


TAXPAYER COMPLIANCE IN PAYING RURAL AND URBAN LAND AND BUILDING TAXES (PBB-P2): A STUDY IN PASURUAN DISTRICT

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Article Info	ABSTRACT
<p>Article history: Received May 15, 2024 Revised May 20, 2024 Accepted Jun 10, 2024</p> <p>Keywords: Taxpayer Awareness Attitude ; Quality of Fiscus Services ; Tax Rates ; Household Income ; Taxpayer Compliance</p>	<p>This research aims to analyze the influence of taxpayer awareness attitudes, tax service quality, tax rates and household income on taxpayer compliance in paying rural and urban land and building taxes (PBB-P2) in Pasuruan Regency .</p> <p>This research method uses quantitative research with primary data as a data source. The population of this research is all taxpayers in Pasuruan Regency, totaling 17,345 taxpayers . The sampling method used is Purposive Sampling . Because researchers use their own judgment by deliberately selecting members of the population who are deemed to be able to provide information, the selected respondents must meet the sample requirements, namely: every person or taxpayer who has a NPWP. The number of samples used in this research was 240 people. This research use analysis techniques regression linear multiple with data processing tools SPSS version 27 .</p> <p>The results of this research indicate that the Taxpayer's Awareness Attitude Influences Taxpayer Compliance. The Quality of Fisfus Services Influences Taxpayer Compliance. Tax Rates Affect Taxpayer Compliance. Household Income Influences Taxpayer Compliance</p> <p>This is an open-acces article under the CC-BY 4.0 license.</p> 

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INTRODUCTION

Taxes are the largest source of state revenue among other revenues in Indonesia. Taxes in Indonesia have a contribution of 75% or around 1,360.2 T, customs and excise have a contribution of 10% or around 186.5 T, and non-tax revenues have a contribution of 15% or around 273.8 T (Ministry of Finance of the Republic of Indonesia Directorate General of Taxes, 2016) . This information states that in fact taxes make a large

contribution to state revenue. Apart from taxes as the main source of state income, taxes are also used by the state to carry out its functions such as infrastructure development, supporting community businesses, and so on. These functions are categorized as routine state financing to promote prosperity.

Rural and Urban Land and Building Tax (PBB-P2) This is one of the regional revenues which is quite large and the realization of the income is expected to be even better. Land and Building Tax has an important role for regional development, especially in the current era of autonomy. The government certainly wants each region to be independent and able to develop its respective region. It is hoped that the developments occurring in each region will help the government in reducing poverty levels. Like taxes in general, land and building taxes have a high contribution to regional development, but still few people understand the importance of land and building taxes. building for development. There are still many who have a negative view of paying taxes, and also because they don't understand how to pay taxes.

There are 33,336,122 taxpayers in Indonesia, of which 90.60% are individual taxpayers, 1.36% are treasurers, and 8.05% are corporate taxpayers (Ningsi, 2018) . However, the taxpayer compliance ratio in submitting Annual Tax Returns (SPT) in 2016 only reached 62.28%. In 2017, taxpayers who submitted SPT reached 20.17 million, but the actual SPT received by the tax office was only 12.56 million. taxpayers (Tuwo, 2016) . This shows that the level of taxpayer tax compliance is still low.

In relation to the level of taxpayer compliance, there are several problems that are still a task for the Directorate General of Taxes, namely that there are still many taxpayers, both corporate and individual, who are not obedient and obedient in the implementation of taxation. Even though they already have a Taxpayer Identification Number (NPWP) as their identity and tax officers can easily find them, this does not make them afraid of receiving sanctions. Efforts that have been made by tax officers regarding educational outreach, provision regarding taxation, and so on will not have much effect if taxpayers do not feel the benefits arising from tax activities.

Tax compliance consists of the verb obey and the noun tax, obey has the meaning according to the KBBI, namely liking to obey orders and so on, obeying rules and so on and being disciplined. Meanwhile, tax is a mandatory levy, usually in the form of money that must be paid by residents as a mandatory contribution to the state or government in connection with income, ownership, purchase price of goods and so on. Tax compliance is an obedient and disciplined attitude towards applicable laws regarding tax payment obligations (Nazwah & Machdar, 2023) . The more obedient taxpayers are in paying taxes, the higher the tax revenue of a country or region. Researchers focus more on local taxes. These regional revenues will later be used to finance regional expenses such as development. Regional governments are expected to be able to further explore financial sources, especially to meet government and development financing needs in their regions.

There are several factors that can influence Taxpayer Compliance, including the first factor: Taxpayer Awareness Attitude. Taxpayer awareness of taxation is where the feeling that arises within the taxpayer is of their obligation to pay taxes sincerely without any element of coercion (Mintje, 2016) . On In 2018 the compliance level still did not

exceed 70%. This is a big problem because it concerns people's awareness of paying taxes. As long as people are not aware of taxes, no matter how much effort they put into collecting taxes, it will be in vain. Therefore, it is necessary to change people's behavior in paying taxes (www.pajak.go.id).

The second factor is the Quality of Fiscus Services. The quality of the tax service for the function of taxation as state financing is very necessary to increase taxpayer compliance. The services provided to Taxpayers are public services which are more directed as a way of fulfilling the needs of the community in the context of implementing applicable laws and regulations. Services to Taxpayers aim to maintain Taxpayer satisfaction which is expected to increase Taxpayer compliance in fulfilling their obligations in the field of taxation. If service to taxpayers is good, it will have an impact on tax revenues for the following years.

The third factor is Tax Rates. In 2018 the Indonesian government changed the MSME tax rate from 1% to 0.5% contained in Government Regulation Number 23 of 2018 which replaced the previous regulation, namely Government Regulation Number 46 of 2013. This change in rate is expected to increase taxpayer compliance. Rural and Urban Land and Buildings (Pbb-P2).

Meanwhile, the fourth factor is Household Income. In terms of collecting taxes from someone, of course you have to look at the taxpayer's ability, one of which is the taxpayer's ability to look at the person's financial condition or income level. This level of income is one of the relevant factors for looking at taxpayer compliance, because the income they have will influence people's behavior in whether they comply or disobey in paying tax obligations.

Many studies have been conducted regarding taxpayer compliance, including (Nurkholik & Zahroh, 2020) which researched "The Influence of Attitudes, Taxpayer Awareness, and Tax Knowledge on Taxpayer Compliance in Paying Land and Building Taxes in Pidodowetan Village, Patebon District, Kendal Regency". The results of the research show that taxpayer attitudes partially have a significant effect on taxpayer compliance, partial taxpayer awareness has a significant effect on taxpayer compliance, partial tax knowledge does not have a significant effect on taxpayer compliance. And simultaneously, taxpayer attitudes, taxpayer awareness and tax knowledge have a significant effect on taxpayer compliance.

Meanwhile (Zulma, 2020) researched "The Influence of Taxpayer Knowledge, Tax Administration, Tax Rates and Tax Sanctions on Tax Compliance among MSME Business Actors in Indonesia". The research results show that tax knowledge, tax administration and tax sanctions have proven to have a positive effect on tax compliance in Indonesia. These findings show that a better level of tax knowledge, tax administration, and fair and transparent enforcement of sanctions can increase the level of tax compliance.

Likewise, research conducted by (Iriyanto & Rohman, 2022) researched "The Influence of Service Quality, Sanctions and Tax Rates on MSME Taxpayer Compliance in Jepara". The research results show that service quality has a positive and significant effect on taxpayer compliance in paying taxes at KPP Pratama Jepara. Tax sanctions have

a positive and significant effect on taxpayer compliance in paying taxes at KPP Pratama Jepara. Tax rates have a significant negative effect on taxpayer compliance in paying taxes at KPP Pratama Jepara.

Then (Susyanti & Anwar, 2020) researched "The Effect of Taxpayer Attitudes, Taxpayer Awareness, Tax Knowledge on Tax Compliance During the Covid-19 Period". The research results show that there is a direct influence between taxpayer attitudes, taxpayer awareness, and tax knowledge on tax compliance. This shows that increasing taxpayer attitudes, taxpayer awareness and tax knowledge can lead to an increase in tax compliance. Even though this research succeeded in proving the influence between variables, secondary data during Covid-19 shows that there are still many creative economy actors who are still confused about implementing tax regulations PMK no.86 / PMK.03 / 2020.

Permata & Zahroh (2022) researched "The influence of understanding taxation, tax rates and tax sanctions on taxpayer compliance". The research results show that understanding taxation and tax sanctions have a positive and significant effect on taxpayer compliance, while tax rates do not have a positive effect on taxpayer compliance. Understanding taxation, tax rates and tax sanctions have a simultaneous influence on taxpayer compliance.

Arta & Alfasadun (2022) researched "The influence of tax rates, understanding of taxation, and tax sanctions on the compliance of Pati City MSME taxpayers". The research results show that tax rates, understanding of taxation, and tax sanctions have a positive effect on MSME taxpayer compliance, both simultaneously and partially.

Nabesar & Khuluqi (2022) researched "The Influence of Tax Socialization, Tax Understanding, Tax Rates, and Tax Sanctions on Taxpayer Compliance among E-Commerce Actors on Shopee". The results of this research reveal that the variables of tax socialization, understanding of taxation, and tax sanctions have no effect on taxpayer compliance with Shopee e-commerce players, and tax rates have an effect on taxpayer compliance with Shopee e-commerce players.

