JUKIM ADMI Jurnal Ilmiah Multidisiplin

OPEN ACCESS

JURNAL JUKIM Vol 5 No. 05 September 2026 | P-ISSN: 2829-0488 E-ISSN: 2829-0518, page. 116-125

Tax Literacy, Tax Service Quality, and Tax Sanctions in Relation to Individual Taxpayer Compliance in Ciakar Village

Kristiani Dawolo*, Siti Asmonah
Faculty of Economics and Business, Universitas Pamulang, Indonesia

Article History
Received : 26 August 2026
Revised : 28 August 2026
Accepted : 21 September 2026
Published : 22 September 2026

Corresponding author*:
Kristiani Dawolo

Contact:
christindawolo57@gmail.com

Cite This Article:
Dawolo, K., & Asmonah, S. (2026). Tax Literacy, Tax Service Quality, and Tax Sanctions in Relation to Individual Taxpayer Compliance in Ciakar Village. *Jurnal Ilmiah Multidisiplin*, *5*(05), 116–125.

DOI:
https://doi.org/10.56127/jukim.v5i05.3066

Abstract: Individual taxpayer noncompliance remains a challenge in Indonesia, potentially undermining tax administration effectiveness. Inconsistent findings concerning tax literacy, service quality, and sanctions highlight the need for context-specific investigation. **Objective:** This study aimed to examine the relationships between tax literacy, tax service quality, tax sanctions implementation, and individual taxpayer compliance in Ciakar Village, under the jurisdiction of Tigaraksa Primary Tax Office. **Method:** An associative quantitative design was employed with 100 individual taxpayers selected through purposive sampling. Primary data were collected using structured questionnaires and analyzed using multiple linear regression, t-tests, F-tests, and the coefficient of determination in SPSS 27. **Findings:** Tax literacy ($B = 0.245$; $p = 0.010$), tax service quality ($B = 0.179$; $p = 0.039$), and tax sanctions implementation ($B = 0.407$; $p < 0.001$) showed positive, significant associations with taxpayer compliance. Tax sanctions demonstrated the strongest standardized association ($\beta = 0.466$). The reported model explained 64.2% of compliance variation ($R^2 = 0.642$). **Implications:** The findings support integrated taxpayer education, responsive tax services, and consistent, equitable sanctions administration. **Originality:** This study jointly evaluates three compliance-related factors among individual taxpayers in Ciakar Village, offering localized evidence on their relative associations within a single regression model.

Keywords: Individual Taxpayer Compliance; Tax Literacy; Tax Service Quality; Tax Sanctions Implementation; Multiple Linear Regression

INTRODUCTION

Taxpayer compliance remains a critical challenge in Indonesia's self-assessment taxation system, in which individuals are responsible for calculating, paying, and reporting their tax obligations accurately and on time. Inadequate tax literacy, administrative difficulties, and inconsistent perceptions of enforcement may undermine voluntary compliance and the effectiveness of tax administration. Previous studies have identified taxpayer knowledge, service quality, and tax sanctions as relevant determinants of compliance (Marlina & Kuntadi, 2023; Pratiwi, 2024; Amalia, Hernawati, Durya, & Isthika, 2023). This issue is particularly relevant to individual taxpayers administered by the Tigaraksa Primary Tax Office (KPP Pratama Tigaraksa), including residents of Ciakar Village, Panongan District, Tangerang Regency. According to the administrative figures reported in the original manuscript, the proportion of noncompliant taxpayers increased from 26.08% in 2023 to 28.01% in 2025. In 2025, approximately 3,571 of 12,751 registered individual taxpayers reportedly failed to submit their annual tax returns on time. These figures indicate a potential gap between formal taxpayer registration and the fulfillment of reporting obligations, although the underlying administrative records require verification. At the national level, the Directorate General of Taxes (2026) introduced administrative penalty relief for eligible late payments and annual income tax return submissions until April 30, 2026. This policy illustrates the importance of administrative support in facilitating compliance but does not, by itself, establish the effectiveness of sanctions. Consequently, understanding the factors associated with individual taxpayer compliance in Ciakar Village is important for developing context-sensitive tax education, service improvement, and enforcement strategies.

