

## FACTORS AFFECTING INDIVIDUAL TAXPAYER COMPLIANCE: TAX EASE, MORAL PERCEPTION, JUSTICE, AND KNOWLEDGE

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### Abstract

This study analyzes the impact of tax ease, tax morality, perceptions of justice, and tax knowledge on individual taxpayers' compliance behaviour at the Pratama Tax Office in Surakarta. The compliance ratio in submitting Annual Tax Returns at the Pratama Tax Office in Surakarta has experienced fluctuations over the past five years. The perceived consequences of failing to comply with tax payments include a decrease in the availability of the State Revenue and Expenditure Budget and economic instability due to the accumulation of national debt. The method employed in this research is quantitative research, and the sample used consists of individual taxpayers registered with the Pratama Tax Office in Surakarta. The sample was obtained using a convenience sampling technique, resulting in a sample size of 100 respondents. Key findings imply that, among other things, the compliance of a taxpayer is driven primarily by his or her sense of tax morality whilst variables such as the ease of tax filing, fairness perceptions and knowledge are of no significance. Tax morale impacts on tax compliance because internal motivation and individual consciousness of a tax contribution as a member of society enhances the performance of tax obligations. This accentuates the need to promote a culture of tax morality as one way of improving compliance with tax obligations. These findings however underscore the awareness that policymakers and tax authorities must design policies that enhance tax compliance morality which include moral oriented publicity strategies and moral education campaigns instead of relying on easier tax procedures or more information on tax legislation.

**Keywords:** Taxpayer Compliance; Tax Morality; Taxpayer Behaviour

### Abstrak

*Penelitian ini bertujuan untuk menganalisis pengaruh kemudahan dalam perpajakan, moralitas pajak, persepsi terhadap keadilan, dan pengetahuan pajak terhadap kepatuhan pajak wajib pajak orang pribadi yang terdaftar di KPP Pratama Surakarta. Rasio kepatuhan dalam menyampaikan SPT Tahunan di KPP Pratama Surakarta dalam lima tahun terakhir mengalami fluktuasi. Dampak yang dirasakan apabila tidak patuh dalam membayar pajak adalah berkurangnya pasokan Anggaran Pendapatan dan Belanja Negara (APBN) dan berakibat pada kekacauan struktural perekonomian yang disebabkan oleh menumpuknya pendanaan melalui utang negara. Metode dalam penelitian ini menggunakan penelitian kuantitatif dan sampel yang digunakan adalah Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama Surakarta. Sampel diperoleh dengan menggunakan teknik convenience sampling dan diperoleh sampel sebanyak 100 responden Wajib Pajak Orang Pribadi. Temuan utama menunjukkan bahwa kepatuhan wajib pajak terutama didorong oleh moralitas pajak, sedangkan variabel seperti*

*kemudahan pelaporan pajak, persepsi keadilan, dan pengetahuan tidak memiliki signifikansi. Moralitas pajak memengaruhi kepatuhan pajak karena motivasi internal dan kesadaran individu akan kontribusi pajak sebagai anggota masyarakat meningkatkan pelaksanaan kewajiban perpajakan. Hal ini menekankan perlunya mempromosikan budaya moralitas pajak sebagai salah satu cara untuk meningkatkan kepatuhan terhadap kewajiban pajak. Namun, temuan ini menggarisbawahi pentingnya bagi pembuat kebijakan dan otoritas pajak untuk merancang kebijakan yang meningkatkan moralitas kepatuhan pajak, termasuk strategi publikasi yang berorientasi pada moral dan kampanye pendidikan moral, daripada hanya mengandalkan prosedur pajak yang lebih mudah atau informasi tambahan tentang legislasi perpajakan.*

**Kata Kunci :** *Kepatuhan Pajak; Moral Pajak; Perilaku Wajib Pajak*

## INTRODUCTION

National development is an ongoing and sustainable endeavour aimed at enhancing the well-being of the people, both materially and spiritually. One key strategy for achieving a nation's independence in financing development is to tap into domestic sources of funds such as taxes (Ramandey, 2020). Taxation represents the official levy imposed by the state on taxpayers as a source of economic growth for the nation (Sandra, 2021). Tax compliance is a pivotal factor in revenue generation and fulfilling tax obligations. With reliable taxpayers, the government should endeavour to implement measures to ensure an elevated level of tax compliance (Wibowo, Nurlaela, & Chomsatu, 2022).

A way to interpret tax compliance regarding measurement is by looking at the annual tax returns filed by taxpayers in comparison to the number of taxpayers registered (DJP, 2023). The last five years have presented diversity in the tax compliance ratio with a drop-in tax revenue especially between 2019 and 2021 because of the COVID-19 pandemic. As DJP (2023) states, the share of individual taxpayers rendering their returns in a fiscal year constitutes a bigger fraction than the share of corporate tax compliance. A graph in Figure 1 showing the trends in tax compliance ratios of employees and non-employees between the tax years of 2019 to 2023.

