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The Influence of Taxpayer Awareness and Individual Tax Accounting Knowledge on Employee Tax Payment Compliance

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Abstract

This study aims to determine and analyze the influence of Taxpayer Awareness (X1) and Personal Tax Accounting Knowledge (X2) on Employee Tax Compliance (Y) at the Department of Population and Civil Registration (Disdukcapil) of Teluk Bintuni Regency, Indonesia. The reality on the ground highlights a contradictory pattern regarding tax compliance among local government apparatuses. Many employees grasp the rules normatively, yet their actual action in paying Motor Vehicle Tax remains low. To examine this issue, the researcher applied a descriptive quantitative method. Data collection was carried out by distributing questionnaires to the entire population of 75 respondents, including civil servants, contract-based government employees, and honorarium workers. The data were then analyzed using a Multiple Linear Regression model. The test results prove that partially, the Taxpayer Awareness variable (X1) has a positive and significant effect on Employee Tax Compliance (Y). This means that the level of employees' moral awareness is directly proportional to their willingness to pay taxes voluntarily. However, also partially, Personal Tax Accounting Knowledge (X2) does not have a significant effect on Employee Tax Compliance (Y). This finding serves as clear evidence that cognitive intelligence or technical mastery will not drive employees to comply if they lack internal awareness. Even so, when tested simultaneously, both variables (X1 and X2) are proven to bring a significant influence. Their combination contributes an effect of 24.7%. Meanwhile, the remaining portion of 75.3% is influenced by other factors outside this research model.

1. Introduction

Taxes are a very important public financial tool for state and regional revenues to fund government operations and national infrastructure development. Sector taxation become component most vital in structure country income and area. According to Mardiasmo (2024) funds Which originate from tax here it is which supports the smooth running of the bureaucracy while financing infrastructure projects throughout Indonesia. Management Which adaptive very required in pattern tax collection in era modern moment This. According to Grace (2020) achievement optimal in the fiscal sector is highly dependent on skills taxation agency to manage the administrative system and build voluntary awareness among citizens. Formal legal aspects own role Which very important so that effectiveness collection tax can be studied comprehensively because the formal tax law regulations regulate the mechanism for implementing tax rights and obligations in the field as conveyed by Brododjojo (2021).

From a public sector governance perspective, the State Civil Apparatus (ASN) group, which includes civil servants (PNS), government employees (PPPK), and regional honorary workers, holds a highly strategic position. They bear the moral responsibility to serve as role models for the general public in terms of disciplined tax payments on time. Compliance Which shown by for apparatus civil country in fulfill obligations taxation they start from settlement tax center for example Income Tax Chapter 21 to regional taxes such as Motor Vehicle Tax, is an authentic reflection of integrity, a deep understanding of finance, and professionalism in the workplace. In the next stage, this level of internal compliance has a direct impact on efforts to maximize regional original revenue, according to Waluyo (2023) and Suandy (2022).

In fact, building voluntary awareness to comply with taxes among employee country Still face obstacle Which significant. If examined through a psychological perspective regarding tax behavior, encouraging a person's compliance with basically divided become two part that is not quite enough answer moral Which originate from within the individual and obedience that arises due to pressure or pressure from the implementation of external laws according to Devano and Rahayu (2006). Putri and Setiawan (2023) in study they put forward that awareness a must Individual tax awareness should stem from a deep understanding of the tax function of providing public services, rather than a mere expectation of direction. Gunadi (2022) also provides empirical evidence confirming that this type of tax awareness is directly and unidirectionally related to the level of compliance in reporting tax obligations. Consistent with this view, according to Zaikin and Pagalung, as well as Rasyid (2022), a deep understanding of accounting taxation become capital Which very important for must tax so that they are able to calculate and report their obligations independently through the e-Filing system. However, on Finally factor awareness from in self still become The main driver determining compliance in the field. This emphasis on technical regulations is further strengthened by findings from Sapriadi (2021), which revealed that effective administrative expertise can reduce the risk of fines. in a way significant. If narrowed down until to level regional so mismatch between regulation official and level compliance which indeed this is quite a complicated problem in the Eastern Indonesia region.

