Tax Justice Perceptions on Tax Compliance of WPOP on KPP Pratama Tampan Kota Pekanbaru

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ABSTRACT

The main purpose of this research is to determine the effect of tax justice on tax compliance. Tax justice is the nature (action of treatment) that is not arbitrary or impartial to the applicable tax system. Determination of the sample using the Slovin method. Methods of data analysis are multiple linear regression with SPSS. Independent variables are general fairness, exchange with government, attitude toward taxation of the wealthy, preferred tax rate structure, and self-interest. The dependent variable is Tax Compliance. This research adduces that general justice, government reciprocity, tax rate structure, and personal interest have positive significant, while special provisions have no significant effect on tax compliance.

Keywords: Tax Justice, General Fairness, Exchange with Government, Attitude toward Taxation of the Wealthy, Preferred Tax Rate Structure, Self Interest, Tax Compliance

INTRODUCTION

Each region is expected to be able to optimize revenue from taxes, because the tax sector is the largest revenue for a region apart from the resources it owns. According to Article 1 paragraph 1 of the Law of the Republic of Indonesia No. 28 of 2007 concerning General Provisions and Procedures for Taxation it states that taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law, by not receiving compensation in kind. directly and used for the needs of the state for the greatest prosperity of the people. The Directorate General (Dirjen) of Taxes is a government agency under the Ministry of Finance that manages the taxation system in Indonesia.

The contribution of tax revenues to regional revenues is expected to increase from year to year. Efforts to optimize tax revenue have been carried out by the Directorate General of Taxes, such as a tax census with the hope that all individual and corporate taxpayers who have not fulfilled their tax obligations can immediately implement them in accordance with tax provisions (Caroko et al., 2015).

Another form of tax reform taken by the government is by amending tax regulations, such as holding a tax amnesty in 2016. Tax amnesty is a time-limited opportunity for certain groups of taxpayers to pay a certain amount of tax as amnesty for the obligation to pay related taxes. with previous tax periods without fear of criminal prosecution.

The government has issued five amendments to the new tax law that took effect on 1 January 2001 in the form of Law no. 16/2000 concerning General Provisions and No. 18/2000 concerning Value Added Tax and Sales Tax on Luxury Goods, Law No.19/2000 concerning Fees for Acquisition of Land and Building Rights.

In the current taxation literature, there are two terms known as taxpayers in an effort to minimize the amount of tax owed, namely: tax evasion and tax avoidance. Until now there has not been a firm outline that can provide indications and details on the difference between tax evasion and tax smuggling. It should be noted that taxation issues are statutory issues so that only legal activities have the authority to decide what is right in accordance with what is meant by the provisions of the tax laws and regulations which provide interpretations in accordance with tax laws or some kind of implementation guide.

Efforts to comply with tax provisions carried out by the tax authorities are basically to ensure that statutory provisions can be implemented properly and correctly as intended. However, there are times when taxpayers and tax authorities experience different perceptions and understandings of a stipulation or a transaction phenomenon, both from a formal or material background. In the tax world, this is normal and not taboo when the tax authorities and taxpayers experience it and dispute the matter and then seek the right decision based on the

corridors of the provisions of the laws that apply in Indonesia. Theoretically, when two parties are in dispute, a third party is needed to mediate, and in tax matters the mediator is the Tax Court. Of course, nothing is perfect in a decision issued on the basis of man-made laws. However, the hope that the Tax Court as one of the institutions holding the power to adjudicate can make the right decisions is really very strong, when there are legal loopholes in these man-made laws that are used by other parties with bad intentions, for example avoiding fulfillment of tax obligations.

The phenomenon that has occurred in the world of Indonesian taxation lately has made the public and taxpayers worried about paying taxes. These conditions can affect taxpayer compliance (Saputro et al., 2022), because taxpayers do not want the tax that has been paid to be misused by the tax officials themselves. Therefore, some people and taxpayers try to avoid taxes. Taxpayer awareness of the function of taxation as state financing is needed to increase taxpayer compliance (Waluyo, 2019: 2).

