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Individual Taxpayer Compliance: The Influence of Tax Socialization, the Self-assessment System, and Law Enforcement

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ABSTRACT

This study examines the influence of tax socialization, the self-assessment system, and law enforcement on individual taxpayer compliance. The research adopts a quantitative approach. The population consists of 175,220 individual taxpayers registered at the Senapelan Primary Tax Office in 2023. A sample of 400 registered individual taxpayers was selected using accidental sampling. Primary data were collected through structured questionnaires and analyzed using multiple linear regression. The results indicate that tax socialization, the implementation of the self-assessment system, and law enforcement significantly affect individual taxpayer compliance. The self-assessment system and consistent law enforcement emerge as dominant factors in encouraging compliant behavior, indicating that clarity of procedures and firm regulatory enforcement strengthen taxpayers' willingness to fulfill their obligations. In addition, effective tax socialization contributes to improving taxpayers' understanding and awareness, which supports voluntary compliance. These findings suggest that enhancing taxpayer compliance requires an integrated approach that combines continuous education, transparent administrative systems, and consistent enforcement mechanisms. Strengthening these aspects can promote sustainable compliance among individual taxpayers.

1. INTRODUCTION

In Indonesia, the level of public compliance in paying taxes remains relatively low, a condition that can lead to significant losses in potential tax revenue (Putri & Adi, 2022). Compliance in individual tax payments continues to be one of the main challenges faced by the government in its efforts to increase state revenue. The number of taxpayers who report and fulfill their tax obligations is still limited, which contributes to violations of regulations governing individual tax responsibilities (Saharani & Sari, 2023). One of the persistent issues in Indonesia's taxation system is the suboptimal level of taxpayer compliance, particularly among individual taxpayers. Although the government has implemented various policies and strategic measures, compliance levels continue to fluctuate from year to year (Anugrah & Fitriandi, 2022).

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This phenomenon is also reflected in the compliance data of individual taxpayers at KPP Pratama Pekanbaru Senapelan over the past five years. To illustrate this condition, the following presents individual taxpayer compliance data from 2019 to 2023:

Table 1. Individual Taxpayer Compliance Data, 2019–2024

Year	Registered Individual Taxpayers	Number of Individual Taxpayers Filing Tax Returns	Compliance Percentage
2019	127.693	34.208	26,79%
2020	148.060	32.561	21,99%
2021	155.782	35.366	22,70%
2022	165.243	40.506	24,51%
2023	175.220	41.810	23,86%
2024	182.588	32.982	18,06%

Source: KPP Pratama Pekanbaru Senapelan, 2025

Table 1 shows that the number of registered individual taxpayers at KPP Pratama Pekanbaru Senapelan increased consistently each year, from 127,693 in 2019 to 182,588 in 2024. However, despite the continuous growth in the number of registered taxpayers, the level of compliance in filing annual tax returns remains relatively low and fluctuating, with the highest compliance rate recorded at 26.79% in 2019 and the lowest at 18.06% in 2024. This indicates that an increase in the number of registered taxpayers is not automatically followed by a corresponding increase in tax reporting compliance. These conditions suggest the need for more optimal efforts to improve taxpayer compliance through strengthening the effectiveness of the self-assessment system, intensifying tax socialization programs, and enforcing fair and firm tax law measures to encourage higher levels of compliance.

The variation in taxpayer compliance levels in Indonesia may be influenced by several factors, one of which is tax socialization. From the taxpayer's perspective, socialization represents an external factor that can influence behavioral intentions, particularly with regard to tax compliance. Taxpayers tend to perceive tax socialization conducted by tax authorities as an external driver that encourages compliant or non-compliant behavior in fulfilling their tax obligations (Firmansyah et al., 2022; Ananda et al., 2024). Prior studies examining the tax socialization variable by Handayani and Setianingrum (2022) and Nabila and Rahmawati (2021) found that tax socialization has a significant effect on taxpayer compliance. Similarly, Arif et al. (2023) reported that tax socialization has a positive and significant influence on taxpayer compliance in paying taxes. In contrast, Febriantini and Umaimah (2022) concluded that tax socialization does not have a significant effect on taxpayer compliance.

