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KPP Tegallega Bandung's Individual Taxpayer Compliance: The Impact of Tax Administration Modernization, Tax Knowledge, and Tax Sanctions

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This study is to ascertain the impact of taxpayer compliance at the Tegallega Pratama Tax Service Office, Bandung, on the modernization of tax administration, tax knowledge, and tax sanctions. With a descriptive and verification approach, this work employs a quantitative methodology. One hundred respondents were given questionnaires to complete in order to gather primary data using the Slovin formula, out of the 167,593 registered individual taxpayers, using a non-probability sampling technique. Tests for validity and reliability are used in descriptive statistics. Multiple linear regression, product moment correlation coefficients, determination coefficients, and classical assumptions are used in statistical testing for verification. Several techniques for analyzing data are employed, such as multiple linear regression, determination coefficient analysis, product moment correlation coefficient analysis, partial and simultaneous hypothesis testing (f and t tests), and traditional assumption tests. For data processing, the SPSS software version 26.0 is utilized. The partial test findings show that tax administration modernization has a positive and significant impact on taxpayer compliance. Nevertheless, taxpayer compliance is unaffected by tax penalties or tax knowledge. The findings of the simultaneous test (f test), however, demonstrate that tax fines, tax expertise, and modern tax administration all have a substantial influence on mandatory compliance (determination coefficient: 60.1%).

Keywords: Annual Tax Returns (SPTs), Modernization of Tax Administration, Tax Knowledge, Tax Sanctions, Tax Payer Compliance,

Introduction

Since Indonesia's economy is currently faltering, taxes play a crucial role in helping the government raise money. According to Ministry of Finance data from 2021, the number of taxpayers in Indonesia has steadily increased by 49.82 million, of which 45.43 million are individual taxpayers. Nonetheless, 9.945 million taxpayers filed Annual Tax Returns (SPTs) in March 2021, according to the Directorate General of Taxation. There are 299,838 corporate taxpayers and 9.64 million individual taxpayers among the taxpayers (WP) who have filed the SPT. (Finance Ministry, 2024).

The tax ratio has not increased over the last three years, according to data from the Ministry of Finance. It is anticipated that the tax ratio will be 8.18% in 2021, compared to 9.76% in 2019 and 8.33% in 2020 (CNBC Indonesia). This shows that the tax collection still falls well short of the target percentage, which by international standards should be 15%. (2021, Ardiansyah).

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Taxes are necessary contributions to the state that individuals or bodies due under Republic of Indonesia Law Number 16 of 2009 concerning KUP. They are paid without getting any form of remuneration and are used to fund state necessities for the maximum prosperity of the populace. Despite being a legal requirement, paying taxes is seen negatively by the community since it lowers their income without providing them with any form of reimbursement. One way that the state raises money is through taxes, which also have a lot of possibilities for funding development. In order for the country to flourish successfully, community participation in paying taxes is essential. Kartika and Ginting (2024). The Ministry of Finance reports that by May 2023, 12.39 million tax returns had been collected, representing a 2.51% growth in the number of individual taxpayers filing annual tax returns. The government anticipates that 19.44 million taxpayers will file tax returns by the end of the year, out of the 20 million registered in the government database, despite the fact that this growth is slower than the previous year. Law No. 16 of 2009 governs tax returns (SPT), and by May 2023, 96% of yearly tax returns will be filed electronically. It is anticipated that the adoption of electronic channels will boost taxpayer compliance and make reporting easier. In order to incentivize taxpayers to submit their SPT on time, the government has extended the reporting period to the end of the year and instituted late fees. (Finance Ministry, 2024). The Tegallega Bandung Tax Office's individual taxpayer registration and SPT reporting numbers for the years 2015–2022 are displayed in the table below:

Table 1. Tegallega Bandung Tax Office's Individual Annual Tax Return Compliance Level, 2015–2022

