# The Influences of Tax Knowledge, Tax System, Self-Assessment System, and Tax Morale on Tax Compliance

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## Abstract

This study aims to determine the effect of 1) tax knowledge, 2) tax system, 3) self-assessment system, 4) tax morale, 5) tax compliance. The sampling in this research was conducted by using a incidental sampling method. Methods of data collection through questionnaires that have been distributed to 72 respondents who have met criteria. With multiple linear regression analysis, it shows that the tax knowledge, tax system, self-assessment system, tax morale both partial and simultaneous have significant effect on tax compliance. It can be concluded that mitigation of tax knowledge, tax system, self-assessment system, tax morale towards tax compliance. The results of t test showed that tax knowledge is approved and indicates tax knowledge has great impact on affecting the tax compliance, tax system is not approved and indicates tax system has less impact on affecting the tax compliance, self-assessment system is approved and indicates self-assessment system has great impact on affecting the tax compliance, tax morale is approved and indicates tax morale has great impact on affecting the tax compliance. The results of f test showed that both independent variables are simultaneously affecting the tax compliance. The result of R Square of the regression model is 0.807 which shows that 80.7 % of mitigation of the tax compliance can be explained by tax knowledge, tax system, self-assessment system, tax morale. Whereas the 19.3% of the tax compliance variable can be explained by other factors or variables which are not examined in this research.

*Keywords: Tax Knowledge, Tax System, Self-Assessment System, Tax Morale, Tax Compliance.*

## 1. Introduction

Taxpayer compliance is one of the keys to guarantee success the government in collecting tax revenue so that it can be used to support development financing. Income tax that is levied on the boarding business is final PPh. According to Government Regulation of the Republic of Indonesia No. 46 of 2013, the final income tax is imposed on personal and corporate taxpayers with a turnover of under 4.8 billion rupiah in one year. As stated in the following quote: Article 2 paragraph (1): "For income from businesses that are received or obtained by taxpayers who have a certain gross circulation, they will be subject to final income tax." Based on the contents of paragraph (1), boarding house businesses or boarding businesses, including taxable objects, are subject to final income tax.

Final income tax is also referred to as income tax article 4 paragraph (2), which has different rates for each type of income. The boarding business tax itself is subject to a tariff of 1% of the total income received in one month. As stated in article 3 of the Government Regulation of the Republic of Indonesia No. 46 of 2013. Based on Law No, 28/2009 on Regional Taxes and Regional Retribution (PDRD) Article 1 number 21 Hotel is a service provider facility lodging / rest including other related services for a fee, which includes a motel, inns, tourism shacks, tourism guest houses, guest houses, lodging houses and the like, as well boarding house with more than 10 (ten) rooms. Article 35 Paragraph (1) PDRD Law Hotel Tax Rates are set at a maximum of 10% (ten percent).

## 2. Literature Review

### Tax knowledge

Tax knowledge is the level of awareness or sensitivity of the taxpayers to tax legislation (Oladipupo & Obazee, 2016). Tax knowledge is an essential element in a voluntary compliance tax system (Kasippilai, 2000) in (Saad, 2014). Tax knowledge is the level of awareness or sensitivity of the taxpayers to tax legislation. Knowledge of taxation is a condition where taxpayers know and understand the general provisions and procedures for taxation that are the reference for implementation taxation which includes applicable laws and regulations (Harefa & Gea, 2019). Tax knowledge is the ability of a taxpayer in know the tax regulations both about the rates based on the law will be paid or tax benefits that are useful for mutual needs. On Basically someone who has education will be aware and obedient to their rights and rights obligations without being forced and threatened by several sanctions or penalties. Knowledgeable taxpayers will have a self-conscious attitude towards compliance pay for its own obligations(Hartini & Sopian, 2018).

### Tax system

According to (Indonesia, 2009) the regulation of the director general of taxes Number: per -160 / PJ / 2006, the Tax Information System (SIP) is an information system in tax administration within the tax directorate general's office using hardware and software linked in a local network. According to Shahroodi (2010)in (Simanjuntak & Mukhlis, 2012) argues that tax system will be efficient when tax policy is designed in such a way that tax level is rational, tax collecting mechanism is efficient, and corruption in tax management is eradicated argues that tax system will be efficient when tax policy is designed in such a way that tax level is rational, tax collecting mechanism is efficient, and corruption in tax management is eradicated. Since the change in the provisions of the tax legislation in 1983 (Indonesian tax reform) replaced the taxation regulations made by the Dutch colonial (the 1925 PPs ordinance and the 1944 PPd ordinance), Indonesia has changed its tax collection system from the Official Assessment system to the Self-Assessment system. Trust is given to taxpayers to calculate, take into account, pay, and self-report the amount of tax that should be owed under the tax laws and regulations.(DJP, 2020). Tax e-system is a series of electronic devices and procedures that serve to prepare, collect, process, analyze, store, display, announce, transmit, and/or disseminate electronic information(Wahyuni et al., 2020). The development of the tax system, especially the capacity of tax administration is a long-term intellectual work that impacts the process of economic development through budget policy, namely tax receipts(Tambunan, 2020).

