

The Influence of Income Level, Perception of Tax Sanctions, Perception of Law and Tax Enforcement, Perception of Tax Justice and Perception of Transparency and Accountability on Individual Taxpayer Compliance at KPP Pratama Batam Selatan

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Abstract. This research was conducted on 401 respondents from non-employee ITP registered at KPP Pratama Batam Selatan in 2021 using quantitative methods and primary data. The data obtained were analyzed using multiple linear regression analysis. The findings of this study are income level variables, perceptions of law and tax enforcement, and perceptions of transparency and accountability have a significant effect on the results of ITP compliance at KPP Pratama Batam Selatan. In contrast, the variables of tax sanctions and perceptions of tax justice have no significant impact on ITP compliance at KPP Pratama Batam Selatan.

Keywords: Income Level, Perception of Tax Sanctions, Perception of Law and Tax Enforcement, Perception of Tax Justice, Perception of Transparency and Accountability, Compliance of Individual Taxpayers.

1 Introduction

The tax sector is Indonesia's largest source of income. The amount of tax contribution to Indonesia shows the importance of taxes for Indonesia. The principle of state taxation is referred to as a factor causing low taxpayer compliance, and this is because taxpayers cannot directly enjoy the results of tax payments. In other words, taxpayers never know the genuine reciprocity they want from the costs they spend on taxes. (Paramaduhita & Mustikasari, 2018).

Tax administration in Indonesia uses a self-assessment system. The self-assessment system in the tax sector has been widely applied around the world. In implementing this system, taxpayer non-compliance is a concern for the organizers. The problem with this system is the transfer of responsibility for calculating taxes owed from the tax authorities to the taxpayer (Saad, 2013). The tax collection mechanism using a self-assessment system requires taxpayers

to register with the tax service office in their area to obtain a Taxpayer Identification Number (TPIN), calculate the nominal amount of tax owed to be paid, and pay taxes through a bank or post office and report it using a form called Annual SPT with proof of tax payment. Taxpayers are fully responsible for reporting the Annual SPT properly (Paramaduhita & Mustikasari, 2018).

One of the factors in achieving taxation objectives is the existence of taxpayer compliance. Increased taxpayer compliance will increase tax revenue (Savitri & Musfiandy, 2015). Taxpayer non-compliance is a classic problem, and taxpayer non-compliance is a tax violation that causes tax negligence. One of the consequences of taxpayer non-compliance is tax avoidance. The following is the Individual Taxpayers (ITP) compliance level from 2017 to 2021, sourced from KPP Pratama Batam Selatan.

Table 1. ITP Compliance Rate.

Year	ITP Registered	Number of Taxpayer	ITP Reporting Tax	Compliance Rate
2017	268.982	51.174	54.288	106.09%
2018	283.327	54.591	49.258	90.23%
2019	295.043	64.398	53.500	83.08%
2020	352.233	69.467	52.788	75.99%
2021	353.613	67.957	56.117	82.58%

Source: KPP Pratama Batam Selatan, 2022

The following table shows an increase and decrease in individual taxpayer compliance at KPP Pratama Batam Selatan between 2017 and 2021. Every year KPP Pratama Batam Selatan sees an increase in WPOP registrations, but this growth is not proportional to the number of individual taxpayers who submit SPT. This can be seen in 2017 when KPP Pratama Batam Selatan had individual taxpayer compliance of 106.09%, 90.23% in 2018, 83.08% in 2019, 75.99% in 2020, and 82.58% in 2021. Several factors affect taxpayer compliance, namely: income levels, perceptions of tax sanctions, perceptions of law and tax enforcement, perceptions of tax justice and perceptions of transparency and accountability.

According to Reksoprayitno, income is the number of receipts a person receives in units of currency produced in a certain period (Erlindawati & Novianti, 2020). The government must pay attention to the taxpayer's financial condition in collecting taxes. Their level of income influences the ability of taxpayers to pay. Therefore, taxpayers need mustlect taxes when they have money (Iswati, 2016).

According to Sugihartono et al., perception is the brain's ability to understand external stimuli. Based on this understanding, it is possible to conclude how taxpayers view taxation and how they know information about tax sanctions. There are 2 (two) tax sanctions, namely administrative sanctions in the form of fines and criminal sanctions in the form of imprisonment (Paramaduhita & Mustikasari, 2018). Tax sanctions occur due to violations of the laws and regulations regarding taxation. Tax sanctions have a significant effect on taxpayer compliance.

