations are difficult, resulting in public reluctance to fulfill their tax obligations (Azhari & Poerwati, 2023).

Tax literacy is achieved by facilitating the taxpayer's understanding of the rules that create, generate and explain the tax laws. This requires an understanding of the potential effects or outcomes that may result from this understanding (S. K. Rahayu, 2020):197-198). This finding is consistent with studies by (Laia & Tipa, 2023), which show that taxpayer compliance is positively influenced by tax knowledge. However, (Nugrahani & Suryaningsum, 2023) research found no relationship between tax compliance and knowledge.

Taxpayer awareness refers to the ability of taxpayers to use their knowledge and understanding to carry out their tax responsibilities in an accurate manner (S. K. Rahayu, 2020):195). These include collection practices, tax rates, inspection practices, enquiries, enforcement of tax laws and regulations, and services for tax payers. However, tax awareness is also related to tax compliance (S. K. Rahayu, 2020): 141). This finding is consistent with Research results from (Sulastiningsih, Winata, & Riauwanto, 2023), which indicate that taxpayers' level of understanding will have a positive impact on their ability to comply with tax regulations. However, research conducted by (Irmayani & Fathah, 2023) presents opposite findings, stating that taxpayer awareness does not affect taxpayer compliance.

Tax

According to Soemitro in (Resmi, 2019): 1), "Taxes are the contributions of the people to the public purse by virtue of law (which may be enforced), without receiving services in return (contraprestasi), which are directly identifiable and which are used to pay for public expenditure." According to Feldmann in (Resmi, 2019): 1), "Taxes are achievements that are imposed unilaterally by and owed to the authorities (according to the norms they determine in general), without any counterparty, and are solely used to cover public expenditures."

Taxpayer Compliance

As (S. K. Rahayu, 2020): 189-190) explains, 'taxpayer compliance refers to the appropriateness with which taxpayers implement the relevant tax rules'. Taxpayers are considered to be compliant when they understand the tax laws and carry out their responsibilities in accordance with them. They also fulfil their tax obligations appropriately". (Pohan, 2017): 155), however, sees tax compliance as 'a condition where tax payers fulfil all their tax obligations and enjoy their tax rights'.

Taxation Knowledge

(S. K. Rahayu, 2020): 198) defines tax knowledge as "being capable of defining, formulating and interpreting tax rules and seeing their consequences or implications". On the other hand, according to (Mardiasmo, 2019): 7), 'tax knowledge is all that is known and understood in relation to tax law, both in the form of material and formal tax law'(Wijaya & Yanti, 2023).

Taxpayer Awareness

(S. K. Rahayu, 2020): 195) defines taxpayer awareness as the capacity to fulfill tax obligations accurately by having knowledge and understanding of taxation issues. According to (Suandy, 2017): 128), taxpayer awareness refers to the desire of taxpayers to fulfill their tax responsibilities by automatically performing tasks such as self-registration, tax calculation, payment, and reporting the amount owed.

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Tax Sanctions

According to (Mardiasmo, 2019): 72), "fiscal sanctioning is a guarantee that the provisions of fiscal legislation and regulations (fiscal norms) are obeyed/observed/complied". In other words, the tax sanction is a preventive tool to prevent the taxpayer from violation of tax norms.". As for (Farouq, 2018): 290), the definition of tax sanctions is Tax sanctions serve as a mechanism to ensure that taxpayers fulfill their tax obligations. Tax sanctions aim to encourage awareness and increase taxpayer compliance with tax laws. In addition, tax sanctions are imposed as punishment for negligence, violations, or crimes related to tax obligations, and can result in administrative and criminal consequences.

Frame of Mind

(Sugiyono, 2022): 95), " The Framework is a conceptual model showing how the theory relates to a number of factors that have been identified as important to consider, such as." Meanwhile, according to (Dalman, 2016): 184), "The framework or framework of thought is the premise of research that is synthesized from facts, observations, and literature review."

From the above definitions, it can be concluded that the framework is the basis of research derived from facts, observations, and literature reviews related to various factors identified as important problems.

