



The Effect of Tax Audit, Fiscal Services, and Tax Amnesty Implementation on Individual Taxpayer Compliance (Study on Individual Taxpayers in East Palu District, Palu City)

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ABSTRACT

The purpose of this study is to determine and analyze the impact of tax Audit, Tax Service, and Tax Amnesty Implementation on Individual Taxpayer Compliance. This study employs a quantitative approach, namely a survey research methodology. The sample of this study was individual taxpayers in East Palu District totaling 400 Respondents. The sample was collected using the Slovin formula method. The multiple linear regression method was utilized to analyze the data, which was carried out using the SPSS software analysis tool version 26.0. The study's findings show that tax audits have a substantial impact on individual taxpayer compliance, tax service has no effect and is not significant, and tax amnesty has a significant impact on individual taxpayer compliance.

INTRODUCTION

Taxation is the state's primary source of revenue. Tax revenue as the main source of the State Budget (APBN) is used to fund infrastructure development and various sectors of national life, ranging from the industrial, agricultural, health, education sectors, to fuel and oil (BBM) subsidies. Indonesia, being a growing country, is currently conducting development in different fields. That are useful for the common interest. The more developed a country is, the greater the need for financing to realize development. Most state activities can be carried out as planned with substantial tax revenues since taxes are direct money that can be swiftly processed for various state funding demands (Sondakh et al., 2019). The number of registered individual taxpayers (WPOP) continues to increase from 2018 to 2022, reaching 319,267 in the last year and their level of compliance in submitting income tax returns (SPT) has increased significantly during the period. In 2018, the compliance rate reached 73.60%, but has dropped to 6.51% in 2022 so it can be concluded that there is still a lack of compliance in reporting SPT for individual taxpayers registered at the Palu Pratama Tax Office. The tax authorities need to understand this dynamic and take action to improve taxpayer compliance in order to maintain the stability of state tax revenues. on the level of compliance of individual taxpayers that the government's policy in increasing domestic revenues for financing development and public services from the tax sector, including through changes to the Official Assessment System collection system. By giving trust to taxpayers to calculate, account for, deposit and report their own taxes owed in accordance with tax regulations through the submission of annual tax returns as a means for taxpayers to report all taxpayer business activities within a certain period.

Tax Returns not only function as data, but are a means of communication between taxpayers and the tax authorities to be accountable for the fulfillment of all tax obligations for taxpayers. Taxpayer compliance is a condition or when taxpayers are able to comply with tax obligations and exercise their tax rights. In order to support tax revenue, the desire and awareness of taxpayers concerning their tax obligations are very much needed. The importance of taxpayer compliance is because non-compliance in taxation can lead to avoidance of tax obligations which can result in a lack of tax revenue in the state treasury.

The more compliant taxpayers are fulfilling their tax duties, the greater the revenues received by the state, but in reality there are still many taxpayers who are not compliant and do not fulfill their tax obligations. This can be seen from the number of registered WPOPs, only a small portion of which report related to tax obligations. Taxpayer compliance is identical to the willingness of a taxpayer to fulfill his tax regulations.

Tax audit is a tax notification carried out by the taxpayer himself in the Tax Notification Letter SPT. Tax audit is included in the factors that influence taxpayer compliance. According to (Arifin and Syafii, 2019) law enforcement is intended to bring about taxpayer compliance to fulfill tax obligations (tax compliance), thus resulting in high tax revenues.

The Directorate General of Taxes, as the holder of tax authority, is working in a variety of ways to improve the quality of tax services, including providing training to improve employees' technical skills, improving infrastructure, and utilizing information systems and technology to make it easier for taxpayers to meet their tax obligations (Zahrani and Mildawati, 2019). It is intended that these measures will help tax officers become more professional in their approach to offering taxpayer services.

LITERATURE REVIEW

Tax

According to Law No. 16 of 2009, Article 1 paragraph 1 specifies that tax is an obligatory contribution to the state payable by persons or bodies based on the law, without getting direct remuneration, and is utilized for state purposes to benefit the people.

