

EFFECT OF TAX MORALE, TAX SANCTIONS, AND TAX AMNESTY POLICY ON TAXPAYER COMPLIANCE

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Abstract: Taxpayer compliance is fulfilling tax obligations voluntarily, where a taxpayer is responsible for setting its own tax obligations accurately and timely pay and report taxes. This study aims to examine and analyze the effect of tax morale, tax sanctions, and tax amnesty policy on taxpayer compliance. The object in this study is a non-employee individual taxpayer registered in the KPP Pratama Makassar Utara 2023 region. This study used a sample of 100 respondents who are non-employee individual taxpayers. Non-probability sampling method using convenience sampling. In this study researchers used the slovin formula. Data analysis technique is done with descriptive statistical analysis and software SPSS-IBM ver 26.0. The results of this study indicate that simultaneously tax morale, Tax sanctions, and tax amnesty policy against Kpeatuhan taxpayers. And partially tax morale, Tax sanctions, and tax amnesty policies have a positive effect on taxpayer compliance at KPP Pratama Makassar Utara 2023 this shows good results.

Keywords: Taxpayer Compliance, Tax Morale, Tax Sanctions, Tax Amnesty Policy

INTRODUCTION

Taxes are mandatory contributions paid by individuals or entities of a coercive nature to the state, are not rewarded directly and are not used to improve the welfare of the people (Kurnia et al., 2021). Increased tax revenue, improvements and fundamental changes in all aspects of taxation to trigger tax reform from time to time (Sriyati, 2020). Taxpayer compliance is a benchmark in conscious behavior and compliance with the fulfillment of tax obligations in order to achieve a level of realization that exceeds the tax revenue target set by the state budget.

Taxpayer compliance is one of the crucial things in taxation in Indonesia, taxpayer compliance has a major effect on state tax revenue, for the purpose of taxpayer compliance the terms “formal” and “material” refer to how taxpayers comply with tax legislation (Kurnia & Fajarwati, 2022). The government has done a lot to improve taxpayer compliance in reporting their taxes. For example, they have created legitimate databases, professional public services, fair and transparent tax management systems, made tax regulations easy to understand, and increased enforcement actions for cases where taxpayers are not compliant (Dewi et al., 2020).

Taxpayer compliance in fulfilling tax obligations depends on how the attitude of tax officers provide the best service to taxpayers (Sriyati, 2020). If taxpayers have moral awareness, sanctions, and subsequent tax amnesty taxpayers are expected to comply with the prevailing policy in KPP Pratama Makassar Utara.

The phenomenon that is happening now, where the increase in tax revenue after the covid-19 pandemic has resulted in decreased state and local revenues in Indonesia from the end of 2019. Therefore, this study was conducted to examine the effect of tax revenue and taxpayer compliance.

This phenomenon increases tax revenue each year, the Directorate General of Taxes reform in the tax system with self-assessment system that requires taxpayers to meet their obligations and level of awareness. With the moral, sanctions, and tax amnesty policy researchers are interested in knowing the level of awareness of individual taxpayers in KPP Pratama Makassar Utara.

In the last five years the Ministry of Finance has recorded state tax revenues from 2018 to 2022. In 2021, the realization of the receipt exceeded the target, while in 2018 to 2020, the results of the realization of the receipt did not exceed the target set by the state budget (APBN).

In 2018, the percentage of tax revenue realization was 92% and the realization of tax revenue was 1.316 trillion but had not yet reached the realization target of 1.424 trillion. And in 2019 the percentage of tax revenue realisations increased from the previous year by 1.332 trillion with a percentage of 84% has not reached its target, until 2020 the realization of tax revenue decreased due to the covid-19 pandemic was at a percentage of 63% and tax revenue of 758 billion did not reach its target. Then in 2021 there was an increase of 100% and the realization of tax revenue was at 1.232 trillion with a target of 1.229 trillion. And at the end of 2022, the percentage of tax revenue realization was 1.634 trillion with a percentage of 110% increased by passing the target of 1.485 trillion.

