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ANALYZING TAX COMPLIANCE FACTORS IN GOVERNMENT INSTITUTIONS: SOCIALIZATION, SERVICE QUALITY, KNOWLEDGE, AND AWARENESS

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Abstract

Government institutions are recognized as tax subjects with both formal and material obligations to comply with taxation regulations in Indonesia. This study aims to analyze the factors that influence taxpayer compliance levels in government institutions in Banten Province. The independent variables examined include tax socialization, service quality, tax knowledge, and taxpayer awareness, while compliance is designated as the dependent variable. This research employs a quantitative approach with multiple linear regression analysis. Primary data were collected from 130 questionnaires distributed to employees directly responsible for government institution tax reporting in Banten Province using purposive sampling. The results indicate that tax socialization, service quality, and taxpayer awareness have a significant positive impact on tax compliance, whereas tax knowledge does not have a statistically significant effect on compliance. These findings underscore the importance of optimizing tax socialization, enhancing service quality, and increasing taxpayer awareness among government officials to improve compliance. The study contributes to both practice and theory by offering insights for tax authorities to refine strategies in promoting compliance within government institutions and providing a basis for further research on the role of tax knowledge.

Keywords: *Government Institutions; Tax Awareness; Tax Service Quality; Tax Knowledge; Tax Socialization; Taxpayer Compliance*

Abstrak

Institusi pemerintah diakui sebagai subjek pajak yang memiliki kewajiban formal dan material untuk mematuhi peraturan perpajakan di Indonesia. Penelitian ini bertujuan untuk menganalisis faktor-faktor yang mempengaruhi tingkat kepatuhan wajib pajak di institusi pemerintah di Provinsi Banten. Variabel independen yang dianalisis meliputi sosialisasi pajak, kualitas layanan, pengetahuan pajak, dan kesadaran wajib pajak, sementara kepatuhan ditetapkan sebagai variabel dependen. Penelitian ini menggunakan pendekatan kuantitatif dengan analisis regresi linier berganda. Data primer dikumpulkan dari 130 kuesioner yang dibagikan kepada pegawai yang bertanggung jawab langsung atas pelaporan pajak lembaga pemerintah di Provinsi Banten menggunakan sampling purposif. Hasil penelitian menunjukkan bahwa sosialisasi pajak, kualitas layanan, dan kesadaran wajib pajak memiliki dampak positif yang signifikan terhadap kepatuhan pajak, sedangkan pengetahuan pajak tidak memiliki efek yang signifikan secara statistik terhadap kepatuhan. Temuan ini menyoroti pentingnya mengoptimalkan sosialisasi pajak, meningkatkan kualitas layanan, dan meningkatkan kesadaran wajib pajak di kalangan pejabat pemerintah untuk meningkatkan kepatuhan. Studi ini berkontribusi pada praktik dan teori dengan memberikan wawasan bagi otoritas pajak untuk menyempurnakan strategi dalam mempromosikan kepatuhan di lembaga pemerintah dan menyediakan dasar untuk penelitian lebih lanjut mengenai peran pengetahuan pajak.

Kata Kunci: *Instansi Pemerintah; Kepatuhan Wajib Pajak; Kesadaran Perpajakan; Kualitas Pelayanan Perpajakan; Pengetahuan Perpajakan; Sosialisasi Perpajakan.*

JEL Classification : M41, M42, H26, H83

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INTRODUCTION

Taxes are a fundamental pillar of state revenue, playing a vital role in financing national development, supporting public services, and maintaining economic and social stability. Beyond their budgetary function, taxes also serve regulatory, distributive, and stabilizing functions, such as directing economic activity, promoting equity, and controlling inflation or deflation. Indonesian tax revenue data for 2021–2024 shows a significant upward trend, with consistent annual growth. In 2021, total tax revenue reached Rp 1.277,5 trillion, increasing by 19.2% year-over-year. It rose to Rp 1.716,8 trillion in 2022 (up 34,3%) and Rp 2.155,4 trillion in 2023 (up 8,9%). Although growth slowed in 2024, revenue still increased by 3.5% to Rp 1.932.4 trillion, achieving 100.5% of the government's target (DDTCNews, 2025). However, despite this positive trend, the national tax ratio— tax revenue as a percentage of Gross Domestic Product (GDP)—has remained inconsistent and not fully aligned with economic growth. In 2021, the tax ratio stood at 9.11%, increased to 10.21% in 2023, but slightly declined to 10.08% in 2024 due to nominal GDP growth outpacing tax collection (DDTCNews, 2025). This situation suggests that Indonesia's tax potential has not yet been fully optimized, highlighting the urgent need to strengthen tax compliance—particularly among government institutions that play a strategic role as tax collectors and withholding agents in public expenditure.

Previous studies have identified several determinants of tax compliance. Harjowiryono (2020) emphasized factors such as tax knowledge, attitudes toward tax obligations, service quality, administrative effectiveness, the usability of tax applications, and treasurer certification. Effective outreach programs can improve understanding of tax regulations, while responsive services help reduce administrative barriers. Tax knowledge is essential for minimizing technical errors in reporting, particularly among treasurers and financial managers. Furthermore, tax awareness reflects a moral responsibility and voluntary commitment in fulfilling obligations. This is supported by findings from Purnamasari et al. (2024) and Jaeng & Yadnyana (2024), who underscore the importance of service quality. In contrast, Aji et al. (2024) found no significant effect of service quality.

Most existing research has concentrated on individual taxpayers (e.g., Abdullah & Iswara, 2023; Afiqoh & Putri, 2023; Intan et al., 2025; Nurcahyani et al., 2025), whereas studies on institutional taxpayers, particularly government institutions, remain limited. In fact, government institutions exhibit unique bureaucratic characteristics, such as frequent job rotations and suboptimal knowledge transfer, which can hinder consistency in tax compliance. The complexity of public financial management also increases the risk of reporting errors and delays. Internal factors—including the treasurer's knowledge, administrative discipline, and collective awareness of state officials—are as critical as external factors such as regulation and service quality.