Fiatri (2023) researched "The Influence of Taxpayer Awareness Attitudes and Service Quality on Taxpayer Compliance in Paying Rural and Urban Land and Building Taxes (Pbb-P2) in Periuk District, Tangerang City". Based on the results of research and discussion regarding the influence of taxpayer attitudes and awareness on taxpayer compliance, the conclusions from this research can be: 1. There is a significant influence of 47.8% between taxpayer attitudes and taxpayer compliance in paying rural/urban land and building taxes 2. There is a significant influence of 51.4% between taxpayer awareness on taxpayer compliance in paying land and building tax in the rural/urban sector 3. There is an insignificant influence between the quality of tax services on taxpayer compliance in paying land and building tax in the rural sector /urban 4. There is a joint significant influence of 38.0% between taxpayer awareness attitudes and tax service quality on taxpayer compliance simultaneously in paying rural and urban land and building taxes.

Maili (2022) researched "The Influence of Tax Understanding, Tax Sanctions, Tax Rates, and Service Quality on MSME Taxpayer Compliance". This research proves

that understanding taxation and tax sanctions has a significant positive influence on MSME taxpayer compliance, besides that tax rates and service quality do not have a significant influence on MSME taxpayer compliance.

It is necessary to carry out further research which is useful to find out the results of the findings when applied to different environmental conditions and times, because the above phenomena and also previous research still produce inconsistent findings . Therefore, this research will identify the influence of taxpayer awareness attitudes, tax service quality, tax rates and household income on taxpayer compliance in paying rural and urban land and building taxes (Pbb-P2) in Pasuruan Regency using a time period. and different objects from previous research, so that it will provide research results that are different from previous research.

The aim of this research is to examine the influence of taxpayer awareness attitudes, tax service quality, tax rates and household income on taxpayer compliance in paying rural and urban land and building taxes (Pbb-P2) in Pasuruan Regency. Further research needs to be carried out to complement previous research regarding the influence of taxpayer awareness and quality of tax services, tax rates and household income on taxpayer compliance in paying rural and urban land and building taxes (Pbb-P2) in Pasuruan Regency . The results of previous research still produce inconsistent results. This research uses the variables Taxpayer Awareness Attitude, Fiscus Service Quality, Tax Rates, Household Income, and Taxpayer Compliance .

The reasons for choosing this title are (1) Objective reasons: Because tax is a mandatory contribution to the region that is owed by an individual or body that is coercive based on law, with no direct compensation and is used for regional needs as much as possible. prosperity of the people. If the majority of those who earn money can provide for themselves and their families and set aside the majority of those who earn enough for themselves and their families and set aside a small portion of their wealth to share with people in need, as well as good management, then improving the welfare of the people will not be difficult so that there are still many PBB arrears which is caused by a lack of compliance or awareness of land and building tax payers in paying land and building tax. And whether the collection and recording in Pasuruan Regency is in accordance with government regulations. (2) Subjective reasons, namely that this study is in accordance with the author's scientific discipline, namely Accounting, and is supported by the availability of the required data and literature.

This research is different from previous research. The difference is in the population, time and sample used, namely Pasuruan Regency. Pasuruan is a district in East Java Province, Indonesia. The capital is Bangil District. Pasuruan is a district with the most complete tourism attractions covering mountains, plains and sea, as well as the second oldest city in East Java. The reason this research was conducted in Pasuruan district was due to the identification of problems that occurred in Pasuruan district, where there were still many people who argued that they did not get SPPT. As is the case in the Bugul Kidul District area, there are still several sub-districts where the realization of PBB payments is still below 50% (<https://pasuruankota.go.id/>). Apart from that, there was a case of the Head of Kanyuran Hamlet (Kasun), Tawangrejo Village, Pandaan District,

Pasuruan Regency, who used tax payment money from his residents (<https://klikjatim.com/>).

Formulation of the problem

Based on the background description stated above, the problem formulation in this research is as follows:

1. What is the Awareness Attitude of Taxpayers ? Influences Taxpayer Compliance in Paying Rural and Urban Land and Building Taxes (Pbb-P2) ?
2. Does the Quality of Fiscus Services Influence Taxpayer Compliance in Paying Rural and Urban Land and Building Taxes (Pbb-P2) ?
3. Do Tax Rates Affect Taxpayer Compliance in Paying Rural and Urban Land and Building Taxes (Pbb-P2) ?
4. What is Household Income Influences Taxpayer Compliance in Paying Rural and Urban Land and Building Taxes (Pbb-P2) ?

Relationship Between Variables

1. Taxpayer Awareness Attitudes Influence Taxpayer Compliance

The concept in attribution theory is that the causes of a person's behavior are caused by internal and external factors. External and internal determinations are determined by the following three things, namely: distinctiveness, consensus and consistency. Tax awareness is one of the internal factors that causes a person to be compliant. How to find out the attribution given can be seen by looking at the consistency factor in tax awareness. Consistency theory explains how stable a person is in giving the same response to situations over time. A person who continues to behave tax consciously under any circumstances shows consistency. Someone who has high awareness is given internal attribution.

Tax awareness is a behavior that is inherent in taxpayers. This awareness takes a long time to develop. Then once it is attached it will be difficult to shake. So awareness will have a realistic impact in the form of taxpayer compliance with their tax obligations.

Research conducted by (Nurkholik & Zahroh, 2020 ; Susyanti & Anwar, 2020 ; Dewi et al., 2020 ; Murtado, 2013 ; Lusiani et al., 2015 ; Fiatri, 2023 ; Oktavia et al., 2014 ; Santi & Fidiana , 2023 ; Ramadhanty & Zulaikha, 2020 ; Tulenan et al ., 2017b ; Tiraada , 2013 ; Tuwo, 2016 ; Influence on Taxpayer Compliance . Meanwhile, research conducted by (Murtado, 2013 ; Yusro & Kiswanto, 2014) states that Taxpayer Awareness Attitudes No Influence on Taxpayer Compliance .

H1 = Taxpayer Awareness Attitude Influence on Taxpayer Compliance

2. The Quality of Fiscus Services Influences Taxpayer Compliance

Attribution theory explains that this theory is a process of forming an impression of how someone can explain the causes of other people's or their own behavior. In this theory, individuals try to understand the causes of the various events they encounter so that the individual can draw conclusions about those events. This matter

has something to do with the quality of tax service. When the services provided by tax authorities by taxpayers give a good and satisfactory impression in providing information, then taxpayers as individuals will be obedient and obedient in the implementation of taxation. This is because there is a good and satisfactory impression on the part of the taxpayer as seen from observing the behavior of the person they are talking to. The quality of the tax authorities' services to taxpayers can be seen from how the tax authorities can fulfill information needs or other needs related to taxes. Of course, the services provided include the ability and attitude of the tax authorities towards taxpayers.

Tax authorities who have competent expertise, knowledge, experience in terms of tax policy, tax administration and tax legislation are what are measured to see how tax authorities can provide the best quality of service for taxpayers (Awaloedin et al., 2020) . Employees who are less qualified in serving at the tax office are one of the indicators for assessing taxpayers' willingness to pay taxes, especially for implementing a self-assessment system which aims to increase tax payment compliance (Anggreni et al., 2018) . Quality service is service that can provide satisfaction to customers and remains within the limits of meeting accountable service standards and must be carried out continuously. The better the quality of the tax authorities' services, the level of compliance is mandatory taxes in fulfilling their tax obligations will also increase (Karma, 2021) .

Research conducted by (Iriyanto & Rohman, 2022 ; Jotopurnomo & Mangoting, 2013 ; Tanilasari & Gunarso, 2017 ; Lusiani et al., 2015 ; Santi & Fidiana, 2023 ; Ramadhanty & Zulaikha, 2020 ; Rachmania et al., 2016 ; Sujadi, 2019) states that the quality of tax authorities' services influences taxpayer compliance . Meanwhile, research conducted by (Fiatri, 2023 ; Maili, 2022 ; Tulenan et al., 2017b ; Tiraada, 2013) states that the quality of tax authorities' services has no influence on taxpayer compliance.

H2 = Fisfus Service Quality Influences Taxpayer Compliance

3. Tax Rates Affect Taxpayer Compliance

There are two extreme points of tax rates , namely at the extreme point of 0% tax rate where government income from taxes will be nil, and at the second extreme point, namely 100% tax rate, then government income will also be close to nil, because Citizens will not want to pay taxes either by not working or continuing to work in other ways to avoid taxes whether halal or haram. The optimum tax rate in terms of state revenue is between the 0% and 100% rates (Mahindra, 2020) .

At the theoretical level, as in the US model modified by (Sujadi, 2019) , tax rates are considered to negatively influence tax compliance, namely the higher the tax rate, the more profitable tax evasion is. This is supported by several empirical findings which show a decrease in tax compliance as tax rates increase (Sujadi, 2019) .

Research conducted by (Zulma, 2020 ; Iriyanto & Rohman, 2022 ; Permata & Zahroh, 2022 ; Arta & Alfasadun, 2022 ; Na separate & Khuluqi, 2022 ; Oktavia et al., 2014 ; Mansur et al., 2022 ; Kumadji, Ananda & Husaini, 2015 ; Prawagis et al., 2019 ; Sujadi, 2019) states that tax rates influence taxpayer compliance . Meanwhile,

research conducted by (Dewi et al., 2020 ; Yusro & Kiswanto, 2014 ; Maili, 2022) states that tax rates have no effect on taxpayer compliance .

H3 = Tax Rates Influence Taxpayer Compliance

4. Household Income Influences Taxpayer Compliance

Taxpayer income is an internal cause that can influence taxpayers' perceptions in making decisions regarding taxpayer compliance behavior in carrying out their obligations (Cahyani, 1967) . Taxpayer income is the income that taxpayers earn from working and at the end of the month they receive a salary. One of the community contributions to economic development and growth in Indonesia is by providing contributions in the form of tax payments to the state. Taxpayers can pay the tax by setting aside a portion of the income they earn. If the taxpayer has sufficient income, then the individual is able to fulfill his living needs and obligations as a good citizen, namely by paying taxes on time.

