Taxpayer Compliance Determinants: An Empirical Study

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Abstract: This study aims to find out and analyze the influence of tax socialization, understanding of tax procedures, age, type of work and tax sanctions on the compliance of taxpayers of private individuals in the district of Pedurungan. The type of research used is explantation research with quantitative approach. The population in this study is all taxpayers of private individuals registered in pedurungan subdistrict. Sample of 110 respondents with sampling method, namely accidental sampling method. Data analysis methods in this study include multiple linear regression analysis with dummy variables. The results showed that the socialization of taxation and understanding of tax procedures, had a significant effect on the compliance of taxpayers of private individuals. While the variable age, type of work, and tax sanctions have no significant effect on the mandatory compliance of private people.

Keywords: Socialization of Taxation, Understanding of Tax Procedures, Age, Type of Work, Tax Sanctions.

Abstrak: Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh sosialisasi perpajakan, pemahaman tata cara perpajakan, umur, jenis pekerjaan dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi di Kecamatan Pedurungan. Jenis penelitian yang digunakan adalah penelitian eksplanasi dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah seluruh wajib pajak orang pribadi yang terdaftar di kecamatan pedurungan. Sampel sebanyak 110 responden dengan metode sampling yaitu metode accidental sampling. Metode analisis data dalam penelitian ini meliputi analisis regresi linier berganda dengan variabel dummy. Hasil penelitian menunjukkan bahwa sosialisasi perpajakan dan pemahaman prosedur perpajakan, berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi. Sedangkan variabel umur, jenis pekerjaan, dan sanksi perpajakan tidak berpengaruh signifikan terhadap kepatuhan wajib orang pribadi.

Kata Kunci: Sosialisasi Perpajakan, Pemahaman Tata Cara Perpajakan, Usia, Jenis Pekerjaan, Sanksi Perpajakan.

INTRODUCTION

Taxpayer compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights (Erawati, 2018). A taxpayer is said to be obedient if he has reported his tax obligations accurately and on time (Mahangila, 2017). Taxpayers are said to be obedient if the taxpayer is obedient in fulfilling and carrying out tax obligations in accordance with applicable tax laws and regulations (Tambun and Kopong, 2017). Socialization is an integral part of efforts to increase the number of taxpayers. This tax counseling activity also has a big role in the success of increasing tax revenue.

The high intensity of information received by the public can slowly change people's mindsets about taxes in a positive direction (Susanto, 2012). Ignorance of tax procedures can prevent taxpayers from carrying out their tax obligations in accordance with applicable tax procedures. Tax procedures are a series of ways that are passed in carrying out tax obligations. If the Taxpayer does not understand the tax procedure, this can cause problems in carrying out his tax obligations for the Taxpayer concerned. Age factor is also a factor that can affect taxpayer compliance. Taxpayers who have an older age usually have a more obedient attitude towards taxes than younger taxpayers. Younger taxpayers are more willing to take risks, less sensitive to punishment, and social reflexes.

Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed or complied with, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Mardiasmo, 2016). Naufal and Setiawan's research (2018) shows that tax socialization and understanding of taxation procedures have a positive effect on individual taxpayer compliance. Meanwhile, age and type of work have a negative effect on individual taxpayer compliance at KPP Pratama Tabanan.

Kusumayanthi and Suprasto (2019) concluded that the implementation of e-filling, account representative performance and tax sanctions had a positive effect on individual taxpayer compliance at KPP Pratama Gianyar. Meanwhile, tax socialization has no effect on taxpayer compliance. Furthermore, Wirawan and Noviari (2017) find that tax amnesty and tax sanctions have a positive and significant effect on individual taxpayer compliance at KPP Pratama Denpasar Timur. The results of Pratiwi and Jati's research (2020) show that tax socialization, tax knowledge, quality of tax services and interest in implementing e-filling have a positive effect on individual taxpayer compliance at KPP Pratama South Badung. Previously, the results of Adnyana and Jati's research (2018) showed that tax sanctions, the use of e-SPT, and the quality of tax service services had a positive effect on individual taxpayer compliance at KPP Pratama Gianyar.

