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# Tax Awareness, Rational Attitudes, Fiscal Services, Tax Sanctions, Education Level, Environment and Taxpayer Compliance (Study at KPP Pratama Surakarta)

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**Abstract:** *This research is based on the fact that KPP Pratama Surakarta lacks public awareness of tax compliance. Efforts are therefore needed to improve taxpayer compliance. The purpose of this study was to determine the impact of tax awareness, rational attitudes, tax authorities, tax sanctions, educational level, and environment on tax compliance. The method used in this study is a quantitative method using a sample of 100 taxpayers registered at KPP Pratama Surakarta. The type of data used is primary data obtained through distribution of questionnaires. The data analysis method uses multiple regression analysis. The results of this study show that the variables rationality, tax authority, tax penalty, and level of education do not affect tax compliance. However, tax awareness and environmental variables have a significant impact on tax compliance.*

**Keywords:** Tax Awareness, Rational Attitude, Fiscal Services, Tax Sanctions, Education Level, Environment, Taxpayer Compliance

## I. INTRODUCTION

To sustain a country, governments need funds to fund the country's operational development and the well-being of its people. Law No. 17 of 2003 states that government revenues arise from tax and non-tax government revenues (Zamrodah, 2016). Implementing government policies in the economic field requires public awareness and discipline to understand and comply with their tax obligations as Indonesian citizens.

However, this is not expected as there are still many taxpayers who failed to meet their tax obligations such as conditions based on local conditions. The table below shows the low level of taxpayer compliance:

**TABLE 1.1**

**Compliance Level of WPOP non-employee**

**KPP Pratama Surakarta 2019-2021**

| Year | Number of Registered WPOP Compulsory SPT | Number of Annual SPT | Level Compliance |
|---|---|---|---|
| 2021 | 17,799 | 9,981 | 56% |
| 2020 | 14,202 | 11,177 | 79% |
| 2019 | 13,660 | 11,450 | 84% |

Source: Data of WP KPP Pratama Surakarta, 2022

In the table above, it can be seen that the percentage of taxpayers' compliance level has decreased from 2019 to 2021, which means that not all non-employee WPOPs are under the reporting obligation. SPTs declare all SPTs annually. In this case, taxpayer compliance still needs to be improved to reach 100%.

Based on the above background and issues, the author wants to consider what factors can increase the compliance of taxpayers.

## II. LITERATURE

**Attribution**

Attribution theory provides interesting insight into human behavior. This theory pays attention to how a person actually behaves. Attribution theory explains how people infer the causes of their own or others' behavior. This theory explains what happens to us so that we understand our own behavior and that of others (Dennisa, 2018).Attribution theory is relevant to explaining this research, because a person's behavior in fulfilling tax obligations is subject to a situation, both from external factors, for example, tax authorities and environmental services. However, from the perspective of internal factors, there are tax awareness, rational attitudes, tax sanctions, and level of education.

**Taxation**

Perception is a state of knowledge or understanding, while tax is about taxation. As such, tax awareness is the state of knowledge or understanding of tax matters. A positive assessment by the taxpayer community of the government's performance of state functions will encourage the public to comply with its tax obligations (Kodoati et al., 2016). Taxpayers who have high awareness do not consider paying taxes a burden but they consider this as an obligation and their responsibility as citizens so they don't mind and pay taxes voluntarily.

**Rational Attitude Rational**

Attitude is the taxpayer's consideration of the pros and cons in fulfilling his or her tax obligations, reflected in the taxpayer's financial considerations of failing to fulfill his or her tax obligations and the risks involved will arise if tax is paid and not paid.

**Fiscal**

Tax services can be understood as services provided by the General Department of Taxation to taxpayers to help taxpayers fulfill their tax obligations. Financial services are included in public services because they are run by government agencies, in response to community needs, and within a not-for-profit and law enforcement framework (Mipraningsih & Suryandari) , 2016 ). According to Supadmi (2011), efforts to improve service quality can be achieved by increasing the quality and technical capacity of staff in the tax area, improving infrastructure such as expanding service delivery locations, and improving service quality. services by integrating the use of information systems and technology to assist. taxpayers perform their obligations. their tax obligations.

