

ANALYSIS OF THE EFFECT OF TAX SOCIALIZATION AND TAX KNOWLEDGE ON INDIVIDUAL TAXPAYER COMPLIANCE AT THE TAX SERVICE OFFICE ,MEDAN PETISAH

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Received : 01 December 2025

Published : 09 February 2026

Revised : 15 December 2025

DOI : <https://doi.org/10.54443/jaruda.v4i3.307>

Accepted : 10 January 2026

Link Publish : <https://jaruda.org/index.php/go>

Abstact

The purpose of this study is to analyze the influence of taxpayer socialization, taxpayer knowledge, on individual taxpayer compliance, directly or indirectly by using individual taxpayers and the sample of this study amounted to 50 correspondence people registered as taxpayers at the Medan Petisah Pratama Tax Office. The sampling method used convenience sampling. Data were analyzed using path analysis with SPSS version 19.0. The research results show that tax socialization successfully influences taxpayer compliance. Second, tax knowledge does influence taxpayer compliance. Third, individual taxpayer compliance. Fourth, tax socialization influences taxpayer compliance. Fifth, tax knowledge influences taxpayer compliance.

Keyword : Taxpayers, Socialization and sample of convenience.

1.INTRODUCTION

Taxes are a form of community participation in supporting development and the economy in Indonesia, thereby increasing awareness and a sense of responsibility. According to Law Number 16 of 2009 concerning General Provisions and Tax Procedures (KUP), "Tax is a contribution of Taxpayers to the State owed by individuals or bodies which is of a compulsory nature based on the Law, without receiving direct compensation and is used for the needs of the State for the greatest prosperity of the people." So that The role of taxes in a country is very dominant. Only the state has the right to collect taxes, and these contributions are made in cash, not in kind. Taxes are collected based on the provisions of the Constitution and its implementing regulations, without any direct reciprocal service from the state. According to Wulandari (2021: 94), taxes have two main functions: a budgetary function, which is used to finance all routine expenditures and national development, and a regulatory function, which is used to regulate government policies in the social and economic fields. According to Suyanto et al. (2021: 9), taxes play a crucial role in the Indonesian economy because they are the primary source of funding for the State Budget (APBN) in Indonesia. Based on this definition, it can be said that taxes are not only used to finance the government's state duties and activities but are also used to pay for general expenses that are directly related to the community, such as the provision of public facilities. So, as a good Indonesian citizen, you should always fulfill your tax payment obligations in accordance with applicable laws and regulations.

2.LITERATURE REVIEW

2.1.Taxpayer

In Djoko Muljono (2010), Taxpayers are individuals or bodies who, according to tax laws and regulations, are required to carry out tax obligations, including certain tax collectors or tax withholders. According to Law Number 16 of 2009 concerning amendments to Law Number 6 of 1983 concerning General Provisions and Tax Procedures, Taxpayers are individuals or bodies, including taxpayers, tax collectors and tax collectors who have tax rights and obligations in accordance with the provisions of tax laws and regulations.

2.2.Taxpayer Compliance

Taxpayer compliance according to (Harjo, 2022) states that voluntary compliance in fulfilling tax obligations is the backbone of the self-assessment system, where taxpayers are responsible for determining their own tax obligations and then accurately and timely paying and reporting their taxes. According to the General Indonesian

Dictionary (2008: 1013), the term "compliance" means submitting to or adhering to teachings or rules. In taxation, we can define tax compliance as obedience, submission, and compliance with and implementation of tax regulations. Therefore, a compliant taxpayer is one who complies with and fulfills their tax obligations in accordance with the provisions of tax laws and regulations.

2.3.Tax Socialization

Tax socialization is one of the efforts of the Directorate General of Taxes to provide understanding, information and guidance to the public in general and Taxpayers in particular regarding everything related to tax regulations and laws. With the tax socialization carried out by the Directorate General of Taxes, it is hoped that a sense of awareness will be created in the community and Taxpayers in particular to pay taxes for the continuity of the State. Tax socialization or counseling activities are divided into 3 (three) focuses, namely: (1) Socialization activities for prospective Taxpayers (2) Socialization activities for new Taxpayers (3) Socialization activities for registered Taxpayers. The existence of further tax introduction and counseling activities for the community is expected to help tax socialization run as it should.

