The Effect of Taxpayer Awareness, Tax Sanctions, Quality of Fiscal, and Application of The *E-Filing* System on Compliance of Individual Non-Entrepreneur Taxpayers Registered at Kramat Jati Tax Service Office

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ARTICLE INFORMATION

ABSTRACT

Taxes are the largest source of state revenue included in the APBN among other revenues. All taxpayers are required to pay and report taxes owed, but the annual SPT reporting reported by taxpayers from year to year is still not optimal, of course this is an obstacle to increasing taxpayer compliance. The research was conducted to determine the effect of taxpayer awareness, tax sanctions, quality of tax services, and the application of the e-filing system on the compliance of individual non-entrepreneur taxpayers registered at KPP Pratama Kramat Jati. The data obtained in this study amounted to 100 questionnaires distributed using a non-probability sampling technique with a purposive sampling method. The analysis technique uses multiple regression with the SPSS program. The results of the research data test have a Sig value on the t-test for the taxpayer awareness variable 0.000, tax sanctions 0.350, the quality of tax services 0.002, and the application of the e-filing system 0.194. The research conclusion obtained is that there is sufficient evidence that awareness of taxpayers and tax authorities have a positive effect on taxpayer compliance. Meanwhile, tax sanctions and the implementation of e-filing don't have enough evidence to have a positive impact on taxpayer compliance.

Keywords: Taxpayer Compliance, Taxpayer Awareness, Tax Sanctions, Tax Authorities' Service Quality, Implementation of The E-Filing System and Individual Taxpayer

INTRODUCTION

Indonesia is a developing country that has a source of income from tax revenues and non-tax revenues. The State Revenue and Expenditure Budget (APBN), which includes taxes among other revenues, is the main source of income for the Indonesian government. Data from the Central Bureau of Statistics (2022) states that state revenue from taxes in 2022 is IDR 1,924,937.50 (in billions of rupiah), and non-tax revenue is IDR 510,929.60 (in billions of rupiah). Taxes are one of the state resources and spearheads of the State Budget, taxes paid by the people will be managed for the benefit and welfare of the nation (Pratiknjo & Lasdi, 2022).

Tax revenue in a country will increase in relation to the compliance of the country's taxpayers. Correct and efficient tax management will boost the contribution of the entire community to meeting its tax obligations. Taxes that have been received until August 2022 are at 58.1%, amounting to IDR 1,171 trillion, this has not reached the target in the 2022 APBN, which was initially IDR 1,485 trillion (DDTCNews, 2022).

The Directorate General of Taxes (DGT) has warned individual taxpayers who work as employees to continue to report their Annual SPT even though the income earned has been taxed by the employer (DDTCNews, 2022). Based on news.ddtc.co.id data in 2023, the ratio of reporting Annual Tax Returns (SPT) for income tax (PPh) made by taxpayers reaches 83.2%, so the number of taxpayers reporting Annual Tax Returns in 2022 only reaches 15.87 million. This shows that taxpayer compliance in carrying out SPT reporting has decreased by 0.6% compared to last year which was able to reach 84.07% with the number of taxpayers submitting annual SPT as many as 15.97 million.

The Directorate General of Taxes (DGT) has 34 regional offices and 352 KPP throughout Indonesia, a total of 6 DGT regional offices have exceeded revenue targets, and 92 KPP have realized revenue targets. However, there are still many KPP that have not reached the expected target (DDTC News, 2022). As happened at KPP Pratama Jakarta Kramat Jati, this KPP serves taxpayers from 2 sub-districts: Kramat Jati and Makasar. In table 1.1 it can be seen the level of compliance of taxpayers who report Annual SPT from 2018 to 2021.

Tabel 1. Data on the number of taxpayer and the number of Annual SPT Report

Year	Number of non-entrepreneur WP OP	Number of Non-Entrepreneur WP OP Report SPT	Non Entrepreneur WP OP Compliance
2018	56.922	36.004	63%
2019	59.874	37.876	63%
2020	62.586	38.208	61%
2021	64.116	39.343	61%

Source: Kramat Jati Tax Service Office, 2022

Based on table 1. shows that the condition for the percentage of individual non-entrepreneur taxpayer compliance is still relatively low and decrease in 2021 where taxpayer compliance only reaches 61%. This is of course related to the awareness of the taxpayer. then there are two factors that influence taxpayer compliance, namely: 1. Internal factors are factors from within the taxpayer in carrying out his tax obligations. 2. External factors come from outside the taxpayer, such as tax authorities and others.

