The Effect of Taxation Socialization, Tax Knowledge, Tax Awareness, and Tax Sanctions on Individual Taxpayer Tax Compliance at KPP Pratama Surabaya Sawahan

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ABSTRACT

Taxes are the most important source of revenue for supporting government development. We realize or not that taxes play a significant role in the entire financial structure of the government, and are dynamic in nature following the business models or patterns that develop in society. The purpose of this study, namely to determine the effect of tax socialization, tax knowledge, tax awareness, and tax sanctions on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan. The research approach is quantitative research, with the data source used is primary data. Primary data is obtained from the answers of WP OP respondents at KPP through a questionnaire. The data analysis technique used, namely data quality test, classical assumption test, and hypothesis testing using the IBM SPSS Version 27 application. The results showed that the variables of tax socialization, tax knowledge, tax sanctions had no effect on tax compliance of WP OP, because the obtained t value was smaller than the t table and the significance value was greater than 0.05. While the tax awareness variable affects the tax compliance of WP OP, because the obtained t value is greater than the t table and the significance value is less than 0.05.

INTRODUCTION

The government system in Indonesia was created to achieve the country's goals. The purpose of the Indonesian State is contained in the preamble of the 1945 Constitution, which is "to protect the entire Indonesian Nation and the entire Indonesian homeland, to promote general welfare, to educate the nation's life, to implement world order based on independence, eternal peace and social justice." These goals require the cooperation of all components of society and a supportive government system. This is inseparable from the source of funding contained in the APBN (State Budget).

In Indonesia, tax is one of the most important sources of revenue for supporting development by the government. Whether we realize it or not, currently taxes play a big role in the entire financial structure of the government, and are dynamic in nature that follows the business models or patterns that develop in society. Tax is defined as a form of community involvement as a taxpayer in realizing development and the economy carried out by the government for the prosperity of the people. The government uses tax money paid by taxpayers to pay the country's debt and interest, for the welfare of the community.

The CNBC Indonesia page states that on December 12, 2023, tax revenue reached 101.3 or IDR 1,739.8 trillion of the 2023 State Budget target. This tax revenue has successfully passed the target originally set in the State Budget 28 Year 2023 which was pegged at IDR

1,718 trillion, from the revised target of IDR 1,818.2 trillion set by Presidential Regulation Number 75 Year 2023.

In increasing tax compliance, it is certainly influenced by several things, namely tax socialization for taxpayers, tax knowledge owned by taxpayers, tax awareness, and tax sanctions.

Table 1. Tax Compliance Level of Individual Taxpayers of KPP Pratama Surabaya Sawahan (Year 2020 - 2023)

Year	SPT Reporting Target	Realization	Compliance Rate (%)
2020	35.736	28.312	79,2 %
2021	32.548	32.290	99,21 %
2022	30.033	30.705	100 %
2023	32.937	33.888	101,37 %

Source: *KPP Pratama Surabaya Sawahan (2024)*

In Table 1 above, it can be seen that the percentage of taxpayers who submit SPT (Annual Tax Return) in 2020 is 79.2% and has increased from 2021 to 2023 by 99.21%; 100%; and 101.37%. This shows that the level of tax compliance at KPP Pratama Surabaya Sawahan has increased, which is indicated by the increasing percentage level starting in 2021.

The Pajakku website divides compliance into two, namely the first formal compliance is the behavior in which taxpayers formally fulfill their tax obligations in accordance with applicable tax regulations. An example of formal compliance is a taxpayer who records, calculates, pays and reports his debt through a tax return. Second, material compliance, which is where the taxpayer essentially complies with the material provisions or basic provisions of taxation, namely according to the definition of taxation and law. An example of substantial compliance is when the taxpayer fulfills the material requirements by filling out the Annual Tax Return completely, correctly, and clearly in accordance with the applicable provisions. After that, the annual tax return is sent to the Tax Office before the deadline.