Realization of tax revenue in the city of Makassar in 2018 the percentage of tax revenue was at 78.66% which did not reach the target. And in 2019 there was a drastic decrease in tax revenue realization of 368 billion with a percentage of 48% in the sense that it did not reach the revenue target due to the covid-19 pandemic. Then in 2020 the realization of tax revenue began to increase reaching tax revenue of 452 billion from the previous year with a percentage of 55.87% until in 2021 the realization of tax revenue of 932 billion with a percentage of 92.79% increased so that it was almost on target for the realization of its receipt. And at the end of 2022, the realization of tax revenues continued to increase from the previous year by 1,350 trillion. So that the realization of the tax should be the main evaluation for the KPP Pratama Makassar Utara where it shows that the level of taxpayer compliance is still relatively low.

The Target and realization of tax revenue in Indonesia and one region of Makassar city did not reach the target set by the state budget (APBN). Therefore, after the covid-19 where tax revenue began to increase from the previous year, it can be seen in the target and realization of tax revenue that covers one area of Makassar City. And researchers want to examine the target and realization of tax revenue at the North Makassar primary Tax Office from 2018-2022 after covid-19 whether it has increased from the previous year, can be seen in the graph below:

The percentage of tax realization in 2018 was 99.31%, with a realization of 1.214 trillion with a target of 1.223 trillion. In the next two years, the percentage of tax realization was 96.72%, with a realization of 1.104 trillion with a target of 1.141 trillion. In 2020, the percentage of tax realization was 99.31%, and the realization amounted to 1.214 trillion with a target of 1.223 trillion. Tax revenue in 2021 increased from the previous three years with a percentage of 104.43% and realization of 1.119 trillion with a target of 1.072 trillion. In 2022, the realization rose again with a percentage of 125.28% and realization of 1.776 trillion with a target of 1.418 trillion.

There are several factors that affect taxpayer compliance, namely tax morale, tax sanctions, and tax amnesty policies. The first factor is tax morale. Tax morale is essential for taxpayers to implement current tax laws, shorten time, and avoid unnecessary costs.

High tax morale encourages the amount of taxes received by the state to be greater, which means that more money can be used for public needs (Asih et al., 2020) . Based on research (Hatmawan et al., 2021) stating that during the covid-19 pandemic, tax morale was neglected in improving taxpayer compliance. While in research (Andini & Rahmiati, 2020) states that income levels have a relationship with individual taxpayer compliance through tax morale. While in research (Prastyowati, 2020) stating that the moral obligation of taxpayers does not affect the compliance of individual taxpayers in KPP Pratama Kota Surakarta.

The second factor that affects taxpayer compliance is that tax sanctions are a guarantee that provisions are made with the aim of punishing taxpayers who violate tax laws (Nurlaela, 2018). Research results (Amran, 2018) found that the variable tax sanctions have a positive and significant effect on taxpayer compliance in KPP Pratama Makassar Utara. While in research (Zahrani & Mildawati, 2019) states that tax sanctions have no impact on individual taxpayer compliance because public awareness of the importance of taxes for smooth development is still low.

The last factor that affects taxpayer compliance is the tax amnesty policy. Tax amnesty policy is a policy implemented with the aim to increase the amount of state revenue through increased (Nurkhin et al., 2018) stating that the results of tax amnesty have a positive and significant effect on taxpayer compliance registered at KPP Pratama Semarang Timur. According to in general, the tax amnesty policy is a government policy given to taxpayers and in exchange for the amnesty, taxpayers are required to pay a ransom amount. While in research (Irma Anggarini et al., 2018) tax amnesty policy does not affect the compliance of individual taxpayers on KPP Pratama Denpasar Timur, with a variable significance value of 0.363.

From the description of the background that has been presented, it is stated that the moral Tax, Tax sanctions, and tax amnesty policy on taxpayer compliance has no effect that has been done by previous researchers, the researchers are interested in researching variables related to the object of research at the Tax Office Pratama Makassar Utara. With this research that can be seen how the level of tax compliance in the Tax Office.

Seeing the phenomenon of tax revenue targets as a form of taxpayer compliance, the researchers conducted this study with a view to analyzing whether tax morale, tax sanctions, and tax amnesty policies can affect taxpayer compliance.