Based on this background, this study aims to empirically examine the effects of socialization, service quality, knowledge, and tax awareness on tax compliance among government institutions in Banten Province. The study is expected to contribute practically to strategies for improving compliance within government institutions and enrich the academic literature on public sector tax compliance. The findings are also expected to serve as a basis for the government and fiscal authorities to design more effective outreach programs, improve service delivery, and strengthen educational initiatives to promote sustainable tax compliance. Importantly, this research offers novelty by focusing specifically on institutional taxpayers within government bodies, an area that has received limited attention in prior studies.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior

One of the most widely applied social psychology theories in tax compliance studies is the Theory of Planned Behavior, proposed by Ajzen in 1991. Within the framework of the Theory of Planned Behavior, a person's intention to engage in a particular behavior is influenced by three main components: (1) attitude toward behavior, which reflects the individual's positive or negative assessment of a particular action; (2) subjective norm, which describes the perception of social pressure from the environment to act according to expectations; and (3) perceived behavioral control, which indicates an individual's belief in their ability to carry out the behavior. These three aspects simultaneously shape intentions, which ultimately influence actual behavior.

In the context of this research, the four variables tested tax socialization, tax service quality, tax knowledge, and tax awareness can be explained through the Theory of Planned Behavior. Tax socialization strengthens subjective norms because taxpayers understand that the social environment and institutions expect them to comply. Service quality is closely related to perceived behavioral control, as accessible, transparent, and responsive services reduce technical barriers and increase taxpayers' confidence in compliance. Tax knowledge influences attitudes toward behavior, as a thorough understanding of tax rights, obligations, and benefits promotes a positive attitude toward compliance. Meanwhile, tax awareness is an internal factor that reinforces positive attitudes and subjective norms, allowing compliance to be carried out voluntarily without external coercion.

These four components then influence the intention to comply, ultimately driving actual tax compliance. Within government institutions, treasurers or employees who understand tax benefits, receive support from the organizational environment, and feel capable of fulfilling tax administration obligations are more likely to comply. This aligns with research by Rachmawati & Yuliana (2022), which found that the three constructs of the Theory of Planned Behavior significantly influence compliance intentions and behavior, particularly in the context of tax reporting and payment. Nasution & Dwirandra (2021) added that erceptions of fairness and trust in tax authorities strengthen positive attitudes toward compliance. Mardiasmo (2018) emphasized the importance of a social psychology approach, specifically the Theory of Planned Behavior, as a strategy for building a culture of sustainable compliance in the public sector.

Thus, the Theory of Planned Behavior provides a comprehensive framework for understanding how external factors, such as socialization and service quality, and internal factors, such as knowledge and awareness, interact to shape tax compliance intentions and behavior, including within government institutions.

Tax Socialization

Tax socialization is a strategic effort to disseminate information on tax regulations, policies, and mechanisms to the public, with the aim of increasing understanding and awareness of taxation as a key source of state revenue. Through effective socialization, taxpayers are expected to comprehend their rights and obligations and develop voluntary compliance awareness (Nurcahyani et al., 2025). The Directorate General of Taxes has developed various effective socialization methods to help the public better understand the' technical aspects and benefits of taxes' (Anggarwati, 2025).

According to Effendi (2025), tax socialization can be conducted in two primary forms: direct socialization and indirect **s**ocialization. Direct socialization involves face-to-face interactions, such as early tax education, counseling through tax clinics, seminars, workshops, and public discussions that allow taxpayers to ask questions directly. Meanwhile, indirect socialization is carried out with minimal interaction, such as through television and radio talk shows, articles in print media, magazines, books, and widely published educational content. According to Effendi (2025), tax socialization can be conducted in two primary forms: direct socialization and indirect socialization. Direct socialization involves face-to-face interactions, such as early tax education, counseling through tax clinics, seminars, workshops, and public discussions that allow taxpayers to ask questions directly. Meanwhile, indirect socialization is carried out with minimal interaction, such as through television and radio talk shows, articles in print media, magazines, books, and widely published educational content.

The success of socialization is greatly influenced by the quality of service that tax officials provide. Communicative, responsive, and transparent service will help taxpayers understand complex regulations, resolve technical issues, and increase trust in the tax authorities. Decision of the Director General of Taxes Number KEP-160/PJ/2022, emphasizing the importance of public services in the tax sector to support effective communication between tax authorities and taxpayers. Therefore, structured socialization, supported by high-quality service, will strengthen positive relationships between taxpayers and tax officials, foster trust, and enhance compliance. This also aligns with the mandate on the Harmonization of Tax Regulations (UU HPP), which emphasizes taxpayer development as a strategic step in increasing state revenue.

Furthermore, Abdullah (2023) explains that the effectiveness of socialization can be measured through several key indicators, including: the presence of direct outreach activities by tax officials; the regular delivery of information regarding changes in payment procedures; the ability of socialization to raise taxpayer awareness and encourage compliance; the clarity of the information provided; and the active role of tax officials in expanding public knowledge about taxation.

Thus, tax socialization functions not only as a means of disseminating information but also as a development instrument that can form collective awareness and sustainably improve taxpayer compliance behaviour.

Tax Service Quality

Service quality is a systematic effort to provide assistance and guidance, meeting the needs of service users, who are taxpayers in the tax context. Sufiyanto et al. (2024) define tax service quality as providing taxpayers a sense of comfort, security, and legal certainty in exercising their rights and obligations. Mantirri et al. (2024) emphasize that professional and high-quality tax services can increase taxpayers' willingness to fulfill their tax obligations voluntarily. Therefore, tax officials must be competent in tax regulations, administrative procedures, and practical communication skills.

