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FACTORS INFLUENCING TAX COMPLIANCE IN INDONESIA

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ABSTRACT

This study examines factors like awareness, knowledge, obstacles, sanctions, and tax regulations impacting taxpayer compliance. There is an assumption that tax compliance in Indonesia is still in the low category, which causes state revenues in the tax sector not to meet expectations. This study uses the literature review method, where the results concluded that awareness, knowledge, obstacles, sanctions, and the existence of tax regulation have an indication or influence to increase tax compliance in Indonesia. The study provides knowledge about the current conditions regarding tax compliance in Indonesia based on existing factors and new information related to the recent tax regulation in the pandemic of 2022.

Keywords: Taxpayer Awareness, Tax Knowledge, Tax Obstacles, Tax Sanctions, Tax Regulation, Tax Compliance.

INTRODUCTION

According to Sumarsan (2013), Taxes are the people's direct, demonstrable contributions to the state's coffers under the law (and may be imposed), without gaining lead services (or other counter achievements), and are used to cover general expenses. The definition of tax changed to mean the transfer of money from the citizenry to the state treasury to pay for necessary expenses, with the surplus going toward public savings as a funding source for public investment. In terms of increasing revenue from taxes, the government certainly consistently makes all its power and efforts to improve both policy aspects and tax systems and administration, for example, the amendments to laws (Job Creation Law, Tax Harmonization), modernization of the tax office; Extensification and Intensification; Special handling in inspection and billing; Construction of an integrated

database; Provision of services through the use of information technology; Enforcement of employee codes of ethics to improve discipline and good corporate governance of the tax officers (Suandy, 2017).

Regarding the Fiscal Year 2021 State Budget and Expenditure independence, tax revenues have significantly grown to contribute to state revenues and reduce financing needs sourced from debt. Thus, taxes are the spearhead of the state budget (BPS, 2022), which is the primary choice for increasing revenue and has unlimited and inexhaustible potential to achieve optimal development. The community plays a role in paying taxes to finance the government in terms of building facilities and infrastructure to fulfill the public interest. Payment of taxes is an obligation, and awareness is needed to comply and not delay or even avoid paying taxes. Morals based on the desire and responsibility for paying taxes are absolute in tax collection. However, only some citizens know or still need to gain awareness of taxpayers paying their taxes.

**Table 1. Tax Revenue Under the Domestic Revenue Scheme
The year 2020, 2021, and Draft State Budget (DSB) Posture 2022
(in trillion rupiah)**

Description	2020		2021		2022 (DSB)	
	Rp	%	Rp	%	Rp	%
Domestic Revenue	1,628.95	100.00	1,733.04	100.00	1,840.10	100.00
Tax Revenue	1,285.14	78.90	1,375.83	79.40	1,506.90	81.90
Non-Tax State Revenue	343.81	21.10	357.21	20.60	333.20	18.10

Source: Financial Note and DSB, 2022

Table 1 presents the contribution of tax revenues compared to domestic revenues during the 2021 and 2020 periods, showing that tax revenues contribute almost 80.00% of domestic revenues, while in the 2022 state budget posture, there is an increase in the contribution target to 81.90%. The facts are based on the upward trend in realization before the Covid-19 pandemic occurred in 2018 and 2019, namely 78.77% and 79.08%, respectively (BPS, 2022).

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Taxpayer awareness is one of the factors considered in efforts to increase tax compliance, where the level of tax compliance has a priority role in the government's success in determining the amount of state revenue (Ragimun, 2011). It has been demonstrated that taxpayer compliance increases with increased awareness among them.

The dominance of tax contributions to the state makes the government do everything in its power and efforts to drive intensification and socialization to people who have met the requirements to meet their tax-payment obligations as taxpayers. In the implementation, there are obstacles in tax collection caused by non-compliant taxpayer behavior and other technical issues implementing the tax system. Numerous issues related

to increasing taxpayer compliance with tax laws require primary research. According to earlier research, the more aware taxpayers are, the more likely they are to comply with tax laws (Alasfour et al., 2017; Eddy & Carolina, 2015; Mansyuri et al., 2022; Sudrajat & Ompusunggu, 2015; Syafriel, 2018).