Research conducted by (Farandy, 2018 ; Zulfiani, 2017 ; Sujadi, 2019) states that household income Influence on Taxpayer Compliance .

H4 = Household Income Influence on Taxpayer Compliance

METHODS

Research Approach

This research uses quantitative methods with primary data as the data source, because it uses research data in the form of numbers and is analyzed using statistics (Mustakini, 2014) .

Research sites

Researchers in this case conducted research in Pasuruan Regency. Pasuruan is a district with the most comprehensive tourism attractions covering mountains , plains and sea , as well as the second oldest city in East Java . This district borders Sidoarjo Regency and the Java Sea to the north, Probolinggo Regency to the east, Malang Regency to the south, Batu City to the southwest, and Mojokerto Regency to the west. This district is known as an industrial, agricultural and tourist destination. The Tengger mountain complex with Mount Bromo is the main tourist attraction in Pasuruan Regency. The eastern region of Pasuruan Regency is included in the Tapal Kuda region , East Java. The largest area in Pasuruan Regency is Lumbang District .

Operational Definition, Variable Identification and Variable Indicators

- a. Operational definition

The variables in this research are divided into two, namely the independent variable and the dependent variable.

1) Dependent Variable (Dependent Variable)

The dependent (dependent) variable is a type of variable that is explained or influenced by the independent variable. The dependent variable in this research is Taxpayer Compliance . Taxpayer compliance can be concluded as an obedient attitude from taxpayers to fulfill their rights and carry out all their tax obligations in accordance with applicable regulations.

Indicators of taxpayer compliance according to (Juliantari et al., 2021) :

1. Fill out the tax form completely
2. Calculate the tax amount correctly
3. Pay taxes owed on time
5. Provide complete data when a tax audit is carried out.
6. Do not commit arrears in paying taxes
7. Pay taxes according to the rates charged.

2) Independent Variables (Free Variables)

Independent variables are types of variables that explain or influence other variables. The independent variables in this research are taxpayer awareness attitudes, tax service quality, tax rates and household income.

a) Taxpayer Awareness Attitude

Taxpayer awareness is a person's deep understanding which is manifested in thoughts, attitudes and behavior to carry out tax rights and obligations in accordance with the provisions of laws and regulations because they understand that taxes are very important for financing and development.

To become aware of the obligation to pay taxes, the Directorate General of Taxes should continue to pay attention to four important indicators in increasing taxpayer awareness (Fitria, 2017) :

- 1) Creating a positive perception of Taxpayers regarding their tax obligations
- 2) Study the characteristics of Taxpayers
- 3) Increasing taxpayers' tax knowledge
- 4) Tax counseling to Taxpayers

b) Quality of Fiscus Services

The quality of tax services is the good and bad behavior of tax officials in serving to meet the needs of other people who are expected to meet the expectations of customers, in this case taxpayers. This service activity is intangible and does not result in ownership of something that is given as compensation to taxpayers who have paid taxes.

Fiscus Service Quality Indicators:

There is a measurement of taxpayer satisfaction that can be done using service quality indicators (SERQUAL) including five types, namely (Awaloedin et al., 2020) :

- 1) Reliability , the ability to provide services appropriately and the ability to be trusted, especially in delivering timely service in the same manner as promised.
- 2) Responsiveness , the ability or desire of employees to help and provide services that consumers need.
- 3) Guarantee (Assurance), relates to the knowledge, friendliness, politeness and trustworthy nature of the service provider to eliminate consumer doubts and feel free from danger and risk regarding the services they receive.
- 4) Empathy (Emphaty), relates to the attitude of employees and companies to pay attention and understand needs and difficulties, good communication, personal attention, ease of communication.
- 5) Tangibles , including the availability of physical facilities, equipment and communication facilities and others that can and must be in the service process

c) Tax Rates

Tax rates are legal determinations or percentages that can be used to calculate and determine the amount of tax that must be paid and remitted by taxpayers (Dewi et al., 2020). Tax rates must be based on the understanding that each person has the same rights (principle of justice). So that proportional or comparable tax rates are determined.

Tax rate indicators according to (Mahindra, 2020) are:

- a. Changes in tax rates
- b. Difference between current and previous tax rates
- c. Government Regulation no. 23 of 2018
- d. Changes in current tax rates reduce the amount of tax owed
- e. Tax rates can be detrimental to taxpayers

d) Household Income

Taxpayer income is income that is subject to tax, which can be translated as the cost of living for employees or employees and their families (Arta & Alfasadun, 2022). deduction from net income, the amount of which is determined by the Minister of Finance taking into account economic and monetary developments as well as developments in prices of basic necessities each year.

According to (Khoiroh, 2017) , the indicators of income are as follows:

- a) Original income
- b) Side income
- c) Work
- d) Family burden

b. Variable Identification

In this research, it is causal, namely a causal relationship to analyze the influence between three 4 independent variables on 1 dependent variable. In this research, 5 variables are used. The independent variables in this research are the variables Taxpayer Awareness Attitude (X1), Tax Service Quality (X2), Tax Rates (X3), and Household Income (X4) . The dependent variable or what is called the dependent variable is a variable that is influenced or becomes a consequence, because of the existence of the independent variable (Sekaran & Bogie, 2017) . The dependent variable in this research is Taxpayer Compliance (Y).

c. Variable Indicator

Table 1. Variable Indicators

No	Variable	Measurement	Measurement Scale	Source
1	Taxpayer Awareness Attitude (X1)	i. Creating a positive perception of Taxpayers regarding their tax obligations ii. Study the characteristics of Taxpayers iii. Increasing taxpayers' tax knowledge	Likert Scale	(Fitria, 2017) ; (Awaloedin et al., 2020) ; (Muliana, 2018) ; (Tulenan et al., 2017b) ; (Putra et al., 2021) ; (Anggreni et al., 2018) ;

		iv. Tax counseling to Taxpayers		(Juliantari et al., 2021) ; (Muhlis & Trisna, 2020)
2	Fiscus Service Quality (X2)	i. Reliability (Reability). ii. Responsiveness (Responsiveness) iii. Guarantee (Assurance) iv. Empathy (Emphaty) v. Tangibles	Likert Scale	(Awaloedin et al., 2020) ; (Tulenan et al., 2017b) ; (Ningsi, 2018) ; (Palupi, 2019) ; (Prayogie, 2016) ; (Hanindyari, 2018) ; (Tanilasari & Gunarso, 2017) ; (Santi & Fidiana, 2023) ; (Ramadhanty & Zulaikha, 2020)
3	Tax Rate (X3)	i. Changes in tax rates ii. Difference between current and previous tax rates iii. Government Regulation no. 23 of 2018 iv. Changes in current tax rates reduce the amount of tax owed v. Tax rates can be detrimental to taxpayers	Likert Scale	(Mahindra, 2020) ; (Zulma, 2020) ; (Permata & Zahroh, 2022) ; (Arta & Alfasadun, 2022) ; (Nabesar & Khuluqi, 2022) ; (Yusro & Kiswanto, 2014) ; (Maili, 2022) ; (Ananda et al., 2015)
4	Household Income (X4)	2. Original income 3. Side income 4. Work 5. d) Family burden	Likert Scale	(Khoiroh, 2017) ; (Murtado, 2013) ; (Zulfiani, 2017)
5	Taxpayer Compliance (Y)	i. Fill out the tax form completely ii. Calculate the tax amount correctly	Likert Scale	(Juliantari et al., 2021) ; (Sari, 2022) ; (Nazwah & Machdar, 2023) ; (Tulenan

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| iii. Pay taxes owed on time
iv. Provide complete data when a tax audit is carried out.
v. Do not commit arrears in paying taxes
vi. Pay taxes according to the rates charged. | et al., 2017a) ;
(Rachmania et al., 2016) ;
(Farandy, 2018) ;
(Mahindra, 2020) ;
(Yusreza, 2021) ;
(Nurkholik & Zahroh, 2020) |
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Data Source: Previous Research

Population and Sample

a. Population

The population of this research is all taxpayers in Pasuruan Regency, totaling 17,345 taxpayers (<https://pasuruankab.go.id/>).

b. Sample

The sampling method used was *Purposive Sampling* . Because researchers use their own judgment by deliberately selecting members of the population who are deemed to be able to provide information, the selected respondents must meet the sample requirements, namely: every person or taxpayer who has a NPWP. Ruianti (2015) said that determining the number of representative samples depends on the number of indicators multiplied by 5 to 10, so that the number of representative samples in this study is:

$$\begin{aligned}\text{Desired sample} &= \text{Number of Indicators} \times 10 \\ &= 24 \times 10 \\ &= \mathbf{240}\end{aligned}$$

By referring to the above considerations, the number of samples used in this research was 240 people.

Analysis Techniques

a. Validity and Reality Test

1) Validity test

Factor analysis is carried out by correlating the number of factor scores with the total score, with the following conditions:

- a) If the correlation coefficient value ($r_{\text{calculated}}$) is less than 0.3 then it is said to be invalid.
- b) If the correlation coefficient value ($r_{\text{calculated}}$) is equal to or more than 0.3 then it is said to be valid.

