

**THE INFLUENCE OF THE STRICTNESS OF TAX SANCTIONS, THE LEVEL OF PUBLIC TRUST IN THE GOVERNMENT, THE QUALITY OF SERVICES, THE LEVEL OF AWARENESS, AND SUBJECTIVE NORMS ON TAXPAYER COMPLIANCE IN INCREASING APBN REVENUE (CASE STUDY AT KPP PRATAMA SOUTH CIKARANG)**



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**Abstract**

This research aims to examine the influence of the strictness of tax sanctions, the level of public trust in the government, service quality, level of awareness, and subjective norms on taxpayer compliance in increasing APBN revenues (case study at KPP Pratama South Cikarang) using a quantitative approach. The sampling technique used was probability sampling with a sample size of 100 taxpayer respondents registered at KPP Pratama Cikarang Selatan. Data collection was carried out through a questionnaire using a Likert scale. The analysis method in this research uses Structural Equation Modeling (SEM) with SmartPLS 4.0.9.5 Software via Google Forms. Testing includes outer model analysis, inner model analysis, and hypothesis testing. The results of the research show that the Firmness of Tax Sanctions has a significant positive influence on Taxpayer Compliance, the Level of Public Trust in the Government has a significant negative influence on Taxpayer Compliance, Service Quality has a positive but not significant influence on Taxpayer Compliance, the Level of Awareness has a significant positive influence on Taxpayer Compliance. Taxpayer Compliance and Subjective Norms have a negative but insignificant influence on Taxpayer Compliance.

**Keywords:** Firmness of Tax Sanctions, Level of Public Trust, Quality of Service, Level of Awareness, Subjective Norms, Taxpayer Compliance, APBN

## INTRODUCTION

Tax is the main source of state revenue to fund the APBN, so its role is considered very important (Nabila Alya Fakhirah & Sofianty Diamonalisa, 2023). This follows Article 8e of Law No. 17 of 2003 concerning State Finance, which states that tax revenues are part of the income elements expected to fund state priorities, according to their ability to collect state revenues (Laura & Iman Akhdi, 2021).

The government has an important role in increasing state income by properly utilizing and allocating resources and state administration needs. State revenue is known as the State Revenue and Expenditure Budget, often abbreviated to APBN. The APBN represents people's sovereignty so that every year the law determines it. Furthermore, the state income will be allocated to various fields, namely education, district/city government, public services, and development (Ervan Ginting et al., 2024). Tax revenues for the APBN are carried out through customs and excise, tax revenues, and grants (Faradilla Herlin et al., 2021).

**Table 1.**  
**Tax Revenue in the 2021-2023 APBN (Trillions of Rupiah)**

Tax Revenue	2021		2022		2023		
	Target	Realization	Target	Realization	Target State Budget 2023	Target Presidential Decree 75/2023	Realization
<b>1. Domestic Tax</b>	1,409.6	1,474.1	1,705.0	1,943.7	1,963.3	2,045.4	2,094.0
- Income tax	683.8	696.7	813.7	998.2	935.0	1,049.5	1,061.8
- value-added tax	518.5	551.9	639.0	687.6	742.95	731.04	764.34
- property tax	14.8	18.9	20.9	23.3	31.31	26.87	33.33
- Excise	180.0	195.5	220.0	226.9	245.4	227.2	221.8
- Other Taxes	12.4	11.1	11.4	7.7	8.70	10.79	9.75
<b>2. International Trade Tax</b>	35.0	73.7	79.0	90.9	57.74	72.90	64.37

- <b>Import duty</b>	33.2	39.1	42.3	51.1	47.53	53.1	<b>50.8</b>
- <b>Export Duty</b>	1.8	34.6	36.7	39.8	10.21	19.8	<b>13.5</b>
<b>Total Tax Revenue</b>	1,743.6	2,011.3	1,784.0	2,034.6	2,021.1	2,118.3	2,155.4

Source: (Directorate General of the Treasury), (Ministry of Finance of the Republic of Indonesia), (Data processed by researchers)

Based on the data above, Table 1. in red numbers shows that in APBN tax revenues from 2021 to 2023 in several tax sectors there are still some that have not reached the APBN target.

**Table 2.**

**Total Target and Realization of Tax Revenue at KPP Pratama Cikarang Selatan 2021 to 2023**

<b>Year</b>	<b>Target</b>	<b>Realization</b>	<b>Percentage</b>
2021	IDR 5,257,266,070,000	IDR 4,830,279,502,517	<b>91.88%</b>
2022	IDR 3,822,500,981,000	IDR 4,813,150,343,878	125.92%
2023	IDR 5,744,949,704,000	IDR 6,013,711,633,284	104.68%

Source: (KPP Pratama South Cikarang, 2023)

Based on the data above, Table 2. in red numbers shows that at KPP Pratama Cikarang Selatan, tax revenues in 2022 and 2023 have exceeded the target. However, in 2021 it has not reached the target. This means that taxpayers have not been consistent in paying their taxes, this could happen because there are factors that influence taxpayer compliance.