METHODS

Research Figure

Effect of Tax Morale on Taxpayer Compliance

The moral influence of tax in the sense that there is a sense of responsibility for every citizen who has the obligation to implement and set aside part of the results of his business products in accordance with the percentage set by the government described in the legislation. Since taxes are a mandatory contribution to the state, taxpayers tend to behave honestly and obey the rules. A person's tax morals can be one way to improve their compliance because there are moral obligations, ethics, and social norms that greatly influence their behavior. Morals are formed to identify policies that can improve tax morale. As a result, moral obligation encourages a person to comply with their tax obligations. The greater the moral obligations that taxpayers have, the greater the impact on their compliance. This is in line with research (Horodnic, 2018) which shows that tax morale has a positive effect on taxpayer compliance.

Effect Of Tax Sanctions on Taxpayer Compliance

Tax sanctions are actions taken by the state to taxpayers engaged in the business sector and individuals who do not carry out their obligations as the object of taxation. Tax sanctions are applied as a result of the form of tax obligations that are not met by taxpayers, as applicable regulations. Tax sanctions are needed to create taxpayer compliance in fulfilling tax obligations and will have a good impact on state revenue. The imposition of tax sanctions on taxpayers may cause them to meet their tax obligations, which may increase their adaptability. This suggests that tax sanctions allegedly increase taxpayer compliance. This is in line with previous research (Zulma, 2020) which shows that tax sanctions increase taxpayer compliance.

Effect Of Tax Amnesty Policy on Taxpayer Compliance

This policy of taxpayer forgiveness is carried out by the government which is directly called tax amnesty. Addressed to business actors, especially for taxpayers who have invested their capital in foreign banks, in order to wish to bring their capital into existing banks in the country. With the conditions set by the government, there is no burden of fines or tax amnesty for shareholders who want to invest in domestic banks. The tax amnesty policy, which increases short-term tax revenue through ransoms, will also generate funds that can boost economic growth. This is in line with research (Sriniyati, 2020b) which states that the tax amnesty policy has a positive effect on taxpayer compliance.

Research Hypothesis

Research hypothesis is a truth that is temporarily determined by the researcher. The truth that is temporary must be proven by testing.

Based on research questions, theoretical objectives, previous research, and framework, then the hypothesis in this study is:

- H₁ : Tax morale, Tax sanctions, and tax amnesty policies simultaneously affect the compliance of non-employee individual taxpayers at KPP Pratama Makassar Utara 2023.
- H₂ : Tax morale has a positive effect on taxpayer compliance on non-employee individual taxpayers at KPP Pratama Makassar Utara 2023.
- H₃ : Tax sanctions have a positive effect on taxpayer compliance on non-employee individual taxpayers at KPP Pratama Makassar Utara 2023.
- H₄ : The tax amnesty policy has a positive effect on individual non-employee taxpayer compliance at KPP Pratama Makassar Utara 2023.

Research Methodology

In this study, the method to be used is IBM statistics SPSS software version 26.0. In this study, researchers conducted data analysis with descriptive statistics and multiple regression analysis. Descriptive statistical analysis techniques used to describe the independent variables are moral tax (X1), tax sanctions (X2), and tax amnesty policy (X3). And the dependent variable is taxpayer compliance (Y) through a questionnaire that has been made with five alternative answers that must be chosen by the respondent.

Table 1. Research Criteria

No	Percentage	Criteria
1	20%-36%	Very No Good
2	≥36%-52%	No Good
3	≥52%-68%	Enough Good

4	≥68%-84%	Good
5	≥84%-100%	Very Good

Source: primary data by author (2023)

Multiple linear regression analysis in the multiple linear regression equation in this study using the following formula:

$$Y = \alpha + \beta_1 MP + \beta_2 SP + \beta_3 KP + e$$

Description:

Y = dependent variable (taxpayer compliance)

α = Constant

$\beta_1\beta_2$ = Regression coefficient

X_1 = Independent variable (tax morale)

X_2 = Independent variable (tax sanctions)

X_3 = Independent variable (tax amnesty policy)

e = Standard error.