Therefore, to increase taxpayer compliance, the government is recommended to strictly impose tax sanctions, so taxpayers are afraid of being subject to these sanctions (Suprihati, 2021).

Taxpayers have a terrible perception of Indonesian law enforcers, which are still very weak and worrying, causing taxpayers to be reluctant to carry out their obligations to pay taxes. News such as misappropriation of the state treasury originating from taxes is a factor in the emergence of a bad perception of Indonesian law enforcement. Apart from law enforcement, according to Seokanto, several factors influence taxpayers' perceptions. These factors are the legal factor, the facility factor supporting law enforcement, the community, and the cultural factor (Paramaduhita & Mustikasari, 2018).

Hutagaol argues that although unfair tax treatment will encourage non-compliance, the fair tax treatment will encourage taxpayer compliance (Paramaduhita & Mustikasari, 2018). In a policy, the principle of justice is fundamental. The tax system is said to be fair if the taxpayer believes that the tax collected is imposed fairly by everyone. Based on the history in England and France, injustice in tax collection led to a social revolution, so fair tax collection is an absolute thing (Wulandari, 2017).

Burnett points out that transparency is a powerful driver in building public trust in government. Transparency is an excellent opportunity for the government to reduce negative accusations from the public. According to Algan, government spending is often considered inefficient by the public. If the government can show taxpayers that the government has done good and correct tax processing, taxpayers tend to comply with tax rules. On the other hand, if the government does not show transparency in tax processing, taxpayers will not comply and pay taxes (Wiratama, 2018).

Based on this background, the authors are interested in conducting research entitled "The Influence of Income Levels, Perceptions of Tax Sanctions, Perceptions of Law and Tax Enforcement, Perceptions of Tax Justice and Perceptions of Transparency and Accountability on Individual Taxpayer Compliance at KPP Pratama Batam Selatan."

2 Literature Review

Attribution Theory

According to Marianne and Zelle, attribution theory is a theory that tries to describe communication from someone who tries to examine, evaluate, and summarize the causes of other people's behavior. Haider revealed that when people observe other people, they observe specifically and make judgments about the causes of the behavior (Paramaduhita & Mustikasari, 2018).

Income Level

According to the management dictionary, income is cash that individuals, businesses, and organizations receive in wages, rent, interest, commissions, fees, and profits. According to Nita, income is the amount paid for services per the employer's agreement to the worker. The income level is one of the important factors in the progress or failure of an area. The better the level of income in an area, the better the quality of life of the people in that area. Conversely, the worse the income level in an area, the worse the quality of life of the people in that area (Erlindawati

& Novianti, 2020). Based on the attribution theory, an examination, evaluation, and summary are carried out to determine the effect of an increase or decrease in income levels on taxpayer compliance in carrying out their obligations. The results of research by Lutfah Fadilah, Asrofi Langgeng Noermansyah, and Krisdiyawati (2021) show that income significantly affects taxpayer compliance.

Tax Sanctions

Mardiasmo claims that explaining tax sanctions is to enable compliance with industry-standard tax rules and regulations. There are two (two) types of sanctions in the Indonesian tax law: administrative and criminal. Criminal penalties involve using force or cruel treatment, while administrative sanctions involve state restitution (Iswati, 2016). Tax sanctions are used as motivation for people to follow their tax obligations. The public will comply with the applicable tax laws and regulations if the sanctions are considered severe, so they are not subject to the relevant sanctions (Wiratama, 2018). Based on the attribution theory, an examination, evaluation, and summary are carried out to determine the influence of weak or strong perceptions of tax sanctions on taxpayer compliance in carrying out their obligations. The research results by Aqmarina Vaharani Paramaduhita and Elia Mustikasari (2018) show that tax sanctions affect taxpayer compliance.

Law and Tax Enforcement

Law enforcement is the center of all legal activities, from legal drafting to law formation. Law enforcement in the tax sector ensures that taxpayers comply with the provisions of tax laws. According to John Braithwaite, tax reconciliation activities must be regulated and implemented in detail in tax practices. Tax law enforcement is intended as a tool to enforce tax norms. In contrast, the perception of tax law enforcement is the understanding and interpretation of the attitude of individual and corporate taxpayers toward tax law enforcement (Utami, 2017). Based on the attribution theory, an examination, evaluation, and summary are conducted to determine the influence of bad or good perceptions of law enforcement on taxpayer compliance in carrying out their obligations. The results of the research by Citra Kharisma Utami (2017) show a positive effect of law and tax enforcement on taxpayer compliance.