Research conducted by Rian (2020) on regional taxation in West Papua Province revealed the fact that efforts to maximize revenue from Vehicle Tax Motorized (PKB) in region the experience obstacle Which caused by height amount arrears from for owner vehicle Which No The annual re-registration requirement. The fact that many vehicles fail to undergo periodic re-registration reflects the low level of compliance among the people of West Papua. This situation directly reduces the potential allocation of tax revenue sharing funds that should be received by the regencies under its administrative jurisdiction, one of which is Teluk Bintuni Regency. This weakness level compliance This Also strengthened by study regional Which Widiastuti and Utami (2022) conducted a study that identified weaknesses in the monitoring system in cluster areas outside Java. According to Siahaan (2023), Motor Vehicle Tax is a crucial regional fiscal tool because its contribution to revenue sharing plays a significant role. Which very crucial for support shopping development in region autonomous.

Through direct field observations, researchers uncovered a more detailed and challenging picture of the problems in Teluk Bintuni Regency, Indonesia. Information gathered from the Joint Samsat Office and the Teluk Bintuni Police Traffic Unit reinforces the finding that civil servants in the region actually possess a fairly good understanding of norms, while their implementation tends to be passive. The reality on the ground reveals that a number of employees in local government agencies intentionally delay paying their Motor Vehicle Tax (PKB). until for years' duration. They on generally new pushed to meet financial obligations when caught in law enforcement or vehicle inspections on the highway, for example during Operation Patuh Mansinam. This situation is further complicated by the high movement of vehicles, both operational and non-operational. and personal owned by employee Which Still use plate number from outside the area. These vehicles pass through and utilize the road infrastructure in Bintuni, while their tax contributions flow and provide profit to area origin vehicle. Phenomenon similar in a way concrete and paradoxical issues also occurred at the Population and Civil Registration Office of Teluk Bintuni Regency. Although most employees understood the importance of tax in a way cognitive, practice postpone or No discipline in paying personal taxes is still found in the field.

This phenomenon is caused by weak internal oversight within the agency and a lack of in-depth technical understanding of personal tax accounting after the policy of integrating NIK into NPWP was implemented. if seen from aspect fulfillment obligation Which nature formal then understanding deep to calculation income clean and determination The Non-Taxable Income (PTKP) limit and the procedures for submitting SPT electronically via e-Filing are the main foundations for every individual taxpayer so that they can carry out their tax responsibilities accurately without causing administrative errors as stated by Agoes and Trisnawati (2022) and also Resmi (2024). A deep understanding of the principles accountancy tax finance is a The need to ensure that the personal data of state civil servants remains consistent (according to Pohan, 2023). If employees in important public service agencies such as the Population and Civil Registration Office (Disdukcapil) Keep going behave No Care and only show compliance after there is action law in field so condition negative This potential damage reputation and the image of the bureaucracy in the eyes of the general public.

Based on the description of the complexity of the problems that have been explained since the macro urgency in tax management and the basis of previous research, then a portrait of compliance Which low in area regional Papua West to the phenomenon real tax deferral by worker in level local so researchers conclude that something comprehensive scientific research is urgently needed to be carried out. Based on runway thinking That researchers designing A work write scientific which is entitled regarding the impact of taxpayer awareness and understanding of tax accounting for individuals on the level of compliance in paying taxes among employees working at the Population and Civil Registration Service in Teluk Bintuni Regency, Indonesia.

A. Identificarion Problem

Based on the description that has been presented previously, the problems in this study can be broken down into several important points.

1. Awareness normative employee which tall until 85% it turns out no enough to encourage them to pay taxes voluntarily and on time.
2. There is a tendency in among employees to postpone paying taxes, especially for Motor Vehicle Tax, and only pay off the obligation when there is a raid by the police or Samsat.
3. It was found that some employees ignored their vehicle tax obligations for years without any binding internal sanctions from the agency where they worked.
4. Required mapping to level understanding accountancy taxation individuals including PPh 21 calculations and SPT reporting which is controlled by employees with various employment statuses such as PNS PPPK and honorary workers.

B. Formulation Problem

1. Whether level compliance employee in pay tax in Office Is the Teluk Bintuni Regency Population and Civil Registration Office influenced by taxpayer awareness?

