THE INFLUENCE OF TAX KNOWLEDGE AND TAX AUDITS ON INDIVIDUAL TAXPAYER COMPLIANCE

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Abstract: Compliance of Individual Taxpayers (WPOP) is a crucial aspect in optimizing state revenue through the taxation sector. The low level of individual taxpayer compliance at the Singaraja Primary Tax Office (KPP Pratama Singaraja), which ranks fourth lowest in the Bali region, highlights the need to evaluate the influencing factors. This study aims to analyze the effect of tax knowledge and tax audits on individual taxpayer compliance. Data were obtained through a survey of 100 taxpayers selected using purposive sampling and analyzed using multiple linear regression analysis. The results show that tax knowledge and tax audits have a positive and significant effect on individual taxpayer compliance. These findings underscore the importance of improving taxpayer education and fiscal supervision to encourage more optimal tax compliance.
Keywords: Tax Knowledge; Tax Audit; Taxpayer Compliance.

INTRODUCTION

In order to realize the goals of the Indonesian state, namely to improve public welfare, infrastructure development is essential. During the administration of President Joko Widodo (Jokowi), the government prioritized the development of Indonesia's infrastructure, ranging from the construction of toll roads and ports to national border crossing points (Kesumasari & Suardana, 2018). According to Law No. 12 of 2018 concerning the state budget, the central government has the right to various types of revenue as contributions to national wealth, which include revenues from taxation, non-tax sources, and grants. Based on data from the Ministry of Finance of the Republic of Indonesia, tax revenue was the largest contributor to state income, reaching IDR 2,118.348 trillion in 2023 (www.kemenkeu.go.id). One of the primary functions of taxation as a source of state revenue is to finance national expenditures, including development programs. Given the vital role of taxation in national development, efforts to increase tax revenue are necessary (Fitria, 2019).

According to Law No. 28 of 2007 on General Provisions and Tax Procedures, Article 1, tax is defined as a mandatory contribution by citizens to the state treasury, imposed by law, coercive in nature, and without direct compensation, used to the greatest extent possible for public welfare.

Tax compliance plays a crucial role in achieving tax revenue targets, as non-compliance can lead to tax avoidance (Sujana et al., 2024; Windari et al., 2022). In carrying out its roles and responsibilities, the government has undertaken efforts in tax administration planning, implementation, supervision, analysis, evaluation, and

improvement through the Directorate General of Taxes, an agency under the Ministry of Finance. To provide services to both registered and unregistered taxpayers, the Directorate General of Taxes operates through its regional offices known as the Kantor Pelayanan Pajak (KPP) Pratama (Eka et al., 2021). The following is the data on Annual Tax Return (SPT) submissions from all KPP offices in Bali in 2023.

Table 1. Data Reporting of Annual Tax Returns (SPT) for Individual and Corporate Taxpayers at the Bali Regional Tax Service Office (KPP) for the 2023 Tax Year

No	Office	Total Annual Tax Return for Taxpayers for Tax Year 2023
1.	901 - KPP Pratama Denpasar Barat	52.764
2.	902 – KPP Pratama Singaraja	45.220
3.	903 – KPP Pratama Denpasar Timur	57.078
4.	904 – KPP Madya Denpasar	1.630
5.	905 – KPP Pratama Badung Selatan	32.228
6.	906 – KPP Pratama Badung Utara	43.321
7.	907 – KPP Pratama Gianyar	85.521
8.	908 – KPP Pratama Tabanan	51.556

Source: Bali Regional Office of the Directorate General of Taxes, 2024

Based on Table 1, the data presents the number of Annual Tax Return (SPT) filings by Individual Taxpayers (WPOP) and Corporate Taxpayers for the 2023 fiscal year across all Tax Service Offices (Kantor Pelayanan Pajak or KPP) in the Bali region. From this data, KPP Pratama Singaraja recorded a total of 45,220 filings, making it the fourth lowest in SPT submissions among all KPPs in Bali. This position highlights the need for further evaluation of efforts to improve taxpayer compliance in the Singaraja area, including more effective outreach strategies and taxpayer services. Nevertheless, this contribution remains significant in supporting the achievement of overall tax revenue targets in Bali Province.

