



Analysis of Factors that Influence Individual Taxpayer Compliance in Jombang Regency

Aliza Karima¹⁾; Muslimin²⁾; Sofie Yunida Putri³⁾

^{1,2,3)} Universitas Pembangunan Nasional "Veteran" Jawa Timur

Email: ¹⁾ 20013010091@student.upnjatim.ac.id ,²⁾ muslimin.ak@upnjatim.ac.id ³⁾ sofie.yunida.ak@upnjatim.ac.id

How to Cite :

Karima, A., Muslimin, M., Putri, Y.S. (2024). Analysis of Factors that Influence Individual Taxpayer Compliance in Jombang Regency. EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis, 12(4). doi: <https://doi.org/10.37676/ekombis.v12i4>

ARTICLE HISTORY

Received [05 June 2024]

Revised [30 September 2024]

Accepted [14 October 2024]

KEYWORDS

Understanding Tax Regulations; Individual Taxpayers Awareness; Appropriateness of Tax Rates; Use of Tax Applications; Service Quality; Individual Taxpayers Compliance

This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



ABSTRACT

The purpose of this study is to analyze the various factors that influence individual taxpayer compliance individual taxpayers in Jombang Regency. Understanding of tax regulations, WPOP awareness, suitability of tax rates, use of tax applications, and service quality are some of the factors that this study examined their influence on individual taxpayers compliance in Jombang Regency, which is the subject of this study. All individual taxpayers registered with the Jombang Primary Tax Service Office are the population in this study. The sampling strategy used is a simple random sampling of each taxpayer with a taxpayer identification number (Nomor Pokok Wajib Pajak - NPWP). The test was conducted on 100 respondents obtained from calculating the Slovin formula in determining the research sample. This study uses Partial Least Squares (PLS) as a statistical testing tool. Based on the results of the study, understanding of tax regulations does not influence individual taxpayers compliance; individual taxpayer's awareness influences individual taxpayer's compliance; suitability of tax rates influences individual taxpayer compliance; use of tax applications does not influence individual taxpayers compliance; and service quality influences individual taxpayers compliance.

INTRODUCTION

Taxes are a very important instrument in the social and economic life of a country. Revenue obtained from taxes that goes into the state treasury is allocated for public development purposes, such as financing programs that meet community needs, developing the education sector, health services, pension programs, and public transportation infrastructure (Mulyati & Ismanto, 2021). Indonesia also continues to strive to increase the amount of state income and tax revenue from year to year to improve facilities and infrastructure in Indonesia, taxes must continue to be optimized. The percentage of tax revenue in Indonesia in 2018-2022 has increased from year to year (kemenkeu.go.id., 2023).

However, some people still view paying taxes as a representation of oppression rather than as an obligation that must be fulfilled. Indonesia's tax ratio is comparatively low when compared to other countries in the Asia Pacific area, as per data provided by the Organization for Economic Cooperation and Development (OECD). Indonesia is ranked 29th out of 34 nations. In 2021, Indonesia's tax-to-Gross Domestic Product (GDP) ratio stands at 10.9%, which is 8.9 percentage points lower than the Asia-Pacific average of 19.8%. Furthermore, at 34.1 percent, this ratio is lower than the OECD average by 23.2 percentage points (OECD, 2023). This shows that individual taxpayers compliance is still low. According to Rahayu in Nik Amah et al. (2023), taxpayer compliance refers to taxpayers' ability and willingness to follow applicable regulations. Compliance with regulations includes compliance with the principles of taxation when implementing the self-assessment system (Hidayati & Muniroh, 2023). With the implementation of this system, taxpayers are expected to be able to calculate, deposit, and report their own taxes (Rokhman et al., 2023). When taxpayers have complied with tax regulations and fulfilled their tax obligations, they are considered formally compliant. Tax compliance can contribute additional revenue to the country (Vincent et al., 2023) (Vincent et al., 2023). The government implemented tax reforms, also referred to as tax reform, in an effort to promote voluntary tax compliance (Putri & Wilasittha, 2022).

Research conducted by Lomban & Kambey (2022) examined the factors that influence individual taxpayers compliance, namely the application of e-SPT, understanding of tax regulations, and tax sanctions. Research conducted by Raharjo et al. (2020) studied the factors that influence individual taxpayers compliance, namely understanding tax regulations, tax rates, and service quality. Research conducted by Toniarta & Merkusiwati (2023) examined the factors that influence individual taxpayers compliance, namely trust in the government, tax rates, taxpayer awareness, service quality, and tax sanctions. Research conducted by Setyobudi & Muchayatin (2022) examined the factors that influence individual taxpayers compliance, namely modernization of the tax administration system, tax socialization, service quality, and knowledge about taxes. Jombang Regency is one of the regions in East Java with fairly good tax revenues. This is proven by Jombang Regency receiving appreciation from the award given by the Regional Office of DJP East Java II. This award is awarded to the largest taxpayer in the individual taxpayer category (excluding the voluntary disclosure program) and participants in the voluntary disclosure program (jombangkab.go.id, 2022). However, in reality, individual taxpayers compliance in Jombang Regency is still inconsistent so this phenomenon needs to be researched. The following is the percentage of individual taxpayers compliance for Jombang Regency for 2018-2022.

Table 1. Percentage of Jombang Regency Individual Taxpayers Compliance 2018-2022

Year	Individual Taxpayers amount	Number of SPT Reports	Individual Taxpayers Compliance Percentage
2018	147,375	45,836	31%
2019	160,664	44,232	28%
2020	173,131	49,749	29%
2021	184,887	49,230	27%
2022	197,368	56,489	29%

Source: Kantor Pelayanan Pajak Pratama Jombang, 2024

Based on Table 1, it shows that the number of registered individual taxpayers is greater than the reported individual taxpayers. So, the percentage of individual taxpayers compliance in Jombang Regency tends to fluctuate from 2018-2022. Compliance by individual taxpayers is influenced by a number of factors. Several individual factors such as attitudes and intentions toward paying taxes, so that tax revenues continue to increase. Given that the amount of

taxpayer compliance is largely determined by the planned behavior of the taxpayer, the importance of tax compliance continues to be the primary focus of input provided to the DJP (Manrejo & Yulaeli, 2022). To achieve a high degree of tax compliance, taxpayers tax morale must be good (Hardika et al., 2021).

