



**The Influence of Personal Taxpayer Attitudes Related to the Implementation of Administrative Sanctions, Account Representative Services and Ability to Pay Tax Amnesty Ransom to the Compliance of Individual Taxpayers in Palembang City, Indonesia**

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**Jel Classification**

H25, H26.

**Abstract**

This study was conducted to examine the effect of individual taxpayer attitudes in Palembang City regarding the implementation of tax administration sanctions, service from account representative (tax service officer) and the ability to pay tax amnesty ransom to individual taxpayer compliance. The total sample of this study consisted of 402 individual taxpayers in the city of Palembang, Indonesia with a variety of professions. Data analysis was performed by multiple regression analysis techniques. The hypothesis was tested using the coefficient of determination ( $R^2$ ), t and F test statistics. The results showed that the attitude of taxpayers related to tax administration sanctions, service from Account Representative and the ability to pay tax amnesty ransom had a positive effect on individual taxpayer compliance in Palembang, Indonesia.

## **Introduction**

Zain (2008) states that taxpayer compliance is defined as a fulfillment of tax obligations reflected in situations where taxpayers understand and try to understand all tax provisions, complete tax forms completely and clearly, calculate the amount of tax owed correctly and pay taxes right in time. According to Nugroho (2006), in Andreas, et al (2015) if the taxpayer understands calculating, paying and reporting tax obligations in accordance with the applicable provisions, of course it will increase awareness of taxpayer compliance itself. The tax law as a guide in implementing tax compliance contains sanctions for taxpayers who violate the rules contained therein. In the tax laws and regulations that apply in Indonesia, we recognize 2 (two) sanctions, namely administrative sanctions consisting of interest, fines, and increases as well as criminal sanctions in the form of confinement and imprisonment. These sanctions can be imposed on negligent taxpayers or intentionally not carrying out their tax obligations. In this condition, taxpayers will try to comply with their tax obligations as a preventative effort to avoid sanctions that can harm them. Sanctions that are generally often accepted by individual taxpayers are administrative sanctions issued by taxation authorities that carry out services and supervision where the taxpayer is registered. Whereas criminal sanctions are within the jurisdiction of the general court as a judge's decision because of the criminal acts committed by the taxpayer. Administrative sanctions in the form of interest, fines and increases cause the tax payment expenditure to be larger which certainly affects the financial condition of the taxpayer. The more the number of administrative sanctions received, the more taxpayers will be incurred in repaying them. Therefore, the attitude of individual taxpayers on the implementation of administrative sanctions in the alleged researchers influence the level of taxpayer compliance, especially individual taxpayers in this study. Previous research from Kahono (2003) in Nugroho (2006) and Fuadi (2013) shows that sanctions have a positive effect on tax compliance.

The implementation of individual taxpayer self assessment to realize compliance is also accommodated by excellent service to taxpayers given by the Directorate General of Taxes through their employees. One form of service provided by the Directorate General of Taxes is by providing services, supervision and consultation through Account Representatives in each Tax Service Office throughout Indonesia. Synergy between the best service Account Representative and pro-active taxpayers in carrying out their rights and obligations in

accordance with the self assessment system to improve tax compliance. Research conducted by Basalamah et al. (2016) shows that with the separation of Account Representative functions into two types, namely the service function and the function of consulting & extracting potential, taxpayers feel an increase in service. With the existence of good service to taxpayers, it is expected that the level of tax compliance also increases, which is directly proportional to the services that have been provided. Jacobs (2013) in Basalamah, et al. (2016) cites research conducted by the Swedish Tax Agency regarding the importance of evaluating services provided by tax employees, using qualitative and quantitative methods to obtain information about taxpayer satisfaction, as well as tax employee services that are one of the indicator of high taxpayer compliance in Sweden. Based on the description above, the attitude of individual taxpayers regarding the services provided by the Account Representative in the alleged researchers influences the level of taxpayer compliance, especially individual taxpayers in this study.