**Tax Sanctions Tax**

Sanctions are intended to prevent taxpayers from violating tax laws. Taxpayers will honor their tax payments if they feel that sanctions or penalties are not beneficial to them. Penalty is a guarantee of respect, compliance and compliance with the provisions of the tax law (tax base), in other words, it is a preventive measure to ensure that the taxpayer does not violate the tax base. Tax sanctions are related to the place of control, which is one of the elements or factors of planning action theory. Taxpayer compliance is determined based on the taxpayer's perception of the extent to which tax penalties can support taxpayer behavior (Brata et al., 2017).

**Level of Education**

Article 1 Law No. 20 of 2003 on National Education defines education as a learning environment and processes that enable students to actively develop their potential to have religious spirit, self-discipline, character, intelligence and morality. We define it as a conscious and deliberate effort to create. Capabilities required not only by noble character, but by oneself, society, nation, and state (Zamrodah, 2016).

Educational level is the degree, layer, and strata taken by individuals and groups to gain knowledge or knowledge in order to develop self-potential where the higher the level of education, the more sources of information and knowledge will be obtained, both in formal and informal education. Particularly with regard to taxes, if a person has taken higher education and gained broad insight, then that person will easily understand taxes, benefits and other tax knowledge. the higher the level of public education, the more people will understand their role as a taxpayer (Sari, 2020).

**Environment The**

Environment including family, friends, social and business networks, associated tax realization values and taxpayer information, including the nominal amount and composition of the payer's income and expenses taxes, regulations to be followed and applicable fee requirements/requests (Santi, 2012 ).

If the environment is not conducive it will support taxpayers to disobey. An environment that is not conducive, such as: the taxpayer's business environment where it is difficult to implement/follow applicable regulations, convoluted procedures and having to pay for matters at the tax office, leaders and representatives/public figures who do not comply with tax regulations as well set a bad example for society (Sinarwati, 2017).

**Taxpayer Compliance**

Based on Treasury Secretary Regulatiion No. According to 74/PMK.03/2012, compliance standards for taxpayers are:

1. Timely submission of SPT;
2. Do not have tax arrears for all types of taxes, unless you have obtained permission to repay or delay tax payments;
3. The Financial Statements are audited by a Public Accountant or a government financial supervisory institution with an Unqualified Opinion for 3 (three) consecutive years; and
4. Never been sentenced for committing a crime in the field of taxation based on a court decision that has permanent legal force within the last 5 (five) years.

**Hypothesis**

The states cite low public awareness of taxes as often one of the reasons the large tax potential is unattainable. Lerche (1980) also argues that tax awareness is often an obstacle in collecting taxes from the public. Raising taxpayer awareness about taxes is necessary to increase taxpayer compliance. On that basis, the hypothesis is built as follows:

H1: Tax awareness affects taxpayer compliance.

A rational attitude is a weighing of the pros and cons of a taxpayer meeting its tax obligations, which is the taxpayer's finances if they fail to meet their tax obligations, and the costs of paying and paying taxes. It is represented by weighing the risks that arise from not doing so. (Santi, 2012) consider the gains and losses to make a decision to do something safely. Like taxpayers, they consider gains and losses when paying taxes. If taxpayers believe that if they do not pay their taxes, they will incur significant losses such as administrative penalties, they will certainly take this into account when paying their taxes. Based on this explanation, the researchers hypothesized the following:

H2: Rational attitudes affect taxpayer compliance.

Based on the quality of service theory, attribution is an external factor that influences taxpayers' perceptions of how they make decisions about compliance behavior in fulfilling their tax obligations. Tax services are included in public services. Law No. 25 of 2009 describes public service as a set of activities aimed at meeting the service his needs of every citizen. Results of a previous study by (Dennisa, 2018) show that the services of tax officials have a positive impact on taxpayers' compliance with their tax obligations. Based on this, the hypothesis can be formulated as follows:

H3: Fiscal services have an effect on taxpayer compliance.

Laws and regulations generally include rights and obligations, actions that are permissible and not permissible by society. Complying with these laws and regulations requires imposing sanctions for violations, similar to tax laws (Kodoati et al., 2016). Taxpayers pay taxes when they think fines hurt them more. The more tax arrears a taxpayer has to pay, the more difficult it will be for them to settle them. Therefore, taxpayer attitudes and perceptions of penalties are expected to influence the taxpayer's level of tax compliance. Based on this, the hypothesis is formulated as follows:

H4: Tax sanctions affect taxpayer compliance.