The tax compliance factors examined in this research are understanding tax regulations, individual taxpayers awareness, appropriateness of tax rates, use of tax applications, and service quality. The aim of this research is to find out whether these factors really have an influence on the level of individual taxpayers compliance, especially in Jombang Regency.

A correct understanding of tax regulations is essential for every taxpayer. Taxpayers must have a strong understanding in order to be able to carry out their obligations accurately in terms of taxation (Sari et al., 2023). A deep understanding of tax regulations is the key to creating a tax environment that is fair, transparent, and in accordance with the law. If taxpayers understand what tax is, then they will be willing to comply and pay it (Latuamury & Usemahu, 2023). Trust in a fair and transparent tax system can strengthen a country's economic stability.

Taxpayer awareness is a very important foundation in the success of a country's taxation system. Knowledge or understanding of tax-related subjects can be known as tax awareness (Hidayati & Muniroh, 2023). Taxpayer awareness is not only about legal obligations but is also part of active participation in building a just society. The self-assessment system is designed to provide a level of confidence to taxpayers in order to increase taxpayer awareness (Pratiwi et al., 2020). Taxpayers need awareness so that they have ethical behavior and comply with paying taxes (Doyle et al., 2022).

Taxpayer understanding and awareness factors influence taxpayer compliance. Other factors influence tax rate compliance, namely tax rate suitability. Fair and appropriate rates can be used effectively for development. Tax rates are based on the idea that everyone has the same rights, so proportional tax rates are formed (Raharjo et al., 2020). Tax rates must be made appropriately and effectively so that taxpayers comply with paying taxes (Fernández-Rodríguez et al., 2021).

With the change in the method of collecting taxes to a self-assessment system, the DJP has carried out tax reforms to become more modern by launching various tax applications. This tax application is to help taxpayers be more efficient in paying taxes so it is hoped that it can increase taxpayer compliance. Using tax applications can save time by up to 40%, thereby encouraging taxpayer compliance (Okunogbe & Pouliquen, 2022). One manifestation of good governance is the formation of a tax office and implementation an effective tax system and tax administration (Ariani & Syamsurizal, 2022).

The government sees raising the caliber of tax services as a means of encouraging taxpayers to comply with their duties (Pebrina & Hidayatulloh, 2020). When the process of reporting and paying taxes runs smoothly, it is likely that taxpayers will be more motivated to fulfill their obligations correctly. Providing high-quality consulting services and education about tax regulations to taxpayers helps explain questions that taxpayers do not understand. Service quality is very relevant to taxpayer readiness and compliance because it serves to show that good service will accommodate taxpayers' interests in fulfilling their obligations (Wichmann et al., 2024).

LITERATURE REVIEW

Understanding of Tax Regulations

Understanding tax regulations is the process by which taxpayers learn and apply tax laws, regulations, and procedures to their tax-related actions (Pebrina & Hidayatulloh, 2020). A proper understanding of the basic concepts of taxation can lead taxpayers to become more compliant with applicable tax laws and regulations (Silalahi & Asalam, 2022). Therefore, it is important to

create regulations that are simple and can be understood by the public with the use of clear and understandable language (Pramesty & Andayani, 2021).

Individual Taxpayers Awareness

Individual taxpayers awareness is a condition in which individual taxpayers has a sincere intention and desire to fulfill its tax obligations, accompanied by awareness, appreciation, and compliance with applicable tax regulations (Rianty & Syahputepa, 2020). Meanwhile, according to Yoga & Dewi (2022), individual taxpayers awareness is an action taken by individual taxpayers which is expressed through perceptions or feelings and involves understanding, beliefs, and reasoning accompanied by a tendency to respond to the stimulus provided by the tax system and regulations. So it can be concluded, tax awareness is a condition where taxpayers have a serious intention to fulfill their tax obligations with understanding, belief, and obedience to applicable tax regulations. Individual taxpayers awareness can arise from internal factors and external factors. Internal factors come from the taxpayer himself, while external factors come from outside the taxpayer, such as government programs that educate the public about taxes in everyday life and during the development process so that they can assess the importance of taxes (Kausar et al., 2022).

Appropriateness of Tax Rates

The proportion used to determine the amount of tax to be paid to the state is known as the tax rate (Sandra & Chandra, 2021). Tax rates have a significant relationship with the tax function, especially the regularend function which represents government policies and efforts in the country's economy so that the amount of tax rates set in the tax law is based on the country's economic conditions (Raharjo et al., 2020). Taxpayers will understand and consider the tax rate imposed to be fairer if the tax authority sets it in a fairer way too (Toniarta & Merkusiwati, 2023).

Use of Taxation Applications

Fundamentally, the modernization of tax administration is a form of reform carried out by the DJP in order to facilitate taxpayer compliance in fulfilling their tax obligations (Gusti & Putu, 2023). DJP wants to provide online or digital-based services. This is why the administrative system is modernized for progress in the administrative implementation process using digital technology (Setyobudi & Muchayatin, 2022).

Taxpayers can pay and report taxes through a tax application that can be accessed through the DJP's official website, <https://djponline.pajak.go.id/>. The official website has many features, such as e-biling, e-filing, and e-form. E-biling is a feature to electronically generate a biling code used to pay or deposit taxes. E-filing is a feature to report and create tax returns. E-form is almost the same as e-filing used to report tax returns. The difference between the two is that it lies in filling out the SPT.

E-form can be filled in offline in the form of a file with the extension .xdl which can be downloaded on the official DJP website. The use of e-form aims to overcome complaints filed by taxpayers regarding difficulties accessing <https://djponline.pajak.go.id/> on the last date of SPT reporting (Agus Ariana & Sari Putri, 2023).

