

**THE INFLUENCE OF SERVICE QUALITY, TAX KNOWLEDGE, TAX SANCTIONS,
TAXPAYER AWARENESS AND TAXPAYER ENVIRONMENT
ON TAXPAYER COMPLIANCE
(Cases Study of Taxpayer PPH 21 of Civil Servants in Pemalang District)**

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Received: 04 May 2022; Revised: 02 June 2022; Published: 30 November 2022

Abstract

This study aimed to examine the influence of service quality, tax knowledge, tax sanctions, and taxpayer environment on taxpayer compliance at Regional Office of Pemalang District. The total population of Civil Servants was 9.962, the samples used in this study were 100 respondents. The analysis method used multiple linear regression. According to classic assumption test, it showed that the data valid and reliable. The result of t distribution showed service quality had t value 3,129 and more than t table (>1,985), therefore service quality had positive and significant influence on taxpayer compliance. The result of t distribution showed tax knowledge had t value 2,891 and more than t table (>1,985), therefore tax knowledge had positive and significant influence on taxpayer compliance. The result of t distribution showed tax sanctions had t value 2,731 and more than t table (>1,985), therefore tax sanctions had positive and significant influence on taxpayer compliance. The result of t distribution showed taxpayer environment had t value -0,376 and less than t table (<1,985), therefore taxpayer environment didn't influence taxpayer compliance.

Keywords: : service quality, tax knowledge, tax sanctions, taxpayer awareness and taxpayer environment, taxpayer compliance

INTRODUCTION

Indonesia is a developing country that requires income from the tax sector to support the needs of the economy in running the wheels of government. According to Law Number 28 of 2007, taxes are mandatory contributions to the state that are owed for individual and corporate taxpayers that are coercive based on the law, by not getting compensation directly and used as much as possible for the needs of the state for the prosperity of the people.

Taxes are the main source of state revenue to finance state spending, one of which is in terms of infrastructure development. Tax according to its class can be divided into two, namely direct and indirect taxes. Direct taxes are taxes that must be borne by the taxpayers themselves and cannot be delegated to other people, while indirect taxes are taxes that can be delegated to other people.

Taxpayer compliance is an important factor because the tax authorities apply a self-assessment system in the tax system in Indonesia. The Self Assessment System is a tax collection system that gives authority, trust and responsibility to taxpayers to calculate, calculate, pay and report the amount of tax to be paid by themselves. Thus tax revenue is very dependent on taxpayer compliance.

Compliance with tax payments can be influenced by several factors such as the quality of

tax payment office services at the Tax Service Office (KPP), the level of tax knowledge by taxpayers, tax sanctions that are not widely known by taxpayers, and the environment of taxpayers. Several previous studies that have been conducted state that these four factors are important factors that have a significant effect on compliance with personal and corporate tax payments.

In general, the quality of tax services consists of reliability, tangibles, responsiveness, assurance, and empathy. The reliability parameter consists of the ability of the tax authorities to provide fast and appropriate services to taxpayers with optimal service procedures. While direct evidence is the availability of physical facilities which include facilities and infrastructure at KPP, responsiveness is the responsibility of the tax authorities in providing optimal services and helping service recipients when facing problems related to the services provided by the tax authorities. Guarantee parameters include a polite attitude in providing services, guaranteeing confidentiality, and providing a sense of security to taxpayers in carrying out their obligations. The empathy parameter is an explanation of information about tax regulations and a patient attitude in serving tax payments. These parameters are then set as indicators in evaluating perceptions of tax authorities services.

Previous research by Syahril (2013), stated that the quality of tax services (fiskus) is known to have a significant effect on compliance with tax payments. Taxpayers will be obedient in paying taxes depending on the tax officer in providing the best service to each taxpayer.