RESULTS AND DISCUSSION

Validity Test

The following results of the questionnaire validity test of the three independent variables and dependent variables in the table below:

Table 2. Validity Test

Variable	Statement items	R- count	R- table	Information
Obedience Must Tax (Y)	Y1	0.800	0.195	Valid
	Y2	0.804	0.195	Valid
	Y3	0.753	0.195	Valid
	Y4	0.826	0.195	Valid
	Y5	0.594	0.195	Valid
	Y6	0.438	0.195	Valid
	Y7	0.755	0.195	Valid
	Y8	0.849	0.195	Valid
	Y9	0.864	0.195	Valid
Tax Morale (X_1)	X1.10	0.204	0.195	Valid
	X1.11	0.858	0.195	Valid
	X1.12	0.826	0.195	Valid
	X1.13	0.831	0.195	Valid
	X1.14	0.858	0.195	Valid
	X1.15	0.844	0.195	Valid
Tax Sanctions (X_2)	X2.16	0.291	0.195	Valid
	X2.17	0.844	0.195	Valid
	X2.18	0.348	0.195	Valid
	X2.19	0.758	0.195	Valid
	X2.20	0.379	0.195	Valid
	X2.21	0.856	0.195	Valid
Tax Amnesty Policy (X_3)	X3.22	0.811	0.195	Valid
	X3.23	0.825	0.195	Valid
	X3.24	0.867	0.195	Valid
	X3.25	0.828	0.195	Valid

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X3.26	0.807	0.195	Valid
X3.27	0.627	0.195	Valid
X3.28	0.861	0.195	Valid
X3.29	0.850	0.195	Valid

Source: primary data by author (2023)

Based on Table 2 above, it can be concluded that each questionnaire statement of tax Moral variables (X1), Tax sanctions (X2), tax amnesty policy (X3), and taxpayer compliance (Y) has an r-table value that is smaller than the R-count value. Because each item of the statement on the questionnaire is valid and deserves to be continued.

Reliability Test

The following is a table of questionnaire reliability test results on taxpayer compliance variables, tax morale, tax sanctions, and tax amnesty policies:

Table 3. Recapitulation of Reliability Test Results Questionnaire Study

Variable	Cronbach's Alpha	Criteria	Question Items	information
Taxpayer Compliance (Y)	1	0.60	9	Reliable
Tax Morale (X ₁)	0.859	0.60	6	Reliable
Tax Sanctions (X ₂)	0.898	0.60	6	Reliable
Tax Amnesty Policy (X ₃)	0.869	0.60	10	Reliable

Source: primary data by the author (2023)

Based on Table 3 above, it can be concluded that the dependent variable of taxpayer compliance (Y) has a cronbach alpha value of 1. Tax morale independent variable (X1) has a cronbach alpha value of 0.859, tax sanction (X2) has a cronbach alpha value of 0.898, and tax amnesty policy (X3) has a cronbach alpha value of 0.869. So, each variable has a cronbach alpha value > 0.60 so it can be said that the questionnaire statement variable on each variable is reliable.

Statistics Descriptive Analysis

There are 3 variables in this study, namely tax morale (X1), Tax sanctions (X2), and tax amnesty policy (X3), and taxpayer compliance (Y). The respondents' answers in the frequency table from the total score to the ideal score are as follows:

Table 4. Classification Of Research

Percentage	Classification
20% x 36%	Not Very Good
36% x 52%	Not Good
52% x 68%	Good Enough
68% x 84%	Good
84% x 100%	Very Good

Source: primary data by the author (2023)

Taxpayers Compliance (Y)

In the taxpayer compliance variable (Y) has an average of 81% of the total score. If the total score of the study in Table 4. is presented in the form of a continuum line, then the result can look like in the figure below:

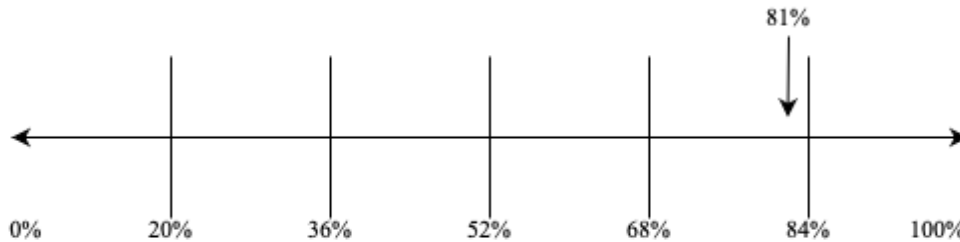


Figure 1. Taxpayer Compliance Variable Continuum Line (Y)

Source: primary data by author (2023)

According to figure 3 of the continuum line, respondents' responses to the taxpayer compliance variable (Y) were good on average, with an average score of 81% and a score that ranged between 68% and 84%. It can be concluded that the compliance of taxpayers in the Tax Office Pratama Makassar North is included in the good category. The highest item with a percentage of 86.2% that states I am a taxpayer must register to obtain a tin, because there is awareness in a taxpayer that is a sense of obedience to carry out their obligations. While the lowest item that states that taxpayers dutifully pay tax arrears on time is 72.6%.