Taxpayers are divided into two major groups, namely Individual Taxpayers (WP OP) and Corporate Taxpayers. Each of these groups has certain categories. Researchers chose Individual Taxpayers (WP OP) as research respondents, because the structure of individual taxes is generally simpler and requires less administration compared to corporate taxpayers. This research was conducted at KPP Pratama Surabaya Sawahan, which is located at Jl. Dinoyo No. 111 Floor 1-3, Keputran, Kec. Tegalsari, Surabaya, East Java.

This research is based on the Theory of Planned Behaviour (TPB) theory. Manongko (2018: 64) Theory of Planned Behaviour (TPB) is a conceptual framework that aims to explain the determinants of certain behaviors. Theory of Planned Behavior (TPB) or theory of planned behavior is a refinement of Theory of Reasoned Action (TRA) or theory of reasoned action.

The Theory of Planned Behavior (TPB) recognizes the possibility that many behaviors are not fully controllable, so the concept of perceived behavioral control was added to address this type of behavior. Theory of Planned Behavior (TPB) has a focus on 2 basic aspects that encourage a person to engage in a desired behavior and the extent to which participation in the behavior creates difficulties that allow a person to realize the behavior. The first aspect involves the formation of willingness to perform behavioral interests, while the second aspect

concerns the relationship between stated willingness and actual behavior (Hagger, M.S. et al. 2020: 18).

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT
Institutional setting
Tax Socialization

Socialization is a general term that is defined as the process of learning through interactions with others how to think, feel and act, all of which are very important for creating effective social participation (Wurianti et al. 2015: 6).

Tax socialization is one form of effort in providing tax information by the DGT to taxpayers in the interest of fulfilling their tax rights and obligations.

The purpose of tax socialization is to provide good and correct information so that taxpayers know the importance of paying taxes and ultimately increase individual taxpayer compliance with their tax obligations.

Tax Knowledge

According to (Kartikasari and Yadnyana, 2020) tax knowledge is tax information that can be used by taxpayers as a basis for actions related to the implementation of tax rights and obligations, decision making, and implementation of certain instructions or strategies.

Tax Knowledge is a form of information (both related to regulations, sanctions, payments, and other matters related to taxation) known by taxpayers in fulfilling their tax rights and obligations.

Tax Awareness

According to Larasati (2013) Tax Awareness or tax awareness is the willingness to fulfill its obligations, including the willingness to make payments and fulfill state duties by paying its tax obligations.

According to Ritonga (2019:15) tax awareness is taxpayer behavior in the form of views or perceptions that include beliefs, knowledge and reasoning, as well as the tendency to act with the convenience offered by the existing tax system and regulations.

It can be concluded that tax awareness is a form of individual condition as a taxpayer where he has a willingness to fulfill his tax obligations without coercion.

Tax Sanctions

According to (Mardiasmo, 2011:39) Tax Sanctions is a guarantee that the provisions of tax legislation (taxation standards) are adhered to, namely in the form of tax fines as a deterrent effect for taxpayers not to violate taxation standards.

According to Mardiasmo (2018) Sanctions are divided into two, namely administrative sanctions and criminal sanctions. Administrative sanctions are sanctions in the form of payment of losses to the state, especially in the form of interest and surcharges. Criminal sanctions are sanctions in the form of laws used by tax authorities to enforce tax regulations.

Tax Compliance

According to Dwi et al. (2019) Tax Compliance is the attitude or behavior of taxpayers who fulfill all their tax obligations and exercise their taxation rights in accordance with applicable laws and regulations.

According to Hasanudin et al. (2020) compliance is divided into two, first formal compliance, which is a situation where taxpayers have fulfilled their obligations formally in accordance with the provisions of the tax law. Second, material compliance, which is a situation where

taxpayers have complied with the content and spirit of all relevant tax regulations in their essential parts, and substantive compliance can also include formal compliance.