**Table 3.**

**Level of Compliance in Submitting Taxpayers' Annual Tax Returns at KPP Pratama Cikarang Selatan 2021-2023**

<b>Taxpayer</b>	<b>2021</b>		<b>2022</b>		<b>2023</b>	
	<b>Registered WP</b>	<b>Realization</b>	<b>Registered WP</b>	<b>Realization</b>	<b>Registered WP</b>	<b>Realization</b>
Body	5,899	5,899	5,175	5,175	5,308	5,308
Non-Employee Individuals	2,812	2,812	2,101	2,101	1,752	1,752
Employee Personal Person	48.112	48.112	46,663	46,663	46.109	46.109

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<b>Total</b>	56,823	56,823	53,939	53,939	53,169	53,169
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Source: (KPP Pratama South Cikarang, 2023)

Based on data from Table 3, it is explained that the level of compliance in submitting annual tax returns for taxpayers at KPP Pratama Cikarang Selatan is considered to have been realized every year following taxpayers registered at KPP, although there are still some tax revenues that have not reached the budgeted target.

In this case, to increase APBN revenues, the government must create opportunities and develop plans to manage these funding sources by regularly monitoring state income and inviting people to pay taxes, because by doing so they will fulfill their rights and obligations as citizens, and the state will have the ability to carry out their obligations such as facilities and infrastructure, welfare in the fields of health, education, and so on (Erwan Ginting et al., 2024).

Fluctuations in domestic tax revenues indicate that the level of taxpayer compliance in society in fulfilling their obligations is still low. Because the tax ratio reflects the level of public compliance in paying taxes in a country (Vishnu Saka Saputra, 2023). Tax compliance is a situation where taxpayers fulfill all their responsibilities and exercise the tax rights they have (Mustika Damayanti & Icha Fajriana, 2021). Nonetheless, variables such as service quality, and tax sanctions can contribute to perceived behavioral control (Icek Ajzen, 1991 in Nyoman Toniarta & Ni Ketut Lely Aryani Merkusiwati, 2023).

Strict tax sanctions are a policy that is strictly applied to taxpayers (Nariyahtul Adibah & Nyimas Wardatul Afiqoh, 2023). Because taxpayers tend to see taxes as a burden that can reduce their income. This causes taxpayers to try to pay as little tax as possible, and try to avoid it if possible (Siska Wulandari & Indra Cahya Setyawan, 2022). By exploiting loopholes in the tax system without breaking the rules, actions are taken to reduce taxes through tax avoidance practices (Neng Asiah et al., 2022).

In corporate-type taxpayers, even though the findings (Vishnu Setyawan et al., 2021) revealed that deferred tax expenses do not improve earnings management and profitability. However, strict tax sanctions remain important because there are still taxpayers who do not comply with other factors that influence their compliance. It is hoped that

taxpayers can carry out their obligations as income recipients. This is important because taxpayers have a crucial role in achieving tax revenue targets (Siska Wulandari & Indra Cahya Setyawan, 2022). The results of research conducted by (Anindita Rizki Hapsari & Rizka Ramayanti, 2022) prove that the Firmness of Tax Sanctions has a positive and significant effect on Taxpayer Compliance.

The government and the people have a very close relationship, this relationship must be built on a strong basis of trust (Fatha Aulia Pradhani & Juwita Sari, 2022). Trust in the government is a result of the level of public satisfaction with the services provided by the government (Ervilia Agustine Wiharsianti & Amir Hidayatulloh, 2023). The results of research conducted by (I Nyoman Toniarta & Ni Ketut Lely Aryani Merkusiwati, 2023) proves that the level of trust in the government has a positive and significant influence on Taxpayer Compliance.

Service quality is the process of meeting needs according to or exceeding community expectations. This can be assessed based on the speed of response, skills, politeness, and attitude of the tax officer (Ni Komang Ayu Juliantari et al., 2021). Results of research carried out (Al Kausar et al., 2022)It was found that service quality has a positive and significant influence on Taxpayer Compliance.

Taxpayer Awareness is a condition when a person has understanding, recognition, appreciation, and obedience to tax regulations, and has the determination and desire to fulfill his or her tax responsibilities (Supriatiningsih & Firhan Saefta Jamil, 2021). Taxpayer awareness is considered to be very important to help improve development carried out by the country (behavioral belief) (Icek Ajzen, 1991 in Dwi Ayu Pangestu & Ikhsan Budi Riharjo, 2023). The results of research conducted by (Parasdya Pandhu Andanawarih & Khudoifah, 2024), it was found that the level of awareness has a positive and significant influence on taxpayer compliance.

Subjective Norms are a reflection of an individual's belief that one or more people around him (such as family or coworkers) support certain behavior and encourage him to do it. In addition, individual normative beliefs give rise to social pressure and perceptions of subjective norms (Icek Ajzen, 1991 in Then Takdir Jumaidi et al., 2023). The results of

research conducted by (Evi Jayanti & Trisni Suryarini, 2023) that subjective Norms have a positive influence on Taxpayer Compliance.

## **REVIEW OF LITERATURE**

### **Attribution Theory**

(Putri Isnaini & Abdul Karim, 2021) states that attribution theory is an internal and external factor that influences a person's compliance or not in fulfilling tax obligations. Individual awareness and the threat of tax sanctions play an important role in determining the level of tax compliance.