There are still some gaps in the results of the research above, which is the basis for the need for this research to be carried out. So the purpose of this study is to empirically test and analyze the factors that influence taxpayer compliance by taking the object of research on individual taxpayers in Pedurungan District, Semarang.

THEORITICAL REVIEW

Attribution Theory. The attribution theory proposed by Harold Kelley, 1972 was originally a theory discovered by Fritz Heider in 1958 (in Adnyana and Jati 2018 research) then this theory was further refined by him. This theory explains the various behaviors of other individuals that he observes, whether the behavior is caused by external or internal parties. Robbins and Judge, 2008 (in the research of Adnyana and Jati 2018). This attribution theory is used in this study because it is relevant to be able to explain various factors that can affect taxpayer compliance. The attitude of the taxpayer in assessing taxes can be related to how the taxpayer complies. This individual perception can be influenced by internal and external factors in the assessment process (Jatmiko, 2006).

The Effect of Tax Socialization on Individual Taxpayer Compliance. Tax socialization is an effort made by the Directorate General of Taxes to provide an understanding, information and guidance for all taxpayers, to achieve the objectives of tax socialization activities are divided into three, namely socialization activities for prospective taxpayers, socialization activities for new taxpayers, and socialization activities for tax payers. registered taxpayers (Andreas and Savitri, 2015) Socialization of taxation is also expected to have an impact on increasing the number of taxpayers and the level of awareness of taxpayers to comply with paying and reporting annual tax returns which will ultimately increase state revenues from the tax sector. Based on this description, the hypothesis of this research is as follows:

H1: Socialization of taxation has a positive effect on individual taxpayer compliance.

The Effect of Understanding Tax Procedures on Individual Taxpayer Compliance. The taxpayer's understanding of tax regulations is the taxpayer's way of understanding existing tax regulations. The level of understanding of taxpayers regarding taxation is very important because it can affect the attitudes and behavior of taxpayers regarding their compliance in carrying out tax obligations (Hardiningsih, 2011). The results of research conducted by Naufal and Setiawan (2018), Noviyanti (2015), and Ardianto (2013) state that understanding tax regulations has a positive effect on taxpayer compliance. The results of this study conclude that the higher the understanding of taxation, the level of taxpayer compliance will increase. Based on this description, the research hypothesis is as follows:

H2: The level of understanding of tax procedures has a positive effect on individual taxpayer compliance.

Effect of Age on Individual Taxpayer Compliance. As the age increases, the level of taxpayer compliance tends to be lower in fulfilling their tax obligations. The younger generation tends to have higher tax compliance, this makes it easier for the younger generation to accept and absorb tax regulation updates and also with reporting using an online system it is also easily accepted by younger taxpayers, while younger taxpayers are Older people tend to have difficulty in using information technology in carrying out

their tax obligations. The results of previous research conducted by Al-Mamun et al. (2014) concluded that age has an effect on tax compliance but is negatively correlated, meaning that younger taxpayers tend to be more obedient compared to older taxpayers. Meanwhile, according to research by Naufal and Setiawan (2018), it is stated that age has a negative effect on individual taxpayer compliance at KPP Pratama Tabanan. Based on this description, the hypothesis of this research is as follows:

H3: Age has a negative effect on individual taxpayer compliance.

Influence of Type of Work on Individual Taxpayers. Differences in taxation of income received by employees and self-employed can affect taxpayer compliance. Everyone to carry out their lives doing their own work, the field of work of a person is different from each other depending on their choice of work and their background. If people need higher education, they usually have a sense of responsibility and discipline in fulfilling all their tax obligations. The type of work of the taxpayer has an effect on tax compliance with a negative correlation direction. The research shows that respondents who work as civil servants are more obedient than respondents who are entrepreneurs. As research by Naufal and Setiawan (2018) states that the type of work has a negative effect on taxpayer compliance. Based on this description, the hypothesis of this research is as follows:

H4: Type of work has a negative effect on individual taxpayer compliance.