Hypothesis

H1: Tax socialization affects the Tax Compliance of Individual Taxpayers at KPP Pratama Surabaya Sawahan.

H2: Tax knowledge affects Individual Taxpayer Tax Compliance at KPP Pratama Surabaya Sawahan.

H3: Tax awareness affects the Tax Compliance of Individual Taxpayers at KPP Pratama Surabaya Sawahan.

H4: Tax sanctions affect the Tax Compliance of Individual Taxpayers at KPP Pratama Surabaya Sawahan.

Agency theory

Theory of Planned Behavior (TPB)

The attitude of taxpayer compliance is formed by the taxpayer's belief in fulfilling his tax obligations. This includes information that taxpayers already know about matters relating to taxation. The socialization of taxation will result in taxpayers having sufficient knowledge about taxation including tax sanctions, so that taxpayers will consciously behave in accordance with the available information. Thus, taxpayers will become obedient in fulfilling their tax obligations.
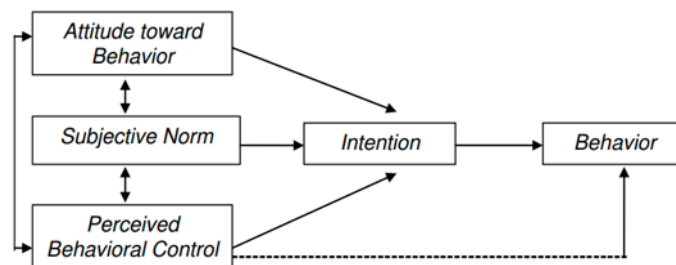
Figure 1. Theory of Planned Behavior (TPB) factors
Source: *Ajzen 1991, Quoted from Jurnal El-Riyasah Theory of Reasoned Action and Theory Of Planned Behavior*

The reason for choosing Theory of Planned Behavior (TPB) in this study is because there is a feeling of willingness or intention that controls behavior or action, thus influencing the implementation in fulfilling tax obligations as an individual taxpayer.

METHODS

Research Variable

1. Independent Variable (X)
   a. X1: Sosialisasi perpajakan
   b. X2: Tax Knowledge
   c. X3: Tax Awareness
   d. X4: Tax Sanctions

2. Dependent Variable (Y): Tax Compliance of Individual Taxpayers

Research Object and Sample Unit

The object of this research is the Surabaya Sawahan Primary Tax Service Office which is located at Jl. Dinoyo No. 111 Floor 1-3, Keputran, Tegalsari District, Surabaya, East Java. The sample unit in this study is an individual taxpayer who pays Article 21 income tax registered at the Surabaya Sawahan Primary Tax Service Office.

Population and Sample

The population used in this study were individual taxpayers at KPP Pratama Surabaya Sawahan. The number of individual taxpayers at KPP Pratama Surabaya Sawahan in 2023 was 110,682 taxpayers. The sampling technique used is non probability sampling. Non probability sampling is a sampling technique that does not provide equal opportunities for all elements (members) of the population to be selected as sample members. The collection technique used by researchers is accidental sampling, that is, if people who meet with researchers look appropriate as a source of data, they can be used as samples in an incidental sampling approach.

Data Types and Sources

The type of data used in this study is qualitative data through a quantitative process, using Likert scale measurements. Qualitative data obtained through respondents' answers were recapitulated into tabulated respondents' answers, then processed using the IBM Software Statistical for Social Science (SPSS) Version 27 application. The data source used in this research is primary data. Primary data is data obtained through the object of research directly. Where primary data is obtained from answers that have been filled in by Individual Taxpayer respondents at KPP Pratama Surabaya Sawahan through the distribution of questionnaires or questionnaires by researchers.

Method of Collecting Data

In this study, researchers used data collection techniques through questionnaires and through data sources provided by KPP Pratama Surabaya Sawahan. The type of questionnaire given is a closed questionnaire. A closed questionnaire is a form of questionnaire with questions and answers that have been provided, so that respondents are not free in providing answers. Researchers use an ordinal measuring scale or Likert measuring scale as a data measuring scale.