Taxpayer awareness means that taxpayers have a high level of awareness, understand the role and benefits of taxation, and have the will and sincerity to fulfill their obligations. (Nur, 2018). If taxpayer awareness is high, then the level of tax compliance can also be high. According to research by Subarkah and Dewi (2017) and Yadinta, Suratno, and Mulyadi (2018), taxpayer awareness has a positive and significant impact on individual taxpayer compliance. In contrast, the results of research Lydiana (2018) show that taxpayer awareness has no positive impact on individual taxpayer compliance.

Tax sanctions are actions in the form of penalties given to taxpayers who violate general provisions and tax laws. The purpose of the tax penalties put in place by the government is to discourage non-compliant taxpayers and urge compliant taxpayers to pay their taxes (Sandra & Chandra, 2021). According to research Sudirjo (2021) it shows that tax sanctions have a significant impact on taxpayer compliance. In contrast, the results of research by Sulistyowati, Ferdian, and Girsang (2021) show that tax sanctions partially have no impact on taxpayer compliance.

The quality of tax services is an effort made by tax officials to meet the needs and desires of taxpayers and the provisions they make to balance the expectations of taxpayers (Willmart, 2018). If the tax authorities' service quality is good, it will certainly make taxpayers feel happy because they are helped to fulfill all their tax obligations, so the level of taxpayer compliance will increase. According to research by Susanti & Suhono (2020), the quality of tax authorities' services influences individual taxpayer compliance. A study by Pratama and Susanti (2021) states that the quality of tax authorities' services does not have a significant impact on individual taxpayer compliance.

The e-filing system is a method for automatically submitting online and real-time notice letters (SPT) via the internet on the DGT or Tax Application Service Provider's official website (PJAP). All taxpayers will assess the e-filing system for them to report their SPT so that it will be a pusher for taxpayers to comply with their tax obligations. According to research by Diantini, Yasa, and Atmadja (2018), e-filing has a positive impact on individual taxpayer compliance. On the other hand, research by Kurniati & Rizqi (2019) shows that the implementation of e-filing has a negative and insignificant impact on individual taxpayer compliance.

LITERATURE REVIEW

Theory of Planned Behavior
The theory of planned behavior is a theory introduced by Ajzen (1988), which states that all individuals will exercise control over their own behavior which has its own deficiencies or limitations. According to Ajzen (as cited in Hamdie, Koroy, Arifin, Muslim, & Naviri, 2022), the theory of planned behavior approaches compliance with individual intentions to behave. According to Nabila and Rahmawati (2021) this theory is an extension of the Theory Reasoned Action (TRA). Theory of Planned Behavior will emerge when there is an intention that can affect all people's behavior to comply or not to a rule. The relevance taken through the theory of planned behavior for this research is that intention is the basis that comes from the taxpayer to manifest a behavior or comply with his tax obligations. If taxpayers have the intention to comply with their tax obligations, then there may be taxpayer compliance behavior (Kusbandiyah, Purnadi, & Pratama, 2022).

Attribution Theory
Attribution theory is a theory put forward by Heider (1958) which explains that A person's actions are influenced by a variety of internal and external factors. The combination of internal strength is a factor that comes from within a person, and this can be in the form of ability, knowledge, and effort. In contrast, the combination of external forces is factors

that come from outside a person, such as an environment, opportunity, and luck (Liza, Andreas, & Savitri, 2019). The relevance of the attribution theory in this research is that taxpayer compliance comes from within a person such as knowledge and awareness of the taxpayer without any encouragement from other parties. As for factors from outside the taxpayer, such as getting encouragement from other parties with the existence of good service quality, it will influence the taxpayer to carry out his tax obligations.

Technology Acceptance Model
The technology acceptance model is a theory introduced by Davis (1986), explaining that this theory is a model that can be used to analyze the factors that impact the acceptance of a system. According to Handayani and Harsono (2016) in dealing with technological advances, steps are needed such as preparing technology users to accept and use this technology. The relevance of using the technology acceptance model with this research is that taxpayer compliance behavior in order to fulfill their tax reporting obligations can be influenced by the perception of taxpayers as users of information technology. For example, if the taxpayer receives the e-filing system well, and can use this system, it will affect taxpayer compliance. However, if this system is not well received by the taxpayer, then this system will not have an influence on taxpayer compliance.

