

# Influencing Factors on Taxpayer Compliance: Quantitative Insights from Medan Marelan, North Sumatra

*Influencing Factors on  
Taxpayer Compliance  
in Medan Marelan*

Rahmadani Safitri

*Department of Economics and Business, Universitas Potensi Utama (UPU), Sumut,  
Indonesia*

E-Mail: rahmadanisafitri188@gmail.com

Siti Aisyah

*Department of Economics and Business, Universitas Potensi Utama (UPU), Sumut,  
Indonesia*

E-Mail: aisyah10041993@gmail.com

**535**

Submitted:  
23 FEBRUARY 2023

Accepted:  
27 JUNE 2023

## **ABSTRACT**

*This research investigates the influence of tax-related factors on taxpayer compliance in Medan Marelan sub-district. Specifically, it explores the impact of tax sanctions, taxpayer awareness, tax socialization, and the quality of tax services on compliance. Utilizing a quantitative approach, the study involves 100 respondents and employs multiple linear regression tests for data analysis. Questionnaires are distributed to registered taxpayers, and SPSS 22.0 is utilized for data processing. The findings reveal that tax sanctions, taxpayer awareness, tax socialization, and the quality of tax services collectively influence taxpayer compliance. Notably, tax sanctions and taxpayer awareness exhibit positive and significant impacts on compliance, emphasizing the motivational role of threat and the importance of taxpayer understanding. Furthermore, effective tax socialization and quality tax services contribute positively and significantly to compliance, fostering a conducive environment for taxpayers. These results provide comprehensive insights into the factors shaping taxpayer compliance in Medan Marelan sub-district, offering valuable considerations for authorities in crafting tax policies and strategies to enhance compliance.*

**Keywords:** *Taxpayer compliance, Tax sanctions, Taxpayer awareness, Tax socialization, Quality of tax services*

## **ABSTRAK**

*Penelitian ini menyelidiki pengaruh faktor-faktor terkait pajak terhadap kepatuhan wajib pajak di kecamatan Medan Marelan. Secara khusus, penelitian ini mengeksplorasi dampak sanksi pajak, kesadaran wajib pajak, sosialisasi pajak, dan kualitas layanan pajak terhadap kepatuhan. Dengan menggunakan pendekatan kuantitatif, penelitian ini melibatkan 100 responden dan menggunakan uji regresi linear berganda untuk analisis data. Kuesioner didistribusikan kepada wajib pajak terdaftar, dan SPSS 22.0 digunakan untuk pengolahan data. Temuan penelitian menunjukkan bahwa sanksi pajak, kesadaran wajib pajak, sosialisasi pajak, dan kualitas layanan pajak secara bersama-sama memengaruhi kepatuhan wajib pajak. Secara khusus, sanksi pajak dan kesadaran wajib pajak memiliki dampak positif dan signifikan pada kepatuhan, menekankan peran motivasional ancaman dan pentingnya pemahaman wajib pajak. Selain itu, sosialisasi pajak yang efektif dan layanan pajak berkualitas memberikan kontribusi positif dan signifikan pada kepatuhan, menciptakan lingkungan yang mendukung bagi wajib pajak. Hasil ini memberikan wawasan menyeluruh tentang faktor-faktor yang membentuk kepatuhan wajib pajak di kecamatan Medan Marelan, memberikan pertimbangan berharga bagi pihak berwenang dalam merancang kebijakan dan strategi pajak untuk meningkatkan kepatuhan.*

**JIMKES**

Jurnal Ilmiah Manajemen  
Kesatuan  
Vol. 11, No. 11, 2023  
pp. 535-544  
STIE Kesatuan  
ISSN 2337 – 7860

**Kata kunci:** *Kepatuhan wajib pajak, Sanksi pajak, Kesadaran wajib pajak, Sosialisasi pajak, Kualitas layanan pajak*

## INTRODUCTION

Taxes are mandatory contributions paid by individuals to the State without direct compensation, utilized for state welfare and implementing government policies in the economic sector. One component of state tax revenues is the land and building tax (Kiha & Nenomnanu, 2020). This tax is levied by taxpayers on the ownership of land and buildings based on profits or economic position in Indonesia, applicable to individuals or entities with rights to or benefits from the land and buildings. Setiaji & Nisak (2017) emphasize that taxpayer compliance with land and building taxes facilitates government efforts to enhance economic development in the region. However, in reality, the average taxpayer in Indonesia does not consistently comply with paying land and building taxes. The government of Medan City, North Sumatra, has expressed dissatisfaction with the realization of tax revenue from land and building tax, considering the percentage not yet optimal. Recognizing the importance of tax for Indonesia, the government should make concerted efforts to optimize tax revenue. Data from the Medan Marelan sub-district office demonstrates that many people still do not comply with paying land and building taxes. Table 1 presents a list of the percentage of taxpayer compliance in paying land and building taxes (Wulandari & Wahyudi, 2022).