The Decision of the Director General of Taxes, Number KEP-160/PJ/2022, stipulates that the Directorate General of Taxes must provide guidance and assistance to taxpayers through quality services. This emphasizes that tax services are not merely administrative but constitute a legal mandate to ensure taxpayers receive convenience, certainty, and a sense of fairness in fulfilling their obligations. As an operational guideline, the Decision of the Director General of Taxes Number KEP-160/PJ/2022 establishes public service standards that meet speed, accuracy, accessibility, transparency, and user-friendliness. Services that meet these standards are believed to increase taxpayer trust, satisfaction, and compliance.

Service quality assessments often employ the service quality model, which measures service quality by comparing the gap between user expectations and their actual perceptions of the service received. In research by Zuraeva and Rulandari (2020), tax service quality is measured through several important dimensions: reliability, responsiveness, officer competence, service accessibility, courtesy and friendliness, clear communication, tax authority credibility, security assurance, understanding taxpayer needs, and tangibles.

Thus, service quality encompasses more than just technical aspects; it also creates a service experience that builds trust, enhances positive perceptions, and is a key factor influencing taxpayer compliance behavior.

Tax Knowledge

Knowledge is an individual's understanding of specific information, serving as the basis for informed decision-making. Tax knowledge refers to an individual's ability to understand applicable provisions, procedures, and regulations to carry out their tax obligations correctly, appropriately, and responsibly (Mantirri et al., 2024). Hantono et al. (2019) note that tax knowledge also encompasses understanding relevant fees and regulations, enabling taxpayers to comprehend the limits of their rights and obligations. Similarly, Effendi (2025) states that tax knowledge is not merely theoretical but reflects an individual's practical ability to determine whether actions follow applicable tax laws.

Tax knowledge plays a crucial role in supporting sustainable fiscal reform. In other words, high tax literacy is essential to good tax morale. To improve this understanding, the Directorate General of Taxes has developed various education, outreach, and digitalization programs for tax administration to expand access to information for both the general public and government officials, particularly within agencies with fiscal responsibilities.

According to Angeline (2023), tax knowledge can be measured through five leading indicators: understanding of rights and obligations as a taxpayer, knowledge of the Indonesian tax system, understanding of tax rules and regulations, mastery of applicable tax rates, and understanding the function and purpose of taxes as an instrument of national development.

Thus, tax knowledge is not merely administrative information but also a crucial foundation for shaping the attitudes, perceptions, and ultimately, taxpayer compliance behavior, including in the government sector.

Tax Awareness

Awareness is an individual's ability to understand the surrounding reality and determine appropriate attitudes and behaviors toward that reality. Tax awareness is a crucial psychological aspect in taxation because it influences taxpayer behavior in fulfilling their obligations voluntarily (voluntary compliance). Mardiasmo (2018) defines tax awareness as taxpayers' understanding of the role of taxes as the primary source of financing for national development and the moral and legal obligation of every citizen to contribute fairly and responsibly. This awareness level serves as a foundation for building a modern tax system that emphasizes voluntary compliance rather than a coercive approach.

Effendi (2025) added that tax awareness reflects an individual's attitudes, perceptions, and internal motivations, which arise from knowledge, beliefs, and a rational understanding of tax obligations. Thus, awareness is not merely cognitive knowledge but also encompasses affective and normative dimensions that encourage individuals to comply with tax regulations without coercion. The higher the level of awareness, the more effectively the taxpayer fulfills their tax obligations, which ultimately impacts compliance and state revenue.

Sufiyanto et al. (2024) identified that tax awareness can arise through several primary motivations. First, an understanding that taxes are a form of active participation in national development, so that paying taxes is viewed as a beneficial contribution, not a burden. Second, an awareness of the negative consequences of non-compliance, such as delaying payments or reducing obligations, can be detrimental to the state and hinder sustainable development. Third, an awareness that taxes have a strong legal basis and are mandatory for every citizen, so tax obligations cannot be ignored.

Thus, tax awareness is the result of a combination of rational understanding, moral conviction, and social acceptance of taxes' function. A high level of awareness will foster positive attitudes among taxpayers, encourage voluntary compliance, and reduce the need for intrusive supervision and law enforcement.

Taxpayer Compliance

Tax compliance is a crucial indicator in assessing the effectiveness of tax administration and the level of public trust in fiscal authorities. In the Indonesian context, tax compliance applies not only to individual taxpayers or corporate entities but also to government institutions through the role of treasurers as tax withholding and collecting agents for state and regional expenditures. Tax compliance is divided into two dimensions: formal compliance and material compliance.

Formal compliance relates to fulfilling all administrative obligations stipulated in tax regulations. Government institution treasurers are required to have a Taxpayer Identification Number (NPWP), collect or withhold taxes according to transaction types, such as Income Tax Articles 21, 22, 23, and Value Added Tax (VAT), and then timely remit the proceeds to the state treasury through Tax Payment Slips (SSP). Furthermore, they must report these taxes through Periodic Tax Returns (SPT Masa) within the specified deadlines: the end of the following month for VAT and the 20th of the month for Periodic Income Tax Returns. Late or negligent reporting is subject to administrative sanctions in the form of fixed fines.

In contrast, material compliance emphasizes the substantial accuracy of tax calculations. Treasurers are required to pay and report taxes, ensuring that tax calculations are carried out correctly in accordance with the tax base, taxable object classification, applicable rates, and government spending transaction provisions. Mistakes in calculation, such as misclassifying taxable objects or applying incorrect rates, can result in state losses and trigger corrections by the Directorate General of Taxes (DJP) and the Audit Board of Indonesia (BPK).

