

**THE EFFECT OF TAX EDUCATION, ACCOUNT REPRESENTATIVE (AR) SUPERVISION, OFFICE AUDITS AND TAX ADMINISTRATION SANCTIONS IN THE FORM OF INTEREST ON INDIVIDUAL TAXPAYER COMPLIANCE AT KPP PRATAMA CILEGON FOR THE PERIOD 2017-2021**

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***ABSTRACT***

This research is motivated by the lack of compliance of Individual Taxpayers at KPP Pratama Cilegon in paying taxes, which is triggered by their low awareness in fulfilling their obligations. Tax compliance behavior can be encouraged by the presence of a deterrent effect, both from fair law enforcement through tax inspections and sanctions, as well as supervision and education. The purpose of this research is to determine the influence of tax education, supervision by Account Representatives (AR), office tax inspections, and tax administrative sanctions in the form of interest on the compliance of Individual Taxpayers at KPP Pratama Cilegon from 2017 to 2021. This research uses a descriptive research design with a quantitative approach. The population consists of permanent employee Individual Taxpayers with Income Tax Article 21 debt (SPT 1770SS) registered at KPP Pratama Cilegon from 2017 to 2021. The sampling method is nonprobability sampling using the Purposive Sampling technique with a sample size of 5 years x 12 months = 60 samples. Secondary data for this study were obtained from KPP Pratama Cilegon. Data collection involves using statistical datasets and literature studies (library research). The analysis method used in this research is SPSS version 25. The results show that tax education does not have a significant effect on the compliance of Individual Taxpayers, supervision by Account Representatives (AR) has a positive and significant effect on the compliance of Individual Taxpayers, office tax inspections do not have a significant effect on the compliance of Individual Taxpayers, tax administrative sanctions in the form of interest have a negative and significant effect on the compliance of Individual Taxpayers. Additionally, tax education, supervision by Account Representatives (AR), office tax inspections, and tax administrative sanctions in the form of interest simultaneously affect the compliance of Individual Taxpayers at KPP Pratama Cilegon.

**Keywords:** Tax Education, Supervision by Account Representatives (AR), Office Tax Inspections, Tax Administrative Sanctions in the Form of Interest, Compliance of Individual Taxpayers.

**INTRODUCTION**

Tax education at KPP Pratama Cilegon has been implemented well, but it is not followed by the number of individual taxpayer compliance at KPP Pratama Cilegon. The percentage of tax education in a year at KPP Pratama Cilegon, namely in 2017 amounted to 120.75% while taxpayer compliance only reached 33.32%, then the percentage of tax education decreased in 2018 to 116.99% and taxpayer compliance only reached 24.66%, in 2019 the percentage of tax education increased again in 2018 to 116.99% and taxpayer compliance only reached 24.66%. reached 24.66%, in 2019 the percentage of tax education increased again to 118.71% and taxpayer compliance only reaches 19.05%, then the percentage of tax education fell back in 2020 to 106.86% and taxpayer compliance only reached 29.37%. taxpayer

compliance only reached 29.37%, and again increased by 117.08% and taxpayer compliance only reached 43.98%. Thus, even though the number of taxpayers participating in tax education always reaches the target but cannot increase taxpayer compliance at KPP Pratama Cilegon.

Percentage of Individual Tax Education in KPP Pratama Cilegon in months, namely in 2017 January 124%, February 158%, March 86%, April 121%, May 136%, June 127%, July 106%, August 171%, September 127%, October 106%, November 109%, December 106%. In 2018 the months of January 122%, February 155%, March 95%, April 105%, May 126%, June 113%, July 120%, August 95%, September 122%, October 96%, November 160%, December 129%. In 2019 the month of January 133%, February 133%, March 107%, April 123%, May 146%, June 109%, July 78%, August 105%, September 145%, October 140%, November 135%, December 57%. In 2020 the months of January 60%, February 95%, March 125%, April 123%, May 94%, June 91%, July 175%, August 134%, September 129%, October 94%, November 142%, December 160%. At 2021 the months of January 160%, February 156%, March 91%, April 106%, May 127%, June 91%, July 130%, August 131%, September 110%, October 110%, November 101%, December 111%.

Then if calculating the percentage of the number of taxpayers Individual Taxpayers who are required to file tax returns in 2017-2021 which is the target of tax education by KPP Pratama Cilegon, namely in 2017 the percentage is 1.1% of 400 divided by 33,588 taxpayers, divided by 33,588 taxpayers, in 2018 it was 1.1% of 453 divided by 38,876, in 2019 the percentage was 0.9% from 481 divided by 48,625, in 2020 namely 0.7% of 334 divided by 44,346, in 2021, namely 1.8% of 761 divided by 40,694. Furthermore, the percentage of realization from the target in 2017, namely 1.4% of 483 divided by 33,588, in 2018 namely 1.3% of 530 divided by 38,876, in 2019 namely 1.1% of 571 divided by 48,625, in 2020, 0.8% of 389 divided by 44,346, in 2021 which is 2.1% of 891 divided by 40,694.

KPP Pratama Cilegon in improving taxpayer compliance Taxpayer compliance is to provide education to prospective taxpayers. Education through Social Media such as Instagram, Facebook and so on. There are many more education carried out by KPP Pratama Cilegon which cannot be outlined in this research in this research. As it is known, that although tax education has been education has been carried out by KPP Pratama Cilegon, but taxpayer compliance in Cilegon City is still low (Arbi, 2023). This is a phenomenon that is interesting to research.

Percentage of Account Supervision Representative at KPP Pratama Cilegon in per month, namely in 2017 January 80%, February 57%, March 64%, April 57%, May 60%, June 75%, July 88%, August 89%, September 64%, October 71%, November 60%, December 80%. At 2018 January 71%, February 83%, March 78%, April 92%, May 73%, June 64%, July 67%, August 88% September 46%, October 55%, November 67%, December 71%. In 2019 the months of January 33%, February 67%, March 86%, April 82%, May 64%, June 67%, July 58%, August 56%, September 64%, October 76%, November 99%, December 93%. In the year 2020 the months of January 91%, February 82%, March 95%, April 94%, May 91%, June 95%, July 71%, August 95%, September 92%, October 96%, November 87%, December 99%. In 2021 the months of January 86%, February 79%, March 95%, April 94%, May 87%, June 92%, July 84%, August 87%, September 95%, October 99%, November 94%, December 96%.