© 2026 by the authors. This is an open-access article under the Creative Commons Attribution ShareAlike license (CC BY SA)

Previous research has examined taxpayer compliance using behavioral theories and quantitative approaches, particularly questionnaire-based surveys and regression analysis. The Theory of Planned Behavior (TPB) proposed by Ajzen (1991) explains behavioral intention through attitudes, subjective norms, and perceived behavioral control, providing a conceptual foundation for examining taxpayers' compliance decisions. In taxation research, Pratiwi (2024) found that tax literacy, administrative modernization, and tax sanctions positively influenced individual taxpayer compliance. Similarly, Amalia et al. (2023) reported significant relationships between tax service quality, sanctions, and annual tax return reporting compliance, although taxpayer awareness was not significant. Turyana and Supriatiningsih (2025), using multiple linear regression with 96 respondents, also identified significant effects of service quality and tax sanctions. However, empirical findings are not entirely consistent across institutional settings and analytical approaches. Puspita and Jati (2024), employing moderated regression analysis, found that tax sanctions positively influenced compliance, whereas service quality did not demonstrate a significant effect. Likewise, Nugraha and Febriansyah (2024), using a partial least squares approach, reported a significant effect of tax sanctions but no significant effect of service quality. Meanwhile, Simatupang, Hasibuan, and Rahmadhani (2023) demonstrated the relevance of taxpayer knowledge and service quality while examining sanctions as a moderating variable. These findings suggest that the relationships among taxpayer knowledge, administrative services, enforcement, and compliance may vary according to the characteristics of respondents, research settings, variable specifications, and analytical models.

Despite the growing literature on taxpayer compliance, several empirical and contextual questions remain insufficiently resolved. First, previous studies have reported inconsistent findings regarding the significance of tax service quality, while tax literacy and sanctions have frequently been investigated alongside different administrative or behavioral variables (Pratiwi, 2024; Puspita & Jati, 2024; Nugraha & Febriansyah, 2024). Second, existing studies differ in their treatment of sanctions, examining them either as direct predictors or as moderating variables, which limits straightforward comparisons across research models (Simatupang et al., 2023; Turyana & Supriatiningsih, 2025). Third, findings obtained from taxpayers in other administrative jurisdictions cannot automatically be generalized to individual taxpayers residing in Ciakar Village because taxpayer characteristics and experiences with tax administration may differ. Accordingly, the present study addresses a contextual and empirical gap by jointly examining tax literacy, tax service quality, and the implementation of tax sanctions as direct predictors of individual taxpayer compliance within a single regression model. Its contribution lies in providing localized empirical evidence and comparing the relative standardized regression coefficients of these three factors. Rather than proposing a new behavioral theory, the study applies an established behavioral perspective to a specific taxpayer population and administrative setting. This approach is expected to clarify whether the relationships identified in previous research are also observable among individual taxpayers in Ciakar Village.

Based on these considerations, this study aims to examine the partial and simultaneous relationships of tax literacy, tax service quality, and the implementation of tax sanctions with individual taxpayer compliance among taxpayers residing in Ciakar Village, Panongan District, Tangerang Regency, within the administrative jurisdiction of KPP Pratama Tigaraksa. Specifically, the study evaluates whether tax literacy (X1), tax service quality (X2), and tax sanctions implementation (X3) are positively and significantly associated with individual taxpayer compliance (Y), while identifying the predictor with the largest standardized regression coefficient. The research adopts an associative quantitative design using primary data collected through structured questionnaires from 100 respondents selected by purposive sampling. Multiple linear regression is employed to estimate the relationships among the variables, supported by instrument quality assessments and regression assumption tests. Conceptually, the study draws on the TPB to interpret the potential relevance of knowledge, perceived administrative support, and enforcement considerations to compliance behavior, without claiming to directly measure all TPB constructs. The findings are expected to enrich empirical discussions of individual taxpayer compliance and provide practical considerations for KPP Pratama Tigaraksa in strengthening taxpayer education, improving service delivery, and implementing consistent and equitable tax enforcement. Given the nonprobability sampling design and observational data, the findings are interpreted as statistical associations rather than definitive causal effects.

RESEARCH METHOD

This study employed a quantitative approach with an associative research design to examine the relationships between tax literacy, tax service quality, tax sanctions implementation, and individual taxpayer compliance. The quantitative approach was selected because the study involved numerical measurements obtained from respondents and statistical analysis of the relationships among variables. The associative design was used to evaluate the partial and simultaneous effects of three independent variables, namely tax literacy (X_1), tax

service quality (X_2), and tax sanctions implementation (X_3), on the dependent variable, individual taxpayer compliance (Y). The study was grounded in the Theory of Planned Behavior (TPB), which provides a behavioral perspective for interpreting taxpayers' compliance decisions. However, the study did not directly measure all TPB constructs. Multiple linear regression was employed to assess the direction and statistical significance of the relationships among the variables.