### **Theory of Planned Behavior (Grand Theory)**

(Icek Ajzen, 1991 in Then Takdir Jumaidi et al., 2023) explains that the Theory of Planned Behavior is a conceptual framework that is generally applied to describe how someone complies with taxes. Individual motivation in this case is influenced by their perception of control over behavior, attitudes towards the action, social norms they believe in, and personal beliefs.

### **Taxpayer Compliance**

(Evi Jayanti & Trisni Suryarini, 2023) states that Taxpayer Compliance is the willingness of taxpayers to fulfill their tax obligations by contributing to the development of the country without any official pressure or coercion.

### **Firmness of Tax Sanctions**

(Nariyahtul Adibah & Nyimas Wardatul Afiqoh, 2023) states that strict tax sanctions are a policy that is strictly applied to taxpayers. Because taxpayers tend to see taxes as a burden that can reduce their income.

### **Level of Public Trust in the Government**

(Verico Simbolon & Remista Simbolon, 2023) states that Trust in the government is the belief that the government can manage taxes fairly, transparently, and efficiently, and produce benefits for society.

### **Service Quality**

(Ni Komang Ayu Juliantari et al., 2021) states that Service Quality is a step to meet people's expectations or even exceed their expectations, with the ability to provide response, skills, politeness, and reliability possessed by tax officers.

### **Level of Awareness**

(Supriatiningsih & Firhan Saefita Jamil, 2021) states that Taxpayer Awareness is when someone has understanding, recognition, appreciation, and obedience to tax regulations, and has the determination and desire to fulfill their tax responsibilities.

### **Subjective Norms**

(Icek Ajzen, 1991 in Takdir Jumaidi et al., 2023) states that Subjective Norms are a reflection of an individual's belief that one or more people around him (such as family or co-workers) support certain behavior and encourage him to do it. In addition, individual normative beliefs give rise to social pressure and subjective norm perceptions.

## **RESEARCH METHOD**

### **Types of Research**

This research applies a quantitative approach and was conducted at KPP Pratama Cikarang Selatan, which is located on Jl. Ki Hajar Dewantara No.10, Simpangan, Kec. North Cikarang, Bekasi Regency, West Java. The study population includes all taxpayers who have registered with KPP Pratama Cikarang Selatan, with a total population of 364,443 taxpayers. The sample from this research consisted of 100 respondents/ taxpayers. Then, the data was collected through a questionnaire using Google Forms. Next, the data that was collected was analyzed using the Structural Equation Modeling (SEM) technique using SmartPLS 4.0.9.5 Software.

## Research Model

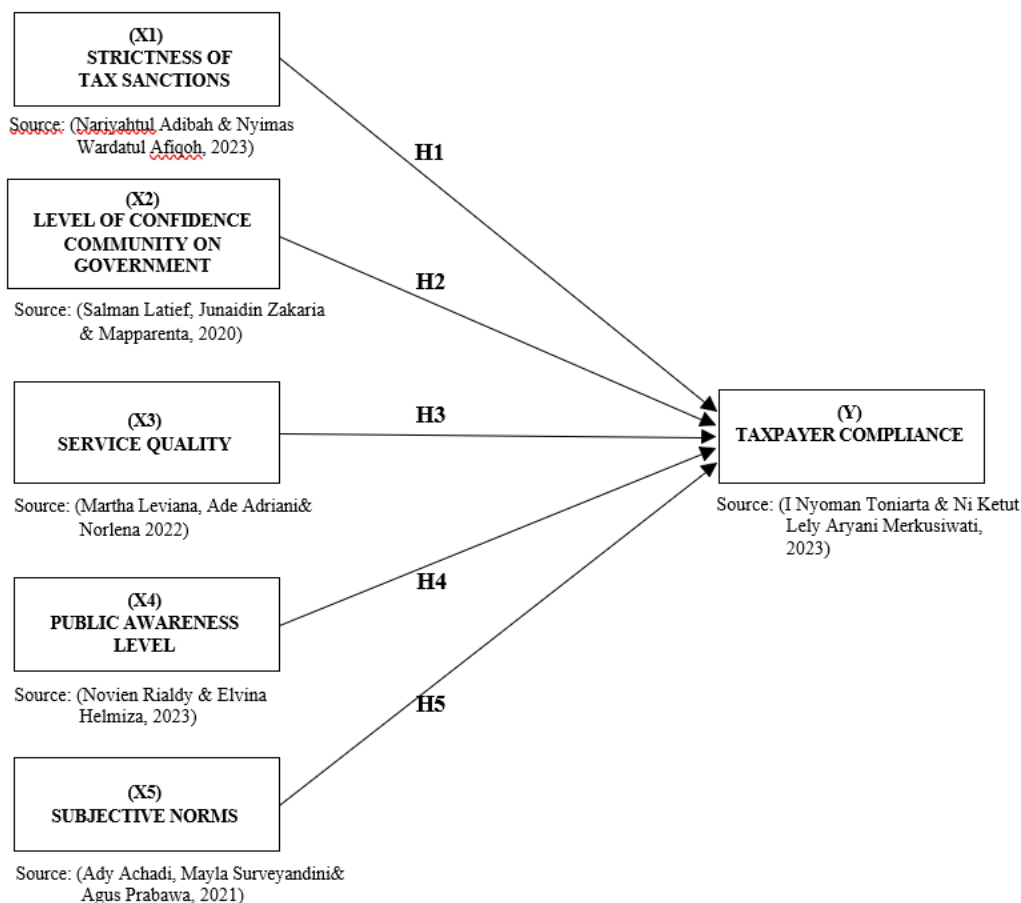


Figure 1.