The percentage of supervision if calculated per year, namely in 2017 was 73.00%, then decreased to 70% in 2018, then decreased again to 68.75% in 2019, then increased in 2020 to 89.97% and increased again to 90.08% in 2021. Calculating the percentage of SP2DK issued by the number of individual taxpayers who are required to file tax returns from 2017-2021 at KPP Pratama Cilegon, namely in 2017 the percentage is 0.2% of 100 divided by 33,588, in 2018 it is 0.3% of 120 divided by 38,876, in 2019 it is 1.8% of 880 divided by 48,625, in 2020 it is 3.5% of 1,558 divided by 44,346, in 2021 it is 5.5% of 2,558 divided by 44,346, in 2021 it is 5.5% of 2,558 divided by 44,346. 2021 is 5.5% of 2,259 divided by 40,694. Furthermore,

from the percentage of LHP2DK per year can be calculated in 2017, namely 0.2% of 70 divided by 33,588, in 2018, namely 0.2% of 80 divided by 38,876, in 2019 namely 1.6% of 805 divided by 48,625, in 2020 namely 3.1% of 1,415 divided by 44,346, in 2021 that is 5.0% of 2,035 divided by 40,694.

The percentage of office inspection in KPP Pratama Cilegon in each month is in 2017 January 86%, February 75%, March 83%, April 83%, May 86%, June 89%, July 89%, August 90%, September 89%, October 88%, November 88%, December 80%. In 2018 January 67%, February 88%, March 88%, April 82%, May 89%, June 86%, July 86%, August 88%, September 91%, October 73%, November 67%, December 91%. In 2019 the months of January 96%, February 91%, March 98%, April 81%, May 87%, June 88%, July 97%, August 92%, September 95%, October 96%, November 96%, December 93%. In 2020 the months of January 88%, February 87%, March 88%, April 84%, May 87%, June 94%, July 85%, August 89%, September 83%, October 93%, November 76%, December 94%. In 2021, the months of January 96%, February 96%, March 95%, April 88%, May 91%, June 94%, July 86%, August 89%, September 83%, October 81%, November 84%, December 91%.

The percentage of office inspections per year is in 2017 is 86.36%, 2018 is 82.56%, 2019 is 92.14%, 2020 is 87.19% and 2021 is 87.19%, 2020 namely 87.19% and 2021 namely 89,09%. From 2017-2021 the amount of SKPKB paid at KPP Pratama Cilegon still has not reached the SKPKB issued, which is a phenomenon for taxpayers. issued, where this is a phenomenon to be studied because it shows there are still many individual taxpayers who do not immediately fulfill or make their obligations in tax payments, where this is a phenomenon to be studied because it shows obligations in tax payments, even though an audit has been carried out by KPP Pratama Cilegon.

Percentage of SKPKB issued with the number of individual taxpayers required to file tax returns from 2017-2021 at KPP Pratama Cilegon, namely in 2017 the percentage is 0.2% of 88 divided by 33,588, in 2018 it is 0.2% of 109 divided by 38,876, in 2019 it is 1.0% of 509 divided by 48,625, in 2020 it is 0.4% of 203 divided by 44,346, in 2021 it is 0.6% of 275 divided by 40,694. Furthermore, the amount of SKPKB paid is in 2017, namely 0.2% of 76 divided by 33,588, in 2018, namely 0.2% of 90 divided by 38,876, in 2019, namely 0.9% of 469 divided by 48,625, in 2020, namely 0.3% of 177 divided by 44,346, in 2021, namely 0.6% of 245 divided by 40,694.

According to Rahmayanti et al., (2020) explains that tax audits carried out regularly will increase taxpayer compliance because these audits will minimize the level of fraud committed by taxpayers and have a deterrent effect on violators. According to Sari et al., (2022) Tax inspection here is an example which will later become a "deterrent effect" for taxpayers not to commit fraud, and to encourage taxpayer compliance behavior.

Percentage of Tax Administrative Sanctions in the Form of Interest at KPP Pratama Cilegon in each period, namely in 2017 January by 89%, February by 92%, March by 70%, April by 83%, May by 96%, June by 81%, July by 97%, August by 84%, September by 86%, October by 74%, November by 94%, December by 73%. In the year 2018 the January period was 90%, February was 68%, March was 90%, April was 89%, May by 90%, June by 72%, July by 76%, August by 84%, September by 92%, October by 92%, November by 95%, December by 90%. In 2019 the January period was 90%, February by 85%, March 94%, April 74%, May 73%, June 81%, July 89%, August 95%, September 81%, October 86%, November 93%, December 89%. In 2020, the January period was 73%, February was 61%, March was 89%, April was 76%, May was 89%, June was 76%, July was 92%, August was 92%,

September was 91%, October was 70%, November was 86%, December was 68%. In 2021, the January period was 54%, February was 86%, March was 85%, April was 53%, May was 52%, June was 77%, July was 74%, August was 70%, September was 51%, October was 78%, November was 58%, December was 78%.

The percentage of tax administration sanctions in the form of interest at KPP Pratama Cilegon per year, namely in 2017 it was 84.96%, then increased in 2018 to 85.11%, increased again in 2019 to 86.60%, and decreased again in 2020, namely 79.43%, then decreased again in 2021 to 67.04%. The percentage of tax administrative sanctions in the form of interest issued with the number of individual taxpayers required to file tax returns from 2017-2021 at KPP Pratama Cilegon, namely in 2017 the percentage was 2.3% of 798 divided by 33,588, in 2018 it was 1.7% of 665 divided by 38,876, in 2019 it was 1.3% of 642 divided by 48,625, in 2020 it was 0.8% of 535 divided by 44,346, in 2021 it was 0.8% of 349 divided by 40,694. Furthermore, the percentage of sanctions paid can be calculated per year, namely in 2017, namely 2.0% of 678 divided by 33,588, in 2018, namely 1.4% of 566 divided by 38,876, in 2019, namely 1.1% of 556 divided by 48,625, in 2020, namely 0.9% of 425 divided by 44,346, in 2021, namely 0.5% of 234 divided by 40,694.

Sanctions are a guarantee that taxpayers will not neglect and not carry out their obligations as taxpayers. The higher the tax sanctions, the higher the level of taxpayer compliance will be. the higher the tax sanctions, the level of taxpayer compliance will increase, because the higher the tax sanctions given can harm taxpayers (Rahayu, 2022). The application of tax sanctions is used to prevent taxpayers from violating the tax law, if there are taxpayers who do not comply with tax obligations. Taxpayers who do not comply with tax obligations may be subject to tax sanctions. tax sanctions. Thus, taxpayer compliance can be carried out properly in accordance with tax regulations and can motivate taxpayers to pay taxes (Indriati et al., 2017)

Taxpayer compliance is where taxpayers fulfill their tax obligations and exercise their taxation rights properly and correctly in accordance with applicable laws and regulations. Compliance fulfilling tax obligations voluntarily is the backbone of the self-assessment system where taxpayers are responsible for determining their own tax obligations and then accurately and on time paying and reporting the tax (Rahayu, 2022). One type of form used by employee Individual Taxpayers when submitting a tax return (SPT) is 1770 SS. Currently this form may only be used by Individual Taxpayers with gross income up to Individual taxpayers with gross income of up to 60 million rupiah a year (Marsono & Muamo, 2022).