The tax obligations of government institution treasurers have a clear legal basis. Law Number 7 of 2021 stipulates that government treasurers must withhold, collect, deposit, and report taxes on state spending transactions. The technical provisions are further regulated in Government Regulation Number 45 of 2013, as amended by Government Regulation Number 50 of 2018, and further clarified in Minister of Finance Regulation Number 231/PMK.03/2019, which was subsequently refined by PMK Number 59/PMK.03/2022. This regulation also encourages the use of digital systems, such as e-Bupot, to improve accountability and transparency in tax administration.

Furthermore, operational implementation guidelines are formulated through Circular Letter of the Director General of Taxes Number SE-24/PJ/2020, which emphasizes the treasurer's role as a key party in fulfilling the tax obligations of government institutions. Thus, the treasurer functions as a financial manager and the spearhead of government fiscal compliance, directly contributing to the optimization of state tax revenues.

Conceptual Framework

The conceptual framework used in this study is as follows.

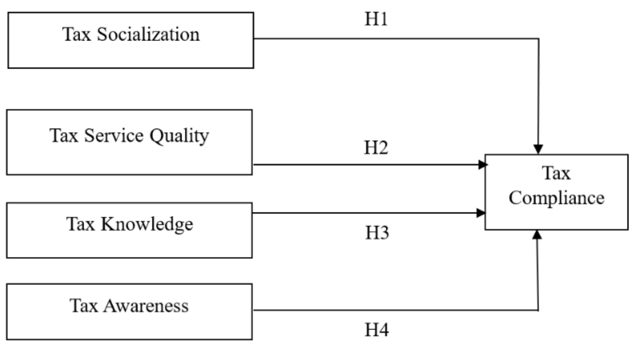

Figure 1: Conceptual Framework

Source: Author, 2025

The Effect of Tax Socialization on Taxpayer Compliance in Government Institutions

Tax socialization is crucial in conveying the latest information regarding regulations, policies, and procedures for fulfilling tax obligations. Without adequate and comprehensive socialization, taxpayers' understanding of tax provisions can be limited, potentially leading to lower compliance levels (Nurcahyani et al., 2025). Within the Theory of Planned Behavior (TPB) framework, tax socialization contributes to the formation of subjective norms—that is, the perceived social pressure to perform or refrain from performing a particular behavior. In the context of government treasurers, practical socialization activities strengthen the perception that tax compliance is not only a legal obligation but also a socially expected behavior within the institutional and professional environment.

Previous studies have confirmed a positive relationship between tax socialization and taxpayer compliance. For example, Intan et al (2025) found that high socialization levels significantly increased formal and material compliance. A similar finding was expressed by Lestari (2025), who stated that digital media-based and face-to-face socialization effectively contributed to increasing taxpayer compliance. However, Daljono's (2020) findings yielded different results, with socialization not being found to significantly affect compliance. The effectiveness of the socialization method may influence this difference in results, as well as the implementation frequency and the characteristics of the participants. Based on theoretical studies and previous research results, the following hypothesis is formulated.

H1: Tax socialization positively affects taxpayer compliance in government institutions.

The Effect of Tax Service Quality on Taxpayer Compliance in Government Institutions

Service quality is defined as the extent to which a service meets the user's expectations and needs. In the context of taxation, this quality includes clarity of information, speed and accuracy of service, ease of access, professionalism of staff, and accuracy in service delivery (Mantirri et al., 2024). Good service creates a positive experience for taxpayers, increases trust in the tax authorities, and reduces obstacles in fulfilling tax obligations. From the Theory of Planned Behavior (TPB) perspective, service quality is closely associated with the component of perceived behavioral control, the perceived ease or difficulty of performing a behavior. When the tax authority provides responsive, transparent, and professional services, taxpayers perceive that tax compliance is easier to perform and more within their control. This perception can increase the likelihood of actual compliance, as individuals are more inclined to act when they believe they have the resources and capacity to do so with minimal obstacles. Therefore, improving service quality is not merely an administrative enhancement but also a psychological lever that strengthens individuals' perceived ability to comply with tax regulations, thereby influencing behavioral intentions and actual compliance.

Previous research supports the positive effect of service quality on tax compliance. Ni Komang (2025) and K. J. Putri & Setiawan (2017) revealed that excellent service quality significantly increases taxpayer compliance. Similarly, A. B. Wijaya (2025) emphasized that service dimensions such as reliability, responsiveness, and empathy can build positive taxpayer perceptions of the Directorate General of Taxes. This positive perception ultimately creates a sense of comfort and reduces taxpayer reluctance to comply. Thus, service quality serves as an administrative formality and a

strategic instrument in encouraging compliance. Based on this theoretical foundation and empirical evidence, the following hypothesis is proposed:
H2: The quality of tax services positively affects taxpayer compliance in government institutions.

The Influence of Tax Knowledge on Taxpayer Compliance in Government Institutions

Tax knowledge encompasses a taxpayer's understanding of regulations, procedures, types of taxes, reporting requirements, and penalties for non-compliance. This knowledge is both cognitive and practical, helping taxpayers fulfill their tax obligations correctly, on time, and voluntarily (Effendi, 2025). Within the Theory of Planned Behavior (TPB) framework, tax knowledge is a foundational factor that shapes the attitude toward the behavior, one of the three core determinants of behavioral intention. A taxpayer with sufficient knowledge is more likely to develop a positive evaluation of tax compliance, viewing it not as a burden, but as a manageable and necessary civic responsibility. Knowledge increases awareness of the benefits and consequences of non-compliance, reinforcing a favorable attitude toward fulfilling tax obligations. This positive attitude, in turn, strengthens the taxpayer's intention to comply, which, according to TPB, serves as the most immediate predictor of actual behavior. Thus, tax knowledge not only equips taxpayers with the technical ability to comply but also fosters the psychological readiness to do so by forming supportive attitudes.