The research was conducted among individual taxpayers residing in Ciakar Village, Panongan District, Tangerang Regency, within the administrative jurisdiction of the Tigaraksa Primary Tax Office (KPP Pratama Tigaraksa), Indonesia. The target population comprised all actively registered individual taxpayers domiciled in the designated research area. The sample consisted of 100 respondents selected using purposive sampling, a nonprobability sampling technique in which participants are selected according to criteria relevant to the research objectives. Individual taxpayers were designated as the unit of analysis because the study focused on individual compliance behavior in fulfilling tax obligations. The original manuscript did not specify the exact data collection period, detailed respondent eligibility criteria, or the calculation used to determine the sample size. Consequently, these details require clarification from the researchers to improve methodological transparency and reproducibility.

The study used primary data collected through a structured questionnaire consisting of statements representing four research variables. Each statement was measured using a five-point Likert scale, with response scores ranging from 1 to 5. Individual taxpayer compliance (Y) was measured using five indicators: taxpayer registration, accuracy of tax calculation, timeliness of tax payment, timeliness of annual tax return submission, and adherence to tax regulations. Tax literacy (X_1) was measured through understanding the benefits of taxation, awareness of regulatory developments, knowledge of tax payment systems, understanding of annual tax return submission procedures, and knowledge of tax sanctions. Tax service quality (X_2) was assessed through service facility convenience, accuracy and reliability of information, responsiveness of tax officers, security and confidentiality of taxpayer information, and the ability of tax officers to resolve taxation-related problems. Tax sanctions implementation (X_3) was measured using the strictness of sanctions, fairness of enforcement, understanding of sanction provisions, deterrent effects, and consistency of tax law enforcement. These indicators were operationalized into 20 questionnaire items, consisting of five items for each variable.

Data collection was conducted through the distribution of structured questionnaires to respondents selected using purposive sampling. The questionnaire was designed to capture respondents' perceptions and assessments of tax literacy, tax service quality, tax sanctions implementation, and their compliance with tax obligations. Responses were quantified using the predetermined five-point Likert scale and subsequently processed for statistical analysis. The dataset comprised 100 respondents, with complete observations reported for all four research variables. The collected data were analyzed using IBM SPSS Statistics version 27. The original manuscript did not provide detailed information regarding questionnaire distribution methods, administration procedures, response rates, or the handling of incomplete responses. Therefore, these procedural details should be reported by the authors where supported by the original research documentation rather than inferred or reconstructed.

Data analysis was conducted using IBM SPSS Statistics version 27 and comprised several stages. First, descriptive statistics were calculated to summarize the number of observations, minimum and maximum values, means, and standard deviations for each variable. Second, instrument validity was assessed using item correlation coefficients (*r*-calculated) compared with the critical correlation value (*r*-table) of 0.196, alongside statistical significance at the 5% level. Instrument reliability was evaluated using Cronbach's alpha, with a threshold of 0.60 as applied in the original study. Third, regression assumptions were examined through the One-Sample Kolmogorov–Smirnov test for residual normality, tolerance and Variance Inflation Factor (VIF) values for multicollinearity, and the Glejser test for heteroscedasticity. Fourth, multiple linear regression was performed to estimate the relationships between the three independent variables and individual taxpayer compliance. The regression model was specified as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon \quad (1)$$

where (Y) represents individual taxpayer compliance, (α) denotes the regression intercept, (β_1), (β_2), and (β_3) represent the regression coefficients, (X_1) denotes tax literacy, (X_2) represents tax service quality, (X_3) denotes tax sanctions implementation, and ε represents the regression error term. Hypothesis testing was conducted at a significance level of 5% ((α=0.05)). The *t*-test was employed to evaluate the individual regression coefficients, whereas the *F*-test was used to assess the overall statistical significance of the

regression model. Finally, the coefficient of determination ((R^2)) was calculated to determine the proportion of variation in individual taxpayer compliance explained by the three independent variables.

RESULTS AND DISCUSSION

The following section is reconstructed from the original manuscript, preserving the reported statistical values, variable classifications, sample size, and regression results. The presentation follows the research objectives: evaluating the measurement instruments and regression assumptions, examining the partial relationships of tax literacy, tax service quality, and tax sanctions implementation with individual taxpayer compliance, and assessing their simultaneous relationship. All original numerical results are retained, including values requiring verification. Any inconsistencies are identified separately rather than silently corrected. The original manuscript contains ten statistical tables, renumbered sequentially as Tables 1–9 because the original numbering skips Table 9. No research figures were included in the original results.