Percentage of Individual Taxpayer Compliance at KPP Cilegon Pratama Tax Office in each period, namely in 2017 January amounted to 35.4%, February by 34.8%, March by 34.4%, April by 33.9%, May by 31.9%, June 33.0%, July 32.1%, August 33.3%, September 34.6%, October 31.6%, November 31.8%, December 34.2%. In 2018 the period January by 32.4%, February by 31.2%, March by 28.0%, April by 29.8%, May by 24.5%, June by 24.9%, July by 22.6%, August by 22.5%, September by 23.6%, October by 21.7%, November by 18.3%, December was 15.6%. In 2019 the period of January was 15.8%, February was 14.7%, March was 16.9%, April was 18.8%, May by 16.7%, June by 19.1%, July by 18.8%, August by 19.7%, September by 23.1%, October by 24.6%, November by 20.6%, December by 17.6%. In 2020, January was 19.3%, February was 23.2%, March was 26.9%, April was 25.0%, May was 25.8%, June was 30.0%, July was 35.3%, August was 33.4%, September was 30.8%, October was 34.1%, November was 38.1%, December was 39.1%. At 2021, January was 44.5%, February was 45.4%, March was 48.8%, April was 46.0%, May was 44.6%, June was 42.0%, July was 44.2%, August was 46.4%, September was 44.6%, October was 39.7%, November was 38.8%, December was 43.6%.

Compliance of individual taxpayers per year in the year 2017 the number of employee taxpayers who are required to submit tax returns is 33,588 while the realization of the

realization of the 1770 SS tax return submission was only 11,194 with a percentage of 33.32%. In 2018, namely 38,876 and the realization of 9,589 with a percentage of 24.66%. In 2019, namely 48,625 and the realization of 9,264 with a percentage of 19.05%. In 2020, 44,346 and the realization of 13,028 with a percentage of 29.37%. with a percentage of 29.37%. And in 2021, there are 40,694 tax return obligations and realization only reached 17,898 with a percentage of 43.98%.

The lack of compliance of individual taxpayers at the Cilegon Primary Tax Office (KPP Pratama Cilegon) in paying taxes is triggered by the low awareness of individual taxpayers in paying taxes in paying taxes is triggered by their low awareness of carrying out their obligations their obligations. Therefore, public awareness to pay taxes needs to be increased again (Arbi, 2023). An increase in taxpayer compliance can be seen in the behavioral changes shown by taxpayers, these behavioral changes are in the form of an increase in the number of tax reports and payments made on time and an increase in the amount of tax paid in accordance with substantively correct calculations based on material provisions in tax regulations (Sari et al., 2022).

Based on the background explanation above, the the formulation of the problem in the study, are: 1) How much influence does tax education have on individual taxpayer compliance; 2) How much influence does supervision Account Representative (AR) supervision affects compliance compliance of individual taxpayers; 3) How much influence does the office audit influence on individual taxpayer compliance; 4) How big is the effect of tax administrative sanctions in the form of interest affect personal taxpayer compliance compliance; and 5) How much influence does tax education, supervision of Account Representative (AR), office inspection and tax administration sanctions in the form of interest have on individual taxpayer compliance and tax administration sanctions in the form of interest have an effect on compliance. Individual Taxpayer compliance. The objectives of this study, namely: 1) To determine the effect of tax education on compliance of individual taxpayers; 2) To determine the effect of Account Representative (AR) supervision on individual taxpayer compliance; 3) To determine the effect of office inspection on compliance of individual taxpayers; 4) To determine the effect of tax administration sanctions in the form of interest on compliance of individual taxpayers and 5) To determine the effect of tax education, supervision of Account Representative (AR), office inspection and tax administration sanctions in the form of interest on compliance of individual taxpayers.

## **LITERATURE REVIEW**

### **Tax Education**

According to Aristo et al., (2023) extension activities are educational services that are part of taxation services. Education is an effort to change the attitudes and behavior of a person or group in the form of maturation through a training process or through a learning process (Sari et al., 2022). According to Juansyah and Abroida (2019), education is a learning process that aims to develop self-potential in students and realize a better learning process. In the opinion of Notoatmodjo, the definition of education is activities or efforts to convey messages to the community, individuals or groups. group. Where the message aims to provide better information (Sari et al., 2022).

DJP issued a regulation that is used as a guide in providing education to taxpayers, the Director General of Taxes Regulation Number PER-03/PJ/2013 concerning tax counseling guidelines is valid until mid-2021. The regulation was later replaced by PER-12/PJ/2021

concerning tax education which came into force on June 17, 2021. The rules before the change and after the change are still largely the same. Based on these two rules, the communication carried out by the tax office will be effective if it carries out planning, organizing, implementation, reporting, monitoring and evaluating. In addition, the new rules and old rules in providing direction on the use of extension techniques are still the same, only focusing on three audience criteria, namely prospective taxpayers, new taxpayers and registered taxpayers (Afriyanto & Ahmad, 2022).

DJP regulates tax counseling activities through PER-03/PJ/2013 on taxation counseling. Then, tax counseling activities are elaborated through a circular issued by DJP regarding the Procedure of Implementation of Taxation Counseling Activities. Formally, the procedure is documented in SE-05/PJ/2013. Through these two instruments, DJP standardize the techniques, materials, extension methods and supporting facilities. extension, including the extension workers. In the regulation, there are two models of counseling, the first one is direct counseling (through face-to-face activities) and the second one is in-person counseling. (through face-to-face activities) and secondly counseling that is conducted indirectly (through social media or others). (through social media or others) (Aristo et al., 2023).

Extension have been equipped with the necessary education and training, so that they are competent in providing education. have adequate competence in providing education. extension also has a communication network and knowledge management system that supports implementation of its duties to provide the latest tax information to the public, especially taxpayers. especially taxpayers. With the existence of tax counseling, it is expected to be able to improve the quality of the effectiveness of tax education activities at KPP (Sari et al., 2022).

According to Sari et al., (2022) there are 2 methods of tax education, namely: Direct education and indirect education. According to Sari et al., (2022) the objectives of tax education are 3, namely: 1. tax education there are 3, namely: Increased Tax Awareness, Increased Tax Knowledge and Increased Tax Compliance.

### **Supervision Account Representative (AR)**

According to the Regulation of the Minister of Finance Number 79 / PMK.01 / 2015, "Account Representative (AR) is one of the spearheads of extracting the potential of State revenue in the field of taxation who carries out the task of tax intensification through the provision of guidance / appeal, consultation, analysis and supervision of taxpayers". Account Representative (AR) can be said to be a liaison or liason officer between taxpayers and the Directorate General of Taxes, who is responsible and authorized to provide direct services, convey tax information effectively and professionally, provide effective responses to questions and problems submitted by taxpayers (Safrina et al., 2018).

