THE EFFECT OF TAXPAYER AWARENESS, TRUST AND TAX FINES TO PERSONAL TAX COMPLIANCE

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Abstract
This study aims to examine the effect of taxpayer awareness, taxpayer trust, and tax fines on individual taxpayer compliance. This study tries to use the theory of planned behavior to explain the compliance behavior of individual taxpayers. This theory state that individual behavior is balanced by intention. Three important factors raise individual intentions, namely attitude, subjective norm, and perceived behavioral control. Attitude toward a behavior is proxied by taxpayer awareness, subjective norm is proxied by taxpayer trust, and perceived behavioral control is proxied by tax fines. The sample used was 310 individual taxpayers who were registered in Tulung Agung Tax Offices-East Java-Indonesia, selected using an accidental sampling technique. The data analysis technique used multiple linear regression. The test results successfully support three hypotheses. It shows that taxpayer awareness, taxpayer trust, and tax fine have a significant effect on individual taxpayer compliance both partially and simultaneously.

Keywords: tax awareness, taxpayer trust, tax fines, tax compliance, personel taxpayer

1. Introduction
Indonesia has the characteristics of a developing country. In recent years, the construction of physical facilities and infrastructure has been intensified to accelerate the economy (Subhan et al., 2020). As a consequence of physical development is a very large investment cost, both the cost of capital and the cost of supporting human resources. This such development can be achieved if there is a cooperation between the government and the community (Andreas & Savitri, 2015). The government needs a source of funds to realize policy plans in the social, economic, and community welfare sectors (Hanny & Niandari, 2018). The Indonesian government has both tax and non-tax revenue sources. State revenues derived from taxes are obtained from taxes payable by domestic taxpayers and tax revenues from international trade. Meanwhile, non-tax revenues are obtained from natural resources, profits from State-Owned Enterprises (SOE) management, and other non-tax revenues. Where tax revenue contributes 70% to national income, the non-tax revenue only has a percentage of 30% (Nurlela, 2018).

To increase national income, the Directorate General of Taxes (DGT) sets tax targets so that tax revenue can be optimized. However, during the last 5 years, there has been a mismatch between the amount of tax revenue and the amount of tax owed should be (tax gap) (Praptidewi & Sukartha, 2016).
Table 1. Tax revenue 2015-2019 (in IDR trillion)

<table>
<thead>
<tr>
<th>Year of</th>
<th>Revenue</th>
<th>Target</th>
<th>% realization</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>1.060</td>
<td>1.294</td>
<td>81.90%</td>
</tr>
<tr>
<td>2016</td>
<td>1.106</td>
<td>1.355</td>
<td>81.61%</td>
</tr>
<tr>
<td>2017</td>
<td>1.151</td>
<td>1.284</td>
<td>89.68%</td>
</tr>
<tr>
<td>2018</td>
<td>1.316</td>
<td>1.424</td>
<td>92.23%</td>
</tr>
<tr>
<td>2019</td>
<td>1.332</td>
<td>1.578</td>
<td>84.44%</td>
</tr>
</tbody>
</table>

Source: Directorate General of Taxes (DGT) Performance Report

Table 1 shows that the percentage of tax revenue each year has not achieved the specified target. The amount of tax revenue has increased each year even though the increase has not yet reached the budgeted target. The government has made various efforts to increase state revenue from the tax sector, but it has obstacles, one of which is the low level of taxpayer compliance (Cindy & Yenni, 2013).

Several theories can predict the reasons for individual behavior, including the attribution theory developed by Fritz Heider, which explains the process of how to determine the causes and motives for a person's behavior which are determined by internal and external factors. Then the technology acceptance model (TAM) adopts the theory of reasoned action developed by Fishbein and Ajzen. This theory, explains the person's acceptance of technology which gives the perception that usability and convenience are the main factors that determine the usefulness of technology. Furthermore, the theory of planned behavior (TPB) developed by Icek Ajzen explains individual behavior more specifically. This theory is relevant to use in research models because it explains the prediction of behavior that is balanced to perform a behavior. The emergence of behavioral intention is influenced by the first three factors, belief in behavior can be proxied in the taxpayer's awareness. The two subjective norms that are proxied in the trust of taxpayers, taxpayers in making decisions are influenced by social factors such as family, tax consultants, and the surrounding environment. The existence of social norms that cause subjective assessment by taxpayers will lead to trust in tax officials. The third is about behavioral control which is proxied in tax fine. Tax fine have the benefit of controlling taxpayers to fulfill their tax obligations.