The Effect of Tax Sanctions on Individual Taxpayers. Sanctions can be said as punishments for people who violate a predetermined rule. If tax obligations are not adhered to, then tax sanctions will await taxpayers who violate, this is a legal consequence for what they have done. This application certainly aims to emphasize the level of violations committed by taxpayers so that they are deterrent and willing to obey all tax norms so as to create taxpayer compliance in fulfilling their tax obligations. Taxpayers are believed to be obedient in paying if the tax sanctions applied have more detrimental effects (Jatmiko, 2006). So it can be said that tax sanctions will have an impact on the level of taxpayer compliance. This is supported by various studies conducted by Jatmiko (2006), Muliari and Setiawan (2010), Arum (2012), Adnyana and Jati (2018), Wirawan and Noviari (2017), and Kusumayanthi and Suprasto (2019) showing that tax sanctions have a positive effect on taxpayer compliance. Based on this description, the hypothesis of this research is as follows:

H5: Tax sanctions have a positive effect on individual taxpayer compliance.

METHOD

The type of data in this study is primary data that comes directly from individual taxpayers registered in Pedurungan District in the form of questionnaires that have been filled out by individual taxpayers who are respondents. The population of this study is an individual taxpayer registered in Pedurungan District where the sampling process uses a non-probability sampling method, namely accidental sampling. The data analysis

technique used for this research is multiple linear regression analysis with dummy variables. Dummy variables are variables used to quantify qualitative variables (eg gender, race, religion, changes in government policies, differences in other situations). Before testing the hypothesis using multiple regression analysis, validity and reliability tests will be carried out first. Furthermore, a series of classical assumption tests will also be carried out which include normality, multicollinearity and heteroscedasticity tests. In this test, multiple linear regression equations are used with the following formulation:

$$Y = \beta 1 X1 + \beta 2 X2 + \beta 3 X3 + \beta 4 X4 + \beta 5 X5 + \beta d1 + \beta d2 + \beta d3 + \beta d4 + e \quad ....(1)$$

Information:
Y = Individual Taxpayer Compliance
β = Regression Coefficient
X1 = Tax Socialization
X2 = Understanding of Tax Procedures
X3 = Age
X4 = Type of Work
X5 = Tax Sanctions
d1 = Dummy Type of Work 1
d2 = Dummy Type of Work 2
d3 = Dummy Type of Work 3
d4 = Dummy Type of Work 4
e = Error

RESULT

After the validity test, it can be seen that all statement items have a positive correlation coefficient value and are greater than the r-table. This means that the data obtained is valid and can be done with further data testing. Likewise, the results of the reliability test show that the Cronbach' Alpha value of all variables is greater than 0.60, so it can be concluded that the questionnaire in this study is reliable.
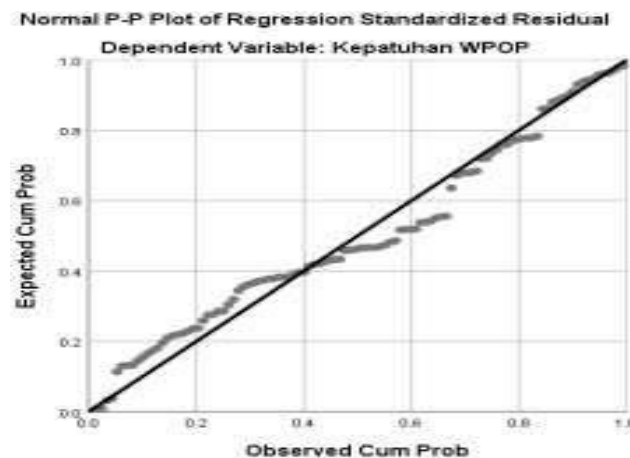

Figure 1. Normal P-Plot

In Figure 1 Normal P-P Plot it can be seen that the P-P Plot shows a diagonal line pattern so that it can be concluded that the data is normally distributed.