Regarding whether taxpayers know about taxation, several researchers have tested the relationship of taxation knowledge from taxpayers with tax compliance (Caroko et al., 2015; P. R. Putri, 2015; Syafriel, 2018; Ulfa & Rahmawati, 2015), resulting in a positive link between tax compliance and tax knowledge. Tax socialization is related to tax compliance by taxpayers (Ananda et al., 2015; Febriani et al., 2019; Sudrajat & Ompusunggu, 2015; Syafriel, 2018). Similarly, tax obstacles and policies facilitate tax management procedures that affect tax compliance (Istiqomah, 2017).

According to Mardiasmo (2013), tax sanctions prevent taxpayers from violating tax norms. The tax sanction is a negative punishment given to taxpayers who violate the regulations and aims to prevent the existing tax regulations and laws from a violation. Tax sanctions are one of the variables that influence the high level of tax compliance since they guarantee that the terms of tax laws and regulations (tax norms) are followed and respected. Several past researchers explain a connection between tax compliance and sanction (Aprilina et al., 2016; Ardy et al., 2018; Dharma & Ariyanto, 2014; Kusuma, 2016; Syafriel, 2018).

This study provides new information related to government regulation, which has no research before. This information is related to the latest tax amnesty program in 2022, known as the 2022 Voluntary Disclosure Program (VDP), with resulted in a positive impact on taxpayer compliance amid abnormal conditions, namely the Covid-19 pandemic. VDP held with the simple principles, predictability of the law, and speed to increase taxpayers' voluntary compliance (pajak.go.id, 2022). Ngadiman & Huslin's (2015) research backs up the impact of positive tax amnesty on tax compliance and is supported by Suyanto et al. (2016) and Pangkey et al. (2017).

Regarding the compliance ratio, the Directorate General of Taxes (DGT) noted that the percentage of taxpayers who file annual tax returns in conformity reached 84.07% in 2021, with tax returns of 15.90 million reported from 19 million taxpayers. This condition is still relatively low compared to other countries, despite an increasing trend over the previous five years. In 2017 the compliance ratio was 72.58%. In 2018, it fell to 71.10% total of 12.55 million people reported from 17.65 million taxpayers. In 2019 the compliance ratio rose again to 73.06%, with the number of people who submitted annual tax returns recorded at 13.39 million from 18.33 million taxpayers. Then in 2020, it increased again to 78.00%. A year later, the tax compliance ratio rose again to 84.07%.

This study aims to ascertain how efforts to increase tax compliance are influenced by taxpayer awareness, tax knowledge, tax obstacles, tax sanction, and tax regulation, as indicated by the preceding description.

Tax Awareness

The theory of planned behavior (TPB), according to Ajzen (2002) in Seprizah (2016), is a condition in which a person can act on his intentions only if he has control over his behavior; this theory itself is the person's intention to engage in certain behaviors. The Theory of Planned Behavior is crucial to explain how taxpayers behave while paying their taxes (Marjan, 2014). An individual will have faith in the outcomes of his activity before taking any action. Awareness of taxes is correlated with behavioral views. Tax-

aware taxpayers will be confident in the significance of paying taxes to support the coordination of the country's development.

Taxpayers more aware of their obligations will comprehend and carry out their responsibilities more effectively, leading to better compliance (Rahayu, 2020). The awareness of paying taxes must also be followed by a critical public attitude so that the government can provide returns that can be directly in the form of development in all aspects (Famami & Norsain, 2019).

Tax Knowledge (Socialization)

According to the theory of planned behavior, normative beliefs are another element that influences how people intend to act when they have faith in the good intentions or support of others (outsiders). The factors are part of the understanding process. Tax knowledge is the process through which a taxpayer acquires knowledge of taxation and uses that knowledge to comply with their tax payment obligation. Tax knowledge can be in the regulations form, procedures, tariffs, and other issues about tax laws. Understanding tax provisions is a component of the taxpayer's capacity to comprehend the tax laws. Higher levels of knowledge can gradually raise taxpayers' awareness of their tax rights and obligations, leading to greater compliance. Taxpayers' consistency in tax knowledge will also improve tax compliance (Famami & Norsain, 2019).