Tax
Based on the Law of the Republic of Indonesia No. 16 of 2009 regarding General Provisions and Procedures for Taxation Article 1 Paragraph (1), Tax is a mandatory contribution to the State owed by an individual or entity that is coercive based on the law, by not getting direct reciprocity and used for a country for the greatest prosperity of the people.

Taxpayer Compliance
According to Prakoso et al. (2019) when a taxpayer complies with his tax obligations and takes care of his tax-related tasks, such as self-registration, determining his tax liability, paying taxes, making up back taxes owed, and depositing notification letters, he is said to be in compliance with the law.

Taxpayer Awareness
Taxpayer awareness is a situation in which taxpayers know, understand, and implement tax provisions correctly and voluntarily (Suriambawa & Setiawan, 2018). Taxpayers who are aware of taxes will pay their obligations in a timely manner, and this will certainly have an impact on the level of taxpayer compliance.

Tax Sanctions
Mardiasmo (2019) states tax sanctions are guarantees that the provisions of tax laws and regulations (taxation norms) will be obeyed. Tax sanctions are preventive tools designed to ensure that taxpayers comply with tax regulations and do not violate tax norms.

Quality of Fiscal Services
Siregar in Sulistyowati et al. (2021) said, tax authorities are providing services to the public or people who have needs and interests in terms of taxation according to the main rules and procedures that have been determined.

Implementation of the E-Filing System
The E-Filing System is a tax system for reporting electronic SPT that is online and made with the aim of making it easier for taxpayers to be able to carry out their obligations in paying taxes; this e-filing service can be accessed anywhere and anytime.

The Impact of Taxpayer Awareness on Taxpayer Compliance
Taxpayer awareness comes from within the taxpayer, if the taxpayer is not aware of the importance of taxes for the state and for himself, then the taxpayer will not care about taxes, if the taxpayer does not have concern for taxes, then the taxpayer can't pay taxes. This is in line with the Theory of Planned Behavior, someone will act when there is an intention that comes from within the person so that when the taxpayer has an awareness of the importance of taxes for state revenues which leads to social welfare, it will make the taxpayer comply in carrying out his obligations. The higher the level of taxpayer awareness, the higher the level of compliance. This is in line with the results of research by Indriyani, Mahaputra, and Sudiartana (2022) shows taxpayer awareness has a positive impact on taxpayer compliance at the West Denpasar Primary KPP.
H1: Taxpayer awareness has a positive impact on taxpayer compliance.

The Impact of Tax Sanctions on Taxpayer Compliance
Tax sanctions have a role so that people do not regard taxes as a small thing, and make them aware that taxes are an important element in a country that also affects people's welfare. Based on the Attribution Theory, tax sanctions are an example of external factors in supporting a person to behave, taxpayers will be compelled to fulfill their tax obligations if they perceive that tax sanctions will harm them more (Subarkah & Dewi, 2017). This tax sanction, of course, will encourage taxpayers to be more obedient to their tax obligations. Research by Dewi and Merkusiwati (2018) shows that tax sanctions have a positive impact on taxpayer compliance at the Tegal Primary Tax Office.
H_2: Tax sanctions has a positive impact on taxpayer compliance.

The Impact of Fiscal Service Quality on Taxpayer Compliance
The tax authorities' services provided need to match the services that the taxpayer wants, so the tax authorities are expected to be able to provide the best service to taxpayers (Susanti & Suhono, 2020). Fiscal services will play an important role in influencing taxpayers and service quality need to achieve the desired goals, such as increasing taxpayer satisfaction and taxpayer compliance. Based on the Attribution Theory, the service of tax officers is an example of external factors that support someone to behavior. So, if the service provided by the tax fiscus is good, it will affect the level of taxpayer compliance. Research conducted by Kurniati and Rizqi (2019) shows that the quality of tax authorities' services has a positive impact on taxpayer compliance.
H_3: Fiscal Service Quality has a positive impact on taxpayer compliance.