Service Quality

Tax information systems, tax provisions, and the quality of human resources are the three main quality criteria that form the basis of tax services (Raharjo et al., 2020). If high-quality tax services are available, taxpayers will be encouraged to report their own taxes (Pebrina & Hidayatulloh, 2020). Tax authorities strive to maintain a happy, honest, and organized attitude in providing their services, especially after the transition from tax machines to self-assessment tools (Sriary Bhegawati et al., 2023).

Individual Taxpayers Compliance

According to Rahayu in Nik Amah et al. (2023) taxpayer compliance is the ability and willingness of taxpayers to comply with applicable rules. Compliance with regulations includes adherence to the principles of tax imposition when implementing a self-assessment system (Hidayati & Muniroh, 2023). When taxpayers have complied with tax regulations and fulfilled their tax obligations, they are considered formally compliant. This is indicated by the submission of a tax return within the period regulated by law and the substantive or significant compliance of taxpayers is indicated by the accuracy of the information stated in the tax return (Darmayasa et al., 2020).

The results of research on understanding tax regulations conducted by Lomban & Kambey (2022) demonstrate the impact that a taxpayer's comprehension of tax regulations has on their compliance. Thus, understanding tax regulations has a tendency to increase individual taxpayers compliance. However, this is in contrast to the results of research conducted by Raharjo et al. (2020) and Hernanik & Handayati (2022) which shows that understanding tax regulations has no effect on individual taxpayers compliance. So, in theory, taxpayers who have a high level of understanding of tax regulations should be more compliant in fulfilling their tax obligations, because they know the payment deadline and reporting deadline (Hernanik & Handayati, 2022). H1: Understanding tax regulations influences individual taxpayers compliance in Jombang Regency.

Individual taxpayers awareness is a mandatory and important factor for every taxpayer to have. There are several factors that influence the extent to which a taxpayer complies with their tax obligations, one of which is the level of awareness that the taxpayer has (Yoga & Dewi, 2022). Another aspect of tax awareness is tax sensitivity which is greatly influenced by taxpayers' perceptions of tax awareness itself (Hidayati & Muniroh, 2023). According to research by Toniarta & Merkusiwati (2023), taxpayer awareness influences taxpayer compliance. However, this is inversely proportional to the results of research conducted by Tambunan et al. (2023) stated that taxpayer awareness has no effect on taxpayer compliance. H2: Individual taxpayers awareness influences individual taxpayers compliance in Jombang Regency.

The way tax rates are applied has a big impact on how much tax is paid by taxpayers (Ikaraini & Adnantara, 2021). Fair and transparent tax rates can increase the level of taxpayer compliance. Taxpayers are more likely to file their returns on time when they believe that the tax system is equitable and that the government is making good use of their contributions. The research results of Raharjo et al. (2020) and Toniarta & Merkusiwati (2023) state that tax rates influence taxpayer compliance. H3: Appropriateness of tax rates influences individual taxpayers compliance in Jombang Regency.

To simplify the process for taxpayers to satisfy their tax obligations, the DJP has revolutionized the tax payment and reporting system. Improvements in the tax payment and reporting process have been made by utilizing information and communication technology. One step to modernizing the tax system is through the launch of tax applications, such as e-filing, e-form, and e-billing (Wulandari, 2021).

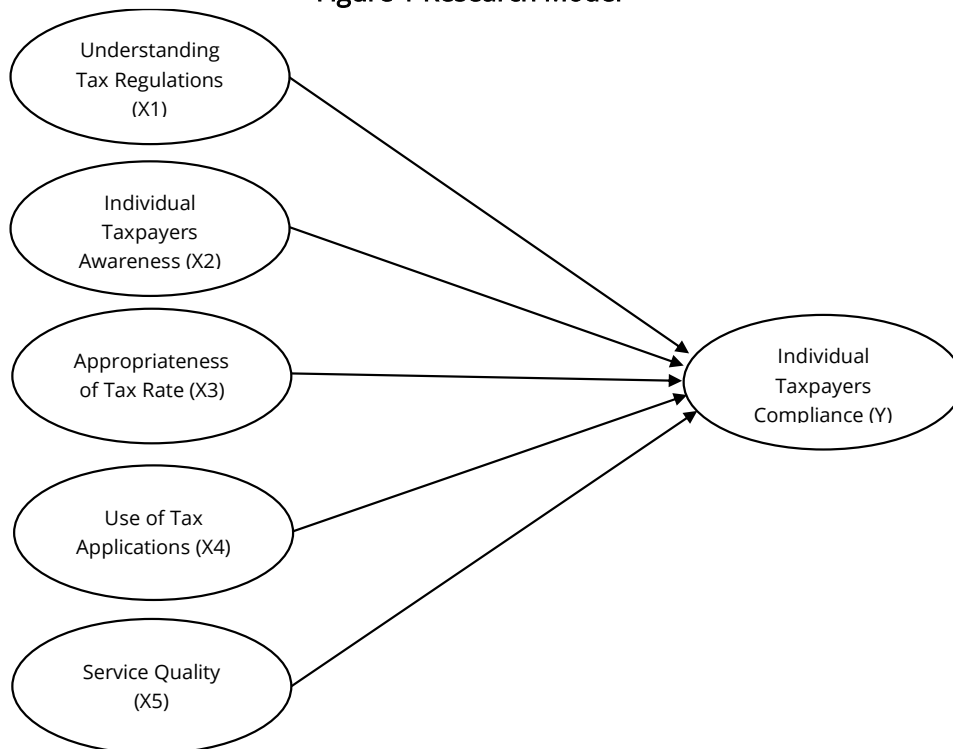
Research conducted by Hermawan et al. (2021) explains that information technology influences taxpayers in fulfilling their tax obligations. The more information technology develops in the tax sector, the higher taxpayer compliance will be. In line with research conducted by Hermawan et al. (2021), research by Setyobudi & Muchayatin (2022) explains that modernization of the tax administration system has an effect on individual taxpayers compliance. However, in contrast to research conducted by Lomban & Kambey (2022), the implementation of e-SPT has no effect on individual taxpayers compliance and research conducted by Wulandari (2021) shows that the implementation of e-billing has no effect on taxpayer compliance. H4: The use of tax applications influences individual taxpayers compliance in Jombang Regency.