Based on the attribution theory, the taxpayer's understanding of tax regulations is an internal cause that can influence the taxpayer's perception in making decisions regarding taxpayer compliance behavior in carrying out tax obligations. Based on social learning theory, taxpayers can learn through observation and direct experience regarding the role of the taxpayer's understanding of tax regulations in assisting taxpayers in fulfilling tax obligations.

Based on previous research conducted by Masruroh (2013), tax understanding is known to have a significant effect on compliance with tax payments. According to Lestari (2010), the level of understanding of the taxpayer can be known based on the understanding of the taxpayer in calculating, paying and reporting the tax owed. High understanding of tax regulations will reduce the level of tax payment violations, so it is expected that tax payment compliance can increase. According to Masruroh (2013), the parameters for measuring a taxpayer's understanding of tax regulations include understanding the calculation of tax payable, knowledge of tax payment procedures, knowledge of procedures for filling out tax returns (SPT) and submission of tax returns (SPT).

Sanctions are an act of administrative or criminal punishment given to people who violate the rules. Sanctions are needed so that regulations or laws are not violated (Santi, 2012). If tax obligations are not carried out, then there are legal consequences that can occur because taxes contain an element of coercion. The legal consequence is the application of tax sanctions. The application of tax sanctions aims to provide a deterrent effect to taxpayers who violate tax norms so as to create taxpayer compliance in carrying out their tax obligations.

Taxpayer awareness is a tax condition that knows, acknowledges, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill their tax obligations. Awareness of the taxpayer in paying taxes is the behavior of the taxpayer in the form of views or feelings that involve knowledge, beliefs and reasoning accompanied by a tendency to act according to what is given by the tax system and provisions (fikringrum 2012). In terms of awareness of individual taxpayers is very minimal in Indonesia, many individual taxpayers

are hesitant to report some of the results obtained by taxpayers.

Previous research by Jotopurnomo (2013) states that tax sanctions are known to have a positive effect on taxpayer compliance. According to Muliari and Setiawan (2011), the parameters used to measure the perception of tax sanctions are the awarding or imposition of sanctions that are quite severe for tax violations, the imposition of tax sanctions applies to all tax offenders without exception, the imposition of tax sanctions for tax violations is non-negotiable (non-negotiable). absolute), sanctions can be in the form of administrative sanctions and criminal sanctions. These parameters are expected to describe tax payments that are influenced by perceptions of tax sanctions.

An environment consisting of family, friends, social and trade networks, linked tax implementation values and information about the WP, including the nominal amount and composition of the WP's income and expenses, tax regulations followed and terms or requests for appropriate fees. The environment that influences a person's compliance and non-compliance cannot be viewed from only one causal variable (Daroyani, 2010).

Previous research by Anggraeni (2017) stated that the taxpayer environment has a positive and significant effect on tax compliance. the better the environment around the taxpayer supports a tax implementation, the compliance with tax payments will increase. The parameters used to assess environmental factors on tax compliance are the willingness of the community to support a taxpayer to fulfill his tax obligations and the role of the community to encourage tax reporting without reducing the amount of tax.

The working area of KPP Pratama Pekalongan receives taxpayer services which include Pekalongan City, Pekalongan Regency, and Pemalang Regency. As many as 107,000 taxpayers have registered SPT Pekalongan KPP Pratama in 2019.

Table 1. Tax Revenue Data at KPP Pratama Pekalongan in 2019

Kota/Kab	WP Terdaftar	SPT Tahunan	Persentase (%)
KotaPekalongan	18.810	11.420	60,71
Kab. Pekalongan	31.452	25.641	81,53
Kab Pemalang	56.740	36.260	63,91

Source: KPP Pratama Kota Pekalongan

Based on tax revenue data from KPP Pratama Pekalongan City, the level of compliance with SPT reporting for the 2019 tax year in Pekalongan City was recorded at 60.71 percent, 18,810 registered SPT obligators, the realization was 11,420. Meanwhile, Pemalang Regency, 63.91 percent, of the 56,740 SPT obligatory, who comply with reporting SPT 36,260 taxpayers. Based on the data above, the low awareness of taxpayers in Pemalang Regency in complying with tax compliance can be influenced by various factors, as in research conducted by Utami (2013) at KPP Pratama Candisari City of Semarang, this study evaluated two factors, namely service quality and knowledge of taxation.