According to Mardiasmo (2011), tax is a contribution made by the people to the state treasury based on the law (which can be enforced) with no direct reciprocity (counter-performance) that can be demonstrated and is used to fund general spending. There are two functions of tax, namely budgetair and regulatoryend:

1. Budgetary Function (State Financial Source), Taxes are a source of cash for the government to cover its expenses.
2. Regulerend Function (Regulator), Taxation as a tool for regulating or implementing government policies in social and economic spheres, as well as achieving purposes outside of finance. Example:
 - a. High liquor taxes aim to reduce alcohol consumption.
 - b. Luxury items are heavily taxed to discourage consumerism.
 - c. To promote Indonesian exports to the global market, the export tax rate is set at 0%.

Individual Taxpayer Compliance

Decree of the Minister of Finance No. 544/KMK.04/2000, which includes the criteria for Taxpayer compliance including timeliness in submitting SPT (Annual Tax Return), Taxpayers do not have tax arrears unless they have obtained permission, have never received a criminal sentence penalties in the field of taxation for 10 years. Based on the above understanding, It is possible to conclude that taxpayer compliance is the state in which taxpayers perform all tax duties and exercise their tax rights, activities include registering, calculating, and paying required taxes, making payments in arrears, and resubmitting tax returns.

Tax compliance can alternatively be defined as the state in which individual taxpayers meet all tax responsibilities and utilize their tax entitlements. Individual taxpayer compliance can be identified from the compliance of individual taxpayers in registering themselves, compliance in resubmitting tax returns, compliance in calculating and paying taxes owed and compliance in paying arrears (Devano and Rahayu, 2011). Furthermore, tax

compliance refers to taxpayers meeting their tax duties in line with a country's laws and regulations, as well as tax implementing rules. Taxpayer compliance is measured by indicators (Kusumaningrum and Aeni, 2017):

1. Taxpayers understand and try to understand tax laws.
2. Taxpayers must fill out the tax form correctly.
3. Taxpayers always pay taxes according to the actual amount.
4. Taxpayers always pay taxes on time.
5. Taxpayers always report taxes on time

Tax Audit

According to Mardiasmo (2011), an audit is a set of operations that seek, collect, and manage data and/or other information in order to assess compliance with tax responsibilities and for other objectives related to the implementation of tax laws and regulations.

Definition of tax audit according to the Minister of Finance Regulation Number 82/PMK.03/2011 concerning Tax Audit Procedures Article 1 paragraph (2) which reads: An audit is a sequence of operations that collect and process data, information, and/or evidence in an objective and professional manner using an audit standard to evaluate compliance with tax duties and/or for other objectives in order to execute tax laws and regulations.

Based on Law No. 28 of 2007 Article 1 number 25 as last amended by Law No. 16 of 2009, tax audits are: Tax audits are a set of operations that gather funds, Use an audit standard to objectively and professionally handle data, information, and/or evidence in order to determine compliance with tax obligations and/or for other purposes connected to the application of tax laws and regulations.

According to Rahayu (2010), Tax audits are conducted to oversee the application of the self-assessment method used by taxpayers and must correspond to the Tax Law. There are indicators of tax audits, namely:

1. Examination Preparation, examination preparation is a series of activities carried out by the examiner before carrying out the examination action.
2. Implementation of the Examination, implementation of the examination is a series of activities carried out by the examiner.
3. Audit Result Report, a tax audit report is a report made by the auditor at the end of the audit implementation report which is a summary and presentation of all the results of the audit task implementation in accordance with the objectives that have been set.

Tax Service

According to Arum (2015) tax service is a way of serving (helping to take care of or prepare all the needs required by someone). Meanwhile, the tax officer is a tax officer. So tax service can be interpreted as a way for tax officers to help, take care of, or prepare all the needs required by someone who in this case is a taxpayer.

There are several rights of the tax authorities regulated in the tax law, including: The right to issue NPWP and NPPKP ex officio, tax assessment

letters, letters of coercion and letters of order to carry out confiscation, carry out inspections and sealing, the right to carry out or reduce administrative sanctions, carry out investigations, prevention and hostage taking.

Service is the practice of assisting others in a certain way that demands sensitivity and interpersonal interactions to achieve happiness and success (Murdianto et al. 2019). Indicators in tax services are:

1. Reliability

The ability to offer consistent and correct service is referred to as reliability. Performance must meet customer expectations without error.

2. Responsiveness

Responsiveness is the ability to help users and provide timely and appropriate services to users. This dimension emphasizes attention, speed, and accuracy in handling service user questions, complaints, requests, and problems.