### Research Model (Processed by Researchers)

#### Research Hypothesis

H1: The strictness of tax sanctions influences taxpayer compliance in increasing APBN revenues.

H2: The level of public trust in the government influences taxpayer compliance in increasing APBN revenue.

H3: Service Quality has an influence on Taxpayer Compliance in increasing APBN revenue.

H4: The level of awareness influences taxpayer compliance in increasing APBN revenue.

H5: Subjective norms have an influence on Taxpayer Compliance in increasing APBN revenues.

## RESULTS AND DISCUSSION

### Outer Model Analysis

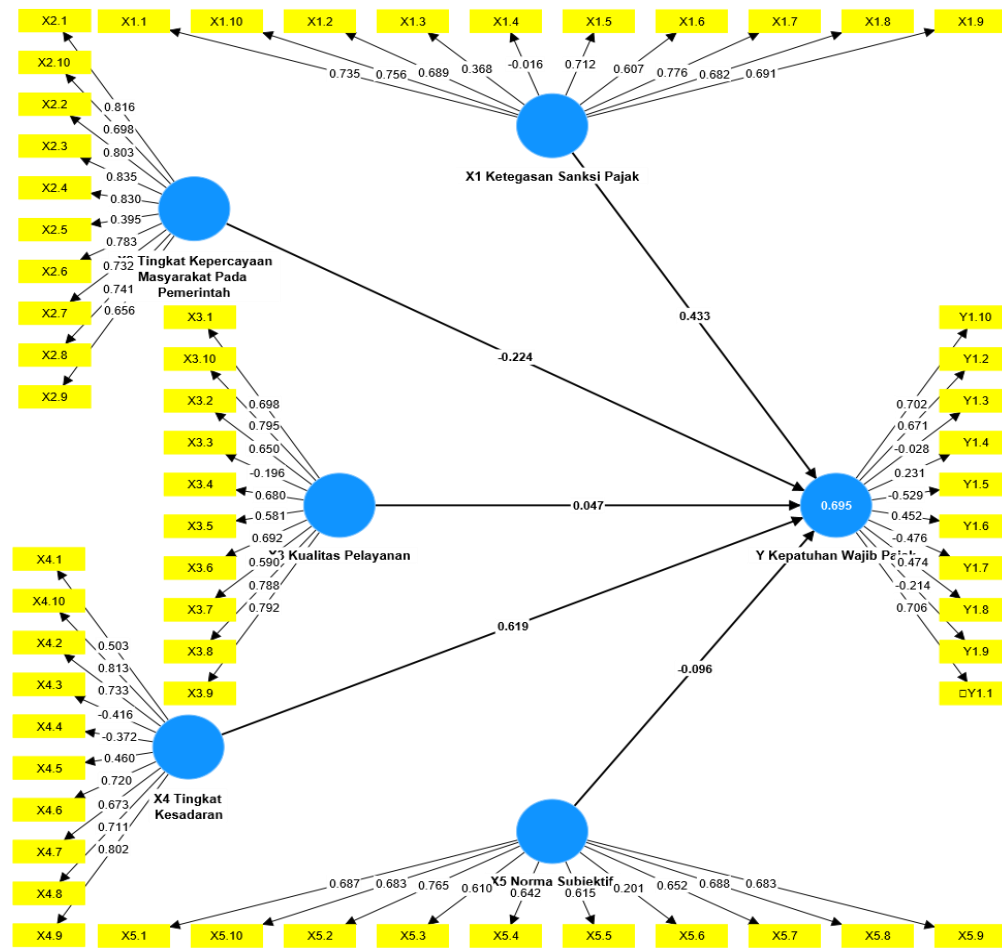


Figure 2.

### Outer Model 1 Calculation Results Research Path Analysis

Source: (Research Data, 2024), (Processed by Researchers)

