The Influence of Information Technology Utilization in Taxation, Tax Socialization, and Tax Sanctions on Individual Taxpayer Compliance at the Bandung Cibeunying Primary Tax Office

Maziyyah Nadhir, Wajib Ginting, Deni Hamdani

Universitas INABA, Indonesia

Email: mnadhir@student.inaba.ac.id, wajib.ginting@inaba.ac.id, deni.hamdani@inaba.ac.id

KEYWORDS	ABSTRACT
	Taxes are a potential source of state revenue to be able to achieve development success, so that from year to year tax revenues are expected to continue to increase in an effort to finance national development. Taxpayer compliance is an important factor in realizing tax revenue targets. The higher the taxpayer's compliance, the more tax revenue will increase, and vice versa. This study aims to test and analyze the influence of information technology in taxation, tax socialization, and tax sanctions on the compliance of individual taxpayers at the Bandung Cibeunying Pratama Tax Service Office. The research method uses explanatory research, a data collection technique using primary data obtained through the distribution of questionnaires. The research sample was 100 respondents, the sampling method used accidental sampling. The data analysis technique used multiple linear regression analysis. The results of the study show that descriptively the application of information technology in taxation, tax socialization, and tax sanctions is optimal, while taxpayer compliance is still low. As for verifiability, the results were obtained that: (1) information technology in taxation has a significant effect on taxpayer compliance, (2) tax socialization has a significant effect on taxpayer compliance, (3) tax sanctions have a significant effect on taxpayer compliance, and (4) information technology in taxation, tax socialization, and tax sanctions have a significant effect on taxpayer compliance.

INTRODUCTION

Taxes are a fundamental source of state revenue that functions to finance government administration and national development, ultimately aimed at improving public welfare. As mandatory contributions imposed on individuals and entities based on law, taxes play a critical role in sustaining government operations and facilitating public services (Nurbekova et al., 2024; Ridwan et al., 2024; Youssef, 2019). The importance of tax revenue is evident in its direct impact on citizens' daily lives, including the provision of educational facilities, transportation infrastructure, healthcare services, and other essential public amenities (Faradiza, 2018). Beyond national contexts, taxation represents a universal challenge faced by governments worldwide, particularly in developing economies where tax compliance rates remain persistently low despite ongoing reform efforts (Carnahan, 2015; Dom & Miller, 2018; Hasan et al., 2024; Muhammad et al., 2024; Swank, 2016).

Globally, taxpayer compliance has emerged as a critical concern affecting fiscal sustainability and economic development. According to the Organisation for Economic Co-operation and Development (OECD, 2020), the average tax gap—representing the difference between potential and actual tax collection—ranges from 8% to 15% in developed countries and exceeds 50% in many developing nations, indicating substantial revenue losses attributable to non-compliance. This phenomenon is particularly pronounced in countries implementing self-assessment systems, where voluntary compliance becomes the cornerstone of effective tax administration (Htay, 2023; Madugba et al., 2024; Oo, 2023; Terrefe, 2016). The International Monetary Fund (IMF, 2021) reports that low- and middle-income countries consistently struggle with tax-to-GDP ratios averaging only 15%, significantly below the 25-35% observed in advanced economies, thereby constraining their capacity to finance essential public goods and services. Furthermore, research by Alm (2020) established the foundational economic model of tax compliance, demonstrating that compliance behavior is influenced by multiple factors including detection probability, penalty severity, and individual risk preferences—a framework that continues to guide contemporary compliance research globally.

Taxes are a source of revenue for the state that functions to finance the administration of government and development which is used as much as possible for the prosperity of the people. Taxes are coercive on individuals and entities based on the law. Every country needs tax payments from the people, because taxes are one of the sources of state revenue that will later be used to improve people's welfare through improving and adding public services. The role of taxes can be felt directly in daily life, including educational facilities, transportation, health, and other public facilities and infrastructure (Faradiza, 2018).

Taxes are a potential source of state revenue to be able to achieve development success, so that from year to year tax revenues are expected to continue to increase in an effort to finance national development. According to Law No. 19 of 1997, in taxes, of course, the role of the community is needed to fulfill tax obligations. The role of the community must be improved by encouraging public awareness and understanding that taxes are the obligations of the community that are forced to be collected.

The Chairman of the National Economic Council (DEN), Luhut Binsar Pandjaitan, assessed that the level of compliance of the Indonesian people with taxes is still low. "In fact, our tax compliance is still relatively low," said Luhut in his statement, Jakarta, Thursday (February 9, 2025). Low tax ratios are a common problem faced by developing countries. The level of compliance of taxpayers to meet their tax obligations is very concerning when compared to the growth rate of businesses in Indonesia (https://kontan.co.id).

The realization of individual income tax (PPh) revenues at KPP Pratama Bandung Cibeunying during the period 2020 to 2024 shows a tendency not to reach the target that has been set, even though the number of individual taxpayers continues to increase every year, which indicates a problem in the level of taxpayer compliance; This condition can be seen from 2023, when the number of individual taxpayers increased to 137,495 compared to 2022, but was followed by a decrease in the compliance ratio of 0.9%, thus strengthening the indication that an increase in the number of taxpayers is not automatically followed by an increase in compliance. The discrepancy between the target and the realization of tax revenue shows that individual taxpayers cannot be said to be compliant, as stated by Erawati (2019) that the difference between the target and the realization of tax revenue is one of the indicators of

taxpayer non-compliance, considering that the size of tax revenue is highly dependent on the potential and level of compliance of taxpayers, and this low compliance can ultimately threaten the government's efforts in improve community welfare (Deinara, 2019).