Year	Individual Taxpayers Registered: The Amount	The quantity of taxpayers filing yearly tax returns	Revenue Compliant Ratio
2015	94,545	50,249	53,14%
2016	100,969	54,633	54,19%
2017	109,593	40,721	37,15%
2018	116,369	46,912	40,31%
2019	123,564	64,723	52,38%
2020	131,204	76,543	58,34%
2021	148,286	78,245	52,77%
2022	167,593	90,764	54,16%

Source: Bandung, Tegallega Tax Office, 2024

The aforementioned table indicates that as the number of Individual Taxpayers registered increases annually, so does the implementation of tax duties in terms of filing Tax Returns (SPT) at the Tegallega Bandung Tax Office. Data demonstrating the number of individual taxpayers over the last eight years supports this. However, comparatively few Individual Taxpayers still report SPT. This is evident from the amount of taxpayers who file returns after the deadline. The Compliance Ratio fluctuated year over year from 2015 to 2022, indicating unstable conditions. In 2017, only 37.15% of taxpayers saw a sharp decline in compliance. But that doesn't mean there has been a noticeable rise. This in no way ensures that the additional taxpayers who have enrolled will comply with filing their yearly SPT. Individual taxpayers enrolled at the Tegallega Bandung Tax Office are becoming more numerous each year. But a rise in taxpayer registration does not always translate into a rise in taxpayer registrations filing SPT returns. Thus, it is evident that KPP Tegallega Bandung individual taxpayers continue to be less compliant with regard to filing taxes. Based on the compliance problems above, the researcher conducted a pre-questionnaire to 30 taxpayer respondents at KPP Tegallega Bandung with the aim of finding out whether each variable studied can affect individual taxpayer compliance. The results obtained are as follows,

Pre-survey results of the research that has been conducted on 30 corporate taxpayer respondents regarding tax compliance in reporting SPT at KPP Tegallega Bandung with the statement:

“All Indonesians will benefit from an increase in national income through the timely submission of SPT and tax payments.”

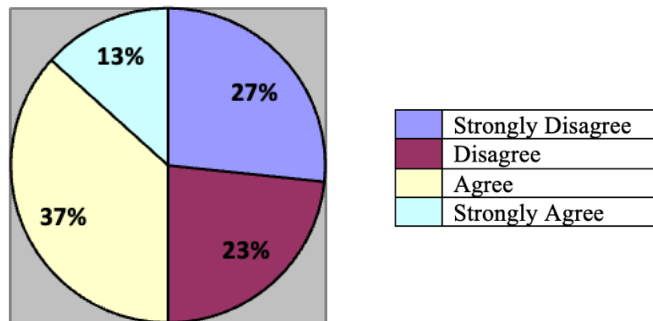


Figure 1. Preliminary Survey Findings on Taxpayer Compliance from KPP Tegallega Bandung's Research on Taxpayers Personal

Based on the aforementioned image, half of the thirty individual taxpayer respondents agree that reporting SPT can enhance the welfare of Indonesian citizens. However, the thirty respondents' level of taxpayer compliance is still low because the other fifty percent of respondents gave less information or disagreed. By the deadline established by the government, it is anticipated that taxpayer compliance will reach 100%. The Tegallega Bandung Tax Office released the findings of the Pre-Survey of the research on tax modernization, which was completed by 30 individual taxpayer respondents. The findings stated taxpayers find it simpler to fulfill their tax duties because to the Directorate General of Taxation's renewal projects, which include e-Billing, e-Filing, and e-Registration.