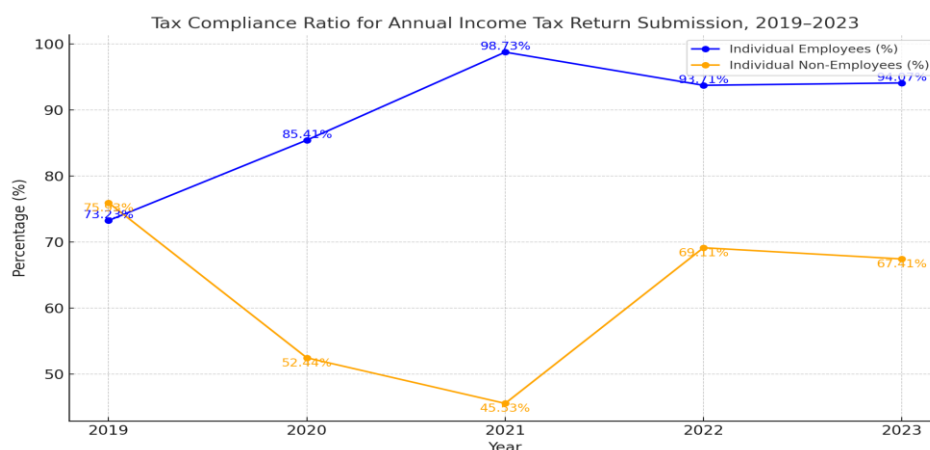


Figure 1. Compliance Ratio Graph  
Source: Annual Report DJP, 2023

The differences in the ratio of higher and lower tiers in case of individual taxpayer compliance as employees and non-employees considerably differ as well. This is seen in the year 2021 where compliance reached 98.73% of employees, non-employees compliance

reached only 45.53%. It is worth us studying the causes of this variation as it provides insights into revenue collection behavior as well as compliance improvement opportunities. Among the cities, Surakarta is also one of the cities which has a large population who pay taxes as its compliance level has reached 103% of its target in the year 2023 (Cahyono, 2024). In Surakarta, the tax compliance ratio of individual taxpayers has been on the rise almost every year.

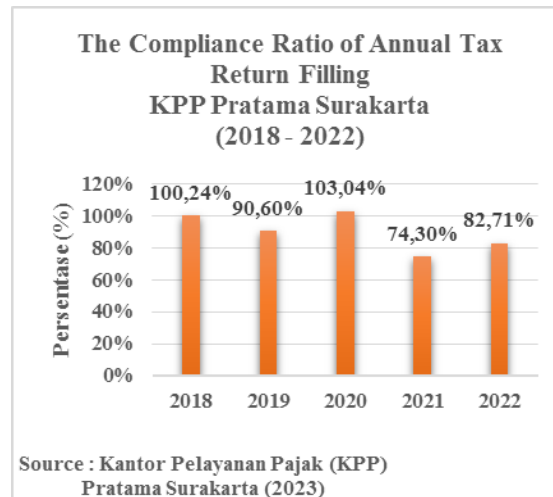


Figure 1. Compliance Ratio Graph in Surakarta

From the demonstrated graph, the compliance ratio for submitting Annual Tax Returns (SPT) at the Surakarta Primary Tax Office (KPP Pratama Surakarta) stood at 82.71% in 2022, 74.30%, in 2021, 103.04% in the year 2020, 90.60% for 2019 and in the year 2018 100.24%. The fluctuating compliance ratio during 2019–2021 can also be attributed to the impact of the COVID-19 pandemic. The compliance ratio of individual taxpayers in taxes in Indonesia and Surakarta have a similar pattern which indicates that an improved level of compliance has both opportunities and challenges. This once again emphasizes the need for a well-coordinated approach to mitigate these concerns.

Taxpayer compliance is an action that reflects obedience and awareness of taxpayers' obligations in taxation order, which can be done by taxpayers themselves or through their capital groups to make payments and reports related to tax periods and years as business capital by applicable tax regulations (Cristina, 2021). Rahman (2017) explains that tax compliance is a taxpayer's obedient attitude towards applicable tax regulations. This involves registering as a taxpayer, properly completing tax forms, correctly calculating the tax due, and making timely payments; all carried out voluntarily without any prior investigation, warning, threat, or the imposition of administrative or criminal penalties (Sriyati, 2020).

The factors to be discussed in this study are ease of taxation, tax morality, perception of justice, and tax knowledge that influence the tax compliance of individual taxpayers. Tax ease perception is the opinion of each individual regarding whether the existing system is easy to use. Views on ease in this regard certainly influence an individual's willingness to use an information system (Purwiyanti & Laksito, 2020). Tax ease is a significant matter regarding tax regulations, and the compliant taxpayer's attitude should be noted because it affects tax obligation implementation (Sella & Pusposari, 2018). Sella and Pusposari (2018) found that tax ease positively affects tax compliance. However, Hayat and Kristanto (2018) reported that the ease of tax administration only partially affects taxpayer compliance levels.