According to information from the official website of the Directorate General of Taxes (www.pajak.go.id), one case that illustrates issues in tax compliance is that of KNS, a notary in Buleleng, Bali, who was sentenced to six months in prison and fined IDR 1,457,784,414 for failing to file Annual Individual Income Tax Returns (SPT) from 2013 to 2016. KNS had previously been given the opportunity to fulfill their tax obligations but failed to do so, resulting in legal action and asset seizure by the state. This law enforcement action underscores that tax penalties serve as a deterrent for other

taxpayers. Table 2 presents the data on the level of compliance in Annual SPT filing by Individual Taxpayers (WPOP) at KPP Pratama Singaraja.

Table 2. Compliance Level of WPOP SPT Reporting at Singaraja Pratama Tax Office from 2021 to 2023

Year	Number of Active WPOPs	Number of WPOP Reporting SPT	% WPOP Compliance in Reporting Tax Returns
2021	68,041	46,660	68.6%
2022	56,368	47,019	83.4%
2023	49,558	37,743	76.2%

Source: Singaraja Pratama Tax Office, 2024

Based on Table 2, the data illustrates the compliance level of Annual Tax Return (SPT) filings by Individual Taxpayers (WPOP) at the KPP Pratama Singaraja from 2021 to 2023. In 2021, the compliance rate reached 68.6% out of 68,041 active WPOP. In 2022, the number of active WPOP decreased to 56,368, while the compliance rate rose to 83.4%. However, in 2023, the number of active WPOP further declined to 49,558, and the compliance rate dropped to 76.2%. This downward trend in the number of active WPOP over the past three years raises concern, as it may affect the potential for tax revenue. The decline in compliance in 2023, following a peak in 2022, indicates the need for consistent policy implementation and strategic efforts to enhance taxpayer compliance.

To improve tax compliance, tax authorities need to understand the behavioral factors that influence taxpayers' compliance decisions (Nugroho, 2021). Generally, individual behavior is influenced by both internal and external factors, as explained in attribution theory. Attribution theory explores how individuals interpret events or the causes of behavior. According to this theory, taxpayer compliance behavior is influenced by two factors: internal and external. Internal factors refer to behaviors believed to be under an individual's personal control, whereas external factors are behaviors caused by influences outside the individual's control.

Tax knowledge is crucial in helping taxpayers fulfill their obligations correctly. A higher level of tax knowledge can encourage greater compliance. This is supported by several studies—Fuad (2019), Lhoka & Sukartha (2020), Mei & Firmansyah (2022), Ghassani (2019), Kesumasari & Suardana (2018), Mansur et al. (2022), and Perdana & Dwirandra (2020)—which found that tax knowledge has a positive and significant effect on taxpayer compliance. However, other studies—such as Rinanto et al. (2022), Yusuf et al. (2022), and Mukhtaruddin et al. (2023)—found that tax knowledge does not significantly affect compliance. In addition to knowledge, supervision is also necessary to improve tax compliance, particularly through the implementation of a self-

assessment system (Mukhtaruddin et al., 2023). Tax supervision can be carried out through tax audits, which serve as a signal to taxpayers that taxation is a serious and important matter. Studies conducted by Astrina & Septiani Chessy (2019), Olaoye & Busari (2021), Mukhtaruddin et al. (2023), Rokhanah et al. (2023), and Suriyadi et al. (2024) indicate that tax audits have a significant impact on taxpayer compliance. In contrast, studies by Arifin & Syafii (2019), Ardianti et al. (2023), and Siregar et al. (2019) found that tax audits do not significantly affect compliance.