Table 1. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.249	2.006		1.620	.108		
	Sosialisasi Perpajakan	.318	.062	.450	5.133	.000	.613	1.631
	Pemahaman Prosedur Perpajakan	.322	.098	.313	3.289	.001	.520	1.923
	Sanksi Perpajakan	.032	.076	.037	.426	.671	.620	1.612
	Umur	-.013	.016	-.060	-.780	.438	.783	1.278
	JP PNS	2.057	.709	.323	2.902	.005	.381	2.622
	JP Pegawai Swasta	1.388	.595	.389	2.331	.022	.169	5.915
	JP Wirausaha	1.461	.605	.392	2.414	.018	.179	5.588
	JP Profesi	1.128	.770	.147	1.466	.146	.471	2.124

a. Dependent Variable: Kepatuhan WPOP

Table 1. Multicollinearity results, each independent variable has a Tolerance value > 0.10 and a VIF value < 10, it can be concluded that in each variable there is no multicollinearity.
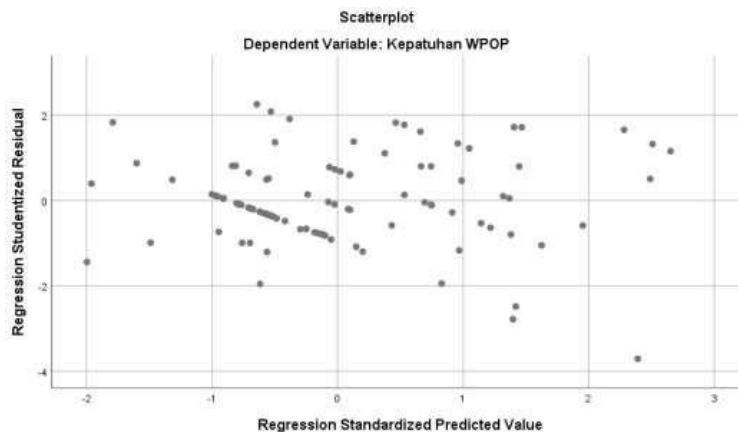

Figure 2. Scatterplot
Source: Processed primary data, 2019

The picture above shows that the dots spread randomly and do not form a certain pattern. Therefore, the regression model can be said to have no heteroscedasticity.

Table 2. Multiple Linear Regression Analysis Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	3.249	2.006		1.620	.108
	Sosialisasi Perpajakan	.318	.062	.450	5.133	.000
	Pemahaman Prosedur Perpajakan	.322	.098	.313	3.289	.001
	Usia	-.013	.016	-.060	-.780	.438
	Sanksi Pajak	.032	.076	.037	.426	.671
	JP PNS	2.057	.709	.323	2.902	.005
	JP Pegawai Swasta	1.388	.595	.389	2.331	.022
	JP Wirausaha	1.461	.605	.392	2.414	.018
	JP POLRI	1.128	.770	.147	1.466	.146

a. Dependent Variable: Kepatuhan WPOP

Source: Processed primary data, 2019

Based on the table above, the following linear regression equation is obtained.

$$Y = 0,318X1 + 0,322X2 - 0,013X3 + 0,32X5 + 0,323d1 + 0,389d2 + 0,392d3 + 1,466d4 + e \quad\quad .... (2)$$

Information :
Y = Individual Taxpayer Compliance
β = Regression Coefficient
X1 = Tax Socialization
X2 = Understanding of Tax Procedures
X3 = Age
X4 = Type of Work
X5 = Tax Sanctions
d1 = Dummy Type of Work 1 (PNS)
d2 = Dummy Type of Work 2 (Private employees)
d3 = Dummy Type of Work 3 (Entrepreuners)
d4 = Dummy Type of Work 4 (POLRI)
e = Error