Based on KUP Law SE-02/PJ/2008 concerning Procedures for Determining Taxpayers with Certain Criteria as "derivatives" of the Minister of Finance Regulation No.192/PMK.03/2007. Requirements to become a Compliant Taxpayer, namely: (a) on time in submitting Annual Tax Returns in the last 3 (three) years, (b) Late submission of Periodic SPT in the last year for the January to November Tax Period of not more than 3 (three) tax periods for each type of tax and not consecutive and (c) overdue Periodic SPT as referred to in letter b has been submitted not after the deadline for submission of Periodic SPT for the next tax period.

When the tax provisions have been fulfilled, the obligation to pay taxes to the State arises. Conflict arises, between self-interest and the interests of the State. In general, personal interests always win. Another reason is that taxpayers are not aware of the obligations of the state, do not comply with regulations, lack respect for the law, high tax rates and environmental conditions such as government stability, and dissipation of state finances originating from taxes.

The Indonesian government is currently incessantly conducting tax socialization to taxpayers to socialize the e-system to the wider community. According to Okoye & Ezejiofor (2013) the government must support the formation of a taxation E-system administration so that it can begin to benefit from the high level of taxpayer compliance and a taxation E-system must be implemented to reduce tax misuse of money. However, the use of technology in searching for information and paying taxes by individuals is still very low. Most taxpayers still use the manual payment system and rarely visit the Directorate General of Taxes (DGT) website.

The Tampan Primary Tax Service Office (KPP) in Pekanbaru City is one of the five KPPs in Pekanbaru. The reason for the researchers to make individual taxpayers registered at KPP Pratama Tampan Pekanbaru City as respondents is because the level of taxpayer compliance is decreasing every year. The level of compliance of individual taxpayers registered at the KPP Pratama Tampan Pekanbaru City can be seen as follows:

Table 1. Compliance Rate of Individual Taxpayers at KPP Pratama Tampan Pekanbaru City in 2016-2020

No	Year	WPOP Listed	WPOP Effective	WPOP SPT Report	Compliance (%)
1	2016	8,037.00	7,990.00	7,212.00	90
2	2017	8,810.00	8,063.00	7,531.00	85
3	2018	9,820.00	9,403.00	8,061.00	82
4	2019	10,318.00	9,912.00	8,316.00	81
5	2020	11,818.00	11,278.00	9,171.00	78

Source: Handsome Primary Tax Service Office (KPP) Pekanbaru City, 2021

In the table above it can be seen that registered WPOPs are increasing from year to year as well as effective WPOPs and WPOP reporting SPTs are also increasing, but if you look at the percentage the level of compliance always decreases from year to year. It can be concluded that the increase in registered and effective WPOP is not comparable or even lower than the increase in WPOP reporting SPT, so the percentage of compliance levels decreases.

Based on the description of the background above, the researcher is interested in conducting previous research with the title "THE INFLUENCE OF PERCEPTIONS OF TAX JUSTICE ON TAX COMPLIANCE OF PERSONAL TAXPAYERS (WPOP) KPP PRATAMA TAMPAN KOTA PEKANBARU".

LITERATURE REVIEW

Taxpayer

Individual Taxpayers according to the Regulation of the Director General of Taxes Number PER-116/PJ/2007 concerning Extensification of Individual Taxpayers Through Data Collection of Land and Building

Tax Objects are: Individual Taxpayers (WPOP) are individuals who have rights and obligations, own, obtain benefits, and/or control Land and Building Tax Objects. These obligations include: (1) Registering to get an NPWP, (2) Reporting his business to be confirmed as a PKP (Taxable Entrepreneur), (3) Calculating and paying the tax himself correctly, (4) Filling out a tax return (SPT) with correct, and report it, (5) Tax Service Office where the Taxpayer is registered within a predetermined time limit, (6) Carrying out bookkeeping or recording and (7) If at the time of disclosing the requested bookkeeping, recording or documents and information (Chandra et al., 2018; Renaldo & Murwaningsari, 2023), the Taxpayer is bound by an obligation to keep confidential, then the obligation to keep confidential is waived by a request for inspection purposes.