Based on the description above, the researcher wants to examine further research at the Pemalang Regency Regional Government Office entitled "The Influence of Service Quality, Understanding of Taxation, Tax Sanctions and the Taxpayer's Environment on Individual Taxpayer Compliance PPh 21".

THEORETICAL FOUNDATION AND HYPOTHESIS DEVELOPMENT

According to Art and Ratnadi (2017) in Fishbein and Ajzen (1975) explains that the theory of planned behavior is an improvement from reasoned action theory. Reasoned action theory has scientific evidence that the intention to carry out certain actions is caused by two reasons, namely subjective norms and attitudes towards behavior.

According to Noviantri and Setiawan (2018) in Ajzen (1991) explained that Theory of planned behavior (TPB) can find out how a person behaves regarding his compliance as a taxpayer. The central factor of individual behavior is that behavior is influenced by individual intentions (behavior intention) towards certain behaviors. Therefore the behavior caused by the individual appears because of the intention to behave. Meanwhile, the intention to behave is influenced by attitude variables, subjective norms and perceived behavioral control. Thus the TPB framework model was chosen because it is a behavioral model that has been proven to provide a significant explanation that attitudes, subjective norms, and perceived behavioral control influence whether or not taxpayers comply. Previous research using this theory was research conducted by Noviantari and Setiawan (2018).

Based on the Theory of planned behavior, the quality of service provided by the tax authorities to taxpayers includes normative expectations from other people, and motivates taxpayers to fulfill these expectations (normative beliefs). Good service from the tax authorities can motivate taxpayers to comply with their tax obligations.

Based on the theory of planned behavior, understanding of taxation includes behavioral beliefs as well as control beliefs. Understanding of taxation such as tax functions, rights and obligations as a taxpayer, the individual will estimate what benefits and results will be obtained if the taxpayer complies or disobeys his obligations.

Based on the theory of planned behavior, tax sanctions are control beliefs because they have the power to influence individual behavior to comply or not comply with their obligations. Tax sanctions are made because taxes are collected based on the law and are coercive.

Based on the Theory of planned behavior, the taxpayer's environment is a normative belief. A conducive environment tends to be more supportive for taxpayers to comply with their obligations. Conversely, if the environment is not conducive, then the taxpayer tends to disobey taxpayer compliance and will reduce the level of compliance

Taxpayer Compliance

According to Noviantari and Setiawan, (2018) taxpayer compliance is the compliance of the taxpayer to carry out the mandatory tax provisions or rules.

Service Quality

According to Amelia, (2012) quality of service is an advantage of the service provided by the tax authorities to fulfill the wishes of taxpayers.

Understanding of Taxation

According to Palil (2005) the taxpayer's understanding of good taxes will be able to minimize tax evasion (tax evasion).

Taxpayer Awareness

Awareness is a person's attitude or behavior that involves feelings and assumptions and tendencies in acting on an object (Putra et al, 2014) Dewi and Merkusiwati (2018) state that awareness of a taxpayer is a state of a taxpayer where in terms of fulfilling his tax obligations is the sincerity of the taxpayer. the tax itself and voluntarily without feeling forced even though the tax has been paid. Awareness in taxpayers regarding tax objectives, namely state financing needs to be increased because the low level of awareness of taxpayers can be seen from the target of tax revenues that have not been achieved from year to year (Fitria 2017)

Tax Sanctions

According to Jatmiko, (2006) taxpayers will fulfill their tax obligations if tax sanctions result in losses.

Taxpayer Environment

According to Jotopurnomo and Mangoting, (2013) the environment is something that exists in the natural environment that has a certain influence on individuals.