Several previous researchers used the theory of planned behavior to explain taxpayer compliance, but it gave different results. (Kirchler, 2007) states that differences in measurement systems are caused by differences in countries and the attitudes of individuals who have a true picture of tax payments. Research conducted (Alabede et al., 2011) in Nigeria shows that the attitude of taxpayers is positively related to tax compliance and tax evasion, while financial conditions do not affect taxpayer attitudes, tax evasion, and taxpayer compliance. Research conducted in Indonesia (Tiraada, 2013) shows that the awareness of taxpayers and tax fines has a significant effect on taxpayer compliance, while the attitude of the tax authorities does not affect taxpayer compliance. Then the research conducted by (Siahaan & Halimatusyadiah, 2018) provides the results of tax awareness and tax fine that have a positive effect on taxpayer
compliance, while tax socialization and tax services do not affect taxpayer compliance. From the findings of several studies above, the researcher wants to use taxpayer awareness variables and tax fines to be examined in this study and add one variable used (Ariani, 2016) namely taxpayer trust. This because the taxpayer's trust is closely related to the awareness of taxpayers and tax fines to make tax payments owed. Another difference in this study is that the researcher uses an instrument adapted from the definition developed by (Muliari & Setiawan, 2011) for the taxpayer awareness variable, (Saputri, 2019) or the taxpayer trust variable and (Cindy & Yenni, 2013) for the tax fines variable. This is done to adjust with the research location, Tax Offices, Tulungagung, so that it is close to the characteristics of taxpayers in that location.

2. Literature Review

Theory of Planned Behavior (TPB)

Several previous researchers have used many theories of planned behavior such as research conducted by (Alabede et al., 2011) in Nigeria, (Siahaan & Halimatusyadiah, 2018), and (Tiraada, 2013) in Indonesia. This theory is a development of the theory of reasoned action put forward by Fishbein and Ajzen. The Theory of Planned Behavior emphasizes individual behavior arising from the intention of certain behaviors. (Ajzen, 1985) suggests that individuals behave in a balanced way with intentions. The intention to behave is influenced by three factors, namely 1) attitude toward behavior, namely individual beliefs related to the consequences of a behavior or called behavioral beliefs that will form an attitude in behavior. This belief is related to individual assessments that link the benefits or losses that are obtained when performing a behavior. 2) subjective norm, namely social perceptions that influence individuals to do the behavior or not to do the behavior. Individuals tend to behave when they have encouragement from other parties who provide perceptions. 3) perceived behavioral, namely individual perceptions of things that support or hinder their behavior and how strongly this affects their behavior.

Taxpayer Awareness

Awareness is a condition in which taxpayers know or understand their tax rights and obligations (Muliari & Setiawan, 2011). Taxpayers who have a conscious attitude to pay their owed taxes will encourage a high level of tax compliance. (Ariesta et al., 2017) state that taxpayer awareness has several forms that encourage taxpayers to comply, the first is that taxpayers realize that tax is a form of public participation for the state. If the taxpayer realizes that the tax liability is not detrimental, the taxpayer will tend to comply with the regulations. Both taxpayers realize that delaying paying taxes and deducting the amount owed will cause losses to the state. Third, the taxpayer's awareness of the enactment of laws that can impose. Taxpayers who benefit directly from paying taxes will tend to be aware of their tax responsibilities (Elmi et al., 2015).

Taxpayer Trust

Trust is the expectation or expectation of an individual towards others by having honest behavior (Huda et al., 2018). Trust that is meant in this variable is trust in the legal system and government. Trust in the government and law is a form of hope from taxpayers to the government as the party that runs the system of government and law that applies in a country in accordance with applicable norms (Saputri, 2019). The government or tax authorities make
various efforts for the benefit of society, such as improving governance, detecting non-compliance and even taxpayers who commit embezzlement (Mas’ud et al., 2014).