Surveillance conducted by Account Representative (AR) is a process of clarifying the results of the analysis of tax data. taxation data. Account Representative (AR) will conduct research on data and/or information (SP2DK). Taxpayer Taxpayers must respond to the explanation and complete it with supporting documents or data on the supporting documents or data on the SP2DK within 14 working days since the letter is letter is received. Then the taxpayer must pay the underpaid tax or report it. report it. Meanwhile, if the taxpayer refutes the data clarified by the Account Representative (AR) without by the Account Representative (AR) without provide a correct explanation, then the supervision process will continue with optimal law enforcement, an Account Representative (AR) is appointed as a facilitator between the taxpayer and the Tax Office (Sari et al., 2016). Tax Office (Sari et al., 2022).

The duties of the Account Representative (AR) of the supervisory function in the Minister of Finance Regulation 79/PMK.01/2015, namely: Performing the process of resolving



taxpayer requests, Performing the process of resolving the Performing the process of resolving the proposal for the correction of tax assessments, conducting guidance and technical tax consultations to taxpayers and completing the process of proposing a reduction in land and building tax. According to Sari et al., (2022), tax supervision carried out by the Tax Office is differentiated based on the criteria of the supervised taxpayer, namely: 1) Supervision of Strategic Taxpayers, is a supervision of the fulfillment of tax obligations carried out to taxpayers with the largest contribution to the tax revenue of the Tax Office (KPP); 2) Taxpayer Supervision Regional Taxpayer Supervision, is a supervision of tax obligation fulfillment conducted to area-based taxpayers.

### **Office Checkup**

According to Article 1 paragraph (25) of Law Number 28 of 2007 concerning the third amendment to law number 6 of 1983 concerning General Provisions and Tax Procedures, tax audit is a series of activities to collect and manage data, information, and / or evidence carried out objectively and professionally based on audit standards to test compliance with the fulfillment of tax obligations and / or for other purposes in order to implement the provisions of tax legislation (Sari et al., 2022). Fulfillment of tax obligations and / or for other purposes in the context of implementing the provisions of tax laws and regulations (Sari et al., 2022). According to Prihastini & Fidiana (2019), the target of holding an investigation or examination aims to find an incorrect interpretation of the law, errors in calculations, embezzlement specifically from income, as well as deductions or deductions that are not actually made by the Wajib. Office audit is an audit conducted at the Directorate General of Taxes office. The purpose of the office audit is to test compliance with the fulfillment of tax obligations carried out within a maximum period of 4 months from the date the taxpayer fulfills the summons in the context of the office audit until the SPHP is submitted to the taxpayer.

### **Tax Sanctions**

Tax sanctions are a guarantee that the provisions of tax legislation (tax norms) will be obeyed, obeyed and obeyed. Or in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Rahayu, 2022). According to (Karlina, 2020) taxation sanctions are a penalty that will be accepted for taxpayers who commit violations in the world of taxation.

According to Law Number 28 of 2007 concerning General Provisions and Tax Procedures General Provisions and Tax Procedures, administrative sanctions in the form of interest are imposed for violations that cause tax debts to become greater. The amount of interest is calculated based on a certain percentage of the amount, starting from the time the interest becomes a right / obligation until the time it is paid. Sanctions in the form of interest in tax provisions are basically calculated for 1 (one) full month. In other words, part of the month counts 1 (one) full month or is not calculated on a daily basis. Sanctions in the form of interest imposition are based on Article 9 paragraph 2 (a) and 2 (b) of Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation.

### **Tax Compliance**

Tax compliance can be defined as a behavior in which taxpayers fulfill all tax obligations and exercise their taxation rights (Sari et al., 2022). According to WIdomoko and Nofryanti (2017) Taxpayer Compliance is compliance in terms of entering and reporting the required information, correctly filling in the amount of tax owed, and paying taxes on time

without coercion. According to Suharti and Hidayatulloh (2022) Compliant Taxpayers are taxpayers who have reported their obligations correctly and on time or, when taxpayers can fulfill their tax obligations in accordance with applicable laws.

According to Sari et al., (2022) there are 2 types of taxpayer compliance, namely: Formal compliance and Material compliance. material compliance. According to the Minister of Finance Regulation Finance Minister Regulation No. 235/KMK.04/2003, the criteria for taxpayer compliance are: On time in submitting tax returns (SPT) for all types of taxes in the last two years; Do not have tax arrears for all types of taxes, unless they have obtained permission to install and postpone tax payments; Never been sentenced for committing a criminal offense in the field of taxation within the last ten years; In the last two tax years, bookkeeping has been conducted. In the last two tax years, bookkeeping as referred to in Article 28 of Law No.28 of 2007 concerning General Provisions and Procedures for Taxation General and Procedures for Taxation, Taxpayers have had the last audit for each type of tax payable at most 5%; and Taxpayers whose financial statements for the last two years were audited by an accountant.

According to Sari et al., (2022) indicators of taxpayer compliance, are: 1) Taxpayer compliance for tax estimation Taxpayers have sufficient knowledge regarding the amount of tax due; 2) Taxpayer compliance for tax errors Taxpayers want to correct their tax calculation errors if there is an error about the amount of tax that must be paid there is an error regarding the amount of tax to be paid; 3) Taxpayer compliance for tax treatment Taxpayer compliance for treatment Taxpayers understand the procedures for payment, from calculating to depositing their tax obligations; 4) Taxpayer compliance for the submission of tax returns Taxpayers submit their tax returns on time and do not exceed the predetermined time limit; 5) Taxpayer compliance to pay taxes Taxpayer compliance in fulfilling tax obligations owed on time, and 6) Taxpayers face tax payment shortages Taxpayer compliance is willing to pay the shortage of tax due if it is known to be underpaid in paying off its tax obligations.

## **Hypothesis**

This study uses the hypothesis, as follows:

H<sub>1</sub> = Tax Education affects Individual Taxpayer Compliance Individual Taxpayer Compliance.

H<sub>2</sub> = Account Representative (AR) Supervision affects the compliance of individual taxpayers.

H<sub>3</sub> = Office Tax Audit has an effect on Individual Taxpayer Compliance.

H<sub>4</sub> = Tax Administration Sanctions in the form of Interest affect Individual Taxpayer Compliance.

H<sub>5</sub> = Tax Education, Account Representative (AR) Supervision, Office Audit and Tax Administration Sanctions in the form of Interest affect Individual Taxpayer Compliance.