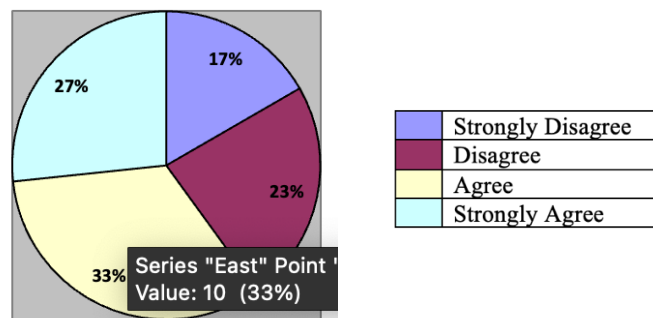


Figure 2. Pre-Survey Findings in relation to the modernization of tax administration conducted on Ordinary People at KPP Tegallega Bandung

The pre-survey results of thirty individual taxpayers at the Tegallega Bandung Tax Office are shown in the image above. Of them, 17% disagree that modernizing tax administration can make it simpler for taxpayers to manage their tax obligations, while 23% acknowledge that they do not agree. Nonetheless, 33% of respondents who are individual taxpayers concur that modernizing tax administration can help people better manage their tax obligations, and 27% acknowledge that they strongly concur. Even while just 40% of respondents expressed disagreement or disagreement, this will have a significant impact on the adoption of uneven modernization in tax administration, leading to lower-than-expected state revenues. The Tegallega Tax Office released the pre-survey results of a study that included 30 individual taxpayer respondents and the statement, "Knowing and understanding the importance of SPT that has been reported and paid on time so that it can increase state revenues."

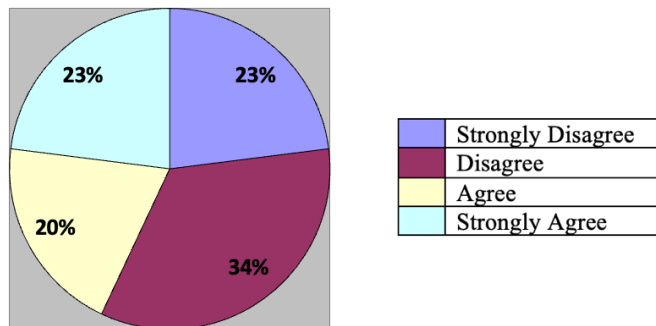


Figure 3. Pre-Survey Findings of WP-OP study on tax awareness at KPP Tegallega

According to 30 taxpayer respondents at the Tegallega Tax Office, 23% of respondents said they disagreed with the knowledge and understanding that timely SPT reporting and payment might improve state revenue, and 34% said they agreed less. This is shown in the picture above. 20% of respondents said they agreed, and 23% said they strongly agreed, with regards to knowledge and comprehension of timely SPT reporting. This indicates that tax understanding at the Tegallega Bandung Tax Office on reporting SPT and its payment is still lacking.

The findings of a pre-survey conducted by the Tegallega Bandung Tax Office with 30 individual taxpayer respondents about tax punishments, with the statement, "Administrative sanctions in the form of a fine of 50% of the underpaid tax, if the SPT is filled out incorrectly."

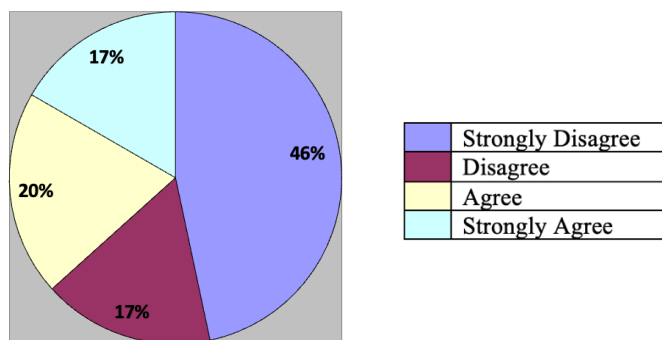


Figure 4. The Tegallega Bandung Tax Office's pre-survey findings on taxpayers-OP over potential tax penalties

According to the above figure, 46% of individual taxpayer respondents said they disagreed with the administrative discipline, which consists of a 50% fine for underpaid taxes, and 17% said they disagreed because the amount paid was relatively high. Of WP-OP, only 20% agreed and 17% strongly agreed that an administrative sentence of 50% of the underpaid tax should be imposed. This demonstrates how WP-OP will be burdened with reporting and paying their taxes due to the excessive fine amount.