Another factor that may influence taxpayer compliance is the self-assessment system. The self-assessment system plays a crucial role in taxation as it assigns primary responsibility to taxpayers to calculate, report, and pay their own taxes. Through the implementation of this system, the government expects taxpayers to be more actively involved in fulfilling their tax obligations. When taxpayers possess adequate understanding and knowledge of taxation, they are more likely to carry out their obligations properly under the self-assessment system, thereby increasing their level of compliance in paying taxes, and vice versa (Melinda & Susanto, 2024).

Previous empirical studies examining the self-assessment system variable by Mursyid and Sugiharto (2024) and Febriantini and Umaimah (2022) found that the self-assessment system has a significant effect on taxpayer compliance. This finding is consistent with Fitriyanti and Sibarani (2023), who reported a positive and significant influence of the self-assessment system on taxpayer compliance. In contrast, Dewi and Susanto (2021) concluded that the self-assessment system does not significantly affect taxpayer compliance. In addition, law enforcement is also required to enhance taxpayer compliance. Tax law enforcement refers to the implementation of legal rules designed to ensure that taxpayers comply with their tax obligations while also promoting fairness and legal certainty. When tax law enforcement provides justice and certainty, taxpayers are more likely to act obediently and responsibly in

fulfilling their tax duties. Effective enforcement also creates a deterrent effect against tax violations, discouraging non-compliant behavior for any reason related to tax obligations (Yusdin, 2020). Prior studies by Mursyid and Sugiharto (2024) and Herlina and Rodiah (2024) found that law enforcement significantly influences taxpayer compliance. However, Gulo (2025) reported different results, indicating that law enforcement does not have a significant effect on taxpayer compliance.

This study represents a modification of the research conducted by Febriantini and Umaimah (2022) entitled *“The Influence of the Self-assessment System, Tax Socialization, and Tax Sanctions on Taxpayer Compliance.”* The main difference from the previous study lies in the removal of the tax sanctions variable. This decision was made because prior studies have tended to show relatively consistent findings regarding tax sanctions, suggesting limited potential for generating substantially new insights. In addition, there is a consideration that the effectiveness of tax sanctions as a compliance instrument is constrained when not supported by optimal law enforcement practices. Therefore, this study introduces law enforcement as an independent variable, adopted from Wahyuni (2024).

The inclusion of the law enforcement variable is based on its crucial role in establishing legal certainty and a sense of fairness for taxpayers. In the taxation context, law enforcement not only involves the imposition of sanctions for violations but also reflects the government's commitment to ensuring that all taxpayers fulfill their obligations in a fair and proportional manner. Accordingly, this study aims to examine the influence of tax socialization, the self-assessment system, and law enforcement on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

The Effect of Tax Socialization on Taxpayer Compliance

Tax socialization refers to the provision of information, education, and guidance to taxpayers so that they understand various aspects of taxation (Maxuel & Primastiwi, 2021). When viewed through the Theory of Planned Behavior framework, the tax socialization variable is closely related to normative beliefs, in which tax authorities deliver tax-related outreach and education regarding procedures for fulfilling tax obligations, thereby motivating taxpayers and providing a reference for compliant behavior. Without effective socialization activities, taxpayers may experience difficulties in meeting their obligations. Therefore, the regular implementation of tax socialization programs is expected to enhance taxpayers' knowledge and awareness, which in turn can improve taxpayer compliance (Farah & Sapari, 2020).