Tax Fairness

Fair according to the Big Indonesian Dictionary is (1) equal, impartial, impartial; (2) on the side of what is right, adhering to the truth; and (3) duly, not arbitrarily. While justice is the nature (deeds or treatment) that is fair. So, it can be concluded that tax justice is a trait (action or treatment) that is not arbitrary or not one-sided on the applicable tax system.

Perceptions by taxpayers in assessing the applicable taxation system will influence the behavior of taxpayers to comply with the rules or to violate the rules. Justice felt by taxpayers, whether the applicable system is equally fair to each taxpayer will affect the attitude of future taxpayers in paying taxes (Berutu & Harto, 2013).

According to Anderson & Gerbing, (1988) there are five dimensions in tax justice, namely as follows: (1) General fairness. This dimension relates to how the taxpayer perceives the tax that applies in general. Policies that can create the perception that taxes are fair for everyone will really help make taxpayers aware of fulfilling their tax obligations. (2) Government reciprocity (exchange with government). This dimension relates to the benefits received from the government in return for taxes paid. The positive assessment of the taxpayer community on the implementation of state functions by the government will move the public to comply with their obligations to pay taxes. (3) The taxation attitude of the wealthy (attitude toward taxation of the wealthy). This dimension relates to the payment of taxes for the rich, not paying income taxes fairly and the existence of special provisions and deductions that are only given to the rich. (4) Preferred tax rate structure. This dimension relates to the preferred tax rate structure (eg progressive rate structure vs flat/proportional tax rate structure). This relates to the perception of the taxpayer on the generally accepted tax rate and is imposed on the relevant taxpayer. Reducing the tax rate (tax rate) will be able to increase tax revenue (tax revenue) through increasing tax compliance (tax compliance). (5) Personal interests (self-interest). This dimension relates to the amount of tax paid personally is too high and compared to other people. Where the tax imposed on taxpayers must be proportional to the ability to pay taxes.

Tax Compliance

According to the Decree of the Minister of Finance No. 544/KMK.04/2000 in Rahayu (2017), states that tax compliance is an action by taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and regulations and tax implementation regulations that apply in a country.

The government should make efforts to assess the level of motivation that arises from taxpayers to pay taxes. The level of motivation of the taxpayer is closely related to the compliance (Yusrizal et al., 2021) of the taxpayer to pay tax receivables that have been charged (Nugroho et al., 2016). Compliance is divided into two types, namely formal compliance and material compliance. Formal compliance is the behavior of taxpayers in fulfilling their tax obligations in accordance with the provisions of the tax law. Material compliance is the behavior of taxpayers in fulfilling all material provisions on taxation, namely in accordance with the content and soul of the tax laws. Material compliance may also include formal compliance (Rara Susmita & Supadmi, 2016).

One of the efforts to improve taxpayer compliance is to provide fairness according to the rules for each taxpayer. An appropriate increase in fairness is expected to increase motivation to pay taxes to taxpayers thereby increasing compliance in the field of taxation. Tax officials must always carry out corrective actions in accordance with the rules and provide justice in accordance with the objectives in order to increase motivation to pay taxes and taxpayer compliance (Rara Susmita & Supadmi, 2016).

According to Berutu & Harto, (2013) there are several indicators of taxpayer compliance, namely as follows: (1) formal compliance is a situation where the taxpayer fulfills obligations formally in accordance with the provisions in the tax law, (2) material compliance is a condition where the taxpayer substantively/essentially fulfills all material provisions on taxation, namely according to the content and soul of the material compliance tax law can also include formal compliance. For example, the deadline for submission of the Annual Income Tax Return (SPT PPh) is March 31. If the taxpayer has reported the Annual Income Tax Return before or on March 31, then the taxpayer has complied with the formal provisions, but the contents may not necessarily meet the material provisions, namely a situation where the Taxpayer substantially fulfills all material tax provisions, namely

according to the contents and the soul of the tax law. Material compliance may include formal compliance. Taxpayers who fulfill material compliance are Taxpayers who fill out honestly, completely and correctly their Tax Return (SPT) in accordance with the provisions and submit it to the KPP before the deadline.