Descriptive Statistics

Descriptive statistical analysis was performed to summarize the distribution of the four research variables using observations from 100 individual taxpayers. Table 1 presents the minimum, maximum, mean, and standard deviation of each variable, providing an overview of respondents' reported tax literacy, perceptions of service quality and sanctions, and taxpayer compliance.

Table 1. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Individual Taxpayer Compliance (Y)	100	9	24	17.50	3.14
Tax Literacy (X_1)	100	5	25	20.50	2.63
Tax Service Quality (X_2)	100	5	25	20.85	2.51
Tax Sanctions Implementation (X_3)	100	5	25	20.12	2.89
Valid N (listwise)	100				

Source: Original manuscript, SPSS 27 descriptive statistics.

Table 1 indicates that tax service quality recorded the highest mean score (20.85), followed by tax literacy (20.50) and tax sanctions implementation (20.12). The three independent variables have relatively similar mean scores, with tax service quality displaying the smallest standard deviation (2.51), indicating comparatively less dispersion in respondents' assessments. Individual taxpayer compliance recorded a mean of 17.50 and a standard deviation of 3.14. Because the variables represent different constructs, differences in their mean scores should not be interpreted as direct differences in their influence on compliance.

Instrument Validity and Reliability

Before examining the relationships among the research variables, the measurement instruments were evaluated through validity and reliability testing. Item validity was assessed using the reported item correlation coefficients, critical correlation value, and significance levels. The results for all 20 questionnaire items are presented in Table 2.

Table 2. Instrument Validity Test Results

Variable	Item	r-calculated	r-table	Sig.	Classification
Taxpayer Compliance (Y)	Y1	0.809	0.196		Source: Original manuscript, instrument validity test results.

As shown in Table 2, all 20 questionnaire items have correlation coefficients exceeding the reported critical value of 0.196, with significance levels below 0.05. The coefficients range from 0.722 to 0.875. Under the validity criteria adopted in the original study, all items were classified as valid and retained for further

analysis. However, the manuscript does not explicitly identify whether the reported coefficients represent ordinary item–total correlations or corrected item–total correlations, which should be clarified when verifying the original statistical output.

The internal consistency of each variable was subsequently evaluated using Cronbach's alpha. Table 3 summarizes the reliability coefficients and classifications reported in the original manuscript.

Table 3. Instrument Reliability Test Results

Research Variable	Cronbach's Alpha	Threshold	Classification
Tax Literacy (X_1)	0.857	0.60	Reliable
Tax Service Quality (X_2)	0.872	0.60	Reliable
Tax Sanctions Implementation (X_3)	0.886	0.60	Reliable
Taxpayer Compliance (Y)	0.803	0.60	Reliable

Source: Original manuscript, reliability test results.

Table 3 demonstrates that all four variables have Cronbach's alpha values above the threshold of 0.60 adopted in the study. Tax sanctions implementation has the highest reliability coefficient (0.886), followed by tax service quality (0.872), tax literacy (0.857), and taxpayer compliance (0.803). These results indicate acceptable internal consistency under the study's specified criterion, supporting the use of the composite variable scores in subsequent regression analysis.

Classical Assumption Tests

Regression diagnostic tests were conducted to evaluate residual normality, multicollinearity, and heteroscedasticity. These assessments were intended to determine whether the assumptions relevant to the multiple linear regression model were reasonably supported by the observed data.

Normality Test

Residual normality was assessed using the One-Sample Kolmogorov–Smirnov test. The original SPSS output is reproduced numerically in Table 4, including the asymptotic and Monte Carlo significance results.

Table 4. One-Sample Kolmogorov–Smirnov Normality Test

Statistic	Component	Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	0.0000000
Normal Parameters[a,b]	Std. Deviation	2.77466504
Most Extreme Differences	Absolute	0.066
Most Extreme Differences	Positive	0.037
Most Extreme Differences	Negative	−0.066
Test Statistic		0.066
Asymp. Sig. (2-tailed)[c]		0.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.	0.341
99% Confidence Interval	Lower Bound	0.328
99% Confidence Interval	Upper Bound	0.353

Source: Original manuscript, SPSS One-Sample Kolmogorov–Smirnov test output. Superscript markers are retained from the original output; their full footnote definitions were not supplied.

Table 4 reports a Kolmogorov–Smirnov test statistic of 0.066, with an asymptotic significance value of 0.200 and a Monte Carlo significance value of 0.341. Both reported significance values exceed 0.05, indicating that the test did not reject the normality assumption for the regression residuals. This finding supports the use of the specified regression model with respect to the normality diagnostic, although a nonsignificant test does not establish that the residual distribution is perfectly normal.

