The Impact of Tax Socialization and the Stringency of Tax Sanctions on Taxpayer Compliance Among Business Owners in the Lembang Area

Oktaviani Silaen[1], Hisar Pangaribuan[2]
[12]Universitas Advent Indonesia, Indonesia
Correspondent : 2032071@unai.edu[1]

ABSTRACT: This research was conducted to determine the effect of tax socialization and the strictness of tax sanctions on compliance by taxpayers who own a business. The population in this study are taxpayers who have businesses in the Lembang area. The quantitative method was used in this study, with primary data obtained from the questionnaire results. Selection of the sample in this study using the method of Purposive Sampling, with a total sample of 50. Descriptive statistical tests were carried out using the SPSS version 29 program. The results showed that tax socialization did not significantly affect the compliance of taxpayers who own businesses in the Lembang area, with a test number of 0.432 < 2.01174. In contrast, the strictness of tax sanctions significantly affected the compliance of taxpayers who have businesses in the Lembang area with a test number of 0.000 < 2.01174. This study shows that the socialization of taxation and the strictness of tax sanctions significantly affect the compliance of taxpayers who have businesses in the Lembang area with a significance level of 0.000 <0.05.

Keywords: Tax Dissemination, Firmness of Tax Sanctions, Taxpayer Compliance

INTRODUCTION

Indonesia, one of the developing country and has made progress in sundry fields. The progress made to realize social welfare through public services such as upholding fair laws and maintaining comfort and national stability. Development governance can only advance with financial support, especially through domestic revenues (Anggraeni and Lenggono 2021). Indonesia relies on several government funding and development sectors, including government tax revenues, non-tax revenues, loans, and foreign aid. However, the largest state revenue comes from taxes, so the target level of tax revenue must be optimized (Latofah and Harjo 2020; Nugraha and Wijaya 2023; Pangaribuan 2022; Pascal and Wijaya 2023).

In the 2022 State Budget, state revenue is IDR 1,846.1 trillion, including tax receipts of IDR 1,510 trillion, PNBP of IDR 335.6 trillion, and collecting grants of IDR 0.6 trillion (djpb.kemenkeu.go.id, 2022). Taxation accounts for 81.7% of state revenue. Taxes are still considered low, although they

have an important role. Indonesia has the lowest tax ratio in Southeast Asia, namely 10.4% in 2022. Indonesia's tax ratio position is still far behind Thailand with a ratio of 14.5%, Singapore's 12.9%, and Malaysia's reaching 10.9% (economy.bisnis.com). Taxpayer compliance which tends to be low is an obstacle preventing an increase in the tax ratio in Indonesia.

Taxpayer compliance is crucial in ensuring that the state maintains a source of income. Taxes can become a technique for the government to increase revenue. In this case taxpayer compliance refers to the submissive or obedient nature of a person in fulfilling their tax obligations dependent, such as reporting in terms of registration and payment taxes in line with applicable laws and regulations (Nurdyastuti and Penawan 2018; Pangaribuan et al. 2021). In Indonesian, the percentage of taxpayers who fulfill their tax obligations each year is relatively small. Such a condition was concluded based on a comparison of all taxpayers who have good compliance in Indonesia, and it turns out that the number is smaller than registered taxpayers (Magribi and Yulianti 2022).

Reflecting on the news quoted from cnbcindonesia.com, in Indonesia, in 2015, only 60% of taxpayers were considered obedient in paying their taxes, namely 10.97 million taxpayers, which was around 60% of the 18.16 million registered as taxpayers. In 2016, the population who obeyed paying taxes only reached 61%, up 1% from the previous year, namely 12.25 million of 20.17 million taxpayers. However, in 2017, the number of taxpayers who pay taxes increased by 12%, from 61% to 73%. In 2018, the compliance ratio for paying taxes fell by 2% from the previous year to 71% or 12.55 million of those who obeyed paying taxes from 17.65 million registered taxpayers.