3. Empathy

Empathy is the genuine and personalized or personal attention provided to clients while attempting to comprehend their desires. Where the organization is required to comprehend and know its consumers, understand their individual demands, and provide a pleasant functioning environment for them.

4. Assurance

The guarantee includes the knowledge and courtesy of employees, the ability of the company and its employees to increase the trust of the company's customers, including the knowledge, ability, courtesy and trustworthiness of employees, without risk or doubt.

5. Tangible Evidence

Direct evidence is personnel, Physical facilities, equipment, and communication tools all have a look. All of these tools represent the service physically or provide a picture of the service that will be used by users as a material for evaluating effectiveness.

Tax Amnesty

Tax amnesty is a government policy that provides an opportunity for taxpayers who are still non-compliant to become compliant taxpayers by providing amnesty Regarding taxes that should be owed by paying a ransom of a particular amount with the purpose of pay off tax arrears without any administrative sanctions to increase taxpayer compliance and state revenue.

According to Dewi (2016), the tax amnesty is for a short time chance for specified groups taxpayers must pay a specific sum and within a specified time frame in the form of forgiving tax bills (including interest and penalty) related to the preceding tax period or a specific time without risk of criminal prosecution.

According to Rahayu (2017), tax amnesty is the elimination of taxes that should be owed, not subject to administrative tax sanctions and criminal sanctions in the taxation sector, by disclosing assets and paying ransom as

regulated in Law No. 11 of 2016. There are several indicators in tax amnesty, including:

1. Taxpayer knowledge of the tax amnesty program
Increased knowledge to make better informed decisions and taxpayers' understanding of basic information about the program such as the main program, registration mechanism, deadlines, and requirements to be met.
2. Taxpayer understanding of the tax amnesty program
Taxpayers' perception of the tax amnesty program is an important key in determining the success of the program. Emphasizing a good understanding of the objectives, benefits, and procedures of tax amnesty will encourage active participation of taxpayers.
3. Taxpayer awareness of the tax amnesty program
Taxpayer awareness of the tax amnesty program is an important aspect that influences their participation in this program. The awareness in question includes a deep understanding of the importance of the tax amnesty program and its impact on the country's economy as well as the taxpayer's tax compliance itself.
4. Benefits of the tax amnesty program for taxpayers
The tax amnesty program provides various significant benefits for participating taxpayers. The benefits that taxpayers receive are the elimination of administrative and criminal sanctions, the elimination of certain taxes, legal certainty, improved compliance, access to better tax facilities, and direct economic benefits.

Hypothesis

The hypothesis in this study is:

H1: Tax Audits Affect Individual Taxpayer Compliance

H2: Tax Service Influences Individual Taxpayer Compliance

H3: Tax Amnesty Affects Individual Taxpayer Compliance

METHODOLOGY

The study used a survey research design and the method used is a quantitative research method. This research was conducted in the East Palu District in May 2024.

This study gathered both quantitative and qualitative information. This study's data sources comprised both primary and secondary information. Data collection using observation techniques, questionnaires, documentation and literature studies. The population in this study was 21,066 individual taxpayers who had been registered at the Palu Pratama Tax Office, East Palu District in 2022. Sampling used the Slovin formula with a total of 400 respondents. The Validity and Reliability Tests were used to assess these. Normality, multicollinearity, and heteroscedasticity tests are used to analyze data. The analysis used is Multiple Linear Regression analysis. Hypothesis Test with Partial Test and Simultaneous Test.

RESEARCH RESULT

Validity Test

The questionnaire's statements are tested using a validity test. The correlation between each question/statement (item) and its construct is calculated as part of the validity testing. The computer application SPSS for Windows version 26 is used to conduct this validity test.

Tax Audit Variables

Tax audit variable (X1), represented by 6 statement items. All items measured are valid because the correlation coefficient is positive and above 0.3, then the factor is a strong construct (Sugiyono, 2018:126). The following table can be seen as follows:

Table 1. Tax Audit Validity Test Results Table (X1)

Item Statement	r _{count}	r _{table}	Information
1	0.672	0.3	Valid
2	0.600	0.3	Valid
3	0.659	0.3	Valid
4	0.734	0.3	Valid
5	0.696	0.3	Valid
6	0.619	0.3	Valid

Source: Data Processed by Researchers, 2024

Tax Service Variable (X2)

Tax service variable (X2), represented by 9 question items. All items measured are valid because the correlation coefficient is positive and above 0.3, then the factor is a strong construct (Sugiyono, 2018:126). The following table can be seen as follows:

Table 2. Fiscal Service Validity Test Results Table (X2)

Item Statement	r _{count}	r _{table}	Information
1	0.569	0.3	Valid
2	0.659	0.3	Valid
3	0.622	0.3	Valid
4	0.624	0.3	Valid
5	0.624	0.3	Valid
6	0.408	0.3	Valid
7	0.404	0.3	Valid
8	0.588	0.3	Valid
9	0.594	0.3	Valid

Data source: Data processed by researchers, 2024

Tax Amnesty Implementation Variable (X3)

Tax amnesty implementation variable (X3), represented by 8 statement items. All items measured are valid because the correlation coefficient is

positive and above 0.3, then the factor is a strong construct (Sugiyono, 2018:126). The table can be seen as follows:

Table 3. Results of Validity Testing of Tax Amnesty Implementation (X3)

Item Statement	r _{count}	r _{table}	Information
1	0.779	0.3	Valid
2	0.802	0.3	Valid
3	0.829	0.3	Valid
4	0.746	0.3	Valid
5	0.761	0.3	Valid
6	0.798	0.3	Valid
7	0.777	0.3	Valid
8	0.576	0.3	Valid

Source: Data Processed by Researchers, 2024

Individual Taxpayer Compliance Variable (Y)

The individual taxpayer compliance variable (Y) is represented by 5 statement items. All measured items are valid because the correlation coefficient is positive and above 0.3, so the factor is a strong construct (Sugiyono, 2018:126). The table can be seen as follows:

Table 4. Results of Testing Validity of Individual Taxpayer Compliance (Y)

Item Statement	r _{count}	r _{table}	Information
1	0.831	0.3	Valid
2	0.877	0.3	Valid
3	0.849	0.3	Valid
4	0.881	0.3	Valid
5	0.856	0.3	Valid

Source: Data Processed by Researchers, 2024

Reliability Test

This test aims to measure the level of accuracy, precision, stability, or consistency of a questionnaire in revealing certain symptoms of a group of individuals. After all the instruments in this study have been tested for validity and declared valid, then a reliability test is carried out to test the reliability of the research instrument. This study's reliability test employs the Cronbach Alpha (α) statistical approach. A Cronbach alpha score higher than 0.60 indicates a construct or variable's reliability (Ghozali, 2011).

Following the reliability test, all claims in this study were determined to be reliable because their Cronbach Alpha value was more than 0.60. SPSS for Windows version 26.0 was used to conduct the study's reliability test. The results of the reliability test on all variables can be seen in the following table:

Table 5. Reliability Test Results

No	Variables	Number of Items Statement	Cronbach Alpha	Information
1	Tax Audit (X1)	6	0.703	Reliable
2	Tax Service (X2)	9	0.687	Reliable
3	Tax Implementation amnesty(X3)	8	0.894	Reliable
4	Mandatory Compliance Person Tax Personal (Y)	5	0.911	Reliable

Source: Data Processed by Researchers, 2024

Results Classical Assumption Test

The classical assumption test is designed to determine whether the computed regression coefficient is acceptable while also avoiding the potential of violating the classical assumption, which is the fundamental assumption in regression analysis. This study's classical assumption test makes use of the SPSS for Windows version 26.0 computer application.

Normality Test

The normality test determines if a regression model of the variables under consideration has a normal distribution. A normal or nearly-normal data distribution characterizes a successful regression model. If the residual data distribution is normal, the line depicting the actual data will run along its diagonal. The results of the normality test analysis can be seen in the following image:

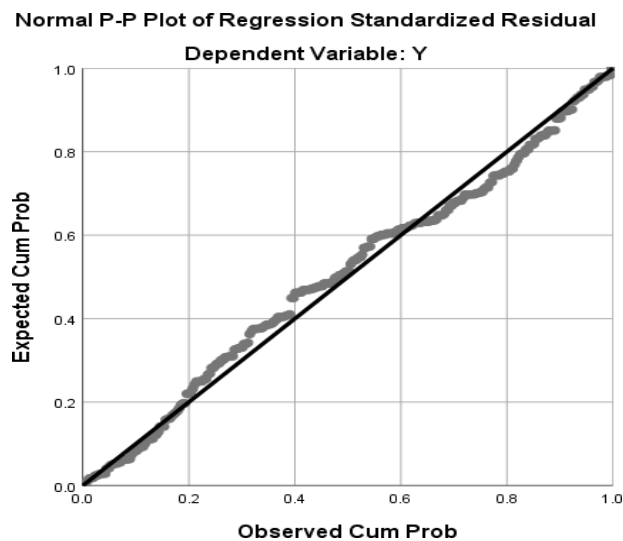


Figure 1. Normality Test Result Image

Source: SPSS For Windows Version 25, 2024 Output

Based on the appearance of the histogram graph and the normal plot graph, it is possible to conclude that the histogram graph on the normal plot displays points dispersed about the diagonal line, and its distribution approaches the diagonal line. This graph demonstrates The regression model conforms to the normality assumption. The One Sample Kolmogorov Smirnov-Test produces results with an α of 5%. To determine the significance value of a normality measure, the One Sample Kolmogorov Smirnov-Test is used. The One Sample Kolmogorov Smirnov-Test returns a significance value larger than 0.05, This suggests that the data is regularly distributed.

Multicollinearity Test

The multicollinearity test analyzes whether the regression model identifies a relationship between independent variables. A good regression model should have no connections between its independent variables. To check for multicollinearity in a regression model, utilize the tolerance value and variance inflation factor (VIF).

A tolerance value of > 0.10 or a VIF value of ≤ 10 suggests there is no multicollinearity. The following outcomes can be viewed as a consequence of data analysis (output) using the SPSS for Windows 26.0 computer program:

Table 6. Multicollinearity Test Results

Variables	Collinearity Statistics	
	Tolerance	VIF
Tax Audit (X1)	0.688	1,496
Tax Service (X2)	0.494	2,024
Implementation of Tax Amnesty (X3)	0.629	1,591

Source: SPSS For Windows Version 25, 2024 Output

According to the table above, the results of the tolerance value computation are greater than 0.1, and the Variance Inflation Factor (VIF) value is less than 10. This signifies that the regression model's independent variables do not exhibit multicollinearity.

Test Heteroscedasticity

The Heteroscedasticity Test analyzes whether the residuals of one observation differ in variance from those of another in the regression model. Homoscedasticity happens when the variation from one observation to the next remains constant; conversely, it occurs when the variation changes. A good regression model lacks heteroscedasticity.

To detect the presence or absence of heteroscedasticity, examine the presence or absence of a specific pattern on the scatterplot graph between SRESID and ZPRED, where the Y axis represents the predicted Y and the X axis

represents the residual (predicted Y - actual Y) that has been studentized. The analysis is built on the following:

1. Heteroscedasticity is indicated by a consistent pattern of dots.
2. If there is no discernible pattern and points are scattered above and below 0 on the Y axis, heteroscedasticity is not present.