In 2024, the Directorate General of Taxes will officially release the DGT Coretax, which aims to integrate all existing systems in one door with various advanced features to improve the efficiency of tax administration. Coretax DGT is the latest tax administration system that offers various benefits, such as automating tax calculations and more reliable data integration. The DGT's Coretax marks the presence of a new, modern, and innovative tax administration system. The Coretax system will be implemented in January 2025. To access the DGT Coretax, taxpayers only need to verify via email or registered phone number. Through this DJB Coretax, it is hoped that it can improve the smooth administration of taxation to increase state tax revenue (Source: https://pajak.go.id).

Based on the results of observations conducted by researchers on 30 individual taxpayers at KPP Pratama Bandung Cibeunying regarding the use of information technology based on indicators of the intensity of technology utilization, frequency of technology utilization, and devices used, it was found that 57.8% of taxpayers stated that the use of information technology could not be said to be good, because more than half of the respondents did not agree with the statements submitted; Although tax information technology through the DGT's Coretax is considered adequate in improving service quality, in practice there are still various obstacles, such as a system that often experiences errors that reduce the ease of implementing tax obligations, which ultimately causes the implementation of the DGT Coretax e-system to be felt to be less than optimal and cause dissatisfaction among taxpayers.

In addition, tax socialization efforts are also often carried out in an effort to create taxpayer compliance. Tax socialization is an effort by the Directorate General of Taxes to provide understanding, information and guidelines for all taxpayers. If tax socialization does not run well as it should, then public understanding of taxes will be minimal so that it will not result in taxpayer compliance in paying their taxes. The better the tax socialization, the higher the compliance of taxpayers. Because tax socialization is important considering the increasing prevalence of tax evasion which will result in reducing the entry of tax funds into the state treasury, or even no funds entering the state treasury (Tambunan, 2019).

Every year, the government routinely conducts socialization and outreach efforts through banner leaflets and counseling to the public in the hope that the public is aware of their obligation to pay taxes. For example, in 2023, the Extension Team of the Bandung Cibeunying Pratama Tax Service Office (KPP) will carry out tax socialization on the tax obligations of treasurers within the Directorate of Finance of the Central Army Finance II. The socialization material was delivered by Account Representatives of the Supervision and Consultation Section III Ridwan Frediawan and Ati Kurniati. With this socialization activity, the speakers hope to provide knowledge about the tax obligations of the treasurer so that taxpayers can carry out their tax rights and obligations independently. Furthermore, in 2024, the Tax Service Office (KPP) Pratama Bandung Cibeunying will hold education as well as technical guidance (technical guidance) for the creation of electronic withholding evidence (e-Bupot) at the Bandung Creative HUB building, Jalan Laswi No.7, Bandung City. In this activity, it was

socialized about reporting on tax withholding and/or collection by Government Agencies using the Income Tax Period Notification Article 21 and/or Income Tax Article 26 Government Agency or the Notification of the Unification Period of Government Agencies (Source: https://pajak.go.id).

Based on the results of observations made by researchers on 30 individual taxpayers at KPP Pratama Bandung Cibeunying regarding tax socialization based on indicators of socialization procedures, frequency of socialization, clarity of information, and knowledge of taxation, it was found that 60.8% of taxpayers stated that tax socialization could not be said to be good, because more than half of the respondents did not agree with the statements submitted; Although tax socialization has been carried out in accordance with applicable tax regulations, its implementation is considered not routine, the delivery of information is still unclear, and the role of tax officers in providing explanations is not optimal, so that the socialization activities have not been able to effectively build taxpayer awareness of the importance of taxes.

In addition to the use of information technology in taxation and tax socialization, there are other factors that can also increase taxpayer compliance, namely tax sanctions. The lack of awareness and from the public in paying taxes continues to increase, causing the government to impose and further tighten existing tax sanctions. This aims to ensure that people who are registered as taxpayers are compliant and have the will to pay off their tax obligations (Mardiasmo, 2016).

From a juridical point of view, taxes do contain elements of coercion, meaning that if tax obligations are not carried out, then there are legal consequences that can occur. The legal consequence is that the imposition of tax sanctions is imposed to create taxpayer compliance in carrying out their tax obligations. That is why it is important for taxpayers to understand tax sanctions so that they know the legal consequences of what is done or not done (Sari, 2016). Based on article 7 of the KUP Law No. 28 of 2007, if the taxpayer does not submit the Notification Letter (SPT) on time in accordance with the deadline for submitting the tax return or the deadline for the extension of the notification letter in accordance with article 3 paragraph 3 and article 3 paragraph 4, then sanctions in the form of administration will be imposed, such as a fine of 2%. Furthermore, if the administrative sanctions do not go well, they will be subject to criminal sanctions that deal with prison sentences.