Tax Morale (X₁)

On the moral variable tax (X₁) has an average of 83% of the total score. If the total score of the study on is presented in the form of a continuum line, then the result can look like in the figure below:

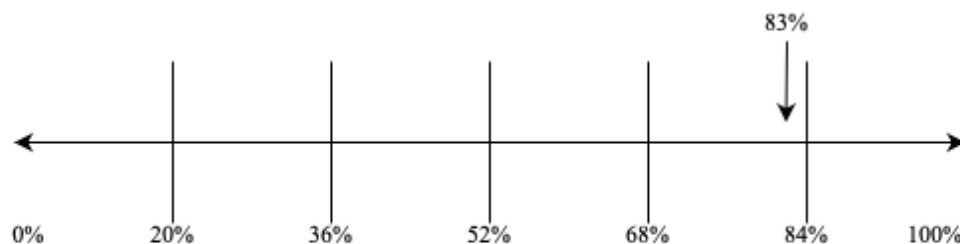


Figure 2. Continuum Of Tax Morale Variables (X₁)

Source: primary data by author (2023)

As shown by the continuum line above in Figure 4, all statements about the tax moral variable (X₁) are considered good overall. With an average score of 83% and being between 68% and 84%, respondents' responses to each item of the statement were considered good. The highest item was 87.2% which stated that I as a taxpayer knew that falsifying tax invoices was one of the ethical violations. And the lowest item with a percentage of 78.8% which states that I as a taxpayer exercise the rights and obligations of tax compliance.

Tax Sanctions (X₂)

In the variable tax sanctions (X₂) has an average of 76% of the total score. If the total score of the study in Table 4.6 is presented in the form of a continuum line, then the result can look like in the figure below:

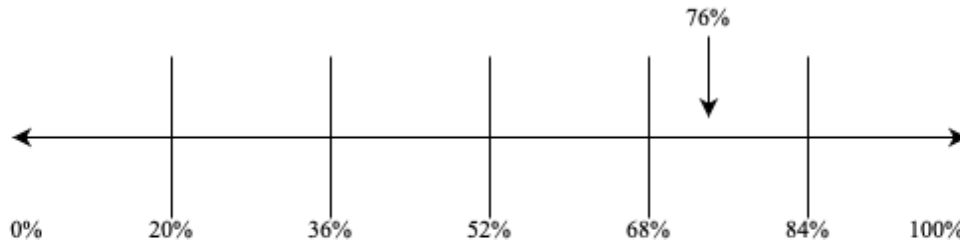


Figure 5. Tax Sanction Variable Continuum Line (X₂)

Source: primary data by author (2023)

All statements regarding tax morale were considered good, as shown by Figure 5 of the continuum line above, as respondents obtained an average score of 76% of the total and were in the score range of 68% -84%. The highest item was 81.4% which stated that the tax sanctions were fairly applied according to the level of violation, and the lowest item with a percentage of 57.8% which stated that I as a taxpayer was disciplined to report taxes because I knew the consequences if I violated it.