### Self-Assessment System

Self-assessment system is a tax collection that gives authority, trust, the responsibility to taxpayers to calculate, pay and report for themselves the amount of tax that must be paid. In this

system, the taxpayer must meet the requirements of having awareness, honesty, desire to pay and discipline (Masari & Suartana, 2019). Self-assessment which means the tax collection system authorizes the taxpayer to calculate, deposit, and report the amount of the tax payable himself (Aisyahyusanti, 2019). The use of a self-assessment taxation system has the aim of making Taxpayers feel comfortable in calculating, depositing, reporting Notification (SPT) independently and transparently (Handoyo, 2016). Self- assessment system (SAS) is system under tax administration that encourages voluntary compliance. This system make it possible for taxpayers to self-assessed themselves and file in accurate tax returns authoritatively (Onu et al., 2019).

**Tax Morale**

Morality tax determining factors are the most dominant demographic factor where education levels tax payer very big role to determine compliance with the tax (Sumartaya & Hafidiah, 2014). Tax morals, seen as intrinsic motivation for paying taxes (Sani & Habibie, 2018). The moral level of tax determines a person's level of compliance with tax regulations (Ruky et al., 2018). Tax morals are influenced by three main factors. Each is a moral rule, a fair tax system, and the relationship of the Taxpayer with the government (Harefa & Gea, 2019). Astuti and Panjaitan (2018: 60) in (Harefa & Gea, 2019) state that tax morale is a key determinant that can explain why people are honest in tax matters. Taxpayers who use more morals in making tax payment decisions will be more obedient than other taxpayers.

**Tax Compliance**

Tax compliance is based on trust or power of authorities (Kiow et al., 2017). Tax compliance is likely to become a more significant aspect of tax policy as most of the oldproblems remain and new considerations are raised by developments such as self-assessment, the emergence of the global economy and electronic commerce (James & Alley, 2009). Taxpayer compliance is a condition or a time when the taxpayers can fulfill the tax obligations and do their taxation rights (Nurkhin et al., 2018). James and Alley (2012) in(Nurkhin et al., 2018), defined tax compliance as "the willingness of the taxpayer to act in accordance with both the 'spirit' and the 'letter' of the tax law and administration without the application of enforcement activity". Tax compliance has various definitions. It can be described as a combination of a number of procedures not limited to payment filing and reporting (Adhiambo & Theuri, 2019).

**The Influence Tax Knowledge on Tax Compliance**

Knowledge of tax (tax knowledge) that are owned by the individual taxpayer is not too extensive, regulatory changes quickly complicated and sanction tax levied create different views for each taxpayer, it requires taxpayers to learn a lot of things related to taxation, but it is not easy for the taxpayer because of the desire to learn self-taxation should arise from the taxpayer itself (Fauziati et al., 2016). Tax knowledge has a higher tendency to promote tax compliance Small and medium scale business owners should also seek to advance their tax knowledge and awareness for the mutual benefits of the governments and taxpayers (Adhiambo & Theuri, 2019). Taxpayer knowledge is increasing with the assumption that other independent variables are constant, then taxpayer compliance will increase (Septyana & Suprasto, 2019). The higher the level of taxation knowledge will be the higher taxpayer compliance and the lower the tax knowledge will be lower taxpayer compliance (Asrinanda, 2018). Tax knowledge has a significant and positive relationship with tax compliance.This means that a high level of tax knowledge will increase voluntary compliance (Wadesango et al., 2018).Based on the description above, the hypothesis is formulated as follows:

$H_1$     **: Tax Knowledge has a positive influence on Tax Compliance.**

**The Influence Tax system on Tax Compliance**

The influence of the use of information systems and usually used to explain the revenues made by individuals to use the information system, is also in line with the government's goal of creating an electronic system in the field of taxation, namely to provide convenience to taxpayers that is ultimately expected to improve taxpayer compliance (Wahyuni et al., 2020).The taxation information system has a partial and significant effect on taxpayer compliance is accepted( Armin, 2020). Taxpayers can pay their taxes whenever and wherever they are before maturity so that the tax collection system implemented can improve taxpayer compliance (Nisa et al., 2018). The application of e-SPT in the tax system that adheres to the self-assessment system in Indonesia requires taxpayers to carry out their own tax obligations so that the better the implementation of the e-SPT system will have an effect in improving taxpayer compliance (Zuhdi et al, 2015). Based on the description above, the hypothesis is formulated as follows:

$H_2$     **: Tax System has a positive Impact on Tax Compliance.**

**The Influence Self-Assessment System on Tax Compliance**

Self-assessment (SA) on individual taxpayers is based on the principles of voluntary tax compliance (Kiow et al., 2017). The higher the self-assessment system the higher the taxpayer compliance and the lower the self-assessment system, the lower the taxpayer compliance (Asrinanda, 2018). In countries where self-assessment are in operation, these was largely characterized by enhancing total compliance with the tax laws and increasing operational efficiency by collection of tax revenue on time, streamlining the system of returns processing and reducing the incidence of disputed assessment (Choong, 2009; Okello 2014; Michelle 2015; Terrefe 2016) in (Onu et al., 2019). Implementation of self-assessment a very good system will facilitate taxpayers in carrying out taxation obligations, which at this time taxpayers are required to play an active role in calculating, calculating, depositing and self-reporting taxes he owed. There is awareness and compliance possessed by the Taxpayer is an important factor in supporting the implementation of the system. If this system is well implemented it will produce a level of compliance the better too (Anjanni, 2019). Based on the description above, the hypothesis is formulated as follows:

$H_3$     **: Self-Assessment has a positive Impact on Tax Compliance.**

**The Influence Tax Morale on Tax Compliance**

Taxpayers who have ethical, moral obligations tend to obey their tax obligations voluntarily. The causal relationship shows evidence that the better the perception of taxpayers regarding moral obligations in taxation, the more it will improve taxpayer compliance (Yunianti et al., 2019). Good moral integrity of a taxpayer was needed in the practice of taxation. This was due to moral integrity could be interpreted with the nature of honest, consistent, trust, and moral commitment (Christiani & Kusmuriyanto, 2016). Worries to pay high tax penalties is the main determinant of tax morale and tax compliance (Cahyonowati, 2011).Tax payer compliance will be more better if the morale of the population is good (Rosa & Ketut, 2018). The existence of moral obligations within the taxpayer will be able to increase taxpayer compliance in carrying out its tax obligations (Ruky et al., 2018). Based on the description above, the hypothesis is formulated as follows:

$H_4$     **: Tax Morale has a positive Impact Towards Individual Taxpayer's Compliance**.

### 3. Methodology

**Variable Measurement**

Measurement is the determination of numbers or other symbols for the characteristics of objects according to a set of predefined rules. Scale is a tool or mechanism by which individuals are distinguished as a way to differ individuals from other individuals toward research variable. Measurement of all variables in this research is using Likert Summated Ratings (LSR)method.Likert scale is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena (Sugiyono, 2017).The details of the scale are as follows:
Scale 1 = Strongly disagree
Scale 2 = Disagree
Scale 3 = Neutral
Scale 4 = Agree
Scale 5 = Strongly agree

**Data Analysis Method**

In the first stage, the questionnaire must be tested by the validity and reliability tests. The validity indicates whether the instrumenthas measured something correctly. The reliability indicates the stability and consistency of whether the instrument measures the concept and helps determine the accuracy or goodness of a measurement. Data analysis method used in this research is multiple regression method. Multiple regression is analytical tool used to test the causality relationship of one dependent variable and several indepent variables. The steps taken in multiple regression analysis are descriptive statistic, classical assumption test, simultaneous hypothesis testing, coefficient of determination and partial hypothesis testing (Chandrarin, 2017).

**a. Validity test**

Validity test is used to measure the validity of a questionnaire. A questionnaire is valid if the question on the questionnaire is able to explain something that will be measured on that questionnaire (Ghozali, 2016).This test is done by comparing the value of $r_{count}$ with $r_{table}$ for degree of freedom (df) = n-2, in this case n is the number of samples. The criteria as follows :
1.     $r_{count} > r_{table}$, it means that the question in the questionnaire is valid.
2.     $r_{count} < r_{table}$, it means that the question in the questionnaire is not valid.

**b. Reliability Test**

Reliability test is a tool to measure a questionnaire that is an indicator of a variable or construct. A questionnaire is reliable if one's answers to questions or statements are consistent or stable over time. Reliability testing is done by calculating the amount of Cronbach Alpha Coeficcient for each questionnaire instrument to be tested. According to Widiyanto (2010 : 43), a variable is reliable if
1. Cronbach Alpha Coeficcient $> r_{table}$, it means that the question in the questionnaire is valid.
2. Cronbach Alpha Coeficcient $< r_{table}$, it means that the question in the questionnaire is not valid.

**Descriptive Statistic Test**

According to Chandrarin (2017), descriptive statistics test is conducted to test and explain the characteristics of the obsverved sample. Descriptive statistics test results are usually in the form of table containing the name of the observed variables, the mean, standard deviation, maximum and

minimum, followed by explanations in the form of narratives that explain the interpretation of the contents of the table.

### a. Classical Assumption Test

Classical assumption test is conducted to examine the validity of regression model applied in fulfilling requirements. There are four steps in conducting classical assumption test: normality test; multicollinearitytest; autocorrelation test; and heteroscedasticity test. In this research, the data used is cross section data. Cross sectional data is a type of data that taken at one shoot time within the appropriate constraints of a particular measurement attribute. Cross sectional data is determined based on variations of data taken at a given time. Autocorrelation is not used in data section (Chandrarin, 2017). Therefore, in this research just do normality test, multicollinearitytest, and heteroscedasticity test.

### b. Normality Test

Ghozali (2016) stated that normality test is to examine whether the residuals of regression have been distributed normally. If the residuals are not normally distributed, the statistical test will be invalid for small sample. There are two methods in respect of examining the data is normally distributed, which are graphical analysis and statistics analysis.