Relations Between Variables and Thinking Framework

General Justice on Tax Compliance

General justice relates to a person's perceptions and feelings, whether they feel that the existing tax system has been running as it should in accordance with applicable regulations and not deviating. If general justice in the taxation system has shown positive results, or received a good response from the public, then the taxpayer's compliance behavior will also increase, so that there are no taxpayers who object to the amount of the tax burden paid, then the level of taxpayer compliance will also increase. increase. But if the opposite happens, this will encourage taxpayers to avoid taxes and not pay taxes (Anna & Kamala, 2015).

H1: General justice affects the tax compliance of individual taxpayers (WPOP.

Government Feedback on Tax Compliance

The government's reciprocal dimension is related to the provision of public facilities and also the good bureaucratic order achieved by the government on the implications for the amount of taxes paid by taxpayers. The availability of proper and adequate public facilities as well as a good bureaucratic order can influence a person's tax compliance behavior. If government reciprocity gets a positive response from society in general, such as the provision of adequate public facilities and a good bureaucratic order, then this will encourage taxpayers to pay their tax burden. This will increase taxpayer compliance behavior because people are willing to pay off their tax burden. But if what happens is negative, namely the provision of public service facilities is still inadequate and the bureaucratic order is bad, then taxpayers will feel reluctant to pay the tax burden because they feel that this is a waste (Dharmawan, 2011).

H2: Government reciprocity has an effect on individual taxpayer tax compliance (WPOP).

Special Provisions on Tax Compliance

The dimension of special provisions relating to tariffs or applicable tax provisions that are only given to special groups, which have been adjusted to government regulations. This special provision that only applies to a small portion of society creates a gaping paradigm or creates a gap. This is because other people who do not enjoy it, think that the government only thinks about the interests of the majority of the community so that this will affect tax compliance behavior. The existence of this unfair provision will make taxpayers not pay taxes because they feel that the government is only protecting the interests of one party so they prefer to do tax evasion. Tax evasion that is carried out will result in sanctions for taxpayers, if they do not comply with these sanctions, then the longer the sanctions will be greater and tend to prefer taxpayers to pay off their tax obligations in a timely manner. The willingness of taxpayers to pay on time does not receive special awards or services from the government, but if taxpayers are late in depositing their tax burden, they will also be subject to tax sanctions (Dharmawan, 2011).

H3: Special provisions affect tax compliance for individual taxpayers (WPOP).

Tax Rate Structure on Tax Compliance

This dimension relates to the level of tax rates imposed on the tax-paying public. The tariff structure imposed is a flat rate, where the tax rate imposed is generalized and does not depend on a person's income level or a progressive tax rate, where the tax rate imposed is adjusted to the level of income received by a person. The difference in the tax burden charged to taxpayers adjusted to their income level will encourage them to behave compliantly (Berutu & Harto, 2013).

H4: The tax rate structure influences individual taxpayer tax compliance (WPOP).

Personal Interest in Tax Compliance

The personal interest dimension relates to one's perceptions and feelings when comparing the tax burden paid with the burden of other taxpayers. Comparison of the tax burden between a taxpayer who has a higher, lower or the same income level can affect their tax compliance behavior. Someone with a high income, but pays a small tax burden, or vice versa will create a negative paradigm for some taxpayers which will make these taxpayers choose to reduce the tax burden they pay or even not pay taxes. This is related to the provisions and regulations that apply to every taxpayer in fulfilling their rights and obligations. If the taxpayer feels that the tax burden paid is proportional to their income and also when compared to other taxpayers, good motivation will arise from within them to tend to comply with existing tax regulations. Personal interests like this are meant to influence tax

compliance behavior patterns. If the personal interests of a taxpayer are good, then the pattern of behavior will be proportional, but if the opposite is true, then the pattern of behavior tends to be low (Anna & Kamala, 2015).