One of the external factors influencing someone's actions is the quality of the services (Pramesty & Andayani, 2021). Efficient, friendly, and responsive tax services can increase

taxpayer compliance. Clear processes, easily accessible help, and quick responses to taxpayers' questions or needs can make them more motivated to comply with their tax obligations. The results of research by Hernanik & Handayati (2022), Raharjo et al. (2020), and Khodijah et al. (2021) stated that service quality influences taxpayer compliance. However, in contrast to research conducted by Setyobudi & Muchayatin (2022) shows that it has no effect on taxpayer compliance in Pati Regency. H5: Service quality influences individual taxpayers compliance in Jombang Regency.

Based on the theories and hypotheses that have been described, the research model can be described as follows:

Figure 1 Research Model



METHODS

This study uses the Partial Least Squares (PLS) analysis methodology with the smartPLS 4.0 software. The population for this study consists of 863,425 individual taxpayers who are registered with KPP Pratama Jombang in Jombang Regency. This study employs the sample technique of simple random sampling.

Simple random sampling involves selecting samples from a population in a completely random manner, without considering the different levels or categories within the population (Sugiyono, 2022). Based on the calculations utilizing the Slovin method, the research can utilize a sample size of 100 respondents.

The research employs a questionnaire as the data collection method, utilizing a variable measurement methodology that uses a 5-point Likert scale. The questionnaire is conducted through two methods: offline administration using paper media and online administration using a Google Form link. Table 2 displays the definitions of variables and indicators in variable measurement.

Table 2 Definition Of Variables And Indicators In Variable Measurement

Variable	Indicator Variable Measurement
Understanding Tax Regulations (X1)	<p>Measurement of this variable refers to indicators developed by Safitri & Silalahi (2020) and Bruno (2019) in Hardika et al. (2022) Hardika et al. (2022), including:</p> <ol style="list-style-type: none"> Know the applicable tax provisions. Know the SPT reporting deadline. Understand the current tax system. Understand tax rights and obligations. Understand the procedures for calculating taxes.
Individual Taxpayers Awareness (X2)	<p>The measurement of this variable refers to indicators developed by Simanjuntak & Simbolon (2022) which consist of six statement items, including:</p> <ol style="list-style-type: none"> Paying taxes out of self-awareness. Paying taxes because taxes are an obligation as an Indonesian citizen. Be aware that taxes serve as a means of contributing to the progress and advancement of the nation. Be aware delaying tax payments and lowering the amount of taxes paid could have negative consequences for the State. Be aware that the state sets taxes as law and can be enforced. Be aware that taxes must be paid on time.
Appropriateness of Tax Rate (X3)	<p>The measurement of this variable refers to the indicators developed by Suhendri (2015) in Suarni and Marlina (2018) in Khodijah et al. (2021) which consist of three statement items, including:</p> <ol style="list-style-type: none"> Feel that the tax rate imposed is appropriate to the level of income. Believe that a fair tax rate must be the same for all taxpayers. Believe that a fair tax rate should be proportional to income.
Use of Tax Applications (X4)	<p>The measurement of this variable refers to indicators developed by Wulandari (2021) which consist of five statement items, including:</p> <ol style="list-style-type: none"> Feel that the existence of a tax application makes it easier to pay taxes. Taxpayers feel that a tax application can save costs Make tax calculations faster and more accurate. Feel that the existence of a tax application is more environmentally friendly and hassle-free. Feel that the existence of a tax application makes taxpayer security more secure.
Service Quality (X5)	<p>The measurement of this variable refers to the indicators developed by Reynaldo Tan et al. (2021) which consists of five statement items, among others</p> <ol style="list-style-type: none"> Feel that the tax officer has provided good tax services It is felt that counseling carried out by tax officers can help understanding. It is felt that tax officials always pay attention to taxpayers' objections to the taxes imposed. The tax officer feels that it makes it easy to pay and pay off taxes.

	e. Feeling that the tax officer provides certainty that service information will be carried out.
Individual Taxpayers Compliance (Y)	The measurement of this variable refers to the indicators developed by Reynaldo Tan et al. (2021) which consists of six statement items, among others <ul style="list-style-type: none"> a. Always complete tax form appropriately. b. Taxpayers always calculate, pay and report tax accurately and correctly. c. Over the last two years, always filed and submitted tax returns on time for all sorts of taxes. d. Have no tax arrears for any type of tax, unless have received authorization to pay in installments or to defer tax payments. e. Never been convicted of a tax offence. f. Never received a warning letter.

RESULTS

The results of the research data from the questionnaire that was distributed were obtained from 100 individual taxpayers respondents registered in Jombang Regency.