The results of the multiple linear regression analysis test show that the Tax Socialization variable (X1) has a positive value of 0.318 which means that the Tax Socialization (X1) has a positive effect on Individual Taxpayer Compliance (Y). This shows that the more frequent the Socialization of Taxation, the Compliance of Individual Taxpayers (Y) will also increase. The Variable Understanding of Tax Procedures (X2) has a positive value of 0.322 which indicates that the Variable Understanding of Tax Procedures (X2) has a positive influence on Individual Taxpayer Compliance (Y). The better the Understanding of Tax Procedures (X2), the Compliance of Individual Taxpayers will increase.

The Age variable (X3) has a negative value of -0.013 and the Age variable (X3) has no significant effect on Individual Taxpayer Compliance (Y). So it can be concluded that Age (X3) has no effect on increasing Individual Taxpayer Compliance

(Y). The Job Type Variable (X4) has four categories of dummy variables. (1) The type of civil servant work has a value of 2.057 and a significance value of 0.005, which means that the variable type of civil servant work has a positive and significant influence on individual taxpayer compliance (Y). (2) The type of work for private employees has a value of 1.388 and a significance value of 0.022, which means that the variable type of work for private employees has a positive and significant impact on individual taxpayer compliance (Y). (3) Type of Entrepreneurial Work has a value of 1.461 and a significance value of 0.018, which means that the Entrepreneurial Job Type variable has a positive and significant impact on Individual Taxpayer Compliance (Y). (4) The type of POLRI work has a value of 1.128 and a significance value of 0.146, which means that the POLRI type of work has a positive but not significant effect on individual taxpayer compliance (Y). (5)The Tax Sanctions variable (X5) has a positive value of 0.032 which means the Tax Sanctions variable (X5) has a positive influence on Individual Taxpayer Compliance (Y) so that the better the Taxation Sanctions (X4), the Individual Taxpayer Compliance (Y) is also getting better increase.

Table 3. F-Test Result

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	181.768	8	22.721	14.395	.000[b]
	Residual	153.109	97	1.578		
	Total	334.877	105			

a. Dependent Variable: Kepatuhan WPOP

b. Predictors: (Constant), JP POLRI, Sosialisasi Perpajakan, JP PNS, Usia, JP Wirausaha, Sanksi Pajak, Pemahaman Prosedur Perpajakan, JP Pegawai Swasta

Source: Processed primary data, 2019

In Table 3 the F test results, it is known that the Fcount is 14,395. While the value of Ftable is 2.04. Fcount > Ftable, then Ho is rejected. So it can be concluded that the Socialization of Taxation (X1), Understanding of Tax Procedures (X2), Age (X3), Type of Taxation Employment (X4), and taxation sanctions (X5) have an effect on individual taxpayer compliance (Y) in the Pedurungan District area.

Table 4. t-Test Result

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.249	2.006		1.620	.108
	Sosialisasi Perpajakan	.318	.062	.450	5.133	.000
	Pemahaman Prosedur Perpajakan	.322	.098	.313	3.289	.001
	Usia	-.013	.016	-.060	-.780	.438
	Sanksi Pajak	.032	.076	.037	.426	.671
	JP PNS	2.057	.709	.323	2.902	.005
	JP Pegawai Swasta	1.388	.595	.389	2.331	.022
	JP Wirausaha	1.461	.605	.392	2.414	.018
	JP POLRI	1.128	.770	.147	1.466	.146

a. Dependent Variable: Kepatuhan WPOP

Source: Processed primary data, 2019

Based on Table 4, it can be concluded that the results of partial hypothesis testing from each independent variable are as follows:

Tax Socialization Test (X1) on Individual Taxpayer Compliance (Y). The t-count value of the Tax Socialization variable (X1) is 5.133, the t-table value is known to be 1.983. The value of tcount > ttable with a significance level of 0.000 <0.05, the hypothesis is accepted. This shows that Tax Socialization (X1) partially has a significant effect on Individual Taxpayer Compliance (Y) with a significance level of = 5 percent, thus H1 is accepted.