**Table 1.** Compliance Percentage of Land and Building Taxpayers

No	Year	Registered taxpayer	Taxpayers paying tax	Compliance Percentage
1	2018	4.795	2.893	60.33%
2	2019	4.914	2.575	52.40%
3	2020	4.914	2.230	45.38%
4	2021	5.186	2.467	47.57%
5	2022	5.190	2.497	48.11%

From Table 1, the percentage of taxpayer compliance in paying land and building taxes has fluctuated. The highest compliance percentage in the last 5 years was in 2018 at 60.33%. However, the following year witnessed a decrease in taxpayer compliance due to the impact of Covid-19, which affected the global scenario and ushered in the new normal period regulated by the government. Additionally, based on Table 2, the compliance percentage for targets and realization has exhibited fluctuations. In 2019 and 2020, the compliance percentage experienced a significant decline, attributed to the Covid-19 outbreak in Indonesia, leading to widespread job losses. Although there was an increase in the subsequent year, it did not reach the target set by the government.

**Table 2.** Aggregate Target and Actual Land and Building Tax Revenue in Medan Marelan District

No	Year	Land Tax Target (in IDR)	Actual Revenue (in IDR)	Compliance Percentage
1	2018	1.952.750.322	1.221.026.520	62.52%
2	2019	2.050.435.612	1.151.700.650	56.16%
3	2020	2.050.626.650	943.908.450	46.03%
4	2021	2.103.007.880	1.146.985.000	54.54%
5	2022	2.153.765.350	1.162.705.450	53.98%

Interviews with several registered taxpayers in the Medan Marelan sub-district revealed that factors contributing to taxpayer disobedience in tax payments include the perception that the sanctions imposed are too lenient, leading many to disregard them. Moreover, the level of public awareness in the Medan Marelan sub-district remains low, with some individuals unaware of the benefits of land and building tax. Many residents in the Medan Marelan sub-district have not received adequate information from tax officials regarding the importance of tax payments, coupled with a lack of quality tax

services to the public. Despite the willingness of some taxpayers to fulfill their tax obligations, these factors contribute to non-compliance with tax payments (Winerungan, 2013; Hendri, 2016). This research aims to explore the impact of tax-related factors on taxpayer compliance in Medan Marelan sub-district. Specifically, it focuses on assessing the influence of tax sanctions, taxpayer awareness, tax socialization, and the quality of tax services. The findings will contribute valuable insights into the nuanced dynamics of taxpayer compliance in the specific context of Medan Marelan, offering practical implications for policymakers to enhance compliance through targeted interventions and informed tax policies.

## **LITERATURE REVIEW AND HYPOTHESIS**

One of the factors influencing taxpayers' compliance with paying land and building taxes is sanctions. According to Ananda (2015), sanctions refer to provisions in tax laws and regulations that motivate taxpayers to adhere to tax norms to avoid violations. Another factor hindering tax payments is taxpayer awareness, as highlighted by Harahap & Silalahi (2021). To enhance taxpayer awareness, providing guidance on tax obligations and rights is essential, as noted by Irianingsih (2015). Additionally, tax socialization efforts aim to disseminate information about taxes to the public, ensuring taxpayers' comprehension of taxation (Sudrajat, 2015). The quality of tax service, measured by the provision of satisfactory service, plays a crucial role. If tax officers fulfill this requirement, taxpayers will feel at ease fulfilling their obligations to pay land and building taxes (Febriani & Kusmuriyanto, 2015; Jayate, 2017). Scholars have consistently argued that the imposition of legal penalties, such as fines or legal actions, significantly influences taxpayer behavior. Empirical studies, including those by Alm and Torgler (2006), highlight that the fear of sanctions acts as a powerful deterrent, compelling taxpayers to fulfill their obligations promptly. Additionally, research by Kleven et al. (2011) suggests that the perceived likelihood and severity of sanctions impact compliance decisions. However, some studies, like the work of Slemrod and Weber (2012), note that the effectiveness of sanctions depends on contextual factors, such as the clarity of tax regulations. Overall, existing literature indicates a strong association between tax sanctions and increased taxpayer compliance, emphasizing the crucial role of enforcement measures in shaping taxpayer behavior.