Table 3 Respondent Demographics

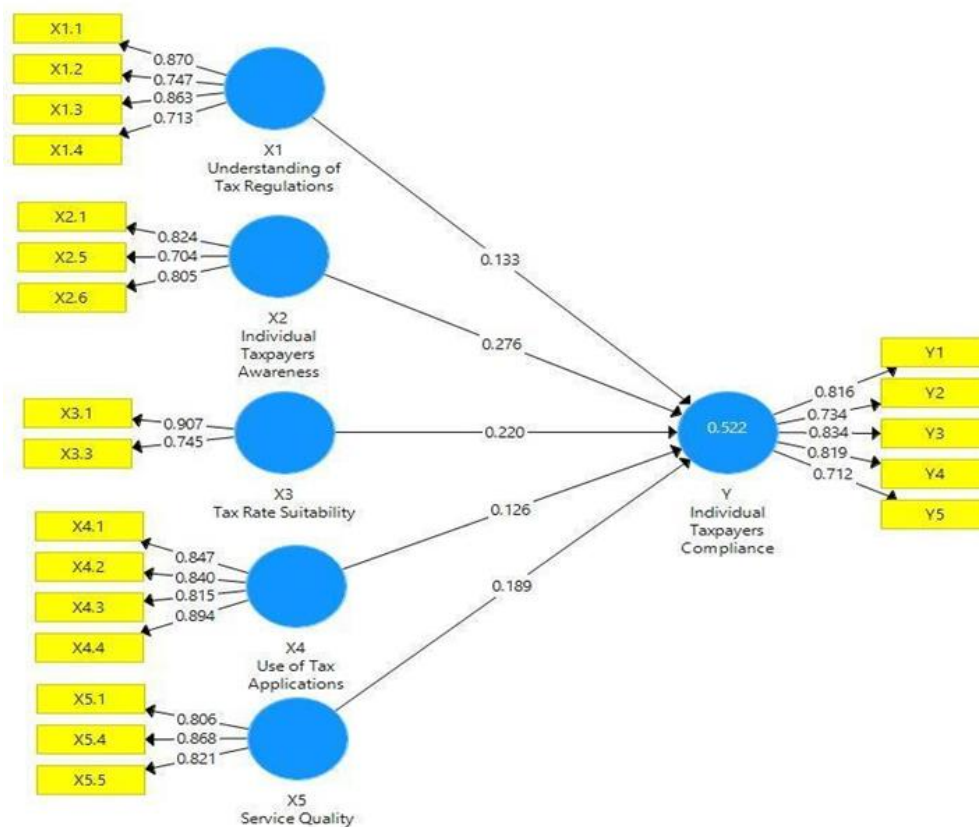
No.	Respondent Criteria	Amount	Percentage
1.	Last Education		
	Junior High School	0	0%
	Senior High School	24	24%
	Diploma	20	20%
	Bachelor Degree	42	42%
	Master Degree	12	12%
	Doctoral Degree	2	2%
2.	Year of Starting to Report SPT		
	≤2018	31	31%
	2019	11	11%
	2020	15	15%
	2021	12	12%
	2022	31	31%
3.	Business Type Classification		
	Employee	60	60%
	Entrepreneur	20	20%
	Free Worker	20	20%

Source: Research Data, 2024

Based on table 2, shows that the highest level of bachelor's degree education was 42%, the year the SPT was started to be reported for the year ≤2018 and 2022 obtained the highest percentage of 31%, and the business type classification of working as an employee received the highest percentage of 60%.

The analysis technique used in this research is Partial Least Square (PLS) with the help of smartPLS 4.0 software using outer model analysis testing consisting of convergent validity, discriminant validity, Average Variance Extracted (AVE), reliability test inner model analysis, namely R- Square.

Figure 2 Data Processing Results for Valid Indicators



Source: Research Data, 2024

The first outer model analysis carried out convergent validity testing using an outer loading value of >0.7 which obtained results, namely, measuring the variable understanding of tax regulations, four of the five indicators were valid, the individual taxpayers awareness variable had three of the six valid indicators, and the suitability of tax rates was found.

Two out of three valid indicators, use of tax applications, there are four out of five valid indicators, service quality, which are three out of five valid indicators, and individual taxpayers compliance there are five out of six valid indicators. Overall, the valid indicators meet the cross-loading value of more than 0.7 so they meet the discriminant validity requirements. AVE values for all variable constructs greater than 0.5 meet the criteria and indicate that the data used in this research is valid.

Reliability testing obtained results showing that most of the latent variables with Cronbach's alpha values had values above 0.7, except for individual taxpayers awareness (X2) and tax rate suitability (X3) which had values of 0.676 and 0.565 respectively. However, the composite reliability value for all latent variables has a value of >0.7 and an AVE value of >0.5 (Hair et al., 2023). Thus, these results conclude that the variable construct shows a good level of reliability.

The inner model analysis tested using R-square obtained a result of 0.522. This is an individual taxpayers compliance variable influenced by understanding tax regulations, individual taxpayers awareness, appropriateness of tax rates, use of tax applications, and service quality at 52.2%. Hypothesis testing is carried out using the p-value to determine the effect of the independent variable on the dependent variable.

Table 4 The Results Of Hypothesis

	Original Sample (O)	T Statistics (O/STDEV)	P-Values	Results
X1 -> Y	0.133	1,265	0.103	Rejected
X2 -> Y	0.276	2,696	0.004	Accepted
X3 -> Y	0.220	2,579	0.005	Accepted
X4 -> Y	0.126	1,328	0.092	Rejected
X5 -> Y	0.189	2,178	0.015	Accepted

Source: Research Data, 2024

DISCUSSION

Based on the results of H1 which showed that understanding tax regulations had an effect on individual taxpayers compliance in Jombang Regency, it was proven that it had no effect. This is because the H1 test results have a p-value of 0.103. The p-value is greater than 0.05, so the H1 result is rejected. The results of this research are in line with the results of research conducted by Hernanik & Handayati (2022) and Setyobudi & Muchayatin (2022) which show that understanding tax regulations has no effect on the level of individual taxpayers compliance. However, in contrast to research conducted by Lomban & Kambey (2022) shows that understanding tax regulations has an effect on individual taxpayers compliance.

H2 result showed that individual taxpayers awareness had an influence on individual taxpayers compliance in Jombang Regency, proven to be influential. This is because the H2 test results have a p-value of 0.004. The p-value is smaller than 0.05, so the H2 result is accepted. The results of this research are in line with the results of research conducted by Toniarta & Merkusiwati (2023) which shows that individual taxpayers awareness influences the level of individual taxpayers compliance. However, this is inversely proportional to the results of research conducted by Tambunan et al. (2023) stated that taxpayer awareness has no effect on taxpayer compliance.

H3 result showed that the appropriateness of tax rates has an effect on individual taxpayers compliance in Jombang Regency, proven to be influential. This is because the H3 test results have a p-value of 0.005. The p-value is smaller than 0.05, so the H3 result is accepted. The results of this research are in line with research conducted by Raharjo et al. (2020) and Toniarta & Merkusiwati (2023) which show that tax rates have an influence on individual taxpayers compliance.