Previous studies by Handayani and Setianingrum (2022) and Nabila and Rahmawati (2021) found that tax socialization significantly influences taxpayer compliance. Similarly, Arif et al. (2023) reported that tax socialization has a positive and significant effect on taxpayer compliance in paying taxes. Through effective tax socialization, taxpayers gain clearer, more accurate, and more accessible knowledge about taxation, which increases their understanding of the importance of paying taxes and ultimately strengthens compliance behavior. Based on the theoretical explanation and prior empirical findings, the following hypothesis is proposed: **H1: Tax socialization has an effect on taxpayer compliance.**

The Effect of the Self-assessment System on Taxpayer Compliance

The self-assessment system is a taxation system in which taxpayers are entrusted with the responsibility to calculate, report, and pay their own tax obligations (Suparwati & Herawati, 2024). When linked to the Theory of Planned Behavior, the self-assessment system variable is associated with behavioral beliefs, where taxpayers who are aware of the importance of paying taxes are more likely to fulfill their obligations honestly and voluntarily. Taxpayers who possess adequate tax knowledge are better able to implement this system properly, which in turn can improve tax compliance. However, the effectiveness of this system depends heavily on taxpayer honesty, as weaknesses in implementation may create

opportunities for violations, such as manipulating the actual amount of tax payable and committing other forms of non compliance (Febriantini & Umaimah, 2022).

Previous empirical studies examining the self-assessment system variable by Mursyid and Sugiharto (2024) and Febriantini and Umaimah (2022) found that the self-assessment system significantly affects taxpayer compliance. Consistent with these findings, Fitriyanti and Sibarani (2023) reported a positive and significant influence of the self-assessment system on taxpayer compliance. A well implemented self-assessment system facilitates taxpayers in fulfilling their tax obligations more effectively. This implies that the better the implementation of the self-assessment system, the higher the level of taxpayer compliance. Based on the theoretical explanation and prior research findings, the following hypothesis is proposed:
H2: The self-assessment system has an effect on taxpayer compliance.

The Effect of Law Enforcement on Taxpayer Compliance

Law enforcement encompasses all actions undertaken by authorized institutions and officials to ensure that applicable laws and regulations are properly implemented and upheld (Gulo, 2025). When associated with the Theory of Planned Behavior, the law enforcement variable is related to normative beliefs, which involve an individual's perception of relevant social norms and social pressure to perform or avoid certain behaviors, including expectations formed by the surrounding environment and institutions. Effective law enforcement strengthens taxpayers' perceptions of the consequences of non-compliance and reinforces the importance of adhering to tax regulations. Since behavior is influenced by situational and environmental factors, consistent and fair law enforcement can encourage taxpayers to be more disciplined and compliant while also promoting justice within the taxation system (Wahyuni, 2024).

Prior empirical studies by Mursyid and Sugiharto (2024) and Herlina and Rodiah (2024) found that law enforcement has a significant effect on taxpayer compliance. These findings are consistent with Wahyuni (2024), who reported that tax law enforcement has a positive and significant influence on taxpayer compliance. Effective enforcement not only increases taxpayer obedience but also supports fairness and credibility in the tax environment. Based on the theoretical discussion and prior research findings, the following hypothesis is proposed:

H3: Law enforcement has an effect on taxpayer compliance.

3. RESEARCH METHOD

This study employs a quantitative research approach based on numerical data analyzed using statistical methods. The population consists of 175,220 individual taxpayers registered at KPP Pratama Pekanbaru Senapelan in 2023. The sampling technique applied is accidental sampling, selecting respondents who were encountered at the research location and met the study criteria (Sugiyono, 2018). Based on this approach, 400 registered individual taxpayers were selected as the research sample. The multiple linear regression model was employed to examine the simultaneous effect of tax socialization, the self-assessment system, and law enforcement on individual taxpayer compliance. This model allows for the assessment of the direction and magnitude of the relationship between the independent variables and taxpayer compliance while controlling for the influence of other variables in the model. This study uses primary data collected directly from respondents through structured questionnaires. The questionnaire instruments were adapted from established and accessible prior studies. The variables of tax socialization, self-assessment system, and taxpayer compliance were adapted from Febriantini and Umaimah (2022), while the law enforcement variable was adapted from Rizky (2021). These instruments are published in academic journals and contain clearly defined measurement indicators.