Tax socialization becomes the belief of taxpayers (individuals) to motivate them to become tax-compliant behavior (Marjan, 2014). The Director General of Taxes makes an effort called "tax socialization" to educate the public about taxes, mainly to help taxpayers understand all the rules and processes associated with paying taxes correctly. The Director General of Taxes always works to provide this information through counseling or socialization so that it is more widely known and understood by taxpayers. This effort is accompanied by the renewal of the Annual Tax Return (ATR) reporting system and online tax payments since 2014, namely e-filing and e-billing. Tax socialization must be carried out effectively and regularly to achieve the goal. With the right and efficient socialization, it will increase knowledge for taxpayers themselves. One example of the latest government program related to tax knowledge and socialization is the Socialization of the Harmonized Tax Regulations Law (HTRL) in 2022, which in the law expected to trigger Indonesia's economic improvement after the pandemic (pajak.go.id, 2022).

Tax Obstacles

The obstacles in the field of taxation can be divided into two points of view: the government's point of view in tax collection terms and the point of view of taxpayers in terms of tax payment obligations. Regarding the government, the obstacles of tax collection faced resistance efforts from taxpayers to avoid their tax obligations. The resistance can be in the form of passive and active. Passive resistance is a condition that complicates the collection of taxes arising from the economic structure, society, the intellectual development of the population, and the morals of citizens, and the taxes collection system is self-centric (Rahayu, 2020). Meanwhile, active resistance from the community includes community efforts to avoid, reduce, smuggle, manipulate, neglect, and pass taxes that are addressed directly to Fiscus and indirectly to the State (Rahayu, 2020). Active resistance can be in the form of tax avoidance and tax evasion. Dereliction of this tax is an attempt to refuse to pay the established tax and meet the formal conditions.

Tax Sanctions

Control beliefs in theory of planned behavior are also one of the determining factors for a person's belief regarding the existence of factors supporting or impeding a behavior, as well as his assessment of how strongly these factors have an impact. The sanctions are made to support behavior and compliance by being determined by the taxpayer's impression of the impact of solid sanctions (Marjan, 2014).

Taxpayers' compliance also can be improved by the imposition of taxation witnesses. Tax sanctions serve as a deterrent so taxpayers will not break the law. (Mardiasmo, 2013). Because the Indonesian government uses a Self-Assessment method to collect taxes, tax sanctions have additional advantages. The government has created signs governed by the relevant Tax Law for the deployment of this system to be orderly and by the anticipated targets. The purpose of imposing tax sanctions is to encourage taxpayer compliance with tax obligations (Saragih, 2013).

Tax Regulation

Normative beliefs are also a determining factor in the intention of the results of tax officer services through government programs related to tax regulation. The qualities of services by tax officers under tax law are an encouragement that gives confidence to taxpayers to behave obediently or obey taxes because taxpayers feel that they will be helped and facilitated in carrying out their tax obligations (Marjan, 2014). Government programs related to tax regulation carried in various forms like sunset policy, tax amnesty, and voluntary disclosure program (VDP).

The Ministry of Finance reported that the Voluntary Disclosure Program, which ended on June 30, 2022, had been attended by around 247.90 thousand taxpayers with a total net asset value disclosed of IDR594.82 trillion. Overall, the income tax collected from this program reached IDR61.01 trillion. According to a statement from the Ministry of Finance's Directorate General of Taxes, all taxpayers participating in the voluntary disclosure program will be free from administrative sanctions. Voluntary disclosure program participants also receive protection so that the property data they disclose cannot use as a basis for criminal investigation and prosecution. According to the Directorate General of Taxes, voluntary disclosure program organizes with simple principles, legal certainty, and expediencies to improve taxpayers' voluntary compliance before the law with enforcement. They carried out a database of Automatic Exchange of Information (AEOI) and Governance Agencies, Institutions, Associations, and Other Parties (GAIAO) owned by Directorate General of Taxes (Dihni, 2022).

Tax Compliance and Taxes Revenue

According to Kirchler et al. (2008), in the literature research of social science on tax behavior, many terms are used, including intended or observed tax morale, tax compliance, tax flight, avoidance, and evasion. Tax compliance terms are considered the most neutral term to describe the willingness of taxpayers to make tax payments. Tax compliance is a person's adherence to the applicable provision of taxes and obeying tax obligations following laws and regulations (Rahayu, 2020). The Republic of Indonesia's Minister of Finance established the following criteria for obedient taxpayers in Regulation 74/PMK.03/2012: First, timely submission of a notification letter for all forms of taxes; Second, there are no unpaid taxes other than those that are authorized to be paid or delayed; Third, financial statements are audited by public accountants or government financial oversight organizations for 3 years in a row with unqualified opinions; Fourth,

the taxpayer has never been found guilty of a crime related to taxes based on a ruling from a court that took effect within the last 5 years.