The social fiscal psychological approach as intended by Devos (2014) has been implemented by the taxation authority in Indonesia such as excellent service by Account Representatives in Tax Service Offices spread in Indonesia, socialization of tax regulations, technical guidance on taxation and stimulus in the field of taxation which is expected to touch the psychological side of taxpayers that the state is present to provide convenience and understanding and try to get close to their taxpayers. So that it is expected to increase compliance that comes from the taxpayer himself. One of the stimulus launched by the government through the approval of the People's Representative Council was the Tax Amnesty Program. The Tax Amnesty Program became the most awaited stimulus by taxpayers. Through a legal umbrella, namely Law No. 11 of 2016 concerning Tax Amnesty, the program is run for a period of 9 (nine) months, from 1 July 2016 to 31 March 2017. The basic consideration of the government in issuing the law is to increase tax revenue, economic growth and tax compliance . The tax amnesty policy is carried out in the form of the release of the state's right to collect taxes that should be owed. The tax amnesty program is focused on the declaration and repatriation of taxpayer assets which for the period of the tax year 1983 to 2015 have not been and / or not reported in the Annual Tax Return (SPT). The process of declaration and repatriation is the basis for the imposition of ransom that must be deposited into the state treasury. The ransom is treated as income tax revenue in the State Budget

Tax amnesty has a small permanent impact on income, the experience of the Russian federation strengthens the overall conclusion that developing and transition countries are advised not to use tax amnesty in their fiscal strategies Alm, et al (2009). The study is contradictory when compared with the research conducted by Ngadiman, et al. (2015) that tax amnesty is an opportunity for limited time for certain taxpayers to pay a certain amount and within a certain time in the form of amnesty tax obligations (including interest and fine) relating to the previous tax period or a certain period without fear of criminal penalties even though psychologically is very impartial to taxpayers who have been obedient to paying taxes. However, tax amnesty can be seen as a national reconciliation to erase past non-compliant taxpayers. The conclusion of Ngadiman's research, et al. (2015) states that tax amnesty has a positive and significant effect on tax compliance. The tax amnesty program offered by the government to taxpayers is to use the net assets approach, ie taxpayers are asked to disclose their assets by using the current fair price or the current fair price of assets after deducting debt to obtain the assets. The value of net assets is then the basis for the imposition of ransom for taxpayers by multiplying the percentage rate different for each set period of time. For the first period, July July, September 2016 the ransom fee is paid 2%, for the second period October, December 2016 the rate of ransom paid is 3% and for the period last January until March 2017 the ransom rate is 5%. At first glance it seems that the amnesty program makes it easy for negligent taxpayers or intentionally not reporting their assets so far, but the next problem is the ability to pay from taxpayers who want to join the program. The fair price used as the basis for imposing a ransom before multiplying the tariff in accordance with the disclosure period creates a new problem for the taxpayer. The amount of the ransom that must be paid by the taxpayer to the state treasury is very large for obligatory private individuals, generally high-value assets such as property, for example houses purchased in 2010 with a acquisition price of Rp. 300 million using fair value when reported. The final tax amnesty at the end of 2015 turned out to have touched IDR 700 million. So that taxpayers must prepare a ransom of Rp. 14 million if using a 2% rate in the first period, Rp. 21 million if using a 3% tariff in the second period or Rp. 35 million if using a 5% tariff in the third period. This caused a lot of doubts for taxpayers who tried to obey to eradicate their mistakes in the past as taxpayers were obedient because of doubts and even the inability to pay the tax ransom.

### **Theory of Planned Behavior**

Bobek, et al (2003) in his study suggested that taxpayer compliance as a behavior that arises from taxpayers who are viewed from the psychological aspect by using the theory of planned behavior which was first developed by Ajzen (1991). According to Ajzen (1991) in Marthadiansyah (2013) although the relationship between intention and behavior can be useful for predictions, it does not provide information that can explain why a behavior is done. To understand behavior, it is important to identify determinants of intention to behave. According to Theory of Planned Behavior, there are three independent variables which are determinants of intention, namely attitudes, subjective norms and perceived behavioral control (PBC). Attitude is a person's beliefs and evaluations about the good or bad of an object / event. Subjective norms are related to the social drive to do an act that is considered while Perceived Behavioral Control is the control or opportunity someone has to carry out a behavior.