Then 2019 became a good year because the ratio of compliance with paying taxes increased by 2%, to 73% or 18.33 million of them registered taxpayers, and only 13.39 million of them obeyed paying taxes. After that, 2020 will be an even better year because the compliance ratio in paying taxes has increased again, namely 5%, and the compliance rate is at 78%. Even so, the indicated amount of taxpayers registered to pay taxes has shown a slight increase; there are 14.76 million taxpayers who have paid, which is around 77% of the 19.07 million taxpayers. Around 4 million taxpayers still have not carried out their obligations to contribute to the state in paying taxes.

More tax-related problems cause the low tax ratio in Indonesia. The problems exist because taxpayers still need to learn about the taxation system. Misunderstanding makes many people, as tax objects, violate the law. One is the taxpayer, namely those classified as objects of private persons carrying out an activity, such as entrepreneurs and free workers. According to (Yana et al. 2021), those in the commercial world or freelancers think that hiring other people to manage records or bookkeeping is still inefficient, especially for the most part. As a result, tax objects, namely taxpayers, still choose to keep records or bookkeeping independently, which makes them vulnerable to tax irregularities, potential errors, or dishonesty in tax reporting. Perceptions of tax objects, namely the public, regarding taxation as a necessity, tax objects need to understand more about taxation (R. A. Anwar and Syafiqurrahman 2016). With that, in increasing taxpayer compliance, the government can provide tax socialization services to change the views of tax objects, namely those of the public about taxes.

The Directorate General of Taxes carries out a program or activity known as tax socialization to support the implementation of tax services by helping the public understand more tax information. Tax socialization has a very important meaning in changing the views of tax objects, namely business actors in paying taxes and the importance of applicable tax regulations (Hura and Molinda Kakisina 2022). Tax socialization must be done optimally and regularly with clear, correct, and comfortable delivery. In this way, tax socialization is expected to spread benefits and understanding to tax objects, namely the public, regarding the obligation to pay taxes in accordance with applicable tax rules (Dewi and Jati 2018). If not by spreading efficient socialization to tax objects, namely the public, especially business actors, non-compliance and difficulties may occur in fulfilling their tax obligations. This description shows that it agrees with previous research by (Wardani and Wati 2018), explains that taxpayer compliance is positively influenced by tax socialization. However, taxpayer compliance is not influenced by tax socialization (Fitria and Mildawati 2019; Rahmi, Selvi, and Purwaningtyas 2022; Rulandari and Rahmayani 2023), which means there are differences between these studies.

Not only socialization, the application of sanctions by tax service officials is another important component that ensures that taxpayers who have paid taxes in a compliant and timely manner will be carried out. If carried out strictly, sanctions are tools that can control the behavior of tax objects, namely the public as taxpayers, and become the most appropriate in preventing tax non-compliance. The Directorate General of Taxes (DGT) imposes sanctions for taxpayers who intentionally or unintentionally violate tax regulations. Taxpayers want to avoid applicable penalties, which can make the burden they incur more than being compliant when carrying out tax obligations (Hartana and Merkusiwati 2018).

The strictness of tax sanctions is made to punish people who violate tax laws and increase tax compliance. In this way, sanctions can help tax objects, namely the public, learn to comply with tax rules and avoid the negative view that tax consequences can burden them. The research results by (Kusumafanto and Achyani 2018) explained that tax sanctions positively impact taxpayer compliance. Because of this, they found that when the regulations in the form of sanctions that are enforced are stricter, then the tax object, namely the public, will be more obedient in implementing existing tax regulations, which will directly increase taxpayer compliance. However, research by (F. M. Anwar and Wijaya 2023; Markumah, Triyono, and Sasongko 2020; Wulandari and Wijaya 2023) provided other inconsistent results, which explains that there is no demonstrated influence on taxpayer compliance from tax sanctions, tax reform, and knowledge about taxes.