Taxpayers who match the criteria will get the Obedient Taxpayer (OT) predicate and get benefits in the form of: first, it takes precedence when returning or restituting Income Tax or Value Added Tax (VAT); second, it is not necessary to go through an examination when applying for restitution; third, on the tax restitution, can be received much sooner up to 1 month only, for taxpayers that do not have a predicate above the process can be as long as one year, while the period for determining OT compliance valid for two years (Maulida, 2018).

Regarding tax acceptance, it is a source of revenue that may be continuously acquired and developed ideally by governmental requirements and local conditions. Tax revenue is the government's income from the people's taxes and spending on initiatives that would increase national prosperity. The tax ratio compares tax revenue to gross domestic product and assesses a nation's tax performance (GDP). A survey from Indicator states that most respondents or the public (58.70%) know that the largest source of state revenue is tax revenue (Indicator Survey, 2022).

According to a report by the Ministry of Finance, Indonesia's tax ratio in 2021 is 9.11% of GDP. Although it has increased compared to 2020, Indonesia's tax ratio in 2021 is still below pre-pandemic levels. As for the trend of tax ratio in the previous four years, namely in 2017, Indonesia's tax ratio was at 9.89% of GDP. The figure then increased to 10.24% in 2018, fell to 9.77% in 2019, and slumped considerably to 8.33% in 2020. 2020 was the year in which Indonesia's tax ratio declined the deepest this happened because of the Covid-19 pandemic that made people's economic activities limited.

Meanwhile, in 2021, Indonesia's tax ratio began to increase in line with strengthening tax performance and recovering the national economy from the impact of the pandemic (Dihni, 2022). Thus, some factors simultaneously affect compliance and tax revenue, i.e., taxpayer awareness, tax knowledge and socialization, tax obstacles, tax sanctions, and tax regulation.

Conceptual Framework

There is an assumption that tax compliance in Indonesia is still in the low category, which affects state tax collections, which have fallen short of forecasts. Previous literature reviews and research stated that several factors immediately impact taxpayer tax compliance. These include taxpayer awareness, tax knowledge and socialization, tax obstacles, tax sanctions, tax regulations related to tax amnesty, and voluntary disclosure programs.

RESEARCH METHODS

This study focuses on the factors that influence tax compliance in Indonesia. The objective would be to identify the key factors that affect tax compliance like taxpayer awareness, tax knowledge and socialization, obstacles of tax, sanctions, and tax regulation. This study also provides new information about new regulation on tax and the latest survey about the compliance and explore their relationship with taxpayer behavior. Meanwhile, the method used is a literature review through data collection by reading and citing various theories and literature related to this research.

RESULTS AND DISCUSSION

The following will present the results and discussion of this study related to the factors that influence tax compliance in Indonesia.

Influence of Taxpayer Awareness on Tax Compliance

The more taxpayer awareness, the higher the taxpayer compliance. Which also favorably & significantly reflects or achieves taxpayer compliance. Paying tax awareness can lead to tax compliance and foster a caring and critical attitude in responding to tax policy issues set by the government. This taxpayer awareness reflected several things like knowledge and socialization carried out by the government regarding taxes, the quality and economic level of taxpayers, and how the tax system is seen.

With the taxes system adopting a self-assessment system, it is necessary to support the awareness of all taxpayers that taxes are mandatory and forced like all citizens who have met the criteria of taxpayers. It is a form of taxpayer compliance in realizing equality of development and creating the conditions of a just and prosperous country.

The study concludes that a reflection of taxpayer awareness can affect tax compliance. The higher and better the awareness, the higher the tax compliance of the taxpayers. Which indirectly affects the scale of tax revenues that increase. Several previous studies have shown that taxpayer awareness results in more significant compliance by taxpayers (Ardy et al., 2018; Eddy & Carolina, 2015; Sudrajat & Ompusunggu, 2015). It means awareness positively influences taxpayer compliance.