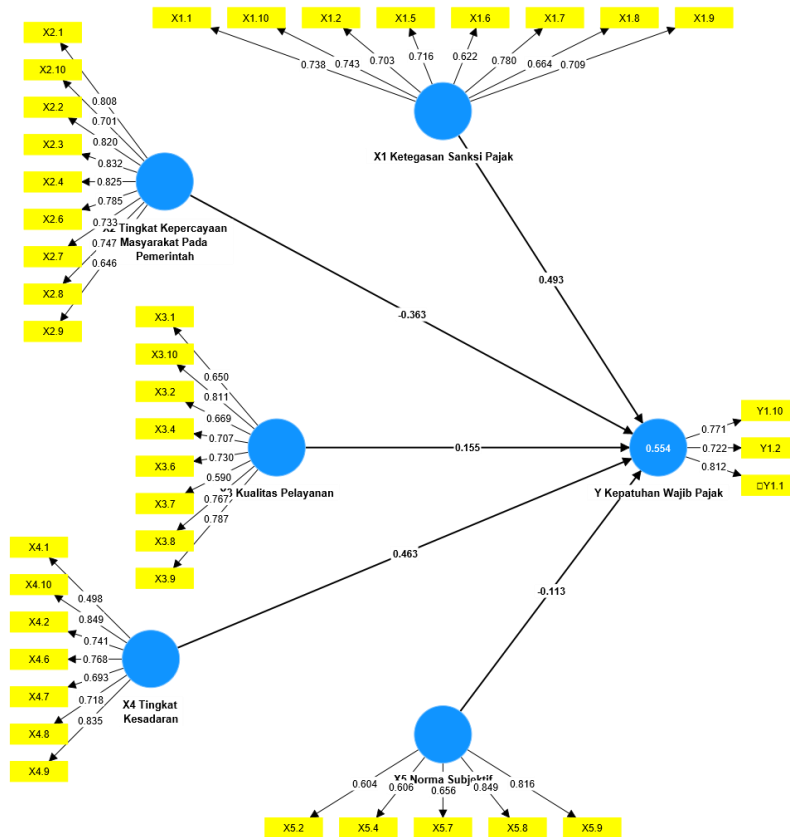


Figure 3.

**Outer Model 2 Calculation Results Research Path Analysis**

Source: (Research Data, 2024), (Processed by Researchers)

**Validity Test**

**Convergent Validity**

**Table 4.**

**Validity Indicators (Outer Loadings) and Convergent Validity (AVE)**

Latent Variables	Construct Variables	Loading (> 0.70)	AVE (>0.5)
<b>X1 Firmness of Tax Sanctions</b>	X1.1	0.738	0.505
	X1.10	0.743	
	X1.2	0.703	
	X1.5	0.716	
	X1.6	0.622	
	X1.7	0.780	

	X1.8	0.664	
	X1.9	0.709	
<b>X2 Level of Public Trust in the Government</b>	X2.1	0.808	0.591
	X2.10	0.701	
	X2.2	0.820	
	X2.3	0.832	
	X2.4	0.825	
	X2.6	0.785	
	X2.7	0.733	
	X2.8	0.747	
	X2.9	0.646	
<b>X3 Quality of Service</b>	X3.1	0.650	0.515
	X3.10	0.811	
	X3.2	0.669	
	X3.4	0.707	
	X3.6	0.730	
	X3.7	0.590	
	X3.8	0.767	
	X3.9	0.787	
<b>X4 Level of Awareness</b>	X4.1	0.498	0.543
	X4.10	0.849	
	X4.2	0.741	
	X4.6	0.768	
	X4.7	0.693	
	X4.8	0.718	
	X4.9	0.835	
<b>X5 Subjective Norms</b>	X5.2	0.604	0.510
	X5.4	0.606	
	X5.7	0.656	
	X5.8	0.849	

	X5.9	0.816	
<b>Y Taxpayer Compliance</b>	Y1.1	0.812	0.592
	Y1.10	0.771	
	Y1.2	0.722	

Source: (Research Data, 2024), (Processed by Researchers)

Based on the table above, the following information can be seen:

- There are variables with a Cronbach's Alpha value smaller than 0.70. those marked in red but already greater than 0.60 are declared valid.
- The Average Variance Extracted (AVE) value for all variables is above 0.50.
- The results of the factor loading calculation show that the criteria have been met, and the AVE for all variables and indicators meets validity standards and can be used for further tests.

#### Discriminant Validity Heterotrait Monotrait (HTMT)

**Table 5.**  
**Heterotrait Monotrait (HTMT)**

<b>Latent variables</b>	<b>X1</b>	<b>X2</b>	<b>X3</b>	<b>X4</b>	<b>X5</b>	<b>Y</b>
X1 Firmness of Tax Sanctions						
X2 Level of Public Trust in the Government	0.779					
X3 Quality of Service	0.862	0.762				
X4 Level of Awareness	0.880	0.771	0.859			
X5 Subjective Norms	0.593	0.752	0.709	0.662		
Y Taxpayer Compliance	0.855	0.414	0.726	0.805	0.309	

Source: (Research Data, 2024), (Processed by Researchers)

Based on the data in the table, it can be seen that the overall HTMT calculation value is below 0.90. Thus, it is concluded that each construct variable can independently form its latent variable, according to the Heterotrait Monotrait criteria.

**Reliability Test (Construct Reliability)**

**Table 6.**

**Reliability Construct (Cronbach's Alpha and Composite Reliability)**

Latent Variables	Cronbach's Alpha	Composite Reliability (rho_c)
X1 Firmness of Tax Sanctions	0.860	0.891
X2 Level of Public Trust in the Government	0.915	0.928
X3 Quality of Service	0.864	0.894
X4 Level of Awareness	0.859	0.891
X5 Subjective Norms	0.771	0.836
Y Taxpayer Compliance	0.656	0.813

Source: (Research Data, 2024), (Processed by Researchers)

Based on the table above, the following information can be seen:

- There are variables with a Cronbach's Alpha value smaller than 0.70. those marked in red but which are greater than 0.60 are declared reliable
- The Composite Reliability value for all variables is greater than 0.70.
- Even though the Cronbach's Alpha values for all variables do not meet the standards, the calculation results of Outer Loading, AVE, and Composite Reliability all meet the requirements. Therefore, this research model can be used for subsequent testing.