Multicollinearity Test

Multicollinearity was assessed using tolerance values and Variance Inflation Factors (VIF) for the three independent variables. Table 5 presents the original diagnostic results.

Table 5. Multicollinearity Test Results

Model	Independent Variable	Tolerance	VIF
1	Tax Literacy (X_1)	0.877	1.140
	Tax Service Quality (X_2)	0.912	1.096
	Tax Sanctions Implementation (X_3)	0.852	1.174

Source: Original manuscript, SPSS collinearity statistics.

The results in Table 5 show that all tolerance values exceed the commonly applied threshold of 0.10, while all VIF values are substantially below 10. The VIF values range from 1.096 to 1.174, indicating limited linear dependence among the independent variables. Therefore, the regression model does not exhibit evidence of problematic multicollinearity under these diagnostic criteria.

Heteroscedasticity Test

The Glejser test was employed to examine whether the absolute regression residuals were systematically associated with the independent variables. The coefficients and significance values from the original test are presented in Table 6.

Table 6. Glejser Heteroscedasticity Test Results

Variable	B	Std. Error	Beta	t	Sig.
Constant	0.867	1.331	—	0.652	0.516
Tax Literacy (X_1)	0.060	0.051	0.122	1.165	0.247
Tax Service Quality (X_2)	−0.008	0.047	−0.018	−0.175	0.861
Tax Sanctions Implementation (X_3)	0.024	0.040	0.064	0.606	0.546

Source: Original manuscript, SPSS Glejser test output.

As presented in Table 6, the significance values for tax literacy (0.247), tax service quality (0.861), and tax sanctions implementation (0.546) are all greater than 0.05. Accordingly, the Glejser test did not identify statistically significant relationships between the independent variables and the absolute residuals. These results provide no evidence of heteroscedasticity under the applied test, although they do not exclude every possible form of nonconstant residual variance.

Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the individual relationships between tax literacy, tax service quality, tax sanctions implementation, and individual taxpayer compliance. Table 7 presents the unstandardized regression coefficients, standardized coefficients, t-statistics, and significance levels reported in the original manuscript.

Table 7. Multiple Linear Regression Results

Variable	B	Std. Error	Beta	t	Sig.
Constant	1.217	2.418	—	0.504	0.616
Tax Literacy (X_1)	0.245	0.093	0.219	2.643	0.010
Tax Service Quality (X_2)	0.179	0.086	0.171	2.093	0.039
Tax Sanctions Implementation (X_3)	0.407	0.073	0.466	5.551	0.000

Source: Original manuscript, SPSS regression coefficients.

Based on Table 7, the estimated multiple linear regression equation is expressed as follows:

$$\hat{Y} = 1.217 + 0.245X_1 + 0.179X_2 + 0.407X_3 \quad (2)$$

where $\hat{Y}$ denotes predicted individual taxpayer compliance, X_1 represents tax literacy, X_2 denotes tax service quality, and X_3 represents tax sanctions implementation. The regression coefficients indicate positive conditional associations between each independent variable and taxpayer compliance when the other

predictors are held constant. The intercept of 1.217 represents the model's predicted compliance score when all three independent variables equal zero; however, this value lies outside the observed score ranges and therefore has limited substantive interpretation.

The standardized regression coefficients further indicate that tax sanctions implementation has the largest coefficient (β = 0.466), followed by tax literacy (β = 0.219) and tax service quality (β = 0.171). This comparison suggests that tax sanctions implementation exhibits the strongest standardized association with taxpayer compliance among the three predictors included in the model.

Partial Hypothesis Testing

The partial regression tests were used to evaluate whether each independent variable was significantly associated with individual taxpayer compliance after accounting for the other predictors.

Tax literacy demonstrated a positive and statistically significant coefficient (B = 0.245; t = 2.643; p = 0.010). Tax service quality also exhibited a positive and statistically significant coefficient (B = 0.179; t = 2.093; p = 0.039). Similarly, tax sanctions implementation showed a positive and statistically significant coefficient (B = 0.407; t = 5.551; p < 0.001). All three reported significance values were below 0.05, supporting the study's three partial hypotheses.

These findings indicate that the three predictors are individually associated with taxpayer compliance within the estimated regression model. Nevertheless, the observational research design does not establish that changes in these factors necessarily cause corresponding changes in taxpayer compliance.

Simultaneous Hypothesis Testing

The simultaneous significance of the regression model was evaluated using the F-test. This analysis examined whether the three independent variables jointly explained statistically significant variation in individual taxpayer compliance. The original ANOVA results are presented in Table 8.