### c. Multicollinearity Test

According (Ghozali, 2016), stated that multicollinearity test is to test whether in the regression model have correlation among independent variables. An appropriate regression model should not have correlation among its independent variables. If independent variables are correlated, these variables are not orthogonal. The orthogonal variable is the independent variable that the correlation value among the independent variables equals zero.

### c. HeteroscedasticityTest

According to (Kipassa et al., 2008), heteroscedasticitytest has purpose to determine the heterogenous variance among residuals within the regression model from one to another residual observation. If the variance is similar, the homocedasticity exists. Appropriate regression model should have its residuals to be homogenous.

### d. Multiple Linear Regression

This research used multiple linear regression model because it involves two independent variables and one dependent variable. The regression model in this research is as follows:

$$Y= \alpha+ \beta_1 X_1+ \beta_2 X_2 + \beta_3 X_3 + +\beta_4 X_4 + e$$

Where:
Y        = Tax Compliance
$\alpha$        = Constanta
$\beta_{1,2}$      =Coefficient regression
$X_{1,2,3}$      =Tax Knowledge, Tax system, Self-Assessment System, Tax Morale
e        =Standard Error

**Partial Hypothesis Testing (T-Test)**

T-test shows to what extent an independent variable has ability to individually explain the dependent variable (Chandrarin, 2017). Hypothesis is accepted or rejected through t test with the following criteria:

1. When significance level $\leq 0.05$ or $t_{count} > t_{table}$, it means independent variable individually affects dependent variable.

2. When significance level $\geq 0.05$ or $t_{count} < t_{table}$, it means independent variable does not individually affect dependent variable.

### g. Simultaneous Hypothesis Testing (F-Test)

F-test shows whetherindependent variablessimultaneously affect the dependent variable within the regression model (Kipassa et al., 2008). The requirements of F test are:

1. If level of significance $F < 0.05$ or $F_{count} > F_{table,}$ independent variables simultaneously have a significant impact to dependent variables.

2. If level of significance $F > 0.05$ or $F_{table} < F_{count}$, independent variables donot simultaneously have a significant impact to dependent variables.

## Coefficient of Determination ($R^2$)

Coefficient of determination test is an indicator shows the proportion of independentvariables' variation which can explain variation of the dependent variable.Low value of $R^2$ indicates that the independent variables has low ability to explain the dependent variable. The value which is nearly one means that the independent variables have high ability to describe all information required in predicting the dependent variable. In general, research that use cross-sectional data can relatively has low coefficient of determination, because of the large variations of each observation (Chandrarin, 2017).

## 4. Discussion

### Classification of Respondents' Characteristics

There are four characteristics of the respondents in this research, which are divided by their gender, age, education status and occupation.

**Table 1 Respondents' Characteristics by gender**

|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
|  | Male | 33 | 33.0 | 33.0 | 33.0 |
| Valid | Female | 67 | 67.0 | 67.0 | 100.0 |
|  | Total | 100 | 100.0 | 100.0 |  |

*Source: Processed Data (2021)*

The table above shows the gender of the respondents. The distributions between male and female respondents are 67 percent and 33 percent respectively. This means there are more female individual taxpayers who answered the given questionnaires compared to that of male.
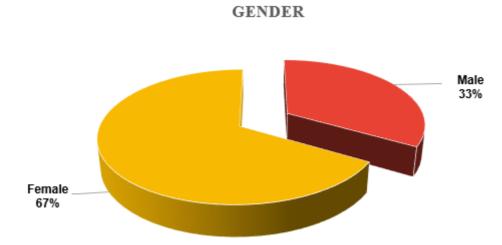
GENDER



**Figure 1 Respondents' Gender Pie Chart**

**Table 2 Respondents' Characteristics by Age**

|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
|  | < 20 | 15 | 15.0 | 15.0 | 15.0 |
|  | 20 – 34 | 67 | 67.0 | 67.0 | 82.0 |
| Valid | 35 - 49 | 12 | 12.0 | 12.0 | 94.0 |
|  | > 49 | 6 | 6.0 | 6.0 | 100.0 |
|  | Total | 100 | 100.0 | 100.0 |  |

*Source: Processed Data (2021)*

Table 2 reveals the classification of respondents according to their age. It shows that 67 percent of the respondents belong to age group of 20-34 years old, 12 percent respondents belong to the age group of 35-49, 6 percent is greater than 49 years and the remaining 15 percent of the respondents belong to the age group under 20. This concludes that majority of the respondents who fill the questionnaires are within 20-49 years old.
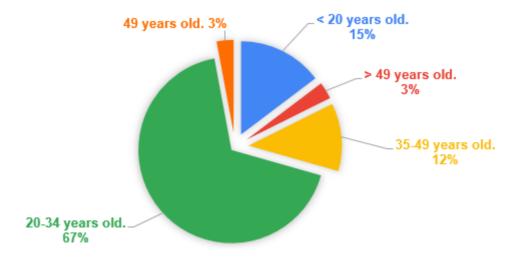


**Figure 2. Respondent's Age Pie Chart**

**Table 3 Respondents' Characteristics by Education Status**

|  |  | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
|  |  | High School | 56 | 56.0 | 56.0 | 56.0 |