2) Reliability Test

Reliability Test is used to measure a questionnaire which is an indicator of a variable. A questionnaire is declared reliable or reliable if a person's answers to statements are consistent over time (Ghozali, 2016) . With the following conditions :

- a. If the *CronbachAlpha* value is > 0.60 then the instrument is reliable.
- b. If the *CronbachAlpha* value is < 0.60 then the instrument is not reliable.

b. Descriptive Statistical Test

The analytical tools used in descriptive statistical tests include maximum, minimum, average (*mean*) and standard deviation values (Mustakini, 2014) . Descriptive statistics provide numerical measures that are very important for sample data. This numerical measure is a form of simplifying data into a more concise and simple form which ultimately leads to an explanation and interpretation.

c. Multiple Linear Regression Analysis

To test the truth and hypothesis proposed, it is tested using Multiple Linear Regression, namely as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

Information :

Y	= Taxpayer Compliance
a	= Constant
X ₁	= Taxpayer Awareness Attitude
X ₂	= Quality of Fiscus Services
X ₃	= Tax Rate
X ₄	= Household Income
b ₁	= regression coefficient for variable X ₁
b ₂	= regression coefficient for variable X ₂
b ₃	= regression coefficient for variable X ₃
b ₄	= regression coefficient for variable X ₄
e	= Error (other variables not explained)

d. Hypothesis test

1. Test Partial (Test t)

For testing hypothesis performed with provision If mark significant more from 0.05 alpha, so It means there is reason For hypothesis One (H₁) accepted.

2. Coefficient Correlation Multiple (R)

Coefficient correlation multiple used For count level close relationship between variables free with variables bound. Reach mark R ranges between 0-1, It means the more approach 1 so the more strong connection between variables free in a way together And variables bound. The more approach 0 means the relationship is getting better weak or even No The same very between variables free in a way together And variables bound.

3. Coefficient Determination Multiple (R²)

Used For count ability model regression in explain change variables Which depends consequence variation variables free. Mark coefficient determination multiple is between zero And One (0-1). Mark R^2 Which small means ability variables free inside explain dependent variable very limited. Mark Which approach One means variables free give hamper all i information Which needed For predict variations bound i (Ghozali, 2018) .

RESULT AND DISSCUSION

Influence on Taxpayer Compliance . Meanwhile, research conducted by (Murtado, 2013 ; Yusro & Kiswanto, 2014) states that Taxpayer Awareness Attitudes No Influence on Taxpayer Compliance .

H1 = Taxpayer Awareness Attitude Influence on Taxpayer Compliance

5. The Quality of Fiscus Services Influences Taxpayer Compliance

Attribution theory explains that this theory is a process of forming an impression of how someone can explain the causes of other people's or their own behavior. In this theory, individuals try to understand the causes of the various events they encounter so that the individual can draw conclusions about those events. This matter has something to do with the quality of tax service. When the services provided by tax authorities by taxpayers give a good and satisfactory impression in providing information, then taxpayers as individuals will be obedient and obedient in the implementation of taxation. This is because there is a good and satisfactory impression on the part of the taxpayer as seen from observing the behavior of the person they are talking to. The quality of the tax authorities' services to taxpayers can be seen from how the tax authorities can fulfill information needs or other needs related to taxes. Of course, the services provided include the ability and attitude of the tax authorities towards taxpayers.

Tax authorities who have competent expertise, knowledge, experience in terms of tax policy, tax administration and tax legislation are what are measured to see how tax authorities can provide the best quality of service for taxpayers (Awaloedin et al., 2020) . Employees who are less qualified in serving at the tax office are one of the indicators for assessing taxpayers' willingness to pay taxes, especially for implementing a self-assessment system which aims to increase tax payment compliance (Anggreni et al., 2018) . Quality service is service that can provide satisfaction to customers and remains within the limits of meeting accountable service standards and must be carried out continuously. The better the quality of the tax authorities' services, the level of compliance is mandatory taxes in fulfilling their tax obligations will also increase (Karma, 2021) .

Research conducted by (Iriyanto & Rohman, 2022 ; Jotopurnomo & Mangoting, 2013 ; Tanilasari & Gunarso, 2017 ; Lusiani et al., 2015 ; Santi & Fidiana, 2023 ; Ramadhanty & Zulaikha, 2020 ; Rachmania et al., 2016 ; Sujadi, 2019) states that the quality of tax authorities' services influences taxpayer compliance . Meanwhile,

research conducted by (Fiatri, 2023 ; Maili, 2022 ; Tulenan et al., 2017b ; Tiraada, 2013) states that the quality of tax authorities' services has no influence on taxpayer compliance.

H2 = Fisfuf Service Quality Influences Taxpayer Compliance

6. Tax Rates Affect Taxpayer Compliance

There are two extreme points of tax rates , namely at the extreme point of 0% tax rate where government income from taxes will be nil, and at the second extreme point, namely 100% tax rate, then government income will also be close to nil, because Citizens will not want to pay taxes either by not working or continuing to work in other ways to avoid taxes whether halal or haram. The optimum tax rate in terms of state revenue is between the 0% and 100% rates (Mahindra, 2020) .

At the theoretical level, as in the US model modified by (Sujadi, 2019) , tax rates are considered to negatively influence tax compliance, namely the higher the tax rate, the more profitable tax evasion is. This is supported by several empirical findings which show a decrease in tax compliance as tax rates increase (Sujadi, 2019) .

Research conducted by (Zulma, 2020 ; Iriyanto & Rohman, 2022 ; Permata & Zahroh, 2022 ; Arta & Alfasadun, 2022 ; Na separate & Khuluqi, 2022 ; Oktavia et al., 2014 ; Mansur et al., 2022 ; Kumadji, Ananda & Husaini, 2015 ; Prawagis et al., 2019 ; Sujadi, 2019) states that tax rates influence taxpayer compliance . Meanwhile, research conducted by (Dewi et al., 2020 ; Yusro & Kiswanto, 2014 ; Maili, 2022) states that tax rates have no effect on taxpayer compliance .

H3 = Tax Rates Influence Taxpayer Compliance

7. Household Income Influences Taxpayer Compliance

Taxpayer income is an internal cause that can influence taxpayers' perceptions in making decisions regarding taxpayer compliance behavior in carrying out their obligations (Cahyani, 1967) . Taxpayer income is the income that taxpayers earn from working and at the end of the month they receive a salary. One of the community contributions to economic development and growth in Indonesia is by providing contributions in the form of tax payments to the state. Taxpayers can pay the tax by setting aside a portion of the income they earn. If the taxpayer has sufficient income, then the individual is able to fulfill his living needs and obligations as a good citizen, namely by paying taxes on time.

Research conducted by (Farandy, 2018 ; Zulfiani, 2017 ; Sujadi, 2019) states that household income Influence on Taxpayer Compliance .

H4 = Household Income Influence on Taxpayer Compliance

RESEARCH METHODS

Research Approach

This research uses quantitative methods with primary data as the data source, because it uses research data in the form of numbers and is analyzed using statistics (Mustakini, 2014) .

Research sites

Researchers in this case conducted research in Pasuruan Regency. Pasuruan is a district with the most comprehensive tourism attractions covering [mountains](#), [plains](#) and [sea](#), as well as the second oldest city in [East Java](#). This district borders [Sidoarjo Regency](#) and [the Java Sea](#) to the north, [Probolinggo Regency](#) to the east, [Malang Regency](#) to the south, [Batu City](#) to the southwest, and [Mojokerto Regency](#) to the west. This district is known as an industrial, [agricultural](#) and tourist destination. The Tengger mountain complex with [Mount Bromo](#) is the main tourist attraction in Pasuruan Regency. The eastern region of Pasuruan Regency is included in the [Tapal Kuda region](#), East Java. The largest area in Pasuruan Regency is [Lumbang District](#).

Operational Definition, Variable Identification and Variable Indicators**a. Operational definition**

The variables in this research are divided into two, namely the independent variable and the dependent variable.

1) Dependent Variable (Dependent Variable)

The dependent (dependent) variable is a type of variable that is explained or influenced by the independent variable. The dependent variable in this research is **Taxpayer Compliance**. Taxpayer compliance can be concluded as an obedient attitude from taxpayers to fulfill their rights and carry out all their tax obligations in accordance with applicable regulations.

Indicators of taxpayer compliance according to (Juliantari et al., 2021) :

1. Fill out the tax form completely
2. Calculate the tax amount correctly
3. Pay taxes owed on time
4. Provide complete data when a tax audit is carried out.
5. Do not commit arrears in paying taxes
6. Pay taxes according to the rates charged.

2) Independent Variables (Free Variables)

Independent variables are types of variables that explain or influence other variables. The independent variables in this research are **taxpayer awareness attitudes, tax service quality, tax rates and household income**.

a) Taxpayer Awareness Attitude

Taxpayer awareness is a person's deep understanding which is manifested in thoughts, attitudes and behavior to carry out tax rights and obligations in accordance with the provisions of laws and regulations because they understand that taxes are very important for financing and development.

To become aware of the obligation to pay taxes, the Directorate General of Taxes should continue to pay attention to four important indicators in increasing taxpayer awareness (Fitria, 2017) :

- 1) Creating a positive perception of Taxpayers regarding their tax obligations
- 2) Study the characteristics of Taxpayers
- 3) Increasing taxpayers' tax knowledge

4) Tax counseling to Taxpayers

b) Quality of Fiscus Services

The quality of tax services is the good and bad behavior of tax officials in serving to meet the needs of other people who are expected to meet the expectations of customers, in this case taxpayers. This service activity is intangible and does not result in ownership of something that is given as compensation to taxpayers who have paid taxes.

Fiscus Service Quality Indicators:

There is a measurement of taxpayer satisfaction that can be done using service quality indicators (SERQUAL) including five types, namely (Awaloedin et al., 2020) :

- 1) Reliability , *the* ability to provide services appropriately and the ability to be trusted, especially in delivering timely service in the same manner as promised.
- 2) Responsiveness , *the* ability or desire of employees to help and provide services that consumers need.
- 3) Guarantee (*Assurance*), relates to the knowledge, friendliness, politeness and trustworthy nature of the service provider to eliminate consumer doubts and feel free from danger and risk regarding the services they receive.
- 4) Empathy (*Emphaty*), relates to the attitude of employees and companies to pay attention and understand needs and difficulties, good communication, personal attention, ease of communication.
- 5) Tangibles , including the availability of physical facilities, equipment and communication facilities and others that can and must be in the service *process*

c) Tax Rates

Tax rates are legal determinations or percentages that can be used to calculate and determine the amount of tax that must be paid and remitted by taxpayers (Dewi et al., 2020). Tax rates must be based on the understanding that each person has the same rights (principle of justice). So that proportional or comparable tax rates are determined.