Zelmiyanti dan Suwardi (2019). Zelmiyanti and Suwardi (2019) stated that morality is an intrinsic motivation, or motivation that originates from within oneself, related to taxpayers' compliance, wherein such intrinsic motivation determines whether taxpayers will comply with their tax obligations or not (Darmayasa et al., 2022). Research by Sriyati (2020) indicates that

tax morality positively and significantly affects tax compliance. In contrast, a study by Tambun and Ananda (2022) found that moral obligation does not significantly impact taxpayer compliance.

Darmawan and Pusposari (2019) asserted that tax justice entails fair and impartial treatment within the prevailing taxation system. Taxpayers perceive that influencing taxpayer behaviour to comply with regulations is achieved through assessing the tax system's fairness. They deem it fair when taxpayers perceive the existing system as equitable and impartial to each taxpayer (Rosmawati, 2021). Research conducted by Rosmawati (2021) indicated that Tax Justice Perception positively and significantly influences taxpayer compliance. However, Fitria and Supriyono's (2019) study suggested that Tax Justice does not affect Taxpayer Compliance.

According to Mardiasmo (2009:30), tax knowledge is understanding tax regulations, including paying the appropriate tax rates according to the law or taxes that can benefit society in their lives (Cahyani & Subaeti, 2019). Research conducted by Mandowally, Allolayuk, and Matani (2020) suggests that Tax Knowledge influences the Compliance of Individual Taxpayers. However, a study by Erwanda, Agustin, and Mulyani (2019) indicates that Tax Knowledge does not affect Taxpayer Compliance.

Based on the description above, the researcher intends to examine tax compliance among individual taxpayers in Surakarta, with variables including tax ease, tax morality, perception of justice, and tax knowledge. By focusing on Surakarta, this research not only tries out these aspects in a localized setting, but also embeds them into a one framework, hence facilitating understanding of how these variables work together to affect compliance with tax obligations. In addition, the results of the study also assist in policy making by showing practical measures that can be taken to boost tax compliance, including simplification of tax administration or improving the level of awareness about tax laws. This study's results are outlined as follows: the paper begins with the introduction, followed by the literature review and hypothesis development. Then, it moves on to the research methods, results, and discussion. Finally, the conclusion, limitations, and recommendations for future research are provided at the end.

## LITERATURE REVIEW

### Attribution Theory

Michael & Dixon (2019) stated that attribution theory explains how humans can make judgments about individuals in their unique ways, depending on the significance attached to a specific action. Introduced by Heider (1958), this theory examines the interplay between external and internal forces acquired from an individual who presents an event, argument, or the cause of someone's actions (Handoko, 2022).

According to Heider, every individual is essentially a pseudo-scientist who endeavours to understand the behaviour of others by gathering and assembling information, and ultimately, they come to comprehend a presentation that can be understood as to why others behave in a certain way. In other words, individuals seem to strive to seek reasons for someone's actions (Taleetha, 2021).

To ensure taxpayer compliance, attribution theory can be employed to identify its external and internal aspects (Romadhon & Diamastuti, 2020). The link between attribution theory and this research lies in how both external and internal factors can influence a taxpayer when they determine whether their actions comply with or deviate from tax obligations (Ghassani, 2019).

### **The Compliance Theory**

The Compliance Theory, introduced by Stanley Milgram in 1963 (Purwoko et al., 2022), elucidates individuals' adherence to established commands and regulations. It explicates the conditions or efforts through which individuals can comply with orders or legal regulations. For instance, adherence to tax obligations exemplifies compliance with all prevailing tax regulations (Alfiyani et al., 2022).

Taxpayer compliance refers to tax obligations derived from legal provisions obtained through actions based on a taxpayer's awareness. Intrinsic motivations stem from within individuals, while extrinsic motivations originate externally, such as support from tax authorities to optimize tax compliance, constituting integral aspects of taxpayer awareness (Agustin & Mildawati, 2023).

### **The Influence of Tax Convenience on Tax Compliance**

Individuals' opinions regarding a system's ease or difficulty constitute the understanding of tax convenience. Views on this ease will influence individuals' willingness to use an information system (Purwiyanti & Laksito, 2020). A simple tax collection system will assist taxpayers in reporting their taxes and help the community to fulfil their tax obligations.

The compliance theory explains a condition or effort on how individuals can adhere to the commands or legal regulations that have been established. For example, compliance in fulfilling tax obligations is adhering to all applicable tax regulations (Alfiyani et al., 2022). Sariati et al. (2017) explained that tax simplicity can be achieved by providing ease in calculations, payments, and reporting processes for taxpayers. These conveniences help taxpayers fulfill their obligations under the Self-Assessment System and contribute to improving tax compliance (Saputri & Nuswantara, 2021).