Table 2. Penelitian Terdahulu

Nama Penilitian	Judul	Hasil Penelitian
Sasmita dan Supadmi (2016)	Pengaruh Kualitas Pelayanan, Sanksi Perpajakan, Biaya Kepatuhan Pajak, dan Penerapan <i>E-Filing</i> Pada Kepatuhan Wajib Pajak	alitas Pelayanan berpengaruh positif terhadap kepatuhan wajib pajak. Sanksi Perpajakan berpengaruh positif terhadap kepatuhan wajib pajak. Biaya Kepatuhan Pajak berpengaruh positif terhadap kepatuhan wajib pajak. Penerapan <i>E-Filing</i> berpengaruh positif terhadap kepatuhan wajib pajak.
Pratiwi dan Supadmi (2016)	Pengaruh Modernisasi Sistem Administrasi Dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak	Modernisasi Sistem Administrasi berpengaruh positif terhadap kepatuhan wajib pajak Sanksi Perpajakan berpengaruh positif terhadap kepatuhan wajib pajak
Masruroh dan Zulaikha (2013)	Pengaruh Kemanfaatan NPWP, Pemahaman Wajib Pajak, Kualitas Pelayanan, Sanksi Terhadap Kepatuhan Wajib Pajak	manfaat NPWP berpengaruh signifikan terhadap kepatuhan wajib pajak. pemahaman Wajib Pajak berpengaruh signifikan terhadap kepatuhan wajib pajak. alitas Pelayanan berpengaruh signifikan terhadap kepatuhan wajib pajak. sanksi Perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak.

Sumber: *Review Jurnal*, 2018

Theoretical Framework

In this study, four theoretical frameworks were used, namely Juliani and Sumarta (2021), Rahayu (2017), Suryanti and Erlina (2018), Oktafiyanto and Wardani (2015). Based on the theoretical framework above, this study uses the research framework from Juliani and Sumatra (2021).

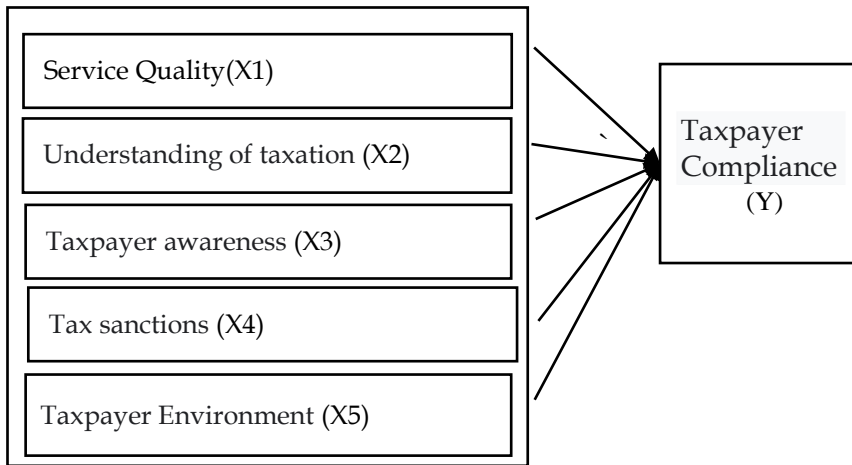


Figure 1. Thinking Framework
Sumber: Juliani dan Sumarta (2021)

Hipotesis

- H1= Service quality has a positive and significant effect on taxpayer compliance.
- H2= Understanding of taxation has a positive and significant effect on taxpayer compliance.
- H3= Taxpayer awareness has a positive and significant effect on taxpayer compliance.
- H4= Tax sanctions have a positive and significant effect on taxpayer compliance
- H5= Taxpayer Environment has a positive and significant effect on Taxpayer Compliance

The data analysis method used is descriptive statistical analysis, validity and reliability test analysis, classic assumption test, multiple linear regression analysis with the help of the SPSS computer program.