Theoretical Studies

Attribution theory by (Kelley 1973) is a further development of the theory made in 1958 by Fritz Heider. According to theory, when someone sees another person, they will try to determine whether the behavior displayed by that person can occur due to internal or external groups (Robbins et al. 2008).

According to (Robbins et al. 2008), three factors influence the method for assessing whether a behavior is caused internally (such as individual character or personality) or externally (such as the external situation or environment), namely as follows:

1. Specificity
   Specificity refers to the choice of behavior displayed by a person in various situations. If behavior is considered normal and consistent, it tends to be caused by internal factors. However, if behavior is perceived as unusual or different from usual, it is likely due to external factors.
2. Consensus
   Consensus means that people respond with similar actions to similar conditions. When sociability is low (few people respond in kind), behavior is conditioned internally. Likewise, when there is high consensus (many people respond the same way), behavior tends to be influenced by external factors.
3. Consistency
   Consistency or what can be called consistency is when the person repeats the response in the same way. This means that if the consistency of a behavior, the more internal causes of the behavior. Likewise, if the consistency of behavior is getting lower, then it is caused by external influences.

These three factors explain the variables that influence the behavior of tax objects, namely the people who are taxpayers, and this can be used as a research model. Public assessment of taxes can describe how it relates to taxpayer compliance. According to (Jatmiko 2006), one's thoughts or observations can affect the perceptions of others, both internal and external factors.

Tax Dissemination of Taxpayer Compliance

Tax socialization transforms the knowledge, attitudes, and skills of the general public and the commercial world to government or non-government institutions, namely through the provision of tax information so that it is understood, realized, maintained, and participates in carrying out applicable tax obligations. (SAT Circular No. : SE-98/PJ/2011). Many researchers explain that tax socialization impacts taxpayer compliance; for example, (Agun, Datrini, and Amlayasa 2022) explain that tax socialization points in a positive direction and can increase taxpayer compliance if the practices described are good and correct. This compliance requirement justifies another study by (Nabilla and Farah 2019), which found that compliance with tax objects, namely individuals, is affected by the application of electronic filing and socialization of taxation.

H$_a$1: Tax socialization has a significant effect on taxpayer compliance with a business

Tax Sanctions Against Taxpayer Compliance

Sanctions are provisions imposed on those who break the rules. When someone does something that can and cannot be done, it must be based on enforced provisions, namely, an indication. Therefore, sanctions are needed to ensure that the established laws or rules are not violated. Tax sanctions prove that taxpayers will not miss their taxes because they are by tax standards or laws where taxpayers are willing to pay taxes based on applicable regulations (Ariesta 2017).

Tax sanctions are imposed on all taxpayers based on the class or form of violation committed. According to (Mardiasmo 2018), several rules are classified into two types of sanctions: criminal and administrative. The imposition of punishments such as detention and confinement is a form of criminal sanctions. At the same time, Administrative sanctions are the tools the tax authorities realize in enforcing tax standards by imposing fines and state losses paid with interest charged and increasing tax rates. Previous research by (Amalia and Widyawati 2021) shows that the strictness of sanctions to a certain extent will affect taxpayer compliance because if the regulations, in this case, namely the sanctions set, are more disciplined and firm, it will increase taxpayer compliance. then reaffirmed through a search in the form of other research, which states a significant influence between tax sanctions and taxpayer compliance by (Putri and Nurhasanah 2019)

H$_a$2: The strictness of tax sanctions has a significant effect on the compliance of taxpayers who own businesses

Socialization of Taxation and the Strictness of Tax Sanctions Against Taxpayer Compliance

Taxpayer compliance is a form of availability of tax objects; namely, they are taxpayers to register, notification in the form of a letter, namely in the form of SPT, calculation of tax payable and its payment, as well as reporting tax bills based on existing tax regulations. Material and formal compliance are two different forms of tax compliance (Winerungan 2012). First material compliance can occur if the condition of the tax object is that the taxpayer fulfills the material tax provisions of taxation based on the existing tax provisions. Second, formal compliance occurs when the taxpayer can officially participate in carrying out and fulfill its tax obligations based on the provisions stipulated by law.