Several modifications were made to ensure contextual relevance to the Pekanbaru tax office setting. The wording of several items was adjusted to reflect current tax regulations and local administrative terminology. However, the core dimensions and measurement indicators

of each construct were maintained in accordance with the original sources. All items were measured using a five-point Likert scale ranging from strongly disagree to strongly agree.

Table 2. Questionnaire Sources and Instrument Adaptation

No	Variable	Reference Source	Indicators	Number of Items	Instrument Modification	Scale
1	Tax Socialization (X1)	Febriantini & Umaimah (2022)	Online socialization, Information delivery, Detailed material, Ease of understanding socialization	8 items	Wording adjusted to current tax regulations and KPP Senapelan context; no change in core indicators	5-point Likert
2	Self-Assessment System (X2)	Febriantini & Umaimah (2022)	Registering, Calculating tax, Paying tax, Reporting tax	8 items	Terminology adapted to individual taxpayer procedures; simplified statements for clarity	5-point Likert
3	Law Enforcement (X3)	Rizky (2021)	Tax sanctions implementation, Sanction firmness, Administrative sanctions, Criminal sanctions, Enforcement without tolerance	8 items	Contextual adjustment to Indonesian tax enforcement practices; core dimensions retained	5-point Likert
4	Individual Taxpayer Compliance (Y)	Febriantini & Umaimah (2022)	Complete taxpayer data, Ownership of NPWP, Correct tax calculation, Timely submission of tax return (SPT), No tax arrears	10 items	Minor wording adjustments to align with current compliance standards; no structural changes	5-point Likert

The multiple linear regression model used in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description of Variables:

Y=Taxpayer compliance

$\beta_1, \beta_2, \beta_3$ = Regression coefficients (effect parameters)

X_1 = Tax socialization

X_2 = Self-assessment system

X_3 = Law enforcement

e = Error term (residual)

4. RESULTS

Based on the distribution of questionnaires to 400 respondents in this study, the participants can be classified into several demographic categories, including gender, age, and occupation. A descriptive summary of the respondents' characteristics is presented as follows:

Table 3. Respondent Characteristics

Category	Classification	Frequency (f)	Percentage (%)
Gender	Male	122	30.50%
	Female	278	69.50%
	Total	400	100%
Age	17–25 years	11	2.75%
	26–35 years	289	72.25%
	36–45 years	74	18.50%
	46–55 years	24	6.00%
	> 55 years	2	0.50%
	Total	400	100%
Occupation	Civil servants	113	28.25%
	Private sector employees	201	50.25%
	Entrepreneurs	86	21.50%
	Others	0	0.00%
	Total	400	100%

Source: Processed data, 2026

The respondent profile in this study is predominantly female, with 278 individuals (69.50%), while male respondents account for 122 individuals (30.50%). In terms of age distribution, most respondents fall within the 26–35 year age group, totaling 289 individuals (72.25%), whereas the smallest proportion is represented by those aged over 55 years, with only 2 individuals (0.50%). This indicates that the majority of participants are within the productive age range. Based on occupational classification, the largest group of respondents consists of private sector employees, numbering 201 individuals (50.25%). This is followed by civil servants with 113 individuals (28.25%) and entrepreneurs with 86 individuals (21.50%). These figures suggest that the respondents come from diverse professional backgrounds, allowing the collected data to reflect the perspectives of taxpayers across multiple employment sectors.