**Model Structural Analysis (Inner Model)**

**Coefficient of Determination (R2)**

**Table 7.**

**Coefficient of Determination (R2)**

Latent Variables	R-Square	R-Square Adjusted
Y Taxpayer Compliance	0.554	0.530

Source: (Research Data, 2024), (Processed by Researchers)

Based on the table above, it can be seen that the accuracy of the R2 Y Taxpayer Compliance model estimation is 0.554. Based on this value, there is a significant estimate of the level of accuracy. In short, X1 is about the firmness of tax sanctions, X2 is about the level of public trust in the government, X3 is about service quality, and X4 is about the level of awareness, outside the framework of this research.

**Collinearity Assessment**

**Table 8.**  
**Collinearity Assessment VIF**

Latent Variables	Y Taxpayer Compliance
X1 Firmness of Tax Sanctions	3,147
X2 Level of Public Trust in the Government	2,592
X3 Quality of Service	2,983
X4 Level of Awareness	3,293
X5 Subjective Norms	1,681
Y Taxpayer Compliance	

Source: (Research Data, 2024), (Processed by Researchers)

Based on the table above, it can be seen that the VIF value for each construct variable is smaller than 5.0. Therefore, the results of the VIF calculation show that there are no variables that experience symptoms of multicollinearity so all variables can be used in further analysis.

**Predictive Relevance (Q2)**

**Table 9.**  
**Predictive Relevance (Q2)**

Latent Variables	SSO	SSE	Q <sup>2</sup> (=1-SSE/SSO)
X1 Firmness of Tax Sanctions	800	800	0
X2 Level of Public Trust in the Government	900	900	0

X3 Quality of Service	800	800	0
X4 Level of Awareness	700	700	0
X5 Subjective Norms	500	500	0
Y Taxpayer Compliance	300	218,934	0.27

Source: (Research Data, 2024), (Processed by Researchers)

Based on the test results in the table above, information can be obtained that the value of Q2 is predictive of relevance for the constructive model Y Taxpayer Compliance is influenced by X1 Firmness of Tax Sanctions, X2 Level of Public Trust in the Government, X3 Quality of Service, X4 Level of Awareness, and 0.27 and is included in the Medium predictive relevance category.

### Effect Size (f2)

**Table 10.**  
**Effect Size f2 Value**

Latent Variables	f-square	Information
X1 Firmness of Tax Sanctions -> Y Taxpayer Compliance	0.173	Currently
X2 Level of Public Trust in the Government -> Y Taxpayer Compliance	0.114	Small
X3 Service Quality -> Y Taxpayer Compliance	0.018	Small
X4 Level of awareness-> Y Taxpayer Compliance	0.146	Small
X5 Subjective Norms -> Y Taxpayer Compliance	0.017	Small

Source: (Research Data, 2024), (Processed by Researchers)

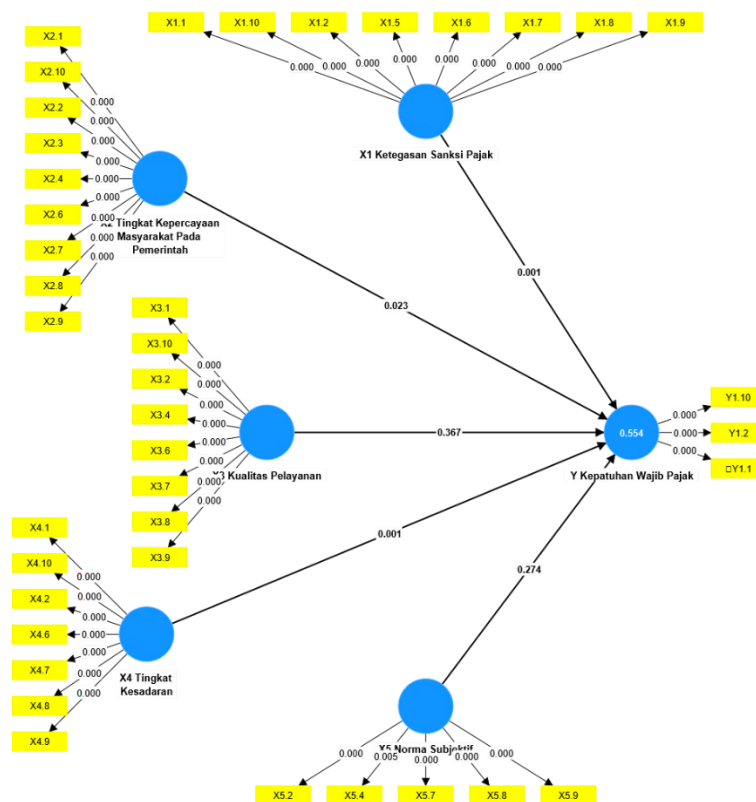
Based on the test results in the table above, the following information can be obtained:

- X1 Firmness of Tax Sanctions → Y Taxpayer Compliance has a constructive effect size F2 model value of 0.173 and is included in the category of having a moderate estimated value.
- X2 Level of Public Trust in the Government → Y Taxpayer Compliance has a constructive effect size F2 model value of 0.114 and is included in the category of having a small estimated value.