2. Is employee compliance in paying taxes at the Teluk Bintuni Regency Population and Civil Registration Office influenced by their knowledge of tax accounting for individuals?
3. Is employee compliance in paying taxes at the Teluk Bintuni Regency Population and Civil Registration Office simultaneously influenced by taxpayer awareness and knowledge of personal tax accounting?

1.2. Framework Theoretical

A. Theory of Planned Behavior (TPB)

The Theory of Planned Behavior developed by Ajzen (1991, 2005) serves as the primary foundation for this research. According to Ajzen (1991, 2005), individual behavior is fundamentally determined by their intentions, which are formed through three factors: attitudes toward behavior, subjective norms, and perceived behavioral control. A taxpayer's awareness reflects a positive attitude toward the significance of taxes for the state. Meanwhile, mastery of tax accounting reflects perceived behavioral control, as an understanding of accounting makes taxpayers feel competent and have full control over their tax calculations and reporting. they in a way independent and accurate. Compliance must tax Which become Variable Y is defined as the condition when a taxpayer has fulfilled all of their tax obligations while exercising their rights in the tax sector according to Slamet (2022) and Devano and Rahayu (2006). This compliance concept is then divided into two main categories, namely formal compliance and formal compliance. related with accuracy time in reporting and compliance material which demands honesty in filling out tax accounting formats as well as nominal accuracy in payment. Awareness must tax defined as something condition in where taxpayers truly understand and fully comprehend tax regulations and then implement them appropriately and voluntarily according to Mardiasmo (2024). Several things that indicate this awareness include understanding will role tax in funding development and understanding that tax obligations have been stipulated in law and the willingness to Pay taxes sincerely.

B. Personal Tax Accounting Knowledge

Personal tax accounting knowledge refers to an individual taxpayer’s understanding of basic accounting concepts and their application within the taxation system. This knowledge includes the ability to identify and record income, expenses, deductions, and other financial transactions relevant to the determination of taxable income. It also covers the calculation of net income, Non-Taxable Income (Penghasilan Tidak Kena Pajak or PTKP), Article 21 Income Tax (Pajak Penghasilan Pasal 21 or PPh 21), and the procedures for preparing and submitting tax returns, as explained by Resmi (2004) and Agoes and Trisnawati (2022).

Personal tax accounting knowledge is not limited to numerical calculations but also includes an understanding of taxable and non-taxable income, allowable deductions, applicable tax rates, withholding mechanisms, payment deadlines, and reporting requirements. This knowledge enables taxpayers to connect their financial records with their tax obligations, verify the accuracy of taxes withheld by employers or other parties, and determine whether there is additional tax payable or a tax overpayment.

Adequate personal tax accounting knowledge also helps taxpayers maintain supporting documents, reduce errors in tax calculation and reporting, and fulfil their obligations accurately and on time. Therefore, this knowledge can be viewed as a practical capability that supports taxpayers in calculating, paying, and reporting taxes independently in accordance with applicable regulations. A higher level of personal tax accounting knowledge is expected to strengthen taxpayers' confidence and improve their tax compliance.

C. Hypothesis Development

Tax compliance is not determined solely by the existence of tax regulations and administrative procedures, but also by taxpayers' internal motivation and their ability to understand and apply taxation requirements. In the context of employee taxpayers, taxpayer awareness represents the willingness to fulfil tax obligations, while personal tax accounting knowledge reflects the technical capability to calculate, pay, and report taxes correctly. These two factors are therefore expected to influence employee tax compliance, both individually and simultaneously. Based on this conceptual relationship, the following hypotheses are developed.

Taxpayer Awareness and Employee Tax Compliance

Taxpayer awareness refers to an employee's understanding and recognition of the importance of fulfilling tax obligations voluntarily. Employees with a high level of tax awareness are more likely to understand that taxes constitute an important source of public revenue used to finance government programs and public services. Such awareness can encourage taxpayers to calculate, pay, and report their taxes honestly and on time, even when direct supervision is limited. Conversely, employees with low tax awareness may perceive taxation merely as an administrative burden, thereby increasing the possibility of late payment, inaccurate reporting, or non-compliance. Accordingly, higher taxpayer awareness is expected to improve employee tax compliance.

H1: Employee tax compliance is positively influenced by taxpayer awareness.