Sella & Pusposari (2018), Alfiyani, Askandar, and Junaidi (2022) and Abuur, Kambuaya, and Salle (2022) researched tax convenience towards tax compliance, and the results indicate that Tax Convenience positively influences Tax Compliance. Based on the explanation above, the formulated hypothesis is as follows:

H1: Tax Convenience Positively Influences Tax Compliance

### **Influence of Tax Morale on Tax Compliance**

Torgler and Schneider (2005) stated that tax morale is a motivation integrated within an individual to comply with their obligations as taxpayers. The increase in tax morale can potentially enhance tax revenue accompanied by (relatively) minimal enforcement efforts. Supported by Attribution Theory developed by Heider (1958), it studies how individuals attribute events, reasons, or causes of actions through internal and external forces (Handoko, 2022). Tax morale is a motivation within an individual to fulfil their tax obligations (Sriyani, 2020).

The proper implementation of tax morale in taxation, particularly in Indonesia, ensures public contribution, especially under a self-assessment system that is mandatory. Proper management of tax revenue, providing satisfaction with public services, and building trust in the government can foster tax morale among taxpayers (Tambunan, 2022). High tax morale significantly enhances tax compliance.

Research conducted by Monang, Pakpahan, & Tampubolon (2022), Jaya, Asnawi, & Matani (2023), and Sriyani (2020) on Tax Morale's Influence on Individual Taxpayer Compliance shows that Tax Morale significantly influences individual taxpayer compliance. Based on the above explanations, the formulated hypothesis is as follows:

H2: Tax Morale Positively Influences Tax Compliance

### **Influence of Justice Perception on Tax Compliance**

Tax fairness perception refers to the perspective of individual taxpayers regarding the fair and equitable collection of taxes. When fairness exists within the tax system, it fosters a positive perception of the system, and vice versa (Wardani, 2021). On the other hand, society often views taxes as a burden, leading to a need for clarity and assurance that they are being treated fairly in terms of tax imposition and collection (Finsiani & Aji, 2018). Attribution Theory explains that an individual's behavior depends on events occurring around them (Ferdiansyah, 2016). Tax fairness is believed to influence taxpayers' perspectives on tax compliance (Ikhsan, Bawono, & Mustofa, 2021). Taxpayers who perceive the system as fair are more likely to comply with their tax obligations.

Research conducted by Rosmawati (2021), Fadilah & Panjaitan (2016), and Mukoffi, Sulistiyowati, Himawan, and Kontesa (2022) on Tax Justice Perception toward Taxpayer Compliance shows that Tax Justice Perception has a positive and significant effect on taxpayer compliance. Based on the explanation above, the formulated hypothesis is as follows:  
H3: Justice Perception Positively Influences Tax Compliance

### **Influence of Tax Knowledge on Tax Compliance**

According to Mardiasmo (2009:30), tax knowledge refers to a taxpayer's ability to understand tax regulations, including the tax rates payable under the law and the benefits of taxes for society (Cahyani & Subaeti, 2019). Taxpayers who possess sufficient tax knowledge are more likely to fulfill their tax obligations with ease (Nasiroh & Afiqoh, 2022). Hertati (2021) stated that an individual's tax knowledge can improve when accompanied by a better understanding of taxation. This is because a deeper understanding of taxation increases taxpayers' awareness of their obligations and helps them comprehend the consequences of failing to meet those obligations. Based on Attribution Theory, tax knowledge is an external factor that can influence taxpayer behavior. When taxpayers are influenced by this external factor and have a good understanding of tax procedures, it can lead to improved tax compliance (Mandowally, Allolayuk, & Matani, 2020).

Mandowally, A., & Matani (2020). Agun, Datriani, & Amlayasa (2022) and Wibowo, Nurlaela, & Chomsatu (2022) researched Tax Knowledge on Taxpayer Compliance, and the results stated that Tax Knowledge Influences Taxpayer Compliance. Based on the explanation above, the formulated hypothesis is as follows:  
H4: Tax Knowledge Positively Influences Tax Compliance

## **RESEARCH METHOD**

### **Population, Sample, and Sampling Technique**

The population in this research is all Individual Taxpayers registered at the Pratama Tax Office of Surakarta City, with a total population of 78,464. The sample taken in this research is individual taxpayers registered at the Pratama Tax Office of Surakarta. Sample size can be calculated using the Slovin formula as follows (Sugiyono, 2019):

$$n = \frac{N}{1 + Ne^2}$$
$$n = \frac{78.464}{1 + (78.464 \times (0,10^2))}$$

$$n = 99,87 \text{ (rounded to 100)}$$

Based on the calculations above, the study's sample size is 100 respondents. The sampling technique employed is convenience sampling, which is conducted randomly. Anyone who encounters the researcher randomly or incidentally can be chosen as a sample if deemed suitable

as a data source (Sugiyono, 2019). The data analysis technique employed is multiple linear regression using SPSS as the analytical tool.