H$_a$3: Socialization of Taxation and the Strictness of Tax Sanctions have a significant effect on the compliance of taxpayers who have businesses.

METHOD

This research used a descriptive decision-making model with a quantifiable strategy, which collected data through a questionnaire. Descriptive research methods are useful for determining the value of independent variables without comparing or combining them with other variables (Tanjung et al. 2020). This study uses basic information from questionnaires or interviews as data to be processed. Method purposive sampling was used to identify respondents, with the research population being taxpayers who run businesses in the Lembang area.

A total of 50 respondents were taken as a sample in this study, and they were interviewed using a questionnaire with a Likert scale, in which numbers were used to indicate response levels. Data is analyzed ordinal, not absolute (Purwanto 2015).

This research, various statistical methods were used, including validity, reliability, descriptive analysis, correlation coefficient, F test, T-test, multiple linear regression analysis, and coefficient of determination. SPSS software version 29 is used to help process existing data.

Table 1. Operational Research Variables

Variable	Indicator	Scale	Questionnaire No
Tax Socialization Source: (Wardani and Wati 2018)	Implementation of socialization	Likert	1, 2, 3, and 4
	Media in carrying out socialization	Likert	5 & 6
	The benefits of socialization.	Likert	7 & 8
Firmness of Tax Sanctions Source: (Rusmawati and Wardani 2016)	Tax sanctions are imposed on violators without tolerance	Likert	1 & 2
	Tax sanctions are well implemented by tax officers against tax violators	Likert	3 & 4
	Sanctions are applied as a means to educate taxpayers.	Likert	5,6,7, and 8
Taxpayer Compliance Source: (Wardani and Wati 2018)	Taxpayer Compliance in Registering	Likert	1, 2, and 3
	Taxpayer Compliance in Calculating, Paying, and Reporting	Likert	4, 5, and 6
	Taxpayer compliance in notifying the confirmation of his business to the KPP.	Likert	7 & 8

RESULT AND DISCUSSION

Validity test
A method for verifying and demonstrating the correctness of research instruments to ascertain whether the information obtained after the research is correct or not usually use a validity test. This test is conducted by measuring the bivariate correlation (Pearson Correlation) across indicators in research tools, such as questionnaires or other instruments.

Table 2. Validity Test

Number	r count	r table	Decision
1	0,283	0,278	Valid
2	0,348	0,278	Valid
3	0,294	0,278	Valid
4	0,386	0,278	Valid
5	0,331	0,278	Valid
6	0,483	0,278	Valid
7	0,466	0,278	Valid
8	0,309	0,278	Valid

9	0,366	0,278	Valid
10	0,477	0,278	Valid
11	0,289	0,278	Valid
12	0,441	0,278	Valid
13	0,316	0,278	Valid
14	0,372	0,278	Valid
15	0,364	0,278	Valid
16	0,282	0,278	Valid
17	0,302	0,278	Valid
18	0,384	0,278	Valid
19	0,313	0,278	Valid
20	0,479	0,278	Valid
21	0,404	0,278	Valid
22	0,367	0,278	Valid
23	0,303	0,278	Valid
24	0,489	0,278	Valid

Source: Processed data (2023)

Through the validity test of the variables, it also seen that the coefficient value (r count) of tax socialization variable, the strictness sanction of tax, and the indicators of taxpayer compliance are all larger than the r table of 0.278. Which means that every indication shown in this study is valid and reliable for further analysis.