The Impact of Implementing an E-Filing System on Taxpayer Compliance
The e-filing system can certainly assist taxpayers in reporting their annual SPT, with this system will certainly make it easier for taxpayers who cannot come directly to the tax service office (KPP). Based on the Technology Acceptance Model (TAM) regarding the implementation of the e-filing system, which has been running for a long time, when taxpayers accept and can use this e-filing system properly, it can be an incentive for taxpayers to comply in carrying out their tax obligations. So, the better the implementation of the e-filing system, the higher the level of individual taxpayer compliance. This is supported by the study of Diantini et al. (2018) implementing an e-filing system that has a positive impact on taxpayer compliance.
H_4: Implementing an E-Filing System has a positive impact on taxpayer compliance.

RESEARCH METHOD

Research Object
The research object discussed in this research is individual taxpayer compliance. While the research subjects used in this research were individual non-entrepreneur taxpayers who were recorded at KPP Pratama Kramat Jati. The survey research period will be

carried out in December 2022 by providing a questionnaire in the form of a Google form which the researcher distribute.

The Dependent Variable
The dependent variable in this research is Individual Taxpayer Compliance. The indicators used are quoted from klikpajak.id.
a. Awareness to register as a taxpayer
b. Submit SPT on time
c. Calculating and paying tax payable on income earned by the taxpayer
d. Calculating tax payable under tax regulations

The independent variables used in this research are:
a. Taxpayer awareness: the indicators used for the variable taxpayer awareness:
    1. Knowing the laws and tax provisions
    2. Knowing the function of paying taxes used for state financing
    3. Understand that tax obligations must be carried out per applicable regulations
    4. Calculate, pay, and report taxes voluntarily
    5. Calculate, pay, and report taxes correctly
b. Tax sanctions: the indicators used for the variable tax sanctions
    1. Tax sanctions are needed to create taxpayer discipline in fulfilling tax obligations
    2. Taxpayers who commit violations must be given strict sanctions
    3. The tax sanction must follow the size of the violation committed by the taxpayer
    4. Application of tax sanctions following applicable regulations
c. Quality of tax service: the indicators used for the variable quality of tax service
    1. All physical forms of service providers include physical facilities, equipment, employees, and means of communication
    2. KPP's ability to provide services in accordance with what has been promised accurately and reliably
    3. KPP's responsiveness in dealing with a problem or problem with taxpayers and the desire of staff to help taxpayers by providing good service.
    4. Knowledge, politeness, and ability possessed by the tax service office employees to build taxpayers' trust towards KPP
    5. Providing sincere and individual or personal attention given to taxpayers and trying to understand the wishes of the taxpayer
d. Implementation of the e-filing system: the indicators used for the variable implementation of the e-filing system
    1. The e-filing system can assist in reporting efficiently & on time
    2. Can save costs and effort when reporting SPT by using the e-filing system
    3. Impactively meet the needs of taxpayers in obligations with tax reporting
    4. Information can be obtained from taxpayers when using e-filing
    5. Feeling satisfied with the service and information obtained from the e-filing system
    6. Have a pleasant and proud experience when using the e-filing system

Data collection technique
The data used in this research are primary data and secondary data. The researcher distributed questionnaires via Google Forms to obtain primary data from respondents. The questionnaires were distributed to taxpayers registered at KPP Pratama Kramat Jati. Meanwhile, to get secondary data, the researcher requested statistical data in the form of tax revenue realization data, the number of individual registered taxpayers, and the level of compliance of individual taxpayers at KPP Pratama Kramat Jati.

Sampling Techniques
The sampling technique used by researchers is nonprobability sampling, namely a sampling technique that does not give each member of the population the same

opportunity to be selected as a sample. The sample technique used in this research was purposive sampling, namely the method of determining the sample with certain considerations from the researcher. Determination of the number of sample sizes used in this research was determined based on the Slovin formula as follows:

$$n = \frac{N}{1 + N\,(e)^2}$$

Description :
   n = Sample
   N = Population
   e = *error*
   $n = \frac{64.116}{1 + 64.116\,(0,1)^2}$
   $n = 99,84$
   $n = 100$

The total population in this research was 64,116 people. Using the Slovin formula, the sample that the researcher could use was 100 taxpayer respondents who were registered at the KPP Pratama Kramat Jati or were in the sub-districts of Makasar & Kramat Jati.