Personal Tax Accounting Knowledge and Employee Tax Compliance

Personal tax accounting knowledge refers to an employee's understanding of accounting information and taxation procedures required to calculate and report individual income tax obligations. This knowledge includes the ability to identify taxable income, calculate net income and Non-Taxable Income (*Penghasilan Tidak Kena Pajak* or PTKP), understand Article 21 Income Tax withholding, maintain supporting documents, and complete tax returns. Resmi (2004) and Agoes and Trisnawati (2022) explain that an adequate understanding of accounting and taxation enables taxpayers to determine their tax obligations more accurately. Employees with better tax accounting knowledge are therefore less likely to make calculation and reporting errors and are more confident in fulfilling their tax obligations independently. Thus, personal tax accounting knowledge is expected to increase employee tax compliance.

H2: The level of employee tax compliance is positively influenced by their personal tax accounting knowledge.

Taxpayer Awareness, Personal Tax Accounting Knowledge, and Employee Tax Compliance

Taxpayer awareness and personal tax accounting knowledge represent two complementary dimensions of tax compliance. Awareness creates the motivation and willingness to comply, whereas tax accounting knowledge provides the technical competence required to perform tax obligations correctly. Awareness without adequate knowledge may not produce accurate compliance because taxpayers may still experience difficulties in calculating and reporting taxes. Conversely, knowledge without awareness may not guarantee compliance because taxpayers may understand tax procedures but lack the willingness to fulfil their obligations voluntarily. When employees possess both strong tax awareness and sufficient personal tax accounting knowledge, they are more likely to calculate, pay, and report taxes accurately and on time. Therefore, both variables are expected to have a simultaneous influence on employee tax compliance.

H3: Employee tax compliance is jointly influenced by both taxpayer awareness and personal tax accounting knowledge.

2. Research Method

2.1. Method Study

Research Design and Population Definition: This research employs a quantitative approach through a causal associative method. The population was determined using the Census or Total Sampling method due to its small and easily accessible population size, according to Sugiyono (2021). Therefore, the research sample consisted of all 75 employees of the Teluk Bintuni Regency Population and Civil Registration Office.

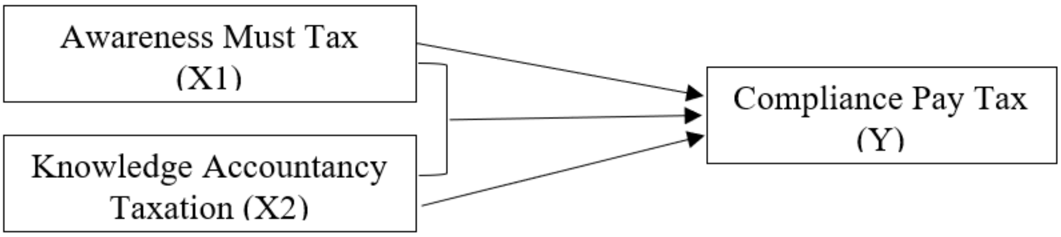

Figure 1. Path Diagram of Empirical Causal Relationships of X1, X2 to Y

Operational Variables Variables measured with Scale Likert 1 until 5 start from Strongly Disagree to Strongly Agree. Tax Awareness, X1, is measured through indicators of understanding tax functions, willingness to pay, and views on sanctions. Tax Accounting Knowledge, X2, is measured through indicators of understanding TER-PPh 21 rates, how to calculate personal taxes, and e-Filing reporting procedures. Tax Compliance, Y, is measured through timeliness. pay Tax Vehicle Motorized Then accuracy report Tax Return Annual and administrative compliance.

2.2. Data Analysis Techniques

Data analysis was conducted using the Statistical Package for the Social Sciences (SPSS) software through several stages. First, data quality was assessed using validity and reliability tests. The validity test was performed by examining the Corrected Item–Total Correlation value, while the reliability test was conducted using Cronbach's Alpha, with a value greater than 0.60 indicating that the research instrument was reliable. Second, classical assumption tests were performed, including normality, multicollinearity, and heteroscedasticity tests, to ensure that the regression model met the required statistical assumptions. Third, multiple linear regression analysis was applied using the equation:

$$Y=\alpha+\beta 1X1+\beta 2X2+e$$

Note:
Y = represents employee tax compliance,
X1 = represents taxpayer awareness,
X2 = represents personal tax accounting knowledge,
α = is the constant,
β1 and ***β2***= are the regression coefficients, and
e = is the error term.