H5: Personal interests influence the tax compliance of individual taxpayers (WPOP).

METHODOLOGY

Population and Sample

The population in this study were individual taxpayers (WPOP) who were registered at the Tampan Primary Tax Service Office (KPP) in Pekanbaru City. The total population is 11,818 personal taxpayers. According to Sugiyono, (2016: 118) the sample is part of the number and characteristics possessed by the population. The sample used is the Individual Taxpayer (WPOP) who is registered at the Pratama Handsome Tax Service Office (KPP) in Pekanbaru City. Determining the number of samples in this study uses the Slovin formula in order to narrow the population. Based on calculations using the slovin formula, the sample who became respondents in this study was adjusted to as many as 100 people from all individual taxpayers registered at the KPP Pratama Tampan Pekanbaru City.

Data Analysis Technique

According to Sangadji & Sopiah, (2013: 47) interpret data validity as the truth of a thought actually being carried out, with the following criteria: (1) If rcount > rtable, then the questions asked are valid. (2) If the value of rcount < rtable, then the questions asked are invalid. The value of r is seen through the Corrected Item – Total Correlation column and r is critical at a significant level (α) = 5% with df = n-2 (Irman et al., 2020, 2021; Sari et al., 2022).

The reliability test was carried out to find out that the measuring instrument used is consistent and can provide consistent information when used repeatedly. In this study, reliability testing will use Cronbach's Alpha. If the value of Cronbach's Alpha > 0.6 then the question or indicator is said to be reliable (Trihendradi, 2013: 304).

Multiple Linear Regression

The analytical method used in this study is a descriptive statistical approach through the use of Multiple Linear Regression statistical analysis tools.

$$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + e$$

F test

To test the truth of the first hypothesis from the regression coefficient simultaneously used the F-test, with the following decision-making rules: (a) If Sig. F (Probability) < α = 0.05 or 95% confidence level, it is proven that all dependent variables (Y), or in other words the hypothesis proposed can be accepted. (b) If Sig. F (Probability) > α = 0.05 or 95% confidence level, it is proven that all independent variables (X) simultaneously have no significant effect on the dependent variable (Y), or in other words the hypothesis proposed cannot be accepted (Ghozali, 2013).

According to Ghozali, (2013: 142) that the coefficient of determination is used to determine the percentage contribution of the independent variable (predictor), namely variable X to changes in the dependent variable (criterion), namely variable Y. Determination is used to see how much the model's ability to explain the dependent variable. If (R^2) is greater or close to one, then it is concluded that the effect of the independent variable X is large on the dependent variable Y.

RESULTS AND DISCUSSION

Description of Respondents

In this study, the characteristics of respondents based on gender, age, last education and type of work. Following are the characteristics of the respondents in this study which can be seen in the attached table, namely:

Table 2. Characteristics based on Gender, Age, Education Level and Type of Work

Category	Number of Respondents	Percentage (%)
Gender		
Man	67	67
Woman	33	33

Category	Number of Respondents	Percentage (%)
Age Level		
20-30 Years	21	21
31-40 Years	39	59
41-50 Years	34	14
> 50 Years	6	6
Level of Education		
Under high school	9	9
Equivalent High School	43	43
D3	32	32
S1	16	16
Work		
civil servant	12	12
Private	32	32
Self-employed	39	39
Other	17	17

Source: Processed Data, 2021

Validity Test

The results of the validity test of the Recruitment variable consisted of 51 respondents and 10 statement items, the Training variable consisted of 51 respondents and 10 statements, the Incentive variable consisted of 51 respondents and 6 statements and the Employee Performance variable consisted of 51 respondents and 10 statement items.