## **RESEARCH METHODS**

This research uses descriptive research with a quantitative approach, because in this study using measurements of research variables with numbers and analyzing data with statistical procedures. This study aims to test the independent variable and the dependent variable.

In this study, taxpayer compliance is used as the dependent variable. Tax education, Account Representative supervision, office audit and administrative sanctions in the form of interest as independent variables. The population in this study are Individual Taxpayers with 1770SS tax returns registered at KPP Pratama Cilegon from 2017-2021 totaling 206,129 who have been given tax education, Account Representative supervision, office audits and



administrative sanctions in the form of interest as well as compliant taxpayers registered at KPP Pratama Cilegon from 2017-2021. tax administration sanctions in the form of interest and compliant taxpayers registered at KPP Pratama Cilegon in 2017-2021. Cilegon in 2017-2021.

The sample in this study were individual taxpayers Individual taxpayers who are registered at KPP Pratama Cilegon in 2017-2021 with The number of samples for 5 years multiplied by 12 months is 60 samples, in the form of the number of Individual Taxpayers with SPT, the amount of data on annual SPT reporting for Individual Taxpayers, the amount of data on taxpayers who are given education, the amount of data on the issuance of requests for explanation and data and / or information or SP2DK, the amount of data on the issuance of Tax Assessment Letters or SKP, and the amount of issuance of administrative sanctions in the form of interest. The sample in this study uses panel data panel data for the period 2017-2021. The reason for choosing the research period from 2017-2021 is related to the ease and completeness of the data needed for research.

Secondary data in this study is in the form of information on individual taxpayers for the 2017-2021 fiscal year at KPP Pratama Cilegon regarding the number of registered individual taxpayers, the number of taxpayers required to report notification letter (SPT), total realization of SPT submission, the target number of taxpayers who participate in tax education, the number of taxpayers who have participated in tax education, the number of SKP issuances, the number of SKPs paid, administrative sanctions issued, the amount paid from the issuance of administrative sanctions, number of issuances of letters requesting clarification of data and/or information (SP2DK), number of issuances of reports on the results of requests for clarification of data and/or information (LHP2DK) and/or information (LHP2DK) collected by KPP Pratama Cilegon in 2017-2021.

The data collection method used in this research is using Statistical Datasets. This statistical data is the use of data that is already available. This research also uses library studies (Library Research). Conducted by searching and collecting data from literature that has a relationship with the problem under study, by collecting theoretical material in order to obtain a deep understanding and support the discussion process of factual data. Information related to research and other literature that literature that can support secondary data from research conducted by researchers. Data analysis techniques in this study, namely: 1) Analysis descriptive statistical analysis; 2) Classical assumption test (normality test, multicollinearity test multicollinearity test and heteroscedasticity test); 3) Multiple Linear Regression Analysis and 4) Hypothesis Test (t test and F test).

## **RESULT AND DISCUSSION**

### **RESULT**

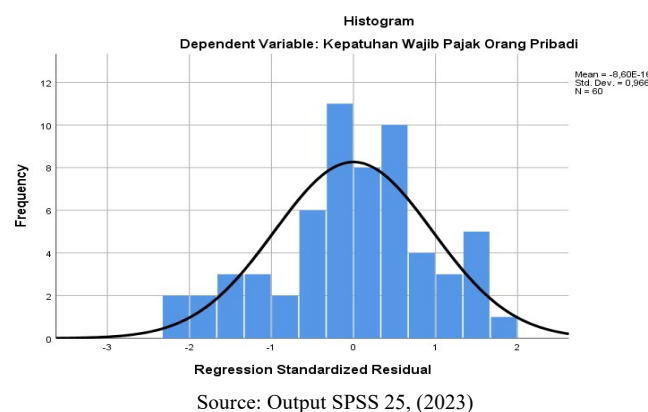
Based on data processing shows that the number of samples used in this study is 60 samples described, as follows:

- a. The Tax Education variable has a mean value of 1.20003 illustrating that the average Individual Taxpayer sampled has a percentage value of 100%. The maximum (highest) value is 1,750 which explains that the level of education carried out by Kpp Pratama Cilegon once reached 170%. the minimum (lowest) value of the Tax Education variable is 0.571 which explains that the level of Tax Education conducted by KPP Pratama Cilegon for Individual Taxpayers only reaches 50%.

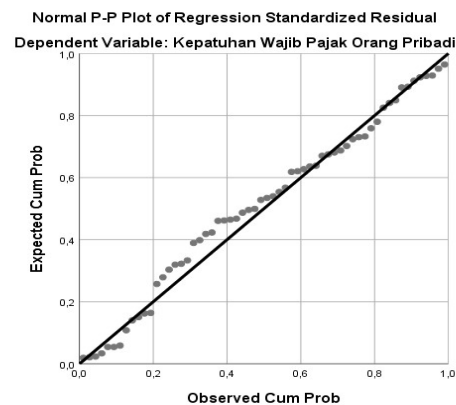
- b. The Account Representative Supervision variable has a mean value of 0.78675 illustrating that the average Individual Taxpayer sampled has a percentage value of 78%. The maximum (highest) value is 0.993 which explains that the level of Account Representative Supervision carried out by Kpp Pratama Cilegon once reached 93%. the minimum (lowest) value of the Account Representative Supervision variable is 0.333 which explains that the level of Account Representative Supervision carried out by KPP Pratama Cilegon on Individual Taxpayers only reaches 33%.
- c. The Office Examination variable has a mean value of 0.87398 illustrating that the average Individual Taxpayer sampled has a percentage value of 87%. The maximum (highest) value is 0.978 which explains that the Office Inspection rate conducted by KPP Pratama Cilegon once reached 97%. The minimum (lowest) value of the Office Inspection variable is 0.667 which explains that the level of Office Inspection conducted by KPP Pratama Cilegon on Individual Taxpayers only reaches 66%.
- d. The variable of Tax Administration Sanctions in the form of Interest has a mean value of 0.79749 illustrating that the average Individual Taxpayer sampled has a percentage value of 79%. The maximum (highest) value is 0.971 which explains that the level of Tax Administration Sanctions in the form of Interest carried out by KPP Pratama Cilegon once reached 97%. the minimum (lowest) value of the variable Tax Administration Sanction in the form of Interest is 0.514 which explains that the level of Tax Administration Sanction in the form of Interest carried out by KPP Pratama Cilegon against Individual Taxpayers only reaches 50%.
- e. The Male Taxpayer Compliance Variable has a mean value of 0.10448 illustrating that the average Individual Taxpayer sampled has a percentage value of 10%. The maximum (highest) value is 0.146 which explains that the level of Compliance of Orang Priadi Taxpayers at KPP Pratama Cilegon once reached 14%. the minimum (lowest) value of the Priadi Individual Taxpayer Compliance variable is 0.051 which explains that the level of Priadi Taxpayer Compliance carried out by KPP Pratama Cilegon to Individual Taxpayers only reaches 5%.