Descriptive Statistical Analysis

Table 4. Descriptive Statistical Analysis

<i>Descriptive Statistics</i>						
		N	Minimum	Maximum	Mean	Std. Deviation
Tax Socialization (X1)		400	14	25	21,57	2,409
Self-assessment System (X2)		400	12	20	17,31	2,036
Law Enforcement (X3)		400	18	30	25,48	2,821
Taxpayer Compliance (Y)		400	21	35	30,24	2,944
Valid N (<i>listwise</i>)		400				

Source: Data processed, 2026

Table 3 presents the descriptive statistical results for all research variables based on 400 valid observations. The analysis includes the minimum value, maximum value, mean, and

standard deviation for each variable examined in the study. The Tax Socialization (X1) variable shows a minimum score of 14 and a maximum score of 25, with an average value of 21.57 and a standard deviation of 2.409. This indicates that respondents generally report relatively high exposure to and understanding of tax socialization programs, with moderate variation in responses. The Self-assessment System (X2) variable ranges from 12 to 20, with a mean score of 17.31 and a standard deviation of 2.036. The relatively smaller standard deviation suggests that respondents' perceptions regarding the implementation of the self-assessment system tend to be fairly consistent.

For Law Enforcement (X3), the observed values range between 18 and 30, with an average of 25.48 and a standard deviation of 2.821. This result implies that respondents generally perceive tax law enforcement to be implemented at a relatively good level, although there is slightly greater dispersion in responses compared to the previous variables. Meanwhile, Taxpayer Compliance (Y) records a minimum value of 21 and a maximum value of 35, with a mean of 30.24 and a standard deviation of 2.944. The relatively high average score indicates that the overall level of reported taxpayer compliance among respondents is strong, though some variability remains across individuals. Overall, the standard deviation values for all variables are substantially lower than their respective mean values, suggesting that the data distribution is reasonably stable and does not show excessive dispersion. This pattern indicates that the responses are sufficiently concentrated and suitable for further inferential statistical analysis

Data Quality Testing

Data quality testing was conducted through validity and reliability assessments of the measurement instruments used for all research variables, namely Tax Socialization (X1), Self-assessment System (X2), Law Enforcement (X3), and Taxpayer Compliance (Y). The validity test results indicate that each questionnaire item measuring these variables produced correlation coefficients exceeding the required threshold value of 0.098. This demonstrates that all statement items are statistically valid and appropriately measure the intended constructs. Therefore, every indicator included in the questionnaire is considered suitable for use in the analysis.

Table 5 Validity Test Results

Variable	Item Statement	Calculated r value	Calculated t value	Remark
Tax Socialization (X1)	X1.1	0,763	0,098	Valid
	X1.2	0,748	0,098	Valid
	X1.3	0,795	0,098	Valid
	X1.4	0,790	0,098	Valid
	X1.5	0,763	0,098	Valid
Self-assessment System (X2)	X2.1	0,777	0,098	Valid
	X2.2	0,858	0,098	Valid
	X2.3	0,800	0,098	Valid
	X2.4	0,808	0,098	Valid
Law Enforcement (X3)	X3.1	0,784	0,098	Valid
	X3.2	0,739	0,098	Valid
	X3.3	0,754	0,098	Valid
	X3.4	0,731	0,098	Valid
	X3.5	0,759	0,098	Valid
	X3.6	0,721	0,098	Valid
Taxpayer Compliance (Y)	Y1	0,699	0,098	Valid
	Y2	0,734	0,098	Valid
	Y3	0,663	0,098	Valid
	Y4	0,765	0,098	Valid
	Y5	0,692	0,098	Valid
	Y6	0,558	0,098	Valid
	Y7	0,698	0,098	Valid

In addition, reliability testing using Cronbach's Alpha shows that all variables have alpha coefficients greater than 0.60. These results confirm that the measurement instruments exhibit satisfactory internal consistency. Accordingly, the questionnaire items for all variables are regarded as reliable, meaning they provide stable and consistent measurements across respondents.

