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Determinant of periodic tax return compliance of government institution: A case in riau province

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Abstract

This study aims to examine the effect of tax sanctions, tax knowledge, ease of application, and complexity of reporting on tax compliance by intervening tax socialization to government agencies in the Riau DJP Regional Office. This study used a survey method with a purposive sampling technique. Respondents in this study were 100 government agency employees in the Riau DJP Regional Office who were involved in the tax reporting process. Data were analyzed using data analysis techniques used were multiple linear regression analysis using the SPSS program. The stages of data analysis include testing the validity and reliability of the data, testing the classical assumptions, testing the coefficient of determination, and testing the hypotheses. The results showed that tax sanctions, tax knowledge, ease of application, and reporting complexity had a significant positive effect on tax socialization. In addition, tax socialization also has a significant positive effect on tax compliance. However, reporting complexity has no significant effect on tax compliance. Overall, the variables of tax sanctions, tax knowledge, ease of application, and tax socialization have a significant positive effect on tax compliance.

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Keywords: Tax Sanctions, Tax Knowledge, Ease of Application, Reporting Complexity, Tax Dissemination, Tax Compliance, Government Agencies, Regional Office of DJP Riau

1. Introduction

1.1 Background

Tax is the main source of state revenue which has an important role in the development and management of the country. To ensure taxpayer compliance, the government imposes sanctions for those who violate tax regulations. However, even though tax sanctions have been applied, there are still many government agencies that are not compliant in reporting taxes (Diamond and Saez 2011) ^[1]. Therefore, research is needed to identify the factors that influence tax reporting compliance by government agencies at the Riau DJP Regional Office.

Based on the DGT Information System, it can be seen that the compliance with the submission of SPT by Government Agencies at the Riau DGT Regional Office is as follows:

Table 1: Level of Compliance with Government Agencies' SPT Reporting at the Riau DJP Regional Office

No	KPP name	Types of Government Agencies				Report SPT				%
		Center	Area	Village	Amount	Center	Area	Village	Amount	
1	KPP Pratama Bangkinang	52	100	381	533	30	41	34	105	19.69%
2	KPP Pratama Bengkalis	50	93	232	375	31	34	26	91	24.25%
3	KPP Pratama Dumai	53	71	159	283	33	25	19	77	27.32%
4	KPP Pratama Pangkalan Kerinci	43	99	226	368	27	36	20	83	22.57%
5	KPP Pratama Pekanbaru Senapelan	96	28	0	124	62	11	0	74	59.58%
6	Handsome KPP Pratama Pekanbaru	110	0	0	110	64	0	0	64	58.00%
7	KPP Pratama Rengat	74	141	593	808	48	47	42	136	16.85%
Amount		478	532	1591	2601	295	194	141	630	24.22%

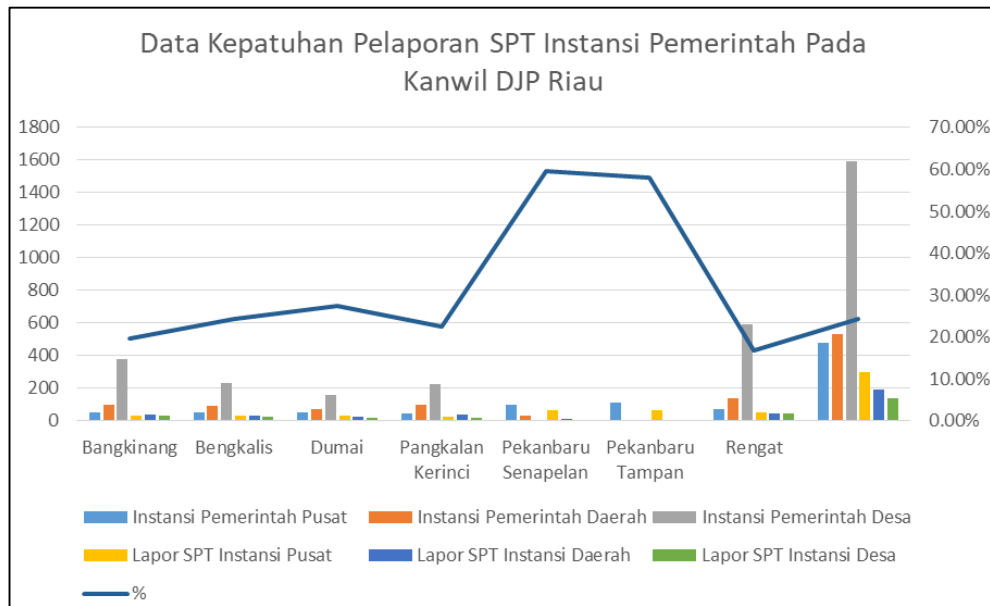


Fig 1: Data on Compliance with Government Agencies' SPT Reports at the Riau DJP Regional Office

Based on the data provided, it can be seen that there are 7 KPP Pratama in the Riau DGT Regional Office that handle SPT reporting from various types of government agencies. The total number of registered government agencies is 2601, with details of 478 central government agencies, 532 local government agencies, and 1591 village government agencies. In terms of the level of compliance with SPT submission by government agencies, it can be seen that the average compliance of all government agencies in the Riau DJP Regional Office is 24.22%. There are significant differences between the different types of government agencies, where the lowest level of compliance is found in central agencies with a percentage of 19.69%, while the highest level of compliance is found in regional agencies with a percentage of 27.32%.

Based on this data, it can be concluded that there are still many government agencies in the Riau DJP Regional Office that are not yet compliant in submitting their tax returns. This can be a concern for the Riau DGT to increase socialization and supervision of government agency SPT reporting, especially at the central agency level which has a lower level of compliance. In addition, it is necessary to evaluate and improve appropriate in order to increase compliance in SPT reporting in all government agencies in the Riau DJP Regional Office.

Previous research indicates that there are several factors that influence tax reporting compliance by government agencies, including tax sanctions, tax knowledge, ease of application,

and reporting complexity. However, these studies have not examined the intervening factors that influence the relationship between the independent variable and the dependent variable.

1.2 Formulation of the problem

This study aims to analyze the factors that influence tax reporting compliance by government agencies at the Riau DJP Regional Office with variables X1=Tax Sanctions, X2=Tax Knowledge, X3=Tax Application Ease, and X4=Reporting Complexity, with variable Intervening Y=Tax Socialization and Bound Variable Z=Tax Compliance.

It is hoped that the results of this research can contribute to the development of theory and practice in the field of tax reporting compliance by government agencies. Apart from that, it is also hoped that this can become material for consideration for the Riau Regional Office of DJP in increasing the level of compliance with tax reporting by government agencies in their working area.

1.3 Research purposes

In accordance with the formulation of the problem to be answered in this study, this research was conducted with the aim of:

1. Conduct a study and analysis of the factors that influence tax reporting compliance by government agencies at the Riau DJP Regional Office; And
2. Conducting technical studies to improve tax reporting

compliance by government agencies at the Riau DJP Regional Office

This research is expected to contribute to the government in increasing tax reporting compliance by government agencies in the Riau DJP Regional Office. The results of this study are also expected to be a reference for researchers and academics who are interested in conducting similar research in the future.