Tax Amnesty Policy (X₃)

On variable tax amnesty policy (X₃) has an average of 77% of the total score. If the total score of the study is presented in the form of a continuum line, then the result can look like in the figure below:

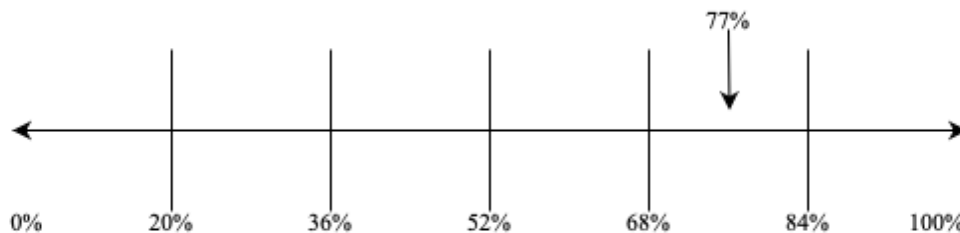


Figure 3. Tax Amnesty Policy Variable Continuum Line (X₃)

Source: primary data by author (2023)

As shown by the continuum line above in Figure 6, statements regarding tax morale as a whole are considered good, as respondents obtained an average score of 77% of the total and were in the range of scores between 68% and 84%. The highest item, given by 86.4% of the respondents, states that as a taxpayer, I must follow the tax amnesty policy, pay the taxes that should have been paid, avoid administrative and criminal penalties tax.

Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the effect of the independent variables, namely tax morale (X₁), tax sanctions (X₂), and tax amnesty policy

(X3) on the dependent variable, taxpayer compliance (Y). The following are the results of multiple linear regression analysis test calculations below:

Table 5. Multiple Linear Regression Result

Model	Unstandardized Coefficients		Standardized Coefficients		t	sig
	B	Std Error	Betas			
1 (Constant)	7,942	1,476			5,414	.000
Tax Morale (X ₁)	.393	.125	.276		3.147	.002
Penalty Tax (X ₂)	.610	.101	.537		6009	.000
Policy Forgiveness Tax (X ₃)	.116	.085	.148		1,373	.173

Dependent Variable: Y

Source: primary data by author (2023)

Based on Table 5 above, it can be concluded that the results of data processing are formulated multiple regression equation model and described as follows:

$$Y = 7.942 + 0.393 (X_1) + 0.610 (X_2) + 0.116 (X_3)$$

1. The significant value of 0.000 and the constant value of 7.942 each have an alpha value = 0.05. Tax morale variables (X₁), Tax sanctions (X₂), and tax amnesty policy (X₃) may each have niali 0. As a result, 7,492 people are obliged to pay taxes. If there is no independent variable, the taxpayer's compliance variable will not change.
2. The tax moral regression coefficient (X₁) is 0.393, with a significance value of 0.002, which is less than 0.05, which indicates that taxpayer compliance will increase by 0.393 for every one unit increase of the tax moral variable if the other independent variables remain.
3. The regression coefficient of the tax sanction (X₂) is 0.610, with a significant value of 0.000 less than 0.05, which indicates that the taxpayer's compliance will increase by 0.610 for every one unit increase if the moral variable of the tax is fixed.

The tax amnesty policy (X₃) has a regression coefficient of 0.116 and a significance value of 0.173, which is lower than 0.05. This shows that taxpayer compliance increases by 0.116 if the other independent variables do not change, even though the tax morale variable increases by one unit.

Testing Hypothesis

Coefficients Determination (R²)

Coefficient of determination (R²) is a measurement performed to determine the magnitude of the ability of the model in explaining the dependent variable. Here are the test results of the coefficient of determination below:

**Table 6. Coefficient Determinant Test
Summary models**

Model	R	R Square	Adjusted Square	R std. Error of the Estimate
1	.918 ^a	.842	.837	2.27903

Source: primary data by author (2023)

Table 6 shows the results of the coefficient of determination test at the Adjusted R Square value of 0.837, or 83.7%, which shows that the tax amnesty policy, tax sanctions, and tax moral variables affect taxpayer compliance by 83.7%, and variables not included in this study affect 16.3%.

Simultaneous Test (Test F)

Table 7. F Test

Model	Sum of Squares	df	Mean Square	F	Sig
1					
Regression	2704.294	3	901.431	173.534	.000 ^b
Residual	493.484	95	5.195		
Total	3197.778	98			

Source: primary data by author (2023)

The significance value is 0.000, with values below 0.05, as shown in Figure 7. It shows that H₀ is rejected and H_a is accepted, showing that the moral variables tax (X₁), tax sanction (X₂), and tax amnesty policy (X₃) affect Y simultaneously. The value of 0.000 is equal to 0.05, and the value of 173,534 is greater than the table value of 2.46. So it can be concluded that independent variables such as tax morale, tax sanctions, and tax amnesty policies affect taxpayer compliance at KPP Pratama Makassar Utara 2023.