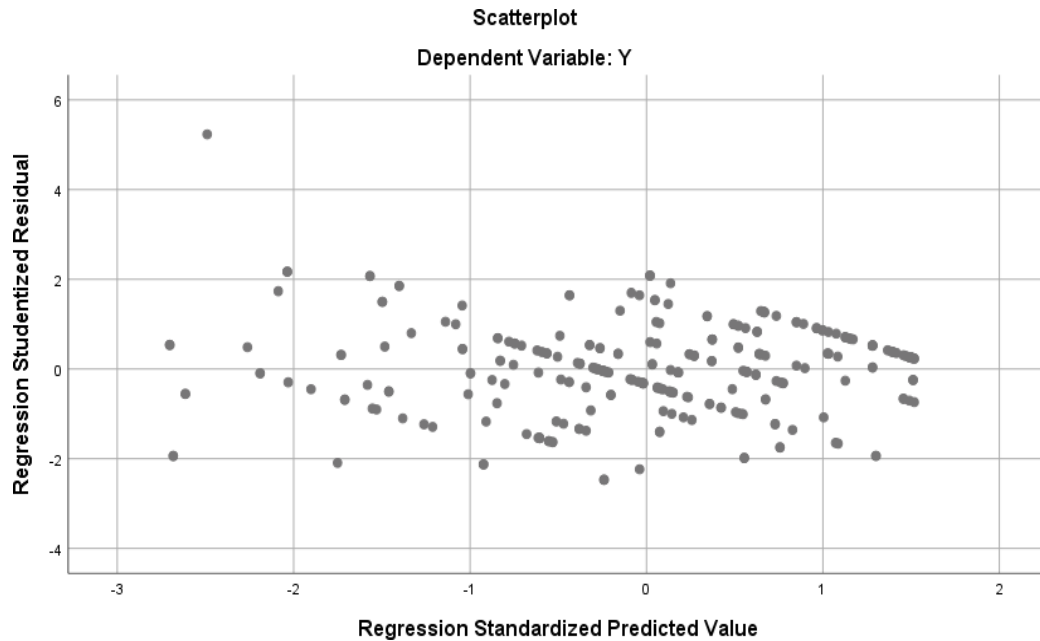


Figure 2 Heteroscedasticity Test Results
 Source: SPSS For Windows Version 25, 2024 Output

Regression Analysis Results Multiple Linear

Multiple linear regression analysis determines how dependent variables can be predicted by using two or more independent variables as predictors. This study aims to determine how much influence Tax Audit has, Tax Service, and Tax Amnesty Implementation have on Individual Taxpayer Compliance in Palu Timur District, Palu City. Table 6 displays the multiple regression findings based on the output of the SPSS for Windows version 26.0 program:

Table 7. Multiple Linear Regression Calculation Results

Variables	Regression Coefficient	tcount	Sig
Tax Audit (X1)	0.081	1,734	0.034
Tax Service (X)2)	0.019	0.339	0.735
Tax Implementation amnesty(X3)	0.729	15,024	0,000
Constant = 2.209 R = 0.773	Fcount = 135.656 R Square = 0.598 Adjusted R Square = 0.593		Sig F = 0.000 α = 0.05

Source: SPSS For Windows Version 25, 2024 Output

Based on the derived regression coefficient values from the findings of the multiple linear regression study above, the regression model equation describing the influence of tax audits, tax services, and Implementation of Tax amnesty for individual taxpayers is as follows:

$$Y = 2.209 + 0.081 X_1 + 0.019 X_2 + 0.729 X_3 + \epsilon$$

The equation above describes how much the independent variable influences the dependent variable. Positive coefficients for tax audit (X1), tax service (X2), and tax amnesty implementation (X3) suggest that the independent variable has a one-way influence on the dependent variable. The equation can be explained as follows:

1. The constant value (a) of 2.209 shows that if the independent variable (X1, X2, and X3) remains the same or does not change (has a value of zero), then the resulting taxpayer compliance is worth 2,209.
2. The results of the equation show that in the regression coefficient for the independent variable of tax audit (X1) amounted to 0.081 has a positive sign, this indicates that the increase experienced by the independent variable of tax audit (X1) with assuming that the other variables do not experience an increase (value 0), then the independent variable for tax audit (X1) will experience an increase of 2.29. This means that the greater or better the tax audit, the more it will affect the compliance of individual taxpayers.
3. The results of the equation show that in the regression coefficient for the independent variable of tax services (X2) totaling 0.019 has a positive sign, this indicates that the increase experienced by the independent variable of tax services (X2) assuming that the other variables do not experience an increase (value 0), then the independent variable of tax services (X2) will experience an increase of 2,228. This means that the greater or better the tax service, the greater or better the influence on the effectiveness of fund management.
4. The results of the equation show that in the regression coefficient for the independent variable of tax amnesty implementation (X3) totaling 0.729 has a positive sign, this indicates that the increase experienced by the independent variable of tax amnesty implementation (X3) assuming that the other variables do not experience an increase (value 0), then the independent variable for implementing tax amnesty (X3) will experience an increase of 2,938. This means that the implementation of tax amnesty (X3) the bigger or the better then will have an impact on the effectiveness of fund management which is getting bigger or better.

The overall impact of the independent factors is shown by the Adjusted R Square value of 0.593. This value can be interpreted that overall, the influence of the independent variable (X) on the dependent variable (Y) is 0.593 or 59.3%, while the remaining 40.7% (100% - 59.3%) is influenced by other variables not examined in this study.

The correlation coefficient (R) aims to determine the degree or level of closeness of the relationship between all independent variables. Correlation coefficient (R) in this study is 0.773 (Table 6) which means the correlation between the independent variables (tax audit, tax authorities services, and tax amnesty implementation) and the dependent variable (individual taxpayer compliance) is 0.773. Based on the Sugiyono (2014) correlation coefficient interpretation guidelines, It is possible to conclude that the strong link between the tax audit variables, tax authorities services, and tax amnesty implementation and taxpayer compliance is strong.