The classical assumption test consists of the normality test, the multicollinearity test and the heteroscedasticity test. The results of the normality test using the non-parametric kolmogorov smirnov test can be known that the magnitude of the value of Asymp.Sig. (2-tailed) is 0.200 or 20% then it can be concluded that there is a normally distributed residual because the significance value is greater than  $\alpha = 5\%$  or 0.05. In addition to seeing the test results using the Kolmogorov-Smirnov One-Sample above, normality testing can also be seen from the analysis of histogram graphs and normal P-Plot. The results of the Normality test from chart analysis using histogram and normal P-Plot, as follows:

Normality Test Image (Histogram)



Normality Test Image (P-Plot)



Source: Output SPSS 25, (2023)

From the results of the Normality Test of the histogram graph and P-Plot graph in the picture above. Where the histogram graph gives a distribution pattern that deviates to the right which means that the data is normally distributed. Furthermore, in the P-Plot figure, it can be seen that the dots follow and approach the diagonal line so that it can be concluded that the regression model meets the assumption of normality.

Based on data processing, the Tolerance value in the Tax Education variables is 0.980, Account Representative Supervision is 0.886, Office Inspection is 0.979, and Tax Administration Sanctions in the form of Interest is 0.895. So based on the processing of the data, all independent variables have a tolerance value above 0.10 or 10%. The VIF value of the Tax Education variables is 1,021, Account Representative Supervision is 1,129, Office Inspection is 1,022, and Tax Administration Sanctions in the Form of Interest is 1,117. So based on the processing of these data, all independent variables have a VIF (variance Inflation Factor) value below 10. It can be concluded that this research model is free from symptoms of multicollinearity.

From the results of the data processing above, it is known that the significance value of the Tax Education variable is  $0.763 > 0.05$ , the Account Representative Supervision variable is  $0.636 > 0.05$ , the Office Inspection variable is  $0.914 > 0.05$ , and the Tax Administration Sanctions in the form of Interest variable is  $0.498 > 0.05$ . So it can be concluded that the variables Tax Education, Supervision of Account Representatives, Office Inspections and Tax Administration Sanctions in the form of Interest are included in Homoscedasticity and are not included in heteroscedasticity because the level of profitability significance is more than 0.05.

Based on the results of the data processing above, a multiple linear regression equation model can be obtained according to (Ghozali, 2018), namely:  $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$ . Individual Taxpayer Compliance =  $0.098 + 0.007 \text{Tax Education} + 0.070 \text{Account Representative Supervision} - 0.015 \text{Office Inspection} - 0.055 \text{Tax Administration Sanctions in the Form of Interest} + e$ .

From the regression model above, it can be interpreted as follows:

- The constant value has a positive value of 0.098. A positive sign means that it shows a unidirectional influence between the independent and dependent variables. This shows that if all independent or independent variables (Tax Education, Supervision of Account Representatives, Office Inspections and Tax Administration Sanctions in the Form of Interest) have a value of 0 percent and do not change, then the Individual Taxpayer compliance value is 0.098.

- The regression coefficient value for the Tax Education variable ( $X_1$ ) has a positive value of 0.007. This shows that if Tax Education increases by 1%, then Taxpayer Compliance will increase by 0.007 assuming other independent variables are considered constant.
- The regression coefficient value for the Account Representative Supervision variable ( $X_2$ ) has a positive value of 0.070. This shows that if Account Representative Supervision increases by 1%, Taxpayer compliance will increase by 0.070 assuming other independent variables are considered constant.
- The regression coefficient value for the Office Inspection variable ( $X_3$ ) is  $-0.015$ . This value shows a negative influence (in the opposite direction) between the Office Audit and Taxpayer Compliance variables. This means that if the Office Inspection variable increases by 1%, then on the other hand the Taxpayer Compliance variable will decrease by 0.015. Assuming that other variables are held constant.
- The regression coefficient value for the Tax Administration Sanctions in the form of Interest variable is  $-0.055$ . This value shows a negative influence (in the opposite direction) between the variables Tax Administration Sanctions in the form of Interest and Taxpayer Compliance. This means that the variable Tax Administration Sanctions in the form of Interest will decrease by 0.055. Assuming that other variables are held constant.

Calculation of t table, as follows:

$$\begin{aligned}
 t_{\text{tabel}} &= (\alpha / 2 ; n - k - 1) \\
 &= (0,05 / 2 ; 60 - 5 - 1) \\
 &= (0,025 ; 54) \\
 &= 2,0049
 \end{aligned}$$

The significance value (Sig) for the effect of Tax Education on Taxpayer Compliance is  $0.522 > 0.05$  and the  $t_{\text{value}}$  is  $0.645 < t_{\text{table}} 2.0049$  so it can be concluded that  $H_1$  is rejected, which means that Tax Education has no significant effect on Individual Taxpayer Compliance. The significance value (Sig) for the effect of Account Representative Supervision on Taxpayer Compliance is  $0.00 < 0.05$  and the  $t_{\text{value}}$  is  $3.730 > t_{\text{table}} 2.0049$  so it can be concluded that  $H_2$  is accepted which means Account Representative Supervision has a positive and significant effect on Individual Taxpayer Compliance Personal. The significance value (Sig) for the effect of Office Inspections on Taxpayer Compliance is  $0.722 > 0.05$  and the  $t_{\text{value}}$  is  $0.357 < t_{\text{table}} 2.0049$  so it can be concluded that  $H_3$  is rejected, meaning that Office Inspections have no significant effect on Individual Taxpayer Compliance. The significance value (Sig) for the effect of Tax Administrative Sanctions in the Form of Interest on Taxpayer Compliance is  $0.028 < 0.05$  and the  $t_{\text{value}}$  is  $-2.263 > t_{\text{table}} 2.0049$  so it can be concluded that  $H_4$  is accepted which means that Tax Administrative Sanctions in the Form of Interest have a negative and significant effect on Compliance. Individual Taxpayers.

The criteria in this F test are if the significant value is  $< 0.05$  or 5% then the hypothesis will be accepted. This research uses a significance of 5%. Testing results from the F test, as follows:

$$\begin{aligned}
 F_{\text{tabel}} &= (k ; n - k) \\
 &= (5 ; 60 - 5) \\
 &= (5 ; 55) \\
 &= 2,38
 \end{aligned}$$

Based on the results of data processing, it shows that the  $F_{\text{count}}$  value is  $6.684 > F_{\text{table}}$  is 2.38 with a significance value of  $0.000 < 0.05$ . The resulting significance value is smaller than the significance level  $\alpha = 0.05$  or 5%, which shows that the regression model can be said to be good and can be used to predict Taxpayer Compliance or it can be said that Tax Education, Supervision of Account Representatives, Office Inspections and Administrative Sanctions Tax

in the form of interest simultaneously influences individual taxpayer compliance so that it can be continued with hypothesis testing.