This study is a development of previous research conducted by Rois & Asyik (2022). The primary difference lies in the research location and the inclusion of a moderating variable—tax sanctions—which provides a new perspective in understanding the relationship between the variables and taxpayer compliance. Moreover, previous studies used different subjects, such as MSMEs, restaurant taxpayers, and land and building taxpayers, while the current study focuses on individual taxpayers. In response to the inconsistencies in prior research findings, this study aims to examine the influence of tax knowledge and tax audits on tax compliance, as well as the effect of tax knowledge and tax audits on tax compliance with tax sanctions as a moderating variable.

According to attribution theory, taxpayers' knowledge of tax regulations is considered an internal factor that affects their perception in making decisions regarding tax compliance. Taxpayers with a good understanding of taxation are more likely to comply because they do not perceive a loss in paying taxes. Studies by Fuad (2019), Lhoka & Sukartha (2020), Mei & Firmansyah (2022), Ghassani (2019), Kesumasari & Suardana (2018), Mansur et al. (2022), and Perdana & Dwirandra (2020) also found that tax knowledge has a positive and significant effect on tax compliance. It can thus be concluded that the higher the taxpayer's level of knowledge, the higher their compliance in calculating, paying, and reporting their tax obligations.

H1: Tax knowledge has a positive effect on taxpayer compliance.

Based on attribution theory, an individual's behavior in fulfilling tax obligations can also be influenced by external factors. In the context of taxation, one such external factor is tax auditing. According to compliance theory, individuals tend to obey the law due to the existence of an authority with the power to dictate behavior. In this case, tax audits are a legitimate tool for tax authorities to enforce the law and ensure compliance. Previous studies by Astrina & Septiani Chessy (2019), Olaoye & Busari (2021), Mukhtaruddin et al. (2023), Rokhanah et al. (2023), and Suriyadi et al. (2024) found that tax audits significantly affect taxpayer compliance. It can be concluded that the more frequently tax audits are conducted by tax authorities, the higher the level of taxpayer compliance.

H2: Tax audits have a positive effect on taxpayer compliance.

METHOD

This study employs a quantitative approach with an associative design. The research was conducted at the Kantor Pelayanan Pajak (KPP) Pratama Singaraja, located at Jalan Udayana No. 10, Singaraja, Banyuasri, Buleleng District, Buleleng Regency, Bali 81116. The selection of KPP Pratama Singaraja as the research location is based on data indicating that this office ranks fourth lowest in terms of Annual Tax Return (SPT) filings by taxpayers among all KPPs in Bali. The object of this study is the tax compliance of individual taxpayers registered at KPP Pratama Singaraja.

Tax knowledge is measured using the following indicators: knowledge of Taxpayer Identification Number (NPWP) registration requirements for individuals earning income; understanding of taxpayers' rights and obligations; knowledge of Non-Taxable Income (PTKP), Taxable Income (PKP), and tax rates; knowledge of tax sanctions for violations; and understanding of tax regulations obtained through outreach or socialization programs.

Tax audits are measured through indicators including: tax audits as a tool to test compliance; fear of tax audits; the influence of tax audits on honesty; the impact of periodic audits on compliance; and the perception that audits are not intended to find fault.

Tax compliance is measured through indicators such as registering for an NPWP, making timely tax payments, accurately calculating tax obligations, submitting tax returns (SPT) on time, and fulfilling tax obligations voluntarily in accordance with prevailing tax regulations.

Tax sanctions are measured using indicators such as: awareness of the purpose of tax sanctions; the belief that sanctions must be imposed without tolerance on non-compliant taxpayers; sanctions being applied in accordance with existing laws and regulations; and understanding that sanctions may include criminal penalties, not just monetary fines.