2. Theoretical Framework

This study will analyze the factors that influence tax reporting compliance by government agencies in the Riau DJP Regional Office. The factors that will be studied are tax sanctions, tax knowledge, ease of application, and reporting complexity. Tax socialization will be tested as an intervening variable, while tax compliance will be the dependent variable. The theory used in this study uses the agency theory approach and the theory of morality.

2.1 Agency Theory

Agency theory or agency theory is a theory that explains the relationship between agents and principals in situations where agents act on behalf of principals. In this theory, the agent is considered as a party acting to achieve the goals set by the principal. However, the agent has different interests from the principal, so that there may be a conflict of interest between the two.

According to Jensen and Meckling (1976), agency theory focuses on the problem of contracts between agents and principals. Such contracts can be designed to address problems such as moral hazard and adverse selection. Moral hazard occurs when the agent has an incentive to act in an unaccountable manner because he knows that the principal cannot monitor his actions directly. Adverse selection occurs when the agent has more or better information than the principal, so that the principal has difficulty choosing the right agent.

In the context of taxation, agency theory can be applied to explain why there are differences between expected tax compliance and actual tax compliance. The government, as the principal, requires taxes as a source of revenue to finance public spending. However, taxpayers, as agents, have incentives to reduce their tax obligations so as to obtain greater profits.

2.2 Moral Theory

Moral theory or moral hazard theory is a theory that explains agent behavior which tends to change after the contract between agent and principal is signed, due to moral risk. Moral risk occurs when agents have better information or access than principals, so agents tend to act unethically to maximize their own profits, even if it is against the principal's interests.

According to Holmstrom (1979), there are two types of moral risk, namely hidden action and hidden information. Hidden action occurs when the agent has freedom in choosing the action to be taken, so that the principal cannot monitor or control the agent's actions directly. Meanwhile, hidden information occurs when the agent has information that is not available to the principal.

In the context of the relationship between principal and agent, moral hazard theory emphasizes that principals must provide incentives to agents to minimize moral risk. These incentives

can take the form of bonuses, clear and specific contracts, or strict monitoring of the actions of agents.

In research that wants to evaluate the factors that influence tax reporting compliance by government agencies at the Riau DJP Regional Office, the moral hazard theory can be applied by looking at the behavior of agents, in this case government agencies, who tend to report taxes incorrectly or dishonestly, because they have better information. Than the principal (DJP Riau). Therefore, DGT Riau needs to provide incentives or carry out strict supervision to minimize moral risks, so as to increase tax reporting compliance by government agencies.

2.3 Tax Compliance

Tax compliance is voluntary behavior to comply with tax regulations set by the government. In this context, the theory of tax compliance explains the factors that influence tax compliance behavior, both internal and external factors.

According to Kirchler (2007), there are four main factors that influence tax compliance, namely normative factors, instrumental factors, emotional factors, and cognitive factors. Normative factors are related to social and moral norms that develop in society. Instrumental factors are related to the risks and benefits that are obtained by taxpayers if they report or do not report taxes. Emotional factors relate to feelings such as fear or guilt, while cognitive factors relate to knowledge and understanding of tax regulations.

Meanwhile, Torgler (2007) adds that factors such as the level of trust in the government, the quality of public services, and the level of corruption in a country also affect tax compliance. Based on the theoretical framework above, it can be formulated the variables that influence tax reporting compliance by government agencies at the Riau DJP Regional Office as follows:

Table 1

Tax Witness	✓ Perception and level of public knowledge about the importance of paying taxes ✓ Consequences for not complying with tax obligations.
Tax Knowledge	✓ The level of knowledge and understanding of government agencies regarding applicable tax rules and regulations
Ease of Application	✓ Simplicity and convenience in using the application or tax reporting system provided by DGT
Reporting Complexity	✓ Level of difficulty in the tax reporting process ✓ Complexity in the tax reporting process
Tax Socialization	✓ The success rate of tax socialization and education programs conducted by DGT ✓ Increased awareness and knowledge of government agency taxpayers regarding tax rights and obligations.

2.4 Tax Witness

The elements of tax sanctions in this study are factors that are suspected of influencing tax reporting compliance by government agencies at the Riau DJP Regional Office. Tax sanctions can be interpreted as consequences or fines given by the tax authorities to taxpayers who do not comply with applicable tax provisions. Tax sanctions are given as an effort to encourage taxpayers to comply with applicable tax regulations, as well as a tool to reduce the level of tax violations.

According to Rosdiana et al. (2020), tax sanctions can be divided into two types, namely administrative sanctions and criminal sanctions. Administrative sanctions are sanctions given by the tax authorities in the context of enforcing tax laws against taxpayers who violate tax provisions. Meanwhile, criminal sanctions are sanctions given by the court to taxpayers who commit criminal acts in terms of taxation. In this study, the elements of tax sanctions referred to refer more to administrative sanctions.

Tax sanctions have a very important role in increasing

taxpayer compliance with tax regulations. This is in line with research conducted by Setiyawati and Marfuah (2018), which states that tax sanctions have a significant positive effect on tax compliance. However, the effectiveness of tax sanctions in increasing tax compliance is also influenced by other factors, such as consistent and transparent law enforcement, as well as the level of awareness and understanding of taxpayers regarding tax obligations.

The variables that can be measured in view of the variable elements of tax sanctions can be explained as follows:

Table 2

Total Tax Penalty	✓ This variable measures the amount of fines that must be paid by government agencies if they are proven to have violated tax obligations ✓ The greater the amount of fines to be paid, the higher the level of tax sanctions applied.
The Amount of Tax Sanction Interest Rate	✓ This variable measures the interest rate charged on tax arrears by government agencies ✓ The higher the tax interest rate imposed, the higher the tax sanction rate applied
Long Overdue	✓ This variable measures the length of time a government agency has been in arrears of tax payments ✓ The longer the tax arrears, the higher the level of tax sanctions applied
Frequency of Receiving Tax Sanctions	✓ This variable measures the number of tax violation cases committed by government agencies ✓ The more often these agencies commit tax violations, the higher the level of tax sanctions applied.

Tax sanctions are a threat or punishment for taxpayers who do not fulfill their tax obligations. Tax sanctions can be in the form of fines or interest for late tax payments, and can also be in the form of criminal sanctions for taxpayers who violate tax provisions.

According to Prabowo and Kristianto (2020), tax sanctions can affect taxpayer compliance in carrying out tax obligations. In their research entitled "The Effect of Tax Sanctions, Tax Knowledge, and Taxpayer Awareness on Tax Compliance", tax sanctions are a significant factor in influencing tax compliance.