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | High School | 56 | 56.0 | 56.0 | 56.0 |
|  | Bachelor's Degree | 29 | 29.0 | 29.0 | 85.0 |
|  | Master's degree | 10 | 10.0 | 10.0 | 95.0 |
|  | Doctoral Degree | 5 | 5.0 | 5.0 | 100.0 |
|  | Total | 100 | 100.0 | 100.0 |  |

*Source: Processed Data (2021)*

Table 3 reveals the classification of respondents according to their education, 56 percent of the respondents' latest education are high school, 29 percent have obtained bachelor's degree, 10 percent have obtained master's degree and the remaining 5 percent of respondents hold a doctoral degree. This means that there are more bachelor's degree respondents who fill in the questionnaires.
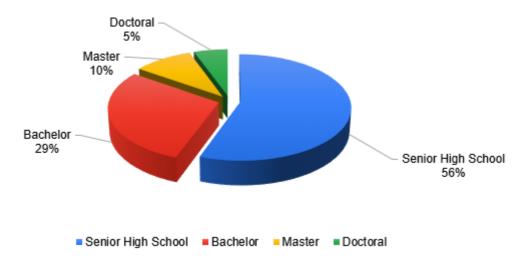


**Figure 3 Respondents' Education Status Pie Chart**
*Source: Prepared by the writer (2021)*

**Table 4 Respondents' Characteristics by Occupation**

|  | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|
| College Students | 20 | 20.0 | 20.0 | 20.0 |
| Lecture | 2 | 2.0 | 2.0 | 22.0 |
| Private Employees | 35 | 35.0 | 35.0 | 57.0 |
| Entrepreneur | 5 | 5.0 | 5.0 | 62.0 |
| Government Employee | 2 | 2.0 | 2.0 | 64.0 |
| Tax Consultant | 5 | 5.0 | 5.0 | 69.0 |
| Employee | 3 | 3.0 | 3.0 | 72.0 |
| Total | 72 | 72.0 | 72.0 |  |

*Source: Processed Data (2021)*

Table 4 reveals the classification of respondents according to their occupation, 20 percent are college students, 2 percent are lecture, 35 percent are private employees, 5 percent are entrepreneur, and  2 percent are government employee, 5 percent are tax concultant and the remaining 3 percent are employee.
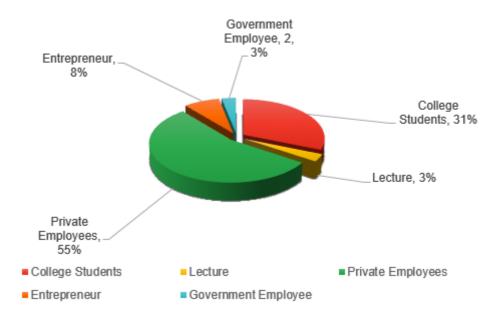
**Figure 4 Respondents' Occupation Pie Chart**

*Source: Prepared by the writer (2021)*

**Validity Test**

Validity test is done by comparing the value of $r_{count}$ with $r_{table}$ for degree of freedom (df) = n – 2 (72 – 2) , in this case n is the number of samples. If $r_{count} > r_{table}$, it means that the question in the questionnaire is valid. Using the SPSS 26, all questions of each variable have $r_{count}$ greater than $r_{table}$ (0.231). It means that all statements are capable of measuring the object of research with valid and consistent. The value of r value can bee seen on table 5.

**Table 5. Validity Test for Tax Knowledge**

| Variable | Question | Pearson Correlation | $R_{count} > R_{table}$ (Valid) |
|----------|----------|---------------------|----------------------------------|
| | Question 1 | 0.497 | Valid |
| | Question 2 | 0.242 | Valid |
| | Question 3 | 0.238 | Valid |
| | Question 4 | 0.261 | Valid |
| Tax Knowledge | Question 5 | 0.716 | Valid |
| ($X_1$) | Question 6 | 0.312 | Valid |
| | Question 7 | 0.370 | Valid |
| | Question 8 | 0.416 | Valid |
| | Question 9 | 0.316 | Valid |
| | Question 10 | 0.250 | Valid |

*Source: Processed Data (2021)*

From the table above, the ten items or statements consist in the questionnaire for tax knowledge variable are all proved to be valid with the $r_{count}$ , 0.497, 0.242, 0.238, 0.261, 0.716, 0.312, 0.370, 0.416, 0.316, 0.250 respectively, which are all greater than $r_{table}$, 0.231.

**Table 6. Validity Test for Tax System**

| Variable | Question | Pearson Correlation | $R_{count} > R_{table}$ (Valid) |
|---|---|---|---|
| Tax system (X₂) | Question 1 | 0.286 | Valid |
| | Question 2 | 0.247 | Valid |
| | Question 3 | 0.252 | Valid |
| | Question 4 | 0.271 | Valid |
| | Question 5 | 0.282 | Valid |
| | Question 6 | 0.238 | Valid |
| | Question 7 | 0.256 | Valid |
| | Question 8 | 0.247 | Valid |

*Source: Processed Data (2021)*

From the table above, the ten items or statements consist in the questionnaire for tax system variable are all proved to be valid with the $r_{count}$, 0.287, 0.247, 0.252, 0.271, 0.282, 0. 238, 0.256, 0.247 respectively, which are all greater than $r_{table}$, 0.231.