This study attempts to analyze the influence of compulsory personal attitudes regarding the application of administrative sanctions, services provided by account representatives and the ability to pay tax amnesty ransoms on individual taxpayer compliance based on the Theory of Planned Behavior model. The thing that distinguishes this research from previous research is that if the previous research looked at the effect of taxpayer attitudes on the implementation of sanctions and tax employee services in general on individual taxpayer compliance without any stimulus in the taxation field, this study specifically analyzed the attitude of individual taxpayers the implementation of administrative sanctions (interest, fines and increases), services specifically provided by Account Representatives and the presence of tax stimulus in the form of a tax amnesty program by focusing on the ability to pay ransom for the tax amnesty.

According to Theory of Planned Behavior (Ajzen, 1991) behavior displayed by individuals arises because of the intention to behave. While the emergence of intention to behave is influenced by 3 (three) determinants, namely: (1) behavioral beliefs, namely individual beliefs about the results of a behavior and evaluation of the results (beliefs strength and outcome evaluation). (2) normative beliefs, namely beliefs about the normative expectations of other people in motivation to fulfill these expectations (normative beliefs and motivation to comply), and (3) control beliefs, namely beliefs about the existence of things that support

or inhibit the behavior that will be displayed (control beliefs) and perceptions about how strongly things support and inhibit perceived power. Barriers that may arise when the behavior is displayed can come from within oneself as well as from the environment. Sequentially, behavioral beliefs generate attitudes toward positive or negative behaviors, normative beliefs produce perceived social pressure or subjective norms and control beliefs that lead to perceived behavioral control or perceived behavioral control. So that intention or intention is a tendency or decision to do or not carry out tax compliance. General Dictionary of Indonesian Language describes obedience as being submissive or obedient to teachings or rules. When linked to this study, the intended compliance is compliance in fulfilling the regulatory requirements per tax law. Compliance contained in taxation is divided into two, namely formal compliance and material compliance. According to formal compliance is the attitude of the taxpayer in the condition of formally fulfilling obligations as required by law. While material compliance is a taxpayer's compliance in stating substantive content or material from the tax stated or reported. Zain (2008) states that taxpayer compliance is defined as fulfillment of tax obligations reflected in situations where taxpayers understand and try to understand all provisions of tax regulations, complete tax forms completely and clearly, calculate the amount of tax owed correctly and pay taxes right in time.

### **Hypothesis**

The hypothesis in this study are as follows:

1. The attitude of individual taxpayers regarding the implementation of administrative sanctions has a positive effect on taxpayer compliance
2. The attitude of taxpayers related to Account Representative services has a positive effect on tax compliance
3. The attitude of taxpayers related to the ability to pay tax ransoms in tax amnesty programs has a positive effect on taxpayer compliance.

### **Methods**

#### **Population**

The population in this study are individual taxpayers who are required to submit Annual Personal Tax Returns in Palembang City for the 2016 Tax Year, which are 186,502 taxpayers. While the sample is part or representative of the population that has the same character as

the population. In a previous study conducted by Nugroho (2006), Syahputra (2012) and Andreas (2015) who conducted research on taxpayer compliance by using a questionnaire instrument distributed to taxpayers with a sample size of 100 to 200 samples. So in conducting this research the sample size to be used is as many as 400 samples of individual taxpayers in the city of Palembang. The sampling method that will be used in this study is Probability Sampling, which is a sampling technique that provides equal opportunities for each element / member of the population to be selected as members of the sample. In this study simple random sampling was used which is taking random members from the population regardless of the strata that exist in that population, namely individual taxpayers registered in the tax service office working area located in Palembang, Indonesia.

### **Variabels Measurement**

#### **1. Independent Variable**

##### **a. The attitude of the individual taxpayer is related to the implementation of administrative sanctions**

The attitude of the individual taxpayer is related to the implementation of administrative sanctions, namely the attitude of the respondent regarding the implementation of administrative sanctions and other people around the respondent. This variable was measured by the 5 point Lickert scale for 4 questions developed by Nugroho (2006), Syahputra (2012), Andreas, et al (2015) and Rahman (2017).

##### **b. The attitude of individual taxpayers related to Account Representative services**

The attitude of individual taxpayers related to Account Representative services is a constellation of cognitive, affective and conative components that interact in sensing how the real Account Representative service takes place. This variable is measured by the 5 point Lickert scale for 5 questions developed by Nugroho (2006), Syahputra (2012), Andreas, et al (2015) and Rahman (2017).