Based on the Bandung City Regional Regulation Number 2 of 2003 concerning Regional Taxes, the local government establishes a policy of tax collection and the provision of administrative sanctions through the issuance of Regional Tax Bill Letters (STPD) as a form of taxpayer compliance control, which in practice at KPP Pratama Bandung Cibeunying throughout 2022 has issued as many as 1,570 STPDs; If the taxpayer does not pay off the outstanding tax within a maximum period of one month since the STPD is issued, it will be collected through a forced letter as a form of enforcement of tax sanctions, which reflects the government's efforts to provide warnings and deterrent effects. In addition, the number of warning letters issued by KPP Pratama Bandung Cibeunying shows an increasing trend from 2020 to 2024, which indicates that the level of taxpayer compliance is still low, considering that the warning letter is a stage of tax collection before the issuance of a compulsory letter and follow-up collection actions by the tax bailiff if the taxpayer remains negligent in fulfilling his tax obligations.

Seeing the importance of the use of information technology in taxation, tax socialization, and tax sanctions in increasing taxpayer compliance, based on the background description above, the author is interested in conducting a research entitled "The Effect of Information Technology Utilization, Tax Socialization, and Tax Sanctions on Individual Taxpayer Compliance at the Bandung Cibeunying Primary Tax Service Office".

Based on the background that has been described, this study formulates problems regarding the conditions of technology use in taxation, tax socialization, tax sanctions, and the level of compliance of individual taxpayers at the Bandung Cibeunying Primary Tax Service Office, as well as analyzing the influence of the use of tax technology, tax socialization, and tax sanctions on taxpayer compliance both partially and simultaneously; In line with the formulation of the problem, this study aims to analyze and determine the influence of the three independent variables on the compliance of individual taxpayers, either individually or together, with the hope of providing theoretical uses in the form of scientific development in the field of taxation, especially related to taxpayer compliance, as well as practical uses for authors and tax agencies as evaluation materials and inputs in efforts improving individual taxpayer compliance through improved information technology, tax socialization, and effective implementation of tax sanctions; This research was carried out at the Bandung Cibeunying Pratama Tax Service Office which is located at Jl. Purnawarman No. 21, Babakan Ciamis, Sumur Bandung District, Bandung City, West Java, with the time of implementation of the research in March 2022 until it is completed.

METHOD

This study uses an explanatory research method with a quantitative approach, which aims to explain the relationship and influence between information technology utilization variables, tax socialization, and tax sanctions on individual taxpayer compliance. This explanatory research was carried out through hypothesis testing to determine the influence both partially and simultaneously between research variables.

The population in this study is all individual taxpayers registered at the Bandung Cibeunying Primary Tax Service Office with a total of 188,232 taxpayers. Sampling was carried out using accidental sampling techniques, which is sampling based on chance encounters and considered suitable as respondents. The determination of the number of samples was used using the Slovin formula, so that a sample of 100 respondents was obtained which was assessed to be representative of the research population.

The data collection techniques used in this study included interviews and questionnaires. Interviews were conducted with authorities and relevant to the object of the research, while questionnaires were distributed to individual taxpayers as respondents. The questionnaire data measurement used a Likert scale with five alternative answers, namely from a score of 1 (strongly disagree) to a score of 5 (strongly agree), to measure respondents' perception of each indicator of the research variable.

The data analysis technique was carried out with the help of the SPSS program, which included the validity and reliability test of the instrument, the classical assumption test

(normality, multicollinearity, and heteroscedasticity test), and multiple linear regression analysis. In addition, a determination coefficient analysis was carried out to determine the amount of contribution of independent variables to dependent variables, as well as hypothesis testing through t-tests (partial) and F-tests (simultaneous) to determine the significance of the influence of research variables on taxpayer compliance.

RESULTS AND DISCUSSIONS

A. Validity Test and Reliability Test Results

Based on the results of the following research, the results of the validity and reliability testing in the research questionnaire will be described.

1. Validity Test Results

Validity tests are conducted to see the extent to which a questionnaire can be used to measure a variable. The assumption used in the validity test is to compare the calculated r with the r table. In this case, the r table for the number of 100 samples = 0.198. If r counts > r table, it is declared valid. The following are the results of the validity test for each variable:

Table 1. Results of Information Technology Validity Test

Item	Calculation	rtable	Verdict
TI1	0.491	0.198	Valid
TUE 2	0.567	0.198	Valid
TUE 3	0.790	0.198	Valid
TUE 4	0.692	0.198	Valid
TUE 5	0.657	0.198	Valid
TUE 6	0.788	0.198	Valid

Source: SPSS Output Results

The results of the validity test of the questionnaire items showed that all statement items in each information technology variable in taxation had a calculated r value above 0.198 as the limit value of a research questionnaire item. In other words, it can be stated that the information technology variable questionnaire item in taxation is valid and can be used to measure the variables being studied.