H4 result showed that the use of tax applications had an effect on individual taxpayers compliance in Jombang Regency, it was proven that it had no effect. This is because the H4 test results have a p-value of 0.092. The p-value is greater than 0.05, so the H4 result is rejected. The results of this research are in line with the results of research conducted by Lomban & Kambey (2022) which shows that the implementation of e-SPT has no effect on individual taxpayers compliance and research conducted by Wulandari (2021) shows that the implementation of e-billing has no effect on taxpayer compliance. However, this is not in line with research conducted by Hermawan et al. (2021) explains that information technology influences taxpayers in fulfilling their tax obligations.

H5 result showed that service quality has an influence on individual taxpayers compliance in Jombang Regency, proven to be influential. This is because the H5 test results have a p-value of 0.015. The p-value is smaller than 0.05, so the H5 result is accepted. The results of this research are in line with research conducted by Hernanik & Handayati (2022), Raharjo et al. (2020), and Toniarta & Merkusiwati (2023) which show that service quality has an influence on individual taxpayers compliance. However, in contrast to research conducted by Setyobudi & Muchayatin (2022) shows that it has no effect on taxpayer compliance in Pati Regency.

CONCLUSION

The factors that influence individual taxpayers' compliance are tax understanding, individual taxpayers' awareness, suitability of tax rates, use of tax applications, and service quality. The research results show that understanding tax regulations has no effect on individual taxpayer compliance in Jombang Regency, individual taxpayer awareness has an effect on individual taxpayer compliance in Jombang Regency, appropriateness of tax rates has an effect on individual taxpayer compliance in Jombang Regency, use of tax applications has no effect on individual taxpayer compliance in Jombang Regency, and service quality influences individual taxpayer compliance in Jombang Regency.

SUGGESTION

This research cannot yet represent the phenomena that exist throughout Indonesia, so it is hoped that future researchers will be able to research in a wider scope. This research also only measures the factors that influence the level of compliance of individual taxpayers, so it is not possible to know the factors that influence the level of compliance of corporate taxpayers. Moreover, there are various factors that influence the level of compliance of individual taxpayers that can also be studied, such as tax socialization, tax sanctions, tax volunteers, tax amnesty and other similar research variables.

REFERENCES

- Agus Ariana, I. K., & Sari Putri, L. P. R. (2023). Implementasi Penggunaan E-Form Pada Pelaporan Spt Tahunan Di Kantor Konsultan Pajak (Ria Tax Consultant). *Adi Widya : Jurnal Pengabdian Masyarakat*, 7(2), 278–290. <https://doi.org/10.33061/awpm.v7i2.9541>
- Ariani, M., & Syamsurizal, S. (2022). Kepatuhan Wajib Pajak Orang Pribadi Ditinjau Dari Transparansi Informasi, Modernisasi Teknologi Pelayanan Pajak Dan Sanksi Pajak. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 17(1), 111–130. <https://doi.org/10.25105/jipak.v17i1.10396>
- Darmayasa, I. N., Wibawa, B. P., & Nurhayanti, K. (2020). E-filing dan Relawan Pajak dalam Meningkatkan Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Kajian Akuntansi*, 4(2), 208. <https://doi.org/10.33603/jka.v4i2.3949>
- Doyle, E., Frecknall-Hughes, J., & Summers, B. (2022). Ethical Reasoning in Tax Practice: Law or is There More? *Journal of International Accounting, Auditing and Taxation*, 48, 100483. <https://doi.org/10.1016/j.intaccaudtax.2022.100483>
- Fernández-Rodríguez, E., García-Fernández, R., & Martínez-Arias, A. (2021). Business and Institutional Determinants of Effective Tax Rate in Emerging Economies. *Economic Modelling*, 94(April 2019), 692–702. <https://doi.org/10.1016/j.econmod.2020.02.011>
- Gusti, B. P. I., & Putu, E. (2023). Pengaruh Aplikasi M-Pajak, Sosialisasi Perpajakan, dan Tax Compliance Cost terhadap Kepatuhan Wajib Pajak UMKM Orang Pribadi yang Terdaftar di KPP Pratama *Vokasi: Jurnal Riset Akuntansi*, 12(2), 44–55. <https://ejournal.undiksha.ac.id/index.php/JJAKUN/article/view/61195>
- Hair, J. F., Hult, G. T. M., Ringle, C. M., Sarstedt, M., Danks, N. P., & Ray, S. (2023). Partial Least Squares Structural Equation Modeling (PLS-SEM) Using R. In *Structural Equation Modeling: A Multidisciplinary Journal* (Vol. 30, Issue 1). <https://doi.org/10.1080/10705511.2022.2108813>
- Hardika, N. S., Askara, I. K. J., & Wijana, I. M. (2022). the Effect of Taxpayer Understanding and Use of E-Filing on Taxpayer Compliance With Tax Volunteer As Moderating Variable. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 17(1), 95–110. <https://doi.org/10.25105/jipak.v17i1.10147>