The Relationship Between Taxation Knowledge and Taxpayer Compliance

(Mardiasmo, 2019):7), " Whatever one knows and comprehends about tax law, whether it be material or formal, is referred to as tax knowledge".

Knowledge acquisition will turn into a systematic procedure when taxpayers understand the importance of taxes. Taxpayers will then fulfil their obligation to pay taxes on time and correctly, armed with this knowledge. According to research by (Laia & Tipa, 2023), tax knowledge has a positive effect on taxpayer compliance. Their study suggests that taxpayer compliance is unaffected by tax knowledge, which contradicts the conclusions of (Nugrahani & Suryaningsum, 2023).

The Relationship Between Taxpayer Awareness and Taxpayer Compliance

(S. K. Rahayu, 2020): 195), " Taxpayer Awareness refers to the ability to accurately comply with tax responsibilities by knowing and understanding tax rules."

Taxpayer awareness has a significant impact on the willingness of taxpayers to pay their taxes promptly and accurately, which is crucial for the effective enforcement of tax obligations and the collection of revenue. Increased taxpayer awareness will lead to improved taxpayer compliance. Empirical evidence that the level of taxpayer knowledge has a positive impact on taxpayer compliance is presented in the study by (Sulastiningsih et al., 2023). Contrary to the conclusions of (Irmayani & Fathah, 2023), their study suggests that the level of taxpayer knowledge does not influence taxpayer compliance.

The Relationship between Tax Sanctions and Taxpayer Compliance

(Mardiasmo, 2019): 72), "The purpose of tax penalties is to ensure that natural persons and legal entities comply with the provisions of the tax laws and regulations (tax norms). Tax penalties serve as a preventive measure to ensure that taxpayers do not violate tax rules."

Sanctions will be imposed if the taxpayer violates the relevant laws and regulations, whether intentionally or unintentionally. It is the duty of citizens to be responsible tax payers and to demonstrate their compliance through the fulfilment of their tax obligations. Taxpayers are motivated to comply with their tax obligations not only by the fear of potential penalties, but also by the recognition of the critical role that taxes play in sustaining the state. The study by (F. Rahayu et al., 2023)provides evidence that tax penalties are effective in increasing taxpayer compliance. Contrary to the conclusions of (Sari & Ompusunggu, 2023), their study suggests that tax penalties

have no effect on taxpayer compliance. Tax penalties were found to have a significant effect on taxpayer compliance in the study conducted by (Trihana & Ismunawan, 2022). The study conducted by Nasiroh and Afiqoh shows that tax penalties are effective in increasing individual taxpayer compliance.

Hypothesis

(Sugiyono, 2022): 99) defines the hypothesis as a provisional response to the formation of research questions expressed as interrogative sentences. The ephemeral nature of the answers is attributed to their reliance on appropriate ideas rather than actual facts derived from data collection. Alternatively, the hypothesis may be expressed as a theoretical response to the formulation of research questions that has not yet been validated by empirical evidence.

From the information provided, we can infer that a hypothesis is a tentative solution to research questions based on empirical evidence gathered through data collection.

Based on the above description with the research title "The Effect of Taxation Knowledge, Taxpayer Awareness and Tax Sanctions on Individual Taxpayer Compliance (At KPP Pratama Bandung Cicadas)", the researchers propose the following research hypothesis:

1. There is an influence of tax knowledge on individual taxpayer compliance.
2. There is an influence of taxpayer awareness on individual taxpayer compliance.
3. There is an influence of tax sanctions on individual taxpayer compliance.
4. There is a simultaneous effect of tax knowledge, taxpayer awareness, and tax sanctions on individual taxpayer compliance.
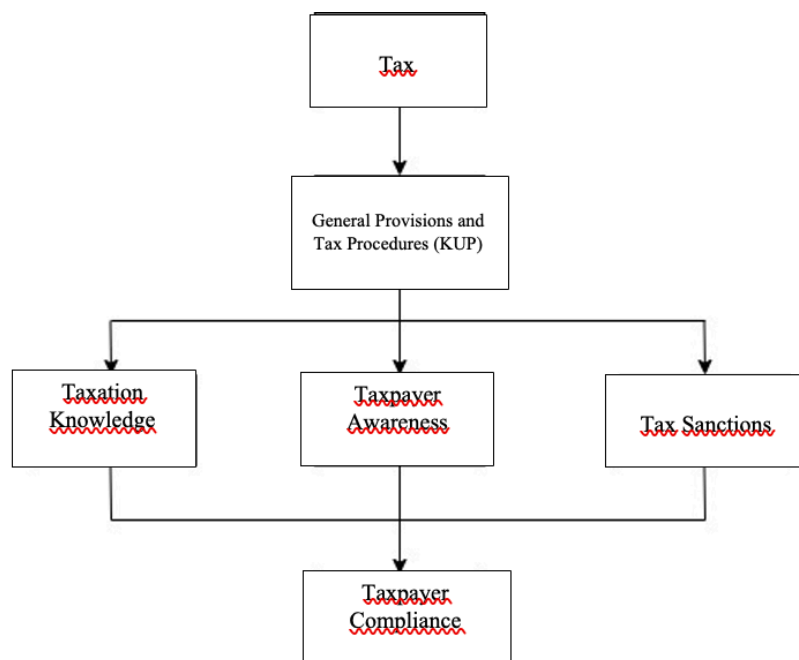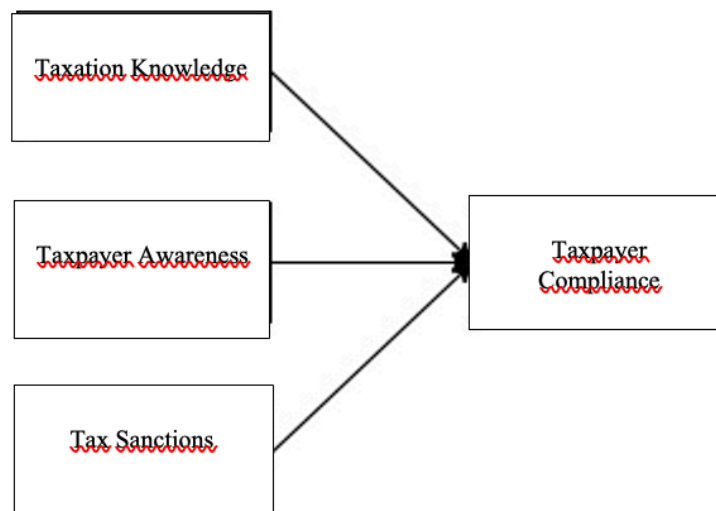

Figure 1. Framework

Figure 2. Research Model

Methods

Descriptive and confirmatory methods were used in the study. Descriptive approach, as defined by (Sugiyono, 2022): 64), is "research conducted to determine the value of one or more independent variables without comparison or association with others". The verification strategy, according to (Sugiyono, 2022): 36), refers to research that is conducted on a specific population or sample in order to evaluate a pre-established premise.

Meanwhile, (Sudaryono, 2018): 69) defines research methodology as a field of study that explores and examines the various approaches and techniques used to conduct research, drawing from established scientific principles and observable phenomena.

1. **Data Types and Source**

   Quantitative data is used in the study. Quantitative data refers to information that is expressed in numerical form, whereas qualitative data is information that is categorised or evaluated, according to (Sugiyono, 2022): 9). This is done by collecting data by distributing surveys. Statistical testing techniques are then used to analyse the data. Quantitative data collected by distributing questionnaires to individual taxpayers registered with KPP Pratama Bandung Cicadas are used in this study. The study relies on primary data as a source of information. (Sugiyono, 2022): 194) defines primary sources as data sources that provide data directly to data collectors."

   From the above understanding, it can be concluded that primary data is data obtained directly from the object studied by researchers in the field. In this study, data sources were obtained from respondents' responses through questionnaires distributed to individual taxpayers registered at KPP Pratama Bandung Cicadas.