Descriptive analysis

Table 3. Uji Statistik Deskriptif
Descriptive Statistics

	N	Mean	Std. Deviation	Min	Max
X1	100	3,86	0,551	1	5
X2	100	3,94	0,633	2	5
X3	100	3,94	0,633	2	5
X4	100	3,86	0,551	1	5
X5	100	3,97	0,437	3	5
Y	100	3,97	0,437	3	5

Sourcer: Processed primary data, 2020

Based on the table above, it is known that the variable service quality and tax sanctions have an average of 3.86. This indicates that the majority of respondents answered that they agreed with

a minimum value of 1 and a maximum of 5. The variable understanding of taxation and awareness of taxpayers averaged 3.94. this shows that the majority of respondents tend to answer agree with a minimum value of 2 and a maximum of 5. Furthermore, for the variables of tax sanctions and taxpayer compliance have an average of 3.97 this shows that the majority of respondents answered agree with a minimum value of 3 and a maximum of 5.

Analisis Validitas dan Reliabilitas

Table 4. Hasil Pengujian Validitas

Variabel	Indicator	Sig.(1-tailed)	R Hitung	R Table	Ket
Y (Taxpayer compliance)	1	0.000	0,1654	0,508	Valid
	2	0.000	0,1654	0,694	Valid
	3	0.000	0,1654	0,655	Valid
	4	0.000	0,1654	0,534	Valid
X1 (Service quality)	5	0.000	0,1654	0,572	Valid
	6	0.000	0,1654	0,595	Valid
	7	0.000	0,1654	0,410	Valid
	8	0.000	0,1654	0,556	Valid
X2 (Understanding of taxation)	9	0.000	0,1654	0,681	Valid
	10	0.000	0,1654	0,577	Valid
	11	0.000	0,1654	0,576	Valid
	12	0.000	0,1654	0,507	Valid
X3 (Taxpayer awareness)	13	0.000	0,1654	0,655	Valid
	14	0.000	0,1654	0,534	Valid
	15	0.000	0,1654	0,572	Valid
	16	0.000	0,1654	0,595	Valid
(X4) Tax sanctions	17	0.000	0,1654	0,596	Valid
	18	0.000	0,1654	0,533	Valid
	19	0.000	0,1654	0,474	Valid
	20	0.000	0,1654	0,489	Valid
X5 Taxpayer environment	21	0.000	0,1654	0,551	Valid
	22	0.000	0,1654	0,436	Valid
	23	0.000	0,1654	0,615	Valid
	24	0.000	0,1654	0,282	Valid

Source: Processed primary data, 2020

Table 5. Hasil Perhitungan Reliabilitas Indikator Pernyataan

No	Pernyataan	α hitung	α standar	Keterangan
1	Taxpayer compliance	0,788	0,600	Reliabel
2	Service quality	0,739	0,600	Reliabel
3	Understanding of taxation	0,779	0,600	Reliabel
4	Taxpayer awareness	0,775	0,600	Reliabel
5	Tax sanctions	0,730	0,600	Reliabel
6	Taxpayer environment	0,680	0,600	Reliabel

Classic assumption test

Table 6. Hasil Uji Asumsi Klasik

Variabel	Normal itas	Heteroskedastisitas	Multikolinearitas	
			Tolerance	VIF
Service quality	0,127	0,090	,811	1,233
Understanding of taxation		0,391	,676	1,479
Taxpayer awareness		0,072	,566	1,766
Tax sanctions		0,293	,684	1,462
Taxpayer environment		0,099	,670	1,471

Based on the table, it is known that the results of testing the data are normally distributed, this can be seen from the value of the normality test results of $0.127 > 0.05$. Heteroscedasticity testing shows the value of each variable is greater than 0.05 so that this regression model does not contain heteroscedasticity. Furthermore, if assessing the multicollinearity test, it is known that the tolerance value for each variable has a value of more than 0.1 and a VIF value of less than 10 so that the regression model is free from multicollinearity