- X3 Quality of Service → Y Taxpayer Compliance has a constructive model value The effect size F2 is 0.018 and is included in the category of having a small estimated value.
- X4 Level of Awareness → Y Taxpayer Compliance has a constructive effect size F2 model value of 0.146 and is included in the category of having a small estimated value.
- X5 Subjective Norms → Y Taxpayer Compliance has a constructive effect size F2 model value of 0.017 and is included in the category of having a small estimated value.

**Hypothesis Testing**

**Structural Model Coefficient Analysis**



**Figure 4.**

**Structural Model Coefficient Analysis**

Source: (Research Data, 2024), (Processed by Researchers)

**Test the Direct Influence Hypothesis Research Model**

**Table 11.**

**Test the Direct Influence Hypothesis Research Model**

<b>Hypothesis</b>	<b>Path Coefficient</b>	<b>Original Sample (O)</b>	<b>T Statistics ( O/STDEV )</b>	<b>P Values</b>	<b>Information</b>
<b>H1</b>	X1 Firmness of Tax Sanctions -> Y Taxpayer Compliance	0.493	3,454	0.001	Accepted
<b>H2</b>	X2 Level of Public Trust in the Government -> Y Taxpayer Compliance	-0.363	2,266	0.023	Accepted
<b>H3</b>	X3 Service Quality -> Y Taxpayer Compliance	0.155	0.902	0.367	Rejected
<b>H4</b>	X4 Level of Awareness -> Y Taxpayer Compliance	0.463	3,328	0.001	Accepted
<b>H5</b>	X5 Subjective Norms -> Y Taxpayer Compliance	-0.113	1,093	0.274	Rejected

Source: (Research Data, 2024), (Processed by Researchers)

Based on the table above, the following information can be seen:

- X1 Firmness of Tax Sanctions ➔ Y Taxpayer Compliance has an Original Sample (O) value of 0.493 and PValues of 0.001 which is smaller than 0.05. Based on these values, it can be seen that there is a significant positive influence. So H1 is accepted and H0 is rejected.
- X2 Level of Public Trust in the Government ➔ Y Taxpayer Compliance has an Original Sample (O) value of -0.363 and a P-Value of 0.023 which is smaller than 0.05.

Based on this value, it can be seen that there is a significant negative influence. So H2 is accepted and H0 is rejected.

- X3 Quality of Service → Y Taxpayer Compliance has an Original Sample (O) value of 0.155 and P Values of 0.367, greater than 0.05. Based on these values, it can be seen that there is an insignificant positive effect. So H3 is rejected and H0 is accepted.
- X4 Level of Awareness → Y Taxpayer Compliance has an Original Sample (O) value of 0.463 and P Values of 0.001, which is smaller than 0.05. Based on these values, it can be seen that there is a significant positive influence. So H4 is accepted and H0 is rejected.
- X5 Subjective Norms → Y Taxpayer Compliance has an Original Sample (O) value of -0.113 and P Values of 0.274, greater than 0.05. Based on this value, it can be seen that there is an insignificant negative influence. So H5 is rejected and H0 is accepted.

### **The Effect of Firmness of Tax Sanctions (X1) on Taxpayer Compliance (Y)**

Based on the results of research using SEM PLS, it is stated that the Firmness of Tax Sanctions for Taxpayer Compliance has an Original Sample (O) value of 0.493 and a P Value of 0.001 which is smaller than 0.05, which means that there is a significant positive influence, so H1 is accepted and H0 is rejected. The stricter the tax sanctions, the higher the taxpayer compliance, which will lead to an increase in the APBN.

These results are in line with the concept of the Theory of Planned Behavior, where the firmness of tax sanctions can be used as a tool to increase tax compliance through subjective norms and behavioral control felt by taxpayers. Next is Attribution Theory, where strict sanctions signal that tax avoidance is not acceptable and has serious consequences.

The results of this research support the results of previous research conducted by (Anindita Rizki Hapsari & Rizka Ramayanti, 2022) where the results of this research found that the strictness of tax sanctions has a significant positive effect on taxpayer compliance. However, this research is not in line with research conducted by (Ni Luh Putu Lia Apriliani et al., 2023) where it was found that the strictness of tax sanctions did not affect taxpayer compliance.

### **The Influence of Public Trust Level (X2) on Taxpayer Compliance (Y)**

Based on the results of research using SEM PLS, it is stated that the level of public trust in the government towards taxpayer compliance has an original sample (O) value of -0.363 and a P value of 0.023, which is smaller than 0.05, meaning that it can be seen that there is a significant negative influence, so H2 is accepted and H0 is rejected. When people's trust in the government is low, people tend to be less obedient in paying taxes, which has the potential to reduce tax revenues to the APBN.

This is in line with the concept of the Theory of Planned Behavior, where accurate information, transparency, government performance, and communication strengthen this belief and will give rise to behavioral beliefs so that people become compliant in carrying out their tax obligations. Furthermore, Attribution Theory works when the government is able and build trust through transparency, consistency, and policies that suit the needs of the community, so that taxpayers can attribute actions and events to government performance.

The results of this research support the results of previous research conducted by (Santi Niati & Irwan, 2024) where the results of this research found that the level of public trust in the government had a significant negative effect on taxpayer compliance. However, this research is not in line with research conducted by (I Nyoman Toniarta & Ni Ketut Lely Aryani Merkusiwati, 2023) where it was found that the level of public trust in the government had a significant positive effect on taxpayer compliance.