Researchers had to undertake this study because there was a research gap in earlier investigations. Studies by Lubis et al. (2022) found that taxpayer compliance is significantly impacted by the modernization of the tax administration system; yet, studies by Sugi (2019) found no correlation between modernity and taxpayer compliance. Tax knowledge has an impact on taxpayer compliance, according to research by Ardiansyah et al. (2022). Aeni (2020) found no evidence to support the claim that taxpayer compliance is significantly impacted by tax expertise. While studies by Kartini and Suardana (2019) found no evidence of a relationship between tax sanctions and taxpayer compliance, those by Ardiansyah (2022) found that tax sanctions do have an impact.

The present investigation aims to: (1) ascertain the level of Taxpayer Compliance; (2) evaluate the impact of Modernization of Tax Administration, Taxpayer Knowledge, and Tax Sanctions on Individual Taxpayer Compliance to a partially extent; and (3) evaluate the impact of Modernization of Tax Administration, Taxpayer Knowledge, and Tax Sanctions on Individual Taxpayer Compliance concurrently.

Research Framework

Ghozali (2020:56) asserts that the deductive research we employ is based on the framework of mind. It includes reasoning that develops, clarifies, and expands upon the relationships between variables that are determined through observations, interviews, and literature studies and that are thought to be pertinent to addressing research questions.

The following is how the researcher determines the description of the research model and framework of thought :

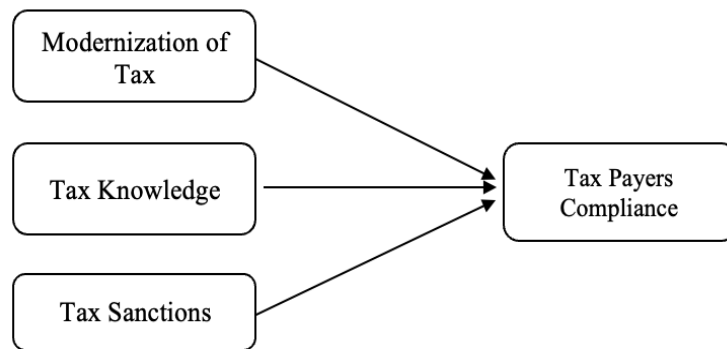


Figure 5. Research Model

Hyphotesis

The following are the theories that this investigation will test :

- H₀ Taxpayer compliance is unaffected by Modernization of Tax.
- H₁ Taxpayer Compliance is Affected by Modernization of Tax
- H₀ Taxpayer compliance is unaffected by Tax Knowledge.
- H₂ Taxpayer compliance is impacted by Tax Knowledge
- H₀ Taxpayer Compliance is unaffected by Tax Sanctions
- H₃ Taxpayer compliance is impacted by Tax Sanctions.
- H₀ Taxpayer compliance is impacted simultaneously by the modernization of tax, tax knowledge, and tax sanctions.
- H₄ Taxpayer compliance is impacted simultaneously by the modernization of tax, tax knowledge, and tax sanctions.

Methods

This study's methodology is quantitative and employs both a descriptive and verification approach. The positivist research methodology is used to study a certain population or sample, gather data with research equipment, and analyze data quantitatively or statistically in order to describe and test the hypothesis that has been put forth (Sugiyono, 2019:23).

Studying one or more independent variables without comparing them to other variables or establishing any connections with them is known as the descriptive approach. Conversely, the verification strategy involves conducting research on a specific population or sample in order to test the hypothesis that has been put forth (Sugiyono, 2019: 48). 2019: 36 for Sugiyono

Primary data, or data sources that are directly acquired from data collectors, are used in this study. Respondents fill out questionnaires to provide data, and after that, they provide answers to

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methodical questions. There are other options for answers; responders select the ones that are appropriate and deemed correct for each individual (Sugiyono, 2019: 213). In primary data, the target data are those that researchers in the field have directly discovered. Thus, in the Tegallega Bandung Tax Office, questionnaires were distributed to individual taxpayers.