Table 3. Validity and Reliability Test Results of Tax Compliance Variables, General Justice, Government Reciprocity, Special Provisions, Tax Rate Structure and Personal Interests

Variable	Indicator	Corrected Item Total Correlation	r-Table	Conclusion	Cronbach's Alpha	Alpha	Conclusion
Tax Compliance	Y1	0.595	0.197	Valid	0.873	0.6	Reliable
	Y2	0.496	0.197	Valid			
	Y3	0.471	0.197	Valid			
	Y4	0.634	0.197	Valid			
	Y5	0.726	0.197	Valid			
	Y6	0.531	0.197	Valid			
	Y7	0.726	0.197	Valid			
	Y8	0.596	0.197	Valid			
	Y9	0.683	0.197	Valid			
	Y10	0.654	0.197	Valid			
General Justice	X1	0.547	0.197	Valid	0.718	0.6	Reliable
	X2	0.415	0.197	Valid			
	X3	0.509	0.197	Valid			
	X4	0.580	0.197	Valid			
	X5	0.347	0.197	Valid			
Government Feedback	X1	0.807	0.197	Valid	0.827	0.6	Reliable
	X2	0.446	0.197	Valid			
	X3	0.845	0.197	Valid			
Special Provisions	X1	0.504	0.197	Valid	0.758	0.6	Reliable
	X2	0.497	0.197	Valid			
	X3	0.720	0.197	Valid			
Tax Rate Structure	X1	0.506	0.197	Valid	0.861	0.6	Reliable
	X2	0.680	0.197	Valid			
	X3	0.455	0.197	Valid			
	X4	0.700	0.197	Valid			
Personal Interests	X1	0.594	0.197	Valid	0.690	0.6	Reliable
	X2	0.765	0.197	Valid			
	X3	0.427	0.197	Valid			

Source: Processed Data, 2021

The data in table 3 can be seen that all statements are valid because they show valid results because the value of rcount is greater than rtable, namely (0.1966).

Reliability Test

Data in table 3 can be seen that the Alpha coefficient value, namely the Tax Compliance variable, is equal to 0.873, the General Justice variable is equal to 0.718, the Government Reciprocity variable is equal to 0.827, the Special Provisions variable is equal to 0.758, the Tax Rate Structure variable is equal to 0.861 and the Interest variable Personal that is equal to 0.690 is in the high category, so it can be concluded that all variables are reliable and reliable.

Multiple Linear Regression

Table 4. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.247	1.430		2.730	0.003
GENERAL JUSTICE	1.153	0.104	0.573	11.125	0.000
GOVERNMENT RETURN	1.018	0.110	0.355	9.276	0.000
SPECIAL PROVISIONS	0.118	0.082	0.039	1.444	0.152
TAX RATE STRUCTURE	1.066	0.087	0.026	3.756	0.002
PERSONAL INTERESTS	0.517	0.101	0.184	5.119	0.000

Source: Processed Data, 2021

Based on table 4 it can be seen that the multiple linear regression equation is as follows:

$$Y= 1.247 + 1.153 X_1 + 1.018 X_2 + 0.118 X_3 + 1.066 X_4 + 0.517 X_5$$

Test Models

F test

Table 5. F test results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	3377.132	5	675.426	272.515	.000a
Residual	232.978	94	2.478		
Total	3610.11	99			

Source: Processed Data, 2021

Based on the test results presented in the table above, it is known that the Fcount value is 272.515 with the Ftable is 2.310. This shows that Fcount > Ftable with a significant value that is smaller than the predetermined significance level, namely 0.000 <0.05. It can be concluded that there is influence of General Justice, Government Reciprocity, Special Provisions, Tax Rate Structure and Personal Interest jointly on Tax Compliance.

Determination Coefficient Test (R2)

Table 6. Test Results for the Coefficient of Determination (R2)

Model	R	R Square	Adjusted R Square
1	.767a	0.735	0.732

Source: Processed Data, 2021

From the table above it can be seen that the Adjusted R2 value is 0.732 or 73.2%. This shows that General Justice, Government Reciprocity, Special Provisions, Tax Rate Structure and Personal Interests affect Tax Compliance by 73.2% while the remaining 26.8% is explained by other variables outside this research model.