**Tax Fines**

Tax fines is fine given to not comply taxpayer. Sanctions are penalties given to people who violate the rules. Tax fine are penalties given to taxpayers who violate taxation rules in a firm way (Cindy & Yenni, 2013). There are two types of tax sanctions, namely administrative sanctions and criminal sanctions. This study focus only in administrative sanctions, shortly call tax fines.

**Hypotheses**

**Taxpayer Awareness as a Proxy of Attitude Toward Behavior**

Taxpayer awareness is a condition in which taxpayers know or understand their tax rights and obligations (Muliari & Setiawan, 2011). The higher the awareness of taxpayers in paying taxes, the higher the compliance of taxpayers. Theory of Planned Behavior explains that taxpayers will comply in paying taxes if there is an intention to pay taxes. In order to generate this intention, it is influenced by the belief in behavior that will form a conscious attitude of the taxpayer in fulfilling his owed tax obligations. When taxpayers have the belief that taxes have an important role for the development and financing of the country, then thoughts about the importance of taxpayer awareness will emerge. Previous research conducted by (Siahaan & Halimatusyadiah, 2018) stated that the higher taxpayer awareness has an effect on taxpayer compliance. This opinion is in line with the results of research from (Tiraada, 2013) which states that taxpayer awareness is one of the factors that affect taxpayer compliance.

H1: Taxpayer Awareness has a positive effect on Individual Taxpayer Compliance.

**Taxpayer Trust as a Proxy of Subjective Norms**

Trust is the expectation or expectation of an individual towards others by having honest behavior (Huda et al., 2018). Trust in the government and law is a form of hope from taxpayers to the government as the party that runs the system of government and law that applies in a country in accordance with applicable norms (Saputri, 2019). The taxpayer's trust can affect tax compliance if there is a sense of trust that the taxpayer has on the tax authority that the funds obtained from tax revenue will be used appropriately. So that the higher the taxpayer's trust to pay taxes will encourage high compliance. Theory of Planned Behavior explains that individuals will obey to pay taxes if there is a perception or encouragement from the surrounding environment that provides a good opinion on the image of the tax authority (subjective norm). When the obligation to have a high level of trust in the tax authorities, it will result in the fulfillment of the payment of the obligations owed Previous research conducted by (Madjidainun, 2019) stated that taxpayer trust has an effect on taxpayer compliance.

H2: Taxpayer Trust has a positive effect on Individual Taxpayer Compliance.

**Tax Fines as a Proxy of Perceived behavioral control**

Sanctions are punishments given to people who violate the rules. Tax fine are penalties given by taxpayers who violate taxation rules in a firm way (Cindy & Yenni, 2013). Tax sanctions will
affect taxpayer compliance if tax sanctions are enforced firmly. Theory of Planned Behavior explains that taxpayers will pay taxes if there are factors that control tax payments, namely tax sanctions. When tax sanctions are strictly applied to taxpayers, taxpayers tend to comply with applicable regulations. This has been proven empirically by (Ariani, 2016) that tax sanctions have a positive effect on taxpayer compliance.

H3: Tax fines have a positive effect on Individual Taxpayer Compliance.

3. Method

Types and Sources of Data
This study uses primary data. Primary data is obtained from distributing questionnaires to individual taxpayers who are registered at one of the tax offices in Indonesia, namely Tax Service Offices-Tulungagung. Researchers chose research at Tax Service Offices-Tulungagung because there is still a mismatch between the number of registered taxpayers and the number of taxpayers who submit tax report. The registered taxpayers are 116,338 individual taxpayers, but those who fulfill the tax report submission are 73,112 taxpayers, both individuals and entities as of December 31, 2020. Measurement of variables uses a likert scale interval 1 to 5. Starting from a score of 5 for the category of strongly agree and a score of 1 for the category strongly disagrees.

Population and Sample
The population in this study were all individual taxpayers registered at Tax Service Offices-Tulungagung amounting to 116,338 individual taxpayers as of December 31, 2020. This study used accidental sampling procedure carried out by selecting the easiest sample to find. The technique of distributing questionnaires was carried out by researchers through distributing questionnaires online through Whatsapp and media on Direct Message (DM) Instagram or offline by visiting shops or outlets of the taxpayer. The respondents are taxpayers whom individual taxpayers carry out business activities.