Partial Test (t test)

Table 8. T Test

Model	Sig
1 (Constant)	0.000
Tax Morale	0.002
Tax Sanctions	0.000
Tax amnesty policy	0.173

Source: primary data by author (2023)

Based on Table 8 on the results of the partial test (t test) processing the data above explained under this:

1. With a significant value of the tax Morale variable (X₁) of 0.002 less than 0.05, H₀ rejected and H_a accepted, the results show that the tax Moral variable affects taxpayer compliance with the North Makassar KPP Pratama in 2023 partially.
2. With a significant value of the tax sanction variable (X₂) of 0.000 < 0.05, the tax moral variable has a partially significant effect on taxpayer compliance with the North Makassar KPP Pratama in 2023.

Tax amnesty policy (X₃) has a significant value of 0.173 below 0.05, so H₀ is rejected and H_a is accepted. This indicates that this variable partially affects taxpayer compliance with the North Makassar KPP Pratama in 2023.

Discussion

Influence of Tax Morale, Tax Sanctions, and Tax Amnesty Policy on Taxpayer Compliance

Table 7 shows results testing hypothesis simultaneously (Test F). Significant value is 0.000, with value below 0.05, which indicates that H₀ is rejected and H_a is accepted. This shows that in a manner concurrently, Tax Morale variable (X1), Sanctions Tax (X2), and Policy Forgiveness Taxes (X3) affect Obedience Must Taxes at KPP Pratama North Makassar in 2023. This shows that level obedience must taxes at KPP Pratama North Makassar in 2023 will be increase along with enhancement Quality Tax Morale, Sanctions Taxes, and Policies Forgiveness Tax.

Table 6 shows results coefficient determination, which shows how much big influence tax moral variables, sanctions taxes and policies forgiveness tax to obedience must taxes at KPP Pratama North Makassar in 2023. Coefficient value customized determination of 0.837, or 83.7 percent, indicates that tax moral variables, sanctions taxes and policies forgiveness tax affect obedience must tax by 83.7 percent.

Influence Of Tax Morale on Taxpayer Compliance

According to the results of a partial statistical Test (t-test), the tax moral variable (X1) has a regression coefficient of 0.393 and a significant value of 0.002, which indicates that the value is less than 0.05. Thus, H₀ is rejected and H_a is accepted. Therefore, it can be concluded that in 2023, tax moral factors will have a significant and beneficial effect on the compliance of non-employee individual taxpayers at the North Makassar Pratama Tax Service Office. The study found that tax morale plays a significant role in improving taxpayer compliance. With the right motivation, people realize that the taxes they pay are contributions that must be given to the state. They also feel that the use of tax money has benefited both the state and society. They also believe that the government can manage the tax money they pay to build the country.

Morale obligation in this study managed to affect the increase in tax compliance because of a good sense of ethics as a citizen for the sake of the ongoing welfare of the state although the benefits of the tax itself can not be felt directly but will have an impact on the community itself in the long term, such as the development of infrastructure that is growing and infrastructure that people need.

Based on the results of descriptive statistical analysis of the statement items of tax morale variables obtained the average total result of the total score of 83%, so that all statements about tax morale is classified as good. Then it can be concluded that most of the respondents have a high moral level regarding taxes. It is listed in (item 5) with a score of 78.8% which states that as a taxpayer exercising the rights and obligations of tax compliance. And on the statement (item 3) with a score of 84.6% stating that a taxpayer feels guilty if he does not pay taxes on time.

This is in line with Sriniyati (2020a), which states that taxpayers in the Special Region of Yogyakarta are morally motivated because they are aware that by paying their taxes, they are helping to negate public facilities.

Effect Of Tax Sanctions on Taxpayer Compliance

The partial results of the test, also known as the statistical t test, are shown in Table 8. The tax sanction variable (X2) has a regression coefficient of 0.610 and a significant value of 0.000, with a value below 0.05. Thus, H₀ is rejected and H_a is accepted. In 2023,

tax sanctions may have a significant positive impact on non-employee individual taxpayer compliance at the North Makassar Pratama Tax Office.