Tax Justice

According to the *gaya pikul* theory or ability to pay taxes, tax justice can be found in protecting life and property offered to its citizens. This theory emphasizes the principle of justice: each taxpayer must pay the same tax as others. Taxes must be paid according to the carrying style. The carrying force is measured based on each taxpayer's income and expenses (Resmi, 2019). Based on the attribution theory, an examination, evaluation, and summary are carried out to determine the influence of good or bad perceptions of tax justice on taxpayer compliance in carrying out their obligations. The research results by Ari Yulianti, Asep Kurniawan & Indah Umiyati (2019) reveal that perceptions of tax justice affect taxpayer compliance.

Tax Transparency and Accountability

The perception of tax transparency is the public's opinion and assessment of the government's disclosure of information on tax funds. According to Boy and Siringoringo, transparency is used as a principle regarding government administration in accessing freedom for everyone to obtain information, namely information about policies and the process of making and implementing

them. Increased transparency can reduce corruption, help track the use of tax funds and improve economic performance and growth (Wiratama, 2018). According to Pasal 23E paragraph (1) of UUD 1945, in the enforcement of tax transparency and accountability, the BPK RI was established. BPK RI is an independent institution with one task: to examine the collected money. BPK RI cannot perform its duties in auditing finances, especially taxes, and cannot correctly provide financial information to the people and the DPR (Rahma, 2019). Based on the attribution theory, an examination, evaluation, and summary are carried out to determine the influence of good or bad perceptions of transparency and accountability on taxpayer compliance in carrying out their obligations. The research results by Aqmarina Vaharani Paramaduhita and Elia Mustikasari (2018) reveal that transparency affects taxpayer compliance.

Based on the description above, the researcher formulates the following hypothesis:

H1: The level of income has a significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan.

H2: The perception of tax sanctions significantly affects individual taxpayer compliance at KPP Pratama Batam Selatan.

H3: The perceptions of law and tax enforcement significantly affect individual taxpayer compliance at KPP Pratama Batam Selatan.

H4: The perceptions of tax justice significantly affect individual taxpayer compliance at KPP Pratama Batam Selatan.

H5: The perceptions of transparency and accountability significantly affect individual taxpayer compliance at KPP Pratama Batam Selatan.

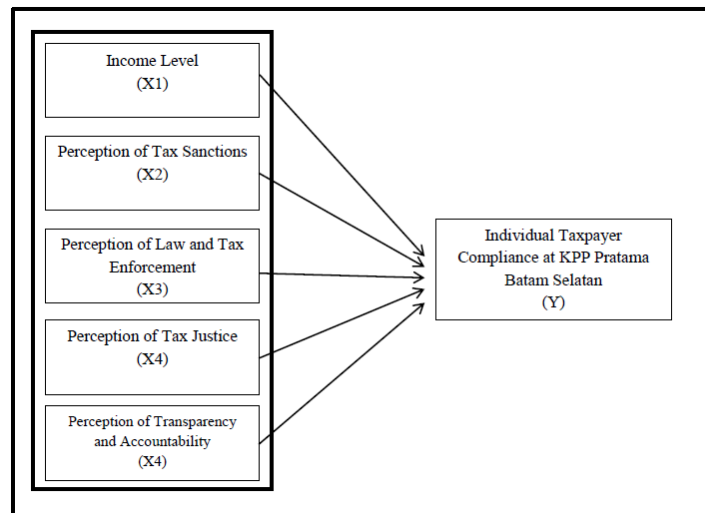


Fig. 1. Research Framework.

3 Research Methods

This research method is quantitative. This study uses 5 (five) X variables or independent variables, namely income levels, perceptions of tax sanctions, perceptions of law and tax enforcement, perceptions of tax justice and perceptions of transparency and accountability and 1 (one) Y variable or the dependent variable, namely individual taxpayer compliance at KPP Pratama Batam Selatan. The source of data in this study is primary data, by distributing questionnaires. This study uses a measurement scale, namely the Linkert scale. The measurement level on the Linkert scale consists of 5 gradations from Strongly Disagree (SD) to Strongly Agree (SA). The population in this study is individual taxpayer registered at KPP Pratama Batam Selatan in 2021, amounting to 353,613 people.