2. **Population and Sample**

   The study population consisted of a total of 300,740 individual taxpayers registered with the KPP Pratama Bandung Cicadas in 2022. (Sugiyono, 2022): 129) defines simple random sampling as the process of randomly selecting sample members from a population without considering the stratification of the population."

   Since the population in this study was more than 100 respondents, the Slovin method was used to determine the sample size. If the population is less than 100 people, then the whole population is sampled, as stated by (Arikunto, 2019): 104). However, 10-15% or 20-25% of the total population can be sampled if the population is more than 100 people. In this study, the sample size was 100 respondents. The respondents were registered as individual taxpayers at KPP Pratama Bandung Cicadas. In this study the authors took an error

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tolerance of 10% (0.10) and determined the sample size using the Slovin formula according to (Sugiyono, 2022): 137) as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Description:
n = Number of samples required
N = Total population
e = Sample error rate (sampling error)

The number of individual taxpayers registered in 2022, based on the data from KPP Pratama Bandung Cicadas, is 300,740. Therefore, the number of samples for this study with a margin of error of 10% is as follows:

$$n = \frac{300.740}{1 + 300.740(0,1)^2}$$

$$n = \frac{300.740}{3.007,41}$$

$$n = 99,99 \text{ (rounded up to 100)}$$

Based on the calculations, the study included a total of 100 individual taxpayer respondents who were enrolled at KPP Pratama Bandung Cicadas.

3. **Data Collection Techniques**

(Sugiyono, 2022): 194) asserts that data collection procedures are a crucial and strategic aspect of research because the primary objective of research is to obtain data. Data collection can be conducted in different environments, from different sources, and through numerous methods. The data collection procedures used in this study are as follows:

1. Library Search

   As stated by (Sugiyono, 2022): 291), literature study pertains to the examination of theoretical studies and other references that are connected to the values, culture, and norms that emerge within the social context being investigated. Additionally, literature study holds great significance in research as it is inseparable from scientific literature.

   The author gathers data through the examination, investigation, and analysis of literature pertaining to Tax Knowledge, Taxpayer Awareness, Tax Sanctions, and Taxpayer Compliance. This process allows for the acquisition of theories, definitions, and analysis that can be utilized in the present study.

   Operational variables, as defined by (Sugiyono, 2022): 68), are certain qualities, traits, or values of a person, object, or activity that scientists vary so that they can study and then make inferences about them.

   It is imperative to establish precise definitions for the various variables in a study before data collection begins. Research variables refer to all elements that the researcher chooses to study in order to gather information and draw conclusions, as stated by (Sugiyono, 2022): 67). According to (Sudaryono, 2018): 151), variables can theoretically be defined as characteristics of a person or an object that show changes among each other.

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Table 2. Operationalization of Variables

Variables	Variable Concept	Indicator	Scale
Taxpayer Compliance (Y)	Tax compliance is a condition in which taxpayers fulfill all tax obligations and exercise their taxation rights. (Pohan, 2017)**:155)**	1. Compliance in registering as a taxpayer. 2. Compliance in submitting tax returns. 3. Compliance in correct reporting (of the calculation and payment of tax payable). 4. Compliance in payment (of year-end tax arrears).	Ordinal
Taxation Knowledge (X1)	Knowledge of Taxation is everything that is known and understood in connection with tax law, both in the form of material and formal tax law. (Mardiasmo, 2019)**: 7)**	1. Taxpayer knowledge of the tax function. 2. Taxpayer knowledge of tax regulations. 3. Taxpayer knowledge of registration as a taxpayer. 4. Taxpayer knowledge of tax payment procedures. 5. Taxpayer knowledge of tax rates..	Ordinal
Taxpayer Awareness (X2)	Taxpayer awareness is the ability to be able to carry out tax obligations correctly through the knowledge and understanding of taxpayers. (S. K. Rahayu, 2020)**: 195)**	1. Taxpayers have knowledge about tax regulations and then express their knowledge in their behavior related to tax obligations. 2. Taxpayers have the knowledge and then understand so that they can complete their tax obligations. 3. Taxpayers have an understanding of tax regulations and use them in decision making in addressing their tax obligations.	Ordinal
Tax Sanctions (X3)	Tax sanctions are a guarantee that taxpayers pay taxes and in order to foster awareness and increase taxpayer awareness (*Tax compliance)* of their tax obligations, as well as a means if there is negligence, violation or crime against tax obligations will be subject to administrative and criminal sanctions. (Farouq, 2018)**: 290)**	1. As a deterrent so that taxpayers do not violate tax norms. 2. Be assertive. 3. There are administrative and criminal sanctions. 4. In accordance with applicable regulations.	Ordinal