Determination Coefficient Test

Table 7. Determination Coefficient Test

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,636 ^a	,405	,380	1,271	2,318

a. Predictors: (Constant), total4, total1, total2, total3

b. Dependent Variable: totalY

Source: Processed primary data, 2020

Based on table 6 above, the coefficient value using Adjusted R square is 0.380, meaning service quality (X1), tax understanding (X2), taxpayer awareness (X3), tax sanctions (X4) and taxpayer environment (X5) on taxpayer compliance (Y) is 38%, while the remaining 62% is influenced by other variables outside the variables being researched.

variabel	Koef regression	Sig.
Service quality	0,220	0,002
Understanding of taxation	0,254	0,005
Taxpayer awareness	0,211	0,021
Tax sanctions	0,290	0,008
Taxpayer environment	-0,038	0,708
Constant = 4.816		
F = 16,147		
Y=4,816 + 0,220X1 + 0,254X2 + 0,211X3 + 0,290X4 - 0,038X5		

From the table above, the regression equation can be interpreted as follows:

- a. Constanta (α) of 4.816 can be interpreted if the variables of service quality (X1), tax understanding (X2), taxpayer awareness (X3), tax sanctions (X4) and taxpayer environment (X5) are constant, then positive taxpayer compliance is 4,816 or there will be taxpayer compliance.
- b. b. Regression coefficient b1 Fiscal Service (X1) of 0.220 means that if the Fiscal Service (X1) increases, then taxpayer compliance will also increase. So that the increase in tax authorities (X1) is directly proportional to taxpayer compliance.
- c. c. Regression coefficient b2 Tax Understanding (X2) of 0.254 can be interpreted that if Tax Understanding (X2) increases, then taxpayer compliance will also increase. So that the increase in Tax Understanding (X2) is directly proportional to taxpayer compliance.
- d. d. The regression coefficient b3 of Taxpayer Awareness (X3) of 0.211 means that if Taxpayer Awareness (X3) increases, then taxpayer compliance will also increase. So that the increase in taxpayer awareness (X3) is directly proportional to taxpayer compliance.
- e. e. Regression coefficient b4 Tax Sanctions (X4) of 0.290 means that if Tax Sanctions (X3) increase, then taxpayer compliance will also increase. So that the increase in Tax Sanctions (X3) is directly proportional to taxpayer compliance.
- f. f. The regression coefficient b5 of the Taxpayer Environment (X5) is -0.038 which means that if the Taxpayer Environment (X4) increases, then taxpayer compliance will also decrease. So that the Taxpayer Environment variable (X3) is inversely proportional to taxpayer compliance.

Simultan Hypothesis Test (Uji F)

Based on the results of calculations using the SPSS program where the value of F table is 3.09 while F count is 16.147 meaning $F \text{ count} > F \text{ table}$, then H_a is accepted and H_o is rejected. Thus it can be interpreted that Service Quality (X1), Tax Understanding (X2), Taxpayer Awareness (X3), Tax Sanctions (X4), and Taxpayer Environment (X5) affect Taxpayer Compliance (Y) together.

RESULTS OF ANALYSIS AND DISCUSSION

Results of Analysis

Effect of Service Quality on Taxpayer Compliance

The results of testing the hypothesis above show that the t-count value for service quality is 3.129 with a significance of 0.002 while a significant value (α) of 5% with $df = 95$ obtained t-table value is 1.985 so that $t\text{-count value} = 3.129 > t\text{-table value} = 1.985$. Thus these results can be concluded that H_a is accepted, which means service quality (X1) has a positive and significant effect on taxpayer compliance (Y).