Tax rate indicators according to (Mahindra, 2020) are:

- a. Changes in tax rates
- b. Difference between current and previous tax rates
- c. Government Regulation no. 23 of 2018
- d. Changes in current tax rates reduce the amount of tax owed
- e. Tax rates can be detrimental to taxpayers

d) Household Income

Taxpayer income is income that is subject to tax, which can be translated as the cost of living for employees or employees and their families (Arta & Alfasadun, 2022). deduction from net income, the amount of which is determined by the Minister of Finance taking into account economic and

monetary developments as well as developments in prices of basic necessities each year.

According to (Khoiroh, 2017) , the indicators of income are as follows:

- b) Original income
- c) Side income
- d) Work
- e) Family burden

b. Variable Identification

In this research, it is causal, namely a causal relationship to analyze the influence between three 4 independent variables on 1 dependent variable. In this research, 5 variables are used. The independent variables in this research are the variables Taxpayer Awareness Attitude (X1), Tax Service Quality (X2), Tax Rates (X3), and Household Income (X4) . The dependent variable or what is called the dependent variable is a variable that is influenced or becomes a consequence, because of the existence of the independent variable (Sekaran & Bogie, 2017) . The dependent variable in this research is Taxpayer Compliance (Y).

c. Variable Indicator

Table 1. Variable Indicators

No	Variable	Measurement	Measurement Scale	Source
1	Taxpayer Awareness Attitude (X1)	v. Creating a positive perception of Taxpayers regarding their tax obligations vi. Study the characteristics of Taxpayers vii. Increasing taxpayers' tax knowledge viii. Tax counseling to Taxpayers	Likert Scale	(Fitria, 2017) ; (Awaloedin et al., 2020) ; (Muliana, 2018) ; (Tulenan et al., 2017b) ; (Putra et al., 2021) ; (Anggreni et al., 2018) ; (Juliantari et al., 2021) ; (Muhlis & Trisna, 2020)
2	Fiscus Service Quality (X2)	vi. Reliability (Reability). vii. Responsiveness (Responsiveness) iii. Guarantee (Assurance) ix. Empathy (Emphaty) x. Tangibles	Likert Scale	(Awaloedin et al., 2020) ; (Tulenan et al., 2017b) ; (Ningsi, 2018) ; (Palupi, 2019) ; (Prayogie, 2016) ; (Hanindyari, 2018) ; (Tanilasari & Gunarso, 2017) ; (Santi & Fidiana, 2023) ; (Ramadhanty & Zulaikha, 2020)
3	Tax Rate (X3)	vi. Changes in tax rates vii. Difference between current and previous tax rates viii. Government Regulation no. 23 of 2018	Likert Scale	(Mahindra, 2020) ; (Zulma, 2020) ; (Permata & Zahroh, 2022) ; (Arta & Alfasadun, 2022) ; (Nabesar & Khuluqi,

		ix. Changes in current tax rates reduce the amount of tax owed		2022) ; (Yusro & Kiswanto, 2014) ; (Maili, 2022) ; (Ananda et al., 2015)
		x. Tax rates can be detrimental to taxpayers		
4	Household Income (X4)	6. Original income 7. Side income 8. Work 9. d) Family burden	Likert Scale	(Khoiroh, 2017) ; (Murtado, 2013) ; (Zulfiani, 2017)
5	Taxpayer Compliance (Y)	vi. Fill out the tax form completely vii. Calculate the tax amount correctly iii. Pay taxes owed on time ix. Provide complete data when a tax audit is carried out. x. Do not commit arrears in paying taxes vi. Pay taxes according to the rates charged.	Likert Scale	(Juliantari et al., 2021) ; (Sari, 2022) ; (Nazwah & Machdar, 2023) ; (Tulenan et al., 2017a) ; (Rachmania et al., 2016) ; (Farandy, 2018) ; (Mahindra, 2020) ; (Yusreza, 2021) ; (Nurkholik & Zahroh, 2020)

Data Source: Previous Research

Population and Sample

a. Population

The population of this research is all taxpayers in Pasuruan Regency, totaling 17,345 taxpayers (<https://pasuruankab.go.id/>) .

b. Sample

The sampling method used was *Purposive Sampling* . Because researchers use their own judgment by deliberately selecting members of the population who are deemed to be able to provide information, the selected respondents must meet the sample requirements, namely: every person or taxpayer who has a NPWP. Ruianti (2015) said that determining the number of representative samples depends on the number of indicators multiplied by 5 to 10, so that the number of representative samples in this study is:

$$\begin{aligned}\text{Desired sample} &= \text{Number of Indicators} \times 10 \\ &= 24 \times 10 \\ &= \mathbf{240}\end{aligned}$$

By referring to the above considerations, the number of samples used in this research was 240 people.

Analysis Techniques

b. Validity and Reality Test

3) Validity test

Factor analysis is carried out by correlating the number of factor scores with the total score, with the following conditions:

- c) If the correlation coefficient value (*calculated r*) is less than 0.3 then it is said to be invalid.
- d) If the correlation coefficient value (*calculated r*) is equal to or more than 0.3 then it is said to be valid.

4) Reliability Test

Reliability Test is used to measure a questionnaire which is an indicator of a variable. A questionnaire is declared reliable or reliable if a person's answers to statements are consistent over time (Ghozali, 2016) . With the following conditions :

- a. If the *CronbachAlpha value* is > 0.60 then the instrument is reliable.
- b. If the *CronbachAlpha value* is < 0.60 then the instrument is not reliable.

e. Descriptive Statistical Test

The analytical tools used in descriptive statistical tests include maximum, minimum, average (*mean*) and standard deviation values (Mustakini, 2014) . Descriptive statistics provide numerical measures that are very important for sample data. This numerical measure is a form of simplifying data into a more concise and simple form which ultimately leads to an explanation and interpretation.

f. Multiple Linear Regression Analysis

To test the truth and hypothesis proposed, it is tested using Multiple Linear Regression, namely as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

Information :

Y	= Taxpayer Compliance
a	= Constant
X ₁	= Taxpayer Awareness Attitude
X ₂	= Quality of Fiscus Services
X ₃	= Tax Rate
X ₄	= Household Income
b ₁	= regression coefficient for variable X ₁
b ₂	= regression coefficient for variable X ₂
b ₃	= regression coefficient for variable X ₃
b ₄	= regression coefficient for variable X ₄
e	= Error (other variables not explained)

g. Hypothesis test

1. Test Partial (Test t)

For testing hypothesis performed with provision If mark significant more from 0.05 alpha, so It means there is reason For hypothesis One (H₁) accepted.

2. Coefficient Correlation Multiple (R)

Coefficient correlation multiple used For count level close relationship between variables free with variables bound. Reach mark R ranges between 0-1, It means

the more approach 1 so the more strong connection between variables free in a way together And variables bound. The more approach 0 means the relationship is getting better weak or even No The same very between variables free in a way together And variables bound.

3. Coefficient Determination Multiple (R^2)

Used For count ability model regression in explain change variables Which depends consequence variation variables free. Mark coefficient determination multiple is between zero And One (0-1). Mark R^2 Which small means ability variables free inside explain dependent variable very limited. Mark Which approach One means variables free give hamper all i information Which needed For predict variations bound i (Ghozali, 2018) .

RESEARCH RESULT

General Description of Research Objects n

Pasuruan [district](#) in [the province East Java](#) - Indonesia. The capital is [Bangil District](#) . Pasuruan is a district with the most comprehensive tourism attractions covering [mountains](#) , [plains](#) and [sea](#) , as well as the second oldest city in [East Java](#) .

This district borders [Sidoarjo Regency](#) and [the Java Sea](#) to the north, [Probolinggo Regency](#) to the east, [Malang Regency](#) to the south, [Batu City](#) to the southwest, and [Mojokerto Regency](#) to the west. This district is known as an industrial, [agricultural](#) and tourist destination. The Tengger mountain complex with [Mount Bromo](#) is the main tourist attraction in Pasuruan Regency. The eastern region of Pasuruan Regency is included in the [Tapal Kuda region](#) , East Java. The largest area in Pasuruan Regency is [Lumbang District](#) .