Table 2. Results of the Validity Test of Tax Socialization

Item	Calculation	rtabel	Verdict
SOS1	0.771	0.198	Valid
SOS2	0.836	0.198	Valid
SOS3	0.761	0.198	Valid
SOS4	0.705	0.198	Valid
SOS5	0.663	0.198	Valid
SOS6	0.636	0.198	Valid
SOS7	0.882	0.198	Valid
SOS8	0.768	0.198	Valid

Source: SPSS Output Results

The results of the validity test of the questionnaire items showed that all statement items in each tax socialization variable had a calculated r value above 0.198 as the limit value of a research questionnaire item. In other words, it can be stated that the tax socialization variable questionnaire item is valid and can be used to measure the variables being studied.

Table 3. Results of Tax Sanction Validity Test

Item	Calculation	rtabel	Verdict
SP1	0.732	0.198	Valid

SP2	0.748	0.198	Valid
SP3	0.700	0.198	Valid
SP4	0.619	0.198	Valid
SP5	0.575	0.198	Valid
SP6	0.450	0.198	Valid

Source: SPSS Output Results

The results of the validity test of the questionnaire item showed that all statement items in each tax sanction variable had a calculated r value above 0.198 as the limit value of a research questionnaire item. In other words, it can be stated that the tax sanction variable questionnaire item is valid and can be used to measure the variables being studied.

Table 4. Results of the Taxpayer Compliance Validity Test

Item	Calculation	rtabel	Verdict
KEP1	0.858	0.198	Valid
KEP2	0.726	0.198	Valid
KEP3	0.644	0.198	Valid
KEP4	0.862	0.198	Valid
KEP5	0.636	0.198	Valid
KEP6	0.840	0.198	Valid

Source: SPSS Output Results

The results of the validity test of the questionnaire items showed that all statement items in each taxpayer compliance variable had a calculated r value above 0.198 as the limit value of a research questionnaire item. In other words, it can be stated that the taxpayer compliance variable questionnaire item is valid and can be used to measure the variables being studied.

2. Reliability Test Results

Reliability tests are used to see the extent of consistency of an instrument, which if used multiple times to measure the same object, will produce the same data. The criterion for the reality test is with Cronbach's Alpha statistical test. If Cronbach's Alpha value > 0.60, it is declared reliable. The results of the reliability test are as follows:

Table 5. Results of Reality Test

Variable	Cronbach's Alpha	Conditions	Verdict
Information Technology (X_1)	0,884	0,60	Reliable
Tax Socialization (X_2)	0,826		Reliable
Tax Sanctions (X_3)	0,747		Reliable
Taxpayer Compliance (Y)	0,800		Reliable

Source: SPSS Output Results

Based on the table above, it can be concluded that the data collected through the instrument is declared reliable, because the Cronbach's alpha value of each variable is greater than 0.60. In other words, it can be stated that the measuring instrument is reliable or trustworthy.

B. Descriptive Analysis

The descriptive data analysis aims to describe the extent of respondents' responses regarding information technology, tax socialization, tax sanctions, and taxpayer compliance. The responses will be described in the analysis as follows:

1. Respondents' Responses on Information Technology

Information technology variables have 3 dimensions, namely the intensity of technology utilization, the frequency of technology utilization, and the application/software used. Based on the data obtained from the distribution of questionnaire answers to 100 respondents regarding the use of technology, the following information was obtained:

Table 6. Respondents' Responses on Information Technology as a Whole

No.	Item	Shoes					Average	Category
		5	4	3	2	1		
Intensity of Technology Utilization								
1.	The information technology in taxation that is currently available is adequate.	4	36	34	23	3	3,15	Less
2.	The use of information technology in taxation can meet the needs to improve service quality.	8	39	45	7	1	3,46	Good
Frequency of Technology Utilization								
3.	The existence of information technology such as *e-filling, e-SPT, and e-payment* provides various conveniences in carrying out tax obligations.	20	51	21	5	3	3,80	Good
4.	I feel more benefits through the use of information technology compared to conventional.	8	39	45	7	1	3,46	Good
Application/Software Used								
5.	I understand the purpose and procedure of using applications such as *e-filling, e-SPT, and e-payment* in carrying out tax obligations.	9	26	46	15	4	3,21	Less
6.	As a taxpayer, I am satisfied with the *e-system* provided by the Directorate General of Taxes.	10	37	42	10	1	3,45	Good
	Overall Average		**100 Respond**				**3,42**	**Good**

Source: Questionnaire Processing Results

Based on the table above, the level of response of respondents to each question item can be determined with the following intervals:

Table 7. Information Technology Score Interval

Interval	Interpretation	
1,00 – 1,80	Very Bad	
1,81 – 2,60	Bad	**3,42**
2,61 – 3,40	Less	
3,41 – 4,20	Good	
4,21 – 5,00	Excellent	

Source: Sugiyono (2017:94)

Table 6 explains that the respondents' responses regarding the application of information technology to individual taxpayers at the Bandung Cibeunying Pratama Tax Service Office as a whole were in the good category with an average of 3.42, because it was in the interval of 3.41 – 4.20. This condition gives the impression that the modernization of taxation based on the e-system, which is expected to increase public trust in tax administration, can be said to be optimal. According to Mulyadi (2014:21), the role of information technology in tax collection is to facilitate access for taxpayers to carry out their tax obligations efficiently using only the internet, and to allow taxpayers to pay their taxes anywhere and anytime. The ease of access

for taxpayers in paying taxes can build public trust in tax authorities, so that it can increase voluntary compliance.