Influence of Tax Knowledge (Socialization) on Tax Compliance

Tax knowledge is the process by which a taxpayer is aware of the taxation and uses that awareness to comply with the obligation to pay taxes. The results showed that the ability to knowledge attributes is very supportive of tax compliance. The greater the taxpayers' concern for compliance, the more knowledge they have. The attributes of knowledge are the basis for consistent behavior change and formation in individuals and groups at a large scale. Tax knowledge becomes the domain of the taxpayer's ability to know and understand tax regulations as a whole. The consistency of taxpayer knowledge will also improve compliance in paying taxes.

The government made an effort through the Decree of the Director General of Taxes No.KEP-114 / PJ/ 2005 to socialize taxation. This regulation contains the formation of a tax socialization team as one of the government's efforts to educate the public regarding the familiarity and comprehension of tax laws. With the knowledge and socialization program, the public will have tax knowledge, where taxes function to collect funds from the community intended for state financing and as a tool to regulate the structure of people's income and wealth structures between economic actors. The involvement of taxpayers in making tax payments is evidence of the contribution of citizens to the development and economic growth of the country.

Based on the survey conducted by Indicator Survey (2022), most respondents still need to understand taxes (52.40%) and tax money benefits (57.70%). In comparison, those who understand taxes are around 45.3%, and those who understand tax money benefits are 39.80%. In the group that earns more than 4 million per month, the majority understand taxes (64.70%) and tax money benefits (62.60%) (Indicator Survey, 2022). The survey shows us there is much homework for the government to optimize tax

socialization so that people can understand knowledge about taxes. Research shows that tax socialization assistance indicates taxpayer compliance favorably and importantly. The more tax information is available, the greater the taxpayer's compliance with the individual concerned.

Caroko et al. (2015) in the research revealed that taxpayer knowledge positively affects taxpayer compliance. Same with Ulfa & Rahmawati (2015) and support research by Putri (2015) conclude that taxpayer knowledge influences taxpayer compliance. Tax socialization is a factor in raising awareness of tax compliance, either directly or indirectly providing information to taxpayers in the form of counseling, consultation, and socialization through various media. Another study about tax socialization that positively affects taxpayer compliance was conducted by Ananda et al. (2015); Ardy & Damayanti (2018); Febriani et al. (2019); Mansyuri et al. (2022); Maulindayani (2018); Sudrajat & Ompusunggu (2015); Syafriel (2018); Wardani & Wati (2018). Based on previous studies, it is concluded that taxpayer compliance is positively impacted by tax knowledge.

Influence of Tax Obstacles on Tax Compliance

There are two points of view on the obstacles related to taxation, from the government's side in tax collection and the taxpayer's side in tax payment obligations. The Obstacle on the governance side is in taxes collections that faced resistance efforts from taxpayers to avoid their obligations, which can be passive or active resistance. From the side of taxpayers, as mentioned in the survey, such as financial matters, difficulties in internet access, constraints on understanding regulations, inadequate human resources in the field of taxation, etc. Those factors need to be observed by the governments and provided solutions to minimize potential obstacles.

In taxpayers' terms, obstacles in fulfilling tax obligations based on a survey conducted by Indikator.co.id to 1.246 selected respondents via telephone interviews on July 9 – 12, 2022. The margin of error is approximately 2.80% at a 95.00% confidence level. Simple assumptions in random sampling found that 36.30% of respondents found it challenging to fulfill their tax obligations. Several obstacles that were felt by 36.30% of the respondents consisted of obstacles on unfavorable financial conditions (35.50%); tax regulations are hard to understand (12.10%); internet network obstacles (7.30%); difficult to-access application obstacles (6.40%); inadequate human resource obstacles (4.40%); other obstacles (3.50%). While those who chose no obstacles were 19.30%, and the remaining 11.40% answered that they did not know or did not answer (Indicator Survey, 2022). These obstacles negatively affect tax compliance, so it concluded that these obstacles make taxpayers not comply with the established taxation and unquestionably affect the scale of tax revenues that are not optimal.

Influence of Tax Sanctions on Tax Compliance

Because of tax sanctions, taxpayer compliance is significantly and favorably affected, and it is hoped that the public will become more compliant with taxation. Tax sanctions consist of a tax penalty where the taxpayer must pay a certain amount of money to the state for violating applicable regulations. Tax penalties issued in the form of criminal offenses, such as criminal fines, jail, or imprisonment, are known as criminal sanctions. The imposition of tax sanctions must be fair and the same in the eyes of the law. To create a powerful tax system, sanctions must be imposed on violators without tolerance.