Finally, hypothesis testing was conducted using the t-test to examine the partial effect of each independent variable, the F-test to assess their simultaneous effect, and the coefficient of determination (R^2) to measure the extent to which taxpayer awareness and personal tax accounting knowledge explain variations in employee tax compliance.

3. Research Results

Based on primary data obtained from 75 respondents at the Teluk Bintuni Regency Population and Civil Registry Office, the characteristics of employee profiles can be classified as follows:

Descriptive Statistics

The research conducted at the Population and Civil Registration Office involved 75 person respondents with objective for study impact from Taxpayer Awareness (X1) and Accounting Knowledge Taxation Person Personal (X2) on Tax Compliance (Y). Data were collected by distributing questionnaires to all respondents who were the subjects of this study. The collected data were then processed using statistical analysis to determine the impact of each independent variable on the dependent variable. Based on results processing data from 75 respondents, obtained description general the value of each variable is as follows:

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Awareness Must Tax (X1)	75	14	20	17.23	2.30
Knowledge Accountancy Taxation (X2)	75	17	22	19.69	1.23
Compliance Pay Tax (Y)	75	12	20	16.36	2.27

Based on the descriptive statistics presented in the table, the taxpayer awareness variable (X1) has an average score of 17.23, indicating a fairly good level of awareness among respondents. The personal tax accounting knowledge variable (X2) records the highest average score of 19.69, which falls within the good category and suggests that respondents generally possess adequate knowledge of personal tax accounting. Meanwhile, the employee tax compliance variable (Y) has an average score of 16.36, indicating a relatively high level of compliance. Overall, these results show that respondents demonstrate fairly good tax awareness, good personal tax accounting knowledge, and relatively high compliance in fulfilling their tax obligations.

Analysis Regression Linear Multiple

Multiple linear regression analysis was used to determine the influence of the variables Taxpayer Awareness (X1) and Personal Tax Accounting Knowledge (X2) on Tax Payment Compliance (Y).

Table 2. Results Analysis Regression Linear Multiple

Variables	Coefficient Regression	T count	Sig.
Constant	4,136	1,110	0.271
Awareness Must Tax (X1)	0.416	3,718	0,000
Knowledge Accountancy Taxation (X2)	0.257	1,228	0.223

Based on table on, obtained equality regression as as follows:

$$Y = 4.136 + 0.416X1 + 0.257X2$$

Based on the multiple linear regression equation, the constant value of 4.136 indicates that employee tax compliance is predicted to be 4.136 when taxpayer awareness (X1) and personal tax accounting knowledge (X2) are both equal to zero. The regression coefficient of taxpayer awareness is 0.416, meaning that a one-unit increase in taxpayer awareness is expected to increase employee tax compliance by 0.416 units, assuming personal tax accounting knowledge remains constant. Meanwhile, the regression coefficient of personal tax accounting knowledge is 0.257, indicating that a one-unit increase in personal tax accounting knowledge is expected to increase employee tax compliance by 0.257 units, assuming taxpayer awareness remains constant. The positive coefficients of both variables indicate that higher taxpayer awareness and personal tax accounting knowledge are associated with higher employee tax compliance.

Test of the Coefficient of Determination (R^2)

Table 3. Results Test Coefficient Determination

Model	R Square	Adjust R Square
Regression	0, 247	0, 227

Based on the results presented in the table, the R Square value is 0.247, indicating that taxpayer awareness (X1) and personal tax accounting knowledge (X2) jointly explain 24.7% of the variation in employee tax compliance. Meanwhile, the remaining 75.3% is explained by other factors not included in this research model, such as tax sanctions, service quality, income level, perceived fairness, and the effectiveness of the tax administration system.

Test Stimulant (Test F)

Table 4. Results Test F

Model	F count	Sig.
Regression	11.84	0,000

Based on the F-test results, the significance value of 0.000 is lower than the significance level of 0.05. This result indicates that taxpayer awareness and personal tax accounting knowledge simultaneously have a significant effect on employee tax compliance. Therefore, the regression model is statistically significant, and H3 is accepted.