Tax sanctions can affect taxpayer compliance because the application of tax sanctions to taxpayers can increase the flexibility and discipline of taxpayers in carrying out their tax obligations. If the taxpayer realizes that tax sanctions will harm him, then the taxpayer will fulfill his tax obligations.

In addition to the above, based on research conducted by (Rusyidi and Nurhikmah, 2018) states that the level of individual compliance with taxes can be influenced by *siri' na pacce* Makassar culture. When people don't pay their personal taxes, they feel ashamed and penalized for not doing so because of this cultural norm. Living *Faslafah* Makassar people have many benefits that can be taken by people who are cultured. Therefore, tax sanctions based on the Makassar *bugis* culture (*siri' na pacce*), which is considered a state rule, make taxpayers feel ashamed if they violate it, which has an impact on their level of compliance.

Based on the results of descriptive statistical analysis of the statement items from the variable tax sanctions obtained the average total result of the total score of 76%, so that all statements regarding tax sanctions are classified as good. So it can be concluded that most respondents comply with applicable tax sanctions. This is stated in (item 4) with a score of 78.6% which states that as taxpayers, they must be disciplined in paying taxes because they know the consequences if they violate them. On the statement (item 5) with a score of 79.8% stating that the tax sanction makes the taxpayer a deterrent because it provides more losses than gains.

This is in line with research conducted by Rusyidi and Nurhikmah in 2018 which found that the sanctions given to taxpayers at the South Makassar Tax Office increased the expenses that taxpayers had to pay and made them feel ashamed of the culture. Therefore, the link between compulsory tax compliance and culture can be strengthened.

Effect Of Tax Amnesty Policy on Taxpayer Compliance

Based on the results of partial testing (statistical test t) in Figure 11 variable tax amnesty policy (X3) has a regression coefficient of 0.116 and a significant value of 0.173 the value < 0.05 . H_0 is rejected and H_a is accepted. It can be concluded that the tax amnesty policy variable has a significant and positive effect on the compliance of non-employee individual taxpayers at the North Makassar Pratama Tax Service Office 2023.

Compliance of taxpayers who are still lacking or have not reported their property may increase as a result of the tax amnesty policy provided by the Directorate General of taxes to the Tax amnesty program. If there are clear legal sanctions, the taxpayer will fulfill his tax obligations. Taxpayers are afraid of not reporting all of their assets because the tax administration penalty has increased by 200 percent. The purpose of the tax amnesty program is to provide taxpayers with the opportunity to pay previously owed taxes, increase state tax revenue, give non-compliant taxpayers the opportunity to become compliant in paying taxes, increase taxpayer compliance in the future, and increase the number of taxpayers who should be part of society (Erfina, 2018)

Based on the above, it can be concluded that the tax amnesty policy through the Tax amnesty program in force in Indonesia effectively affects increasing taxpayer compliance with several objectives of the Tax amnesty program that can benefit the community itself.

Based on the results of descriptive statistical analysis of the statement items of the tax amnesty policy variables obtained the average total result of the total score of 77%, so

that all statements regarding the tax amnesty policy is classified as good. It can be concluded that most of the respondents followed the Tax amnesty program or the applicable tax amnesty policy. On the other hand, the statement (item 2) with a score of 86.4 percent States that taxpayers who should be owed are not subject to tax administration sanctions and criminal sanctions in the field of taxation by disclosing property and paying ransoms as taxpayers who participate in Tax amnesty. On the other hand, the statement (item 1) with a score of 83.4 percent States that taxpayers who are not entitled to tax amnesty, taxpayers who are under investigation, and the tax amnesty process.

This is in line with research (Kurniawan et al. 2019), is found that states use tax amnesty policies to turn non-compliant taxpayers into compliant taxpayers by reporting previously hidden or unreported assets and paying taxes obediently after the tax amnesty period ends. In other words, taxpayer compliance will increase as a result of the implementation of Tax amnesty.

CONCLUSION

Based on result and discussion can be inform that simultaneously tax morale, Tax sanctions, and tax amnesty policy against Kpeatuhan taxpayers. And partially tax morale, Tax sanctions, and tax amnesty policies have a positive effect on taxpayer compliance at KPP Pratama Makassar Utara 2023 this shows good results.

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