*H1: Tax sanctions significantly impact taxpayer compliance.*

The influence of taxpayer awareness on compliance in paying land and building taxes has been a crucial topic in tax compliance literature. Scholars, including Wenzel (2005) and Kogler & Kirchler (2020), emphasize the pivotal role of taxpayer knowledge and understanding in fostering voluntary compliance. Research suggests that when taxpayers are well-informed about their tax obligations, deadlines, and the consequences of non-compliance, they are more likely to fulfill their duties willingly. Moreover, studies by Torgler (2007), Cummings et al. (2009), and Savitri (2016), highlight the correlation between increased awareness campaigns, educational initiatives, and higher levels of compliance. This literature underscores the significance of enhancing taxpayer awareness as a proactive strategy to promote compliance in land and building tax payments.

*H2: The level of taxpayer awareness significantly influences compliance.*

The impact of tax socialization on taxpayer compliance has been a subject of considerable scholarly interest. Literature, such as the works of Sutrisno and Dularif (2020), highlights the role of socialization efforts in shaping individuals' attitudes and behaviors towards tax obligations. Research suggests that effective tax socialization, including informational campaigns and community engagement, can positively influence taxpayers' understanding of their responsibilities. Studies by Yuniarta and Purnamawati (2020) indicate that socialization strategies, when well-executed, contribute to increased compliance levels. This literature review underscores the importance of socialization

initiatives as a significant factor in promoting taxpayer compliance in the context of paying land and building taxes.

*H3: Socialization of taxation has a significant effect on taxpayer compliance.*

The relationship between the quality of tax authorities' services and taxpayer compliance has been a focal point in tax compliance literature. Scholars such as Chen (2010), Torgler (2007), and Savitri (2016) emphasize the importance of taxpayer satisfaction with the services provided by tax authorities. Research indicates that efficient and accessible services positively impact compliance levels. Studies by Braithwaite and Levi (1998) and Gangl et al. (2015) highlight the role of trust and confidence in tax authorities, emphasizing that a high-quality service experience can contribute to a positive perception and willingness to comply. This literature review underscores the significance of the quality of tax authorities' services as a crucial factor influencing taxpayer compliance in the context of paying land and building taxes.

*H4: The quality of tax authorities' services significantly affects taxpayer compliance.*

Studies by Alm and Torgler (2006) and Wenzel (2005) suggest that tax sanctions play a crucial role in influencing taxpayer behavior by creating a deterrent effect. Additionally, the literature, including works by Torgler (2007) and Cummings et al. (2009), emphasizes the significance of taxpayer awareness in shaping compliance attitudes. Effective tax socialization, as discussed by Chen (2010) and Savitri (2016), has been identified as a key element in fostering positive compliance behavior. Furthermore, research on the quality of fiscus services, as outlined by Braithwaite and Levi (1998) and Gangl et al. (2015), suggests a positive correlation with compliance levels.

*H5: Tax sanctions, the level of taxpayer awareness, tax socialization, and the quality of fiscus services collectively have a significant impact on taxpayer compliance.*

### RESEARCH METHODS

The aim of this research is to partially and simultaneously test and analyze the variables of tax sanctions, the level of taxpayer awareness, tax socialization, and the quality of tax services concerning land and building tax compliance in the Medan Marelan sub-district. The framework of thought for this research, based on the literature review, is outlined in Figure 1.