Hypothesis Testing

t-Test (Partial)

The t-test determines if each independent variable has a substantial influence on the dependent variable. This test is used to examine whether each independent variable still makes a meaningful contribution to the dependent variable (Y).

According to the findings of the statistical computation of the t-test of the three independent variables mentioned in the regression model:

1. The results of the tax audit regression test (X1) the t value is obtained by $1,734 > t_{table} 1,650$ and the level of significance is smaller than the level 5% confidence level is $0.034 < 0.05$. Thus, partially the tax audit variable (X1) has an influence and is significant towards individual taxpayer compliance (Y), meaning that the higher the tax audit activity, the higher the level of individual taxpayer compliance. Based on these results, the first hypothesis of this study, where tax audits have a positive and significant effect on taxpayer compliance, is accepted.
2. The results of the tax service regression test (X2) the t value is obtained by $0.339 < t_{table} 1,650$ and the level of significance is greater than the level 5% confidence level, namely $0.735 > 0.05$. Thus, partially the tax service variable (X2) has no effect and is not significant on individual taxpayer compliance (Y), meaning that the higher the tax service activity, the higher the level of individual taxpayer compliance. Based on these results, the first hypothesis of this study, where tax audits have a positive and significant effect on taxpayer compliance, is rejected.
3. The results of the regression test on the implementation of tax amnesty (X3) the t value is obtained by $15,024 > t_{table} 1,650$ and the significance level is less than 5% confidence level, namely $0.000 < 0.05$. Thus, partially the tax amnesty implementation variable (X3) influential and significant on individual taxpayer compliance (Y), meaning that the higher the tax amnesty implementation activity, the higher the level of individual taxpayer compliance. Based on these results, the first hypothesis of this study, where tax audits have a positive and significant effect on taxpayer compliance, is accepted.

Determination Test (R2)

The determination coefficient (R2) test is used to determine and predict how large or important the combined influence of the independent factors is on the dependent variable. The value of the determination coefficient ranges from zero to one. If the value approaches one, it indicates that the independent variables supply nearly all of the information needed to forecast the dependent variable. However, when the R2 value decreases, it indicates that the independent factors' ability to explain the dependent variable becomes increasingly constrained.

Chin (1998) categorizes R-Square values as strong if they exceed 0.67, moderate if they exceed 0.33 but fall short of 0.67, and weak if they exceed 0.19 but fall short of 0.33. Table 7 displays the results of the determination coefficient test based on the output of the SPSS for Windows version 26.0 program (Appendix V):

Table 8. Determination Test Results

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.773 ^a	.598	.593	2.07498

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Source: SPSS For Windows Version 25, 2024 Output

Table 7 shows the results of the determination coefficient test, and the corrected R-square value is 0.591 (59.1%). This suggests that the independent factors in this study have a 59.1% chance of influencing the dependent variable, with the remaining 40.9% (1 - 0.591) explained by variables other than the independent variables.

DISCUSSION

The Impact of Tax Audits on Taxpayer Compliance

Based on the results of the statistical calculation of the t-test, it shows that partially the tax audit variable has an effect and is significant to taxpayer compliance. This shows that tax audits conducted by tax authorities play an important role in increasing taxpayer compliance. The influence of tax audits can also affect taxpayer compliance supported by the attribution theory first introduced by Heider (1958), that in attribution theory it is useful for understanding an event or behavior that occurs.

Thus, the behavior or events that occur can be assumed to be situational (external circumstances) or dispositional (internal circumstances), from this theory it can be concluded that non-compliant taxpayers can be influenced by external or internal events. The results of research conducted by Nugrahanto and Nasution (2019) are not in line with the results of this study that tax audits affect taxpayer compliance. Tax audits act as a strong deterrent effect. Taxpayers who are aware that they may be audited or examined by the tax

authorities tend to be more compliant in reporting income and paying taxes owed.

Fear of being found to be non-compliant and the possibility of being subject to sanctions or penalties makes taxpayers more careful in carrying out their tax obligations. Consistent and thorough tax audits can increase the perception of risk among taxpayers, which in turn encourages them to comply with tax regulations. In addition to the deterrent effect, tax audits that are conducted fairly and transparently can increase taxpayer trust in the tax system. When taxpayers feel that audits are conducted with professionalism and integrity, they tend to have a more positive view of the tax authorities and the tax system as a whole. This trust is very important because it can reduce resistance to compliance and encourage active participation of taxpayers in the tax system.