Analysis
The method used in this research is multiple linear regression analysis, where the regression equation is

\[ Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e_i \]

Description:
Y: Taxpayer compliance variable
a: Constant
b_1…b_3: Regression coefficient
X_1: Taxpayer awareness variable
X_2: Taxpayer trust variable
X_3: Tax fines variable
e: Error
Operational Definition and Research

Variables Independent

Taxpayer Awareness (x₁)
Taxpayer awareness is a condition in which taxpayers know or understand their tax rights and obligations (Muliari & Setiawan, 2011). If taxpayers have high awareness, they will tend to comply with their tax obligations. The taxpayer awareness indicators are:

1. Be aware of tax laws and provisions
2. Knowing the tax function for state financing
3. Knowing that tax obligations must be carried out in accordance with applicable regulations.

Taxpayer Trust (x₂)
Trust in the government and law is a form of expectation from taxpayers in the government as the party that runs the system of government and law that applies in a country in accordance with applicable norms (Saputri, 2019). Taxpayer trust in tax officers is one of the potentials to increase tax compliance in fulfilling their obligations. The taxpayer trust indicators are:

1. Taxpayers hope that the established government system is in accordance with Law
2. Taxpayers hopes for the government to enforce the law.

Tax Fines (x₃)
Tax fines are penalties given to taxpayers who violate taxation rules in a firm way (Cindy & Yenni, 2013). Indicators of tax fines:

1. Tax fines are given to taxpayers who violate rule
2. Tax fines are given to violators without exception

Dependent Variable
Taxpayer Compliance (Y)
Taxpayer compliance is a taxpayer who has the willingness to pay taxes consciously in order to fulfill his tax obligations (Lingga, 2009). Indicators of taxpayer compliance according to (Lingga, 2009) are:

1. Compliance in registering procedure
2. Compliance in calculating the amount of tax payable
3. Compliance for reporting the tax Return

4. Results and Discussion

Data Description
This research was conducted on taxpayers who are in the Tulungagung Tax Service Offices. Respondents who participated in this study were individual taxpayers who carried out business activities. The initial sample size to be used is 300 samples, but when testing the data with these samples the data is not normally distributed, so the researchers increase the number of samples to 310 samples. This study used accidental sampling, therefore the questionnaire was distributed to
respondents who were met directly by visiting the outlet/shop owned by the respondent. In addition, questionnaires were distributed online through Whatsapp media privately to business owners such as soy milk business owners, marble craftsmen and through Instagram Direct Message (DM) which went to business owner organizations located in Tulungagung district with Instagram hipmitulungagung accounts. The distribution process to data collection was carried out for 24 days, starting from February 15, 2021 to March 13, 2021.

Descriptive statistics
Descriptive statistics relate to data collection and ranking data that describe the characteristics of the sample used in this study. The results of the descriptive statistical test on the taxpayer awareness variable obtained a minimum value of 24, a maximum of 35, a mean of 27.5 and a standard deviation of 1.540. Then for the taxpayer confidence variable obtained a minimum value of 12, a maximum of 20, a mean of 16,948 and a standard deviation of 1,460. Next, the tax fines variable obtained a minimum value of 12, a maximum of 20, a mean of 16,412 and a standard deviation of 1,499. Furthermore, taxpayer compliance obtained a minimum value of 23, a maximum of 35 mean 27,503 and a standard deviation of 1.677.

Data Quality Test Results
A quality test consists of validity and reliability tests. From the data validity test, it shows that all the questions are declared valid, because they have met the requirements, namely the significance value is less than 0.05. Furthermore, the reliability test shows that all instruments used are reliable and have data consistency and have met the requirements with a Cronbach alpha value of more than 0.60

Classical Assumption Test Results
Assumption tests consist of normality test, multicollinearity test and heteroscedasticity test. From the normality test, it shows that the data in this study have a normal distribution. Then for testing other assumptions such as the multicollinearity test, the values have met the requirements for the value tolerance and VIF, then the heteroscedasticity test shows that the data in the study does not occur heteroscedasticity in the regression model used.