Table 8. Simultaneous F-Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1365.873	3	455.291	57.346	0.000
Residual	762.178	96	7.939	—	—
Total	2128.050	99	—	—	—

Source: Original manuscript, SPSS ANOVA output. Reported numerical values are preserved pending statistical verification.

Table 8 indicates that the regression model produced an F-statistic of 57.346 with 3 and 96 degrees of freedom and a reported significance value below 0.001. Based on the reported output, the regression model is statistically significant at the 5% level. This suggests that tax literacy, tax service quality, and tax sanctions implementation jointly explain a statistically significant proportion of the observed variation in individual taxpayer compliance.

However, the ANOVA values require verification against the original SPSS output because the total sum of squares reported in Table 8 is not consistent with the dependent variable's standard deviation in Table 1. The simultaneous significance conclusion should therefore be considered provisional until this discrepancy has been resolved.

Coefficient of Determination

The coefficient of determination was examined to evaluate the explanatory capacity of the multiple linear regression model. Table 9 presents the reported model summary, including the multiple correlation coefficient, coefficient of determination, adjusted coefficient of determination, and standard error of the estimate.

Table 9. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.801	0.642	0.631	2.81769

As shown in Table 9, the reported coefficient of determination (R^2) is 0.642, indicating that the regression model accounts for 64.2% of the observed variation in individual taxpayer compliance. The adjusted R^2 of

0.631 indicates an explanatory proportion of 63.1% after adjustment for the number of predictors and sample size. The remaining 35.8% of variation is not explained by the reported model and may reflect unmeasured factors, measurement variation, and other sources of unexplained variability.

The model summary suggests substantial explanatory capacity within the analyzed sample. Nevertheless, the reported R^2 must be checked against the original ANOVA and descriptive statistics outputs before the numerical interpretation can be regarded as fully verified.

Discussion

The Relationship Between Tax Literacy and Individual Taxpayer Compliance

The regression analysis indicates that tax literacy is positively and significantly associated with individual taxpayer compliance. The reported coefficient of 0.245 and significance level of 0.010 suggest that respondents with higher tax literacy scores tend to report higher compliance scores after accounting for tax service quality and sanctions implementation. This finding supports the proposition that knowledge of tax regulations, payment procedures, reporting obligations, and sanctions is relevant to taxpayers' ability to fulfill their obligations.

From the perspective of the Theory of Planned Behavior (TPB), tax literacy may be conceptually related to perceived behavioral control because knowledge of tax procedures can contribute to an individual's perceived ability to perform required administrative activities (Ajzen, 1991). However, this interpretation remains conceptual because perceived behavioral control was not directly measured in the questionnaire. The result is consistent with Pratiwi (2024), who reported a positive relationship between tax literacy and individual taxpayer compliance, and with Putri and Junaidi (2023), whose research examined tax literacy and tax knowledge as determinants of compliance.

The finding suggests that taxpayer education may be relevant to improving compliance-related knowledge and administrative capability. For KPP Pratama Tigaraksa, practical considerations include accessible guidance on tax calculation, payment procedures, annual tax return submission, and regulatory updates. Nevertheless, the present cross-sectional survey cannot determine whether improvements in literacy would independently produce subsequent improvements in actual compliance behavior.

The Relationship Between Tax Service Quality and Individual Taxpayer Compliance

Tax service quality demonstrated a positive and statistically significant association with individual taxpayer compliance, with a regression coefficient of 0.179 and a significance value of 0.039. The result indicates that respondents reporting more favorable perceptions of tax services also tend to report higher compliance scores, controlling for the other variables in the model.

Service quality encompasses the accessibility and convenience of facilities, accuracy of information, responsiveness of tax officers, confidentiality of taxpayer data, and effectiveness of administrative assistance. These characteristics may reduce perceived administrative difficulties and facilitate the completion of tax obligations. Conceptually, service quality may be associated with perceived behavioral control within TPB, although the present study does not directly test this theoretical mechanism.

The finding is consistent with Azhari and Poerwati (2023), who reported a positive relationship between tax service quality and taxpayer compliance. It also supports the service-quality findings discussed by Megawati et al. (2025). Nevertheless, the literature reviewed in the introduction includes studies reporting nonsignificant service-quality relationships. Such differences may be related to variations in taxpayer populations, measurement indicators, institutional settings, or model specifications. Because these potential explanations were not directly tested, they should be treated as possibilities rather than established causes of divergent findings.

For tax administration, the result highlights the relevance of reliable information, responsive assistance, secure data handling, and accessible administrative services. These considerations are particularly important where taxpayers experience difficulties navigating tax reporting procedures. The relatively smaller standardized coefficient for service quality does not imply that service improvements are unimportant, but indicates a weaker standardized association than the other predictors in this sample.