##### **c. The attitude of individual taxpayers regarding the ability to pay tax ransom tax amnesty**

The attitude of individual taxpayers regarding the ability to pay tax ransom tax amnesty program is a taxpayer's perception of a sense of justice related to ransom rates, deadline for ransom payments and the importance of the role of taxpayers in helping the state collect tax revenues for government services and public welfare as

well as the solution to all tax issues faced or experienced by taxpayers so far. This variable was measured using a 5 point Lickert scale for 5 relevant questions used in this study.

## 2. Dependent Variable

Dependent variable in this study is individual taxpayer compliance. Taxpayer compliance in this study will be measured using indicators developed from research conducted by Nugroho (2006), Andreas, et al (2015) and Rahman (2017) namely taxpayers understand and try to understand the Taxation Law, fill out tax forms with right, calculate the correct amount of tax and pay taxes on time. This variable is measured by the 5 point Lickert Scale for 4 questions.

## Data Analysis Technique

Data analysis is used to simplify data so that younger data is interpreted. This analysis is done by using multiple regression analysis techniques to process and discuss the data that has been obtained and to test the proposed hypothesis. Regression analysis techniques were chosen to be used in this study because multiple regression techniques can conclude directly about the effect of each independent variable that is used partially or jointly. Hair, et al (2009), states that multiple regression is a statistical technique to explain the relationship between the dependent variables with several independent variables. The flexibility and adaptability of this method makes it easier for researchers to see a link between several variables at once. Multiple regression can also predict the predictive ability of a series of independent variables on the dependent variable (Hair et al., 2009). So that researchers will use this research regression model as follows:

$$\text{Comply} = \alpha + \beta_1 \text{Sanctions} + \beta_2 \text{AR} + \beta_3 \text{TA} + e$$

Information :

Comply : Individual Taxpayer Compliance (Patuh)

$\alpha$  : Constants

$\beta_1 \beta_2 \beta_3$  : Regression Coefficient

Sanctions : Individual Taxpayer's attitude regarding administrative sanctions

AR : Individual Taxpayer's attitude regarding Account Representative services

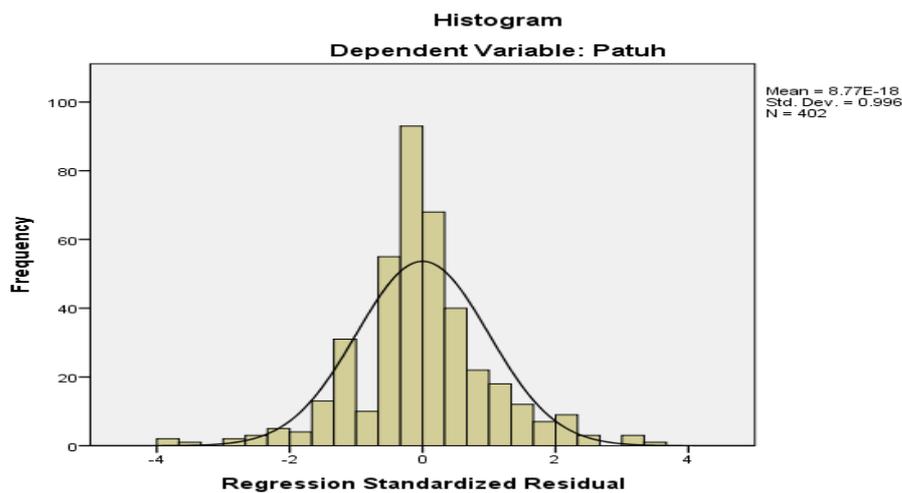
TA : Individual Taxpayer's attitude is related to the amount of ransom  
Tax Amnesty  
e : residualalisis