RESULTS

This research used IBM SPSS Version 25 software to view descriptive statistics on all research variables. The following are the results of descriptive statistics:

Table 2. Descriptive Statistics Example (N =158)

Variable	Min.	Max.	M	SD
Taxpayer Compliance	11	20	15,83	2,005
Taxpayer Awareness	9	16	13,28	1,700
Tax Sanctions	23	44	33,75	3,971
Fiscal Service Quality	16	24	20,15	2,363
Implementing an E-Filing System	7	16	12,88	1,919

Note: M = Mean, SD = Standard Deviation

The standard deviation of variable tax compliance is below the mean value, illustrating that all data representation is good. The scale range of respondents' rating scores shows that the taxpayer has an assessment of agreeing with all statements and has a high level of compliance.

The standard deviation of variable tax awareness is below the mean value, illustrating that all data representation is good. The scale range of respondents' rating scores shows that the taxpayer has an assessment of agreeing with all statements and has a high level of awareness.

The standard deviation of variable tax sanction is below the mean value, illustrating that all data representation is good. The scale range of respondents' rating scores shows that the taxpayer has an assessment of agreeing with all statements.

The standard deviation of variable tax sanction is below the mean value, illustrating that all data representation is good. The scale range of respondents' rating scores shows that the taxpayer has an assessment of agreeing with all statements.

The standard deviation of variable fiscal service quality is below the mean value, illustrating that all data representation is good. The scale range of respondents' rating scores shows that the taxpayer has an assessment of agreeing with all statements.

The standard deviation of variable application *e-filing* system is below the mean value, illustrating that all data representation is good. The scale range of respondents' rating scores shows that the taxpayer has an assessment of agreeing with all statements.

Table 2. Validity test results

Variable	Statement Item	Pearson Correlation	r table	Sig. < 0,05	Explanation
Taxpayer Compliance	Y.1	0,657		0,00	Valid
	Y.2	0,807		0,00	Valid
	Y.3	0,842		0,00	Valid
	Y.4	0,848		0,00	Valid
Taxpayer Awareness	X1.1	0,491		0,00	Valid
	X1.2	0,625		0,00	Valid
	X1.3	0,540		0,00	Valid
	X1.4	0,721		0,00	Valid
	X1.5	0,726		0,00	Valid
Tax Sanctions	X2.1	0,654		0,00	Valid
	X2.2	0,742		0,00	Valid
	X2.3	0,732		0,00	Valid
	X2.4	0,635		0,00	Valid
Fiscal Service Quality	X3.1	0,655	0,195	0,00	Valid
	X3.2	0,529		0,00	Valid
	X3.3	0,532		0,00	Valid
	X3.4	0,680		0,00	Valid
	X3.5	0,740		0,00	Valid
	X3.6	0,761		0,00	Valid
	X3.7	0,637		0,00	Valid
	X3.8	0,589		0,00	Valid
	X3.9	0,463		0,00	Valid
	X3.10	0,724		0,00	Valid
	X3.11	0,559		0,00	Valid
Implementing an E-Filing System	X4.1	0,723		0,00	Valid
	X4.2	0,739		0,00	Valid
	X4.3	0,747		0,00	Valid
	X4.4	0,760		0,00	Valid
	X4.5	0,812		0,00	Valid
	X4.6	0,707		0,00	Valid

Note: R^2 = .13 (p < .01) **p < .01

The results of the validity test in table 3 show that all statement instruments contained in the questionnaire have a value of r count > r table (0.195) and have a Sig value. < 0.05. So all statements are considered valid.

Table 4. Reliability test results

Number of Questionnaire	Items Number of Samples	Cronbach Alpha > 0,60	Explanation
30	100	0,910	Reliable

The reliability test results in table 4 show that all statement items contained in the questionnaire are declared reliable because they have a Cronbach alpha value of 0.910 > 0.70.