**Table 1.** The operational definition of a variable

No.	Variable	Definition	Indicator	Scale
1	Tax Compliance	Tax compliance is a situation where taxpayers meet all their tax obligations and utilize their tax rights. (Hayat & Kristanto, 2018)	1. Registering for Taxpayer Identification Number (NPWP) 2. Submitting Tax Returns promptly 3. Paying taxes on time 4. Being free from criminal actions in taxation 5. Being free from tax arrears on all types of taxes 6. Reporting tax obligations honestly 7. Filling out Tax Returns entirely and clearly 8. Paying taxes in the correct amount 9. Reporting tax-related information when tax authorities require it (Hayat & Kristanto, 2018)	Likert Scale 1 - 5
2	Tax Convenience	According to Satriyo (2007), administrative ease of taxation, in a narrow sense, refers to the arrangement and service regarding the rights and obligations of tax payment, both in terms of arrangement and service carried out at the tax office and taxpayer locations. (Hayat & Kristanto, 2018)	1. Ease of tax payment 2. Ease of accessing payment and tax arrears data 3. Ease of tax inspection 4. Ease of submitting tax returns (Hayat & Kristanto, 2018)	Likert Scale 1 - 5

3	Tax morality	Tax morality is defined as the motivation for individuals to pay taxes. This motivation arises from a sense of moral duty or a conviction to support the state through tax payments (Lesmana & Setyadi, 2020)	1. Awareness of the importance of taxes 2. Awareness of tax knowledge 3. Awareness of tax reporting (Lesmana & Setyadi, 2020)	Likert Scale 1 - 5
4	Perception of Justice	Justice is defined as the primary substantive principle of policy-making. Tax justice imposed on taxpayers must be proportional or due and consistent with the benefits received. (Sinulingga, 2022)	1. Distributive justice 2. Procedural justice 3. Interactional justice (Sinulingga, 2022)	Likert Scale 1 - 5
5	Tax Knowledge	Tax knowledge is defined as tax information that taxpayers can use as a basis for action, decision-making, and for pursuing specific directions or strategies regarding the implementation of their rights and obligations in the field of taxation (Wibowo et al., 2022)	1. Knowledge of taxation and the functions of taxes 2. Knowledge of tax regulations 3. Knowledge of tax reporting procedures (Wibowo et al., 2022)	Likert Scale 1 - 5

## RESULTS AND DISCUSSION

### RESULTS

#### Descriptive Statistics

**Table 2.** Descriptive Statistics

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
	<b>Statistic</b>	<b>Statistic</b>	<b>Statistic</b>	<b>Statistic</b>	<b>Statistic</b>
Tax Compliance	100	24	45	37,93	4,538
Tax Convenience	100	8	20	15,94	2,711
Tax morality	100	12	30	23,51	3,326
Perception of Justice	100	20	40	29,59	4,053
Tax Knowledge	100	16	30	24,20	2,927
Valid N (listwise)	100				

Source: Primary data processed by SPSS 20, 2024

Based on the Table above, it is known that the number of respondents in the study is 100. The taxpayer compliance variable has a minimum value of 24 and a maximum value of 45, with an average value of 37.93. The tax ease variable has a minimum value of 8 and a maximum value of 20, with an average value of 15.94. The tax moral variable has a minimum value of 12 and a maximum value of 30, with an average of 23.51. The fairness perception variable has a minimum value of 20 and a maximum value of 40, with an average value of 29.59. Lastly, the



tax knowledge variable has a minimum value of 16 and a maximum value of 30, with an average of 24.20.

**Data Quality Testing  
 Validity Test Results**

**Table 3.** Validity Test Results

Variable	Variable	R calculated	R table	Results
Tax Compliance	KP1	0,624	0,195	Valid
	KP2	0,736	0,195	Valid
	KP3	0,847	0,195	Valid
	KP4	0,656	0,195	Valid
	KP5	0,765	0,195	Valid
	KP6	0,835	0,195	Valid
	KP7	0,831	0,195	Valid
	KP8	0,852	0,195	Valid
	KP9	0,752	0,195	Valid
Tax Convenience	K1	0,917	0,195	Valid
	K2	0,931	0,195	Valid
	K3	0,914	0,195	Valid
	K4	0,811	0,195	Valid
Tax Morality	MP1	0,590	0,195	Valid
	MP2	0,835	0,195	Valid
	MP3	0,823	0,195	Valid
	MP4	0,828	0,195	Valid
	MP5	0,858	0,195	Valid
	MP6	0,766	0,195	Valid
Perception of Justice	PK1	0,546	0,195	Valid
	PK2	0,586	0,195	Valid
	PK3	0,607	0,195	Valid
	PK4	0,666	0,195	Valid
	PK5	0,676	0,195	Valid
	PK6	0,647	0,195	Valid
	PK7	0,569	0,195	Valid
	PK8	0,563	0,195	Valid
Tax Convenience	PP1	0,781	0,195	Valid
	PP2	0,730	0,195	Valid
	PP3	0,771	0,195	Valid
	PP4	0,621	0,195	Valid
	PP5	0,708	0,195	Valid
	PP6	0,838	0,195	Valid

Source: Primary data processed by SPSS 20, 2024

In the Table above, the calculated r value is greater than the tabled r value. Hence, the questions from the questionnaire are valid. This indicates that the questions are capable of measuring the variables of tax ease, tax morale, perception of fairness, tax knowledge, and tax compliance.