The population in this study consists of 49,558 individual taxpayers (Wajib Pajak Orang Pribadi, or WPOP) registered at KPP Pratama Singaraja as of December 2023. The sample of this study comprises individual taxpayers registered at KPP Pratama Singaraja, selected using purposive sampling. The purposive sampling technique refers to the selection of a sample based on specific considerations or criteria (Sugiyono, 2019:133).

The data collection method used in this study is a questionnaire. The questionnaire will be distributed to respondents via Google Form and will contain a checklist-style list of questions. The data analysis technique employed in this research is multiple linear regression analysis, using the following structural equation: [structural equation to be inserted here].

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots\ldots (1)$$

Information :

Y = WPOP Compliance
X_1 = Tax knowledge
X_2 = Tax audit
α = Constant
$\beta_1\ \beta_2$ = Regression coefficient of variables X_1 and X_2
ε = error term (level of error of the estimator in the research)

RESULTS AND DISCUSSION

Table 3. Results of the Validity Test of Research Instruments

Variables	Indicator	Correlation Coefficient	Sig. (2-tailed)	Information
	X1.1	0.773	0,000	Valid
Tax	X1.2	0.855	0,000	Valid
Knowledge	X1.3	0.755	0,000	Valid
Variable (X1)	X1.4	0.849	0,000	Valid
	X1.5	0.728	0,000	Valid
	X2.1	0.821	0,000	Valid
	X2.2	0.783	0,000	Valid
Tax Audit	X2.3	0.854	0,000	Valid
Variable (X2)	X2.4	0.863	0,000	Valid
	X2.5	0.809	0,000	Valid
	Y1.1	0.728	0,000	Valid
WPOP	Y1.2	0.873	0,000	Valid
Compliance	Y1.3	0.899	0,000	Valid
Variable (Y)	Y1.4	0.876	0,000	Valid
	Y1.5	0.785	0,000	Valid

The results of the validity test in table 3 show that all statement indicators used in this study have a correlation coefficient value with a total score of all statement items greater than 0.30. This indicates that the statement items meet the validity test requirements and are suitable for use as research instruments.

Reliability test is used to determine the consistency of the measuring instrument when used repeatedly at different times. A research instrument for each variable is said to be reliable if it provides a Cronbach Alpha value> 0.60 (Ghozali, 2018). The recapitulation of the results of the research instrument reliability test can be seen in Table 4. as follows.

Table 4. Results of the Research Instrument Reliability Test

Variables	Cronbach's Alpha	Information
Tax Knowledge Variable (X1)	0.851	Reliable
Tax Audit Variable (X2)	0.877	Reliable
WPOP Compliance Variable (Y)	0.886	Reliable

The results of the reliability test in Table 4. show that all research instruments have a Cronbach's Alpha coefficient of more than 0.60. It can be stated that all variables have met the reliability requirements so that they can be used to conduct research.

The normality test in regression aims to determine whether the dependent and independent variables are normally distributed, which is usually tested using the Kolmogorov-Smirnov Test by looking at the Asymp. Sig. (2-tailed) value, where the data is considered normally distributed if the value is more than 0.05, while if it is less than 0.05, the data does not meet the normality assumption. The results of the normality test can be seen in Table 5 below.

Table 5. Results of Normality Test (One-Sample Kolmogorov-Smirnov Test)

		Unstandardized Residual
N		100
Normal Parametersa,b	Mean	0.0000000
	Std. Deviation	1.58938881
Most Extreme Differences	Absolute	0.077
	Positive	0.059
	Negative	-0.077
Test Statistics		0.077
Asymp. Sig. (2-tailed) c		0.145

The results of the normality test in Table 5 show that the data in this study are normally distributed, which can be seen from the large value of Asymp.Sig. (2-tailed) of 0.145, which is greater than 0.05. This shows that the data in this study meet the assumption of normality or are said to be normally distributed data.