The sampling technique used is the Purposive Sampling Technique which has criteria for individual taxpayer's who are not employees registered at KPP Pratama Batam Selatan in 2021 and taxpayer's who have made payments to tax reporting at KPP Pratama Batam Selatan. Determination of the number of samples taken using the Slovin formula, the following is the calculation:

$$\begin{aligned} n &= \frac{N}{1+N e^2} && (1) \\ n &= \frac{353.613}{1 + 353.613 (0,05)^2} \\ n &= \frac{353.613}{1 + 353.613 (0,0025)} \\ n &= \frac{353.613}{1 + 884} \\ n &= \frac{353.613}{885} \\ n &= 399,562 \text{ rounded to } 400. \end{aligned}$$

According to the calculation of the determination of the sample above using the Slovin formula, the number of samples obtained is 400 respondents. Based on the results of the distribution of the questionnaire, 401 respondents were collected who filled out the questionnaire. So that researchers use these results to perform data analysis.

4 Discussions

Validity Test

Table 2. Validity Test Results.

Description	Rcount	Rtabel	Results
Income Level (X1)			
X1.1	0,714	0,098	Valid
X1.2	0,801	0,098	Valid
X1.3	0,613	0,098	Valid
X1.4	0,725	0,098	Valid
X1.5	0,794	0,098	Valid
Perception of Tax Sanctions (X2)			
X2.1	0,715	0,098	Valid
X2.2	0,792	0,098	Valid
X2.3	0,769	0,098	Valid
X2.4	0,765	0,098	Valid
X2.5	0,750	0,098	Valid
X2.6	0,761	0,098	Valid
Perception of Law and Tax Enforcement (X3)			
X3.1	0,626	0,098	Valid
X3.2	0,690	0,098	Valid
X3.3	0,803	0,098	Valid
X3.4	0,680	0,098	Valid
X3.5	0,808	0,098	Valid
Perception of Tax Justice (X4)			
X4.1	0,754	0,098	Valid
X4.2	0,738	0,098	Valid
X4.3	0,732	0,098	Valid
Perception of Transparency and Accountability (X5)			
X5.1	0,773	0,098	Valid
X5.2	0,633	0,098	Valid
X5.3	0,773	0,098	Valid
X5.4	0,656	0,098	Valid
Individual Taxpayer Compliance at KPP Pratama Batam Selatan (Y)			
Y.1	0,758	0,098	Valid
Y.2	0,786	0,098	Valid
Y.3	0,624	0,098	Valid
Y.4	0,749	0,098	Valid
Y.5	0,656	0,098	Valid
Y.6	0,660	0,098	Valid

According to the validity test conducted on 401 respondents, it was found that all the variables, namely 5 (five) X variables and 1 (one) Y variable had a rcount > rtabel and a significance value <0.05. The amount of rtabel for 401 respondents is 0.098. It means that it can be said that all variables in this study are valid. This is following the validity test requirements. Namely, rcount > rtabel and significance <0.05.

Reliability Test

Table 3. Reliability Test Results.

Reability Statistic		
	Cronbach's Alpha	N of Items
Income Level (X1)	0,770	5
Perception of Tax Sanctions (X2)	0,849	6
Perception of Law and Tax Enforcement (X3)	0,767	5
Perception of Tax Justice (X4)	0,667	3
Perception of Transparency and Accountability (X5)	0,670	4
Individual Taxpayer Compliance at KPP Pratama Batam Selatan (Y)	0,798	6

According to the reliability test conducted on 401 respondents, it was found that all the variables, namely 5 (five) X variables and 1 (one) Y variable, had Cronbach's Alpha >0.6 . So, it can be concluded that the data in this study are reliable. This follows the reliability test's requirements: the reliability coefficient > 0.6 .

Descriptive Statistical Analysis Test

Table 4. Descriptive Statistical Analysis Test Results.