2.5 Tax Knowledge

Tax knowledge refers to one's understanding of the applicable tax rules, skills in calculating and reporting taxes, and awareness of the importance of tax reporting. In this case, tax knowledge is not only about the technical rules of taxation, but also includes an understanding of the benefits of taxes for society and the state. Adequate tax knowledge can improve tax reporting compliance. Individuals or government agencies who have sufficient tax knowledge will be better able to understand their obligations in tax reporting and avoid mistakes that may occur in tax reporting. Conversely, a lack of tax knowledge can lead to errors in tax reporting and increase the risk of tax sanctions. Adequate tax knowledge will have an impact on the effectiveness of tax management. If individuals or government agencies have sufficient tax knowledge, they will be able to optimize state revenues through proper and accurate tax reporting. In addition, tax knowledge can also increase transparency in financial management and strengthen public trust in the

government.

In research on the factors that influence tax reporting compliance by government agencies in the Regional Office of DJP Riau, tax knowledge is one of the variables observed. Tax knowledge is measured through a number of indicators related to understanding of tax obligations, tax calculations types of tax documents, tax policies, and tax sanctions.

Tax knowledge is seen as important in influencing tax reporting compliance, because it can increase individual or government agency awareness of tax obligations and can assist in avoiding errors or violations in tax reporting. Therefore, it is important for government agencies to increase tax knowledge through training and education regarding applicable tax regulations.

Siregar and Sipayung (2020) conducted research on the factors that influence tax reporting compliance by government agencies in the Riau DJP Regional Office using a quantitative approach and survey method. Research respondents were employees in government agencies who were registered as taxpayers with a total of 100 respondents. The results of the study show that tax knowledge has a significant effect on tax reporting compliance by government agencies in the Regional Office of DJP Riau. In addition, other factors such as attitudes, subjective norms, behavioral control, and tax awareness also have a significant influence on tax reporting compliance.

The variables that can be measured in view of the variable elements of tax sanctions can be explained as follows:

Following are some indicators that can be used to measure tax knowledge variables:

Table 3

Understanding of tax rules	✓ Know the types of taxes that must be reported and paid by individuals or government agencies ✓ Understand the tax reporting period and the consequences of late or irregular tax reporting ✓ Know the procedures and requirements for applying for tax relief.
Knowledge of tax calculations	✓ Able to calculate the amount of tax that must be reported correctly ✓ Understand the formula and method of tax calculation ✓ Be able to identify deductions and tax breaks that can be taken.
Knowledge of types of tax documents	✓ Know the types of documents needed to report taxes ✓ Understand the content and purpose of each tax document ✓ Able to prepare tax documents correctly and in accordance with applicable regulations. ✓ Know the types of documents needed to report taxes

	<ul style="list-style-type: none"> ✓ Understand the content and purpose of each tax document ✓ Able to prepare tax documents correctly and in accordance with applicable regulations.
Knowledge of tax policies	<ul style="list-style-type: none"> ✓ Understand the basic principles of taxation and the objectives of tax policy ✓ Know the latest tax policies and changes to existing tax regulations ✓ Able to interpret tax policies and apply them in tax reporting.

2.6 Ease of Application

Ease of application or ease of application refers to the level of simplicity and ease of use of the tax system in the tax reporting process. The ease of application covers various aspects, such as simple and easy-to-understand tax regulations, clear and easy-to-follow procedures, and the availability of adequate technological infrastructure.

Ease of application can also be interpreted as an effort by the government to provide facilities that make it easier for taxpayers to report and pay taxes. This is expected to increase the level of taxpayer compliance in paying taxes.

In the context of government agencies, ease of application can have a positive impact on the effectiveness and efficiency of tax reporting. With an easy and simple tax system, government agencies can minimize errors in the tax reporting process, improve data accuracy, and avoid potential sanctions imposed by tax authorities.

However, if the tax system implemented is complex and difficult to follow, it can lead to errors in tax reporting and reduce the level of tax compliance by government agencies. Therefore, the government must pay attention to the ease of

application in the applied tax system, in order to increase the level of tax reporting compliance.

In the study of the factors that influence tax reporting compliance by government agencies in the Riau DJP Regional Office, ease of application is proven to have a positive and significant influence on tax reporting compliance by government agencies. Therefore, it is important for the government to pay attention to the ease of application in the applied tax system, to increase tax reporting compliance by government agencies.

Siregar and Sipayung (2020) conducted research on the factors that influence tax reporting compliance by government agencies in the Riau DJP Regional Office using a quantitative approach and survey method. The results of the study show that the ease of application has a significant effect on tax reporting compliance by government agencies in the Riau DJP Regional Office.

The following are some indicators that can be used to measure the ease of application variable in research on factors that influence tax reporting compliance by government agencies in the Regional Office of DJP Riau:

Table 4

Availability of tax information	<ul style="list-style-type: none"> ✓ Availability of complete and easily accessible tax information by government agencies ✓ The more complete and easily accessible the available tax information is, the easier it will be for government agencies to understand and comply with tax regulations.
Ease of tax reporting procedures	<ul style="list-style-type: none"> ✓ ease and clarity of tax reporting procedures ✓ Clear and easy-to-follow procedures will make it easier for government agencies to carry out tax reporting duties correctly and on time
Availability of adequate technological infrastructure	<ul style="list-style-type: none"> ✓ availability of adequate technological infrastructure, such as internet access and an effective information system to support the tax reporting process ✓ With the availability of adequate technological infrastructure, government agencies can easily access the tax system and carry out their tax reporting duties more efficiently
Availability of technical assistance	<ul style="list-style-type: none"> ✓ availability of technical assistance provided by the tax authorities, such as training and tax consulting ✓ Technical assistance provided in a timely and effective manner can assist government agencies in understanding applicable tax regulations and enhancing their ability to carry out tax reporting duties.
Ease of use of the application	<ul style="list-style-type: none"> ✓ ease of use of the tax reporting application provided by the tax authorities ✓ An easy-to-use application will make it easier for government agencies to carry out tax reporting tasks correctly and on time.

2.7 Reporting Complexity

The complexity of tax reporting can be interpreted as the level of difficulty in understanding and carrying out tax reporting tasks regulated in complex tax regulations. This complexity can come from the many applicable tax rules, the level of difficulty in understanding the applicable tax rules, the level of difficulty in implementing tax regulations, the error rate in tax reporting, and the time needed to make tax reports.

The complexity of tax reporting can be an obstacle in tax reporting compliance by government agencies. This is because the more complex the tax reporting tasks that must be carried out by government agencies, the more difficult it is for them to understand, implement, and report tax obligations correctly and on time. As a result, government

agencies can experience difficulties meeting their tax obligations, which can lead to legal and financial problems.

For this reason, it is important for government agencies to understand the complexities of tax reporting and identify the factors that influence it in order to improve their tax reporting compliance. Conducting training and development to improve tax reporting understanding and skills, as well as improve ineffective tax reporting systems can help reduce the complexity of tax reporting and improve tax reporting compliance.

The following are some indicators that can be used to measure reporting complexity variables in research on factors that influence tax reporting compliance by government agencies in the Regional Office of DJP Riau.