Effective oversight through tax audits ensures that all taxpayers comply with the same rules. This helps create a fair and equitable environment where no taxpayer feels they can evade their obligations without consequences. Effective audits also help detect and reduce tax avoidance and evasion practices, which can increase state tax revenues and reduce tax gaps. Thus, tax audits contribute directly to improving taxpayer compliance.

The Influence of Tax Service on Taxpayer Compliance

Based on the results of the statistical calculation of the t-test, it shows that partially the tax service variable has no effect and is not significant on taxpayer compliance. This shows that the quality or nature of the service provided by the tax, in the context of this study, does not directly affect the level of taxpayer compliance in East Palu District, Palu City. According to Robbins (2001) attribution theory is when in a group of individuals observing a person's behavior, in this they try to observe whether a person's behavior is caused either externally or internally. Internal attribution refers to conduct that is regarded to be under the individual's control or to be caused by internal elements such as personality traits, awareness, and ability.

Meanwhile, behavior caused by external factors is behavior that is influenced from outside or external factors such as equipment or social influence from other people, for example, individuals are forced to do something because of the situation, this is called external attribution. This study contradicts the findings of Khair's (2021) research, which concluded that tax services have little influence on individual taxpayer compliance. Tax services need to be improved not only in terms of administration but a way is needed to increase awareness, values, and knowledge about tax obligations, especially for individual taxpayers.

This is because there is a large room for improvement in the way tax services are delivered and perceived by taxpayers. By making appropriate improvements, tax authorities can improve the effectiveness of tax services, which will ultimately contribute to increased compliance of individual taxpayers.

The Impact of Tax Amnesty Implementation on Taxpayer Compliance

Based on the results of the statistical calculation of the t-test, it shows that partially the tax amnesty implementation variable has a significant effect on taxpayer compliance, this shows that the tax amnesty program has a real positive impact in increasing taxpayer compliance. The implementation of tax amnesty provides an opportunity for taxpayers to improve their tax compliance in an easier way and without fear of severe sanctions that are usually imposed on non-compliance. This creates an environment where taxpayers feel more comfortable and are encouraged to report and pay taxes correctly.

According to Robbins (2001) external factors in attribution theory are the social influences given so that the individual does what is desired. In this case, the implementation of tax amnesty has a significant impact on taxpayer compliance such as providing forgiveness or elimination of taxpayers. Tax amnesty is able to encourage people to start their tax obligations correctly by disclosing all assets that have not been reported in the Annual Income Tax Return.

According to Pramushinta and Siregar (2011), in addition to increasing tax revenue, Tax amnesty is also predicted to improve compliance and payment effectiveness because the list of taxpayer assets becomes more accurate following the amnesty. This study's findings are consistent with those of Karnedi and Hidayatulloh (2019), who discovered that tax amnesty has an impact on taxpayer compliance. The implementation of tax amnesty provides incentives for previously non-compliant taxpayers to report unreported assets and income without facing heavy penalties. This not only helps improve overall compliance but also expands the tax base by identifying previously unrecorded sources of income.

CONCLUSION AND RECOMMENDATIONS

Based on the research results in the previous chapters, the following conclusions can be drawn:

1. Tax audit variables have a significant effect on individual taxpayer compliance in East Palu District, Palu City.
2. Tax service variables do not impact taxpayer compliance. East Palu District, Palu City.
3. Tax amnesty implementation has a considerable impact on taxpayer compliance in East Palu District, Palu City.

ADVANCED RESEARCH

Based on the previous findings, further advanced research can focus on exploring the mediating or moderating factors that influence the effect of tax audits and the implementation of tax amnesty on individual taxpayer compliance in East Palu District, Palu City. Future studies may examine the roles of tax fairness perception, tax literacy, and the integrity of tax officers as intervening variables that could either strengthen or weaken the observed effects. Additionally, since tax service variables were found to have no significant impact, further investigation is needed to delve into specific service dimensions—such as efficiency, accuracy, and accessibility—to determine

whether the lack of influence stems from taxpayer perceptions or implementation deficiencies. This approach would provide a more comprehensive theoretical and practical contribution toward enhancing sustainable taxpayer compliance.

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