Several studies have shown a positive relationship between tax knowledge and compliance. Daljono (2020) found that an adequate understanding of tax provisions can reduce non-compliance caused by ignorance. Research by K. J. Putri & Setiawan (2017) also demonstrated that tax understanding increases voluntary compliance, especially among MSMEs. Furthermore, A. B. Wijaya (2025) emphasized that good knowledge encourages compliance due to fear of sanctions and fosters a sense of moral responsibility for national development. Therefore, ongoing tax education and outreach are important in fostering intrinsic compliance. Based on these studies, the following hypothesis is formulated:
H3: Tax knowledge positively affects taxpayer compliance in government institutions.

The Influence of Tax Awareness on Taxpayer Compliance in Government Institutions

Tax awareness refers to the level of taxpayers' willingness and understanding to voluntarily fulfill their obligations without coercion. This awareness encompasses an understanding of taxes as a source of state revenue and a moral responsibility to contribute to national development (Effendi, 2025). From the Theory of Planned Behavior (TPB) perspective, tax awareness plays a central role in shaping attitudes toward the behavior. When individuals perceive paying taxes as both a civic duty and a moral obligation, they are more likely to develop favorable attitudes toward compliance. This positive valuation of tax behavior enhances the intention to comply voluntarily. Moreover, tax awareness can also influence subjective norms, especially when the individual is embedded in a professional or social environment that upholds fiscal responsibility as a shared value. In such settings, awareness strengthens the perception that compliance is socially expected, thus reinforcing behavioral intentions. Therefore, tax awareness contributes to knowledge and perception, and is a key psychological driver in fostering voluntary and consistent tax compliance through the described pathways. Previous research has demonstrated a positive relationship between awareness and compliance. A study by K. J. Putri & Setiawan (2017) showed that higher tax awareness leads to greater taxpayer compliance. Lestari (2025) added that awareness is influenced not only by knowledge but also by external factors such as experience, social environment, and trust in the government. Awareness and compliance will significantly increase if taxpayers believe their taxes are managed transparently. Based on these empirical findings, the following hypothesis is proposed

H4: Tax awareness positively influences taxpayer compliance in government Institutions.

RESEARCH METHODS

This study employs a quantitative approach to assess the impact of the independent variables tax knowledge, quality of tax services, tax socialization, and tax awareness — on the dependent variable of tax compliance in government institutions. The study population included all expenditure treasurers at local government institutions responsible for implementing tax obligations. Respondents were selected using purposive sampling, with the criteria that respondents must be actively serving as expenditure treasurers, officially assigned within local government institutions in Banten Province, and directly responsible for calculating, deducting, and paying taxes concerning government spending. These explicit criteria ensured that the respondents had direct involvement and sufficient knowledge of tax compliance procedures in government institutions, thus making them appropriate sources for the study. The data collection process, conducted through the distribution of questionnaires, yielded 130 respondents who completed and returned the questionnaires within the predetermined criteria. These individuals were deemed eligible, and their responses were used in the final analysis.

Each research variable was formulated through several indicators aligned with theory and previous research findings. Tax socialization (SSP) was measured through several aspects, including tax education activities conducted by tax officers or officials, routine socialization regarding changes in payment procedures, clarity of information provided, and the effectiveness of socialization in increasing taxpayer understanding and awareness (Abdullah & Iswara, 2023).

Furthermore, the quality of tax services (KKP) utilizes five of the ten service quality dimensions: reliability, responsiveness, courtesy (encompassing friendliness and professionalism), competence, and understanding, which reflects the officer's understanding of taxpayer needs (Zuraeva & Rulandari, 2020).

For tax knowledge (PP), indicators include respondents' understanding of the Indonesian tax system, knowledge of tax regulations and provisions, understanding of the function of taxes, and awareness of applicable tax laws and regulations (Angeline, 2023).

The variable of tax awareness (SP) is measured through an understanding of the function of taxes as a source of state funding, an awareness that tax obligations must be carried out following applicable regulations, voluntary compliance with tax obligations, and compliant behavior in carrying out these obligations correctly (Hidayat & Wati, 2022).

The final variable, tax compliance (KP), encompasses timely tax payments, no tax arrears, no tax penalties, timely submission of Tax Returns (SPT), and the ability to calculate taxes accurately according to applicable regulations (Harjowiryono, 2020; PMK No. 231/PMK.03/2019). The research data were collected through a five-point Likert-based questionnaire, ranging from "strongly disagree" to "strongly agree." Data processing was performed using SPSS version 26, following several stages of analysis. Validity and reliability tests were conducted to ensure the instrument was suitable for use, followed by descriptive statistical analysis to describe the characteristics of the respondents and the research data. Next, classical assumption tests were conducted to ensure the regression model met the criteria, including normality, multicollinearity, and heteroscedasticity. The F-test was used to test the simultaneous influence of independent variables, while partial effects were analyzed using the t-test. The primary technique employed was multiple linear regression, further supported by calculating the coefficient of determination (Adjusted R^2) to assess the collective contribution of the independent variables to variations in tax compliance.

RESULTS AND DISCUSSION

This research was conducted at government institutions in Banten Province, which have the authority to report and pay taxes. The population in this study was government institution treasurers responsible for managing, reporting, or implementing tax obligations within government institutions in Banten Province. The sampling technique used was purposive sampling, selecting respondents based on specific criteria: employees with the competence and direct responsibility for government institution tax reporting and working in Banten Province. This study involved 130 respondents who served as treasurers in various government institutions within the Tangerang Regency. The demographic profile is summarized as follows:

Table 1.
Respondent Profile

Category	Criteria	Total
Gender	Male	64
	Female	66
Age	< 25 years	3
	25 – <30 years	51
	30 – <35 years	14
	35 – <40 years	25
	40 – <45 years	21
	45 – <50 years	12
	> 50 years	4
Education Level	Senior High School (or equivalent)	13
	Diploma I (D1)	1
	Diploma III (D3)	18
	Diploma IV/Bachelor’s Degree (S1)	91
	Master’s Degree (S2)	7
Years of Service	< 5 years	33
	5 – <10 years	49
	10 – <15 years	22

Category	Criteria	Total
	15 – 20 years	15
	> 20 years	11

Source: Author, 2025

Descriptive Variable Analysis

Descriptive statistics are used as an initial analysis tool to provide a general overview of the characteristics of the data obtained, without intending to generalize to the population as a whole.