Multicollinearity test is conducted to identify whether there is a correlation between independent variables in the regression model. A good regression model should be free from multicollinearity, which can be identified through a tolerance value of more than 0.10 and a VIF (Variance Inflation Factor) value of less than 10. If both of these requirements are met, it can be concluded that there is no multicollinearity in the regression model. The results of the multicollinearity test can be seen in Table 6 as follows.

Table 6. Multicollinearity Test Results

Variable	Tolerance	VIF
Tax Knowledge (X_1)	0.677	1,477
Tax Audit (X_2)	0.677	1,477

Based on the results of the multicollinearity test in Table 6, it shows that each variable has a tolerance value greater than 10% or 0.1 and the VIF value shows less than 10. So it can be concluded that there is no multicollinearity in the regression model.

The heteroscedasticity test is conducted to determine whether there is a difference in residual variance between observations in the regression model. A good regression model should be homoscedastic, which is when the residual variance remains constant across observations. A model is considered free from heteroscedasticity if the significance value between the independent variable and the absolute residual is more than 0.05. The results of the heteroscedasticity test can be seen in Table 7 as follows.

Table 7. Heteroscedasticity Test Results

Variables	Sig.
Tax Knowledge (X_1)	0.116
Tax Audit (X_2)	0.104

Based on the test results in Table 7, it shows that each variable in this study has a significant value greater than 0.05. It can be interpreted that the regression model does not show symptoms of heteroscedasticity.

Regression analysis is used to predict the influence of more than one independent variable on one dependent variable, either partially or simultaneously. The following are the results of the multiple linear regression analysis test in Table 8 as follows

Table 8. Results of Multiple Linear Regression Analysis Test

Variables	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,118	1,134		0.987	0.326
X_1	0.709	0.079	0.638	8,942	0,000
X_2	0.230	0.063	0.261	3,656	0,000

Based on the test results in Table 8it can be interpreted that nThe constant value (α) of 1.118 shows that if the tax knowledge and tax audit variables have a constant value, then the average value of the individual taxpayer compliance variable is 1.118. The coefficient value of β1 on the tax knowledge variable (X1) is 0.709 and the coefficient value of β2 on the tax audit variable is 0.230, meaning that the tax knowledge and tax

audit variables have a positive relationship to individual taxpayer compliance. If tax knowledge and tax audits increase, individual taxpayer compliance will increase.

The Determination Coefficient (R^2) test explains the proportion of variation and dependent variables explained by independent variables together. If the R^2 value is greater (approaching 1), the better the regression equation that is compiled, which means the level of accuracy of the independent variables in influencing the dependent variables is higher. The results of the determinant test are presented in Table 9 as follows.

Table 9. Results of the Determination Coefficient Test of Multiple Linear Regression Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.816a	0.665	0.658	1,605

Based on the test results in Table 9, the Adjusted R Square value is 0.658 or 65.8 percent, meaning that 65.8 percent of the variation in individual taxpayer compliance is influenced by variations in tax knowledge and tax audits. The remaining 34.2 percent is influenced by other variables not included in this study.

In this test, if the F test results produce a significance F or P-value of less than 0.05, then the relationship of all independent variables is significant in influencing individual taxpayer compliance and the regression model to be used is said to be feasible for testing. The results of the F test of multiple linear regression analysis are presented in Table 10 as follows.

Table 10. Results of the F Test of Multiple Linear Regression Analysis

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	496,660	2	248,330	96,318	0.000b
Residual	250,090	97	2,578		
Total	746,750	99			

Based on the results of the F-test in Table 10, the significance value is 0.000, which is lower than 0.05. This indicates that the estimated linear regression model is appropriate for use in the research and, simultaneously, can significantly explain the variation in individual taxpayer compliance.