**Table 7. Validity Test for Self-Assessment System**

| Variable | Question | Pearson Correlation | $R_{count} > R_{table}$ (Valid) |
|---|---|---|---|
| Self-Assessment System (X₃) | Question 1 | 0.509 | Valid |
| | Question 2 | 0.496 | Valid |
| | Question 3 | 0.583 | Valid |
| | Question 4 | 0.499 | Valid |
| | Question 5 | 0.613 | Valid |
| | Question 6 | 0.572 | Valid |
| | Question 7 | 0.631 | Valid |
| | Question 8 | 0.619 | Valid |
| | Question 9 | 0.670 | Valid |
| | Question 10 | 0.761 | Valid |

*Source: Processed Data (2021)*

From the table above, the ten items or statements consist in the questionnaire for self-assessment system variable are all proved to be valid with the $r_{count}$, 0.509, 0.496, 0.583, 0.499, 0.613, 0.572, 0.631, 0.619, 0.670, 0.761 respectively, which are all greater than $r_{table}$, 0.231.

**Table 8. Validity Test for Tax Morale**

| Variable | Question | Pearson Correlation | $R_{count} > R_{table}$ (Valid) |
|---|---|---|---|
| Tax Morale (X₄) | Question 1 | 0.299 | Valid |
| | Question 2 | 0.311 | Valid |
| | Question 3 | 0.708 | Valid |
| | Question 4 | 0.333 | Valid |
| | Question 5 | 0.261 | Valid |
| | Question 6 | 0.476 | Valid |
| | Question 7 | 0.395 | Valid |
| | Question 8 | 0.482 | Valid |
| | Question 9 | 0.325 | Valid |
| | Question 10 | 0.348 | Valid |

*Source: Processed Data (2021)*

From the table above, the ten items or statements consist in the questionnaire for tax morale variable are all proved to be valid with the $r_{count}$, 0.299, 0.311, 0.708, 0.333, 0.261, 0.476, 0.395, 0.482, 0.325, 0.348 respectively, which are all greater than $r_{table}$, 0.231.

**Table 9. Validity Test for Tax Compliance**

| Variable | Question | Pearson Correlation | $R_{count} > R_{table}$ (Valid) |
|---|---|---|---|
| | Question 1 | 0.746 | Valid |
| | Question 2 | 0.731 | Valid |
| | Question 3 | 0.646 | Valid |
| | Question 4 | 0.583 | Valid |
| Tax Compliance | Question 5 | 0.509 | Valid |
| (Y) | Question 6 | 0.305 | Valid |
| | Question 7 | 0.415 | Valid |
| | Question 8 | 0.767 | Valid |
| | Question 9 | 0.617 | Valid |
| | Question 10 | 0.566 | Valid |

*Source: Processed Data (2021)*

From the table above, the ten items or statements consist in the questionnaire for tax compliance variable are all proved to be valid with the $r_{count}$, 0746, 0.731, 0.646, 0.583, 0.509, 0.305, 0.415, 0.767, 0.617, 0.566 respectively, which are all greater than $r_{table}$, 0.231.

**Normality Test**

Normality test is a very important requirement on significance test of regression coefficient. If the regression model is not normally distributed, then the conclusion of F test and t test are still doubtful because F test statistic and t test on the regression analysis is derived from the normal distribution. Normality test can be seen in two ways:
1. Graph analysis Visually, the histogram graph and Normality Probability Plot can be seen in the following figure:
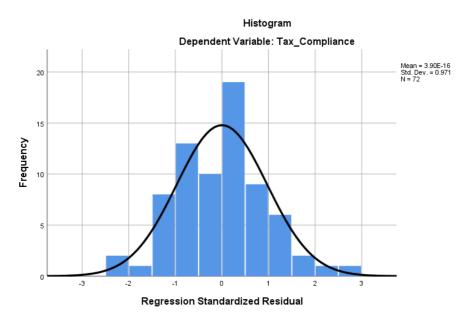


**Figure 5. Histogram Graph**
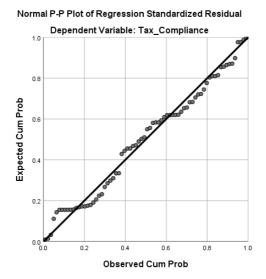
*Source: Processed Data (2021)*

**Figure 6. Normality Probability Plot**

*Source: Processed Data (2021)*

Figure of histogram graph above shows the normal distribution pattern and Normality Probability Plot shows the data spreads around the diagonal line and follows the direction of the diagonal line. So, it can be concluded that the regression model meets the assumption of normality.

2. Statistical Analysis Another Statistical test that can be used to test residual normality is nonparametric statistical test, Kolmogorov-Smirnov (K-S). This research used one sample Kolmogorov-Smirnov test to test the normality of the regression model.