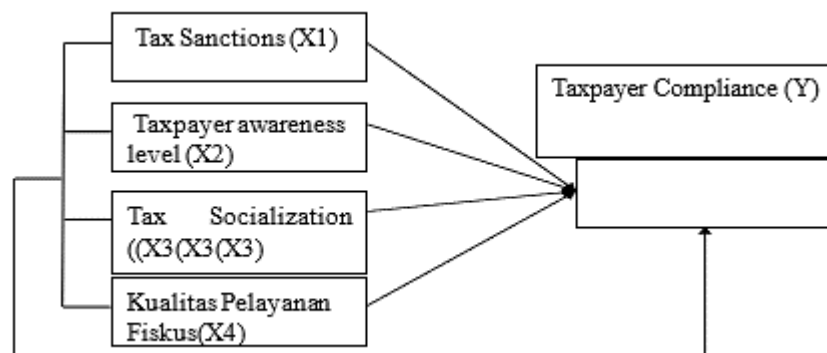


Figure 1. Theoretical Framework

The quantitative research method is employed in this study, focusing on the collection of numerical data for statistical analysis. Data is gathered through a questionnaire distributed to research-involved respondents, utilizing an accidental sampling technique. With a sample size of 100 respondents, the research aims to provide a comprehensive overview of the factors influencing taxpayer compliance with land and building taxes in Medan Marelan District. The selection criteria consider individuals registered in the district with an obligation to pay these taxes, encompassing both genders (men and

women) within the age range of 25 to 50 years. The research aims to capture diversity within the taxpayer population, ensuring a representative depiction of compliance factors in the region.

## RESULTS AND DISCUSSION

The validity assessment was conducted to determine the validity of each instrument within the questionnaire corresponding to the respective variables. One hundred respondents were involved in the questionnaire distribution for the validity test. The critical value from the r table, considering a degree of freedom of 25 (calculated as 30 - 5), and a significance level of 5%, was found to be 0.36.

**Table 3.** Validity and Reliability Testing Results

Variable/Dimension	<i>r</i>	Cronbach's alpha	Conclusion
<b>Tax Sanction:</b>		<b>0.732</b>	<b>Reliable</b>
The burdensome nature of current tax sanctions.	0.771		Valid
Tax sanctions causing a breach of tax obligations.	0.700		Valid
Active engagement in meeting tax obligations due to sanctions.	0.754		Valid
Acceptance of sanctions in case of non-compliance with tax obligations.	0.705		Valid
Agreement with the presence of tax sanctions.	0.556		Valid
<b>Taxpayer awareness</b>		<b>0.678</b>	<b>Reliable</b>
Fulfilling citizen responsibilities	0.759		Valid
Potential harm through delayed tax payments.	0.803		Valid
Timely execution of tax obligations.	0.719		Valid
Tax payment driven by self-awareness.	0.479		Valid
Contribution to the country's development	0.482		Valid
<b>Tax Socialization</b>		<b>0.685</b>	<b>Reliable</b>
Tax socialization fostering tax benefits	0.506		Valid
Routine tax outreach	0.692		Valid
Effective tax socialization aids understanding of tax regulations.	0.607		Valid
Well-executed tax outreach contributes to public understanding of tax significance.	0.788		Valid
Periodic tax socialization as effective taxation.	0.720		Valid
<b>Service quality</b>		<b>0.695</b>	<b>Reliable</b>
Friendly and Polite Tax Officer Service	0.669		Valid
Clear and Understandable Information Provision	0.685		Valid
Professional Service Delivery by Tax Officers	0.566		Valid
Prompt Response to Taxpayer Complaints	0.689		Valid
Effective Communication Skills of Tax Officers	0.470		Valid
<b>Taxpayer compliance</b>		<b>0.791</b>	<b>Reliable</b>
Consistent Adherence to Tax Payments	0.798		Valid
Absence of Land and Building Tax Arrears	0.703		Valid
Timely Payment of Land and Building Taxes	0.774		Valid
Fulfillment of Taxpayer Rights and Obligations	0.672		Valid

According to the information presented in Table 3, the question items pertaining to variables X1 exhibit certain characteristics. The reliability test assesses the consistency in the utilization of instruments within this study. A questionnaire is considered reliable if Cronbach's Alpha exceeds 0.60. Therefore, a reliability test is conducted to evaluate the consistency of a questionnaire. The results of the reliability test indicate Cronbach's Alpha values for variables X1, X2, and X3. Additionally, Table 4 illustrates the necessity of performing the classical assumption test as a statistical requirement in multiple linear regression analysis. Table 4 reveals that the p-value for the Kolmogorov-Smirnov (K-S) test is 0.200, which is greater than the significance level of 0.05. Therefore, it is appropriate to conclude that the data can be considered normally distributed.

According to the information provided in Table 5, it is evident that the tolerance values for each variable exceed 0.10, and the VIF values for each variable are below 10.00. This indicates the absence of multicollinearity in the dataset. Additionally, the Glejser test

results indicate that the significance values for all variables are greater than 0.05, signifying the absence of heteroscedasticity. Consequently, the regression model is deemed suitable for application.