	N	Minimum	Maximum	Mean	Std. Deviation
Income Level (X1)	401	13,00	23,00	18,8055	2,04256
Perception of Tax Sanctions (X2)	401	16,00	28,00	22,2244	2,77840
Perception of Law and Tax Enforcement (X3)	401	13,00	24,00	18,3616	2,14626
Perception of Tax Justice (X4)	401	8,00	14,00	10,9626	1,42517
Perception of Transparency and Accountability (X5)	401	9,00	19,00	15,0449	1,66941
Individual Taxpayer Compliance at KPP Pratama Batam Selatan (Y)	401	17,00	28,00	21,9401	2,50228
Valid N (listwise)	401				

The table above results from a descriptive statistical data analysis test from 401 respondents. Based on the test results above, the results obtained are the level of income (X1). Income is cash that people, businesses, and organizations receive in wages, rent, interest, commissions, fees, and profits. This variable's descriptive statistical analysis test results are that the income level has the smallest value of 13, the largest value of 23, the average value of 18.8055, and the standard deviation of 2.04256.

The following variable is the perception of tax sanctions (X2). The purpose of imposing tax sanctions is to enable compliance with tax rules and regulations that become industry standards. The descriptive statistical analysis test results of this variable are that the perception of tax sanctions has the smallest value of 16, the largest value of 28, the average value of 22,2244, and the standard deviation is 2.77840.

The third independent variable is the perception of law and tax enforcement (X3). Law enforcement in the tax sector ensures that taxpayers comply with the provisions of tax laws. The results of the descriptive statistical analysis test of this variable are that the perception of law and tax enforcement has the smallest value of 13, the largest value of 24, the average value of 18,3616, and the standard deviation of 2.14626.

The fourth independent variable is the perception of tax justice (X4). Tax justice can be found in protecting life and property offered to its citizens. The descriptive statistical analysis test results of this variable are that the perception of tax justice has the smallest value of 8, the largest value of 14, the average value of 10.9626, and the standard deviation of 1.42517.

The fifth independent variable is the perception of transparency and accountability (X5). The perception of tax transparency is the public's opinion and assessment of the government's disclosure of information on tax funds. The results of the descriptive statistical analysis test of this variable are that the perception of transparency and accountability has the smallest value of 9, the largest value of 19, the average value of 15.0449, and the standard deviation of 1.69941.

The last variable is individual taxpayer compliance at KPP Pratama Batam Selatan (Y). The descriptive statistical analysis test results of this variable are that individual taxpayer compliance at KPP Pratama Batam Selatan has the smallest value of 17, the largest value of 28, the average value of 21.9401, and the standard deviation of 2.50228.

Classic Assumption Test

Normality Test

Table 5. Normality Test Results.

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		401
Normal Parameters	Mean	0,0000000
	Std. Deviation	1,66037453
Most Extreme Differences	Absolute	0,42
	Positive	0,42
	Negative	-0,38
Test Statistic		0,42
Asymp. Sig (2-tailed)		0,084

According to the normality test conducted on 401 respondents, it was found that all the variables, namely 5 (five) X variables and 1 (one) Y variable, had a significance value of 0.084, which means >0.05 . This normality test uses the Kolmogorov-Smirnov method, meaning that the data on the independent and dependent variables in the study is normally distributed. This follows the normality test's requirements: the significance value >0.05 .

Multicollinearity Test

Table 6. Multicollinearity Test Results.

Variabel	Tolerance	VIF	Tolerance Criteria	VIF Criteria	Results
Income Level (X1)	0,101	9,917	>0,10	<10	No Multicollinearity Problem
Perception of Tax Sanctions (X2)	0,148	6,762	>0,10	<10	No Multicollinearity Problem
Perception of Law and Tax Enforcement (X3)	0,120	8,322	>0,10	<10	No Multicollinearity Problem
Perception of Tax Justice (X4)	0,161	6,224	>0,10	<10	No Multicollinearity Problem
Perception of Transparency and Accountability (X5)	0,253	3,959	>0,10	<10	No Multicollinearity Problem

According to the multicollinearity test conducted on 401 respondents, it was found that the 5 (five) independent variables in the study had a VIF value <10.00 and a tolerance value >0.10. Therefore, it can be concluded that there is no multicollinearity problem from 5 (five) independent variables to 1 (one) dependent variable. This follows the multicollinearity test's requirements, which have a VIF value of <10.00 and a tolerance value of <0.10.

Heteroscedasticity Test

Table 7. Heteroscedasticity Test Results.