Data Analysis Method

The data analysis techniques used in this study are validity test, reliability test, classical assumption test, and hypothesis testing. The data that has been collected is processed using testing through the IBM Software Statistical for Social Science (SPSS) Version 27 application. The data analysis technique is described as follows:

1. Data Quality Test
   a. Validity Test
      The validity test is used to measure whether a questionnaire is valid or not, namely each statement used in the study. The criteria for the validity test are if r count> r table, then the research instrument is said to be valid provided that the significant level is 0.05 in the distribution of statistical table r values, and vice versa if r count < r table, then the research instrument is said to be invalid (Darma, 2021).

  b. Reliability Test

  Reliability test is used to show the consistency of the questionnaire according to respondents' answers in several tests under different conditions using the same questionnaire. An instrument is said to be reliable if it is used repeatedly and shows the same measurement results (Wahyudin, 2020). According to (Sugiyono, 2013: 112) the reliability test is calculated using Cronbach Alpha> 0.60 which indicates the instrument used is reliable.

2. Classical Assumption Test

  a. Multicollinearity Test

  According to (Suliyanto, 2011) the Multicollinearity Test has the aim of knowing whether there is a correlation between the independent variables, by looking at the VIF value of each independent variable on the dependent variable. Multicollinearity does not occur if the Tolerance value> 0.1 and the Variance Inflation Factor (VIF) value < 10 (Ghozali, 2013 in Nurcahyo and Riskayanto, 2018).

  b. Heteroscedasticity Test

  This test is a situation in a regression model that experiences inequality of variance from residuals on one observation to another. A good regression model is one that does not occur heteroscedasticity. Heteroscedasticity test using scatterplot with conclusion making if the points spread above or below and do not form a certain pattern, then there is no heteroscedasticity. Conversely, if there are points forming a regular pattern (wavy, spreading then narrowing), then heteroscedasticity occurs (Raharjo, 2015).

  c. Normality test

  This test is used to determine whether the residuals under study are normally distributed or not. The method used is to look at the probability plot test. The probability plot shows that the data is normally distributed if the results show that the points are spread along the diagonal line (Purba et al. 2021).

3. Hypothesis Testing

  a. Multiple Linear Analysis

  According to Raharjo (2015) Regression analysis is a method of analyzing research hypotheses to test whether there is an influence between one variable and another, which is expressed in the form of a mathematical equation (regression). Multiple Linear Regression Analysis serves to test the effect of two or more independent variables (independent variable or X) on a dependent variable (dependent variable or Y), the regression equation is:

  $$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + \varepsilon \ \dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots \ (1)$$

  Y = Individual Taxpayer Compliance

  a = Constant

  b_1 = Regression coefficient between Tax Socialization and Individual Taxpayer Compliance

  b_2 = Regression coefficient between Tax Knowledge and Individual Taxpayer Compliance

  b_3 = Regression coefficient between Tax Awareness and Individual Taxpayer Compliance

b_4 = Regression coefficient between Tax Sanctions and Individual Taxpayer Compliance

X1 = Tax Socialization

X2 = Tax Knowledge

X3 = Tax Awareness

X4 = Tax Sanctions

ε = Error

b. Coefficient of Determination (R^2)

The coefficient of determination (R^2) aims to predict and see how much influence the independent variables (independent variables or X) contribute simultaneously (together) to the dependent variable (dependent variable or Y). If the value is close to one, it shows a closer relationship, while a value close to zero shows a weaker relationship.

c. Partial Test (t Test)

Partial test (t test) is used to determine whether the independent variable (independent variable or X) partially (individually) affects a dependent variable (dependent variable or Y). In the t test, the basis for decision making is that the hypothesis is accepted if the t value is obtained> t table and the significance probability value <0.05. Thus, there is an influence on the dependent variable.