**Table 4.** Kolmogorov-Smirnov Test results

One-Sample Kolmogorov-Smirnov Test		
<b>N</b>		100
<b>Normal Parameters<sup>a,b</sup></b>	Mean	0.0000000
	Std. Deviation	0.35246886
<b>Most Extreme Differences</b>	Absolute	0.070
	Positive	0.070
	Negative	-0.049
<b>Test Statistic</b>		0.070
<b>Asymp. Sig. (2-tailed)</b>		0.200 <sup>c,d</sup>
<i>a. Test distribution is Normal.</i>		
<i>b. Calculated from data.</i>		
<i>c. Lilliefors Significance Correction.</i>		
<i>d. This is a lower bound of the true significance.</i>		

**Table 5.** Multicollinearity Test Results

Model	Multicollinearity*		Heteroscedasticity**	
	Tolerance	VIF	t	Sig.
<b>(Constant)</b>			-1,719	,089
<b>Tax sanctions</b>	0.944	1.059	1,828	,071
<b>taxpayer awareness</b>	0.670	1.492	,761	,449
<b>socialization</b>	0.680	1.471	,459	,647
<b>quality of tax service</b>	0.944	1.059	,207	,836

\*Dependent Variable: taxpayer compliance  
 \*\* Dependent Variable: abs\_res

The findings presented in Table 6 indicate that the constant (a) of -0.852 suggests that, with other variables—tax sanctions (X1), Taxpayer awareness (X2), tax socialization (X3), and tax service quality (X4)—held constant, taxpayer compliance (Y) is influenced by the constant value of -0.852. For tax sanctions (X1), with a regression coefficient value of 0.780, a positive relationship is observed. This implies that a 1-unit increase in tax sanctions leads to a corresponding increase of 0.780 in taxpayer compliance, and conversely, a decrease in tax sanctions results in a decrease in taxpayer compliance by 0.780.

The level of taxpayer awareness (X2) exhibits a positive regression coefficient value of 0.79, indicating that a 1-unit increase in taxpayer awareness corresponds to a 0.79 increase in taxpayer compliance, and vice versa. Tax socialization (X3) shows a positive regression coefficient value of 0.069, indicating that a 1-unit increase in tax socialization corresponds to a 0.069 increase in taxpayer compliance. Conversely, the quality of tax service (X4) has a negative regression coefficient value of 0.154, suggesting that a 1-unit decrease in the quality of tax service corresponds to a decrease in taxpayer compliance by 0.154. Considering the t-test results, where t count > t table and significance < 0.05, it can be concluded that all variables (tax sanctions, Taxpayer awareness, tax socialization, and tax service quality) have a partial effect on taxpayer compliance. In other words, each variable individually influences taxpayer compliance.

**Table 6.** Multiple Linear Analysis

Model	B (Unstandardized)	Std. Error	Standardized Coefficients	T	Sig.
<b>(Constant)</b>	-0.852	0.569		-1.497	0.138
<b>Tax sanctions</b>	0.780	0.026	0.867	29.988	0.000
<b>Taxpayer awareness</b>	0.079	0.028	0.098	2.863	0.005
<b>Tax socialization</b>	0.069	0.030	0.079	2.320	0.022
<b>Quality of tax service</b>	0.154	0.021	0.216	7.458	0.000

*Dependent Variable: taxpayer compliance*

Therefore, the outcomes of data analysis are reflected in the unstandardized coefficients, yielding the multiple linear regression equation as follows:

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + \varepsilon$$

$$Y = -0.852 + 0.780x_1 + 0.79x_2 + 0.069x_3 + 0.154x_4 + \varepsilon$$

In Table 7, the observed F count (293.334) surpasses the critical F table value of 3.52, with a significance level ( $\alpha$ ) of 0.000, indicating a significant collective impact of the independent variables on the dependent variable. The coefficient of determination ( $R^2$ ) gauges the explanatory power of the independent variables on the dependent variable. The calculated  $R^2$  value of 0.962 implies a robust 96.2% relationship between the independent and dependent variables. A higher  $R^2$  signifies a more substantial contribution of the independent variables to the variation in the dependent variable. The adjusted R square, at 0.922 (92.2%), elucidates that 92.2% of the factors influencing taxpayer compliance in the Medan Marelan sub-district can be attributed to the independent variables under consideration, leaving 7.8% unaccounted for, potentially influenced by unexamined factors. The standard error of estimate, indicative of the variability in predicted values, is 0.360. A smaller standard deviation underscores the model's effectiveness in predicting outcomes.