Table 5

The number of tax reports that must be reported by government agencies	<ul style="list-style-type: none"> ✓ Measuring the complexity and quantity of tax reporting by government agencies ✓ The more tax rules that apply, the more complex the tax reporting that must be done by government agencies.
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Level of difficulty in understanding tax reports by government agencies	<ul style="list-style-type: none"> ✓ measure the level of difficulty in understanding the applicable tax rules ✓ The more difficult it is to understand the applicable tax regulations, the more complex tax reporting must be carried out by government agencies
Error rate in tax reporting	<ul style="list-style-type: none"> ✓ measure the level of errors that occur in tax reporting conducted by government agencies ✓ The more often there are errors in tax reporting, the more complex the tax reporting that must be done by government agencies

These indicators can be used to obtain a clearer picture of the complexities of tax reporting faced by government agencies in the Riau DJP Regional Office. In conducting research, it is important to use valid and reliable measurement methods to produce accurate and reliable data.

2.8 Tax Socialization

Tax socialization is an activity or process of conveying information or education to the public about the meaning, obligations and benefits of paying taxes. The main objective of tax socialization is to increase public awareness and participation in paying taxes on time and in accordance with applicable regulations. Several forms of tax socialization that are commonly carried out include:

a) Seminars and Workshops

Seminars or workshops can be held to provide explanations and education regarding taxes to the public, especially to business people and entrepreneurs. These seminars or workshops can be held by government agencies such as the Directorate General of Taxes or the Regional Financial and Asset Management Agency, or by private institutions such as tax consultants or tax training institutions.

b) Mass media

Tax socialization can also be done through mass media such as television, radio, newspapers, and online media. Socialization activities can be in the form of advertisements, talk shows, or articles discussing taxes.

c) Brochures and Leaflets

Brochures and leaflets containing information on taxes can also be distributed to the public. These brochures and leaflets can be found at tax offices, government offices, or other public places.

d) Online Tax Socialization

In the digital era like today, tax socialization can also be done online. Some examples of online outreach activities include webinars, educational videos, or social media that contain information about taxes.

With the tax socialization activities, it is hoped that the public will have a better understanding of taxes and the obligation to pay taxes. This will have a positive impact on state revenues and overall national development.

Table 6

Tax Socialization	✓	Level of knowledge of government agencies about taxes
	✓	The level of awareness of government agencies about the importance of paying taxes
	✓	Compliance level of government agencies in paying taxes
	✓	The effectiveness of the tax socialization program conducted by government agencies
	✓	Quality of reporting and payment of taxes by government agencies

Indicators of tax socialization can be measured through surveys, research, or audits conducted by related parties. In measuring indicators of tax socialization, it is important to choose indicators that are relevant and can be measured accurately, as well as pay attention to environmental factors that can affect measurement results.

3. Research Methodology

3.1 Conceptual framework

This study examines the factors that influence tax reporting

compliance by government agencies in the Riau DJP Regional Office including tax sanctions, tax knowledge, ease of application, and reporting complexity. Tax socialization becomes an intervening variable that influences tax compliance.

The following is a conceptual framework from research on factors that influence tax reporting compliance by government agencies at the Riau DJP Regional Office:

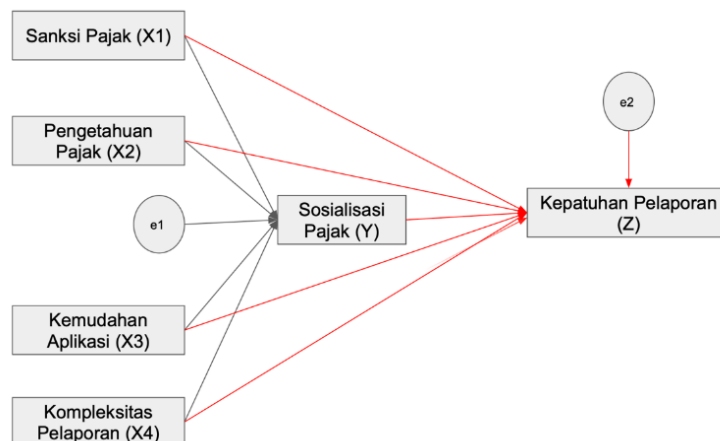


Fig 2: Research Concept Framework

Based on the conceptual framework above, an explanation of each variable can be described as follows:

a) Independent Variables

- 1) **Tax Sanctions:** Tax sanctions are fines or sanctions imposed on taxpayers who do not fulfill their tax obligations. Tax sanctions are expected to affect compliance with tax reporting by government agencies in the Riau DJP Regional Office.
- 2) **Tax Knowledge:** Tax knowledge is an understanding of the applicable tax regulations and how to calculate taxes. Tax knowledge is expected to increase compliance with tax reporting by government agencies in the Riau DJP Regional Office.
- 3) **Ease of Application:** Ease of application refers to the ease of use of applications provided by the Directorate General of Taxes (DGT) for tax reporting. The ease of application is expected to increase tax reporting compliance by government agencies in the Riau DJP Regional Office.
- 4) **Reporting Complexity:** Reporting complexity refers to the difficulty or complexity in tax reporting by government agencies in the Regional Office of DJP Riau. Reporting complexity is expected to affect tax reporting compliance by government agencies.

b) Intervening Variables

Tax Socialization: Tax socialization is a socialization process carried out by the government to increase public awareness in paying taxes. Tax socialization is expected to affect the relationship between the independent variable and the dependent variable.

c) Dependent variable

Tax Compliance: Tax compliance is the level of willingness of government agencies to comply with tax obligations determined by the DGT. Tax compliance will be measured through the level of tax reporting by government agencies in the Riau DJP Regional Office.

In this study, researchers will use a quantitative approach to the survey method. Data will be collected by distributing questionnaires to government agencies registered in the Riau DJP Regional Office. Data analysis will be carried out using multiple regression analysis techniques to examine the relationship between the independent variables and the dependent variable, as well as mediation tests to test the effect of the intervening variables.

3.2 Research methods

The population in this study are all government agencies in the Riau DJP Regional Office which have the obligation to report taxes. Samples were taken using a purposive sampling technique with inclusion criteria being financial management employees at government agencies within the Riau DJP Regional Office who have responsibility for tax reporting. The number of samples taken is 100 respondents. Data collection is done in two ways, namely:

1) Questionnaire

The questionnaire was used to collect data from respondents regarding the variables of tax sanctions, tax knowledge, ease of application, reporting complexity, tax socialization, and

tax compliance. Questionnaires were distributed online via the Google Forms application and were given one month to be filled out by respondents.

2) Documents and Archives

Secondary data regarding the level of tax compliance of government agency employees in the Riau DGT Regional Office was obtained through documents and archives available at the Riau DGT Regional Office.

The data analysis technique used is multiple linear regression analysis using the SPSS program. The stages of data analysis include testing the validity and reliability of the data, testing the classical assumptions, testing the coefficient of determination, and testing the hypotheses.

Data analysis was performed by calculating the mean, standard deviation, and correlation between the independent variables and the intervening variables and the correlation between the intervening variables and the dependent variable. In addition, multiple regression tests were also carried out to see the effect of the independent and intervening variables on the dependent variable.