2. Respondents' Responses Regarding Tax Socialization

The variables of tax socialization have 4 dimensions, namely socialization procedures, frequency of socialization, clarity of socialization, and tax knowledge. Based on the data obtained from the distribution of questionnaire answers to 100 respondents regarding tax socialization, the following information was obtained:

Table 8. Respondents' Responses on Overall Tax Socialization

No.	Item	Shoes					Average	Category
		5	4	3	2	1		
	Socialization Procedures							
1.	Tax socialization is carried out in accordance with applicable tax regulations.	12	39	39	8	2	3,51	Good
2.	Tax socialization is carried out so that taxpayers obtain adequate knowledge and understanding of tax regulations.	4	42	36	15	3	3,29	Less
	Frequency of Socialization							
3.	Tax socialization is carried out regularly to avoid mistakes made by taxpayers in fulfilling their tax obligations.	10	44	39	5	2	3,55	Good
4.	Tax socialization is carried out periodically in accordance with the current tax regulations.	3	30	45	20	2	3,12	Less
	Clarity of Socialization							
5.	The provision of tax information through socialization activities is clearly conveyed.	14	49	43	4	0	4,03	Good
6.	Tax officers have an important role in delivering socialization.	3	55	39	3	0	3,58	Good
	Tax Knowledge							
7.	The existence of tax socialization helps me in understanding tax regulations.	2	55	36	6	1	3,51	Good
8.	Tax socialization activities can build my awareness of the importance of taxes.	4	36	42	12	6	3,20	Less
	Overall Average	**100 Respond**					**3,47**	**Good**

Source: Questionnaire Processing Results

Based on the table above, the level of response of respondents to each question item can be determined with the following intervals:

Table 9. Tax Socialization Score Interval

Interval	Interpretation	
1,00 – 1,80	Very Bad	→ 3,47
1,81 – 2,60	Bad	
2,61 – 3,40	Less	
3,41 – 4,20	Good	
4,21 – 5,00	Excellent	

Source: Sugiyono (2017:94)

Table 8 explains that the respondents' responses regarding tax socialization for individual taxpayers at the Bandung Cibeunying Primary Tax Service Office as a whole are in the good category with an average of 3.47, because they are in the interval of 3.41 – 4.20. This condition gives the impression that efforts to coach taxpayers to improve understanding and support tax services can be said to be optimal. According to Susanto (2012:71), tax socialization has a very important role and cannot be ignored. This is because socialization can help taxpayers

understand their tax rights and obligations. Lack of understanding is often a major barrier to compliance, even when payment systems are already simplified. Through effective socialization, the government can educate the public about how the taxes paid are used for national development, such as infrastructure, education, and health. This builds trust and accountability of tax authorities.

3. Respondents' Responses Regarding Tax Sanctions

The variable of tax sanctions has 2 dimensions, namely administrative sanctions and criminal sanctions. Based on the data obtained from the distribution of questionnaire answers to 100 respondents regarding tax sanctions, the following information was obtained:

Table 10. Respondents' Responses to Overall Tax Sanctions

No.	Item	Shoes					Average	Category
		5	4	3	2	1		
Administrative Sanctions								
1.	I know that if I always pay my taxes late, I will be fined.	14	56	30	0	0	3,84	Good
2.	I will be sanctioned in the form of interest if I do not carry out my obligation to pay taxes.	13	42	36	8	1	3,58	Good
3.	I will be sanctioned in the form of an increase in the amount of taxes that must be paid in order to create discipline in paying taxes.	21	34	35	9	1	3,65	Good
Frequency of Socialization								
4.	I know that if I violate the tax norms, I will be subject to a criminal fine.	11	42	37	10	0	3,54	Good
5.	The application of imprisonment is given as a deterrent effect so that taxpayers do not repeat their mistakes.	6	28	38	22	6	3,06	Less
6.	I found out that if I falsified the data or underestimated the amount of income, I would be subject to criminal sanctions.	9	34	43	11	3	3,35	Less
	Overall Average		**100 Respond**				**3,50**	**Good**

Source: Questionnaire Processing Results

Based on the table above, the level of response of respondents to each question item can be determined with the following intervals:

Table 11. Tax Sanction Score Interval

Interval	Interpretation	
1,00 – 1,80	Very Bad	**3,50**
1,81 – 2,60	Bad	
2,61 – 3,40	Less	
3,41 – 4,20	Good	
4,21 – 5,00	Excellent	

Source: Sugiyono (2017:94)

Table 10 explains that the respondents' responses regarding tax sanctions on individual taxpayers at the Bandung Cibeunying Pratama Tax Service Office as a whole were in the good category with an average of 3.50, because they were in the interval of 3.41 – 4.20. This condition gives the impression that tax law enforcement as a deterrent so that taxpayers do not violate tax provisions and norms can be said to be optimal. According to Rahayu (2017:170), tax sanctions are control or supervision from the government to ensure compliance with regulations by citizens so that there are no violations in fulfilling tax obligations by taxpayers. Sanctions play a crucial role as a deterrent, a tool to enforce compliance, and justice for

compliant taxpayers. Without sanctions, tax rules will only be voluntary appeals that are prone to being ignored. Through sanctions, the state can protect its revenues to finance the construction of public facilities, education and health, as well as recover potential revenue losses arising from non-compliance.