Around 46.20% of the public knows about the sanctions imposed if they do not fulfill their tax obligations (Indicator Survey, 2022). The results illustrate that many people still need to understand the consequences of negligence in fulfilling tax obligations. The greater the public knows about tax sanctions, of course, the level of compliance will increase.

Tiraada (2013) found that one of the things that affect taxpayer compliance is tax sanctions. Other research also supported by Ardy et al. (2018) and Mutia (2014) found that tax penalties increase individual taxpayer compliance. Others several studies have also concluded that tax sanctions are relevant to taxpayer compliance and have a beneficial impact, as conclusion by Aprilina et al. (2016); Fajriyan et al. (2015); Hantoyo et al. (2016); Kusuma (2016); Pujiwidodo (2016); Septarini (2015); so did Syafriel (2018) and Ardy et al. (2018). It showed that tax sanctions increase taxpayer compliance. Existing studies conclude that tax sanctions are effective and relevant to taxpayer compliance. Positively and considerably supports the mirror of taxpayer compliance when consequences are considered. The stricter the sanctions can have a deterrent effect on violators, the higher the taxpayer's compliance.

Influence of Tax Regulation on Tax Compliance

Government programs related to tax regulation are in various forms: such as the sunset policy, tax amnesty, and voluntary disclosure program, research by Ngadiman & Huslin (2015) as well as the results of the voluntary disclosure program, the Directorate General of Taxes is organizing with the simple principles, legal certainty, and expediencies to improve taxpayer's voluntary compliance, showing that tax amnesty and voluntary disclosure program positively affect taxpayer compliance.

Some research by Maulindayani (2018); Ngadiman & Huslin (2015); Pangkey et al. (2017); Suyanto et al. (2016) show that tax amnesty has a positive impact on taxpayer compliance. Research by Ragimun (2011) shows the others side's perspective that Taxpayers have high expectations for tax amnesty and will start to expect it regularly, even though tax amnesty has been implemented in Indonesia but is less effective.

The latest 2022 survey related to voluntary disclosure program states that the majority of people believe/quite believe (61.60%) that the Voluntary Disclosure Program will improve taxpayer compliance. The result of this survey also states that many residents still need to learn about this program (Indicator Survey, 2022). These must concern the government because most believe the voluntary disclosure program improves taxpayer compliance. The results of this survey are certainly in line with previous studies from Suyanto et al. (2016), that tax amnesty has a positive effect on taxpayer compliance, and also research conducted by Pangkey et al. (2017). It shows that the compliance of taxpayers is improved by tax regulation.

Tax Compliance

According to the Directorate General of Taxes, the percentage ratio of taxpayer compliance in reporting annual tax returns reached 84.07% in 2021, with reported tax returns of 15.90 million reports from 19 million taxpayers.

For the past five years: in 2017, the compliance ratio was 72.58%. In 2018, the tax ratio decreased to 71.10% only 12.55 million people paying taxes out of 17.65 million taxpayers. In 2019 its compliance ratio rose again to 73.06%. The people who reported annual tax returns recorded 13.39 million from 18.33 million taxpayers. Then in 2020,

the tax compliance ratio increased again to 78.00%. A year later, the tax compliance ratio rose again to 84.07%. There is still considerable room to push and increase public tax compliance. The factors in this study, namely the attributes of awareness, knowledge, obstacles, sanctions, and tax regulations play a critical role and are tied up with tax compliance in Indonesia.

CONCLUSION

This study aims to understand better the factors that influence tax compliance. Considering the findings of the studies, we can conclude that: tax awareness positively influences taxpayer compliance, tax knowledge (socialization) has a positive impact on taxpayer compliance, tax obstacles negatively affect taxpayer compliance, tax sanctions positively increase taxpayer compliance, and the compliance of taxpayers is improved by tax regulation. Awareness, knowledge, obstacles, sanctions, and tax regulations influence each other and align with tax compliance. With high tax compliance, the increase in tax revenue can be more optimal.

Further research is suggested by conducting more comprehensive studies on the distribution of different respondents in the regions, adding other independent variables. The variables could be Tax Officer services, tax enforcement, and taxpayer satisfaction studies so that the hypotheses can be verified and the result can be more accurate.

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