According to Noviantari and Setiawan (2018) the quality of tax services consists of reliability, tangibles, responsiveness, assurance, and empathy. Reliability is the ability of the tax authorities to provide fast and appropriate services to taxpayers with optimal service procedures. While direct evidence is the availability of physical facilities which include facilities and infrastructure at KPP, responsiveness is the responsibility of the tax authorities

in providing optimal services and helping service recipients when facing problems related to the services provided by the tax authorities.

According to Supadmi (2010) explains that in order to improve taxpayer compliance in fulfilling their tax obligations, the quality of tax services must be improved by tax authorities. Good tax authorities will provide convenience for taxpayers. The results of this study are in accordance with the results of research conducted by Syahril (2013), stating that the quality of tax services (X1) is known to have a positive and significant effect on taxpayer compliance (Y). Another study conducted by Rahman (2011) states that service quality (X1) has a positive and significant effect on taxpayer compliance (Y).

Effect of Understanding of Taxation on Taxpayer Compliance

The results of testing the hypothesis above show that the t-value for understanding taxation is 2.891 with a significance of 0.005 while a significant value (α) of 5% with $df = 95$ is obtained by the t-table value of 1.985 so that the t-count value = $2.891 > t\text{-table value} = 1.985$. Thus these results can be concluded that H_a is accepted, which means understanding of taxation (X2) has a positive and significant effect on taxpayer compliance (Y).

The level of understanding of taxation is one of the potential factors for the government to increase taxpayer compliance in fulfilling their tax obligations. The self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed on their own (Mardiasmo, 2016).

Knowledge or understanding of taxation is the main concept in general provisions and procedures for taxation, tax sanctions, types of taxes that apply in Indonesia such as tax subjects, tax objects, tax rates, calculation of tax payable, recording of tax payable, up to the way of filling and reporting taxes (Ghoni, 2012).

The results of this study are in accordance with the results of research conducted by Masrurroh (2013), tax understanding (X2) is known to have a positive and significant effect on taxpayer compliance (Y). Another study conducted by Widyastuti (2015) states that understanding of taxation (X2) has a positive and significant effect on taxpayer compliance (Y).

Effect of Taxpayer Awareness on Taxpayer Compliance

The results of testing the hypothesis above show that the t value for taxpayer awareness is 2.591 with a significance of 0.021 while a significant value (α) of 5% with $df = 95$ is obtained by the value of t table is 1.985 so that the value of t count = $2.591 > \text{the value of t table} = 1.985$. Thus these results can be concluded that H_a is accepted, which means that taxpayer awareness (X3) has a positive and significant effect on taxpayer compliance (Y).

The level of awareness of the taxpayer is a tax condition that knows, acknowledges, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill their tax obligations. The self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed on their own (Mardiasmo, 2016).

The level of awareness of the taxpayer is a tax condition that knows, acknowledges, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill their tax obligations. The self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed on their own (Mardiasmo, 2016).

Effect of Tax Sanctions on Taxpayer Compliance

The level of awareness of the taxpayer is a tax condition that knows, acknowledges, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill their tax obligations. The self-assessment system is a tax collection system that authorizes taxpayers to determine the amount of tax owed on their own (Mardiasmo, 2016).

According to Mardiasmo (2016: 63) there are two types of tax sanctions in the tax law, namely administrative sanctions and criminal sanctions. Administrative sanctions are payments for losses to the state, especially in the form of interest and increases in tax rates resulting in underpayments. Meanwhile, criminal sanctions are the last tool used by the tax authorities so that tax norms are complied with. There are threats to violation of a taxation norm that are only threatened with administrative sanctions, and there are those that are not subject to administrative sanctions but are threatened with criminal sanctions, and can be subject to both of these sanctions simultaneously..

The results of this study are in accordance with the results of research conducted by Winerungan (2013) which states that tax sanctions (X4) are known to have a positive and significant effect on taxpayer compliance (Y). Another study conducted by Jotopurnomo and Mangoting (2013) states that tax sanctions (X4) have a positive and significant effect on taxpayer compliance (Y)..