2. Field Search

In order to achieve the anticipated study outcomes, it is imperative to have the necessary supporting data and information. To address these requirements, the authors conducted on-site study at KPP Pratama Bandung Cicadas by distributing questionnaires to participants and conducting interviews.

Survey, (Sugiyono, 2022): 199) defines a questionnaire as a data collecting method that involves providing respondents with a series of questions or written statements to answer. Data collection is conducted by the dissemination of questionnaires, which consist of a set of statements or questions along with possible replies that have been formulated by the author, to a diverse group of participants.

Job interview, (Kriyantono, 2020): 289) defines an interview as a dialogue initiated by a researcher or somebody seeking to gather information, and an informant as someone who possesses significant knowledge about a subject.

4. Data Analysis Technique

(Sugiyono, 2022): 206) describes the techniques used to analyse data as post-collection activities. Data analysis involves grouping data on the basis of variables and types of participants, summarising data in tables on the basis of variables and all participants,

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presenting data for each variable examined, carrying out calculations to answer questions and carrying out calculations to test proposed hypotheses.

Once the data has been collected, the next step will be the analysis and processing of the data in order to answer the hypothesis proposed in the study. The data analysis techniques used by the author of this study were descriptive statistical analysis and confirmatory statistical analysis.

Results
General Overview

In accordance with the Regulation of the Minister of Finance of the Republic of Indonesia no. Kep48/KMK/1998 dated January 19, 1988, a new agency was created called the Bandung Central Taxation Inspectorate. It is headed by Dr. Untung Rivai and is located at Jalan Purnawarman No.21, Bandung.

Pursuant to the Regulation of the Minister of Finance of the Republic of Indonesia No. Kep-276/KMK.01/1998 dated March 23, 1988, the organizational structure and working methods of the General Director of Taxation have been modified to become the General Director of Taxation. Considering the rapid development of the region, it is deemed necessary to split the working field for the purpose of optimizing the use of the working field and assigning tasks for the purpose of optimizing the collection of revenue from the tax field. This office is part of the General Directorate of Taxation, which is in charge of the operational activities of the tax administration. The organization and working procedures of the Regional Office of the Directorate General of Taxation, in accordance with Regulation No. 443/KMK.01/2001 issued by the Minister of Finance of the Republic of Indonesia, are as follows.

The Regional Office of the Directorate General of Taxes has split Bandung Cibeunying KPP, which previously covered Cibeunying and Ujungberung areas, into two separate KPPs. The old KPP will continue to be called KPP-Bandung Cibeunying. The new KPP will be called KPP-Bandung Cicadas. KPP-Bandung Kikadas is a newly established tax office operating in the Cibiru sub-district and in the Arkamanik, Kikadas, Ujung Berung and Cimenyan regions. Kecamatan Cimenyan used to be located under Cimahi KPP Region originally.