In this study, the intervening variable is tax socialization, which is expected to mediate the effect of the independent variables on the dependent variable. The mediation test was carried out using the bootstrapping approach, by calculating the value of the direct effect, indirect effect, and total effect. To determine the validity of the findings, internal and external validity tests were carried out. The internal validity test is carried out by ensuring that the data collection and data analysis methods used can ensure the accuracy and validity of the data obtained. The external validity test was carried out by comparing the results of the study with similar previous studies.

After data analysis, the research results will be presented in the form of tables and graphs that are easy to understand and interpret. The results of the research will be discussed and analyzed to answer the problem formulation and research objectives. In addition, the interpretation of the research results is also carried out by considering the linkages between the findings and the theories that have been discussed in the literature review.

Data analysis in this study was carried out using the Statistical Package for Social Science (SPSS) software version 25.0. First, data screening is performed to check for data input errors, outliers, and missing values. Descriptive statistics, such as mean, standard deviation, and frequency, are calculated for all variables to gain a clear understanding of the distribution of the data.

Next, a normality test is performed to determine whether the data is normally distributed. The results of this test indicate that all variables are normally distributed. Therefore, parametric test is used to analyze the data.

To test the research hypothesis, multiple regression analysis was performed to test the effect of the independent variables (tax sanctions, tax knowledge, ease of application, and reporting complexity) on the dependent variable (tax compliance). In addition, a mediation analysis was conducted to examine the mediating effect of tax socialization on the relationship between the independent variables and tax compliance.

Overall, SPSS software is used to perform data screening, descriptive statistics, normality test, multiple regression

analysis, and mediation analysis to analyze data and test research hypotheses.

The following are the results of data analysis using the SPSS program in research using multiple linear regression analysis techniques and mediation tests with the bootstrapping approach:

4. Results and Discussion

1. Data validity and reliability

Table 7
Descriptive Statistics

	Mean	Std. Deviation	N
Sosialisasi Pajak	15.45	2.572	100
Sanksi Pajak	17.49	1.992	100
Pengetahuan Pajak	15.58	2.413	100
Kemudahan Aplikasi	14.78	3.703	100
Kompleksitas Pelaporan	20.33	4.010	100

Data is considered valid and reliable if the Standard Deviation value is less than the Mean value, and in this study all variables can be said to be valid and reliable.

2. Classic assumption test

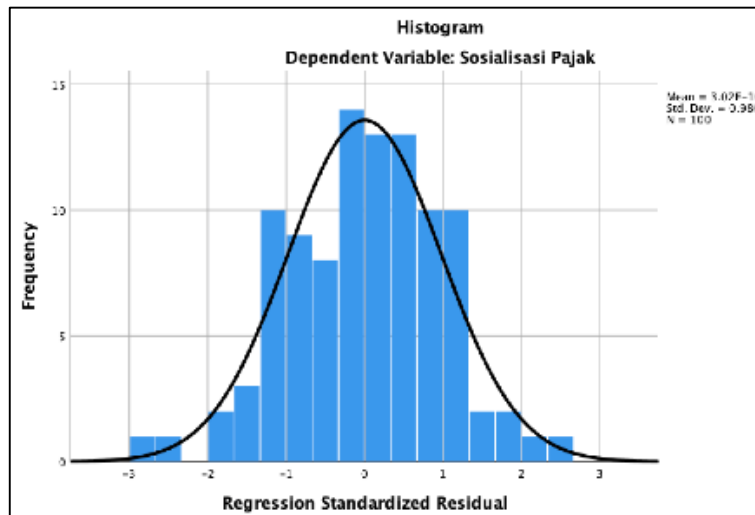


Fig 3

Based on the histogram graph above, it can be concluded that the data is normally distributed because it has a bell-shaped

characteristic and does not deviate to the right or left.

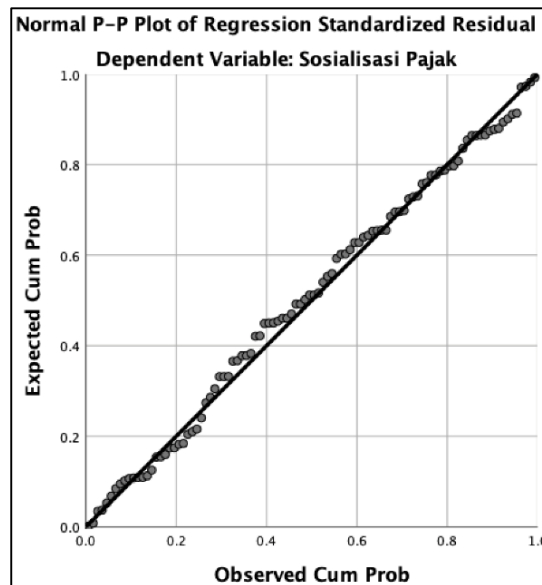


Fig 4

Based on the PP Plot graph above, we can see the distribution of the dots around and close to the diagonal line. This shows that the data is normally distributed.

3. Correlation analysis

Table 8

Correlations

		Sosialisasi Pajak	Sanksi Pajak	Pengetahuan Pajak	Kemudahan Aplikasi	Kompleksitas Pelaporan
Pearson Correlation	Sosialisasi Pajak	1.000	.605	.667	.563	.443
	Sanksi Pajak	.605	1.000	.577	.400	.390
	Pengetahuan Pajak	.667	.577	1.000	.473	.542
	Kemudahan Aplikasi	.563	.400	.473	1.000	.478
	Kompleksitas Pelaporan	.443	.390	.542	.478	1.000
Sig. (1-tailed)	Sosialisasi Pajak	.	.000	.000	.000	.000
	Sanksi Pajak	.000	.	.000	.000	.000
	Pengetahuan Pajak	.000	.000	.	.000	.000
	Kemudahan Aplikasi	.000	.000	.000	.	.000
	Kompleksitas Pelaporan	.000	.000	.000	.000	.
N	Sosialisasi Pajak	100	100	100	100	100
	Sanksi Pajak	100	100	100	100	100
	Pengetahuan Pajak	100	100	100	100	100
	Kemudahan Aplikasi	100	100	100	100	100
	Kompleksitas Pelaporan	100	100	100	100	100

From the data correlation data above shows the following results

- a) The tax sanction variable has a correlation coefficient of 0.605 to the tax socialization variable with a sig value of 0.000 where the sig 0.000 value <0.05 indicates that the tax sanction variable has a significant relationship to the tax socialization variable;
- b) The tax knowledge variable has a correlation coefficient of 0.667 to the tax socialization variable with a sig value of 0.000 where the sig 0.000 value <0.05 indicates that the tax knowledge variable has a significant relationship to the tax socialization variable;
- c) The ease of application variable has a correlation coefficient of 0.563 to the tax socialization variable with

- d) The reporting complexity variable has a correlation coefficient of 0.443 to the tax socialization variable with a sig value of 0.000 where the sig 0.000 value <0.05 indicates that the reporting complexity variable has a significant relationship to the tax socialization variable.