## Reliability Test Results

**Table 4.** Reliability Test Results

Variable	Cronbach Alpha	Results
Tax Compliance	0,913	Reliable
Tax Convenience	0,916	Reliable
Tax Morality	0,875	Reliable
Perception of Justice	0,757	Reliable
Tax Knowledge	0,839	Reliable

Source: Primary data processed by SPSS 20, 2024

Based on the reliability test results in the Table above, Cronbach's alpha coefficient for each variable was >0.70. These findings indicate that the data's reliability level is good and acceptable.

## Classical Assumption Test Normality Test Results

**Table 5.** Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Mean		0E-7
Normal Parameters <sup>b</sup>	Std. Deviation	3,07514906
	Absolute	,101
Most Extreme Differences	Positive	,101
	Negative	-,061
Kolmogorov-Smirnov Z		1,009
Asymp. Sig. (2-tailed)		,260
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Primary data processed by SPSS 20, 2024

From the results of the Normality Test in the Table above, it can be seen that the value of Asymp. Sig. (2-tailed) is 0.260. The research can be considered normal if the K-S result indicates > 0.05. Therefore, this research can be considered normal because its value is 0.260, which is greater than 0.05.

**Multicollinearity Test Results**  
**Table 6.** Multicollinearity Test Results  
 Coefficients

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 TOTAL_K	,496	2,017
TOTAL_MP	,802	1,248

TOTAL_PK	,720	1,389
TOTAL_PP	,471	2,125

a. Dependent Variable: TOTAL\_KP

Source: Primary data processed by SPSS 20, 2024

From the above test results, it can be seen that the tolerance values for all variables are (> ) 0.10, and the VIF values for all variables are below (<) 10. Therefore, this research does not experience multicollinearity

### Results of the Heteroskedasticity Test

**Table 7.** Heteroskedasticity Test  
**Correlations**

		TOTAL_K	TOTAL_MP	TOTAL_PK	TOTAL_PP	Unstandardized Residual
TOTAL_K	Correlation Coefficient	1,000	,413**	,471**	,656**	,006
	Sig. (2-tailed)	.	,000	,000	,000	,950
	N	100	100	100	100	100
TOTAL_MP	Correlation Coefficient	,413**	1,000	,355**	,395**	,005
	Sig. (2-tailed)	,000	.	,000	,000	,961
	N	100	100	100	100	100
TOTAL_PK	Correlation Coefficient	,471**	,355**	1,000	,475**	-,019
	Sig. (2-tailed)	,000	,000	.	,000	,851
	N	100	100	100	100	100
TOTAL_PP	Correlation Coefficient	,656**	,395**	,475**	1,000	,047
	Sig. (2-tailed)	,000	,000	,000	.	,639
	N	100	100	100	100	100
Unstandardized Residual	Correlation Coefficient	,006	,005	-,019	,047	1,000
	Sig. (2-tailed)	,950	,961	,851	,639	.
	N	100	100	100	100	100

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data processed by SPSS 20, 2024

The residual significance values for all independent variables, including tax ease, tax morale, perceived fairness, and tax knowledge, are more significant than 0.05. Therefore, this study does not exhibit heteroscedasticity

## Test Model Accuracy

### Results of Coefficient of Determination (R<sup>2</sup>)

**Table 8.** Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,735 <sup>a</sup>	,541	,521	3,139
a. Predictors: (Constant), TOTAL_PP, TOTAL_MP, TOTAL_PK, TOTAL_K				

Source: Primary data processed by SPSS 20, 2024

Based on the Table above, the Adjusted R Square value indicates  $0.521 \times 100\% = 52.1\%$ . This means that the variables Tax Ease, Tax Morality, Perception of Justice, and Tax Knowledge can provide the information needed to estimate the tax compliance of individual taxpayers by 52.1%. Meanwhile, 47.9% is influenced by other variables beyond the scope of this study.

### Test Result F

**Table 9.** F Test

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1102,312	4	275,578	27,964	,000 <sup>b</sup>
Residual	936,198	95	9,855		
Total	2038,510	99			

a. Dependent Variable: TOTAL\_KP

b. Predictors: (Constant), TOTAL\_PP, TOTAL\_MP, TOTAL\_PK, TOTAL\_K

Source: Primary data processed by SPSS 20, 2024

The Table above indicates that the calculated F value is greater than the critical F value, precisely 27.9, and the significance value (p-value) is 0.000, less than 0.05. It can be concluded that the independent variables, including tax simplicity, tax morale, perceived fairness, and tax knowledge, collectively explain their influence on the dependent variable, tax compliance