Testing the Understanding of Tax Procedures (X2) on Individual Taxpayer Compliance (Y). The t-count value of the Tax Procedure Understanding variable (X2) is 3.289, the t-table value is known to be 1.983. The value of tcount > ttable with a significance level of 0.001 < 0.05, the hypothesis is accepted. This shows that understanding of tax procedures (X2) partially has a significant effect on individual taxpayer compliance (Y) with a significant level of = 5 percent, thus H2 is accepted.

Age Test (X3) on Individual Taxpayer Compliance (Y). The t-count value of the Age variable (X3) is -0.780, the t-table value is 1.983. The value of tcount < ttable with a significance level of 0.438 > 0.05, the hypothesis is rejected. This shows that Age (X3) partially has no significant effect on Individual Taxpayer Compliance (Y) with a significance level of = 5 percent, thus H3 is rejected.

Testing the Type of Work (X4) on Individual Taxpayer Compliance (Y). The value of tcount for Civil Service Work is 2,902, Private Employee is 2,331, Entrepreneur is 2,414 which is proven to be greater than ttable (1,983) with a significant level of 0,005, 0,022, and 0,018 respectively, so it can be concluded that the type of work is civil servant, private employee, and Entrepreneurship hypothesis is accepted and has a significant effect on Individual Taxpayer Compliance (Y). While the type of POLRI's work tcount 1.466 ttable of 1.983 with a significance value of 0.146 > 0.05, it shows that the type of POLRI's work has no significant effect on individual taxpayer compliance (Y).

Testing of Tax Sanctions (X5) on Individual Tax Obligation Compliance (Y). The t-count value of the Tax Sanctions variable (X5) is 0.426, the t-table value is 1.983. The

value of tcount < ttable with a significance level of 0.671 > 0.05, the hypothesis is rejected. It can be concluded that tax sanctions have no significant effect on individual taxpayer compliance (Y) with a significance level of = 5 percent, thus H5 is rejected.

Table 5. Coefficient of determination (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.737[a]	.543	.505	1.25636

Source: Processed primary data, 2019

Data from Table 5 Coefficient of Determination (R2) can be seen in the Adjusted R Square column which is the coefficient of determination value of 0.505. This value means that all independent variables are able to explain the dependent variable of Individual Taxpayer Compliance by 50.5 percent and the remaining 49.5 percent is explained by other variables that are not used in this research model.

DISCUSSION

The Effect of Tax Socialization (X1) on Individual Taxpayer Compliance (Y). Based on research from Dharma and Suardana (2017) which explains that tax socialization affects taxpayer compliance, this is because tax socialization can provide knowledge and understanding regarding sanctions and the taxation system to taxpayers and can be a motivation for people to obey and pay taxes so that will be able to increase taxpayer compliance (Gustiari and Suprasto, 2018). Taxpayers can obtain tax information through socialization, either directly or indirectly, so as to make taxpayers understand the rules and taxation system. The results of this study are in accordance with the results of research conducted by Pratiwi and Jati (2020), which proves that Tax Socialization (X1) has a positive and significant effect on Individual Taxpayer Compliance (Y). This is different from the results of research conducted by Kusumayanthi and Suprasto (2019) that Tax Socialization (X1) has no effect on Individual Taxpayer Compliance (Y).