4. Regression analysis

Regression analysis was carried out by looking at the effect of the independent variables on the intervening variable and the dependent variable.

a) Partial Regression

Table 9

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	.101	1.564		.065	.949					
Sanksi Pajak	.359	.108	.278	3.335	.001	.605	.324	.223	.644	1.553
Pengetahuan Pajak	.403	.098	.378	4.101	.000	.667	.388	.275	.528	1.894
Kemudahan Aplikasi	.190	.056	.274	3.398	.001	.563	.329	.227	.690	1.449
Kompleksitas Pelaporan	-.001	.054	-.001	-.017	.986	.443	-.002	-.001	.640	1.561

a. Dependent Variable: Sosialisasi Pajak

In the results of data processing above, it can be seen the results of the research as follows

- 1) The significance value of the tax penalty variable is 0.001, where the value is $0.001 < 0.05$, this indicates that this hypothesis is accepted, so it can be concluded that the tax penalty variable has a direct and significant effect on the tax socialization variable;
- 2) The significance value of the tax knowledge variable is 0.000, where the value is $0.000 < 0.05$, this indicates that this hypothesis is accepted, so it can be concluded that the tax knowledge variable has a direct and significant effect on the tax socialization variable;
- 3) The significance value of the ease of application variable is 0.001, where the value is $0.001 < 0.05$, this indicates

- 4) The significance value of the reporting complexity variable is 0.986, where the value is $0.986 > 0.05$, this indicates that this hypothesis cannot be accepted, so it can be concluded that the reporting complexity variable has no direct and significant effect on the tax socialization variable;
- b) Simultaneous Regression

Simultaneous regression was carried out to test the effect of the independent variable on the dependent variable with the following results:

Table 10

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.758 ^a	.574	.556	1.713	.574	32.012	4	95	.000	1.558

a. Predictors: (Constant), Kompleksitas Pelaporan, Sanksi Pajak, Kemudahan Aplikasi, Pengetahuan Pajak

b. Dependent Variable: Sosialisasi Pajak

The research results above show that the R2 value is 0.574, this indicates that the influence of tax sanctions, tax knowledge, ease of application and complexity of reporting simultaneously affect tax socialization by 57.4%. The influence that is not calculated in this study is $1 - 0.574 = 0.426$ or 42.6% with a constant value of $\sqrt{(1 - R\text{Square})} = 0.65$. So the following equation is obtained:

$$Y = 0.278SP + 0.378PP + 0.274KA - 0.001KL + 0.65$$

Furthermore, what was done in this study was to calculate the effect of the independent variable on the dependent variable through the intervening variable. The results of research on the influence of intervening variables can be described as follows:

1. Data validity and reliability

Table 11

Descriptive Statistics

	Mean	Std. Deviation	N
Kepatuhan Pajak	15.84	2.561	100
Sanksi Pajak	17.49	1.992	100
Pengetahuan Pajak	15.58	2.413	100
Kemudahan Aplikasi	14.78	3.703	100
Kompleksitas Pelaporan	20.33	4.010	100
Sosialisasi Pajak	15.45	2.572	100

Data is considered valid and reliable if the Standard Deviation value is less than the Mean value, and in this study

all variables can be said to be valid and reliable.

2. Classic assumption test

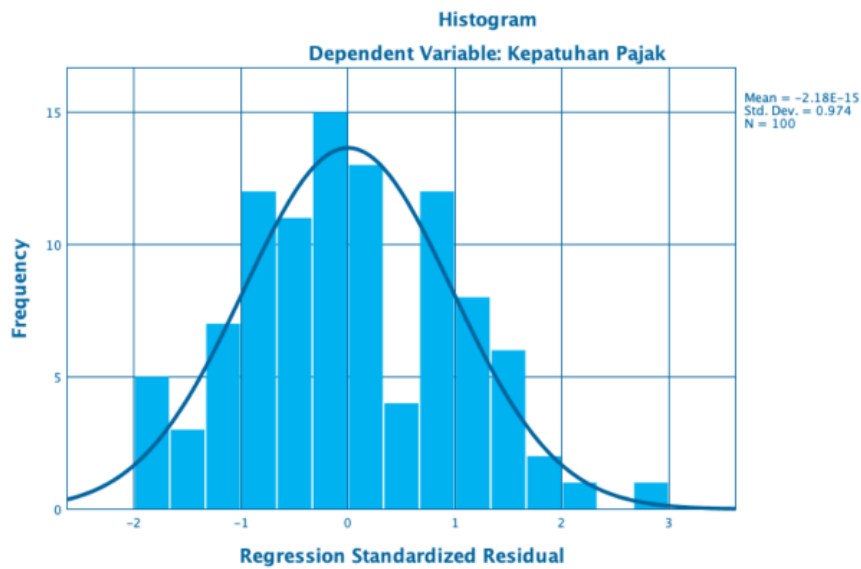


Fig 5

Based on the histogram graph above, it can be concluded that the data is normally distributed because it has a bell-shaped characteristic and does not deviate to the right or left.

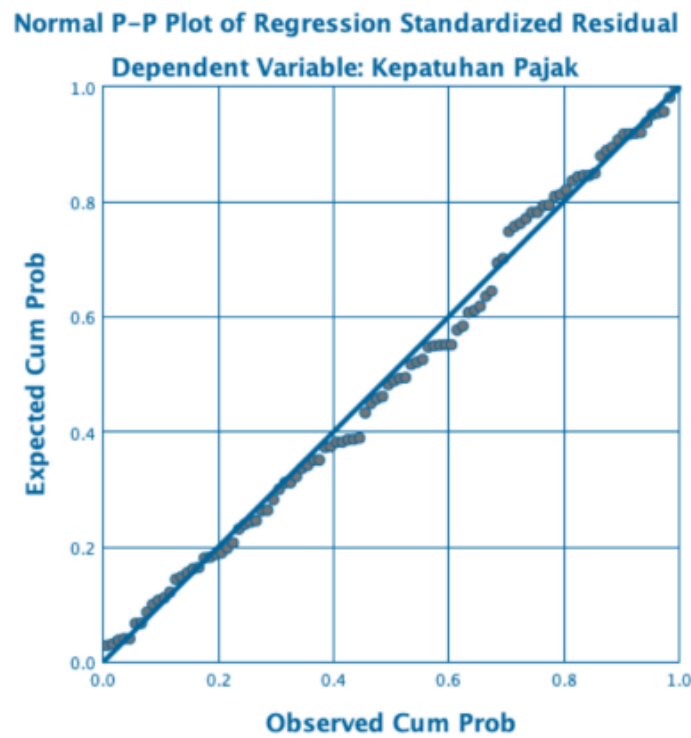


Fig 6

Based on the PP Plot graph above, we can see the distribution of the dots around and close to the diagonal line. This shows that the data is normally distributed.