Variabel	Significant	Significant Criteria	Results
Income Level (X1)	0,667	>0,05	No Heteroscedasticity Problem
Perception of Tax Sanctions (X2)	0,731	>0,05	No Heteroscedasticity Problem
Perception of Law and Tax Enforcement (X3)	0,974	>0,05	No Heteroscedasticity Problem
Perception of Tax Justice (X4)	0,680	>0,05	No Heteroscedasticity Problem
Perception of Transparency and Accountability (X5)	0,776	>0,05	No Heteroscedasticity Problem

According to the heteroscedasticity test conducted on 401 respondents, it was found that all the variables, namely 5 (five) independent variables, had a significant value >0.05. So it can be concluded that there are no heteroscedasticity problems in 5 (five) independent variables to 1 (one) dependent variable. This follows the multicollinearity test's requirements: the significance value >0.05.

Multiple Linear Regression Analysis Test

Table 8. Multiple Linear Regression Analysis Test Results.

Coefficients						
Model		Unstandardized Residual	Coefficients Std. Error	Standardized Coefficient Beta	t	Sig.
1	(Constant)	5,934	0,897		7,176	0,000
	Income Level (X1)	-0,138	0,129	-0,259	-0,2467	0,014
	Perception of Tax Sanctions (X2)	0,14	0,078	0,015	0,175	0,861
	Perception of Law and Tax Enforcement (X3)	0,719	0,112	0,617	6,405	0,000
	Perception of Tax Justice (X4)	-0,186	0,146	-0,106	-1,275	0,203
	Perception of Transparency and Accountability (X5)	0,699	0,098	0,475	7,146	0,000

Based on the table above, the equation is as follows:

$$\text{ITPC} = 5,934 + -0,138 (\text{IL}) + 0,14 (\text{PTS}) + 0,719 (\text{PLATE}) + -0,186 (\text{PTF}) + 0,699 (\text{PTAA})$$

Explanation:

ITPC : Individual Taxpayer Compliance

IL : Income Level

PTS : Perception of Tax Sanction

PLATE : Perceptions of Law and Tax Enforcement PTF : Perception of Tax Fairness

PTAA : Perception of Transparency and Accountability

From the multiple linear regression analysis tests, the explanation can be described as:

1. A constant of 5.934 states no increase in the value of the variables ITPC, PTS, PLATE, PTF, and PTAA.
2. TP has a coefficient value of -0.138 which means that if the TP decreases by 0.138, the KWPO increases by 0.138 and vice versa.
3. PSP has a coefficient value of 0.014 and has a significant value if PSP decreases by 0.014, then KWOP goes up and down by 0.014 and vice versa.
4. PHPP has a coefficient value of 0.719 which means if PHPP increases by 0.719, then KWOP increases by 0.719 and vice versa.
5. PKP has a coefficient value of -0.189 which means if PKP increases by 0.189, then KWOP decreases by 0.189 and vice versa.
6. PTA has a coefficient value of 0.699 which means if PTA increases by 0.699, then KWOP increases by 0.189 and vice versa.

Coefficient of Determination Test

Table 9. Coefficient of Determination Test Results.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,748	0,560	0,554	1,67085

According to the coefficient of determination test conducted on 401 respondents, the results of the coefficient of determination test were 0.554 or 55.4%. This shows that 5 (five) independent variables, namely, income levels, perceptions of tax sanctions, perceptions of law and tax enforcement, perceptions of tax justice and transparency and accountability, can explain the dependent variable, WPOP compliance. While the remaining 44.6% can be explained by other variables outside the variables of this study.

Hypothesis Testing

Partial Significance Test (T)

Table 10. Partial Significance Test Results (T).

Coefficients						
Model		Unstandardized Residual	Coefficients Std. Error	Standardized Coefficient Beta	t	Sig.
1	(Constant)	5,934	0,897		7,176	0,000
	Income Level (X1)	-0,138	0,129	-0,259	-0,2467	0,014
	Perception of Tax Sanctions (X2)	0,14	0,078	0,015	0,175	0,861
	Perception of Law and Tax Enforcement (X3)	0,719	0,112	0,617	6,405	0,000
	Perception of Tax Justice (X4)	-0,186	0,146	-0,106	-1,275	0,203
	Perception of Transparency and Accountability (X5)	0,699	0,098	0,475	7,146	0,000