Table 2.
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Socialization (SSP)	130	3	5	4,37	0,477
Tax Service Quality (KKP)	130	3	5	4,36	0,463
Tax Knowledge (PP)	130	3	5	4,36	0,477
Tax Awareness (SP)	130	3	5	4,37	0,474
Tax Compliance (KP)	130	3	5	4,34	0,487
Valid N (listwise)	130				

Source: Author, 2025

The N score refers to the number of valid responses collected for each variable, which in this case is 130. This means 130 respondents completed the questionnaire, and their data were included in the analysis. The mean score is the average value calculated from all individual responses for each variable. It is derived by summing all the scores given by the 130 respondents for a specific variable, then dividing the total by 130. The minimum and maximum scores indicate respondents' lowest and highest values for each variable. In this study, all variables have a minimum score of 3 and a maximum score of 5, based on a Likert scale. This means no respondent rated below 3 (neutral) or above 5 (very high), suggesting that respondents' perceptions ranged from moderate to very positive.

Tax Socialization (SSP) scored 3–5, with an average of 4.37 and a standard deviation of 0.477, indicating that most respondents considered tax socialization activities well-run and equitable. Tax Service Quality (KKP) also fell within the range of 3–5, with an average of 4.36 and a standard deviation of 0.463, indicating that respondents considered the tax authorities' services to be very good and consistent. Tax Knowledge (PP) had a score range of 3–5, with an average of 4.36 and a standard deviation of 0.477, indicating that respondents' tax literacy levels were relatively high and consistent. Tax Awareness (SP) also ranged from 3 to 5, with a mean of 4.37 and a standard deviation of 0.474, indicating that the majority of respondents were well-aware of their tax obligations. Tax Compliance (KP) ranged from 3 to 5, with a mean of 4.34 and a standard deviation of 0.487. This suggests that respondents were generally compliant in reporting and paying taxes, with some variation in their responses. These results indicate that respondents tended to give positive assessments to all variables, with consistent and moderate data distribution.

Research Instrument Testing

Validity Testing

Validity testing is conducted to determine the extent to which an instrument can measure what it is intended to measure. Data are considered valid if the calculated r value is greater than the table r value and the significance value is less than 0.05. The testing tool used is the Pearson product-moment correlation formula, as implemented in IBM SPSS Statistics 26.

Table 3.
Validity Test for All Variables

Variable	No. Item	R Count	R Table	Decision
Tax Socialization (SSP)	SSP.1	0.720	0.172	Valid
	SSP.2	0.766	0.172	Valid
	SSP.3	0.735	0.172	Valid
	SSP.4	0.722	0.172	Valid
	SSP.5	0.710	0.172	Valid
Tax Service Quality (KKP)	KKP.1	0.740	0.172	Valid
	KKP.2	0.699	0.172	Valid
	KKP.3	0.741	0.172	Valid
	KKP.4	0.742	0.172	Valid
	KKP.5	0.715	0.172	Valid
Tax Knowledge (PP)	PP.1	0.725	0.172	Valid
	PP.2	0.769	0.172	Valid
	PP.3	0.780	0.172	Valid
Tax Awareness (SP)	SP.1	0.701	0.172	Valid
	SP.2	0.722	0.172	Valid
	SP.3	0.742	0.172	Valid
	SP.4	0.729	0.172	Valid
	SP.5	0.761	0.172	Valid
Tax Compliance (KP)	KP.1	0.759	0.172	Valid
	KP.2	0.722	0.172	Valid
	KP.3	0.714	0.172	Valid
	KP.4	0.798	0.172	Valid
	KP.5	0.733	0.172	Valid

Source: Author, 2025

The table above shows that all items are valid, as the resulting coefficient is greater than 0.172. Therefore, there is no need to replace or delete any statements.

Reliability Test

A reliability test aims to determine the consistency of a measuring instrument when used with the same object more than once.

Table 4.
Reliability Test of All Variables

Variable	Cronbach Alpha	Decision
Tax Socialization (SSP)	0,782	Reliable
Tax Service Quality (KKP)	0,777	Reliable
Tax Knowledge (PP)	0,629	Reliable

Variable	Cronbach Alpha	Decision
Tax Awareness (SP)	0,782	Reliable
Tax Compliance (KP)	0,800	Reliable

Source: Author, 2025

The table above shows that all statement variables have values that can be categorized as acceptable reliability, as they are greater than the Cronbach's alpha value of 0.6.

Classical Assumption Test

Normality Test

Data normality was tested using the Kolmogorov-Smirnov Test of Normality in SPSS.

Table 5.
Normality Test

Normality Test	p-value	Decision
Kolmogorov-Smirnov	0,062	Normal

Source: Author, 2025

The table shows that the Asymp. Sig. (2-tailed) value of 0.062 is greater than 0.05, proving that the data is normally distributed.

Heteroscedasticity Test

The heteroscedasticity test examines whether there is inequality in the variance of residuals from one observation to another in the regression model.

Table 6.
Heteroscedasticity Test

Model	Sig.	Decision
Tax Socialization (SSP)	0,930	There is no heteroscedasticity
Tax Service Quality (KKP)	0,819	There is no heteroscedasticity
Tax Knowledge (PP)	0,447	There is no heteroscedasticity
Tax Awareness (SP)	0,766	There is no heteroscedasticity

Source: Author, 2025

Based on the SPSS output above, the significance value (Sig.) for all variables above is 0.05, concluding that the regression model does not show symptoms of heteroscedasticity.