Reliability Test

Reliability test are usually required in containing the suitability or stability of the data variable questionnaire instrument from time to time. A research instrument can be considered unreliable because Cronbach's Alpha shows a value of less than 0.6. Conversely, an instrument can be considered reliable if the value is larger than 0.6 (Ghozali 2016). The following is the reliability test of the three variables in this study:

Table 3. Reliability Table

Reliability Statistics	
Cronbach 's Alpha	N of Items
.831	3

Based on the table above, this study proved to be very reliable because it has an alpha value of 0.831, and if Cronbach's Alpha shows a larger value than 0.6 then it can be declared reliable on all of these variables.

Respondent Data

Table 4. Table of Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Man	28	56	56	56
	Woman	22	44	44	100
	Total	50	100	100	

Table 4 illustrates that taxpayers who own businesses in the Lembang area pay more taxes, 28 men with a percentage of 56%. While the number of taxpayers who are female is less in paying taxes, namely as many as 22 people with a percentage of 44%.

Table 5. Table of Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<26 years	18	36	36	36
	26-35 years	8	16	16	52
	36-45 years	4	8	8	60
	46-55 years	14	28	28	88
	>55 years	6	12	12	100
	Total	50	100	100	

Table 5 shows that the majority of taxpayers who own businesses in the Lembang area have an age range of <26 years, with a total of 18 people. The second age range with the highest number is 46-55 years, with a total of 14 people. Furthermore, there are 8 taxpayers aged between 26-35 years, followed by 6 people aged > 55 years. The age range with the least number of taxpayers is 36-45 years, only 4 people.

Descriptive Test Analysis

Table 6. Table of Descriptive Analysis

Variable	Indicator	Mean	Max	Min
Tax Socialization	1. Implementation of socialization	3,63	5	1
	2. The media in carrying out socialization	3,02	5	1
	3. The benefits of socialization	4,46	5	3
Firmness of Tax Sanctions	1. Tax Sanctions are imposed on violators without tolerance	2,83	5	1
	2. Tax sanctions are well implemented by tax officers against tax violators	3,01	5	1
	3. Sanctions are applied as a means to educate taxpayers	4,35	5	2
	1. Taxpayer Compliance in Registration	4,48	5	3

Taxpayer Compliance	2. Taxpayer Compliance in Calculating, Paying, and Reporting	3,44	5	1
	3. Compliance of taxpayers in notifying the confirmation of their business to the KPP	3,11	5	1

Source: Processed data (2023)

Table 6 shows the respondents' responses to variable X1, tax socialization. The highest indicator is the benefits of socialization which shows a value of 4.46, and the lowest indicator is the media in carrying out socialization with a value of 3.02.

Based on the Table 6 above, respondents' responses to variable X2, the strictness of tax sanctions, show that the indicator with the highest score, namely sanctions applied as a means to educate taxpayers, has a value of 4.35, and the indicator with the lowest score, namely tax sanctions imposed on violators without tolerance, has a value of 2.83.

According to table 6 above, indicators for variable Y, taxpayer compliance received the highest and lowest average, namely, taxpayer compliance in registering, with a value of 4.48, and indicators for taxpayer compliance in notifying the confirmation of their business to the KPP with a value of 3.11.

Correlation Coefficient

The relevance between tax socialization variables also the strictness of tax sanctions can be measured using the correlation coefficient. Analysis of the calculation of the correlation coefficient were carried out using SPSS version 29 software. The forms are shown in the following table:

Table 7. Correlation Table

Correlations

		Tax Socialization	Firmness of Tax Sanctions	Taxpayer Compliance
Tax Socialization	Pearson Correlation	1	.613**	.512**
	Sig. (2-tailed)		.000	.000
	N	50	50	50
Firmness of Tax Sanctions	Pearson Correlation	.613**	1	.734**
	Sig. (2-tailed)	.000		.000
	N	50	50	50
Taxpayer Compliance	Pearson Correlation	.512**	.734**	1
	Sig. (2-tailed)	.000	.000	
	N	50	50	50

**. Correlation is significant at the 0.01 level (2-tailed).

Table 7, between tax socialization and taxpayer compliance, 0.512 is the correlation coefficient indicated. With a significance level less than 0.05, namely 0.000, it shows a significant positive

relationship. Therefore, the correlation shown by tax socialization is very strong and significant towards taxpayer compliance.