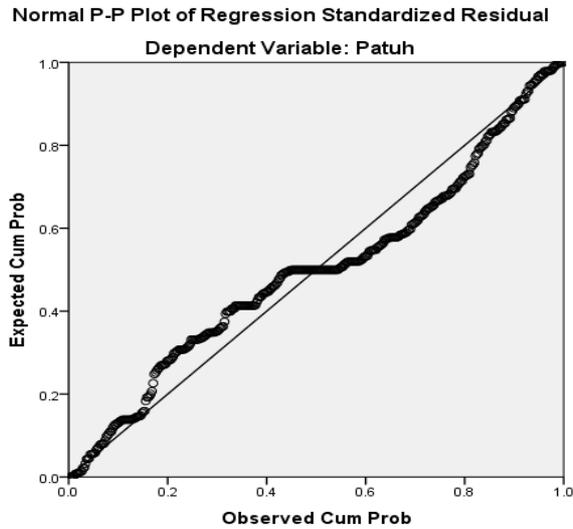
### Classical Assumptions

Testing the symptoms of classical assumptions is done so that the results of the regression analysis meet the BLUE criteria (Best, Linear, Unbiased Estimator). This classic assumption test consists of data normality test, autocorrelation test, heteroscedasticity test and multicollinearity test. In this study because the data used is cross section data, the autocorrelation test was not carried out.

#### 1. The Result of Data Normality Test

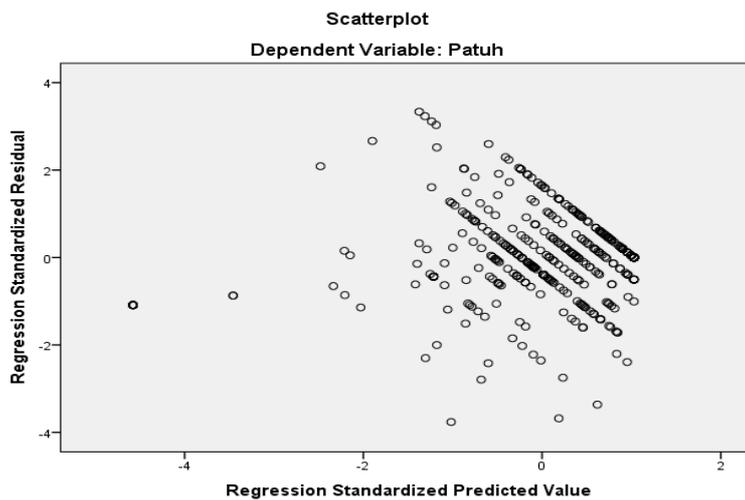
In this study the data normality test was carried out using standardized residual histograms and residual standardized PP plots. According to Ghozali (2013) that the data normality test can be seen from both things, if the residual standardized histogram forms a normal curve and the PP standardized residual plot approaches the diagonal line then the data is normally distributed. Based on the test output, the standardized residual histogram below shows a normal curve, likewise PP output The standardized residual plot below shows close to the diagonal line so that the data is normally distributed.





## 2. The Result of Heteroscedasticity Test

The heteroscedasticity assumption test in this study uses a plot between regression standardized residuals and the fitted value of the dependent variable. If the residual variance is heterogeneous, then the plot between the residues should not be patterned, so that based on the above plot it can be said that the assumption of heterogeneity is fulfilled.



### 3. The Results Of The Multicollinearity Test

Based on the results of the multicollinearity test shown in the table below, it can be concluded that all variables obtained VIF results <10, so that all independent variables, namely the attitude of the Individual Taxpayer related to administrative sanctions, attitudes of Individual Taxpayers assembled with Account Representative services, and attitudes Individual taxpayers regarding the ability to pay tax amnesty ransom can fulfill the assumption of multicollinearity.

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Colinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	10.833	2.334		4.642	.000		
Sanctions	.102	.040	.112	2.536	.012	.360	2.781
AR	.490	.051	.478	9.555	.000	.281	3.558
TA	.300	.050	.311	5.955	.000	.257	3.884

a. Dependent Variable : Individual Taxpayer Compliance (Patuh)

### Hypothesis Testing

#### Simultaneous Significance Test (F Test)

The decision making criteria according to Ghozali (2013) is to look at the probability numbers. Probability is obtained by the value 0,000 (can be seen in column sig.) Or less than 0.05 which is presented in the table below, then the regression model can be used to predict the level of compliance of taxpayers (WP Individuals).

ANNOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	101468.649	3	33822.883	341.178	.000 <sup>b</sup>
Residual	39455.978	398	99.136		
Total	140924.627	401			

a. Dependent Variable : Patuh (Comply)

b. Predictors : (Constant), Sanctions, AR, TA

**Partial Significance Test (t Test)**

The test results as presented in the table below explain that the attitude of individual taxpayers regarding the implementation of administrative sanctions has a significant effect on individual taxpayer compliance in Palembang City with a p-value of less than 5%, namely 0.012. Furthermore, the attitude of individual taxpayers regarding Account Representative services significantly influences individual taxpayer compliance in Palembang City with a p-value of less than 5%, which is 0.00. Likewise, the attitudes of individual taxpayers regarding the ability to pay tax amnesty ransoms significantly influence the personal taxpayer compliance in Palembang City with a p-value of less than 5%, which is 0.00.

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	10.833	2.334		4.642	.000
Sanctions	.102	.040	.112	2.536	.012
AR	.490	.051	.478	9.555	.000
TA	.300	.050	.311	5.955	.000

a. Dependent Variable : Individual Taxpayer Compliance (Patuh)

**Determination Coefficient Test (R<sup>2</sup>)**

This model has R<sup>2</sup> of 0.849 or 84.9%, so this model is able to describe variations in the level of compliance of Individual Taxpayers by 84.9% through three variables namely Administrative Sanctions, Account Representative Services, and Ability to Pay Tax Amnesty Ransom.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.849 <sup>a</sup>	.720	.718	9.95669	2.049

a. Predictors : (Constant), Sanctions, AR, TA

b. Dependent Variable : Comply (Patuh)

## **Results and Discussion**

### **The Influence of Personal Taxpayer Attitudes related to the Implementation of Administrative Sanctions to the Compliance of Individual Taxpayers in Palembang City, Indonesia**

The results of hypothesis testing in this study indicate that the attitudes of individual taxpayers regarding the implementation of administrative sanctions have a significant positive effect on individual taxpayer compliance in Palembang City with a p-value of less than 5%, which is 0.012. Administrative sanctions in the form of interest, fines and increases as referred to in Law No. 6 of 1983 as amended lastly by Law No. 16 of 2009 concerning General Provisions on Tax Procedures, apparently affecting the attitude of taxpayers in carrying out their tax rights and obligations as individual taxpayers. Administrative sanctions are a trigger for individual taxpayers to be more careful, orderly and obedient in carrying out their rights and obligations in the field of taxation. So the hypothesis about implementing administrative sanctions has a positive effect on individual taxpayer compliance to be proven. The conclusion of the research related to administrative sanctions is in line with the results of research conducted by Kahono (2003) in Nugroho (2006) and Fuadi (2013) which shows that sanctions have a positive effect on taxpayer compliance.

### **The Influence of Personal Taxpayer Attitudes related to the Account Representative Services to the Compliance of Individual Taxpayers in Palembang City, Indonesia**

The results of hypothesis testing in this study indicate that the attitude of individual taxpayers regarding Account Representative services has a significant positive effect on individual taxpayer compliance in Palembang City with a p-value of less than 5% which is 0.00. The important role of Account Representative, which is a bridge between understanding tax rights and obligations for individual taxpayers, is very valuable. Through good service to taxpayers in providing tax consultations encourages individual taxpayer compliance. So the hypothesis about Account Representative service has a positive effect on individual taxpayer compliance to be proven. The conclusion of the research related to Account Representative services is in line with research conducted by Nugroho (2006), Syahputra (2012) Fuadi (2013), Devos (2014), Basalamah, et al (2016), and Rahman (2017) which show that Account Representative services positive effect on taxpayer compliance.