Table 5. Classical assumption test results

Test Name	Method	Criteria	Test Results	Explanation
Residual Normality Test	*One Sample Kolmogorov-Smirnov Test*	Sig. > 0,05	0,200	The data is normally distributed
Taxpayer Awareness Multicollinearity Test (X_1)	*Tolerance dan Variance Inflation Center* (VIF)	Tolerance > 0,1 dan VIF < 10	0,495 dan VIF 2,022	There is no multicollinearity
Tax Sanction Multicollinearity Test (X_2)			0,597 dan VIF 1,676	There is no multicollinearity
Fiscal Service Quality Multicollinearity Test (X_3)			0,600 dan VIF 1,688	There is no multicollinearity
Application *E-Filing* System Multicollinearity Test (X_4)			0,602 dan VIF 1,662	There is no multicollinearity
Taxpayer Awareness Heteroscedasticity Test (X_1)	*Glejser*	Sig. > 0,05	0,673	There is no heteroscedasticity
Tax Sanction Heteroscedasticity Test (X_2)			0,839	There is no heteroscedasticity
Fiscal Service Quality Heteroscedasticity Test (X_3)			0,605	There is no heteroscedasticity
Application *E-Filing* System Heteroscedasticity Test (X_4)			0,495	There is no heteroscedasticity

According to table 5, the residual normality test results show an Asymp.Sig (2-tailed) value of 0.200. If the value of Sig. > 0.05, then the data is said to be normally distributed. So the results of the normality test shows that the data is normally distributed. All variables have tolerance values > 0.1 and VIF values < 10, so it can be said that there is no multicollinearity. From the ''Glejser test" results, the Sig. for all variables having a

value > 0.05, it can be said that there is no heteroscedasticity in the linear regression model used.

Table. 6. Hypothesis test results

Test Name	Criteria	Coefficient	Sig. 1 - tailed	Explanation
F-Test	Sig. < 0,05	18,320	0,000	Reject Ho (Regression model is feasible)
Taxpayer Awareness t- Test	Sig. 1-tailed < 0,05 & Coefficient β Positive	0,457	0,000	Fit with the hypothesis
Tax Sanction t-Test		0,044	0,350	Does not fit the hypothesis
Fiscal Service Quality t-Test		0,140	0,002	Fit with the hypothesis
Application *E-Filing* System t-Test		-0,70	0,194	Does not fit the hypothesis
Coefficient of determination	-	0,412	-	41,2%

Based on table 6, the F test results show Sig's value equal to 0.000 means that the Sig value < 0.05 so that there is a significant influence between taxpayer awareness, tax sanctions, tax authorities' service quality, and the implementation of the e-filing system, which together affect the individual taxpayer compliance variable. Taxpayer awareness has a value of Sig. 0.000 <α 0.05 and a positive coefficient of 0.457, taxpayer awareness has proven to affect taxpayer compliance positively. Tax sanctions have a value of Sig. 0.350 > α 0.05 and a positive coefficient of 0.044, that tax sanctions have not proven to positively affect individual taxpayer compliance. Fiscal service quality has a value of Sig. 0.0025 < α 0.05 and a positive coefficient of 0.140, that the quality of tax administration services has positively affected individual taxpayer compliance. The implementation of the e-filing system has a Sig value. 0.194 > α 0.05 and a negative coefficient of -0.70, that the application of the e-filing system has not proven to have a positive impact on individual taxpayer compliance. The coefficient of determination is 0.412 or 41.2%, indicating that taxpayer awareness, tax sanctions, quality of tax administration services, and the implementation of the e-filing system influence 41.2% of taxpayer compliance. While the remaining 58.8% is influenced by other variables not in this research.

DISCUSSION

The Impact of Taxpayer Awareness on Taxpayer Compliance
The study results prove that the first hypothesis (H1) is accepted, meaning taxpayer awareness positively affects individual non-entrepreneur taxpayer compliance registered at KPP Pratama Kramat Jati. This is in line with the results of research conducted by Indriyani et al. (2022) taxpayer awareness has a positive impact on taxpayer compliance. Taxpayer awareness comes from within the taxpayer, if the taxpayer is not aware of the importance of taxes for the state and himself, then the taxpayer will not care about taxes, if the taxpayer is not concerned about taxes, then the taxpayer does not care about taxes. This research uses the theory of planned behaviour developed by Ajzen (1988); in this theory, it says that intention is the basis that comes from within a person to manifest behaviour that obeys or disobeys a rule. When a person is aware and intends to carry out his obligations, that person will obey to carry out these obligations. The higher the level of taxpayer awareness, the higher the level of compliance.