3.METHOD

3.1. Research Approach

The approach used in this research is associative. An associative approach is research that aims to determine the influence or relationship between two or more variables. The relationship used in this research is a causal relationship. A causal relationship is a cause-and-effect relationship consisting of an independent variable (the influencing variable) and a dependent variable (the influenced variable) (Sugiyono, 2014:14).

3.2.Operational Definition of Variables

The variables in this study can be grouped into dependent variables and independent variables. The dependent variable is the variable influenced by the independent variable. The independent variable is the variable that influences the dependent variable.

3.3.Population and Sample

Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are determined by researchers to be studied and then conclusions drawn (Sugiyono, 2021:119). The population used in this study were individual taxpayers registered at the Medan Pratama Tax Office. According to Sugiyono (2012:118) "a sample is part of the number and characteristics of the population." The sampling technique used in this study was accidental sampling. According to Sugiyono, accidental sampling is a sampling technique based on chance. Anyone who happens to meet the researcher can be used as a sample if they are suitable as a data source. Therefore, if the sample size is sufficient, data collection is stopped.

3.4.Data collection technique

This study used a questionnaire as a data collection technique. This technique was used to obtain data by submitting a complete list of written questions about the problem to be discussed, accompanied by documentation. According to Sugiyono (2021; 230), a questionnaire is a data collection technique in the form of questions/statements given to respondents directly, sent by post, or via the internet. This data collection technique is carried out by distributing data and questions (questionnaires).

4.RESEARCH AND DISCUSSION

4.1.Description of Research Object

Medan Petisah Tax Service Office was originally named North Medan Tax Service Office. The North Medan Tax Service Office was established based on the Decree of the Minister of Finance Number: 94/KMK.01/1994 dated March 29, 1994 which was later changed to Medan Petisah Tax Service Office with the Decree of the Minister of Finance Number: 443/KMK.01/2001 dated July 23, 2001 and with the Decree of the Minister of Finance Number: 191/KMK.01/2008 which is a combination of the Land and Building Tax Service Office and the Tax Inspection and Investigation Office, which will serve Income Tax (PPH), Value Added Tax (PPN), Land and Building Tax (PBB), and conduct inspections but not decide on objections. In line with changes in performance within the Directorate General of Taxes (DGT) for the better, a reorganization was undertaken within the DGT through a modernization system. This reorganization resulted in the replacement of the work units formerly known as Tax Offices (KPP) with

the names KPP Pratama and KPP Madya.

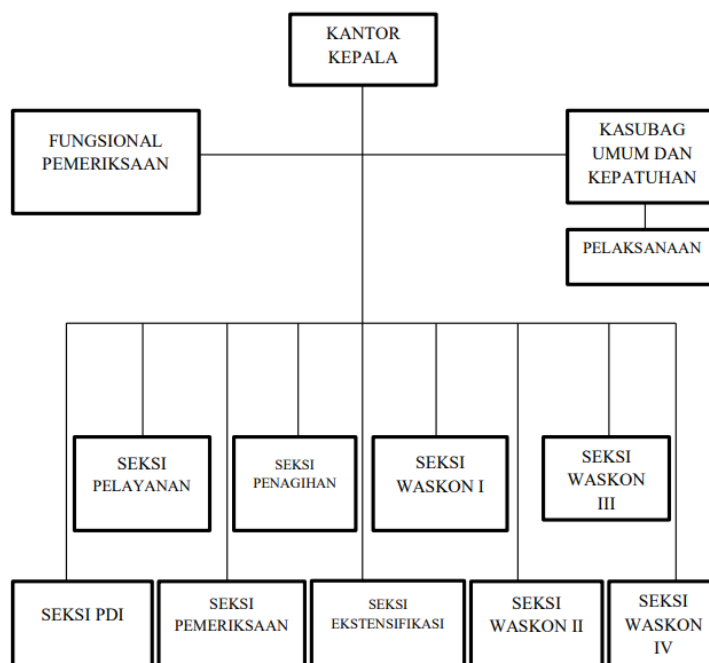


Figure Organizational Structure of the Medan Petisah Pratama Tax Office

An organizational structure is a diagram that systematically describes the predetermined tasks, functions, authorities, and responsibilities of each employee. Its purpose is to foster work harmony so that work can be carried out properly, orderly, and efficiently.