The table above is the result of the t-test. The criteria for the independent variable to be significant to the dependent variable is if the significance is <0.05 and $t_{count} > t_{table}$, the value of t_{table} for the t-test is 1.966. The first hypothesis testing using the income level variable (X1) shows the t_{count} value of -2.467 and a significance value of 0.014. This test shows the income level variable has $t_{count} > t_{table}$, and the significance is <0.05 . Then it can be concluded that the income level variable significantly affects the individual taxpayer compliance variable. Testing the second hypothesis using the variable perception of tax sanctions (X2) shows a t_{count} value of 0.175 and a significance value of 0.861. This test shows the perception of tax sanctions variable has $t_{count} < t_{table}$ and the significance are >0.05 . Then it can be concluded that the perception of tax sanctions has no significant effect on the individual taxpayer compliance variable. Testing the third hypothesis using the variables of legal perception and tax enforcement (X3) shows a t_{count} value of 6.405 and a significance value of 0.000. This test shows that the legal perception and tax enforcement variables have $t_{count} > t_{table}$, and the significance is <0.05 . Then it can be concluded that the variables of legal perception and tax enforcement significantly affect individual taxpayer compliance variabel. Testing the fourth hypothesis using the variable perception of tax justice (X4) shows a t_{count} value of -1.275 and a significance value of 0.203. This test shows the perception of tax justice variable has $t_{count} < t_{table}$, and the significance is >0.05 . Then it can be concluded that the perception of tax justice variable has no significant effect on the individual compliance variable. Testing the fifth hypothesis using the transparency and accountability variable (X5) shows a t_{count} value of 7.146 and a significance

value of 0.000. This test shows that the perceived transparency and accountability variables have $t_{count} > t_{table}$, and the significance is <0.05 . Therefore, it can be concluded that the perception of transparency and accountability significantly affects individual compliance.

Simultaneous Significant Test (F)

Table 11. Simultaneous Significance Test (F).

ANOVA						
Model		Sum of Square	df	Mean Square	F	Sig.
1	Regression	1401,826	5	280,365	100,427	0,000
	Residual	1102,737	395	2,792		
	Total	2504,564	400			

According to the results of the f test on 401 respondents, it was found that all variables, namely 1 (one) variable Y and 5 (five) X had a F_{count} of 100.427 and a significance of 0.000. F_{table} for 401 respondents is 2.237, which means $F_{count} > F_{table}$ and significance <0.05 . So, it can be said that in this study, 5 (five) independent variables had a significant simultaneous effect on 1 (one) dependent variable.

Data analysis

Based on the test results, it can be made a summary of the results of hypothesis testing, namely:

The Effect of Income Level on Individual Taxpayer Compliance at KPP Pratama Batam Selatan

The results of this study prove that the level of income has a negative and significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This can be seen from the results of $t_{count} > t_{table}$, which is $-2.467 > 1.966$ and a significance value of $0.014 < 0.05$. The point is that if the level of opinion decreases, the compliance of WPOP at KPP Pratama Batam Selatan will increase, and vice versa. Based on the questionnaire data, this effect is caused by the behavior of individual taxpayer's who have not obeyed paying taxes on their income and making the size of the tax a barrier to paying taxes, and the lack of transparency of individual taxpayer's in reporting the amount of tax owed. In addition, many individual taxpayer's assets have not been fully reported to the KPP Pratama Batam Selatan. Therefore, KPP Pratama Batam Selatan and the government should increase socialization regarding tax reporting so that taxpayers are encouraged to report their assets and increase taxpayer compliance. This statement means that H1 is accepted. This study's results deviate from Aqmarina Vaharani Paramaduhita and Elia Mustikasari (2018) but are in line with the research of Erlindawati and Rika Novianti (2020).

The Influence of Perception of Tax Sanctions on Individual Taxpayer Compliance at KPP Pratama Batam Selatan

The results of this study prove that the perception of tax sanctions has a positive and insignificant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This can be seen from the results of $t_{count} < t_{table}$, namely $0.175 < 1.966$ and a significance value of $0.861 > 0.05$. The point is that if the perception of tax sanctions goes up or down, there is no effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This statement means

that H2 is rejected. Based on the questionnaire data, the behavior of individual taxpayer's who consider tax sanctions do not affect increasing taxpayer compliance, and the tax sanctions imposed are not fair and not the same weight for each taxpayer. The results of this study are in line with the research of M. Hasan Ma'ruf and Sri Supatminingsih (2020) but deviate from the research of Aqmarina Vaharani Paramaduhita and Elia Mustikasari (2018).