## **DISCUSSION**

Based on the results of this research, the existence of Tax Education carried out by the tax authorities does not have an impact on Individual Taxpayer Compliance at KPP Pratama Cilegon. The results of this research are not in line with research by Sari et al., (2022) which states that Tax Education has a positive and significant effect on Taxpayer compliance. The results of this research explain that one of the causes of Taxpayer non-compliance is a lack of knowledge and understanding of the applicable tax provisions. According to Sudirman et al., (2021) tax education is a way for Taxpayers to feel aware and understand about the implementation of the Tax Law. Therefore, tax education provided to taxpayers in carrying out tax obligations will have an impact on the tax revenues received by the state. However, in the field, even though Taxpayers have been given education, this does not affect Taxpayer Compliance (Rahayu, 2022).

The percentage achievement of tax education at KPP Pratama Cilegon from 2017-2021 is that the percentage of realization of tax education at KPP Pratama Cilegon has almost reached the target that has been determined each month. However, if we look at the percentage of taxpayer compliance at KPP Pratama Cilegon, the percentage of individual taxpayer compliance is still relatively low. Thus, even though the number of Taxpayers who take part in tax education always reaches the target either every month or every year, this cannot increase Taxpayer compliance at KPP Pratama Cilegon. The results of this research are in line with research by Rahayu, (2022) that Tax Education has no effect on Taxpayer Compliance. The results of this research say that the higher the educational function, the lower the individual taxpayer compliance.

The results of this research state that Supervision of Account Representatives (AR) influences Individual Taxpayer Compliance. These results indicate that Account Representative (AR) supervision has a positive and significant effect on Individual Taxpayer Compliance at KPP Pratama Cilegon. This means that in this research, the level of Account Representative (AR) supervision greatly influences individual taxpayer compliance. Because it has influence, it can be said that the better the level of Account Representative (AR) Supervision, the Individual Taxpayer Compliance will also increase, and vice versa, the lower the Account Representative (AR) Supervision level, the lower the level of Individual Taxpayer Compliance at KPP. Cilegon Primary.

According to Afe et al., (2022) Tax supervision can be seen from the number of SP2DK and LHP2DK issued. The better the LHP2DK issued compared to the SP2DK, the better the supervision carried out. Achievement of the percentage of Supervision of Account Representatives (AR) at KPP Pratama Cilegon from 2017 to 2021. It can be seen that the SP2DK issued annually continues to increase every year, and taxpayers who report LHP2DK, although not comparable to the SP2DK issued, the LHP2DK reported continues to increase every year. However, if you look at the percentage of supervision, the percentage level always goes up and down every year, as is followed by the percentage of individual taxpayer compliance.

The supervisory function carried out by the Account Representative which is more persuasive in the data clarification process and appeals for fulfilling tax obligations can be well received by Taxpayers. At the supervision stage, taxpayers are still given the opportunity to

provide clarification on the data resulting from the Account Representative's analysis. Taxpayers can also still make corrections to incorrect tax payments and reporting. Taxpayers can also convey the obstacles they face regarding fulfilling their tax obligations through counseling activities with Account Representatives to obtain solutions while still paying attention to applicable regulations. However, the Account Representative can make recommendations for an audit if the Taxpayer ignores the tax supervision process. Taxpayers are often reluctant to be audited, because it requires more time and attention in following audit procedures. The monitoring process carried out by the Account Representative will encourage Taxpayers to comply in fulfilling their tax obligations (Sari et al., 2022).

Account representatives provide supervision to Taxpayers, the supervision provided can monitor and remind Taxpayers about the taxes imposed on Taxpayers. An Account representative must understand the condition of the Taxpayer and find the best solution for the Taxpayer so as to provide satisfaction and comfort for the Taxpayer, this condition will result in a Taxpayer's compliance in paying his tax obligations (R. P. Rahayu, 2022).

This research is in line with research by Sari et al., (2022) which states that tax supervision has a positive and significant effect on taxpayer compliance. The results of the research explain that the supervision process carried out by account representatives will encourage taxpayers to comply in fulfilling their tax obligations. The results of this research are also in line with research by Defrizal et al., (2021) that supervision of account representatives has a positive and significant effect on taxpayer compliance. The results of this research explain that if supervision of account representatives is improved properly, taxpayer compliance will experience a better increase as well.

The results of this research state that office inspections have no effect on individual taxpayer compliance. These results indicate that office inspections do not have a significant effect on individual taxpayer compliance at KPP Pratama Cilegon. This means that, based on this research, the existence of office inspections carried out by the tax authorities does not have an impact on individual taxpayer compliance at KPP Pratama Cilegon. The results of this research are not in line with research conducted by Rahmayanti et al., (2020) which states that audits have a positive and significant effect on taxpayer compliance. The results of this research explain that tax audits carried out routinely will increase taxpayer compliance because these audits will minimize the level of fraud committed by Taxpayers and the deterrent effect for violators. And research by Prihastini & Fidiana, (2019) states that audits have a positive and significant effect on Taxpayer Compliance. The research results explain that the more intensive the audits carried out by tax officials, the better the Taxpayer's compliance.

In order to test Office Audits, according to Monica and Andi (2019) Tax Audits are a form of supervision carried out by the Directorate General of Taxes to test Compliance with Tax Obligations and other purposes to implement the provisions of applicable laws and regulations. This is in line with Waluyo's research, (2020) In order to test Office Audits, audit actions are carried out as a means of law enforcement for Taxpayers or Tax Insurers who are negligent in fulfilling their tax obligations and are an important step in fulfilling their tax obligations and are an important step. in securing and increasing state revenues from the Tax sector.

However, after a tax audit has been carried out by the tax authorities, taxpayers still lack the awareness to take action against the Tax Assessment Letter that has been issued based on the audit results (Andani, 2022). Apart from that, the Taxpayer's lack of cooperation during the audit, which resulted in the tax authorities taking other action, namely carrying out field inspections. It is assumed that the tax audit does not affect the refund of tax payments. If the taxpayer does not pay the tax amount or pays more than the tax amount, the tax office will immediately issue a Tax Assessment Letter (SKP) or warning to give the taxpayer time to pay their tax obligations (Andani, 2022).