Article 1 of Law No. 20 Year 2003 on National Education states that education means an educational environment that enables students to develop their potential and religious strength, self-discipline, character, intelligence and character positively. It is defined as a conscious and deliberate effort to create a process and , and noble capacities necessary for self, society, nation, nation. A previous study by (Zamrodah, 2016) showed that education level has a significant impact on tax compliance. Based on this, the hypothesis is formulated as follows:

H5: The level of education has an effect on taxpayer compliance.

The environment is that which exists in the surrounding nature and which has a particular meaning or influence on the individual. If the environment is not conducive, it will help taxpayers not comply. Business environment for taxpayers difficult to enforce/compliance with applicable regulations, cumbersome procedures and payment of issues at tax offices, officers and representatives/public figures who do not comply with tax laws, bad example in society (Santi, 2012). Based on this, the hypothesis is formulated as follows.

H6: The environment influences taxpayer compliance.

## III. METHOD

This study uses primary data by distributing questionnaires obtained directly from individual taxpayers at KPP Pratama Surakarta with a five-point scale, starting from number 5 for opinion strongly agree (SS), number 4 agree (S) number 3 is neutral (N), number 2 for disagree (TS) and number 1 for strongly disagree (STS) and secondary data obtained from the official published KPP Pratama Surakarta website as well as journals and previous research related to this research. The method used in this study is a quantitative method with multiple linear regression analysis. The total population in this research is all taxpayers who are registered at KPP Pratama Surakarta. In this study the authors narrowed the population by calculating the sample size which was done using the slovin technique.

## IV. RESULT AND DISCUSSION

**Population and Sample**

The population in this study was all KPP Pratama Surakarta registered taxpayers, totaling 17,799 active WPOPs. The sampling method uses the Slovin formula. The Slovin formula for determining the samples is:

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

So that 99.44 is rounded up to 100 individual taxpayers as a sample according to the formula and criteria that have been determined.

**Descriptive Statistics**

In this study, descriptive statistics were used to better understand the data visible from the minimum, maximum, mean (mean) and standard deviation values. The following table presents the results of the descriptive statistics test.

Table 1. Descriptive Statistics

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Total_KP | 100 | 7 | 20 | 17,17 | 2,005 |
| Total_SR | 100 | 7 | 20 | 15,09 | 2,391 |
| Total_PF | 100 | 8 | 25 | 21,06 | 2,853 |
| Total_SP | 100 | 11 | 25 | 19,52 | 3,208 |
| Total_TP | 100 | 10 | 25 | 19,89 | 2,247 |
| Total_Lin | 100 | 11 | 20 | 15,58 | 2,175 |
| Total_Y | 100 | 11 | 25 | 20,32 | 2,260 |
| Valid N (listwise) | 100 | | | | |

Source: primary data processed through SPSS 26 of 2022.

Based on the table above, this study has a total of 100 dates of sample data. Below are the results of the descriptive statistics test:

a) In the tax awareness variable, the minimum value is 7. The maximum value is 20. The average value of the tax awareness variable data is 17.17 and the standard deviation value is 2.005.

b) For the rational attitude variable, the minimum value is 7. The maximum value is 20. The average data value for the rational attitude variable is 15.09 and the standard deviation value is 2.391.

c) The minimum score for the tax service variable is 8. The maximum value is 25. The average value for the tax service variable data is 21.06 and the standard deviation value is 2.853.

d) In the tax penalty variable, the minimum value is 11. The maximum value is 25. The average data value for the tax penalty variable is 19.52 and the standard deviation value is 3.208.

e) For the education level variable, the minimum value is 10. The maximum value is 25. The average value of the tax penalty variable data is 19.89 and the standard deviation value is 2.247.

f) For environmental variables, the minimum value is 11. The maximum value is 20. The average value for environmental variable data is 15.58 and the standard deviation value is 2.175.

g) In the taxpayer compliance variable, the minimum value is 11. The maximum value is 25. The average value of the taxpayer compliance variable data is 20.32 and the standard deviation value is 2.260.