**Table 7. ANOVA and Adjusted R-square Test**

Model	Sum of Squares	Df	Mean Square	F	Sig.
<b>Regression</b>	151.906	151.906	37.977	293.334	0.000 <sup>b</sup>
<b>Residual</b>	12.299	12.299	0.129		
<b>Total</b>	164.206	164.206			
<b>R</b>	0.962a				
<b>R Square</b>	0.925				
<b>Adjusted R Square</b>	0.922				
<b>Std. Error of the Estimate</b>	0.360				

a. *Dependent Variable: taxpayer compliance*  
 a. *Predictors: (Constant), quality of tax service, tax socialization, tax sanctions, level of taxpayer awareness*

The outcomes of the t-test, conducted at a significance level corresponding to the alternative hypothesis ( $H_a$ ), reveal a discernible impact of tax sanctions on taxpayer compliance. This assertion is substantiated by the calculated t-value for the tax sanctions variable (29.988), which surpasses the critical t-table value of 1.985. Additionally, the significance value of 0.000 is less than the conventional threshold of 0.05. Consequently, and the first hypothesis is accepted, signifying that tax sanctions exert a partial influence on taxpayer compliance. These findings align with prior research conducted by Yusnidar & Sunarti (2015), which underscores the consequential impact of tax sanctions on taxpayer compliance. Their study posits that when subjected to sanctions, taxpayers demonstrate adherence to all regulations stipulated by law. Such outcomes also align with the strategic objectives articulated by the Director General of Taxes, emphasizing the harmonization of taxation realization with predetermined targets. Consistent with these findings, research by Ananda (2015) similarly affirms that tax sanctions wield a significant effect on taxpayer compliance.

The results of the t-test for the significance level corresponding to the hypothesis reveal a statistically significant influence of the level of taxpayer awareness on taxpayer compliance. This is supported by the calculated t-value for the taxpayer awareness variable (2.863), exceeding the critical t-table value of 1.985. Additionally, the significance value of 0.005 is less than the predetermined threshold of 0.05. Consequently, the level of taxpayer awareness is observed to partially influence taxpayer compliance. This finding aligns with research by Harahap & Silalahi (2021), supporting the positive impact of

taxpayer awareness on compliance due to its role in overcoming obstacles to tax payments. Faizin & Ruhana (2016) conducted a study examining the relationship between the level of taxpayer awareness and taxpayer compliance. Improving taxpayer awareness necessitates comprehensive guidance on tax obligations and citizen rights, consistent with findings by Dessy & Rahayu (2019) in the context of land and building taxes.

In the realm of tax socialization and its impact on taxpayer compliance, the t-test results on the third hypothesis indicate a noticeable effect of tax socialization on compliance. This is corroborated by the calculated t-value for the tax socialization variable (2.320), surpassing the critical t-table value of 1.985. Furthermore, the significance value of 0.022 is less than 0.05. Hence, tax socialization is observed to partially influence taxpayer compliance. Tax socialization, as an initiative to disseminate information about taxes to the public, aims to enhance taxpayer understanding of taxation dynamics (Sudrajat, 2015). This perspective is reinforced by research by Jannah (2016), emphasizing the role of tax socialization in increasing taxpayers' knowledge of all aspects related to taxes, as supported by Zain (2008).

Assessing the impact of the quality of fiscus services on taxpayer compliance, the t-test results corresponding to the hypothesis indicate a significant influence. The calculated t-value for the fiscus service quality variable (7.458) surpasses the critical t-table value of 1.985, and the significance value of 0.000 is less than the predetermined threshold of 0.05. Consequently, the fourth hypothesis that the quality of tax services partially affects taxpayer compliance is supported. This finding aligns with research by Siani (2018), which suggests that the quality of tax services does not significantly impact taxpayer compliance, possibly due to challenges in understanding electronic-based tax procedures. In accordance with Febriani & Kusmuriyanto's (2015) study, the quality of tax authorities' services is acknowledged as influential on taxpayer compliance, emphasizing the importance of competent tax authorities well-versed in tax policy.