Table 2. Variable Operationalitation

Variable	Variabel Concept	Indicator	Scale	No questionnaire
Tax Payers Compliance (Y)	Fulfilling tax duties is defined as understanding and making an effort to comprehend all tax law provisions, completing tax forms accurately and thoroughly, calculating their exact tax liability, and paying their taxes on schedule. Rahayu (2017:193)	<ol style="list-style-type: none"> 1. Right in time to register. 2. Exactly in time to deposit taxes owed. 3. Right in time in reporting taxes paid and calculating taxes. 4. Right in time in calculating taxes owed in accordance with the tax regulations. 5. Exactly in the accounting of taxes owed in accordance with the tax regulations. 6. Exactly in cutting or collecting taxes. (Taxable as a third party). 	Ordinal	1-6
Modernization of Tax (X ₁)	Improvement or improvement of administrative performance both individually, collectively and institutionally in order to be more efficient, cost-effective and expeditious Rahayu (2017:93)	<ol style="list-style-type: none"> 1. Organizational Structure Reforms. 2. Improvement of business processes through the use of communication and information technology. 3. Improvement of human resource management. 4. Implementation of Good Governance. 	Ordinal	7-11
Tax Knowledge (X ₂)	All of the information regarding material and formal tax law that is known and understood is referred to as tax knowledge.. Mardiasmo (2018:17)	<ol style="list-style-type: none"> 1. Compulsory knowledge of tax functions. 2. Compulsory knowledge of tax regulations. 3. Knowledge of tax obligations against registration as taxable. 4. Compulsory knowledge of the methods of payment of taxes 5. Compulsory knowledge of tax rates. 	Ordinal	12-16
Tax Sanctions (X ₃)	The imposition of tax sanctions ensures that tax rules and norms will be obeyed, complied with, and adhered to. Stated differently, tax sanctions serve as a deterrent to ensure that taxpayers do not break any tax laws. Mardiasmo (2018:62)	<ol style="list-style-type: none"> 1. Administrative sanctions consisting of Flower Sanctions, Penalties and Increases 2. Criminal sanctions consisting of prison and prison sanctions. 	Ordinal	17-22

Methodology for gathering data

These are the data collection methods employed in this study :

1. Interviews

In order to uncover occurrences or issues that need further investigation, researchers can use interviews as a method of gathering early data. (2019:214) Sugiyono. Researchers use the technique of interviews to gather information by directly questioning taxpayers in the Tegallega sub-district about issues linked to the subject under study and the topic of the research.

2. Questionnaires

A questionnaire is a method for gathering data that involves giving respondents a list of written questions or statements to complete Sugiyono (2019:219). written statements that researchers have created by delivering many questionnaires, each with a backup response that the responder will gets.

3. Literature

Studies of literature are connected to theoretical research and other sources that emerge in the social context under investigation because scientific literature and research are inextricably linked. 2020:140 Sugiyono. Data that can assist researchers in finishing their work is used by researchers in the form of journals and other material.

Samples and Populations

The Tegallega Bandung Tax Office is home to 167,593 individual taxpayers whose objectives will be the population considered in this study. Using a purposive sample type and a non-probability sampling technique in this investigation. One sampling strategy that requires careful thought is purposeful sampling (Sugiyono, 2019:85). Establishing the sample criteria for this study involves choosing corporate taxpayers who have registered with the Tegallega Tax Office and who will respond to the survey or questionnaire.

At the Tegallega Bandung Tax Office, there are 167,593 individual taxpayers enrolled. The Slovin formula (Sujarweni, 2019:18) is used for the sampling.

$$n = \frac{N}{1 + Ne^2}$$

Details :

n = Sample Unit (The necessary number of responders)

N = Populations (population size and number)

e = error value applied

Based on the Slovin calculation above, the sample taken has a margin of error of 10% and a population of 167,593 individual taxpayers :

$$n = \frac{167,593}{1 + 167,593(0,1)^2}$$

$$n = \frac{167,593}{1 + 167,593(0,01)^2}$$

$$n = \frac{167,593}{1 + 53,43}$$

n = 99,94 or 100 Tax Payers

This study employed validity and reliability tests for the instruments, and multiple linear regression, determination, product moment correlation coefficient, and classical assumption tests were performed for data analysis. Both simultaneous and partial tests (t-tests) were employed in the hypothesis testing process (f-tests).