**Validity and Reliability**

Test Table 2. Validity and Reliability Test

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| ,810 | 5 |

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| ,793 | 5 |

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| ,810 | 6 |

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| ,796 | 6 |

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| ,753 | 6 |

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| ,823 | 5 |

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| ,787 | 6 |

Source: primary data processed through SPSS 26 of 2022.

Based on the above table of independent variables (tax awareness, rational attitudes, financial services, tax penalties, education level, environment) and one dependent variable (tax compliance), X1 has five components, Cronbach Alpha value of 0.810. 5 items in X2 with Cronbach's alpha of 0.793. 6 items of X3 with Cronbach's alpha of 0.810. 6 items of X4 with Cronbach's alpha of 0.796. 6 items of X5 with Cronbach's alpha of 0.753. 5 items of X6 with Cronbach's alpha of 0.823. 6 items of Y with Cronbach's alpha value of 0.787. Since Cronbach's alpha values for the above variables are > 0.60, we can conclude that all questions in the questionnaire are valid and reliable for this test..

**Classical Assumption**

**a) Test Normality Test**

Table 3. Kolmogorov-Smirnov Normality Test

**One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 100 |
| Normal Parameters[a,b] | Mean | ,0000000 |
| | Std. Deviation | 1,47394590 |
| Most Extreme Differences | Absolute | ,078 |
| | Positive | ,067 |
| | Negative | -,078 |
| Test Statistic | | ,078 |
| Asymp. Sig. (2-tailed) | | ,140[c] |

Source: primary data processed through SPSS 26 of 2022.

Based on the above table, know the significance value of Asymp. sig. (two sides) of 0.140 is greater than 0.05. Thus, in this test, it can be concluded that the data are normally distributed. Thus, the assumptions about normality or the requirements of the regression model have been met.

**b) Multicollinearity Test**

Table 4. Multicollinearity Test - Tolerance and VIF

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 3,054 | 1,694 | | 1,803 | ,075 | | |
| | Kesadaran Perpajakan | ,374 | ,093 | ,331 | 4,026 | ,000 | ,674 | 1,483 |
| | Sikap Rasional | -,084 | ,087 | -,089 | -,970 | ,335 | ,539 | 1,857 |
| | Pelayanan Fiskus | ,070 | ,061 | ,089 | 1,155 | ,251 | ,776 | 1,289 |
| | Sanksi Pajak | ,060 | ,057 | ,085 | 1,038 | ,302 | ,689 | 1,452 |
| | Tingkat Pendidikan | ,077 | ,094 | ,076 | ,820 | ,414 | ,527 | 1,898 |
| | Lingkungan | ,511 | ,091 | ,491 | 5,586 | ,000 | ,591 | 1,691 |

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: primary data processed through SPSS 26 of 2022.

Based on the above table, it is known that the tolerance values for the variables Tax Awareness, Rational Attitude, Fiscal Service, Tax Sanctions, Level of Education and Environment are all > 0.10. Meanwhile, the VIF value for the variables Tax Awareness, Rational Attitude, Fiscal Service, Tax Sanctions, Level of Education and Environment is <10.00. So in this test it can be concluded that there are no symptoms of multicollinearity in the regression model.

**c) Heteroscedasticity Test**

Table 5. Heteroscedasticity Test - Glejser

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2,457 | 1,017 | | 2,416 | ,018 |
| | Kesadaran Perpajakan | ,016 | ,056 | ,034 | ,287 | ,775 |
| | Sikap Rasional | -,065 | ,052 | -,167 | -1,242 | ,217 |
| | Pelayanan Fiskus | ,040 | ,037 | ,123 | 1,096 | ,276 |
| | Sanksi Pajak | ,053 | ,034 | ,182 | 1,528 | ,130 |
| | Tingkat Pendidikan | -,101 | ,056 | -,245 | -1,800 | ,075 |
| | Lingkungan | -,030 | ,055 | -,071 | -,550 | ,584 |

a. Dependent Variable: Abs_RES

Source: primary data processed through SPSS 26 of 2022.