Influence of Taxpayer Environment on Taxpayer Compliance

The results of testing the hypothesis above show that the t-count value for the taxpayer environment is -0.376 with a significance of 0.708 while a significant value (α) of 5% with $df = 95$ obtained t-table value is 1.985 so that $t\text{-count value} = -0.376 > t\text{-table value} = 1.985$. Thus, it can be concluded that H_a is rejected, which means that the taxpayer environment (X5) has no positive and significant effect on taxpayer compliance (Y).

The environment around taxpayers that encourages them to pay their tax obligations is still low, so the level of taxpayer compliance is also still low. According to Jotopurnomo and Mangoting, (2013) the environment is something that exists in the natural environment that has a certain meaning or influence on individuals. The environment can affect a person for compliance and non-compliance cannot be viewed from just one causal variable. Taxpayer non-compliance can be minimized if the environmental conditions of the taxpayer are conducive. The conducive environment for the taxpayer in question is for example by implementing applicable tax regulations, creating easy and simple procedures and the costs incurred for the affairs of the tax office are comparable to what the taxpayer gets (Nalendro, 2014). Therefore it is necessary to have attitudes and behaviors in the environment around the taxpayer that are able to encourage compliance with tax payments.

The results of this study are in accordance with the results of research conducted by Rahmani (2018) that the taxpayer environment (X5) has no positive and significant effect on taxpayer compliance (Y). Another study conducted by Anggraeni (2016) states that the taxpayer environment (X5) has no effect on taxpayer compliance (Y).

CONCLUSIONS

Based on the results of research that has been conducted on Service Quality, Tax Understanding, Taxpayer Awareness, Tax Sanctions, and Taxpayer Environment on Taxpayer Compliance, the following conclusions are obtained:

1. Service Quality has a significant effect on Taxpayer Compliance.
2. Understanding of Taxation has a significant effect on the Level of Taxpayer Compliance.
3. Compulsory Awareness has a significant effect on the Level of Taxpayer Compliance
4. Tax Sanctions have a significant effect on the Level of Taxpayer Compliance.
5. Taxpayer environment has no significant effect on the level of taxpayer compliance.
6. Simultaneously Service Quality, Tax Understanding, Taxpayer Awareness, Tax Sanctions, Taxpayer Environment affect Taxpayer Compliance.

Suggestions

Based on the results of research that has been conducted on Service Quality, Tax Understanding, Taxpayer Awareness, Tax Sanctions, and the Taxpayer's Environment on Taxpayer Compliance, the following suggestions can be put forward:

1. Suggestions for Research Results

The taxpayer environment has no effect, because the environment around the taxpayer in encouraging tax payments is still low. The environment can influence a person to comply and non-compliance cannot be viewed from just one causal variable. Therefore, to increase taxpayer compliance, a conducive environment is needed. The conducive environment in question is implementing the applicable tax regulations, creating easy and simple procedures and the costs incurred for the affairs of the tax office are proportional to what the taxpayer gets.

2. For the Regional Government Office of Pemalang Regency

The results of this study can be used as material for consideration in providing outreach and counseling to civil servant taxpayers in Pemalang Regency in particular and providing stricter sanctions to taxpayers who do not comply so that the level of taxpayer compliance in the Pemalang Regency Government can increase. Taxpayer Understanding and Tax Sanctions have an effect on Individual Taxpayer Compliance, while the Taxpayer Environment has no effect on Taxpayer Compliance at the Regional Government Office of Pemalang Regency.

3. Suggestions for Future Research

- a. Using Rahayu's theoretical framework (2017) with the variables Condition of Administration System, Quality of Service, Quality of Law Enforcement, Quality of Tax Inspection, Tax Rates, Taxpayer Awareness, and Taxpayer Behavior towards Taxpayer Compliance.
- b. Determination of different populations, samples, and collection techniques.
- c. Use of different statistical analysis methods.

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