On the other hand, the correlation coefficient among the strictness of tax sanctions and taxpayer compliance is 0.734, indicating a positive and significant relationship at a significance level of 0.000 which is less than 0.05. This concludes that a very strong and significant relationship among the strictness of tax sanctions and the level of taxpayer compliance.

Table 8. Coefficients Table

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	10.249	3.337		3.071	.004
	Tax Socialization	.101	.128	.099	.793	.432
	Firmness of Tax Sanctions	.589	.109	.647	5.409	.000

a. Dependent Variable: Taxpayer Compliance

Based on Table 8 above, there is impact of the tax socialization variables, also the strictness of tax sanctions can be tested as follows:

1. The variable regression coefficient test (X1), how taxpayer compliance is affected by tax socialization, the results of t-test show that the t count obtained by the variable of tax socialization is 0.432 and the t table is 2.01174, namely (0.432 < 2.01174), the significance level is 0.432 > 0.05. Therefore, the conclusion can be drawn that H_a1 is rejected. It means, partially taxpayer compliance is not significantly influenced by tax socialization.

2. The variable regression coefficient test (X2), how taxpayer compliance is affected by the firmness of tax sanctions, the results of t-test showed that the t count obtained by the variable firmness of tax sanctions is 0.000 and the t table is 2.01174 (0.000 < 2.01174), the significance level is 0.000 < 0.05. Therefore, the conclusion can be drawn that H_a2 is accepted. It means that partially taxpayer compliance is significantly influenced by the strictness of tax sanctions.

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Table 9. ANOVA Table

ANOVA^a

Model		Sum of Square	df	Mean Square	F	Sig.
1	Regression	232.205	2	116.102	28.155	.000^b
	Residual	193.815	47	4.124		
	Total	426.020	49			

a. Dependent Variable: Taxpayer Compliance
b. Predictors: (Constant), Firmness of Tax Sanctions, Tax Socialization

From the table presented, the test is carried out using (ANOVA) test namely by making a comparison among the F value and the table F value. The results show that F count > F table (28.155 > 3.20) with a significance level of 0.000 less than 5%. Therefore, H_a3 is accepted, which indicates that taxpayer compliance is significantly and simultaneously affected by tax socialization and the firmness of tax sanctions.

Multiple Linear Regression Analysis

Multiple linear regression equations can be obtained as shown in Table 5.8, as follows:

Formula :

Y = a + bX1 + BX2

Y = 10.249 + 0.101X1 + 0.589X2

Information :

Y = Taxpayer Compliance

X1 = Tax Socialization

X2 = Firmness of Tax Sanctions

a) The value of the constant (a) is the value that represents taxpayer compliance (Y) when the value of the tax socialization variable and the strictness of tax sanctions is found to be zero. That way, if tax socialization and strict tax sanctions are not enforced, the value that will be shown from taxpayer compliance is 10.249.
b) The regression coefficient on the X1 variable, namely tax socialization, is equal to 0.101. This indicates that the tax socialization variable can show an influence on the level of taxpayer compliance. Therefore, the more often the tax socialization is realized, the more it will positively affect the level of taxpayer compliance.
c) The regression coefficient on the variable X2, namely the firmness of tax sanctions, is 0.589. This means that the level of taxpayer compliance can be affected by the level of strictness of tax sanctions. It means, the application of tax sanctions is emphasized, it can show a positive impact on the level of taxpayer compliance.