Based on the above table, know the significant value (Sig.) of the variables Tax awareness, Reasonable attitude, Tax service, Tax sanctions, Education level and Environment with dependent variable Abs_RES is > 0 , 05. Thus, in this test, it can be concluded that there is no sign of variance in the regression model.

**Test of**

**a) Multiple Linear Regression**

Table 6. Multiple Linear Regression Analysis

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 3,054 | 1,694 | | 1,803 | ,075 | | |
| | Kesadaran Perpajakan | ,374 | ,093 | ,331 | 4,026 | ,000 | ,674 | 1,483 |
| | Sikap Rasional | -,084 | ,087 | -,089 | -,970 | ,335 | ,539 | 1,857 |
| | Pelayanan Fiskus | ,070 | ,061 | ,089 | 1,155 | ,251 | ,776 | 1,289 |
| | Sanksi Pajak | ,060 | ,057 | ,085 | 1,038 | ,302 | ,689 | 1,452 |
| | Tingkat Pendidikan | ,077 | ,094 | ,076 | ,820 | ,414 | ,527 | 1,898 |
| | Lingkungan | ,511 | ,091 | ,491 | 5,586 | ,000 | ,591 | 1,691 |

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: primary data processed through SPSS 26 of 2022.

Based on the table above, the regression equation can be arranged as follows:

KWP = 3.054+ 0.374KP – 0.084SR + 0.070PF + 0.060SP + 0.077TP + 0.511Lin + ε

Based on the output table above it is known that the independent variables that affect the dependent variable (Taxpayer Compliance) are Tax Awareness (X1) of 0.000 <0.05 and the Environment (X6) of 0.000 <0.05 . While Rational Attitudes (X2), Fiscal Services (X3), Tax Sanctions (X4), and Education Level (X5) have no effect because the sig value > 0.05.

**b) test (F test)**

7. F test results

**ANOVA[a]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 290,681 | 6 | 48,447 | 20,948 | ,000[b] |
| | Residual | 215,079 | 93 | 2,313 | | |
| | Total | 505,760 | 99 | | | |

a. Dependent Variable: Y

b. Predictors: (Constant), X6_Lin, X3_PF, X4_SP, X1_KP, X2_SR, X5_TP

Simultaneous

Table[6; 94] = 2.20) with a significance level of 0.000 <0.05. Then the variables of tax awareness, rational attitude, tax authorities, tax sanctions, education level and environment simultaneously affect the taxpayer compliance variable.

**c) Statistical Test (t-test)**

Table 8. Results of t-test

**Coefficients[a]**

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | 3,054 | 1,694 | | 1,803 | ,075 |
| | Kesadaran Perpajakan | ,374 | ,093 | ,331 | 4,026 | ,000 |
| | Sikap Rasional | -,084 | ,087 | -,089 | -,970 | ,335 |
| | Pelayanan Fiskus | ,070 | ,061 | ,089 | 1,155 | ,251 |
| | Sanksi Pajak | ,060 | ,057 | ,085 | 1,038 | ,302 |
| | Tingkat Pendidikan | ,077 | ,094 | ,076 | ,820 | ,414 |
| | Lingkungan | ,511 | ,091 | ,491 | 5,586 | ,000 |

a. Dependent Variable: Kepatuhan Wajib Pajak

Source: primary data processed through SPSS 26 of 2022.

1) Based on the significance value (sig.)

Based on the output table above, it is known that the significance value (Sig.) of variable X1 is 0.000 < 0.05 then the first hypothesis (H1) is accepted. Variables X2, X3, X4 and X5 > 0.05 then H2, H3, H4 and H5 are rejected. The X6 variable is 0.000 <0.05, so H6 is accepted. This means that there is an influence of Tax Awareness (X1) and the Environment (X6) on Taxpayer Compliance (Y) and there is no effect of Rational Attitude (X2), Fiscal Services (X3), Tax Sanctions (X4) and Education Level (X5) on Compulsory Compliance Tax (Y).

2) Based on t count with t table

Based on the output table above, it is known that the t count value of variables X1 and X6 is > 1.989 (t table = a/2; nk-1 = 0.05/2; 100-6-1 = 0.025; 93 = 1.989) then in this test it can be concluded that H1 and H6 are accepted. While X2, X3, X4 and X5 <1.989, it can be concluded that the hypotheses of the four variables are rejected.