Results

Test of Validity

The validity of each statement item in the questionnaire must be examined by calculating the correlation between each respondent's answer variable score and the overall score of each variable. The r correlation results are then compared with the r table at a significance level of 0.05. With 100 respondents in this study, the r-table value was 0.196 (as can be seen in the r-table with (n-2) or right in the 0.05 significant column, row 98). The outcomes of the validity test are as follows:

Table 3. Validity Test Results

Variable	No. Item	Rhitung	Rtabel	Details
Tax Payes Compliance	Y.1	0,426	0,196	Valid
	Y.2	0,653	0,196	Valid
	Y.3	0,448	0,196	Valid
	Y.4	0,627	0,196	Valid
	Y.5	0,428	0,196	Valid
	Y.6	0,622	0,196	Valid
Modernization of Tax Administration	X1.7	0,534	0,196	Valid
	X1.8	0,589	0,196	Valid
	X1.9	0,612	0,196	Valid
	X1.10	0,536	0,196	Valid
	X1.11	0,528	0,196	Valid
Tax Knowledge	X2.12	0,671	0,196	Valid
	X2.13	0,322	0,196	Valid
	X2.14	0,432	0,196	Valid
	X2.15	0,684	0,196	Valid
	X2.16	0,338	0,196	Valid
Tax Sanctions	X3.17	0,464	0,196	Valid
	X3.18	0,628	0,196	Valid
	X3.19	0,616	0,196	Valid
	X3.20	0,425	0,196	Valid
	X3.21	0,685	0,196	Valid
	X3.22	0,526	0,196	Valid

All statement items in the Taxpayer Compliance, Tax Administration Modernization, Tax Knowledge, and Tax Sanctions questionnaires can be deemed legitimate as a result of the table's observation that Pearson Correlation (r-calculation) > r-table (0.1966).

Test of Reliability

Alpha Cronbach is used in the SPSS 26 software for the reliability test in this investigation. If an Alpha Cronbach value is more than 0.60, the variable is considered dependable. The presented reliability test findings are as follows:

Table 4. Results for Reliability Testing

Variable	Croanbach Alpha	Minimal Amount	Details
Taxpayer Compliance (Y)	0,826	0,600	Reliabel
Modernization of Tax Administration (X ₁)	0,840	0,600	Reliabel
Tax Knowledge (X ₂)	0,741	0,600	Reliabel
Tax Sanxtions (X ₃)	0,765	0,600	Reliabel

All of the examined variables are deemed suitable (reliable) because their Cronbach's Alpha values are greater than 0.60. The validity and appropriateness of the questionnaire employed are demonstrated by the results of the validity and reliability tests, allowing for the use of the gathered data for additional research.

Normality Test
Classical Assumption Test

Table 5. Results for the Normality Test and One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.648887264
Most Extreme Differences	Absolute	.064
	Positive	.052
	Negative	-.064
Test Statistic		.064
Asymp. Sig. (2-tailed)		.200 ^{c,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

The significance level is more than 5% ($0.200 > 0.05$), indicating that the data is regularly distributed, according to the findings of the normality test mentioned above.

Test for Multicollinearity

The multicollinearity test results are displayed in the table below.

Table 6. Results of the Multicollinearity Test Table

Coefficients^a		
Models	Collinearity Statistics	
	Tolerance	VIF
Modernization of Tax Administration	.416	2.445
Tax Knowledge	.427	2.326
Tax Sanctions	.352	2.876
a. Dependent Variable: Taxpayer Compliance		

The aforementioned table indicates that every variable has a tolerance value greater than 0.10 and a variance influence factor (VIF) value less than 10. Thus, it can be said that the independent variables in the regression model of this study do not exhibit multicollinearity.