3. Correlation analysis

Table 12

Correlations

		Kepatuhan Pajak	Sanksi Pajak	Pengetahuan Pajak	Kemudahan Aplikasi	Kompleksitas Pelaporan	Sosialisasi Pajak
Pearson Correlation	Kepatuhan Pajak	1.000	.663	.715	.609	.516	.741
	Sanksi Pajak	.663	1.000	.577	.400	.390	.605
	Pengetahuan Pajak	.715	.577	1.000	.473	.542	.667
	Kemudahan Aplikasi	.609	.400	.473	1.000	.478	.563
	Kompleksitas Pelaporan	.516	.390	.542	.478	1.000	.443
	Sosialisasi Pajak	.741	.605	.667	.563	.443	1.000
	Sig. (1-tailed)	Kepatuhan Pajak	.	.000	.000	.000	.000
Sanksi Pajak		.000	.	.000	.000	.000	.000
Pengetahuan Pajak		.000	.000	.	.000	.000	.000
Kemudahan Aplikasi		.000	.000	.000	.	.000	.000
Kompleksitas Pelaporan		.000	.000	.000	.000	.	.000
Sosialisasi Pajak		.000	.000	.000	.000	.000	.
N		Kepatuhan Pajak	100	100	100	100	100
	Sanksi Pajak	100	100	100	100	100	100
	Pengetahuan Pajak	100	100	100	100	100	100
	Kemudahan Aplikasi	100	100	100	100	100	100
	Kompleksitas Pelaporan	100	100	100	100	100	100
	Sosialisasi Pajak	100	100	100	100	100	100

From the data correlation data above shows the following results

- a) The tax penalty variable has a correlation coefficient of 0.663 to the tax socialization variable with a sig value of 0.000 where the sig value of 0.000 < 0.05 indicates that the tax penalty variable has a significant relationship to the tax reporting compliance variable;
- b) The tax knowledge variable has a correlation coefficient of 0.715 to the tax socialization variable with a sig value of 0.000 where the sig 0.000 value < 0.05 indicates that the tax knowledge variable has a significant relationship to the tax reporting compliance variable;
- c) The ease of application variable has a correlation coefficient of 0.609 to the tax socialization variable with a sig value of 0.000 where a sig value of 0.000 < 0.05 indicates that the ease of application variable has a significant relationship to the tax reporting compliance variable;

- d) The reporting complexity variable has a correlation coefficient of 0.516 to the tax socialization variable with a sig value of 0.000 where a sig 0.000 < 0.05 indicates the meaning that the reporting complexity variable has a significant relationship to the tax reporting compliance variable.
- e) The tax socialization variable has a correlation coefficient of 0.741 to the tax socialization variable with a sig value of 0.000 where the sig 0.000 value < 0.05 indicates that the reporting complexity variable has a significant relationship to the tax reporting compliance variable.

4. Regression analysis

Regression analysis was carried out by looking at the effect of the independent variables on the intervening variable and the dependent variable.

a) Partial Regression

Table 13

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	-.999	1.298		-.770	.443					
Sanksi Pajak	.304	.094	.237	3.219	.002	.663	.315	.180	.576	1.735
Pengetahuan Pajak	.277	.088	.261	3.135	.002	.715	.308	.175	.449	2.229
Kemudahan Aplikasi	.140	.049	.203	2.849	.005	.609	.282	.159	.616	1.625
Kompleksitas Pelaporan	.038	.045	.059	.852	.396	.516	.088	.048	.640	1.561
Sosialisasi Pajak	.282	.085	.283	3.311	.001	.741	.323	.185	.426	2.348

a. Dependent Variable: Kepatuhan Pajak

In the results of data processing above, it can be seen the results of the research as follows

- 1) The significance value of the tax penalty variable is 0.002, where the value is 0.002 < 0.05, this indicates that this hypothesis is accepted, so it can be concluded that the tax penalty variable has a direct and significant effect on the tax reporting compliance variable;
- 2) The significance value of the tax knowledge variable is 0.002, where the value is 0.002 < 0.05, this indicates that this hypothesis is accepted, so it can be concluded that the tax knowledge variable has a direct and significant

- effect on the tax reporting compliance variable;
- 3) The significance value of the ease of application variable is 0.005, where the value is 0.005 < 0.05, this indicates that this hypothesis is accepted, so it can be concluded that the ease of application variable has a direct and significant effect on the tax reporting compliance variable;
- 4) The significance value of the reporting complexity variable is 0.396, where the value is 0.396 > 0.05, this indicates that this hypothesis is unacceptable, so it can be concluded that the reporting complexity variable has no

direct and significant effect on the tax reporting compliance variable;

5) The significance value of the ease of application variable is 0.001, where the value is $0.001 < 0.05$, this indicates that this hypothesis is accepted, so it can be concluded that the ease of application variable has a direct and significant effect on the tax reporting compliance

variable.

b) Simultaneous Regression

Simultaneous regression was carried out to test the effect of the independent variable on the dependent variable with the following results:

Table 14

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.841 ^a	.707	.692	1.422	.707	45.425	5	94	.000	1.860

a. Predictors: (Constant), Sosialisasi Pajak, Kompleksitas Pelaporan, Kemudahan Aplikasi, Sanksi Pajak, Pengetahuan Pajak
 b. Dependent Variable: Kepatuhan Pajak

The research results above show that the R2 value is 0.707, this indicates that the influence of tax sanctions, tax knowledge, ease of application, reporting complexity and tax socialization simultaneously affect tax reporting compliance by 70.7%. The influence that is not calculated in this study is $1 - 0.574 = 0.293$ or 29.3% with a constant value of $\sqrt{(1 - R\text{Square})} = 0.54$. So the following equation is obtained:
 $Z = 0.237SP + 0.261PP + 0.203 KA + 0.059KL + 0.283SO + 0.54$

The results showed that tax sanctions, tax knowledge, ease of application, and reporting complexity had a significant positive effect on tax socialization. In addition, tax socialization also has a significant positive effect on tax compliance. However, reporting complexity has no significant effect on tax compliance. Overall, the variables of tax sanctions, tax knowledge, ease of application, and tax socialization have a significant positive effect on tax compliance.

The results showed that the variables of tax sanctions, tax knowledge, ease of application, and reporting complexity had a significant effect on tax socialization. In addition, tax

socialization also has a significant influence on tax compliance.

The results of multiple regression tests show that the variables of tax sanctions, tax knowledge, ease of application, and complexity of reporting together have a significant effect on tax compliance. These results indicate that tax compliance can be improved by paying attention to factors that influence tax compliance, such as providing strict tax sanctions, increasing taxpayer tax knowledge, providing easy-to-use applications, and simplifying the tax reporting process.

Intervening test results show that tax socialization mediates the effect of tax sanctions, tax knowledge, ease of application, and reporting complexity on tax compliance. This shows that tax socialization can be an effective strategy to improve tax compliance, especially if done properly and effectively.

The results of this study also indicate that the method of data collection and data analysis used can ensure the accuracy and validity of the data obtained. The results of this study also support the findings of previous studies which show that factors such as tax sanctions, tax knowledge, ease of application, and reporting complexity affect tax compliance.