RESULTS

1. Data Quality Test

a. Validity Test

From Table 2 below, it can be seen that all statement items have a value of the coefficient value or r count greater than r table of 0.195. In addition, all statement items have a significance value of 0.01 which has a smaller number than the required limit of the significant level, namely 0.05. So it can be concluded that each indicator of both the independent variable (free) and the dependent variable (bound) in this study is said to be valid, because it has a coefficient value greater than r table with a significant level of less than 0.05.

Table 2. Validity Test Results on Individual Taxpayer Tax Compliance

Variables	Significance Results	Significance Limit	Correlation Coefficient	>/<	R Table	Description
X1.1	0,01	0,05	0,786	>	0,195	Valid
X1.2	0,01	0,05	0,865	>	0,195	Valid
X1.3	0,01	0,05	0,893	>	0,195	Valid
X2.1	0,01	0,05	0,791	>	0,195	Valid
X2.2	0,01	0,05	0,839	>	0,195	Valid
X2.3	0,01	0,05	0,831	>	0,195	Valid
X2.4	0,01	0,05	0,644	>	0,195	Valid
X3.1	0,01	0,05	0,871	>	0,195	Valid
X3.2	0,01	0,05	0,892	>	0,195	Valid
X3.3	0,01	0,05	0,919	>	0,195	Valid
X3.4	0,01	0,05	0,788	>	0,195	Valid

X3.5	0,01	0,05	0,850	>	0,195	Valid
X4.1	0,01	0,05	0,866	>	0,195	Valid
X4.2	0,01	0,05	0,893	>	0,195	Valid
X4.3	0,01	0,05	0,847	>	0,195	Valid
X4.4	0,01	0,05	0,780	>	0,195	Valid
Y.1	0,01	0,05	0,898	>	0,195	Valid
Y.2	0,01	0,05	0,903	>	0,195	Valid
Y.3	0,01	0,05	0,926	>	0,195	Valid
Y.4	0,01	0,05	0,880	>	0,195	Valid

Source: *Processed by Researcher with SPSS 27*

b. Reliability Test

From Table 3 below, it can be seen that the tax socialization variable (X1) has a Cronbach Alpha value of 0.806> 0.60. The tax knowledge variable (X2) has a Cronbach Alpha value of 0.750> 0.60. The tax awareness variable (X3) has a Cronbach Alpha value of 0.915> 0.60. The tax sanctions variable (X4) has a Cronbach Alpha value of 0.857> 0.60. And the tax compliance variable WP OP (Y) has a Cronbach Alpha value of 0.924> 0.60. So it can be concluded that each indicator in this study can be said to be reliable, because the independent variable (free) and the dependent variable (bound) have a Cronbach Alpha value> 0.60.

Table 3. Reliability Test Results

Variable	Croncah Alpha	Condition	Description
Tax Socialization (X1)	0,806	>0,60	Reliabel
Tax Knowledge (X2)	0,750	>0,60	Reliabel
Tax Awareness (X3)	0,915	>0,60	Reliabel
Tax Sanctions (X4)	0,857	>0,60	Reliabel
Tax Compliance (Y)	0,924	>0,60	Reliabel

Source: *Processed by Researcher with SPSS 27*

2. Classical Assumption Test
a. Multicollinearity Test

From Table 4 below, it can be seen that the tax socialization variable (X1) has a tolerance value of 0.608> 0.1 and a VIF value of 1.644 < 10. The tax knowledge variable (X2) has a tolerance value of 0.608> 0.1 and a VIF value of 1.660 < 10. The tax awareness variable (X3) has a tolerance value of 0.429> 0.1 and a VIF value of 2.332 < 10. The tax sanctions variable (X4) has a tolerance value of 0.710> 0.1 and a VIF value of 1.408 < 10. So it can be concluded that the regression model in this study does not have multicollinearity symptoms, because the tolerance value of the independent and dependent variables is greater than 0.1 and the VIF value is less than 10.