Considering tax sanctions, the level of taxpayer awareness, tax socialization, and the quality of fiscus services collectively in the F test, a significant result is obtained with a calculated F value exceeding the F table value (293.334 > 3.22). Moreover, the significance value of 0.000 is less than  $\alpha=0.05$ . As a result, the fifth hypothesis that the variables of tax sanctions, the level of taxpayer awareness, tax socialization, and the quality of tax services simultaneously influence taxpayer compliance is supported. This implies that an improvement in tax sanctions, the level of taxpayer awareness, tax socialization, and the quality of tax authorities' services correlates with a higher level of taxpayer compliance.

## **CONCLUSION**

The results obtained from empirical examination carried out among taxpayers in the Medan Marelan District unequivocally establish that the factors influencing taxpayer compliance include tax sanctions, the degree of taxpayer awareness, tax socialization, and the quality of tax authorities' services. Employing SPSS 22.0 for data analysis has produced outcomes in harmony with well-established theoretical frameworks and sound logical reasoning.

Firstly, the research substantiates that tax sanctions exert a positive and statistically significant influence on the level of taxpayer compliance. This underscores the notion that the imposition of tax sanctions serves as a potent motivator, compelling taxpayers to fulfill their tax obligations. This aligns with existing theoretical perspectives on the deterrent effect of sanctions in enhancing compliance. Secondly, the research demonstrates that taxpayer awareness has a positive and significant impact on compliance. This signifies that an elevated level of understanding and awareness among taxpayers regarding their tax obligations contributes to an overall higher level of compliance. The theoretical underpinning here aligns with the idea that informed taxpayers are more likely to adhere to tax regulations.



Furthermore, the study reveals that tax socialization and the quality of tax services also play pivotal roles in positively influencing taxpayer compliance. Effective socialization of tax regulations fosters a clearer understanding among taxpayers, while high-quality tax services create an environment that supports and motivates taxpayers to fulfill their obligations diligently. These findings correspond with theoretical frameworks emphasizing the importance of communication and service quality in fostering compliance.

The holistic insights provided by these conclusions offer a comprehensive understanding of the factors enhancing taxpayer compliance in Medan Marelan District. The implications extend to informing authorities in the formulation of tax policies and strategies, facilitating the design of measures that effectively foster compliance among taxpayers. However, it is crucial to acknowledge certain limitations inherent in the study, such as the regional specificity of the sample and potential variations in tax systems. Future research endeavors could explore these aspects further, contributing to a more nuanced understanding of taxpayer behavior and compliance factors in diverse contexts.