Test Partial (Test t)

The results of the t-test show that the calculated t-value for understanding tax obligations is 3.718, with a significance value of 0.000, which is lower than 0.05. This finding indicates that understanding tax obligations has a positive and significant effect on tax compliance. In other words, employees who have a better understanding of their tax obligations tend to demonstrate a higher level of compliance in calculating, paying, and reporting their taxes. Therefore, H1 is accepted.

In contrast, the t-test results for personal tax accounting knowledge show a calculated t-value of 1.228 and a significance value of 0.223, which is higher than 0.05. This result indicates that personal tax accounting knowledge does not have a significant effect on employee tax compliance. Although the regression coefficient may indicate a positive relationship, the effect is not statistically strong enough to conclude that greater tax accounting knowledge directly increases tax compliance. Therefore, H2 is rejected.

4. Discussion

The Influence of Taxpayer Awareness on Tax Payment Compliance

Based on the analysis of 75 respondents from the Population and Civil Registration Office of Teluk Bintuni Regency, taxpayer awareness has a positive and significant effect on tax payment compliance. The t-test produced a calculated t-value of 3.718 with a significance value of 0.000, which is lower than 0.05. This result indicates that employees with a higher level of taxpayer awareness tend to demonstrate greater compliance in fulfilling their tax obligations. Taxpayer awareness reflects an individual's understanding that paying taxes is not merely an administrative requirement but also a form of responsibility to the state. Employees who recognize the importance of taxes in financing national development and public services are more likely to calculate, pay, and report their taxes accurately and on time. Therefore, H1, which states that taxpayer awareness has a positive effect on employee tax payment compliance, is accepted.

The Influence of Personal Tax Accounting Knowledge on Tax Payment Compliance

The results of the study show that personal tax accounting knowledge does not have a significant effect on tax payment compliance. The t-test produced a calculated t-value of 1.228 with a significance value of 0.223, which is higher than 0.05. This finding suggests that employees' knowledge of tax calculations, reporting procedures, and applicable tax provisions does not automatically lead to higher tax compliance. Tax compliance may also be influenced by other factors, such as taxpayer awareness, internal motivation, financial conditions, perceived fairness, tax sanctions, and the quality of tax services. Nevertheless, personal tax accounting knowledge remains important because it helps employees understand tax procedures and fulfil their tax obligations more accurately. Therefore, H2, which states that personal tax accounting knowledge has a positive effect on employee tax payment compliance, is rejected.

The Simultaneous Influence of Taxpayer Awareness and Personal Tax Accounting Knowledge on Tax Payment Compliance

The findings further demonstrate that taxpayer awareness and personal tax accounting knowledge simultaneously have a significant effect on tax payment compliance. The F-test produced a significance value of 0.000, which is lower than 0.05, indicating that the regression model is statistically significant. The R Square value of 0.247 shows that taxpayer awareness and personal tax accounting knowledge jointly explain 24.7% of the variation in employee tax payment compliance, while the remaining 75.3% is explained by other factors outside the research model. These findings indicate that awareness provides the motivation to comply, while tax accounting knowledge supports the technical ability to calculate, pay, and report taxes correctly. Therefore, efforts to improve employee tax compliance should include tax education, socialization, and continuous guidance aimed at strengthening both awareness and understanding of taxation. Accordingly, H3, which states that taxpayer awareness and personal tax accounting knowledge simultaneously influence employee tax payment compliance, is accepted.

5. Conclusions

Based on the results of the study conducted among employees of the Population and Civil Registration Office of Teluk Bintuni Regency, taxpayer awareness has a positive and significant effect on employee tax payment compliance. This finding indicates that employees' compliance in fulfilling their tax obligations increases as their awareness of the importance of taxes for national and regional development improves. In contrast, personal tax accounting knowledge does not have a significant effect on employee tax compliance, suggesting that a relatively good understanding of taxation does not necessarily encourage employees to comply consistently with their tax obligations. Nevertheless, taxpayer awareness and personal tax accounting knowledge simultaneously have a significant effect on employee tax payment compliance, indicating that both variables collectively contribute to improving compliance. The coefficient of determination of 24.7% shows that these two variables explain 24.7% of the variation in employee tax compliance, while the remaining 75.3% is influenced by other factors outside the research model, such as individual motivation, supervisory mechanisms, economic conditions, service quality, and the enforcement of tax sanctions.

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