Table 6 Reliability Test Results

Variabel	Cronbach's Alpha	Rule of Thumb	Remark
Tax Socialization (X1)	0,830	0,60	Reliabel
Self-assessment System (X2)	0,826	0,60	Reliabel
Law Enforcement (X3)	0,841	0,60	Reliabel
Taxpayer Compliance (Y)	0,815	0,60	Reliabel

Source: Data processed, 2026

Normality Test

Table 7 Normality Test

One Sample Kolmogorov Smirnov Test

		Unstandardized Residual
N		400
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	2,06202032
Most Extreme Differences	Absolute	0,038
	Positive	0,038
	Negative	0,032
Test Statistic		0,038
Asymp. Sig. (2 tailed)		.184 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

The results of the normality test using the Kolmogorov–Smirnov test show an Asymp. Sig. value of 0.185. Therefore, the residuals in this study can be considered normally distributed, since the Asymp. Sig. value (0.185) is greater than the significance level of 0.05.

Source: Data processed, 2026

Multicollinearity Test

Table 8 Multicollinearity Test

Model	Coefficients ^a	Collinearity Statistics	
		Tolerance	VIF
1 (Constant)			
	Tax Socialization (X1)	0,697	1,435
	Self-assessment System (X2)	0,615	1,627
	Law Enforcement (X3)	0,701	1,426

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Source: Data processed, 2026

The results of the multicollinearity test on the independent variables indicate that no multicollinearity is present. This is evidenced by the tolerance values greater than 0.10 and the Variance Inflation Factor (VIF) values below 10 for the variables of tax socialization (X1), self-assessment system (X2), and law enforcement (X3).

Heteroscedasticity Test

Table 9 Heteroscedasticity Test

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	3,291	0,701		4,696	0,000
Tax Socialization (X1)	0,019	0,032	0,036	0,608	0,543
Self-assessment System (X2)	0,044	0,040	0,070	1,093	0,275
Law Enforcement (X3)	0,020	0,027	0,044	0,732	0,464

a. *Dependent Variable: Abs_Res*

Source: Data processed, 2026

The results of the Glejser test show that the significance values for the relationships between the independent variables—tax socialization (X1), self-assessment system (X2), and law enforcement (X3)—and the absolute residuals are greater than 0.05. Therefore, it can be concluded that heteroscedasticity is not detected in the regression model.

Multiple Linear Regression Analysis

Table 10 T Test

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	8,034	1,140		7,051	0,000
Tax Socialization (X1)	0,145	0,052	0,118	2,807	0,005
Self-assessment System (X2)	0,487	0,065	0,337	7,502	0,000
Law Enforcement (X3)	0,418	0,044	0,401	9,533	0,000

a. *Dependent Variable: Taxpayer Compliance*

Source: Data processed, 2026

$$Y = 8,034 + 0,145X1 + 0,487X2 + 0,418X3$$

The regression equation above can be interpreted as follows:

1. Constant = 8.034. This indicates that when the variables of tax socialization (X1), self-assessment system (X2), and law enforcement (X3) are equal to zero, the taxpayer compliance variable (Y) has a value of 8.034.
2. Coefficient of tax socialization (X1) = 0.145. This means that for every one unit increase in tax socialization, while the other variables are held constant, taxpayer compliance will increase by 0.145 units.
3. Coefficient of self-assessment system (X2) = 0.487. This indicates that for every one unit increase in the self-assessment system variable, with other variables held constant, taxpayer compliance will increase by 0.487 units.
4. Coefficient of law enforcement (X3) = 0.418. This means that for every one unit increase in law enforcement, while the other variables remain constant, taxpayer compliance will increase by 0.418 units.

T Test

1. The t test is used to determine the extent to which each independent (explanatory) variable individually affects the dependent variable (Ghozali, 2018). This test compares the calculated t value with the t table value at a significance level of $\alpha = 0.05$,

using the formula $df = n - k - 1 = 400 - 3 - 1 = 396$. The hypothesis testing results in this study are as follows:

2. The partial t test results for the tax socialization variable (X1) show a calculated t value of 2.807, which is greater than the t table value of 1.965, with a significance value of $0.005 < 0.05$. Therefore, it can be concluded that tax socialization has a significant effect on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan. Thus, the first hypothesis (H1) is accepted.
3. The partial t test results for the self-assessment system variable (X2) show a calculated t value of 7.502, which is greater than the t table value of 1.965, with a significance value of $0.000 < 0.05$. Therefore, it can be concluded that the self-assessment system has a significant effect on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan. Thus, the second hypothesis (H2) is accepted.
4. The partial t test results for the law enforcement variable (X3) show a calculated t value of 9.533, which is greater than the t table value of 1.965, with a significance value of $0.000 < 0.05$. Therefore, it can be concluded that law enforcement has a significant effect on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan. Thus, the third hypothesis (H3) is accepted.