Data Analysis and Results

1) Respondents' Assessment of Respondents' Identity

Below is the respondent data in this study, as follows:

a. Identify Respondents Based on Gender

Table 2. Classification of Respondents Based on Gender		
Gender	Amount	Percentage
Man	115	47.9%
Woman	125	52.1%
Total	240	100.0%

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it can be identified that the majority of respondents in this study were female, amounting to 125 people or 52.1 % , while for those who were male, there were 115 people or 47.9 %.

b. Identify Respondents Based on Respondent Age

Table 3. Classification of Respondents Based on Respondent Age		
Respondent's Age	Amount	Percentage

26-35 years old	106	44.2%
36-45 year	91	37.9%
> 46 year	43	17.9%
Total	240	100.0%

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it can be identified that the majority of respondents in this study were aged 26-35 years as many as 106 people or 44.2 % , for those aged 36-45 as many as 91 people or 37.9 % , and for those aged > 46 year as many as 43 people or 17.9 %.

c. Identification of Respondents Based on the Respondent's Last Education

Table 4. Classification of Respondents Based on Respondent's Last Education

Education Final	Amount	Percentage
SENIOR HIGH SCHOOL	132	55.0%
Diploma	23	9.6%
S1	74	30.8%
S2	11	4.6%
Total	240	100.0%

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it can be identified that the majority of respondents in this study had a high school education of 132 people or 55.0% , 23 people had a diploma or 9.6% , 74 people had a diploma education or 30%. 8%, and 11 people had a master's degree or 4.6%.

d. Identification of Respondents Based on Length of Time as a Taxpayer

Table 5. Classification of Respondents Based on Length of Time as a Taxpayer

Long Time of Being a Taxpayer	Amount	Percentage
< 1 year	53	22.1%
2-5 years	172	71.7%
6-10 years	15	6.3%
Total	240	100.0%

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it can be identified that the majority of respondents in this study who have been taxpayers for 2-5 years are 172 respondents or 71.7 % , and who have been taxpayers for <1 year are 53 respondents or 22.1 % . . Those who had been taxpayers for 6-10 years were 15 respondents or 6.3 %.

e. **Respondent Identification Based on Information regarding taxation obtained from**

Table 6. Classification of Respondents Based on Information about taxation is obtained from

Information regarding taxation is obtained from	Amount	Percentage
Print media	5	2.1%
Electronic Media	71	29.6%
Revenue officer	78	32.5%
Relations/friends	70	29.2%
Other...	16	6.7%
Total	240	100.0%

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it can be identified that the majority of respondents in this study know information about taxation through Tax Officers, numbering 78 respondents or 32.5% , who know information about taxation through Print Media, numbering 5 respondents or 2.1% . Those who know information about taxation through electronic media are 71 respondents or 29.6 % . Those who know information about taxation through relations/friends are 70 respondents or 29.2% . Those who knew information about taxation through other people were 16 respondents or 6.7% .

f. **Identify Respondents Based on Do you have a NPWP?**

Table 7 . Classification of Respondents Based on Whether you have NPWP?

Do you have a NPWP?	Amount	Percentage
Yes	240	100.0%
Total	240	100.0%

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it can be identified that all respondents in this study have a NPWP totaling 240 respondents or 100 % .

2) **Respondents' Assessment of the Question Items**

1. **Taxpayer Awareness Attitude (X1)**

The Taxpayer Awareness Attitude Variable (X1) has several statement items consisting of 4 statements . And the respondents' assessment of Taxpayer Awareness Attitude (X1) is as follows:

Table 8 . Respondents' Assessment of Taxpayer Awareness Attitudes (X1)

No	Indicator	1		2		3		4		5		TOTAL
		F	%	F	%	F	%	F	%	F	%	
1	X1.1	-	-	1	0.4	18	7.5	88	36.7	133	55.4	240
2	X1.2	-	-	-	-	24	10.0	95	39.6	121	50.4	240

3	X1.3	-	-	-	-	12	5.0	105	43.8	123	51.2	240
4	X 1.4	-	-	-	-	3	1.3	92	38.3	145	60.4	240

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it shows that the Taxpayer Awareness Attitude variable (X1) related to the existence of the first statement, the greatest value of the respondent's response, namely 5, as many as 133 respondents with a percentage of 55.4 %. The second statement is the one with the largest value from the respondents' responses, namely 5, total k 121 respondents with a percentage of 50.4 %, the third statement is the value obtained from the respondents' responses, namely 5, as much 123 respondents with a percentage of 51.2 %. The fourth statement is u With the largest value from the respondent's response, namely 5, as much 145 respondents with a percentage of 60.4 %. So that the respondent's perception can be said to be high, so the descriptive analysis can state that the respondent has a good perception of the variable Taxpayer Awareness Attitude (X1).

2. Fiscus Service Quality (X2)

Fiscus Service Quality Variable (X2) has several statement items consisting of 6 statements. And the respondents' assessment of the Quality of Fiscus Services (X2) are as follows :

Table 9 . Respondents' Assessment of the Quality of Fiscus Services (X2)

No	Indicator	1		2		3		4		5		TOTAL
		F	%	F	%	F	%	F	%	F	%	
1	X2.1	-	-	-	-	13	5.4	100	41.7	127	52.9	240
2	X2.2	-	-	-	-	7	2.9	97	40.4	136	56.7	240
3	X2.3	-	-	-	-	9	3.8	89	37.1	142	59.2	240
4	X 2.4	-	-	-	-	1	0.4	93	38.8	146	60.8	240
5	X2.5	-	-	-	-	2	0.8	79	32.9	159	66.3	240
6	X2.6	-	-	-	-	1	0.4	89	37.1	150	62.5	240

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it shows that the Fiscus Service Quality variable (X2) related to the first statement, the largest value of the respondent's response was 5, as many as 127 respondents with a percentage of 52.9 %. The second statement with the greatest value from respondents' responses is 5, total k 136 respondents with a percentage of 56.7 %, the third statement with a value obtained from respondents' responses, namely 5, as much 142 respondents with a percentage of 59.2 %. The fourth statement with the greatest value from the respondents' responses, namely 5, as much 146 respondents with a percentage of 60.8 %, fifth statement with the largest value from the respondents' responses, namely 5, as much 159 respondents with a percentage of 66.3 %, the sixth statement with the largest value from respondents' responses, namely 5, as much 150 respondents with a percentage of 62.5 %. So that the respondent's perception can be said to be high, therefore the descriptive analysis can be stated that the respondent has a good perception of the Fiscus Service Quality variable (X2).

3. Tax Rate (X3)

Variable Tax Rate (X3) has several statement items consisting of 5 statements . And as for the respondents' assessment of Tax Rates (X3) are as follows :

Table 10. Respondents' Assessment of Tax Rates (X3)

No	Indicator	1		2		3		4		5		TOTAL
		F	%	F	%	F	%	F	%	F	%	
1	X3.1	-	-	1	0.4	14	5.8	79	32.9	146	60.8	240
2	X3.2	-	-	1	0.4	11	4.6	84	35.0	144	60.0	240
3	X3.3	-	-	-	-	11	4.6	77	32.1	152	63.3	240
4	X 3.4	-	-	1	0.4	12	5.0	85	35.4	142	59.2	240
5	X3.5	-	-	-	-	18	7.5	102	42.5	120	50.0	240

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it shows that the Tax Rate variable (X3) related to the existence of the first statement with the greatest value from the respondent's response , namely 5, as many as 146 respondents with a percentage of 60.8 %. The second statement with the greatest value from respondents' responses is 5, total k 144 respondents with a percentage of 60.0%, the third statement with a value obtained from respondents' responses , namely 5, as much 152 respondents with a percentage of 63.3 %. The fourth statement with the greatest value from the respondents' responses , namely 5, as much 142 respondents with a percentage of 59.2 %, fifth statement with the largest value from respondents' responses , namely 5, as much 120 respondents with a percentage of 50.0 %, so that the respondent's perception can be said to be high, so the descriptive analysis can state that the respondent has a good perception of the Tax Rate variable (X3) .

4. Household Income (X4)

Household Income Variable (X4) has several statement items consisting of 4 statements . And the respondents' assessment of Household Income (X4) are as follows :

Table 11 . Respondents' Assessment of Household Income (X4)

No	Indicator	1		2		3		4		5		TOTAL
		F	%	F	%	F	%	F	%	F	%	
1	X3.1	-	-	-	-	7	2.9	104	43.3	129	53.8	240
2	X3.2	-	-	-	-	6	2.5	96	40.0	138	57.5	240
3	X3.3	-	-	1	0.4	6	2.5	109	45.4	124	51.7	240
4	X 3.4	-	-	-	-	6	2.5	102	42.5	132	55.0	240

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it shows that Household Income (X 4) related to the existence of the first statement with the greatest value from the respondent's response , namely 5, as many as 129 respondents with a percentage of 53.8 %. The second statement with the greatest value from respondents' responses is 5, total k 138 respondents with a percentage of 57.5%, the third statement with a value obtained from respondents' responses , namely 5, as much 124 respondents with a percentage of 51.7 %. The fourth statement with the greatest value from the

respondents' responses , namely 5, as much 132 respondents with a percentage of 55.0 % , so that the respondent's perception can be said to be high, therefore the descriptive analysis can be stated that the respondent has a good perception of the Household Income variable (X 4) .

5. Taxpayer Compliance (Y)

Taxpayer Compliance Variable (Y) has several statement items consisting of 6 statements . And the respondents' assessment of Taxpayer Compliance (Y) is as follows:

Tables 1 2 . Respondents' Assessment of Taxpayer Compliance (Y)

No	Indicator	1		2		3		4		5		TOTAL
		F	%	F	%	F	%	F	%	F	%	
1	Y1.1	-	-	4	1.7	19	7.9	105	43.8	112	46.7	240
2	Y1.2	-	-	1	0.4	22	9.2	110	45.8	107	44.6	240
3	Y1.3	-	-	1	0.4	24	10.0	93	38.8	122	50.8	240
4	Y1.4	-	-	1	0.4	17	7.1	94	39.2	128	53.3	240
5	Y1.5	-	-	-	-	9	3.8	104	43.3	127	52.9	240
6	Y1.6	-	-	-	-	4	1.7	110	45.8	126	52.5	240

100%

Source: Out Put SPSS version 27 results (processed)

Based on the table above, it shows that the Taxpayer Compliance variable (Y) related to the existence of the first statement with the greatest value from the respondent's response , namely 5, as many as 112 respondents with a percentage of 46.7%. The second statement with the greatest value from respondents' responses is 4, total k 110 respondents with a percentage of 45.8 % , the third statement with a value obtained from respondents' responses , namely 5, as much 122 respondents with a percentage of 50.8 % . fourth statement with a value obtained from the respondent's response , namely 5, as much as 128 respondents with a percentage of 53.3 % . fifth statement with a value obtained from the respondent's response , namely 5, as much as 127 respondents with a percentage of 52.9 % . sixth statement with a value obtained from respondents' responses , namely 5, as much as 126 respondents with a percentage of 52.5 % . So that the respondent's perception can be said to be high, therefore the descriptive analysis can state that the respondent has a good perception of the Taxpayer Compliance variable (Y) .