Table 4. Multicollinearity Test Results

Variable	Collinearity Statistic

|	Tolerance	VIF
Tax Socialization (X1)	0,608	1,644
Tax Knowledge (X2)	0,602	1,660
Tax Awareness (X3)	0,429	2,332
Tax Sanctions (X4)	0,710	1,408
Dependent Variable	Tax Compliance	

Source: *Processed by Researcher with SPSS 27*

b. Heteroscedasticity Test

It can be seen from the picture below, that the scatterplot graph shows that the distribution does not show a clear pattern and the points are scattered above and below zero on the Y axis. So it can be concluded that the regression model in this study does not occur heteroscedasticity.
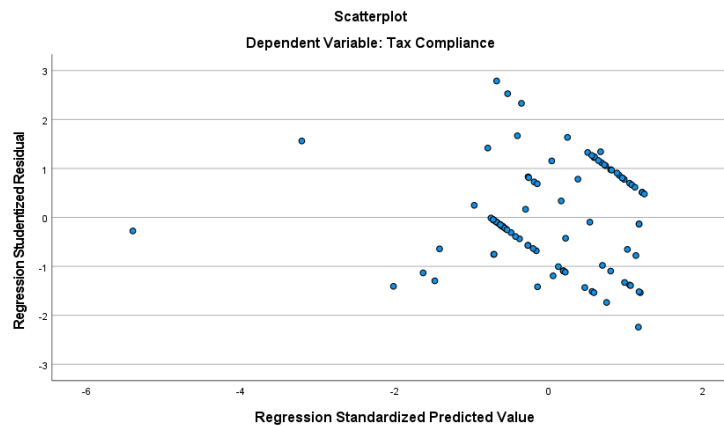
Figure 2. Heteroscedasticity Test Results
Source: *Processed by Researcher with SPSS 27*

c. Normality Test

In Figure 3 below, it shows that the points on the graph spread around the diagonal line and follow the diagonal line, so it can be concluded that this regression model fulfills the assumption of normality.
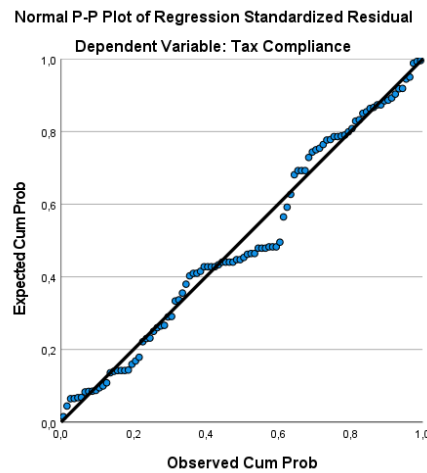
Figure 3. Normality Test with P-Plot
Source: *Processed by Researcher with SPSS 27*

3. Hypothesis Test
a. Multiple Linear Regression Analysis
The following is a table of multiple linear regression results

Table 5. Multiple Linear Regression Results

Variables	Regression Coefficient
Constant	4,287
Tax Socialization (X1)	0,182
Tax Knowledge (X2)	-0,47
Tax Awareness (X3)	0,473
Tax Sanctions (X4)	0,068

Source: *Processed by Researcher with SPSS 27*

The linear regression equation is obtained, namely:
$$Y = 4{,}287 + 0{,}182X_1 - 0{,}47X_2 + 0{,}473X_3 + 0{,}068X_4 + \varepsilon$$

Based on the linear regression equation, it is interpreted as follows:
1. The constant value is positive at 4.287, which means that if the independent variables (X1, X2, X3, X4) have a constant or zero value, the individual taxpayer compliance variable (Y) is 4.287.
2. The level of taxation socialization (X1) has a value of 0.182 which means that if the level of taxation socialization increases by one unit (the higher), the level of tax compliance of WP OP at KPP Pratama Surabaya Sawahan will increase by 0.182.
3. The level of tax knowledge (X2) has a value of -0.47, which means that this negative coefficient indicates that the higher the tax knowledge, the lower the prediction analysis results will be with the assumption that other variables remain constant. Every one unit increase in tax knowledge, the analysis results decrease by -0.47 assuming other variables remain constant.