The results of this study can be seen in the following diagram

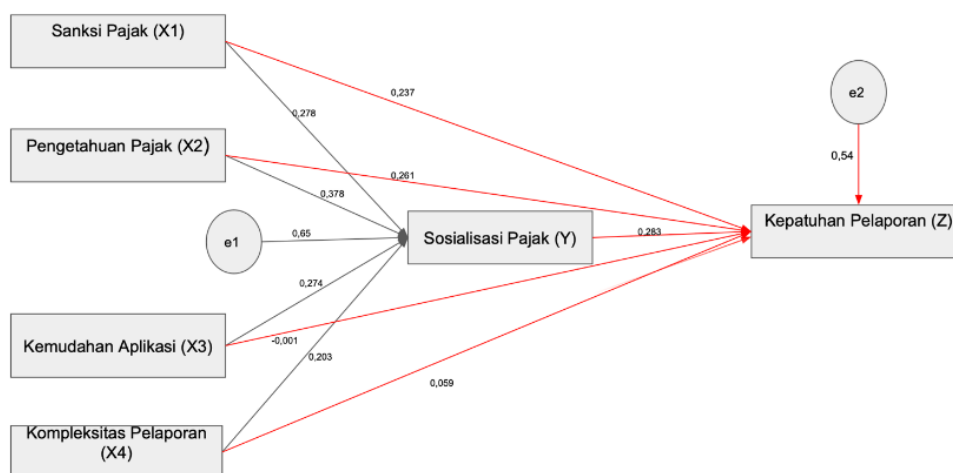


Fig 7

The results of the intervening test analysis can be seen as follows

1) Analysis of the effect of the tax penalty variable (X1) on the taxpayer compliance variable (Z) through the tax

socialization variable (Y)

- a) The magnitude of the direct influence of the tax penalty variable (X1) on the taxpayer compliance variable (Z) is 0.237
 - b) The magnitude of the effect of the tax penalty variable (X1) on the taxpayer compliance variable (Z) indirectly through the tax socialization variable (Y) is $0.278 \times 0.283 = 0.079$
 - c) The magnitude of the total influence exerted by the tax penalty variable (X1) on the taxpayer compliance variable (Z), is the result of the sum of the direct effect with the indirect effect, namely $0.237 + 0.079 = 0.316$
- 2) Analysis of the effect of the tax penalty variable (X2) on the taxpayer compliance variable (Z) through the tax socialization variable (Y)
 - a) The magnitude of the direct influence of the tax penalty variable (X2) on the taxpayer compliance variable (Z) is 0.261
 - b) The magnitude of the effect of the tax penalty variable (X2) on the taxpayer compliance variable (Z) indirectly through the tax socialization variable (Y) is $0.278 \times 0.283 = 0.079$
 - c) The magnitude of the total influence exerted by the tax penalty variable (X1) on the taxpayer compliance variable (Z), is the result of the sum of the direct effect with the indirect effect, namely $0.237 + 0.079 = 0.316$
 - 3) Analysis of the effect of the tax penalty variable (X3) on the taxpayer compliance variable (Z) through the tax socialization variable (Y)
 - a) The magnitude of the direct effect of the tax penalty variable (X3) on the taxpayer compliance variable (Z) is 0.203
 - b) The magnitude of the effect of the tax penalty variable (X1) on the taxpayer compliance variable (Z) indirectly through the tax socialization variable (Y) is $0.278 \times 0.283 = 0.079$
 - c) The amount of total influence given by the variable tax sanctions (X3) on the variable taxpayer compliance (Z), is the result of the sum of the direct effect with the indirect effect, namely $0.237 + 0.079 = 0.316$
 - 4) Analysis of the effect of the tax penalty variable (X1) on the taxpayer compliance variable (Z) through the tax socialization variable (Y)
 - a) The magnitude of the direct effect of the tax penalty variable (X1) on the taxpayer compliance variable (Z) is 0.059
 - b) The magnitude of the effect of the tax penalty variable (X1) on the taxpayer compliance variable (Z) indirectly through the tax socialization variable (Y) is $0.278 \times 0.283 = 0.079$
 - c) The magnitude of the total influence exerted by the tax penalty variable (X1) on the taxpayer compliance variable (Z), is the result of the sum of the direct effect with the indirect effect, namely $0.237 + 0.079 = 0.316$

5. Conclusions and Recommendations

Tax sanctions, tax knowledge, ease of application, and tax

socialization affect tax compliance by government agencies in the Riau DJP Regional Office. Therefore, it is suggested to the DGT Riau to increase tax socialization to government agencies and pay attention to factors that affect tax compliance, such as tax sanctions and tax knowledge. Besides that,

5.1 Conclusion

Based on the results of the research, it can be concluded that factors such as tax sanctions, tax knowledge, ease of application, and complexity of reporting jointly influence tax compliance by government agencies in the Regional Office of DJP Riau. In addition, tax socialization also has an important role in increasing tax compliance. Therefore, it is suggested that the Riau Regional Office of the DJP can pay attention to these factors to increase tax compliance of government agencies in the region.

5.2 Recommendation

Based on the research results, there are several recommendations that can be given, namely:

- 1) Riau DGT Regional Office should provide strict tax sanctions for government agencies that do not fulfill their tax reporting obligations. This aims to increase awareness and compliance of government agencies in carrying out tax obligations.
- 2) The Riau DJP Regional Office should improve the tax socialization program for government agencies by involving tax practitioners and industry players. Appropriate and effective socialization can increase tax knowledge and awareness of taxpayers to report taxes correctly and on time.
- 3) The Regional Office of DJP Riau should provide an easy-to-use application for government agencies in reporting their taxes. This will simplify the tax reporting process and minimize reporting errors that can result in tax sanctions.
- 4) Riau DGT Regional Office should simplify the tax reporting process for government agencies. In this regard, it is advisable to provide clear and easy-to-understand tax reporting guidelines for government agencies.
- 5) It is recommended to conduct more in-depth research with a larger sample and involve government agencies in a wider area. This can provide a more representative picture of the factors influencing tax compliance by government agencies in Indonesia. (Hadipriyanto et al. 2023)

6. Implications and Limitations

The implications of research on the factors that influence tax reporting compliance by government agencies at the Riau DJP Regional Office can be described as follows:

- 1) This research can provide a deeper understanding of the factors that influence tax reporting compliance by government agencies, especially in the Riau region. The research results can be used as a reference for related parties in developing more effective tax socialization strategies and programs.
- 2) The results of this study can contribute to the development of the theory and concept of tax compliance, especially in the context of tax reporting by government agencies.

However, this research has several limitations, including

- 1) Sampling was only carried out in the Riau region so that the research results cannot be generalized to other regions in Indonesia. It is necessary to conduct broader and representative research to obtain more accurate results.
- 2) Data collection was carried out through a questionnaire, so that the possibility of bias in the answers of the respondents could not be avoided. It is necessary to collect data from various sources and use more diverse data collection methods to reduce the possibility of bias.
- 3) This research only evaluates the factors that influence tax reporting compliance by government agencies, but does not consider other factors that may also have an influence such as organizational characteristics, economic and political environment, as well as psychological factors or individual behavior. Therefore, further research is needed that considers these factors to produce more complete and accurate findings.

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