Validity Test

Table 3. Validity Result Test

Variable	Item No.	Pearson Results	R Result
Taxpayer Compliance (Y)	Y1	0.490	0.197
	Y2	0.430	0.197
	Y3	0.422	0.197
	Y4	0.402	0.197
	Y5	0.330	0.197
	Y6	0.397	0.197
	Y7	0.293	0.197
	Y8	0.614	0.197
Taxation Knowledge $(X)_1$	X1.1	0.501	0.197
	X1.2	0.538	0.197
	X1.3	0.459	0.197
	X1.4	0.571	0.197
	X1.5	0.451	0.197
	X1.6	0.316	0.197
Taxpayer Awareness $(X)_2$	X2.1	0.462	0.197
	X2.2	0.229	0.197
	X2.3	0.339	0.197
	X2.4	0.207	0.197

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Variable	Item No.	Pearson Results	R Result
	X2.5	0.211	0.197
	X2.6	0.524	0.197
	X2.7	0.641	0.197
Tax Sanctions (X)$_3$	X3.1	0.494	0.197
	X3.2	0.595	0.197
	X3.3	0.405	0.197
	X3.4	0.486	0.197
	X3.5	0.417	0.197
	X3.6	0.478	0.197
	X3.7	0.493	0.197
	X3.8	0.359	0.197
	X3.9	0.449	0.197

Source: Researchers' 2024 compilation of data

The following table shows the Pearson correlation coefficients between various variables, along with the level of correlation and conclusions. The variables are categorized into Taxpayer Compliance (Y), Tax Knowledge (X1), Taxpayer Awareness (X2), Tax Sanctions (X3), where the results show that all items of each variable have a valid relationship, because the Pearson Correlation value is greater than the Correlation Level value (r table) or 0.197 for each item.

Reability Test

Table 4. Reability Result Test

Variable	Cronbach Alpha	Critical Value	Conclousion
Taxpayer Compliance (Y)	0.756	0.60	Reliable
Taxation Knowledge (X1)	0.656	0.60	Reliable
Taxpayer Awareness (X2)	0.736	0.60	Reliable
Tax Sanctions (X3)	0.663	0.60	Reliable

Source: Researchers' 2024 compilation of data

1. The variable of tax compliance (Y) has an alpha value of Croanbach=0.756, which is greater than the critical value of .60. This indicates that this variable is reliable.
2. The variable Tax Knowledge (X1) has a Croanbach Alpha value = 0.656, which is greater than the critical value of 0.60. This indicates that this variable is reliable.
3. The variable Taxpayer Awareness (X2) has a Croanbach Alpha value = 0.736, which is greater than the critical value of 0.60. This indicates that this variable is reliable.
4. The variable Tax Sanctions (X3) has a Croanbach Alpha value of 0.663, which is greater than the critical value of 0.60. This indicates that this variable is reliable.

Conclusion: This table shows that all variables, namely Taxpayer Compliance (Y), Tax Knowledge (X1), Taxpayer Awareness (X2), and Tax Sanctions (X3), are reliable, because the Croanbach Alpha value of all variables is greater than the critical value of 0.60

Normality Test

Table 5. Normality Result Test

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residual
Test Statistic	.065
Asymp. Sig. (2-tailed)	.200[c,d]

Source: Researchers' 2024 compilation of data

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According to the results of the Kolmogorov-Smirnov test, as shown in Table 4.2. It is evident that the probability value exceeds the significance level of α = 5% by 0.813. Therefore, the research data in this research model can be classified as normal

Multicollinearity Test

Table 6. Multicollinearity Result Test

Collinearity Statistics	
Tolerance	**VIF**
0.799	1.252
0.793	1.262
0.838	1.194

Source: Researchers' 2024 compilation of data

The tolerance value and VIF (Variance Inflation Factor) can be used to assess the correlation between variables.Interpretation:

1. The tolerance value of 0.799 indicates that the first variable is not highly correlated with other variables.
2. The tolerance value of 0.793 indicates that the second variable is not highly correlated with other variables.
3. The tolerance value of 0.838 indicates that the third variable is not highly correlated with other variables.
4. The VIF value of 1.252 indicates that the first variable has a high correlation with other variables, making it possible that the variance is greater than the expected variance.
5. The VIF value of 1.262 indicates that the second variable has a high correlation with other variables, making it possible that the variance is greater than the expected variance.
6. The VIF value of 1.194 indicates that the third variable has a high correlation with other variables, making it possible that the variance is greater than the expected variance.