The Effect of Understanding Tax Procedures (X2) on Individual Taxpayer Compliance (Y). For the government, the level of understanding of taxpayers regarding tax procedures is a potential factor to increase taxpayer compliance. In carrying out their tax obligations, taxpayers must know the procedures carried out to make it easier for taxpayers to make payments and fulfill other tax obligations. Without an understanding of tax procedures, taxpayers are reluctant to comply with paying taxes. The results of this study are in accordance with research conducted by Naufal and Setiawan (2018) which proves that Understanding Tax Procedures (X2) has a positive effect on Individual Taxpayer Compliance (Y).

Effect of Age (X3) on Individual Taxpayer Compliance (Y). According to Jackson and Miliron (1986), the age of the taxpayer is the most important factor that determines tax compliance. A person's individual social capital will increase frequently with age. The more mature a person is, the more bound a person will be in a community. The younger generation tends to have higher tax compliance, this is because the younger generation is easier and able to accept and absorb tax regulation updates and also with reporting using an online system it is also easily accepted by younger taxpayers. While older taxpayers tend to have difficulty in using information technology in carrying out their tax obligations. The results of Naufal and Setiawan's research (2018) conclude that Age (X3) has a negative effect on Individual Taxpayer Compliance (Y). This is appropriate in this study which proves that Age (X3) has a negative effect on Individual Taxpayer Compliance (Y) in the Pedurungan District.

The Effect of Type of Work (X4) on Individual Taxpayer Compliance (Y). Based on the results of the t test and multiple linear regression analysis above, it can be concluded that the type of work (X4) has a positive but not significant effect on Individual Taxpayer Compliance (Y) in the Pedurungan District. Types of Work Civil servants and private employees are more obedient than entrepreneurs respondents in fulfilling their obligations in paying taxes. This is because the income tax has routinely been deducted by the employer on the income paid.

Differences in taxation of income received by employees and self-employed can affect taxpayer compliance. For employees, the income they receive has been taxed by the employer. If an employee only works for one employer, it can be said that he is compliant in terms of paying taxes because the tax owed on his income is equal to the amount of tax withheld by the employer. This is different for entrepreneurs where much of their income is not taxed by the income provider. Entrepreneurs have high tax compliance costs so they tend to evade taxes (Lewis, 1982). The results of this study are different from Naufal and Setiawan (2018) where the type of work has a negative effect on individual taxpayer compliance.

The Effect of Tax Sanctions (X5) on Individual Taxpayer Compliance (Y). In legitimacy theory that legitimacy can be considered as equalizing the perception or assumption that the actions taken by the entity are the desired actions, which means that the government in issuing a tax sanction must be in accordance with the regulations and not burden the taxpayer so that the common goal can be achieved both the taxpayer's goal to be able to pay his tax obligations as well as government objectives to improve taxpayer compliance. In Indonesia, there are laws that contain tax regulations that must be obeyed. When a rule is not implemented properly or is violated then there must be a sanction that can be imposed so that create a deterrent effect and always comply with tax regulations.

The results of this study prove that Tax Sanctions (X5) have a positive but not significant effect on Individual Taxpayer Compliance (Y) in the Pedurungan District. The results of this study are different from Mahendra and Budiartha (2020) which result that Tax Sanctions have a positive and significant effect on Individual Taxpayer Compliance.

CONCLUSION

Socialization of taxation has a positive and significant impact on individual taxpayer compliance in the Pedurungan District.

Understanding of Tax Procedures has a positive and significant impact on individual taxpayer compliance in the Pedurungan District area.

Age has a negative and insignificant effect on Individual Taxpayer Compliance in the Pedurungan District.

Type of work has a positive but not significant effect on individual taxpayer compliance.

Tax Sanctions have a positive but not significant effect on Individual Taxpayer Compliance in the Pedurungan District.

In this study there are still limitations and shortcomings, namely. (1) ime and place of research are very limited, researchers cannot do research optimally. (2) The data used and tested is not normal, and must be outliers so that the processed data can be normal. The data obtained were only analyzed using a questionnaire instrument based on the perception of answers from respondents. This can cause problems if the respondent's perception is different from the actual situation.

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