Data Quality Testing

So that researchers can know the results of research, valid and *reliable instruments are needed* . A valid instrument means that the measuring instrument that must be used to obtain data (measurement) must be valid, while a *reliable instrument* is an instrument that, if used several times to measure the same object, will produce the same data results. In detail, the testing of this research instrument is presented as follows:

a. Validity test

Tables 1 3 . Validity test

Variable	Variable Items	Correlation (r-count)	r-critical	Information
	Y1.1	0.332	0.30	Valid

Taxpayer Compliance (Y)	Y1.2	0.330	0.30	Valid
	Y1.3	0.363	0.30	Valid
	Y1.4	0.437	0.30	Valid
	Y1.5	0.405	0.30	Valid
	Y1.6	0.562	0.30	Valid
Taxpayer Awareness Attitude (X1)	X1.1	0.567	0.30	Valid
	X1.2	0.461	0.30	Valid
	X1.3	0.570	0.30	Valid
	X1.4	0.572	0.30	Valid
Quality of Fiscus Services (X2)	X2.1	0.322	0.30	Valid
	X2.2	0.785	0.30	Valid
	X2.3	0.303	0.30	Valid
	X2.4	0.345	0.30	Valid
	X2.5	0.310	0.30	Valid
	X2.6	0.776	0.30	Valid
Tax Rates (X3)	X3.1	0.319	0.30	Valid
	X3.2	0.559	0.30	Valid
	X3.3	0.720	0.30	Valid
	X3.4	0.681	0.30	Valid
	X3.5	0.627	0.30	Valid
Household Income (X4)	X4.1	0.330	0.30	Valid
	X4.2	0.335	0.30	Valid
	X4.3	0.666	0.30	Valid
	X4.4	0.397	0.30	Valid

Source: Out Put SPSS version 27 results (processed)

The results of the validity test above state that all the variable (X) and variable (Y) questionnaire statement items have a correlation coefficient value above 0.30 (>0.30), so that the entire variable (X) and variable (Y) can be declared **valid**.

b. Reliability Test**Table 1 4 . Reliability Test**

Variable	Cronbach's alpha value	Mark Critical	Information
Taxpayer Awareness Attitude (X1)	0.766	0.7 0	Reliable
Fiscus Service Quality (X2)	0.753	0.7 0	Reliable
Tax Rate (X3)	0.771	0.7 0	Reliable
Household Income (X4)	0.756	0.70	Reliable
Taxpayer Compliance (Y)	0.764	0.70	Reliable

Source: Out Put SPSS version 27 results (processed)

From the data table above, it can be seen that the Cronbach alpha reliability coefficient value for the Taxpayer Compliance variable (Y) is 0.764 , the Taxpayer Awareness Attitude variable (X1) amounting to 0.766 , Fiscus Service Quality variable (X2) has a value of 0.753 , the Tax Rate variable (X3) has a value of 0.771 , while the Household Income variable (X4) has a value of 0.756 . From the results of this research, the statement of the instrument variable Taxpayer Awareness Attitude (X1), Fiscus Service Quality variable (X2) , Tax Rates (X3) , Household Income (X4) and Taxpayer Compliance (Y) can be said to have reliability .

Multiple Linear Regression Analysis**Table 1 5 . Multiple Linear Regression Test****Coefficients ^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,779	2,845		5,195	,000
	Taxpayer Awareness Attitude	5,150	,097	,101	3,550	,003
	Quality of Fiscus Services	4,389	,077	,319	5,063	,000
	Tax Rates	4,066	,071	,057	3,931	,003
	Household Income	5.127	,096	,088	8,317	,009

Source: Out Put SPSS version 27 results (processed)

Based on the results of the table above, it can be seen and explained that the equation obtained is as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$$

$$Y = 14,779 + 5,150 X_1 + 4,389$$

Based on the results obtained in the equation above, the meaning of the regression coefficient can be explained as follows:

1) Constant (a)

The constant value is 14,779. This shows that without the influence of the independent variables, namely Taxpayer Awareness Attitude (X1), Fiscus Service

Quality (X2), Tax Rates (X3), and Household Income (X4) , then the value in the dependent variable is the Taxpayer Compliance variable (Y) remains constant at 14,779.

2) Taxpayer Awareness Attitude (X1)

The coefficient has a positive value of 5,150 between the variable Taxpayer Awareness Attitude (X1) with the variable Taxpayer Compliance (Y) . This can be interpreted as meaning that these variables have a positive relationship. So it can be concluded that if the variable Taxpayer Awareness Attitude (X1) increases by one unit, then the Taxpayer Compliance variable (Y) also will experience an increase of 5,150 units.

3) Quality of Fiscus Services (X 2)

The coefficient has a positive value of 4,389 between the Fiscus Service Quality variables (X2) with the variable Taxpayer Compliance (Y) . This can be interpreted as meaning that these variables have a positive relationship. So it can be concluded that if the Fiscus Service Quality variable (X2) experiences an increase of one unit, then the Taxpayer Compliance variable (Y) also will experience an increase of 4,389 units.

4) Tax Rate (X 3)

The coefficient has a positive value of 4.066 between the Tax Rate variable (X3) with the variable Taxpayer Compliance (Y) . This can be interpreted as meaning that these variables have a positive relationship. So it can be concluded that if the Tax Rate variable (X3) increases by one unit, then the Taxpayer Compliance variable (Y) also will experience an increase of 4,066 units.

5) Household Income (X 4)

The coefficient has a positive value of 5.127 between the Household Income variables (X4) with the variable Taxpayer Compliance (Y) . This can be interpreted as meaning that these variables have a positive relationship. So it can be concluded that if the Household Income variable (X4) increases by one unit, then the Taxpayer Compliance variable (Y) also increases . will experience an increase of 5,127 units.

Hypothesis test

1. Coefficient of Determination Test (R^2)

Table 1 6 . R Square Test Results

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.854 ^a	.825	.810	1,963	1,948
a. Predictors: (Constant), Household Income, Tax Rates, Tax Service Quality, Taxpayer Awareness Attitude					
b. Dependent Variable: Taxpayer Compliance					

Source: Out Put SPSS version 27 results (processed)

In the table above, it is known that the correlation coefficient value R is 0.854 or close to 1. This means that there is a strong relationship (correlation) between the

independent variables which include Taxpayer Awareness Attitude (X1), Fiscus Service Quality (X2), Tax Rates (X3), and Household Income (X4) on the dependent variable, namely Taxpayer Compliance (Y).

As for the multiple determination analysis, from the table above it is known that the percentage influence of the independent variable on the dependent variable as indicated by the R square value is 0.825, so the coefficient of multiple determination is $0.825 \times 100\% = 82.5\%$ and the remainder $100\% - 82.5\% = 17.5\%$. This means that the rise and fall of the dependent variable, namely Taxpayer Compliance (Y), is influenced by the independent variables, namely Taxpayer Awareness Attitude (X1), Tax Service Quality (X2), Tax Rates (X3), and Household Income (X4) amounting to 82.5%. While the remaining 17.5% influenced by other variables not examined in this study.

2. t test (partial test)

Table 1 7 . Partial Test Results (t Test)

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	
1	(Constant)	14,779	2,845		5,195
	Taxpayer Awareness Attitude	5,150	,097	.101	3,550
	Quality of Fiscus Services	4,389	,077	,319	5,063
	Tax Rates	4,066	,071	,057	3,931
	Household Income	5.127	,096	,088	8,317

Source: Out Put SPSS version 27 results (processed)

1. Testing using multiple linear regression on the hypothesis of the influence of Taxpayer Awareness Attitudes on Taxpayer Compliance shows a significance value of 0.003 which is smaller than 0.05 . Because the significance level is $0.003 < 0.05$, so **H 1** which states that the Taxpayer Awareness Attitude variable (X1) partially has an influence on Taxpayer Compliance (Y) **is accepted.**
2. Testing using multiple linear regression on the hypothesis of the influence of Fisfus Service Quality on Taxpayer Compliance shows a significance value of 0.000 which is smaller than 0.05 . Because the significance level is $0.000 < 0.05$, so **H 2** which states that the Fisfus Service Quality variable (X2) partially has an influence on Taxpayer Compliance (Y) **accepted.**
3. Testing using multiple linear regression on the hypothesis of the influence of tax rates on taxpayer compliance shows a significance value of 0.003 , which is smaller than 0.05 . Because the significance level is $0.003 < 0.05$, so **H3** states that the Tax Rate variable (X3) partially has an influence on Taxpayer Compliance (Y) **accepted.**
4. Testing using multiple linear regression on the hypothesis of the influence of Household Income on Taxpayer Compliance shows a significance value of 0.009 which is smaller than 0.05 . Because the significance level is $0.009 < 0.05$, so

that **H4** states that the Household Income variable (X3) partially has an influence on Taxpayer Compliance (Y) **accepted**.

Discussion

1) Taxpayer Awareness Attitudes Influence Taxpayer Compliance

Tax awareness is a condition where taxpayers know and understand tax regulations well and voluntarily without coercion from anyone. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations will be. In this research, the level of taxpayer awareness is considered to be still low. This happens because of several factors, one of which is that many taxpayers are still in arrears in paying their annual taxes and think that this behavior will not affect or harm the state in terms of tax revenue.

The concept in attribution theory is that the causes of a person's behavior are caused by internal and external factors. External and internal determinations are determined by the following three things, namely: distinctiveness, consensus and consistency. Tax awareness is one of the internal factors that causes a person to be compliant. How to find out the attribution given can be seen by looking at the consistency factor in tax awareness. Consistency theory explains how stable a person is in giving the same response to situations over time. A person who continues to behave tax consciously under any circumstances shows consistency. Someone who has high awareness is given internal attribution.