**Table 10. One-Sample Kolmogorov-Smirnov Test**

| | | Unstandardized Residual |
|---|---|---|
| N | | 72 |
| Normal Parameters[a,b] | Mean | .0000000 |
| | Std. Deviation | 2.85712532 |
| Most Extreme Differences | Absolute | .080 |
| | Positive | .067 |
| | Negative | -.080 |
| Test Statistic | | .080 |
| **Asymp. Sig. (2-tailed)** | | **.200[c,d]** |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |
| **Source: Processed Data (2021)** | | |

Table above shows that the value of Sig. Kolmogorov-Smirnov is 0.200. This value indicates that the data in this research is normally distributed because the value 0.200 is bigger than 0.05.

**Multiple Regression Analysis**

After finishing the classic assumption test and obtained data passes from all the tests, then data analysis technique which is multiple linear regression can 70 be applied in this research. Multiple

linear regression is used to know the effect of Tax Knowledge ($X_1$), Tax system($X_2$), Self-Assessment System ($X_3$), Tax Morale ($X_4$) towards Taxpayer Compliance (Y)

**Table 11. Tolerance Value and Variance Inflation Factor**

| Coefficients[a] | | | |
|---|---|---|---|
| | | Collinearity Statistics | |
| Model | | Tolerance | VIF |
| 1 | Tax_Knowledge | **.388** | **2.574** |
| | System_of_Tax | **.609** | **1.643** |
| | Self_Assessment_System | **.490** | **2.042** |
| | Tax_Morale | **.553** | **1.809** |
| a. Dependent Variable: Tax_Compliance | | | |

*Source: Processed Data (2021)*

Based on table 11 all of the independent variables have tolerance value $\geq 0.10$ and VIF $\leq 10$. It proves that tolerance value and variance inflation factor (VIF) of the independent variables have no correlation one to another.

**Heteroscedasticity Test**

The purpose of the heteroscedasticity test is to test whether in the regression model there is a variance inequality of the residual one observation to another observation. Proper regression model occurred when it has homoscedasticity variance, not heteroscedasticity. It is conducted by Scatterplot analysis with the following results.
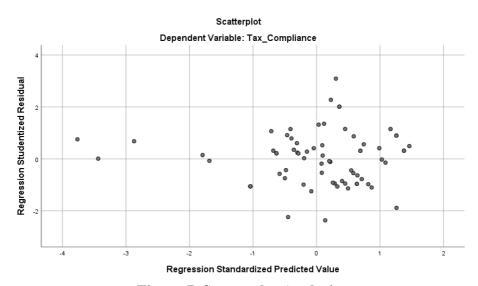


**Figure 7. Scatterplot Analysis**

*Source: Processed Data (2021)*

Scatter plots show how much one variable is affected by another. From the figure above, it can be seen that there is no clear pattern, as well as the points spread out above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model.

## Regression Model

### Table 12. Regression Model

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | **.771** | 2.726 | | .283 | .778 |
| | Tax_Knowledge | **.209** | .100 | .180 | 2.092 | .040 |
| | System_of_Tax | **-.009** | .092 | -.007 | -.095 | .924 |
| | Self_Assessment_System | **.609** | .069 | .678 | 8.841 | .000 |
| | Tax_Morale | **.149** | .066 | .163 | 2.252 | .028 |

a.Dependent Variable: Tax_Compliance
*Source: Processed Data (2021)*

Based on table above, multiple linear regression equations can be arranged as follows
$$TC = 0.771 + 0.209\ TK - 0.0009\ SAT + 0.609\ SAS + 0.149\ TM$$

## Partial Hypothesis Testing (T-Test)

### Table 13. Partial Hypothesis Testing (T-Test)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .771 | 2.726 | | .283 | .778 |
| | Tax_Knowledge | .209 | .100 | .180 | **2.092** | **.040** |
| | Tax_System | -.009 | .092 | -.007 | **-.095** | **.924** |
| | Self_Assessment_System | .609 | .069 | .678 | **8.841** | **.000** |
| | Tax_Morale | .149 | .066 | .163 | **2.252** | **.028** |

a.Dependent Variable: Tax_Compliance
*Source: Processed Data (2021)*

The value of $t_{table}$ with two tailed significance level of 0.05 at a degree of freedom of 67 (72 – 4 – 1 ) is 1.984. Therefore, the outcomes of partial hypothesis testing in accordance with table 6 are as follows.
a. Tax Knowledge variable has $t_{count}$ of 2.092 with level of significance of 0.040. It can be concluded that $t_{count}$ (2.092) > $t_{table}$ (1.996) and 0.040 < 0.05 which indicates that tax knowledge variable partially is influences the tax compliance.
b. Tax system variable has $t_{count}$ of – 0.095 with level of significance of 0.924. It can be concluded that $t_{count}$ (– 0.095) < $t_{table}$ (1.996) and 0.924 > 0.05 which indicates that tax system variable partially is not influences the tax compliance.
c. Self-Assessment System variable has $t_{count}$ of 8.824 with level of significance of 0.000. It can be concluded that $t_{count}$ (8.824) > $t_{table}$ (1.996) and 0.000 < 0.05 which indicates that self-assessment system variable partially is influences the tax compliance.

d. Tax Morale variable has $t_{count}$ of 2.252 with level of significance of 0.028. It can be concluded that $t_{count}$ (2.252) > $t_{table}$ (1.996) and 0.028 < 0.05 which indicates that tax morale variable partially is influences the tax compliance.