4. Respondents' Responses Regarding Taxpayer Compliance

The taxpayer compliance variable has 2 dimensions, namely formal compliance and material compliance. Based on the data obtained from the distribution of questionnaire answers to 100 respondents regarding taxpayer compliance, the following information was obtained:

Table 12. Respondents' Responses to Taxpayer Compliance as a Whole

No.	Item	Shoes					Avera ge	Category
		5	4	3	2	1		
Formal Compliance								
1.	As a taxpayer, I always submit my tax return on time before March 31.	1	23	44	29	3	2,90	Less
2.	As a taxpayer, I pay taxes on time before the due date.	1	26	49	18	6	2,98	Less
3.	As a taxpayer, I report tax payments in accordance with the provisions of the tax law.	5	32	43	18	2	3,20	Less
Material Compliance								
4.	As a taxpayer, I submit the annual tax return by paying attention to the true truth of the content and essence of the tax return.	10	43	37	8	2	3,51	Good
5.	As a taxpayer, I pay taxes according to the tax rate charged.	3	30	43	20	4	3,08	Less
6.	As a taxpayer, I report tax payments in accordance with the provisions of the tax material.	4	28	38	24	6	3,00	Less
	Overall Average		**100 Respond**				**3,11**	**Less**

Source: Questionnaire Processing Results

Based on the table above, the level of response of respondents to each question item can be determined with the following intervals:

Table 13. Taxpayer Compliance Score Interval

Interval	Interpretation	3,11
1,00 – 1,80	Very Bad	
1,81 – 2,60	Bad	
2,61 – 3,40	Less	
3,41 – 4,20	Good	
4,21 – 5,00	Excellent	

Source: Sugiyono (2017:94)

Table 12 explains that the respondents' responses regarding the compliance of individual taxpayers at the Bandung Cibeunying Primary Tax Service Office as a whole were in the poor category with an average of 3.11, because it was in the interval of 2.61 – 3.40. This condition gives the impression that the willingness of taxpayers to fulfill their tax obligations without coercion cannot be said to be optimal. According to Gunadi (2013:94), compliance in fulfilling tax obligations carried out voluntarily (voluntarily of complince) is the backbone of the self-assessment system, where taxpayers are responsible for determining their own tax obligations and then accurately and on time pay and report their taxes. Compliance can improve fiscal independence. A stable level of compliance strengthens the state budget's posture, allowing the

country to continue to operate well despite global economic uncertainty. Compliance ensures that the tax burden is distributed fairly according to the capabilities of each taxpayer. This prevents inequality where only a small part of the community bears the burden of state development.

C. Verifiable Analysis

The hypothesis proposed by the author in this study is that there is an influence between the use of information technology, tax socialization, and tax sanctions on the compliance of individual taxpayers at the Bandung Cibeunying Primary Tax Service Office both partially and simultaneously. The results of the study are described as follows:

1. Classic Assumption Test

Classical assumption testing aims to find out whether the results of the regression estimation carried out are free from the presence of symptoms of normality, multicollinearity, and heteroscedasticity. For this reason, before conducting hypothesis testing and linear regression analysis, a classical test must be carried out first. Here are the results of testing against these three assumptions:

a. Normality Test

The normality test is used to find out whether the variables are independent or dependent or both are normally distributed or not. If the data is normally distributed then a regression model can be used. If it is significantly greater than alpha 5% then it indicates a normal data distribution. The following are the results of the normality test processing.

Table 14. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	0E-7
	Hours of deviation	.31419076
Most Extreme Differences	Absolute	.084
	Positive	.073
	Negative	-.084
Test Statistic		.069
Asymp. Sig. (2-tailed)		.608[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS Output Results

Based on the table above, the significance level of the research variable is 0.608. Because the magnitude of the significance level of the variable is above $\alpha = 0.05$ (0.608 > 0.05), the research sample is normally distributed at the level of an error rate of 5%.

b. Multicollinearity Test

The multicollinearity test was used to find out whether a strong correlation between independent variables had been found in the proposed regression model. A good regression model is that there is no multicollinearity or no correlation between independent variables. The multicolony test can be seen from the tolerance value and the VIF value. If the tolerance value

is greater than 0.1 or the VIF value is less than 10, then it can be said that the data does not have multicollinearity. Based on the results of data processing, the following results can be obtained:

Table 15. Multicollinearity Test Results

Coefficients^a		
Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
TUE	.740	1.648
SOS	.740	1.648
SP	.740	1.648
a. Dependent Variable: KEP		

Source: SPSS Output Results

Based on the results of the calculation in the table above, it was obtained that the tolerance value was above 0.1 and the VIF value was below 10, so it can be concluded that there is no multicollinearity between the free variables.

c.   Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an unevenness of variance from one residual observation to another. If the variance from the residual of one observation to another observation is fixed, then it is called homoscedasticity and if it is different it is called heteroscedasticity. The heteroscedasticity test in this study uses the Glejser test. It is declared free from heteroscedasticity if the significant value is greater than alpha 0.05.