Multicollinearity Test

The multicollinearity test is a statistical method used to detect the presence of a high linear dependence between two or more independent variables in a regression model.

Table 7.
Multicollinearity Test

Model	VIF	Decision
Tax Socialization (SSP)	3,678	There is no multicollinearity
Tax Service Quality (KKP)	2,950	There is no multicollinearity

Model	VIF	Decision
Tax Knowledge (PP)	2,724	There is no multicollinearity
Tax Awareness (SP)	4,056	There is no multicollinearity

Source: Author, 2025

From the output above, the VIF values for all variables are less than 10.00, and the tolerance value is close to 1. Therefore, the regression model is no multicollinear.

Hypothesis Testing

The results of hypothesis testing using multiple linear regression analysis are summarized in the following table.

Table 8.
Hypothesis Testing Table

		Prediction	Unstandardized Coefficients Beta	Standardized Coefficients Beta	Sig	Decision
1	(Constant)		0,431		0,703	
	Tax Socialization (SSP)	+	0,276	0,270	0,002	H1 accepted
	Tax Service Quality (KKP)	+	0,184	0,175	0,025	H2 accepted
	Tax Knowledge (PP)	+	0,225	0,132	0,078	H3 rejected
	Tax Awareness (SP)	+	0,379	0,369	0,000	H4 accepted
2	Adj R^2 test		$R^2 = 0{,}748$		Adj $R^2 = 0{,}74$	
3	F test		F = 92,782		Sig = 0,00	

Source: Author, 2025

To determine the multiple regression equation, the regression coefficient analysis is carried out as follows:

$$KP = 0{,}431 + 0{,}276\ SSP + 0{,}184\ KKP + 0{,}225\ PP + 0{,}379\ SP$$

The regression equation above can be interpreted as follows:

a = 0.431 indicates that if the PP, KPP, SSP, and SP values remain constant (unchanged), then the constant value of Y is 0.431.

b1 = 0.276 indicates that Y will increase by 0.276 if SSP increases.

b2 = 0.184 indicates that Y will increase by 0.184 if KPP increases.

b3 = 0.225 indicates that Y will increase by 0.225 if PP increases.

b4 = 0.379 indicates that Y will increase by 0.379 if SP increases.

Determinant Coefficient Test

The analysis results show that a multiple regression model involving the variables of tax socialization, tax service quality, tax knowledge, and tax awareness can explain 74.0% of the variation in tax compliance among taxpayers in local government institutions (Adjusted $R^2 = 0.740$). This percentage confirms that the four independent variables tested are powerfully relevant in describing the fiscal compliance behavior of government officials. Thus, the developed model exhibits good predictive power and can serve as a reference for understanding the determinants of tax compliance.

The remaining 26.0% is influenced by external factors outside the research model, such as national fiscal policy, the effectiveness of the tax administration system, internal oversight of institutions, organizational culture, and other non-technical aspects not covered by this research variable. This finding highlights the need for further studies that consider additional dimensions to obtain a more comprehensive understanding of public sector tax compliance.

Simultaneous F-Test

The results of the simultaneous F-test indicate that the developed regression model is statistically significant. The calculated F-value of 92.782, with a significance level of 0.000 (<0.05), confirms that the variables of tax knowledge, quality of tax services, tax socialization, and tax awareness collectively influence taxpayer compliance with government institutions.

This finding indicates that these four factors collectively contribute significantly to shaping fiscal compliance behavior. Therefore, strengthening tax knowledge, service quality, socialization, and awareness can effectively improve government officials' compliance. The regression model used is suitable as a basis for further interpretation of the determinants of public sector tax compliance.

Partial t-test

The results of the partial t-test indicate that not all independent variables have the same influence on tax compliance in government institutions. Tax Socialization proved significant with a significance value of 0.002 (<0.05), confirming that increasing the intensity of socialization can encourage fiscal compliance. Similarly, Tax Service Quality also had a significant effect with a value of 0.025 (<0.05), indicating that professional and responsive services play a role in strengthening taxpayer compliance.

In contrast, Tax Knowledge achieved a significance value of 0.078 (p> 0.05), indicating that it did not have a statistically significant effect on tax compliance. Meanwhile, Tax Awareness had the most significant effect, with a p-value of 0.000 (<0.05), indicating that the awareness dimension is a significant determinant of fiscal compliance behavior in the public sector.

Overall, these findings underscore the importance of a socialization-based approach, improving service quality, and strengthening tax awareness as effective strategies for increasing government officials' compliance. However, knowledge alone is not sufficient to significantly influence compliance.

Discussion

The Effect of Tax Socialization on Tax Compliance in Government institutions

The regression analysis results indicate that tax socialization has a significant effect on tax compliance in government institutions (coefficient 0.276; Sig. 0.001 < 0.05), thus supporting hypothesis H1. From the Theory of Planned Behavior perspective, socialization shapes subjective norms, namely, the perception that tax compliance is expected behavior by the social and professional environment. Adequate socialization increases morale and positive social pressure to comply with fiscal obligations. This finding aligns with the descriptive data, in which the tax socialization variable obtained a high mean score of 4.37, with response values ranging from 3 to 5. The consistently high responses reflect that most treasurers in government institutions have been adequately exposed to tax-related socialization programs. Such uniformity suggests that institutional efforts to disseminate information through technical guidance, workshops, or regulatory briefings have reached a broad audience with relatively equal intensity. The combination of frequent and targeted socialization activities may explain its significant effect on compliance behavior. This finding is consistent with research by Murti et al.

(2024), Fardiansyah & Yuliarini (2025), and Ruenli et al. (2025), who emphasized the importance of socialization in increasing compliance. However, this differs from Haryadi & Ernandi (2023), who found that socialization was insignificant without adequate support for service quality. This difference in results may be influenced by social media, the frequency of activities, and target participant segmentation.