Test of Heteroscedasticity

This is the explanation provided for the heteroscedasticity test results:

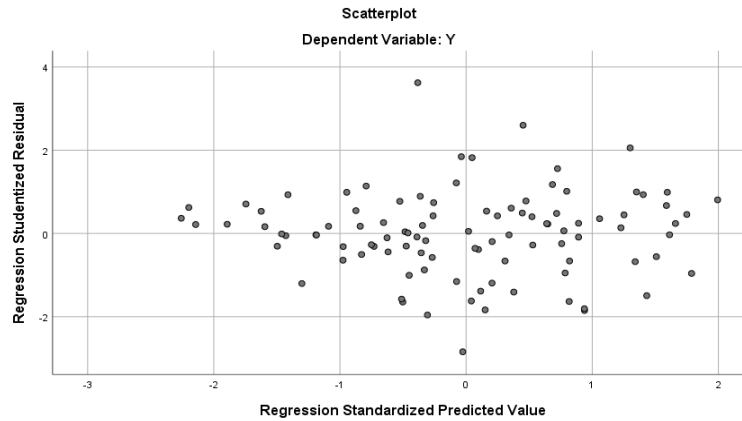


Figure 6. the Results of the Heteroscedasticity Test

The points are dispersed randomly and do not create a pattern, as can be seen in the above image of the heteroscedasticity test findings. Additionally, the spots are dispersed along the Y axis above and below the zero mark. From this, it can be shown that the regression model does not exhibit heteroscedasticity, indicating that it can be used for additional investigation..

Test of Multiple Linear Regression

To acquire a thorough understanding of the relationship between the independent factors (tax knowledge, modernization of tax administration, and tax sanctions) and the dependent variable (taxpayer compliance), multiple linear regression is employed.

The outcomes of the multiple linear regression analysis are as follows:

Table 7. Results for Multiple Linear Regression Calculation

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	6.037	1.102		4.776	.000
	Modernization of Tax Administration	1.422	.164	.725	2.682	.000
	Tax Knowledge	1.960	.235	.682	2.218	.047
	Tax Sanction	1.885	.109	.615	1.997	.039

a. Dependent Variable: Taxpayer Compliance

The output above can be used to calculate the regression coefficient and constant value, which allows for the formation of the following multiple linear regression equation:

$$Y = 6,037 + 1,422x_1 + 1,960x_2 + 1,885x_3$$

The following interpretation of the preceding equation is possible:

1. $\alpha = 6,037$ This indicates that the value of the Taxpayer Compliance variable is 6.037 units if the variables Tax Administration Modernization, Tax Knowledge, and Tax Sanctions have a value of zero (0) or constant.
2. $\beta_1 = 1,422$ This indicates that the Taxpayer Compliance variable will grow in value by 1.422 units for each additional unit of the Tax Administration Modernization variable, assuming all other variables remain constant. On the other hand, the Taxpayer Compliance variable (Y) will decrease by 1.422 units for every unit decrease in the Tax Administration Modernization variable (X1), assuming that all other variables remain constant.

3. $\beta_1 = 1,960$ This indicates that the Taxpayer Compliance variable will grow in value by 1.960 units for each additional unit of the Tax Knowledge variable, assuming that all other variables stay constant. In comparison, the Taxpayer Compliance variable (Y) will fall by 1.960 units for every unit decrease in the Tax Knowledge variable (X₂), assuming all other factors remain constant.
4. $\beta_1 = 1,885$ This means that the Taxpayer Compliance variable will increase by 1.885 units for each unit added to the Tax Sanction variable, assuming that all other variables remain constant. In contrast, the Taxpayer Compliance variable (Y) will decrease by 1.885 units for every unit decrease in the Tax Sanction variable (X₂), assuming all other factors remain constant.