Coefficient of Determination (R^2) Test

table 11. Coefficient of Determination (R^2) Test

<i>Model Summary</i>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.714 ^a	0,510	0,506	2,070

a. Predictors: (Constant), Tax Socialization (X1), Self-assessment System (X2), and Law Enforcement (X3).

Source: Data processed, 2026

The coefficient of determination (R^2) results show an adjusted R square value of 0.506. This indicates that taxpayer compliance can be explained by the variables of tax socialization, self-assessment system, and law enforcement by 50.6%, while the remaining 49.4% is explained by other variables outside the model examined in this study.

The Effect of Tax Socialization on Taxpayer Compliance

Based on the results of the data analysis, tax socialization has a significant effect on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan. This finding indicates that the more intensive and effective the tax socialization programs conducted by the tax authorities, the higher the level of taxpayer understanding and awareness of their tax obligations, which ultimately contributes positively to taxpayer compliance.

These findings support the Theory of Planned Behavior, in which tax socialization is associated with normative beliefs. Tax officers provide socialization and education regarding tax procedures and obligations, which are expected to motivate taxpayers and serve as a reference for compliant behavior. Without effective socialization activities, taxpayers may encounter difficulties in fulfilling their obligations. Therefore, the regular implementation of tax socialization programs is expected to enhance taxpayer knowledge and, in turn, improve compliance (Farah & Sapari, 2020).

This conclusion is further supported by the involvement of 400 taxpayers in this study, where respondents generally expressed agreement on the tax socialization variable (X1), particularly on the indicator of online socialization. For example, in the first questionnaire item can easily and quickly obtain the tax information I need through access to the tax website most respondents responded positively. This suggests that digital based tax socialization media, such as official tax websites, have been effectively utilized by taxpayers as information

sources, thereby facilitating a better understanding of tax regulations and procedures and encouraging higher compliance.

The results of this study are consistent with prior research conducted by Handayani and Setianingrum (2022) and Nabila and Rahmawati (2021), which found that tax socialization significantly affects taxpayer compliance. Similarly, Arif et al. (2023) reported that tax socialization has a positive and significant effect on taxpayer compliance in paying taxes. Effective tax socialization enables taxpayers to understand taxation clearly and accurately, fostering awareness of the importance of paying taxes and consequently increasing taxpayer compliance.

The Effect of the Self-assessment System on Taxpayer Compliance

Based on the results of the data analysis, the self-assessment system has a significant effect on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan. This finding indicates that the more effectively the self-assessment system is implemented, the higher the level of individual taxpayer compliance. The implementation of this system grants taxpayers full trust and responsibility to calculate, pay, and report their tax obligations independently in accordance with applicable regulations.

These results support the Theory of Planned Behavior, in which the self-assessment system is associated with behavioral beliefs. Taxpayers who are aware of the importance of paying taxes are more likely to fulfill their tax obligations honestly and voluntarily. Individuals who possess adequate tax knowledge are better able to implement this system properly, thereby improving compliance. However, the effectiveness of this system depends on taxpayer honesty, as weaknesses in compliance may create opportunities for violations, such as manipulating the actual amount of tax payable and other forms of noncompliance (Febriantini & Umaimah, 2022).