4.2. Multiple Linear Regression Analysis

Multiple linear regression analysis aims to examine the influence between the independent variables (tax socialization, tax knowledge) and the dependent variable (individual taxpayer compliance). The following are the results of the multiple linear regression analysis:

**Table
Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	7,527	2,755			2,732	.008
Tax Socialization	.685	.209	.500		3,278	.002
Tax Knowledge	.584	.223	.399		2,616	.011

a. Dependent Variable: Taxpayer Compliance

Source: processed data, 2023 (SPSS output results)

Based on table 4.8 above, it can be seen that the multiple linear regression equation in this study is:

Taxpayer compliance OP = 7.527 + 0.685 Tax socialization + 0.584 Tax knowledge

The equation above can be explained as follows:

1. The constant (a) of 7.527 shows that if the value of the tax socialization and tax knowledge variables is 0 (zero) or non-existent, then the value of individual taxpayer compliance will increase by 7.527 units.
2. The regression coefficient (b1) of the tax socialization variable is 0.685, indicating that if the value of the other independent variables is 0 (zero) or remains constant and tax socialization increases by 1 unit, then the compliance value of individual taxpayers will increase by 0.685 units.

4.3.Hypothesis Testing

The coefficient of determination indicates how much of the total variation in the dependent variables can be explained by the explanatory variables. To determine the coefficient of determination, look at the Adjusted R-square value. The coefficient of determination values are as follows:

**Table
Coefficient of Determination Test (R2)**

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.882a	.778	.771	4,088
a. Predictors: (Constant), Tax Knowledge, Tax Socialization				
b. Dependent Variable: Taxpayer Compliance				

Source: processed data, 2023 (SPSS output results)

Based on Table 4.9 above, the Adjusted R square value is 0.771 or 77.1%. This means that 77.1% of the individual taxpayer compliance variable can be explained by the tax socialization and tax knowledge variables, while the remaining 22.9% of the individual taxpayer compliance variable can be explained by other variables not examined in this study.

4.4.Discussion

Hypothesis 1 proposed in this study is that tax socialization has a positive effect on taxpayer compliance. The results of the Hypothesis 1 test concluded that tax socialization has a significant effect on taxpayer compliance. This is evidenced by the results of the t-count value of 3.278 which is greater than the t-table value of 1.99 with a significant value of 0.002. Based on these results, H1 is accepted and H0 is rejected. This is because the results of this study indicate that tax socialization is an important thing that must always be improved by the Kebumen Pratama Tax Office, because tax socialization is able to convey information about taxation to taxpayers so that it can influence taxpayer compliance in fulfilling their tax obligations, thereby increasing taxpayer compliance. According to the theory put forward by Puspita (2021), conducting tax outreach is expected to educate taxpayers about, understand, and recognize the importance of taxes for development. Thus, taxpayers will respond to the tax outreach provided. Taxpayers' attendance at tax outreach programs helps them learn, understand, and recognize the importance of taxes for development, leading to greater compliance with their tax obligations. This contributes to tax outreach programs' impact on taxpayer compliance. This is supported by research by Rohmawati et al. (2020), who stated that socialization has a positive effect on taxpayer compliance, and Purba (2021), who stated that there is a positive influence between tax socialization and individual taxpayer compliance. This contrasts with research by Winerungan (2022), who stated that tax socialization has no effect on individual taxpayer compliance.

5.CONCLUSION AND SUGGESTIONS

5.1.Conclusion

Based on the research results, the following conclusions can be drawn:

1. Tax socialization has an impact on individual taxpayer compliance at the Medan Petisah Tax Office.
2. Tax knowledge influences the compliance of individual taxpayers at the Medan Petisah Tax Office.
3. Tax socialization and tax knowledge together influence the compliance of individual taxpayers at the Medan Petisah Tax Office.

5.2.Suggestions

Based on the research results and discussion, the researcher provides several suggestions as follows:

1. For the Medan Petisah Pratama Tax Office
Based on the results of the tests conducted on each variable, respondents indicated that tax socialization had an impact on taxpayer compliance. Actions that can be taken by the Medan Petisah Tax Office (KPP Pratama) to further improve taxpayer compliance include expanding tax socialization to taxpayers so that they better understand their tax rights and obligations.
2. For Battuta University
For the development of accounting science, especially in the field of tax accounting, it is hoped that the results

of this research can add insight both practically and theoretically, can provide conceptual contributions and become useful information regarding the influence of tax socialization and tax knowledge on taxpayer compliance.

3. For further researchers

Future research could refine this model by adding moderating or intervening variables. This research model could also be expanded by adding other variables beyond this study that could influence taxpayer compliance, such as the strictness of tax sanctions and the quality of tax services. Further research could incorporate other methods, such as using interviews.

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