Conclusion: From the results of collinearity statistics, it can be concluded that the variables in the statistical model are highly correlated, which can lead to larger than expected variances.

t-Test

Table 7. t Result Test

Model	t	Sig
Taxation Knowledge	3.165	0.002
Taxpayer Awareness	4.364	0.000
Tax Sanctions	3.160	0.002

Source: Researchers' 2024 compilation of data

1. Knowledge of Taxation is significant (α = 5%). The t table value for this is +1.985, as listed in the table above. Furthermore, the calculated t value is greater than the table t value (3.165 > 1.985) and the Sign value is 0.002, which is smaller than 0.05. These results indicate that Tax Knowledge has a Positive and Significant impact on Taxpayer Compliance.
2. Taxpayer awareness is assessed at a significance level of 5% (α). The t-table result is +1.985. Referring to the table above, we can see that the calculated t value of 4.364 exceeds the t table value of 1.985. In addition, the Sig. value is 0.000, which is smaller than 0.05. This shows that Taxpayer Awareness has a moderately positive and significant influence on Taxpayer Compliance.

Tax Sanctions are assessed using a significance level of 5% (α). The t-table value is calculated at +1.985. Based on the findings, the calculated t value (3.160) is smaller than the t table value (1.985), and the Sig. value is 0.002, which is above the 0.05 significance level. These findings indicate that Tax Sanctions have a positive and significant influence on Taxpayer Compliance

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f-Test

Table 8. f Result Test

	F	Sig.
1	27.322	0.000[b]

Source: Researchers' 2024 compilation of data

F-test is a statistical test used to determine whether there is a significant difference between mean scores for groups that have been conditioned on an independent quantity and mean scores for groups that have not been conditioned on that quantity. The table provided shows the F-test results of the regression model.

The above calculation results show that the calculated F-value is 27.322 with p-value (sig) 0.000, $\alpha=0.05$. This gives an F-table value of 2.70, indicating that F-count is larger than F-table (27.322 > 2.70). Therefore, the hypothesis is accepted and rejected. The hypothesis is that tax compliance is significantly influenced simultaneously by tax knowledge X 1, tax consciousness X 2, and tax penalty X 3.

It can be concluded that tax knowledge, tax awareness and tax penalties together affect tax compliance based on the statistically significant F-test results. Therefore, efforts to improve tax compliance must consider these aspects together.

Conclusion

The study and discourse on taxpayer compliance (Y), tax knowledge (X1), taxpayer awareness (X2), and tax sanctions (X3) at the Bandung Cicadas Primary Tax Service Office yielded the following findings: Tax expertise has a positive impact on taxpayer compliance, while taxpayer awareness refers to taxpayers' ability to accurately fulfill their tax responsibilities through their knowledge and understanding. Tax sanctions serve as a means of ensuring compliance with the rules and regulations set forth in tax laws. Tax sanctions are imposed to ensure that taxpayers fulfill their tax obligations, thereby promoting economic growth and increasing taxpayers' understanding of their tax responsibilities (tax compliance).At the Bandung Cicadas Primary Tax Service Office, there is a statistically significant and positive relationship between tax knowledge (X1) and taxpayer compliance (Y). At the Bandung Cicadas Primary Tax Service Office, there is a strong and positive relationship between taxpayer awareness (X2) and taxpayer compliance (Y), which is statistically significant. The implementation of tax sanctions (X3) at Bandung Cicadas Primary Tax Service Office has a statistically significant and positive impact on taxpayer compliance (Y). The results of this study provide substantial evidence in favor of the premise that tax knowledge (X1), taxpayer awareness (X2), and tax sanctions (X3) all have a statistically significant impact on taxpayer compliance. The calculated F-value, beyond the essential F-table value, indicates that the collective impact of these factors is not the result of chance. It is critical to consider all three elements simultaneously when examining how they affect taxpayer compliance in a given situation. Following these tips can lead to a better understanding of tax concepts. Increased taxpayer awareness, along with increased economic independence.

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