**The Influence of Personal Taxpayer Attitudes related ability to pay tax amnesty ransom to the compliance of Individual Taxpayers in Palembang City, Indonesia**

The results of hypothesis testing in this study indicate that the attitude of individual taxpayers regarding the ability to pay a tax amnesty significantly affects the mandatory compliance of individuals in Palembang City with a p-value of less than 5% which is 0.00 . The tax amnesty program whose implementation was only valid for 9 (nine) months since the enactment of Law Number 16 of 2016 concerning tax amnesty on 1 July 2016 and ended in March 2017 brought a joint solution both from the government side in the budgeting function in collecting state revenues from the taxation and forgiveness sectors of negligence and intentions of taxpayers in fulfilling tax obligations from 1983 to 2015. Through government tax amnesty programs and taxpayers in good faith and the beginning of a new tax base that is correct and in accordance with regulatory provisions per law. Through the opportunity given by the state to its people as taxpayers by conducting disclosure of assets and paying ransom of tax amnesty in accordance with the ability of taxpayers in accordance with the criteria set it turns out that it is able to motivate taxpayer compliance. The conclusions of the study regarding the ability to pay tax amnesty ransom on individual taxpayer compliance has a positive effect on individual taxpayer compliance in Palembang City in line with research conducted by Ngadiman et al. (2015).

**Research Implication**

**The research implications are expected to be 2 (two) things:**

**1. Theoretical Implications**

The results of this research are expected to contribute to the Accounting Science literature that concentrates taxation. This research theoretically connects variables and tests them empirically. The results showed a significant influence between the attitude of the individual taxpayer regarding the implementation of administrative sanctions, the attitude of the individual taxpayer regarding the account representative service, and the attitude of the individual taxpayer regarding the ability to pay the tax amnesty ransom on the personal taxpayer's compliance. provide support for the Theory of Planned Behavior which states that the behavior generated by the Individual in this study is a Personal Tax Payer arising from the intention to behave. In this study, the intention is behavioral beliefs, namely beliefs in the results

of a behavior and evaluation of these results, normative beliefs, namely beliefs about normative expectations of others in motivation to meet these expectations, and control beliefs, namely beliefs about the existence of things that support and and inhibit behavior that will be displayed. The three independent variables in this study describe the behavior caused by individual taxpayers, namely behaviors arising from sanctions (punishment), services that are given Account Representative (service) and tax amnesty (Incentive / Stimulation) which lead to individual taxpayer compliance itself.

## **2. Practical implications**

This research is expected to be able to provide a positive contribution to the Directorate General of Taxes in studying the behavior of taxpayers, especially individual taxpayers to encourage voluntary compliance (self awareness) which is part of the self assessment system as mandated by tax laws aimed at bringing health and independence to the nation.

## **Conclusions and Recommendations**

### **Conclusions**

Based on the results of testing hypotheses that have been explained previously, then conclusions can be drawn as follows:

1. The attitude of individual taxpayers regarding the implementation of administrative sanctions has a significant effect on individual taxpayer compliance in the city of Palembang. Individual taxpayers in Palembang City are very concerned in addressing administrative sanctions. Administrative sanctions that arise in the form of interest, fines and increases affect the attitude of individual taxpayers in establishing compliance in accordance with the provisions of tax regulations.
2. The attitude of individual taxpayers regarding Account Representative services has a significant positive effect on individual taxpayer compliance in Palembang City. Good service to taxpayers given by the state through the role of Account Representatives is directly proportional in influencing the attitude of individual taxpayers to compliance with their tax obligations.
3. The attitude of individual taxpayers regarding the ability to pay ransom for tax

amnesty has a significant effect on mandatory compliance with individuals in the city of Palembang. The stimulus provided by the state in the tax amnesty program through the property disclosure scheme and tax ransom payments affect the attitude of taxpayers to increase their compliance. The brief tax amnesty program with all the privileges offered turned out to be able to make taxpayers interested in following it and becoming a win-win solution for the state in providing health for its people and becoming a new era of voluntary awareness (self awareness) for the taxpayers who followed it.

4. Services, Incentives / Stimulations and Punishment summarized in this study show the interrelationships with each other as an inseparable part in influencing the attitudes of individual taxpayers to the tax compliance they carry out as part of their obligations as good citizens.

### **Recommendations**

Suggestions that can be given regarding the limitations in this study as described earlier are expected to be useful for further research, namely:

1. For further researchers, it is expected to be able to add other independent variables that influence the behavior of Individual Taxpayers in supporting their tax compliance.
2. For Researchers Furthermore, it is expected to be able to add the object of research for the Individual Taxpayers registered in all Tax Service Offices throughout Indonesia, so that it can be mapped the real picture of the Individual Taxpayers attitude in Indonesia.

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