4. The level of tax awareness (X3) has a value of 0.473, which means that if the level of tax awareness increases by one unit (the higher), the level of tax compliance of WP OP at KPP Pratama Surabaya Sawahan will increase by 0.473.
5. The level of tax sanctions (X4) has a value of 0.068, which means that if the level of tax sanctions increases by one unit (the higher), the level of tax compliance of WP OP at KPP Pratama Surabaya Sawahan will increase by 0.068.

b. Coefficient of Determination (R^2)

In Table 6 the coefficient value in this study is 0.569. This shows the percentage of tax socialization variables (X1), tax knowledge (X2), tax awareness (X3), and tax sanctions (X4) on tax compliance WP OP at KPP Pratama Surabaya Sawahan of 56.9% while the remaining 43.1% is influenced by other independent variables not included in this model.

Table 6. Coefficient of Determination

Model	R	R *Square*	*Adjusted R Square*	*Std. Error of the Estimate*
1	,754ᵃ	,569	,551	1,46721

Source: *Processed by Researcher with SPSS 27*

c. Partial Test (t Test)

The following is a table of t test results

Table 7. T Test Result

Independent Variable	T Count	Sig.
Sosialisasi Perpajakan (X1)	1,729	0,087
Tax Knowledge (X2)	-0,520	0,605
Tax Awareness (X3)	6,082	0,01
Tax Sanctions (X4)	1,201	0,233

Source: *Processed by Researcher with SPSS 27*

From Table 7, it can be seen that the partial test results (t test) are as follows:
1. On the variable socialization of taxation (X1) has a t count of 1.729 smaller than t table 1.985 and a significance value of 0.087 greater than 0.05. So it can be concluded that H1 is rejected. This shows that tax socialization has no effect on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan.
2. The tax knowledge variable (X2) has a t count of -0.520 smaller than the t table of 1.985 and a significance value of 0.605 greater than 0.05. So it can be concluded that H2 is rejected. This shows that tax knowledge has no effect on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan.
3. The tax awareness variable (X3) has a t count of 6.082 greater than the t table of 1.985 and a significance value of 0.01 smaller than 0.05. So it can be concluded that H3 is accepted. This shows that tax awareness affects the tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan.
4. The tax sanctions variable (X4) has a t count of 1.201 smaller than the t table of 1.985 and a significance value of 0.233 greater than 0.05. So it can be concluded that H4 is

rejected. This shows that tax sanctions have no effect on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan.

DISCUSSION

The Effect of Tax Socialization on Individual Taxpayer Tax Compliance

Based on the results of testing hypothesis 1 (H1), it shows that tax socialization has no effect on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan. This can be seen from the t count of 1.729 smaller than the t table of 1.985 and a significance value of 0.087 greater than 0.05. This means that if the socialization of taxation is held or not held, it has no effect on the tax compliance of individual taxpayers. There are two other reasons that according to researchers, tax socialization has no effect, namely the first is the quality and effectiveness of socialization, if the socialization of taxation that is carried out is not so effective or does not touch important aspects that affect taxpayers, such as the material presented is not delivered in an attractive or easy-to-understand manner, then the impact on the level of compliance will be minimal. Then the second, trust in the tax authority, if taxpayers have a negative perception or distrust of the tax authority, then the socialization held by the institution will not be effective, this distrust or skepticism can prevent social media messages from being well received. The results of hypothesis testing (H1) are supported by previous research, namely Ainul and Susanti (2021), Sulistyari et al. (2022), that tax socialization has no effect on tax compliance.