- Hardika, N. S., Wicaksana, K. A. B., & Subratha, I. N. (2021). The Impact of Tax Knowledge, Tax Morale, Tax Volunteer on Tax Compliance. *Proceedings of the International Conference on Applied Science and Technology on Social Science (ICAST-SS 2020)*, 544, 98–103. <https://doi.org/10.2991/assehr.k.210424.020>
- Hermawan, S., Lesmana, T. Y., Rahayu, D., Nirwana, N. Q. S., & Rahayu, R. A. (2021). Theory of Planned Behavior, Information Technology, and Taxpayer Compliance. *Jurnal Bisnis Dan Akuntansi*, 23(2), 179–190. <http://jurnaltsm.id/index.php/JBA>
- Hernanik, N. D., & Handayati, P. (2022). Pengaruh pemahaman wajib pajak, pengaplikasian sistem e-filing, dan kualitas pelayanan fiskus terhadap kepatuhan pph pasal 21. *Inovasi*, 18(1), 17–22. <https://doi.org/10.30872/jinv.v18i1.10438>
- Hidayati, T. N., & Muniroh, H. (2023). Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan, dan Penggunaan Aplikasi E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi di Kabupaten Rembang. *Jurnal Bina Akuntansi*, 10(2), 478–496. <https://doi.org/10.52859/jba.v10i2.421>
- Ikaraini, N. L. P. J. A., & Adnantara, K. F. (2021). Pengaruh Pemahaman Peraturan Perpajakan, Persepsi Tarif Pajak dan Motivasi Membayar Pajak Terhadap Kepatuhan Membayar Pajak pada Wajib Pajak Orang Pribadi di KPP Pratama Gianyar. *Journal Research of Accounting*, 2(2), 156–171.
- jombangkab.go.id. (2022). Bupati Mundjidah Wahab Hadiri Tax Gathering Dan Mengapresiasi Wajib Pajak. *Jombangkab.Go.Id.* <https://jombangkab.go.id/berita/bupati-mundjidah-wahab-hadiri-tax-gathering-dan-mengapresiasi-wajib-pajak>
- Kausar, A., Sujatmiko, S., Muchsidin, M., Baharuddin, C., & Bazergan, I. (2022). Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak di KPP Pratama Makassar Barat. *JEMMA (Journal of Economic, Management and Accounting)*, 5(2), 228. <https://doi.org/10.35914/jemma.v5i2.1526>
- kemenkeu.go.id. (2023). Menkeu : Kinerja Penerimaan Negara Luar Biasa Dua Tahun Berturut-turut. *Kemenkeu.Go.Id.* <https://www.kemenkeu.go.id/informasi-publik/publikasi/berita-utama/Kinerja-Penerimaan-Negara-Luar-Biasa>
- Khodijah, S., Barli, H., & Irawati, W. (2021). Pengaruh Pemahaman Peraturan Perpajakan, Kualitas Layanan Fiskus, Tarif Pajak dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 4(2), 183. <https://doi.org/10.32493/jabi.v4i2.y2021.p183-195>
- Latuamury, S. E., & Usemahu, R. H. (2023). Understanding of Income Tax by Individual Taxpayers Employees. *MULTISCIENCE*, 3(4), 135–139.
- Lomban, C. E. K., & Kambey, J. (2022). Pengaruh penerapan E-SPT, Pemahaman peraturan perpajakan dan Sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi yang melakukan kegiatan usaha dan pekerjaan bebas. Studi kasus (KP2KP) Kabupaten Minahasa. *Jurnal Akuntansi Manado (JAIM)*, 3(3), 387–395. <https://doi.org/10.53682/jaim.vi.3438>
- Manrejo, S., & Yulaeli, T. (2022). Tax Compliance Model Based on Taxpayers Planned Behavior in Indonesia. *Journal of Tax Reform*, 8(3), 298–311. <https://doi.org/10.15826/jtr.2022.8.3.123>
- Mulyati, Y., & Ismanto, J. (2021). Pengaruh Penerapan E-Filing, Pengetahuan Pajak dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak pada Pegawai Kemendikbud. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 4(2), 139. <https://doi.org/10.32493/jabi.v4i2.y2021.p139-155>
- Nik Amah, Candra Febrilyantri, & Novi Dwi Lestari. (2023). Insentif Pajak Dan Tingkat Kepercayaan: Pengaruhnya Terhadap Kepatuhan Wajib Pajak. *Jurnal Ekonomi*, 28(1), 1–19. <https://doi.org/10.24912/je.v28i1.1266>
- OECD. (2023). Tax-to-GDP ratio Revenue Statistics in Asia and the Pacific 2023 – Indonesia Range Asia and Pacific Indonesia (pp. 1–2). <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