## REFERENCES

- [1] Alm, J., & Torgler, B. (2006). Culture differences and tax morale in the United States and in Europe. *Journal of economic psychology*, 27(2), 224-246.
- [2] Ananda. 2015. *Faktor-faktor yang mempengaruhi kepatuhan wajib pajak dalam membayar pajak bumi dan bangunan dengan pendapatan masyarakat sebagai variabel moderating (studi pada wajib pajak kota medan)*.
- [3] Braithwaite, V., & Levi, M. (Eds.). (1998). *Trust and governance*. Russell Sage Foundation.
- [4] Chen, C. W. (2010). Impact of quality antecedents on taxpayer satisfaction with online tax-filing systems—An empirical study. *Information & Management*, 47(5-6), 308-315.
- [5] Cummings, R. G., Martinez-Vazquez, J., McKee, M., & Torgler, B. (2009). Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment. *Journal of Economic Behavior & Organization*, 70(3), 447-457.
- [6] Dessy, A., & Rahayu, Y. (2019). Analisis Faktor-faktor Yang Mempengaruhi Kepatuhan Wajib Pajak dalam Melakukan Pembayaran Pajak Bumi dan Bangunan. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 8(10).
- [7] Faizin, M. R., & Ruhana, I. (2016). Pengaruh Sosialisasi, Pemahaman, dan Kesadaran Prosedur Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal Perpajakan (JEJAK)*, 9(1).
- [8] Febriani, Y., & Kusmuriyanto, K. (2015). Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Wajib Pajak. *Accounting Analysis Journal*, 4(4).
- [9] Gangl, K., Hofmann, E., & Kirchler, E. (2015). Tax authorities' interaction with taxpayers: A conception of compliance in social dilemmas by power and trust. *New ideas in psychology*, 37, 13-23.
- [10] Harahap, W. S., & Silalahi, A. D. (2021). Faktor-Faktor Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Bumi dan Bangunan di Kab. Deli Serdang. *Indonesian Journal of Business Analytics*, 1(2), 199-210.
- [11] Hendri, N. (2016). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Pada Umkm Di Kota Metro. *Akuisisi: Jurnal Akuntansi*, 12(1).
- [12] Irianingsih, E. (2015). *Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus Dan Sanksi Administrasi Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar pajak Kendaraan Bermotor (PKB) (Studi Di Kantor Pelayananpajakkendaraanbermotor Samsat Sleman)*. Yogyakarta: Universitas PGRI Yogyakarta.
- [13] Jayate, R. P. S. E. (2017). Pengaruh Pengetahuan Tentang Pajak, Sanksi Pajak, dan Pemeriksaan Pajak Terhadap Kepatuhan Wajib Pajak di Kantor Wilayah Direktorat Jenderal Pajak Daerah Istimewa Yogyakarta Tahun 2016. *Jurnal Sains, Akuntansi dan Manajemen*, 1(2).
- [14] Kiha, E. K., & Nenomnanu, F. (2020). Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Bumi Dan Bangunan Di Kecamatan Kota Kefamenanu. *Ekopem: Jurnal Ekonomi Pembangunan*, 2(2), 27-37.
- [15] Kleven, H. J., Knudsen, M. B., Kreiner, C. T., Pedersen, S., & Saez, E. (2011). Unwilling or unable to cheat? Evidence from a tax audit experiment in Denmark. *Econometrica*, 79(3), 651-692.
- [16] Kogler, C., & Kirchler, E. (2020). Taxpayers' subjective concepts of taxes, tax evasion, and tax avoidance. *Ethics and taxation*, 191-205.
- [17] Savitri, E. (2016). The effect of taxpayer awareness, tax socialization, tax penalties, compliance cost at taxpayer compliance with service quality as mediating variable. *Procedia-Social and Behavioral Sciences*, 219, 682-687.
- [18] Setiaji, K., & Nisak, A. (2017). Faktor-faktor yang mempengaruhi kepatuhan Membayar pajak bumi dan bangunan pedesaan dan Perkotaan. *Ekuitas: Jurnal Pendidikan Ekonomi*, 5(2), 11-24.

- [19] Slemrod, J., & Weber, C. (2012). Evidence of the invisible: toward a credibility revolution in the empirical analysis of tax evasion and the informal economy. *International Tax and Public Finance*, 19, 25-53.
- [20] Suandy, E. (2013). *Perencanaan pajak*. Jakarta: selemba empat.
- [21] Sutrisno, T., & Dularif, M. (2020). National culture as a moderator between social norms, religiosity, and tax evasion: Meta-analysis study. *Cogent Business & Management*, 7(1), 1-19.
- [22] Torgler, B. (2006). The importance of faith: Tax morale and religiosity. *Journal of economic Behavior & organization*, 61(1), 81-109.
- [23] Torgler, B. (2007). *Tax compliance and tax morale: A theoretical and empirical analysis*. Edward Elgar Publishing.
- [24] Wenzel, M. (2005). Misperceptions of social norms about tax compliance: From theory to intervention. *Journal of Economic Psychology*, 26(6), 862-883.
- [25] Winerungan, O. L. (2013). Sosialisasi perpajakan, pelayanan fiskus dan sanksi perpajakan terhadap kepatuhan WPOP di KPP Manado dan KPP Bitung. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 1(3).
- [26] Wulandari, N., & Wahyudi, D. (2022). Pengaruh Pengetahuan Perpajakan, Sanksi Pajak, Kesadaran Wajib Pajak, dan Kualitas Pelayanan Pajak terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Bumi dan Bangunan di Desa Mranggen Kabupaten Demak. *Jurnal Pendidikan Tambusai*, 6(2), 14853-14870.
- [27] Yuniarta, G. A., & Purnamawati, I. G. A. (2020). Spiritual, psychological and social dimensions of taxpayers compliance. *Journal of Financial Crime*, 27(3), 995-1007.
- [28] Yusnidar, J., & Sunarti, A. P. (2015). Pengaruh Faktor-Faktor Yang mempengaruhi kepatuhan wajib pajak dalam melakukan pembayaran pajak bumi dan bangunan perdesaan dan perkotaan (studi pada wajib pajak pbb-p2 Kecamatan Jombang Kabupaten Jombang). *Jurnal Mahasiswa Perpajakan*, 4(1).
- [29] Zain, M. (2008). *Manajemen perpajakan* ed 3. Jakarta: Selemba Empat.