Hypothesis Partial Test (t-Test)

The t table must be calculated using the distribution table in order to determine whether Tax Administration Modernization, Tax Knowledge, and Tax Sanctions have any bearing. If two-sided testing is used and $\alpha = 0.05$, $df = n - k = 100 - 4 = 96$, the t table will be 1.985.

The outcomes of data processing for a partial hypothesis test are as follows:

Table 8. Calculated Results for Partial Tests (t-Test)

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.037	1.102		4.776	.000
	Modernization of Tax Administration	1.422	.164	.725	2.682	.000
	Tax Knowledge	1.960	.235	.682	2.218	.047
	Tax Sanction	1.885	.109	.615	1.997	.039

1. The computed t value for Tax Administration Modernization (X₁) is 2.682 based on the computation above. Given that the significance value is less than 0.05 and the computed t value is more than the t table, H₁ is accepted and H₀ is rejected, indicating that Tax Administration Modernization (X₁) significantly and favorably affects taxpayer compliance (Y).
2. Based on the computation above, the computed t value for Tax Knowledge (X₂) is 2.218, and the t table is 1.985. H₂ is approved and H₀ is rejected because the calculated t value is greater than the t table and the significance value is less than 0.05, suggesting that Tax Knowledge (X₂) has a positive and substantial impact on taxpayer compliance (Y).
3. The computed t value for Tax Sanctions (X₃) is 1.997 based on the computation above. Given that the significance value < 0.05 and the computed t value > t table, H₃ is accepted and H₀ is rejected, indicating that Tax Sanctions (X₃) have a noteworthy and favorable impact on taxpayer compliance (Y).

Hypothesis Testing in Simultaneous (f-Test)

The t table must be calculated using the distribution table in order to determine whether tax administration modernization, tax knowledge, and tax sanctions all have an impact on taxpayer compliance. The Ftable is 2.70 with $\alpha = 5\%$ and degrees of freedom V₁ = 96 (n-k-1) and V₂ = 3.

The outcomes of data processing for a partial hypothesis test are as follows:

Table 9. Calculated Results for Simultaneous Testing (f-Test)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	640,398	4	155,350	23,117	,000 ^b
	Residual	722,352	95	7,467		
	Total	1362,750	99			
a. Dependent Variable: Taxpayer Compliance (Y)						
b. Predictors: (Constant), Modernization of Tax Administration (X ₁), Tax Knowledge (X ₂), Tax Sanction (X ₃),						

Fcount is 23.117 with a p-value (sig) of 0.000, according to the table data above. If $\alpha = 5\%$ and $V1 = 96$ ($n-k-1$) and $V2 = 3$ degrees of freedom are used, the F_{table} will be 2.70. The factors Tax Administration Modernization (X₁), Tax Knowledge (X₂), and Tax Sanctions (X₃) have an impact on corporate compliance (Y) simultaneously because the Fcount value $> F_{table}$ ($23.117 > 2.70$) and the significance value of 0.000, which is smaller than 0.05 ($0.000 < 0.05$), support the acceptance of H₄ and the rejection of H₀.

Conclusion

The Tegallega Bandung Tax Office's taxpayer compliance is in good standing, according to the descriptive statistical study. The increase in taxpayers filing personal SPT reports demonstrates this. The Tegallega Tax Office's upgrading of Tax Administration has been operating smoothly. At the Tegallega Bandung Tax Office, taxpayers are thought to have rather strong tax knowledge. The implemented tax punishments have been functioning fairly well in the meantime.

The verification analysis revealed that modernization had a considerable and favorable impact on taxpayer compliance, particularly when partial hypothesis testing (t-test) was used. Taxpayer compliance was positively and significantly impacted by tax knowledge. Additionally, there was a notable and positive impact of tax consequences on taxpayer compliance. The simultaneous hypothesis test (f-test) yielded the conclusion that taxpayer compliance was impacted concurrently by modernizing tax administration, tax understanding, and tax sanctions..

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