The Effect of Tax Knowledge on Tax Compliance of Individual Taxpayers

Based on the results of testing hypothesis 2 (H2), it shows that tax knowledge has no effect on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan. This can be seen from the t count of -0.520 which is smaller than the t table of 1.985 and the significance value of 0.605 which is greater than 0.05. This means that if WP has or does not have tax knowledge, it does not affect the tax compliance of individual taxpayers. This explains that tax knowledge possessed by taxpayers does not guarantee that taxpayers fulfill their tax obligations better. This can be caused by incomprehension, even though taxpayers have received tax knowledge. Taxpayers do not fully understand the implications or application to the situation faced by taxpayers. The knowledge gained is only theoretical without practical understanding. The results of hypothesis testing (H2) are supported by previous research, namely Nasiroh and Afiqoh (2023) showing that tax knowledge does not have a positive effect on individual taxpayer compliance.

The Effect of Tax Awareness on Tax Compliance of Individual Taxpayers

Based on the results of hypothesis 3 (H3), it shows that tax awareness affects the tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan. This can be seen from the t count of 6.082 greater than the t table of 1.985 and a significance value of 0.01 less than 0.05. This means that if the level of tax awareness increases, the level of tax compliance of individual taxpayers will also increase. Taxpayers are aware that delays in fulfilling tax obligations can harm the State. Taxpayers feel they have a responsibility to contribute to improving social welfare through correct tax payments. The results of hypothesis testing (H3) are supported by previous research, namely Sulistyawati et al. (2022), which states that taxpayer awareness has a significant effect on taxpayer compliance, where if the higher the awareness of taxpayers, the higher the tax compliance in carrying out their obligations in taxation.

The Effect of Tax Sanctions on Individual Taxpayer Tax Compliance

Based on the results of hypothesis 4 (H4), it shows that tax sanctions have no effect on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan. This can be seen from the t count of 1.201 smaller than the t table of 1.985 and a significance value of 0.233 greater than 0.05. This means that the presence or absence of tax sanctions does not affect the tax compliance of individual taxpayers. Taxpayers if they delay or ignore their tax obligations, do not consider tax sanctions important in increasing tax compliance. This can be due to the personal experience of taxpayers with tax authorities and the tax system can affect their compliance. If they have a positive experience and consider the tax system fair and efficient, they may be more compliant. The results of hypothesis testing (H4) are supported by previous research, namely Indrasari et al. (2020) shows that sanctions have no effect on taxpayer compliance. With tax sanctions that are not strict, so they do not have a deterrent effect on non-compliant taxpayers.

CONCLUSION

1. The tax socialization variable has no effect on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan.
2. The tax knowledge variable has no effect on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan.
3. The tax awareness variable affects the tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan.
4. The tax sanctions variable has no effect on tax compliance of individual taxpayers at KPP Pratama Surabaya Sawahan.

Based on the research results and conclusions that have been presented. Then the suggestions that can be conveyed are as follows:

1. For the Tax Service Office, it is hoped that it can make more efforts to increase individual taxpayer compliance and increase tax socialization through interactive media that is easily accessible to taxpayers.
2. Individual taxpayers, taxpayers need to increase their knowledge and understanding of taxation, both in theoretical form and in the form of implications or applications. Taxpayers also need to continue to increase awareness of the fulfillment of their tax obligations, so as to meet the maximum tax revenue target.
3. For further researchers, it is hoped that this research can be a reference or reference for further researchers who discuss the effect of tax socialization, tax knowledge, tax awareness, and tax sanctions on tax compliance of individual taxpayers. In addition, it is hoped that future researchers will further deepen and expand the variables and objects of research, so as to obtain better results.

Research Limitations

1. There are only four independent variables (variable X) used in this research, namely tax socialization, tax knowledge, tax awareness, and tax sanctions. On the other hand, there are still many factors that can affect the tax compliance of individual taxpayers who represent the dependent variable (variable Y).

2. Data collection techniques, especially the use of questionnaires, have research limitations, namely sometimes respondents' answers may not reflect the actual situation.

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