**Simultaneous Hypothesis Testing (F-Test)**

**Table 14. Simultaneous Hypothesis Testing (F-Test)**

| ANOVAª | | | | | | |
|---|---|---|---|---|---|---|
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 2425.068 | 4 | 606.267 | **70.084** | **.000ᵇ** |
| | Residual | 579.585 | 67 | 8.651 | | |
| | Total | 3004.653 | 71 | | | |
| a. Dependent Variable: Tax_Compliance | | | | | | |
| b. Predictors: (Constant), Tax_Morale, Self_Assessment_System, Tax_System, Tax_Knowledge | | | | | | |

*Source: Processed Data (2021)*

Based on table 14, the f $_{count}$ of regression model is 70.084. The first degree of freedom (df1) = k – 1 = 5 – 1 = 4, while the second degree of freedom (df2) = n – k = 72 – 5 = 67 in which n represents the amount of samples and k represents the amount of variables. With the df$_1$ of 4 and df$_2$ of 67, the f $_{table}$ with confidence level of 0.05 is 2.51. Therefore, the f count (70.084) > f $_{table}$ (2.51) as well as significance value of 0.00 < 0.05 which indicates that both of the independent variables are simultaneously affecting the tax compliance.

**Coefficient of Determination ($R^2$)**

The coefficient of determination is essentially used to measure the ability of the model in explaining the variation of the dependent variable. The result of determination test can be seen as follows

**Table 15. Coefficient of Determination**

| Model Summaryᵇ | | | | | |
|---|---|---|---|---|---|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .898ª | **.807** | .796 | 2.94118 | 1.848 |
| a. Predictors: (Constant), Tax_Morale, Self_Assessment_System, System_of_Tax,Tax_Knowledge | | | | | |
| b. Dependent Variable: Tax_Compliance | | | | | |

*Source: Processed Data (2021)*

Based on table 15, R Square of the regression model is 0.807 which shows that 80.7% of mitigation of tax compliance can be explained by tax knowledge, tax system, self-assessment system, tax morale. Whereas the 19.3% of tax compliance variable can be explained by other factors or variables which are not examined in this research.

**The Influence Tax Knowledge on The Tax Compliance**

The result of $t_{test}$ on tax knowledge variable has t $_{count}$ (2.092) > t $_{table}$ (1.996) with level of significance of 0.0040. It means H$_1$ which hypothesizes affect tax knowledge is approved. The t test indicates tax knowledge has great impact on affecting the tax compliance.This is in line with research conducted by (Fauziati et al., 2016), (Wadesango et al., 2018),(Septyana & Suprasto, 2019),

(Adhiambo & Theuri, 2019). The results of this study can be concluded that taxpayers who have good tax knowledge will be able to improve taxpayer compliance.

**The Influence Tax System on The Tax Compliance**

The result of $t_{test}$ on tax system variable has t $_{count}$ (− 0.095) < $t_{table}$ (1.996) and 0.924 > 0.05 which indicates that tax system variable partially is not influences the tax compliance.This is not in line with research conducted by (Zuhdi et al, 2015), (Nisa et al., 2018), ( Armin, 2020), (Wahyuni et al., 2020). The results of this study can be concluded the more taxpayers understand the tax system, the more taxpayers understand the sanctions that will be received when neglecting their tax obligations.

**The Influence Self-Assessment System on Tax Compliance**

The result of t $_{test}$ on self-assessment system variable has $t_{count}$ of 8.824 with level of significance of 0.000. It can be concluded that $t_{count}$ (8.824) > $t_{table}$ (1.996) and 0.000 < 0.05 which indicates that self-assessment system variable partially is influences the tax compliance. This is in line with research conducted by (Kiow et al., 2017), (Asrinanda, 2018), (Onu et al., 2019), (Anjanni, 2019). The results of this study can be concluded increasingly rising self-assessment system then further improve the compliance of private taxpayers by still referring to the fiscus that carries out the examination objectively and professionally in accordance with the procedures of tax inspection.

**The Influence Tax Morale on Tax Compliance**

The result of t $_{test}$ on self-assessment system variable has $t_{count}$ of 2.252 with level of significance of 0.028. It can be concluded that $t_{count}$ (2.252) > $t_{table}$ (1.996) and 0.028 < 0.05 which indicates that tax morale variable partially is influences the tax compliance. This is in line with research conducted by (Cahyonowati, 2011), (Rosa & Ketut, 2018), (Ruky et al., 2018), (Yunianti et al., 2019). The results of this study can be concluded with good morals, it can improve taxpayer compliance that begins its belief in the use of money from tax collection for the welfare of the people and also tax obligations that are done voluntarily without any coercion from any party.

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