The t-test was used to examine whether each independent variable has a significant effect on the dependent variable. This test compares the p-value with the 5 percent level of significance. If the p-value ≥ 0.05, then the alternative hypothesis (Ha) is rejected; if the p-value < 0.05, then Ha is accepted. Based on the results presented in Table 8, the partial test (t-test) for H1 indicates that the regression coefficient for tax knowledge is 0.709 with a significance value of 0.000 < 0.05. This means that tax knowledge has a positive and significant effect on individual taxpayer compliance. For H2, the analysis shows that the regression coefficient for tax audits is 0.230 with a

significance value of 0.000 < 0.05. This indicates that tax audits also have a positive and significant effect on individual taxpayer compliance.

These findings demonstrate that tax knowledge positively and significantly influences individual taxpayer compliance. The higher the taxpayer's level of knowledge regarding their tax rights and obligations, the more likely they are to fulfill those obligations voluntarily, accurately, and on time. From the perspective of compliance theory, these findings align with the normative approach, which emphasizes that compliance is influenced not only by external pressure but also by the internalization of values, legal awareness, and the understanding of one's social responsibilities as a citizen. Adequate tax knowledge enhances taxpayer awareness of the importance of tax contributions to national development and encourages voluntary compliance. Attribution theory also supports these findings. According to this theory, individuals tend to attribute decisions or behaviors to both internal and external factors. Therefore, increasing taxpayers' knowledge must be accompanied by system simplification, intensified education, and continuous guidance from tax authorities to translate such knowledge into compliant behavior.

These results are consistent with previous studies by Fuad (2019), Ghassani (2019), Kesumasari and Suardana (2018), Lhoka and Sukartha (2020), Mei and Firmansyah (2022), Mansur et al. (2022), and Perdana and Dwirandra (2020), all of which consistently found that tax knowledge has a significant effect on individual taxpayer compliance.

The study also found that tax audits have a positive and significant effect on individual taxpayer compliance. The findings indicate that the more intensive and effective the audits conducted by tax authorities, the higher the level of taxpayer compliance. In the context of individual taxpayers, audits serve as an external factor influencing taxpayer attitudes and behavior. Awareness that tax activities are subject to direct oversight by authorities encourages taxpayers to act more cautiously and comply in order to avoid potential corrections or administrative sanctions.

From the perspective of attribution theory (Weiner, 1986), tax audits influence how taxpayers attribute the causes of their actions. If taxpayers perceive audits as a consequence of non-compliant behavior, then audits will significantly influence behavioral change toward greater compliance. However, if audits are viewed merely as routine administrative procedures unrelated to their behavior, the effect on compliance will be limited. Therefore, the effectiveness of audits in improving compliance also depends on firm follow-up actions, such as the imposition of sanctions or the implementation of post-audit education programs, to ensure that audits are not merely formalities but function as guidance mechanisms.

These findings are consistent with prior research by Astrina and Septiani Chessy (2019), Olaoye and Busari (2021), Mukhtaruddin et al. (2023), Rokhanah et al. (2023), and

Suriyadi et al. (2024), all of whom concluded that tax audits significantly influence individual taxpayer compliance.

Research Implications:
1. This study provides additional empirical evidence on the influence of tax knowledge and tax audits on individual taxpayer compliance at KPP Pratama Singaraja, thereby supporting the attribution theory used in the analysis.
2. The findings offer insights and broader understanding for both researchers and readers regarding the influence of tax knowledge and tax audits on individual taxpayer compliance. These results may serve as a reference or source of information for interested parties or future researchers seeking to conduct studies on similar topics.

CONCLUSION

Based on the results of data analysis and the discussion presented in the previous chapter, it can be concluded that tax knowledge has a positive and significant effect on individual taxpayer compliance at KPP Pratama Singaraja. Tax audits also have a positive and significant effect on individual taxpayer compliance at KPP Pratama Singaraja.

For future research, it is recommended to develop the research model by including additional variables such as perceptions of tax fairness, tax morale, or trust in the government to enrich the analysis of taxpayer behavior. Further studies using a qualitative or mixed-methods approach are also necessary to gain deeper insights into taxpayers' motives and perceptions.

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