The Influence of Perceptions of Law and Tax Enforcement on Individual Taxpayer Compliance at KPP Pratama Batam Selatan

The results of this study prove that legal perception and tax enforcement have a positive and significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This can be seen from the results of $t_{count} > t_{table}$, which is $6.405 > 1.966$ and a significance value of $0.000 < 0.05$. The point is that if the perception of law and tax enforcement increases, the compliance of individual taxpayers at KPP Pratama Batam Selatan will increase. Based on the questionnaire data, the behavior of individual taxpayer's who are aware of the enforcement and implementation of tax law and consider the availability of legal completeness and facilities and infrastructure for implementing tax law enforcement. Therefore, KPP Pratama Batam Selatan and the government should increase taxpayers' trust in the law and tax enforcement so that taxpayers' perceptions of taxes will be more positive, and taxpayer compliance will also increase. This statement means that H3 is accepted. This study's results align with the research of Aqmarina Vaharani Paramaduhita and Elia Mustikasari (2018).

The Influence of Perception of Tax Justice on Individual Taxpayer Compliance at KPP Pratama Batam Selatan

The results of this study prove that the perception of tax justice has a negative and insignificant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This can be seen from the results of $t_{count} < t_{table}$, namely $1.275 < 1.966$ and a significance value of $0.203 > 0.05$. If the perception of tax justice goes up or down, there is no effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This statement means that H4 is rejected. Based on the questionnaire data, the behavior of individual taxpayer's assumes that the tax burden paid is equal and fair and according to the ability of individual taxpayers not to affect increasing taxpayer compliance. This study's results align with Soliyah Wulandari (2017) research but deviate from the research of Ari Yulianti, Asep Kurniawan, and Indah Umiyati (2019).

The Influence of Perceptions of Transparency and Accountability on Individual Taxpayer Compliance at KPP Pratama Batam Selatan

The results of this study prove that the perception of transparency and accountability has a positive and significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This can be seen from the results of $t_{count} < t_{table}$, namely $7.146 > 1.966$ and a significance value of $0.000 > 0.05$. The point is that if the perception of transparency and accountability increases, the compliance of individual taxpayers at KPP Pratama Batam Selatan will increase. Based on the questionnaire data, individual taxpayer behavior is aware of transparency and accountability in using tax money. It considers that taxes are used to finance state needs and provide maximum welfare to the community. Therefore, KPP Pratama Batam Selatan and the government should increase taxes transparency and accountability so taxpayers' perception is more positive and that taxpayer compliance also increases. This statement means

that H5 is accepted. This study's results align with the research of Madjidainun Rahma (2019) but deviate from Gusti Agung Ayu Sri Dartini and I Ketut Jati (2016).

5 Conclusions

This study concludes that income level has a negative and significant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This is caused by the behavior of individual taxpayer's who have not obeyed paying taxes on their income and making the size of the tax a barrier to paying taxes, and the lack of transparency of individual taxpayers in reporting the amount of tax owed. In addition, many individual taxpayer assets have not been fully reported to the KPP Pratama Batam Selatan.

Perceptions of tax sanctions have a positive and insignificant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This is due to the behavior of individual taxpayer's who consider tax sanctions not to affect increasing taxpayer compliance, and the tax sanctions imposed are not fair and not the same weight for each taxpayer.

Perceptions of law and tax enforcement positively and significantly affect individual taxpayer compliance at KPP Pratama Batam Selatan. This is due to the behavior of individual taxpayer's who are aware of the enforcement and implementation of tax law and consider the availability of legal completeness and facilities and infrastructure for implementing tax law enforcement.

Perceptions of tax justice have a negative and insignificant effect on individual taxpayer compliance at KPP Pratama Batam Selatan. This is due to the behavior of individual taxpayer's, who assume that the tax burden paid is equal, fair, and follows the capabilities of individual taxpayers not to affect increasing taxpayer compliance.

Perceptions of transparency and accountability positively and significantly impact individual taxpayer compliance at KPP Pratama Batam Selatan. This is due to the behavior of individual taxpayer's, who are aware that there is transparency and accountability in the use of tax money and assume that taxes are used to finance state needs and provide maximum welfare to the community.

Future research, the author provides suggestions for further researchers to add independent variables that affect the dependent variable, such as tax knowledge in the study of Ari Yulianti, Asep Kurniawan, and Indah Umiyati (2019) or the quality of tax services in the study of Yumico Patricia Wiratama (2018) and expand the sample criteria such as all individual taxpayer registered at KPP Pratama Batam Selatan.

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