The Relationship Between Tax Sanctions Implementation and Individual Taxpayer Compliance
Tax sanctions implementation exhibited the strongest standardized association with individual taxpayer compliance among the three independent variables. The reported unstandardized regression coefficient was 0.407, with a standardized coefficient of 0.466 and a significance value below 0.001. This finding suggests that respondents who perceive tax sanctions as more consistently, fairly, and firmly implemented tend to report higher levels of compliance.

Tax sanctions may influence compliance-related decisions by increasing awareness of the consequences associated with late reporting, incorrect tax calculations, or other administrative violations. Within a behavioral perspective, perceptions of sanctions may contribute to evaluations of the consequences of compliance and noncompliance. However, tax sanctions are not themselves a direct measurement of any single TPB construct, and the present study does not estimate a formal TPB mediation mechanism.

The finding is consistent with the sanctions-related results discussed by Putri and Junaidi (2023) and Firmansyah et al. (2022). It also corresponds with the broader argument that predictable enforcement can be associated with compliance-related behavior. Nevertheless, the strength of the sanctions coefficient should not be interpreted as evidence that stricter penalties necessarily produce better compliance outcomes. The questionnaire measures respondents' perceptions of sanctions implementation rather than experimentally observed changes in enforcement intensity.

The practical implication is that tax authorities should consider the consistency, transparency, and fairness of sanctions administration alongside taxpayer education and service improvements. An approach combining clear information, accessible administrative assistance, and predictable enforcement may be more appropriate than relying exclusively on punitive measures. Further research would be required to evaluate the causal effectiveness of such an integrated strategy.

The Simultaneous Relationship of the Three Predictors With Taxpayer Compliance
The reported F-test indicates that tax literacy, tax service quality, and tax sanctions implementation jointly have a statistically significant relationship with individual taxpayer compliance. The reported R^2 of 0.642 further suggests that the three-predictor model explains a substantial proportion of the variation in compliance scores within the sample, subject to verification of the statistical inconsistency identified in the original tables. The combined model reflects three conceptually distinct dimensions of tax compliance: knowledge of tax obligations, perceptions of administrative service quality, and perceptions of enforcement. Tax literacy concerns taxpayers' understanding of regulatory requirements and procedures; service quality reflects their assessment of administrative support; and sanctions implementation represents perceptions of enforcement consistency and consequences. Together, these dimensions provide a useful empirical framework for examining compliance-related behavior.

The study contributes localized evidence concerning individual taxpayers in Ciakar Village within the administrative jurisdiction of KPP Pratama Tigaraksa. Its contribution is primarily contextual and empirical rather than the development of a new theoretical model. The findings also demonstrate that all three predictors retain positive regression coefficients when included simultaneously, although the relative magnitudes of their standardized coefficients differ.

The interpretation of these findings is subject to several limitations. First, purposive sampling limits statistical generalization beyond the surveyed respondents. Second, the use of self-reported questionnaire responses means that the dependent variable represents reported compliance rather than independently verified administrative compliance records. Third, the cross-sectional associative design does not support definitive causal conclusions. Fourth, the study does not directly measure the complete TPB constructs, restricting the extent to which its results can be interpreted as a formal test of that theory. Finally, the original manuscript contains a numerical inconsistency across the descriptive statistics, ANOVA, and model summary outputs that must be resolved before final publication.

Overall, the reported findings suggest that tax literacy, tax service quality, and tax sanctions implementation are relevant correlates of individual taxpayer compliance in the research setting. Subject to statistical verification, these results provide a basis for further research and may inform the development of more integrated taxpayer education, administrative service, and enforcement policies.

CONCLUSION

This study concludes that tax literacy, tax service quality, and tax sanctions implementation are positively and significantly associated with individual taxpayer compliance in Ciakar Village, within the administrative jurisdiction of KPP Pratama Tigaraksa. The partial regression results indicate that tax literacy (B = 0.245; p = 0.010), tax service quality (B = 0.179; p = 0.039), and tax sanctions implementation (B = 0.407; p < 0.001) are statistically significant predictors of taxpayer compliance. Tax sanctions implementation exhibits the strongest standardized association (β = 0.466), followed by tax literacy (β = 0.219) and tax service quality (β = 0.171). The simultaneous regression test indicates that the three predictors are jointly significant (F = 57.346; p < 0.001), while the reported coefficient of determination (R^2 = 0.642) suggests that the model explains 64.2% of the variation in individual taxpayer compliance. These findings provide contextual empirical evidence regarding the combined relevance of taxpayer knowledge, administrative service quality, and perceived tax enforcement in explaining compliance-related behavior. Practically, the results suggest that KPP Pratama Tigaraksa should consider strengthening taxpayer education, improving the accessibility and responsiveness of tax services, and maintaining consistent and equitable sanctions administration. However, the findings should be interpreted within the limitations of purposive sampling, self-reported questionnaire data, and an associative research design, which restrict generalizability and causal inference. Future research may examine broader taxpayer populations and incorporate additional determinants of compliance. The reported regression statistics also require reconciliation with the original SPSS output before the findings are finalized for publication.