### **The Effect of Service Quality (X3) on Taxpayer Compliance (Y)**

Based on the results of research via SEM PLS, it is stated that Service Quality on Taxpayer Compliance has an Original Sample (O) value of 0.155 and a P Value of 0.367 which is greater than 0.05, meaning that there is an insignificant positive influence. So H3 is rejected and H0 is accepted. Although good service quality can influence taxpayer compliance, other factors may be more dominant in determining the increase in the APBN.

This is in line with the Theory of Planned Behavior where by providing quality services, intentions will be turned into real actions. Furthermore, in Attribution Theory, taxpayers assess the quality of tax authorities' services based on internal (officer competency)

and external (government policy) attributions. Good service increases trust and satisfaction, while poor service can damage perceptions of the tax system.

The results of this research support the results of previous research conducted by (Sabrina Tanjung et al., 2022) where the results of this research found that Service Quality had a positive but not significant effect on taxpayer compliance. However, this research is not in line with research conducted by (Al Kausar et al., 2022) where it was found that Service Quality had a significant positive effect on taxpayer compliance.

#### **Influence of Awareness Level (X4) on Taxpayer Compliance (Y)**

Based on the results of research using SEM PLS, it is stated that the Level of Awareness of Taxpayer Compliance has an Original Sample (O) value of 0.463 and a P-value of 0.001 which is smaller than 0.05, meaning that it can be seen that there is a significant positive influence. So H4 is accepted and H0 is rejected. When people have a high awareness of paying taxes, they will be more compliant in fulfilling their tax obligations. This high compliance will generate more tax revenue for the APBN.

This is in line with the Theory of Planned Behavior where taxpayer awareness is influenced by attitudes towards subjective norms and perceptions of behavioral control. Taxpayers who have a positive attitude towards tax obligations, feel social pressure, and feel they have control over their actions, tend to have a stronger intention to comply with tax obligations. Meanwhile, the Theory of Attribution emphasizes how individuals attribute the causes of their actions. If taxpayers attribute tax obligations as a moral responsibility and positive contribution to society, and feel the positive impact of the tax, their awareness and compliance with tax payments tend to increase.

The results of this research support the results of previous research conducted by (Parasdya Pandhu Andanawarih & Khudoifah, 2024) where the results of this research found that the level of awareness had a significant positive effect on taxpayer compliance. However, this research is not in line with research conducted by (Nuke Sri Herviana & Elly Halimatusadiah, 2022), It was found that the level of awareness did not affect taxpayer compliance.

## **The Influence of Subjective Norms (X5) on Taxpayer Compliance (Y)**

Based on the results of research using SEM PLS, it is stated that the Subjective Norm for Taxpayer Compliance has an Original Sample (O) value of -0.113 and a P-value of 0.274 which is greater than 0.05, meaning that it can be seen that there is an insignificant negative influence. So H5 is rejected and H0 is accepted. Although there are indications that subjective norms may have a negative influence on tax compliance, this influence is not strong enough to be considered important or relevant in taxpayer compliance in increasing the APBN.

This is in line with the Theory of Planned Behavior where subjective norms reflect individual beliefs regarding the views of family, friends, and colleagues about paying taxes. If individuals feel that their environment expects them to comply with paying taxes, they are more likely to comply with this obligation. Furthermore, in the Theory of Attribution, a person's decision to pay taxes can be influenced by their attribution or assessment of external factors (such as government policy or the social environment) and internal factors (such as personal values and moral beliefs). This combination of subjective norms and attributions influences taxpayers' intentions and behavior in the context of tax compliance.

The results of this research support the results of previous research conducted by (Ju Irmawati & Amir Hidayatulloh, 2019) where the results of this research found that Subjective Norms had an insignificant negative effect on taxpayer compliance. However, this research is not in line with research conducted by (Evi Jayanti & Trisni Suryarini, 2023) where it was found that Subjective Norms influence taxpayer compliance.

## **CONCLUSION**

The results of this research conclude as follows:

1. The strictness of tax sanctions has a significant positive influence on taxpayer compliance in increasing the APBN. This means that the stricter the tax sanctions, the higher the taxpayer compliance, which will lead to an increase in the APBN.
2. The level of public trust in the government has a significant negative influence on taxpayer compliance in increasing the APBN. This means that when people's trust in the

government is low, people will be less obedient in paying taxes, this has the potential to reduce tax revenues to the APBN.

3. Service Quality has an insignificant positive influence on taxpayer compliance in increasing the APBN. This means that although good service quality can influence taxpayer compliance, other factors may be more dominant in determining the increase in the APBN.
4. The level of awareness has a significant positive influence on taxpayer compliance in increasing the APBN. This means that when people have a high awareness of paying taxes, they will be more compliant in fulfilling their tax obligations. This higher compliance will generate more tax revenue, which ultimately increases APBN revenues.
5. Subjective Norms have an insignificant negative effect on taxpayer compliance in increasing the APBN. That is, although there are indications that subjective norms may have a negative influence on tax compliance, this influence is not strong enough to be considered important or relevant in taxpayer compliance in increasing the APBN.

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