The Effect of Tax Service Quality on Tax Compliance in Government institutions

The analysis reveals that tax service quality has a significant impact on compliance (coefficient 0.184; Sig. 0.012 < 0.05), thereby supporting hypothesis H2. Within the Theory of Planned Behavior framework, service quality increases perceived behavioral control, namely the belief that compliant behavior can be easily carried out due to reduced administrative barriers. Fast, transparent, and responsive service reinforces the perception that compliance is a behavior that can be fully controlled This result is consistent with the characteristics of the data, wherein the tax service quality variable demonstrated a relatively high average score of 4.36 on a scale of 1 to 5, with values ranging from a minimum of 3 to a maximum of 5. Such distribution suggests that respondents generally perceived the services they received as of good quality. These results support research by Harjowiryono (2020), Purnamasari et al. (2024), and Jaeng & Yadnyana (2024), which found a positive relationship between service quality and tax compliance. However, they do not fully align with those of Arto et al. (2024) and Aji et al. (2024), who found service quality insignificant in the context of land and building tax. This difference is likely due to differences in taxpayer types and expectations regarding public services.

The Effect of Tax Knowledge on Tax Compliance in Government institutions

Contrary to initial expectations, tax knowledge did not significantly influence compliance (coefficient 0.132; Sig. 0.078 > 0.05), thus rejecting hypothesis H3. Although the simultaneous test results indicate that the overall regression model is significant, the partial contribution of knowledge is not substantial enough to influence compliance behavior. According to the theory of planned behavior, knowledge should shape attitudes toward behavior. However, in this context, the tax literacy level of institution treasurers is already relatively high and homogeneous, so additional knowledge does not have a significant effect. Compliance in government institutions is likely more influenced by administrative factors such as internal oversight, formal obligations as treasurer, and regulatory pressure. The tax knowledge variable demonstrated a relatively high average score of 4.36, with response values ranging from a minimum of 3 to a maximum of 5. This pattern suggests that the respondents, who are treasurers in government institutions, generally possess a high level of tax knowledge. The limited variation in responses reflects the homogeneity of the sample, which likely contributed to the absence of a significant effect of tax knowledge on tax compliance behavior. This finding aligns with Anggarwati (2025) and Nurcahyani et al (2025), who found knowledge insignificant. However, these results differ from those of Jaeng & Yadnyana (2024), Harjowiryono (2020), and Itqoni (2025), who emphasized that knowledge plays a crucial role in increasing compliance in populations with low tax literacy.

The Effect of Tax Awareness on Tax Compliance in Government Institutions

Tax awareness has the strongest and most significant influence on compliance (coefficient 0.379; $p < 0.05$), thus accepting hypothesis H4. In the Theory of Planned Behavior, awareness strengthens attitudes and perceived behavioral control, where individuals who understand the benefits of taxes and feel responsible for public development are more likely to voluntarily comply. Awareness fosters an intrinsic intention to comply without external pressure. This strong influence is also reflected in the descriptive statistics, where tax awareness received a high average score with a mean of 4,37. Moreover, with all responses falling within the range of 3 to 5, it indicates a consistent perception of moderate to very high awareness, reinforcing the role of tax awareness as a key determinant of compliance in this context. These results are consistent with research by Wijaya (2025), Itqoni (2025), and Arto et al. (2024), who found that awareness is an important determinant of compliance. However, this contrasts with the findings of Mantirri et al. (2024) and Sufiyanto et al. (2024), who reported insignificant awareness among certain taxpayer groups. Respondent characteristics and differences in tax administration systems likely influence this variation in results.

CONCLUSION, LIMITATIONS, AND SUGGESTIONS

Conclusion

This study demonstrates that factors influencing taxpayer compliance in government institutions vary in their significance. Tax socialization was found to have a positive and significant effect, as it enhances regulatory understanding and motivates compliant behavior. Similarly, responsive service quality and institutional tax awareness contribute positively to compliance by reinforcing organizational values and moral responsibility. In contrast, tax knowledge alone did not show a significant impact, suggesting that technical understanding is insufficient without the support of effective socialization, adequate services, and a compliance-oriented organizational culture. These findings provide empirical support for the importance of both external factors, such as socialization and services, and internal factors, such as awareness, in shaping compliance behavior.

Limitations

This study is subject to certain limitations. First, the use of an online questionnaire yielded a relatively low response rate and a limited sample size, which may restrict the generalizability of the findings. Second, the focus on government institutions in a single province may not fully capture variations across regions or administrative levels. Despite these limitations, the study offers theoretical contributions to the Theory of Planned Behavior, where socialization represents subjective norms and tax awareness reflects attitudes toward behavior. These insights also underscore the practical importance of enhancing structured socialization, optimizing both digital and face-to-face services, and promoting integrity values in government institutions to strengthen tax compliance.

Recommendations

Based on the findings and limitations of this study, several recommendations can be made to guide future research and practical applications. First, it is important for future studies to broaden their scope by involving a larger and more diverse set of government institutions, not only across different provinces but also at the national level. This broader coverage would allow the results to be more representative and capable of capturing variations in tax compliance across different administrative contexts. Second, further research should consider expanding the range of variables examined. In particular, factors such as the role of tax sanctions, the level of transparency in budget management, and the adoption of tax information technology could provide a more comprehensive understanding of the determinants that influence tax compliance in government institutions. Third, methodological improvements are highly recommended. The application of mixed methods such as combining surveys with interviews, focus group discussions, or case studies would enrich the analysis by offering deeper insights into both behavioral and organizational dimensions of compliance. Finally, the findings of this study should not remain at the theoretical level but instead be translated into concrete policy strategies. Tax authorities, for instance, could utilize these insights to design more targeted outreach programs, improve both digital and face-to-face service systems, and develop tailored educational initiatives. Such practical efforts would not only enhance institutional capacity but also ensure the sustainability of compliance improvements within government institutions.

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