REFERENCES

Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes, 50*(2), 179–211. doi:10.1016/0749-5978(91)90020-T

Amalia, E. V., Hernawati, R. I., Durya, N. P. M. A., & Isthika, W. (2023). The influence of tax sanctions, taxpayer awareness, and tax service quality on individual taxpayer SPT reporting compliance. *Jurnal Ilmiah Akuntansi Kesatuan, 11*(3), 521–530. doi:10.37641/jiakes.v11i3.2211

Azhari, D. I., & Poerwati, R. T. (2023). Pengaruh pengetahuan perpajakan, kesadaran wajib pajak, kualitas pelayanan fiskus dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi. *Jurnal Ilmiah Akuntansi Peradaban, 9*(1), 41–57. doi:10.24252/jiap.v9i1.34868

Direktorat Jenderal Pajak. (2026, March 27). *Pemerintah berikan relaksasi pelaporan SPT Tahunan Orang Pribadi, sanksi administratif dihapus hingga 30 April 2026*. Retrieved from https://www.pajak.go.id/

Firmansyah, A., Harryanto, H., & Trisnawati, E. (2022). Pengaruh sosialisasi perpajakan, sanksi perpajakan, dan kesadaran perpajakan terhadap kepatuhan wajib pajak orang pribadi dengan sistem informasi sebagai variabel intervening. *Jurnal Pajak Indonesia (Indonesian Tax Review), 6*(1), 130–142. doi:10.31092/jpi.v6i1.1622

Marlina, L., & Kuntadi, C. (2023). Factors affecting taxpayer compliance: Understanding of tax accounting, quality of fiscal services, tax sanctions. *Gema Wiralodra, 14*(2), 864–873. doi:10.31943/gw.v14i2.518

Megawati, I., Sundarta, I., & Azis, A. D. (2025). Pengaruh kualitas pelayanan pajak, pemahaman peraturan perpajakan serta sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi. *Jurnal Pendidikan Tambusai, 9*(1), 10039–10044. doi:10.31004/jptam.v9i1.26198

Nugraha, S. C., & Febriansyah, A. (2024). Analisis kepatuhan wajib pajak yang dipengaruhi oleh kualitas pelayanan pajak, tarif pajak, dan sanksi pajak. *Journal of Economics, Management, Business and Accounting, 4*(1), 62–76. doi:10.34010/jemba.v4i1.13153

Pratiwi, E. T. (2024). Pengaruh modernisasi sistem administrasi perpajakan, literasi pajak, sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi. *Restitusi: Jurnal Riset Perpajakan, 3*(1), 36–44. doi:10.33096/restitusi.v3i1.1108

Puspita, N. N. T., & Jati, I. K. (2024). Preferensi risiko memoderasi pengaruh sanksi perpajakan dan kualitas pelayanan pada kepatuhan wajib pajak. *E-Jurnal Akuntansi, 34*(7), 1863–1876. doi:10.24843/EJA.2024.v34.i07.p17

Putri, D. R., & Junaidi, A. (2023). Pengaruh literasi perpajakan, penerapan e-filing, sanksi perpajakan dan pengetahuan perpajakan terhadap kepatuhan wajib pajak orang pribadi. *Jurnal Akuntansi, 12*(2), 137–154. doi:10.37932/ja.v12i2.795

Simatupang, T., Hasibuan, T. F. H., & Rahmadhani, S. N. (2023). Service quality, awareness, and knowledge of taxpayers on compliance with land and building tax payments with tax sanctions as a moderating variable. *Jurnal Indonesia Sosial Teknologi, 4*(9), 1243–1260. doi:10.59141/jist.v4i9.704

Turyana, R., & Supriatiningsih, S. (2025). Enhancing tax compliance through improved tax service quality and the enforcement of tax sanctions. *Jurnal Ilmiah Akuntansi Kesatuan, 13*(1), 139–148. doi:10.37641/jiakes.v13i1.3215