Testing Hypotheses
The coefficient of determination (R²) has a value between 0 and 1 which states that the higher the value obtained, showing the information given independent variable has a high predictive of the dependent variable.

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.519a</td>
<td>0.269</td>
<td>0.262</td>
<td>1.44100</td>
</tr>
</tbody>
</table>
Based on the coefficient test results presented in the table 2, it shows that the Adjusted R Square value is 0.262. This value means that all independent variables consisting of taxpayer awareness, taxpayer trust and tax fines can explain the taxpayer compliance variable by 26.2 meanwhile, 73.8% is explained by the remaining variables.

**F Test**
The F test is used to determine the magnitude of the influence of the independent variables jointly affecting the dependent variable. The criterion for decision making is if the significance value is less than 0.05, it can be concluded that all independent variables jointly (simultaneously) affect the dependent variable.

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Regression</td>
<td>234.098</td>
<td>3</td>
<td>78.033</td>
<td>37.57</td>
<td>.000⁶</td>
</tr>
<tr>
<td>Residual</td>
<td>653.399</td>
<td>306</td>
<td>2.076</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>869.497</td>
<td>309</td>
<td>2.076</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 3 above shows that the F test results get a significance value of 0.000 or less than 0.05. So it can be concluded that all independent variables consisting of taxpayer awareness, taxpayer trust and tax fines simultaneously affect taxpayer compliance.

**T-Test**
The T-test is used to determine the magnitude of the influence of each variable. The criterion for decision is if the significance value is less than 0.05, it can be concluded that the independent variable individually (partially) affects the dependent variable.

<table>
<thead>
<tr>
<th>Model</th>
<th>t</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (Constant)</td>
<td>7,288</td>
<td>0,000</td>
</tr>
<tr>
<td>Taxpayer Awareness</td>
<td>6,385</td>
<td>0,000</td>
</tr>
<tr>
<td>Taxpayer Trust</td>
<td>3,373</td>
<td>0,001</td>
</tr>
<tr>
<td>Tax Fine</td>
<td>1,979</td>
<td>0,049</td>
</tr>
</tbody>
</table>

The t test results in the table above indicate that the taxpayer awareness variable has a significance value smaller than 0.05, namely 0.000, so it can be concluded that taxpayer
awareness affects individual taxpayer compliance. Furthermore, the taxpayer trust variable has a significance value smaller than 0.05, namely 0.001, so it can be concluded that taxpayer trust has an effect on individual taxpayer compliance. Next, the tax fine variable has a significance value smaller than 0.05, namely 0.049, so it can be concluded that tax fine have an effect on individual taxpayer compliance.

Discussion
Taxpayer Awareness Affects Individual Taxpayer Compliance.
Based on the results of testing the first hypotheses, the results show that taxpayer awareness has an effect on individual taxpayer compliance indicated by the results of the t test with a significance value smaller than 0.05, so it can be concluded that the taxpayer awareness variable has a positive effect on individual taxpayer compliance.

Theory of Planned Behavior states that taxpayers will comply with paying taxes if they have the intention to pay taxes, to create this intention requires the awareness of taxpayers in fulfilling their owed tax obligations. So this explains that the higher the level of taxpayer awareness, the higher the compliance of individual taxpayers who are registered at KPP Pratama Tulungagung in carrying out their tax obligations. These results support research (Arisandy, 2017; Astana & Merkusiwiati, 2017; Siahaan & Halimatusyadiah, 2018) which states that the higher taxpayer awareness affects taxpayer compliance, because taxpayer who are aware of being motivated in compliance.

The indicator that gives the greatest contribution affects the awareness of taxpayers from the average respondent's answer can be seen from the indicator of the taxpayer knowing that taxation obligations must be carried out in accordance with the provisions with a mean of 11.79 from the maximum score of 15. Then the indicator that affects the next is that the taxpayer knows the tax function for state financing with value of mean 7.87 from a maximum value of 10 and the indicator that affects the next is that taxpayers are aware of the existence of tax laws and provisions with value of mean 7.84 from a maximum value of 10. If seen from the value mean, the indicator the taxpayer's awareness knows that taxation obligations must be carried out in accordance with the provisions that have the highest influence on taxpayer compliance. This is because taxpayers have a sense of awareness that paying taxes must be carried out in accordance with applicable regulations. If the taxpayer already has a high sense of awareness to pay taxes, the taxpayer compliance will increase.