This conclusion is reinforced by the participation of 400 taxpayers in this study, where respondents generally agreed with statements related to the self-assessment system variable (X2), particularly the payment indicator. In questionnaire item number three As a taxpayer, I make my tax payments independently and on time most respondents provided positive responses. This indicates that taxpayers understand and carry out their tax payment obligations independently in line with self-assessment principles and demonstrate awareness of paying taxes on time without relying on other parties. This condition reflects a relatively strong sense of responsibility and discipline, which contributes to improved taxpayer compliance.

The findings of this study are consistent with prior research by Mursyid and Sugiharto (2024) and Febriantini and Umaimah (2022), who found that the self-assessment system significantly influences taxpayer compliance. Similarly, Fitriyanti and Sibarani (2023) reported a positive and significant effect of the self-assessment system on taxpayer compliance. A well implemented self-assessment system facilitates taxpayers in fulfilling their tax obligations. In other words, the better the implementation of the self-assessment system, the higher the level of taxpayer compliance.

The Effect of Law Enforcement on Taxpayer Compliance

Based on the results of the data analysis, law enforcement has a significant effect on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan. This finding indicates that the more firm and consistent tax law enforcement is, the higher the level of individual taxpayer compliance. Effective enforcement through the application of clear and fair administrative and legal sanctions creates a deterrent effect and encourages taxpayers to comply with applicable tax regulations.

These findings support the Theory of Planned Behavior, in which the law enforcement variable is associated with normative beliefs, involving individuals' perceptions of relevant social norms and social pressures that influence whether a behavior is performed. Such pressures may arise from the surrounding environment, including family, peers, and the

broader community. Strong law enforcement reinforces taxpayers' perceptions of the consequences of noncompliance, leading them to recognize that behavior is influenced by situational and environmental factors. Therefore, consistent tax law enforcement can enhance taxpayer compliance and promote fairness within the tax system (Wahyuni, 2024).

This conclusion is supported by the participation of 400 taxpayers in this study, where respondents generally agreed with statements related to the law enforcement variable (X3), particularly the administrative sanctions indicator. In questionnaire item number two. The government acts fairly toward anyone who commits a tax violation (both late reporting and payment are subject to sanctions/fines) most respondents provided positive responses. This suggests that taxpayers perceive the implementation of administrative sanctions as fair and consistent, thereby increasing awareness of the consequences of failing to fulfill tax obligations. Such perceptions of fairness and firmness in sanctions encourage taxpayers to be more careful and compliant in carrying out their tax responsibilities, contributing to higher individual taxpayer compliance.

The results of this study are consistent with prior research conducted by Mursyid and Sugiharto (2024) and Herlina and Rodiah (2024), which found that law enforcement significantly affects taxpayer compliance. Similarly, Wahyuni (2024) reported that tax law enforcement has a positive and significant effect on taxpayer compliance, indicating that effective enforcement increases adherence to tax obligations.

5. CONCLUSION

Based on the research findings and discussion presented above, several conclusions can be drawn. First, tax socialization has a significant effect on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan. This indicates that the more effective the tax socialization programs are, the higher the level of taxpayer compliance. Second, the self-assessment system has a significant effect on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan. This finding shows that better implementation of the self-assessment system leads to higher taxpayer compliance. Third, law enforcement has a significant effect on the compliance of individual taxpayers registered at KPP Pratama Pekanbaru Senapelan. This suggests that firm and fair enforcement of tax regulations contributes to increased taxpayer compliance.

This study has several limitations and is expected to provide directions for future research. First, the data collection relied solely on questionnaires without follow up interviews to confirm respondents' answers, which may limit the depth and accuracy of the data obtained. Second, this study focused only on tax socialization, the self-assessment system, and law enforcement variables. As a result, there remains 49.4% of the variation in taxpayer compliance explained by other factors that were not examined in this model. Based on these limitations, future researchers are recommended to complement questionnaire data with interviews to obtain more accurate and comprehensive information. In addition, future studies are encouraged to include other variables that may influence taxpayer compliance, such as tax sanctions, taxpayer motivation, tax rates, and tax digitalization.

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