### Multiple Linear Regression Test

**Table 10.** Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	9,059	3,103		2,919	,004
TOTAL_K	,283	,165	,169	1,713	,090
1 TOTAL_MP	,759	,106	,556	7,166	,000
TOTAL_PK	,057	,092	,051	,618	,538
TOTAL_PP	,200	,157	,129	1,270	,207

a. Dependent Variable: TOTAL\_KP

Source: Primary data processed by SPSS 20, 2024

Based on the Table above, the regression equation that can be formulated is as follows:  
 $KP = 9.059 + 0.283K + 0.759MP + 0.057PK + 0.200PP$

Explanation:

K = Tax Ease

MP = Tax Morale

PK = Perception of Justice  
PP = Tax Knowledge

## Hypothesis Testing

**Table 11.** Hypothesis Testing

Variable	T calculated	t Table	Sig.	Criteria	Conclusion
Tax Convenience	1,173	1.98525	0,090	< 0,05	Rejected
Tax Morality	7,166	1.98525	0,000	< 0,05	Accepted
Perception of Justice	0,618	1.98525	0,538	< 0,05	Rejected
Tax Knowledge	1,270	1.98525	0,207	< 0,05	Rejected

Source: Primary data processed by SPSS 20, 2024

Based on the Table above, hypothesis testing can be observed at the t-value and significance level. Here is the explanation of the hypothesis testing results:

1. When testing the tax convenience variable, a t value of 1.713 was obtained, where the critical t value is 1.98525. Therefore, 1.713 is less than 1.98525. The significance level shows 0.090, which is greater than 0.05 ( $0.090 > 0.05$ ). This indicates that the null hypothesis (H0) is rejected, and it can be concluded that tax convenience does not affect taxpayer compliance.
2. A calculated t-value of 7.166 was obtained when testing the tax morality variable, whereas the tabulated t-value is 1.98525. Therefore, 7.166 is greater than 1.98525. The significance value indicates 0.000, which means it is less than 0.05 ( $0.000 < 0.05$ ). This indicates that hypothesis H2 is accepted, and it can be concluded that tax morality influences taxpayer compliance.
3. A calculated t-value of 0.618 was obtained when testing the fairness perception variable, whereas the tabulated t-value is 1.98525. Therefore, 0.618 is less than 1.98525. The significance value indicates 0.538, which means it is greater than 0.05 ( $0.538 > 0.05$ ). This indicates that hypothesis H3 is rejected, and it can be concluded that fairness perception does not influence taxpayer compliance.
4. A calculated t-value of 1.270 was obtained when testing the tax knowledge variable, whereas the tabulated t-value is 1.98525. Therefore, 1.270 is less than 1.98525. The significance value indicates 0.207, which means it is greater than 0.05 ( $0.207 > 0.05$ ). This indicates that hypothesis H4 is rejected, and it can be concluded that tax knowledge does not influence taxpayer compliance.

## DISCUSSION

### The Influence of Tax Ease on Tax Compliance

Based on the test results, it is shown that Tax Ease does not affect Taxpayer Compliance. This is based on the t-test results in Table 4.16, where the Tax Ease variable has a significance value of 0.09. This significance value is greater than 0.05 ( $> 0.05$ ). Thus, it can be concluded that H1 is rejected. This research result is consistent with previous studies conducted by Hayat & Kristanto (2018), Rahayu & Suaidah (2022), Wijaya & Sari (2020), dan Yuliana, Asmapane, & Lahjie (2022), which also concluded that Tax Ease does not significantly influence taxpayer compliance.

This indicates that the high or low ease of taxation does not guarantee that taxpayers will comply with their tax obligations. The level of tax ease does not guarantee taxpayer compliance, as other internal factors such as perceptions, knowledge, and taxpayer awareness may have a greater influence. A lack of understanding regarding tax rights and obligations can decrease compliance, even though the tax system is designed to simplify the processes of calculation, payment, and reporting (Harahap & Situngkir, 2023). Additionally, technical issues such as server errors in the online tax system often hinder taxpayers from filing their tax returns (SPT) or making payments, especially for those who are less skilled in using the system (Yuliana, Asmapane, & Lahjie, 2022).

Taxpayer awareness also plays a critical role in tax compliance, as taxpayers with a high level of awareness are more likely to understand and fulfill their tax responsibilities (Wijaya & Sari, 2020).

### **The Influence of Tax Morality on Tax Compliance**

Based on the test results, it is indicated that Tax Morality influences the compliance of individual taxpayers. This is supported by the t-test results in Table 4.16, showing that the Tax Morality variable has a significance value of 0.00. This significance value is less than 0.05 ( $< 0.05$ ); thus, it can be concluded that H2 is accepted. These findings are consistent with previous research conducted by Sriniyati (2020), Damayanti & Fajriana (2021), Saputra, Amiruddin, Mapparenta, & Pramukti (2021), Rumaiza (2018) dan Jaya, Asnawi, & Matani (2023) which concluded that Tax Morality does not significantly influence taxpayer compliance.