Taxpayers who are aware of their tax obligations can lead to the fulfillment of tax obligations by taxpayers so that they can increase taxpayer compliance. Taxpayers will comply automatically because taxpayers are aware of their obligations. Taxpayer awareness of taxes is in accordance with attribution theory, namely behavior caused within the taxpayer himself which is useful for controlling and supporting taxpayers to comply with tax regulations.

Research conducted by (Nurkholik & Zahroh, 2020 ; Susyanti & Anwar, 2020 ; Dewi et al., 2020 ; Murtado, 2013 ; Lusiani et al., 2015 ; Fiatri, 2023 ; Oktavia et al., 2014 ; Santi & Fidiana , 2023 ; Ramadhanty & Zulaikha, 2020 ; Tulenan et al ., 2017b ; Tiraada , 2013 ; Tuwo, 2016 ;ADDIN CSL_CITATION {"citationItems":[{"id":"ITEM-1","itemData":{"ISBN":"9788578110796","ISSN":"1098-6596","PMID":"25246403","abstract":"Predicting the binding mode of flexible polypeptides to proteins is an important task that falls outside the domain of applicability of most small molecule and protein–protein docking tools. Here, we test the small molecule flexible ligand docking program Glide on a set of 19 non- α -helical peptides and systematically improve pose prediction accuracy by enhancing Glide sampling for flexible polypeptides. In addition, scoring of the poses was improved by post-processing with physics-based implicit solvent MM-GBSA calculations. Using the best RMSD among the top 10 scoring poses as a metric, the success rate (RMSD ≤ 2.0 Å for the interface backbone atoms) increased from 21% with default Glide SP settings to 58% with the enhanced peptide sampling and scoring protocol in the case of redocking to the native protein structure. This approaches the accuracy of the

recently developed Rosetta FlexPepDock method (63% success for these 19 peptides) while being over 100 times faster. Cross-docking was performed for a subset of cases where an unbound receptor structure was available, and in that case, 40% of peptides were docked successfully. We analyze the results and find that the optimized polypeptide protocol is most accurate for extended peptides of limited size and number of formal charges, defining a domain of applicability for this approach.

,"author":[{"dropping-particle":"","family":"Farandy","given":"Muhammad Rafl","non-dropping-particle":"","parse-names":false,"suffix":""}], "container-title":"Journal of Chemical Information and Modeling", "id":"ITEM-1", "issue":"9", "issued":{"date-parts":[[2018]]}, "page":"1-119", "title":"Pengaruh Sanksi Administrasi, Kesadaran Wajib Pajak, Tingkat Pendapatan dan Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor", "type":"article-journal", "volume":"53"}, "uris":["http://www.mendeley.com/documents/?uuid=c74851e5-5b99-4544-9bda-9e8b8768d185"]}], "mendeley":{"formattedCitation":"(Farandy, 2018)", "manualFormatting":"Farandy, 2018", "plainTextFormattedCitation":"(Farandy, 2018)", "previouslyFormattedCitation":"(Farandy, 2018)"}, "properties":{"noteIndex":0, "schema":"https://github.com/citation-style-language/schema/raw/master/csl-citation.json"} Influence on Taxpayer Compliance . Meanwhile, research conducted by (Murtado, 2013 ; Yusro & Kiswanto, 2014) states that Taxpayer Awareness Attitudes No Influence on Taxpayer Compliance.

2. The Quality of Fisfuf Services Influences Taxpayer Compliance

The concept in attribution theory is that the causes of a person's behavior are caused by internal and external factors. External and internal determinations are determined by the following three things, namely: distinctiveness, consensus and consistency. Quality is one of the external factors that causes someone to be obedient. How to find out the attribution given can be seen by looking at the consensus factor in the quality of tax service. According to Lubis (2014) consensus or mutual agreement is an attitude where if everyone faced with the same situation responds in the same way, then this behavior shows a mutual agreement. Fiscus services are a situation that occurs when taxpayers pay motor vehicle tax. The same situation, namely tax services, should be responded to by taxpayers who are obedient in paying taxes. The more taxpayers who pay taxes means there is consensus and external attribution is given because of the high consensus or high similarity in behavior.

The quality of tax service is the attitude of serving tax officers to taxpayers. In its services, it is hoped that taxpayers will be helped in their tax affairs. Taxpayers hope that they will be smooth in paying their taxes starting from registration, processing until after payment. The higher the quality of a service, the greater the satisfaction of taxpayers. The quality of tax service is closely related to the taxation system. If the system is simple then services will be easier to provide. Services that are easy to

understand will make taxpayers satisfied with the services provided. Taxpayers who are satisfied with the service will come back to pay taxes.

Research conducted by (Iriyanto & Rohman, 2022 ; Jotopurnomo & Mangoting, 2013 ; Tanilasari & Gunarso, 2017 ; Lusiani et al., 2015 ; Santi & Fidiana, 2023 ; Ramadhanty & Zulaikha, 2020 ; Rachmania et al., 2016 ; Sujadi, 2019) states that the quality of tax authorities' services influences taxpayer compliance . Meanwhile, research conducted by (Fiatri, 2023 ; Maili, 2022 ; Tulenan et al., 2017b ; Tiraada, 2013) states that the quality of tax authorities' services has no influence on taxpayer compliance.

3. Tax Rates Affect Taxpayer Compliance

A high tariff level will increase taxpayer compliance or conversely, a low tariff level will reduce the level of taxpayer compliance. It cannot be denied that the policy of setting tax rates in each country is a political element in determining the level of tax compliance. Based on the research results, many taxpayers agree that the final tax rate of 1% should be smaller. Government policy related to the implementation of PP Number 46 of 2013 is based on providing convenience and simplification in fulfilling tax obligations based on tax regulations, educating the public to be more orderly in tax administration obligations, providing additional knowledge to the public so that they are more open to tax compliance, as well as opportunities for the public to provide contribution to the country. However, in reality there are still many taxpayers who feel that setting a tax rate of 1% is burdensome in fulfilling their tax obligations. It is the government's duty to reconsider the existence of a 1% tariff, especially for MSMEs that are registered as taxpayers.

Research conducted by (Zulma, 2020 ; Iriyanto & Rohman, 2022 ; Permata & Zahroh, 2022 ; Arta & Alfasadun, 2022 ; Na separate & Khuluqi, 2022 ; Oktavia et al., 2014 ; Mansur et al., 2022 ; Kumadji, Ananda & Husaini, 2015 ; Prawagis et al., 2019 ; Sujadi, 2019) states that tax rates influence taxpayer compliance . Meanwhile, research conducted by (Dewi et al., 2020 ; Yusro & Kiswanto, 2014 ; Maili, 2022) states that tax rates have no effect on taxpayer compliance .

4. Household Income Influences Taxpayer Compliance

Taxpayer income is everything that is known related to taxation that is obtained from the learning process which is influenced by motivation and external factors in the form of available information facilities and socio-cultural conditions. Obedience is the nature of obedience or obedience. Compliance in terms of taxation means obedience to carry out tax provisions or regulations that are required or required to be implemented according to applicable tax laws and regulations. Taxpayers according to Law No. 28 of 2007 concerning General Provisions on Tax Procedures article 1, paragraph (2) which is the latest amendment to Law No. 6 of 1983 which was previously amended by Law No. 16 of 2000 are as follows: "Taxpayers are individuals or entities, including taxpayers, tax withholding agents and tax collectors who have tax rights and obligations in accordance with tax laws and regulations according to the provisions of tax laws and regulations. Taxpayers are tax subjects who have tax objects and therefore have obligations in the field of taxation."

The income level of each taxpayer varies according to the business (work) carried out by each taxpayer. Taxpayers who have high incomes tend to be more obedient in paying taxes because taxpayers do not have special considerations in paying taxes because their needs and desires have been met, and vice versa, taxpayers who have low incomes will have special considerations because the income received is used for meet their primary needs first. This is in accordance with attribution theory which explains that someone does something because it is caused by internal factors, namely income level.

Research conducted by (Farandy, 2018 ; Zulfiani, 2017 ; Sujadi, 2019) states that household income Influence on Taxpayer Compliance.

CONCLUSION

Based on the results of the research and discussion explained above, several things can be concluded as follows:

1. Taxpayer Awareness Attitude Influence on Taxpayer Compliance
2. The Quality of Fisfus Services Influences Taxpayer Compliance
3. Tax Rates Affect Taxpayer Compliance
4. Household Income Influence on Taxpayer Compliance

Research Limitations

The limitations faced by researchers include:

1. This research is a survey method using a questionnaire without being supplemented by interviews or verbal questions.
2. The data analyzed uses an instrument based on the perception of the respondent's answer, so this will cause problems if the respondent's perception of the answer is different from the actual situation.
3. Researchers only research taxpayers in Pasuruan district.
4. This research only uses the independent variables Taxpayer Awareness Attitude, Fiscus Service Quality, Tax Rates, and Household Income . Meanwhile, there are many other variables that may influence Taxpayer Compliance .
5. Only tests the relationship between Independent and Dependent.

Suggestion

Suggestions for further research:

- 1) It is hoped that future research will not only examine taxpayers in Pasuruan Regency but will also be carried out on other research objects, for example in other districts as a comparison.
- 2) It is necessary to conduct interviews with all respondents so that they can be monitored directly and the responses can also be asked directly to the researcher about questions that may not be understandable, so that in the end each respondent's answer can be controlled by the researcher and the honesty of their answers can be obtained.

- 3) Future research can add other independent variables that might influence Taxpayer Compliance , for example Tax Sanctions, Tax Understanding, Tax Socialization, Tax Knowledge, Tax Transparency System , etc.

Researchers are expected to add moderating and mediating variables

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