Taxpayer Trust Affects Individual Taxpayer Compliance.
Based on the results of the second hypotheses testing, the results show that taxpayer trust has an effect on individual taxpayer compliance as indicated by the results of the t test with a significance value smaller than 0.05, namely 0.001, so it can be concluded that the taxpayer trust variable has a positive effect on individual taxpayer compliance personal.

Theory of Planned Behavior states that taxpayers will comply with paying taxes if taxpayers have the confidence to pay taxes owed. So this explains that the higher the level of taxpayer trust, the higher the compliance of individual taxpayers who are registered at Tax Service.
Offices-Tulungagung in carrying out their tax obligations. These results support research (Dewi & Diatmika, 2020; Huda et al., 2018; Madjidainun, 2019) which states that taxpayer trust has an effect on taxpayer compliance.

Factors that can affect taxpayer confidence from the average respondent's answer can be seen from the indicator of the taxpayer's expectations regarding the established government system in accordance with the law with a mean of 8.57 from the maximum score of 10. Then the indicator that affects the next is the taxpayer's expectations to the government related to law enforcement with a value of mean 8.38 from a maximum score of 10. If seen from the mean value, the indicator of taxpayer expectations regarding the established government system is in accordance with the law which has the highest influence on taxpayer compliance. This is because taxpayers have high hopes for the government, in this case the tax officials to carry out their duties in accordance with applicable laws, so that taxpayers can receive the benefits obtained from tax payments. If the taxpayer already has a high level of trust in the tax apparatus, the taxpayer compliance will increase.

**Tax Fine Affect Individual Taxpayer Compliance.**

Based on the results of testing the first hypotheses, the results show that tax fine have an effect on the compliance of individual taxpayers who are registered at Tax Service Offices-Tulungagung, which is indicated by the results of the t test with a significance value less than 0.05, namely 0.049 so that it can be concluded that the mandatory trust variable tax has a positive effect on individual taxpayer compliance.

Theory of Planned Behavior states that taxpayers will comply with paying taxes if taxpayers have the control to commit tax violations. So this explains that the higher the level of tax fine is emphasized, the higher the compliance of individual taxpayers in carrying out their tax obligations. These results support research (Ariani, 2016; Chandra & Sandra, 2020; Siregar, 2017) which states that tax fine have a positive effect on taxpayer compliance, because sanction imposed on violators will encourage taxpayer to be more compliant.

Factors that can influence tax fine from the average respondent's answer can be seen from the indicator of tax fine given to taxpayers who violate the rules with a mean of 8.31 from a maximum score of 10. Then the next indicator that affects is the tax fine given to violators without exception with a value mean 8.10 with a maximum score of 10. If seen from the value mean, the tax penalty indicator given to taxpayers who violate the rules has the highest effect on taxpayer compliance. This is because taxpayers have high knowledge and understanding of the application of tax sanctions. If the taxpayer has high knowledge regarding the strictness of tax fine, the taxpayer will use the sanction as a control to fulfill the obligations owed so that taxpayer compliance will increase.

**5. Conclusion**

Based on the results of the analysis regarding the effect of taxpayer compliance using three variables, namely taxpayer awareness, taxpayer trust and tax fine based on the theory of planned behavior, it can be concluded that taxpayer awareness, taxpayer trust and tax fine have an effect
on compliance, taxpayers either partially or simultaneously. Taxpayers who have awareness and knowledge of high tax fine will make it easier for taxpayers to fulfill their tax obligations and taxpayers who have high trust in tax officials will be more likely to obey voluntarily.

At the end of this research, the suggestion for the Directorate General of Taxes is that in carrying out tax dissemination, it contains indicators of mandatory awareness related to taxpayers' knowledge that tax obligations must be carried out in accordance with laws and regulations such as calculating and reporting payable tax, then indicators of taxpayer trust regarding expectations. taxpayers in the government, especially tax officials, to carry out their duties in accordance with the provisions, then the indicator of tax fine regarding the knowledge of taxpayers related to the severity of sanctions so that they can become the control of taxpayers in fulfilling their obligations.

References