According to Afe et al., (2022) tax audits are in order to test compliance with tax obligations by issuing legal products in the form of tax assessment letters which result in the amount of tax still having to be paid. The achievement of the percentage of office inspections at KPP Pratama Cilegon from 2017-2021 can be seen in table 1.6, that the actual amount of underpayment tax assessment letters (SKPKB) at KPP Pratama Cilegon has not been fully paid. However, the percentage of office checks can be said to be good even though it does not reach 100%. This shows that there are still individual taxpayers who do not immediately fulfill or carry out their obligations in paying taxes, even though an inspection has been carried out by the Tax Service Office (KPP). So this will result in tax arrears continuing to increase (Afe et al., 2022). However, if you look at table 1.10, the percentage of Taxpayer Compliance at KPP Pratama Cilegon is still low. This means that office inspections do not have a deterrent effect on individual taxpayers to immediately fulfill their obligations.

This research is in line with research by Arifin & Syafii, (2019) that tax audits have no effect on Taxpayer Compliance in submitting Individual Annual Tax Returns at KPP Pratama Medan Polonia. The research results indicate a low percentage of realization of inspections carried out by KPP Pratama Medan Polonia. This does not have a deterrent effect for individual taxpayers who do not fulfill their tax obligations.

The results of this research state that tax administration sanctions in the form of interest have an effect on individual taxpayer compliance. These results indicate that tax administration sanctions in the form of interest have a negative and significant effect on individual taxpayer compliance at KPP Pratama Cilegon. This means that, based on this research, there is an opposite or inverse relationship between Tax Administration Sanctions in the form of Interest and Individual Taxpayer Compliance. This means that an increase in Tax Administration Sanctions in the form of Interest will be followed by a decrease in Personal Taxpayer Compliance, and vice versa, the lower the level of Tax Administration Sanctions in the form of Interest, the higher the Compliance of Individual Taxpayers at KPP Pratama Cilegon.

The results of this research are not in line with research by Defrizal et al., (2021) which states that tax sanctions have a positive and significant effect on taxpayer compliance. The results of this research explain that the provision or imposition of sanctions in tax law is basically aimed at creating orderly administration in the field of taxation. and to increase corporate taxpayer compliance in fulfilling their tax obligations. The results of this research are also not in line with research by Prihastini & Fidiana, (2019) which states that tax sanctions have a positive effect on taxpayer compliance. This research explains that the more strict the implementation of sanctions, the more taxpayer compliance will increase, because it is detrimental and makes taxpayers choose to comply. regarding the implementation of taxation. And the results of this research are also in line with research by Sulistyari et al., (2022) which states that tax sanctions have a positive effect on taxpayer compliance. The results of this research say that the higher the tax sanctions, the level of taxpayer compliance will increase.

The achievement of the percentage of tax administrative sanctions in the form of interest at KPP Pratama Cilegon from 2017-2021 can be seen in table 1.8 that the percentage of administrative tax sanctions in the form of interest at KPP Pratama Cilegon, namely in 2017-2021, there was a decrease and an increase. However, this is not followed by the percentage of Taxpayer Compliance at KPP Pratama Cilegon or occurs in the opposite direction. While the percentage of Tax Administration Sanctions in the form of interest in 2018 increased, the percentage of Individual Taxpayer Compliance in 2018 decreased, and vice versa. In 2020, the percentage of tax administration sanctions in the form of interest decreased, but this was not

followed by an increase in the percentage of Individual Taxpayer Compliance. Tax sanctions are the consequences given by the Tax Office to Taxpayers who violate tax regulations.

This research is in line with research (Deseverians, 2023) which has research results that tax sanctions have a significant effect on taxpayer compliance, but the direction of the relationship is negative. Which says that tax sanctions are a consequence given by the Tax Office to Taxpayers who violate tax regulations. In this case, the sanctions given by the Taxpayer cannot affect the level of Taxpayer compliance in fulfilling tax obligations. This is because the sanctions given to taxpayers who violate tax regulations do not deter taxpayers from doing it again. This happens because tax sanctions are only legal in regulations, and actions for these violations have not been dealt with firmly by government officials.

From the results of the F test, it shows that the regression model can be said to be good and can be used to predict Taxpayer Compliance or it can be said that Tax Education, Supervision of Account Representatives, Office Inspections and Tax Administration Sanctions in the form of Interest simultaneously influence Taxpayer Compliance. Tax education carried out by tax counselors provides information and understanding to taxpayers, especially newly registered taxpayers, regarding tax obligations that must be fulfilled in accordance with applicable regulations. Then, the Account representative will supervise the fulfillment of tax obligations through data clarification, advice and counseling. At the law enforcement stage, taxpayer compliance testing will be carried out through inspection and determination of the tax that should be owed by issuing a Tax Assessment Letter (SKP). And law enforcement also provides administrative sanctions in the form of interest charged for violations that cause tax debts to become larger.

This research is in line with research by Sari et al., (2022) which tested the variables of tax education, supervision of Account Representatives (AR), office inspections, and came to the conclusion that tax education, supervision of Account Representatives (AR), office inspections had a positive and significant effect on Taxpayer compliance. Then it is also in line with research by Sulistyari et al., (2022) which examines the variables of Account Representative (AR) supervision and tax sanctions in the title of the influence of service quality, supervision, Account Representative (AR) consultation, tax socialization and tax sanctions on individual taxpayer compliance. Personal. And concluded that Account Representative (AR) supervision and tax sanctions have a positive and significant effect on individual taxpayer compliance.

## CONCLUSIONS

Based on the results of data processing and research discussion above, it can be concluded as follows:

Tax Education has no effect on Individual Taxpayer Compliance at KPP Pratama Cilegon. This means that, based on the results in this research, the existence of Tax Education carried out by the tax authority does not have an impact on Individual Taxpayer Compliance at KPP Pratama Cilegon.

Supervision of Account Representatives (AR) has a positive and significant effect on Individual Taxpayer Compliance at KPP Pratama Cilegon. So it can be said that the higher the level of Supervision of Account Representatives (AR), the more Individual Taxpayer Compliance will increase, and vice versa, the lower the level of Supervision of Account Representatives (AR), the lower the level of Individual Taxpayer Compliance at KPP Pratama Cilegon.

Office inspections have no effect on individual taxpayer compliance at KPP Pratama Cilegon. This means that, based on this research, the existence of office inspections carried out by the tax authorities does not have an impact on individual taxpayer compliance at KPP Pratama Cilegon.



Tax Administration Sanctions in the Form of Interest have a negative and significant effect on Individual Taxpayer Compliance at KPP Pratama Cilegon. This means, based on this research, that there is an opposite or inverse relationship between Tax Administration Sanctions in the form of Interest and Individual Taxpayer Compliance. This means that an increase in Tax Administration Sanctions in the form of Interest will be followed by a decrease in Individual Taxpayer Compliance.

Tax Education, Supervision of Account Representatives, Office Inspections and Tax Administration Sanctions in the Form of Interest simultaneously influence Individual Taxpayer Compliance at KPP Pratama Cilegon. This means that these factors can be used to predict or describe the level of individual taxpayer compliance.

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