**d) Test of the Coefficient of Determination (R2)**

Table 9. Results of the Coefficient of Determination Test

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | ,758[a] | ,575 | ,547 | 1,521 |

a. Predictors: (Constant), X6_Lin, X3_PF, X4_SP, X1_KP, X2_SR, X5_TP

Source: primary data processed through SPSS 26 of 2022.

Based on the output table above, we can see that the coefficient of determination or R-squared value is 0.575. The magnitude of the coefficient of determination (R Square) is 57.5%. This figure means that the variables of tax awareness, reasonable attitudes, financial services, tax penalties, education level and environment simultaneously affect tax compliance by 57.5%. The rest (100% - 57.5% = 42.5%) are influenced by non-regression or unexplored variables.

**Discussion**

The Effect of Tax Awareness on Taxpayer Compliance

Based on the results of hypothesis testing, the tax awareness variable has a regression coefficient of 0.374 and a tcount greater than ttable (4.026 > 1.989) with a significance value less than 0.05 (0.000 < 0.05). The results of this study show that perceptions of variable taxes awareness taxpayer compliance.

The Effect of Rational Attitudes on Taxpayer Compliance

Based on the results of hypothesis testing, the rational attitude variable has a negative regression coefficient of 0.084 and has a tcount smaller than ttable (-0.970 <1.989) with a significance value greater than 0.05 (0.335 > 0.05) . The results showed that the rational attitude variable had no effect on taxpayer compliance.

The Effect of Fiscal Services on Taxpayer Compliance

Based on the results of hypothesis testing, the tax service variable has a regression coefficient of 0.070 and has tcount less than ttable (1.155 <1.989) with a significance value greater than 0.05 (0.251 > 0.05). The results of the study show that the tax authorities service variable has no effect on taxpayer compliance.

The Effect of Tax Sanctions on Taxpayer Compliance

Based on the results of hypothesis testing, the variable tax sanctions has a regression coefficient of 0.060 and has a tcount smaller than ttable (1.038 <1.989) with a significance value greater than 0.05 (0.302 > 0.05). The results of this research show that the tax sanction variable has no effect on taxpayer compliance.

The Effect of Education Level on Taxpayer Compliance

Based on the results of hypothesis testing, the education level variable has a regression coefficient of 0.077 and has a tcount that is smaller than ttable (0.820 <1.989) with a significance value greater than 0.05 (0.414 > 0.05). The results showed that the variable level of education had no effect on taxpayer compliance.

Environmental Effects on Taxpayer Compliance

Based on the results of hypothesis testing, the environmental variable has a regression coefficient of 0.511 and has a tcount greater than ttable (5.586 > 1.989) with a significance value less than 0.05 (0.000 <0.05). The results of the study show that environmental variables influence taxpayer compliance.

## V. CONCLUSION

Based on the results of the analysis and discussion in the previous chapter, we can conclude that tax awareness variables influence tax compliance. This indicates that the higher the taxpayer awareness, the higher the taxpayer compliance. The rational attitude variable is irrelevant for tax compliance. This shows that a taxpayer's rational attitude does not necessarily enhance tax honesty. Tax performance variables do not affect tax compliance. This shows that good service alone does not necessarily improve taxpayer compliance. Tax penalty variables do not affect taxpayer compliance. This shows that the implementation of tax sanctions does not necessarily improve tax compliance. The education level variable does not affect compliance with tax obligations. This shows that higher and lower education do not necessarily lead to higher tax compliance. Environmental variables affect tax compliance. This shows that a good and compliant environment can enhance taxpayer compliance.

**Limitations and Suggestions**

This study also has limitations. It is hoped that these limitations will allow improvements to be made for future research. Limitations of this survey include the actual real-life situation and the number of respondents who were unable to describe their responses to the survey. Especially for open-ended questions, some of which contain blank answers as this is the case. The activity of multiple respondents is very dense and the number of open questions is also very high. This is included in each indicator, so it is not possible for respondents to answer all open questions there.

**Implication**

The implication of this survey is that, in theory, tax awareness actually plays an important role in improving tax compliance, with the role of quality of tax authorities, reasonable attitudes, tax sanctions, level of education, and environment is necessary to improve tax compliance.

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