Determination Coefficient

Table 10. Determination Table

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.738[a]	.545	.526	2.031

a. Predictors: (Constant), Firmness of Tax Sanctions, Tax Socialization
b. Dependent Variable: Taxpayer Compliance

Table 10 above shows a value of 0.545 or 54.5%. This means that taxpayer compliance is affected by 54.5% of the two variables, namely socialization and strictness of tax sanctions. Meanwhile, the

remaining 45.5% is influenced by other factors not described in this study and not explained in the table

Effect of Tax Socialization on Taxpayer Compliance

The regression test results, namely the t-test for the variable (X1), the socialization of taxation in this study, with a significance level of 0.432 where 0.432 > 0.05. Thus, it is concluded that H_a1 is rejected. This result means that tax socialization does not significantly affect taxpayer compliance; it is similar to the previous findings by (Veronica 2015) and (Ainul 2021). When we pay attention to the results of previous research, there are similarities with this study, namely, tax socialization does not significantly affect taxpayer compliance. This result proves that the socialization received by taxpayers who own businesses is still ineffective, so many do not feel compelled to become more aware of the taxation system and become more compliant in paying taxes. There needs to be further attention to increasing the effectiveness of socialization, in this case, the tax system; this is done so that it has a good influence on the level of taxpayer compliance.

The reason for fulfilling tax obligations lies not in the frequent socialization, but awareness is the key that can influence it because with awareness the taxpayer will fulfill the tax obligations that must be fulfilled more obediently. Therefore, it is hoped that local governments will increase awareness of fulfilling tax obligations for taxpayers, which can be achieved by increasing their performance in providing socialization about taxation for taxpayers by assisting in the form of direct education from tax officers who can clarify the importance of paying taxes. benefits will pay taxes, and give the view that compliance in paying their tax obligations is a good thing and is a must so that taxpayers in this case, namely the public become more obedient in complying with applicable tax rules.

The Effect of Firmness of Tax Sanctions on Taxpayer Compliance

The results of the regression test or t-test for the variable of firmness of tax sanctions (X2), which has been studied, have a significant value of 0.000 where 0.000 < 2.01174. Thus, it can be concluded that H_a2 is accepted, so the strictness of tax sanctions partially significantly affects taxpayer compliance. The results that have been studied show conformity with the results of previous research by (Damayanti and Fajriana 2021) and (Hapsari and Ramayanti 2022). When we pay attention to the results of previous studies, there are similarities with this research, namely, the strictness of tax sanctions significantly affects taxpayer compliance.

This proves that the tax object is that the taxpayers already know the strictness of sanctions well enough so that they become obedient in making payments and reporting their tax obligations. This can be influenced by the strictness of the law stipulated by the DGT regarding quite heavy sanctions for those who violate it. The more severe the sanctions imposed, the more careful the taxpayers are in fulfilling their tax obligations. Most of the people who participated in answering the questions in this study thought that tax sanctions were strict enough to provide a deterrent and burdensome effect for those who violated them. This is indicated by the fact that the number of taxpayers who comply is greater than those who do not comply. Therefore, the only thing that needs to be stressed by the local government is that the imposition of sanctions given to violators

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is carried out by force so that the compliance of taxpayers who own businesses can always be maintained properly.

CONCLUSION

Based on theory and hypothesis testing related to research on tax socialization and the strictness of tax sanctions on taxpayer compliance who own businesses in the Lembang Area, the researchers concluded that after testing the first variable hypothesis, namely tax socialization, no significant effect was found on taxpayer compliance, and testing the second variable hypothesis, namely the strictness of tax sanctions, was found to have a significant effect on taxpayer compliance. In addition, the researcher concludes that tax socialization and the strictness of tax sanctions simultaneously significantly affect the compliance of taxpayers who own businesses in the Lembang area.

The study results show that proper and equitable socialization is needed to increase the compliance of tax objects, namely those of the public as taxpayers in paying taxes. With that, the government can develop its performance by sending tax officials to taxpayers to show the importance of awareness of the tax system and encourage them to participate in complying with their tax requirements with strict consequences. It is hoped that the next researcher can do better research by adding more samples. In addition, researchers can add new variables that are not discussed in this study to provide new and interesting insights for readers.

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