- Okunogbe, O., & Pouliquen, V. (2022). Technology, Taxation, and Corruption: Evidence from the Introduction of Electronic Tax Filing. *American Economic Journal: Economic Policy*, 14(1), 341–372. <https://doi.org/10.1257/pol.20200123>
- Pebrina, R., & Hidayatulloh, A. (2020). Pengaruh Penerapan E-Spt, Pemahaman Peraturan Perpajakan, Sanksi Perpajakan, Dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmiah Ekonomi Dan Bisnis*, 17(1), 1–8. <https://doi.org/10.31849/jieb.v17i1.2563>
- Pramesty, M., & Andayani, S. (2021). Pengaruh Kualitas Pelayanan, Pemahaman Peraturan, Sosialisasi, Sanksi Pajak, PENERAPAN E-Filling Terhadap Kepatuhan WPOP dalam Membayar Pajak (Studi Kasus pada KPP Pratama Kota Madiun). *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 5(3), 1729–1751.
- Pratiwi, V. P., Maryani, M., Agustin, R. D., Prasetyo, B., & Arnan, S. (2020). The Effect of Taxpayer Awareness and Modernization of Tax Administration System on Personal Taxpayer Compliance. *Journal Of Archaeology Of Egypt*, 17(4), 2741–2748.
- Putri, S. Y., & Wilasittha, A. A. (2022). The Implementation of Government Regulation Number 23 of 2018 (PP 23) to The Tax of MSMEs. *Nusantara Science and Technology Proceedings*, 2022(23), 28–34. <https://doi.org/10.11594/nstp.2022.2305>
- Raharjo, N. K., Majidah, M., & Kurnia, K. (2020). Pengaruh Pemahaman Peraturan Perpajakan, Tarif Pajak, dan Kualitas Pelayanan terhadap Kepatuhan Wajib Pajak (Studi Kasus pada Wajib Pajak Orang Pribadi Non Karyawan di KPP Pratama Cibinong Periode 2020). *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 7, 671. <https://doi.org/10.24843/eeb.2020.v09.i07.p05>
- Reynaldo Tan, Hizkiel Yusak David, Firmansyah Amrie, & Trisnawati Estralita. (2021). Kepatuhan Wajib Pajak Di Era Pandemi Covid19: Kesadaran Wajib Pajak, Pelayanan Perpajakan, Peraturan Perpajakan. *Educoretax*, 1(3), 208–218.
- Rianty, M., & Syahputepa, R. (2020). Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan Fiskus, dan Sanksi Perpajakan Terhadap Kepatuhan Pelaporan Wajib Pajak. *Balance : Jurnal Akuntansi Dan Bisnis*, 5(1), 13. <https://doi.org/10.32502/jab.v5i1.2455>
- Rokhman, A., Handoko, W., Tobirin, T., Antono, A., Kurniasih, D., & Sulaiman, A. I. (2023). The Effects of E-Government, E-Billing and E-Filing on Taxpayer Compliance: A Case of Taxpayers in Indonesia. *International Journal of Data and Network Science*, 7(1), 49–56. <https://doi.org/10.52677/j.ijdns.2022.12.007>
- Safitri, D., & Silalahi, S. P. (2020). Pengaruh Kualitas Pelayanan Fiskus, Pemahaman Peraturan Perpajakan Dan Penerapan Sistem E-Filling Terhadap Kepatuhan Wajib Pajak: Sosialisasi Perpajakan Sebagai Pemoderasi. *Jurnal Akuntansi Dan Pajak*, 20(2), 145–153. <https://doi.org/10.29040/jap.v20i2.688>
- Sandra, A., & Chandra, C. (2021). Pengaruh Tarif Pajak, Sanksi Pajak dan Kesadaran Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Usahawan. *Jurnal Online Insan Akuntan*, 5(2), 153. <https://doi.org/10.51211/joia.v5i2.1435>
- Sari, D. R. K., Wahidhani, E. H., & Hadi, W. (2023). Pengaruh Pemahaman Peraturan Perpajakan Dan Tarif Pajak Terhadap Kepatuhan Wajib Pajak Studi Kasus pada Kantor Pelayanan Pajak Pratama Bogor. *Jurnal Ilmiah Akuntansi Kesatuan*, 11(2). <https://doi.org/10.37641/jiakes.v11i1.2033>
- Setyobudi, S., & Muchayatin, M. (2022). Pengaruh Modernisasi Sistem Administrasi Perpajakan, Sosialisasi Pajak, Kualitas Pelayanan, Dan Pengetahuan Mengenai Pajak Terhadap Kepatuhan Wajib Pajak Tahun 2022 (Studi Empiris Wajib Pajak Di Kabupaten Pati). *Ekonomi, Keuangan, Investasi Dan Syariah (EKUITAS)*, 4(1), 275–281. <https://doi.org/10.47065/ekuitas.v4i1.1772>
- Silalahi, V. D. T. P., & Asalam, A. G. (2022). Pengaruh Kualitas Pelayanan Pajak, Pemahaman Peraturan Perpajakan, dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 6(3), 273–282.

- Simanjuntak, J., & Simbolon, R. (2022). Pengaruh Pengetahuan Perpajakan Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Kecamatan Parongpong. *Jurnal Cahaya Mandalika*, 3(3), 185–193. <https://doi.org/10.29313/bcsa.v2i1.1723>
- Sriary Bhegawati, D. A., Yuesti, A., & Sari, I. G. A. A. J. R. (2023). Pengaruh Sanksi, Pelayanan Fiskus, Sosialisasi, Dan Kesadaran Pajak Terhadap Kepatuhan Wpop. *KRISNA: Kumpulan Riset Akuntansi*, 15(1), 116–126. <https://doi.org/10.22225/kr.15.1.2023.116-126>
- Sugiyono. (2022). *Metode Penelitian Kuantitatif Kualitatif dan R&D* (2nd ed.). Alfabeta.
- Tambunan, R. C. A. A., Trisnaningsih, S., & Widodo, C. (2023). Pengaruh Kesadaran Wajib Pajak, Kepemilikan Nomor Pokok Wajib Pajak, dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus Pada KPP Pratama Surabaya Rungkut). *Al-Kharaj : Jurnal Ekonomi, Keuangan & Bisnis Syariah*, 6(2), 2152–2165. <https://doi.org/10.47467/alkharaj.v6i2.4269>
- Toniarta, I. N., & Merkusiwati, N. K. L. A. (2023). The Effect of Trust in Government, Tax Rate, Taxpayer Awareness, Service Quality, and Tax Sanction on Individual Taxpayer Compliance. *Management Studies and Entrepreneurship Journal*, 4(5), 4955–4967. <http://journal.yrpiiku.com/index.php/msej>
- Vincent, O., Stevenson, A., & Owolabi, A. (2023). Do Sociodemographic Characteristics of SME Entrepreneurs Influence Their Tax (non) Compliance Behaviour? *Journal of Economic Criminology*, 1, 1–10. https://www.researchgate.net/profile/Bruno-Sergi-2/publication/370386802_Business_to_Government_B2G_Corruption_and_Resource_Misallocation_The_Case_of_China_at_the_Municipal_Level/links/6454da9b97449a0e1a7d085a/Business-to-Government-B2G-Corruption-and-Res
- Wichmann, J., Leyer, M., & Altmüller, I. (2024). Do Taxpayers Consider Quality Labels As a Form of recommendation for good tax-preparation services? Evidence from Germany. *Heliyon*, 10(1), 1–11. <https://doi.org/10.1016/j.heliyon.2023.e23357>
- Wulandari, D. S. (2021). Digitalization Of Tax Administration Systems And Tax Compliance Costs On Taxpayer Compliance Of Individual Taxpayer. *Journal of Accounting Science*, 5(1), 35–67. <https://doi.org/10.21070/jas.v5i1.1131>
- Yoga, I. G. A. P., & Dewi, T. I. A. L. A. (2022). Pengaruh E-Filing, Sosialisasi, Kesadaran Wajib Pajak, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *KRISNA: Kumpulan Riset Akuntansi*, 14(1), 140–150. <https://doi.org/10.22225/kr.14.1.2022.140-150>