Table 16. Heteroscedasticity Test Results

Coefficients^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t		Collinearity Statistics	
	B	Std. Error	Beta		Sig.	Tolerance	VIF
1 (Constant)	.170	.052		1.718			
TUE	.337	.276	.283	4.382	.077	.740	1.648
SOS	.265	.055	.207	3.298	.065	.740	1.648
SP	.208	.109	.188	3.174	.080	.740	1.648
a. Dependent Variable: RES2							

Source: SPSS Output Results

Based on the results of the calculation above, it can be seen that all independent variables show that there is no heteroscedasticity problem. This can be seen from the independent variable that has a significance above 0.05. Thus, it can be concluded that the regression equation using the Glejser Test does not have a heteroscedasticity problem.

2. Multiple Linear Regression Test

Multiple linear regression is used to determine the direction of the influence of the use of information technology, tax socialization, and tax sanctions on taxpayer compliance in the future. The following are the results of multiple linear regression testing:

Table 17. Multiple Linear Regression

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	
	B	Std. Error	Beta		Sig.
1 (Constant)	.123	.252		1.718	.001

TUE	.444	.145	.427	6.340	.015
SOS	.218	.111	.269	7.156	.000
SP	.536	.283	.610	4.986	.007
a. Dependent Variable: KEP					

Source: SPSS Output Results

Based on the results in the table above, the regression equation can be formulated as follows:

$$Y = 0.123 + 0.444X1 - 0.218X2 + 0.536X3$$

Where:

Y	=	Taxpayer Compliance
A	=	Constanta
X1	=	Information Technology
X2	=	Tax Socialization
X3	=	Tax Sanctions

From the equations obtained, the meaning and meaning of the regression coefficient of each variable can be explained, namely:

a = 0,123   This means that if information technology, tax socialization, and tax sanctions are equal to zero (0), then taxpayer compliance will be worth 0.123.

B1 = 0.444 is a positive sign, meaning that if information technology increases assuming other variables are constant, then taxpayer compliance will also increase by 0.444.

b2 = 0.218 is negatively marked meaning that if tax socialization increases assuming other variables are constant, then taxpayer compliance will decrease by 0.218.

B1 = 0.536 is a positive sign, meaning that if the tax sanction increases assuming that other variables are constant, then the taxpayer's compliance will also increase by 0.536.

3. Correlation Coefficient Test

Correlation coefficient analysis was used to measure how strong the relationship between information technology utilization variables, tax socialization, tax sanctions, and taxpayer compliance was strong. Based on the statistical calculations carried out, the following table shows in detail:

Table 18. Correlation Coefficients

Model Summary[b]				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.757a	.573	.580	.476121
a. Predictors: (Constant), SP, TI, SOS				
b. Dependent Variable: KEP				

Source: SPSS Output Results

Based on the table above, the results of the calculation of the correlation coefficient (R) are by 0.757. Then the interpretation guidelines for the correlation coefficients are presented, which are as follows:

Table 19. Correlation Coefficient Interpretation

Interval Cowphysin	Relationship Level	
0,00 - 0,199	Very low	
0,20 – 0,399	Low	
0,40 – 0,599	Medium	
0,60 – 0,799	Strong	**0,757**
0,80 – 1,00	Very powerful	

Source: Sugiyono (2018:184)

Based on the table above, it shows that the close relationship between information technology variables, tax socialization, tax sanctions, and taxpayer compliance is a strong criterion that is in the interval of 0.60 – 0.799.

4. Coefficient Determination Test

The amount of contribution of the influence of the use of information technology, tax socialization, and tax sanctions on the compliance of individual taxpayers at the Bandung Cibeunying Primary Tax Service Office is shown through the determination coefficient. The following are the results of the calculation of the determination coefficient:

Table 20. Coefficient of Determination

Model Summary^b				
Models	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.757a	.573	.580	.476121
a. Predictors: (Constant), SP, TI, SOS				
b. Dependent Variable: KEP				

Source: SPSS Output Results

Based on the table above, it is known that the determination coefficient (R square) is 0.573 or 57.3%. This means that the use of information technology, tax socialization, and tax sanctions has a contribution to the compliance of individual taxpayers at the Bandung Cibeunying Primary Tax Service Office by 57.3% and the rest is influenced by other factors that are not studied in this study.

D. Hypothesis Test

Hypothesis testing is the answer to the formulation of the research problem. Below will be explained about partial hypothesis testing (t-test), and simultaneous hypothesis testing (F-test), which are as follows:

1. Simultaneous Hypothesis Testing (F Test)

Simultaneous hypothesis testing (F test) is carried out to determine the influence of concurrent/joint independent variables on bound variables. The steps in hypothesis testing are as follows:

a. Determine the acceptance and rejection of the hypothesis proposed, with the following testing criteria:
   1) If the value of Fcount > Ftable, then Ho is subtracted and Ha is accepted
   2) If the value of Fcount < Ftabled, then Ho is accepted and Ha is rejected

b. Hypothesis determination:

H3: The use of information technology, tax socialization, and tax sanctions affect taxpayer compliance

Ho: The use of information technology, tax socialization, and tax sanctions has no effect on taxpayer compliance

c. Specifying the F table:

Using a significant level of 5%, it can be seen that the F value of the table to test 2 (two) directions with 100 respondents is 3.09.

d. Testing:

Based on the steps described earlier, the following are the results obtained based on the data processing that has been carried out:

Table 21. Results of Simultaneous Hypothesis Test (F Test)

	Model	Sum of Squares	df	Mean Square	F	Sig.
		ANOVA				
1	Regression	6.427	2	3.815	12.168	.000b
	Residual	4.190	97	.173		
	Total	10.617	99			
	a. Dependent Variable: KEP					
	b. Predictors: (Constant), SP, TI, SOS					

Source: SPSS Output Results

Based on the table above, it can be seen that the F value is calculated as 12.168 and the F table is 3.09. Because the calculated value of F is greater than the F of the table (12.168 > 3.09) with a significance value of 0.000 < 0.05, Ho is rejected and H3 is accepted. This means that the use of information technology, tax socialization, and tax sanctions have a significant effect on the compliance of individual taxpayers at the Bandung Cibeunying Primary Tax Service Office.

2. Partial Hypothesis Testing

Partial hypothesis testing (t-test) was performed to show how far independent variables individually influence the variation of bound variables by using an alpha (α) confidence level of 5%. Then compare the tcount with the table. The steps in partial hypothesis testing (t-test) are as follows:

a. Determine the acceptance and rejection of the hypothesis proposed, with the following testing criteria:
1) If the value of the tcount > t table, then Ho is subtracted and Ha is accepted
2) If the value of tcount < t table, then Ho is accepted and Ha is subtracted

b. Hypothesis determination:
H1 : The use of information technology affects taxpayer compliance
Ho: The use of information technology has no effect on taxpayer compliance
H2: Tax socialization affects taxpayer compliance
Ho: Tax socialization has no effect on taxpayer compliance
H3 : Tax sanctions affect taxpayer compliance
Ho: Tax sanctions have no effect on taxpayer compliance

c. Define t table:
Using a significant level of 5% and degree of freedom (df) to test the influence of df = n –2, it can be seen that the t-value of the table to test 2 (two) directions with 100 respondents is 1.984.

d. Testing:
Based on the steps described earlier, the following are the results obtained based on the data processing that has been carried out:

Table 22. Partial Hypothesis Test Results (t-test)

Model	Unstandardized Coefficients		Standardized Coefficients	t
	Coefficients			
	B	Std. Error	Beta	Sig.

1	(Constant)	.123	.252		1.718	.001
	TUE	.444	.145	.427	6.340	.015
	SOS	.218	.111	.269	7.156	.000
	SP	.536	.283	.610	4.986	.007

a. Dependent Variable: KEP

Source: SPSS Output Results

Based on the table above, it can be seen that the test results for the information technology variable (X1) obtained a calculated t value of 6.340 and a t table of 1.984. Because the calculated t-value is greater than the table t (6.340 > 1.984) with a significance value of 0.015 < 0.05, Ho is rejected and H1 is accepted. This means that information technology has a significant effect on the compliance of individual taxpayers at the Bandung Cibeunying Primary Tax Service Office.

Based on the table above, it can be seen that the test results for the information technology variable (X2) obtained a calculated t value of 7.156 and a t table of 1.984. Because the calculated t value is greater than the table t (7.156 > 1.984) with a significance value of 0.000 < 0.05, Ho is rejected and H2 is accepted. This means that tax socialization has a significant effect on the compliance of individual taxpayers at the Bandung Cibeunying Pratama Tax Service Office.

Based on the table above, it can be seen that the test results for the tax sanction variable (X3) obtained a calculated t value of 4.986 and a t table of 1.984. Because the calculated t-value is greater than the table t (4.986 > 1.984) with a significance value of 0.007 < 0.05, Ho is rejected and H1 is accepted. This means that tax sanctions have a significant effect on the compliance of individual taxpayers at the Bandung Cibeunying Primary Tax Service Office.

CONCLUSION

Referring to the formulation of the problem as well as the results of data processing and discussion, this study concludes that information technology, tax socialization, and tax sanctions each have a positive and significant effect on the compliance of individual taxpayers at the Bandung Cibeunying Primary Tax Service Office, which is proven through the results of multiple linear regression tests with tcount greater than t table and a significance level smaller than alpha, so that the entire partial hypothesis is accepted; In addition, these three variables simultaneously also had a significant effect on taxpayer compliance with a contribution of 57.3% based on the determination coefficient, while the rest were influenced by other factors outside this study, which was strengthened by the value of Fcount to be greater than the Ftable and significance below alpha. Based on these findings, it is recommended to the Directorate General of Taxes to continue to improve the quality and function of tax information technology through the optimization of e-filing, e-SPT, and e-payment, strengthen the intensity and effectiveness of tax socialization so that public understanding and awareness increase, and implement and socialize tax sanctions strictly to cause a deterrent effect. For individual taxpayers, the results of this study are expected to be an encouragement to increase compliance using technology, understanding the results of socialization, and compliance with applicable sanctions. Meanwhile, for the next researcher, it is recommended to add other variables that

have the potential to affect taxpayer compliance and expand the research object so that the results can be generalized more widely.

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