The findings of this study align with Attribution Theory, which explains that tax morale is an internal factor that can influence behavior, particularly tax compliance. Individuals with strong tax morale will voluntarily fulfill their tax obligations, thereby positively impacting tax compliance (Kusumadewi & Dyarini, 2022).

The tax morale movement highlights that tax awareness can be achieved when society perceives social inequality as a collective responsibility rather than solely the government's. This perspective redefines tax not merely as a mandatory contribution based on coercive laws but as a moral obligation for the benefit of the wider community (Saputra, Amiruddin, Mapparenta, & Pramukti, 2021). Consequently, taxpayers are internally motivated and conscious of their responsibility to pay taxes as their contribution to the state in providing public goods (Jaya, Asnawi, & Matani, 2023).

### **The Influence of Justice Perception on Tax Compliance**

Based on the test results, it is indicated that Justice Perception does not influence the compliance of individual taxpayers. This is supported by the t-test results in Table 4.16, showing that the Justice Perception variable has a significance value of 0.53. This significance value is greater than 0.05 ( $> 0.05$ ). Thus, it can be concluded that H3 is rejected. This research result is consistent with previous studies conducted by Fitria & Supriyono (2019), Lumantobing & Fadly (2019), Hanik & Pusposari (2021) dan Purba, Ilat, & Gamaliel (2018) which concluded that justice perception does not significantly influence taxpayer compliance.

If the principle of justice in the tax system is deemed suitable, taxpayers will be encouraged to comply with their tax responsibilities. The perception of fairness does not influence tax compliance because taxpayers often feel that the tax burden imposed on them does not align with their abilities and needs. Inequities in the distribution of tax burdens, where one taxpayer feels more heavily burdened than others, can reduce their motivation to comply (Hanik & Pusposari, 2021; Sella & Pusposari, 2018).

### **The Influence of Tax Knowledge on Tax Compliance**

Based on the test results, it is indicated that Tax Knowledge does not affect the Compliance of Individual Taxpayers. This is according to the t-test results in Table 4.16, where the Tax Knowledge variable has a significance value of 0.20. This significance value is greater than 0.05 ( $> 0.05$ ). Thus, it can be concluded that H4 is rejected. This research finding is consistent with previous studies conducted by Trihana & Ismunawan (2022), Listyowati, Samrotun, & Suhendro (2018), Erwanda, Agustin, & Mulyani (2019), Nasiroh & Afiqoh (2022), dan Hantono & Sianturi (2022) which concluded that tax knowledge does not significantly influence taxpayer compliance.

The level of taxpayers' knowledge about taxation, whether low or high, will not affect their compliance in paying taxes (Listyowati et al., 2018). The knowledge of taxation seems not to influence people's compliance since for them it is a legal requirement not understanding of taxation that primarily drives them to pay taxes. In the absence of those two essential factors, even an abundance of tax knowledge does not lead to compliance. Moreover, over time, the dependence on tax practitioners to carry out obligations may diminish taxpayers' understanding (Listyowati, Samrotun, and Suhendro, 2018; Wijayanti, Oemar, and Ria; Anggraini, Yuesti, and Sudiartana, 2019).

### **CONCLUSION**

This research aims to investigate how Tax Ease, Tax Morality, Perception of Justice, and Tax Knowledge affect the tax compliance of individual taxpayers at the Surakarta Primary Tax Office (KPP et al.). The findings show that the compliance of a taxpayer is essentially based on how the individual perceives himself in regard to moral obligation to pay taxes where factors like ease of filing taxes, fairness perceptions and knowledge are irrelevant. Based on the findings of this study, it is necessary to build up campaigns about tax morality as it can encourage making voluntary contributions by nurturing the sense of ethical taxation and stressing the importance of taxes for society. Also, widespread communication about how taxes will be used and changes in the taxation system that match the ability and preferences of taxpayers may instill confidence and involvement. However, despite not being of much importance in determining compliance, improving enforcers' knowledge of compliance through workshop attendance, online learning and easy access to useful materials can help clear misconceptions and make compliance simpler. As taxpayers begin to move away from going to tax offices, integrating online taxation systems with chatbots and mobile apps can help sustain interest and offer guidance in real time.

This study encountered a number of limitations, especially with regard to sampling and the use of convenience sampling techniques, executed by respondents of the findings. One major drawback was the resistance to filling out the questionnaires due to demand on time when some of the taxpayers visited the tax office (KPP). This increased use of online systems also made it difficult for respondents, because most of the taxpayers never needed to go to the tax office hence making the study not fully effective. In this case, it relied on convenience sampling whereby only those present at the tax office or willing to fill the questionnaire online completed it. This sampling method turns out to be a reason for selection bias since the sample could be skewed by people who are different from the average taxpayer in their experiences. Hence, the results may not be applicable to the entire population of taxpayers, and are particularly likely to be different for small and medium taxpayers or those residing in different areas and social contexts. In the future, random sampling could be tried to increase the size of the sample,

which would enable the researchers devise strategies that are more dependable and more representative.

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