Impact of Tax Sanctions on Taxpayer Compliance
The study results prove that the second hypothesis (H2) is rejected, meaning that tax sanctions do not positively affect individual non-entrepreneur taxpayer compliance registered at KPP Pratama Kramat Jati. Tax sanctions are actions in the form of penalties applied or imposed on taxpayers who violate regulations. Based on the Attribution Theory, tax sanctions are an example of external factors supporting a person to behave obediently; taxpayers will fulfil their tax obligations if they perceive that tax sanctions will harm them more. The results of this research are not in line with the theory used; even though the tax sanctions that have been implemented have not necessarily provided a deterrent impact and guaranteed that taxpayers would comply in carrying out their tax obligations, this may be due to a lack of understanding by taxpayers regarding tax sanctions. Due to a lack of knowledge regarding tax sanctions, taxpayers think that sanctions are safe and manageable. In addition to the existing tax sanctions, knowledge regarding tax sanctions must also be provided so taxpayers can understand matters relating to the implementation of taxation. Tax sanctions are also significant in implementing a self-assessment system so that tax collection and management can be carried out orderly and follow the expected goals; tax sanctions are made to prevent tax violations. However, tax violations will continue unless existing sanctions are strictly enforced. In addition to understanding tax sanctions, taxpayers who are aware of tax sanctions and the number of sanctions given when violating tax regulations also do not provide guarantees that taxpayers comply with their tax obligations; this can happen because taxpayers think that tax sanctions are only regulations so that the firmness of the tax authorities is needed in imposing sanctions on taxpayers, if the tax officials are not firm in imposing sanctions, the taxpayers will not comply in carrying out their obligations. Thus, increasing or decreasing tax sanctions does not impact increasing or decreasing taxpayer compliance. The results of this research contradict the results of previous research conducted by Dewi and Merkusiwati (2018), which showed that tax sanctions positively affect taxpayer compliance.

The Impact of Fiscal Service Quality on Taxpayer Compliance
The study results prove that the third hypothesis (H3) is accepted, meaning that the quality of tax authorities' services has a positive impact on the compliance of individual non-entrepreneur taxpayers registered at KPP Pratama Kramat Jati. This research's results align with previous research conducted by Kurniati and Rizqi (2019), which stated that the quality of tax services positively affects taxpayer compliance. Fiscal services are an effort to fulfil the needs carried out by tax officers in managing and preparing everything needed by taxpayers. Based on the Attribution Theory, the service of a tax officer is an example of an external factor that supports a person's behavior. So, if the tax authorities provide good service, it will affect taxpayer compliance. The study's results align with the theory used in this research; the quality provided by tax officials can affect taxpayer compliance. Taxpayers who feel happy and proud of the quality of tax services will make these taxpayers comply with their obligations. Thus, the higher the level of tax authorities, the higher the taxpayer compliance.

The Impact of Implementing the E-Filing System on Taxpayer Compliance
The results of the study prove that the fourth hypothesis (H4) is rejected, meaning that the application of the e-filing system does not positively affect the compliance of individual non-entrepreneur taxpayers registered at KPP Pratama Kramat Jati. The e-filing system is provided by the Directorate General of Taxes (DGT) to submit SPT or notification of Annual SPT extension, which is done online and in real-time. Taxpayers do not need to come to the KPP and wait in long queues to submit their SPT. Based on the Technology Acceptance Model (TAM) theory regarding implementing the e-filing system, which has been running for a long time, when taxpayers accept and can use this e-filing system properly, it will be a driving force for taxpayers to comply in carrying out

their tax obligations. The research results are different from the theory used, even though the government has provided electronic facilities such as e-filing it will not necessarily increase taxpayer compliance. This can be caused by several factors such as lack of knowledge and understanding of the use of e-filing, unstable internet connection when running the e-filing program, error problems when taxpayers report SPT, and taxpayers who need help understanding the internet will also increasingly feel difficulty. Thus, an increase or decrease in the implementation of the e-filing system does not impact increasing or decreasing taxpayer compliance. The results of this research contradict the results of previous research from Diantini et al. (2018) which said the e-filing system had a positive impact on individual taxpayer compliance.

CONCLUSION

The conclusion that can be drawn from this research is that there is sufficient evidence that the variables of taxpayer awareness and the quality of tax authorities' services positively impact taxpayer compliance. Then there is not enough evidence that the variable of tax sanctions and the implementation of the e-filing system positively affect taxpayer compliance.

DECLARATION OF CONFLICTING INTERESTS
The Authors declare that there is no conflict of interest.

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