t test

In this way, a ttable value of 1.986 is obtained, so that the results of the t test can be explained, namely (1) because the tcount < ttable (11.125 > 1.986) and its significance is less than 0.05 (0.000 <0.05) then General Justice has a significant positive effect on Tax Compliance. (2) because the tcount < ttable (9.276 > 1.986) and the significance is less than 0.05 (0.000 <0.05) then Government Reciprocity has a significant positive effect on Tax Compliance. (3) because the tcount < ttable (1.444 > 1.986) and the significance is greater than 0.05 (0.152 <0.05) the Special Provisions have no significant positive effect on Tax Compliance. (4) because the value of tcount < ttable (3.756 > 1.986) and its significance is less than 0.05 (0.002 <0.05) then the Tax Rate Structure has

a significant positive effect on Tax Compliance. (5) because the tcount < ttable (5.119 > 1.986) and the significance is less than 0.05 (0.000 <0.05) then Personal Interest has a significant positive effect on Tax Compliance.

Discussion

Effect of General Justice on Tax Compliance

General justice relates to a person's perceptions and feelings, whether they feel that the existing tax system has been running as it should in accordance with applicable regulations and not deviating. If general justice in the taxation system has shown positive results, or received a good response from the public, then the taxpayer's compliance behavior will also increase, so that there are no taxpayers who object to the amount of the tax burden paid, then the level of taxpayer compliance will also increase. increase. But if the opposite happens, this will encourage taxpayers to avoid taxes and not pay taxes.

General justice in this study is the variable X1 which has a significant positive effect on tax compliance. This means that the better the general fairness in determining income tax rates, the better the level of taxpayer compliance with the KPP Pratama Tampan Pekanbaru. The importance of general justice in increasing tax compliance can be seen from the results of research where the tendency of taxpayers to pay more attention to general justice in implementing tax compliance.

Based on the respondents' answers to the general justice variable, it shows that the taxpayer considers that the income tax charged to the taxpayer is unfair and not distributed properly, so that the taxpayer prefers not to report the Annual SPT as a form of tax non-compliance.

Government Reciprocal Effect on Tax Compliance

The government's reciprocal dimension is related to the provision of public facilities and also the good bureaucratic order achieved by the government on the implications for the amount of taxes paid by taxpayers. The availability of proper and adequate public facilities as well as a good bureaucratic order can influence a person's tax compliance behavior. If government reciprocity gets a positive response from society in general, such as the provision of adequate public facilities and a good bureaucratic order, then this will encourage taxpayers to pay their tax burden. This will increase taxpayer compliance behavior because people are willing to pay off their tax burden. But if what happens is negative, namely the provision of public service facilities is still inadequate and the bureaucratic order is bad, then the taxpayer will feel reluctant to pay the tax burden because they feel that this is a waste.

Government Reciprocity in this study is variable X2 which has a significant positive influence on Tax Compliance. This means that the greater the government's reciprocity towards taxpayers, the higher the level of tax compliance. The importance of government reciprocity in increasing tax compliance can be seen from the tendency of taxpayers to judge that the higher the government's reciprocity, the higher the tax compliance.

Based on the respondents' answers to the government's reciprocal variable to taxpayers, it is still lacking when compared to the amount of income tax paid by taxpayers. This means that taxpayers see no progress in public facilities or development infrastructure as a reciprocal material for the government's income tax payments made by taxpayers.

Effect of Special Provisions on Tax Compliance

The dimension of special provisions relating to tariffs or applicable tax provisions that are only given to special groups, which have been adjusted to government regulations. This special provision that only applies to a small portion of society creates a gaping paradigm or creates a gap. This is because other people who do not enjoy it, think that the government only thinks about the interests of the majority of the community so that this will affect tax compliance behavior. The existence of this unfair provision will make taxpayers not pay taxes because they feel that the government is only protecting the interests of one party so they prefer to do tax evasion. Tax evasion that is carried out will result in sanctions for taxpayers, if they do not comply with these sanctions, then the longer the sanctions will be greater and tend to prefer taxpayers to pay off their tax obligations in a timely manner. The willingness of taxpayers to pay on time does not receive special awards or services from the government, but if taxpayers are late in depositing their tax burden, they will also be subject to tax sanctions.

The special provisions in this study are the X3 variable which has no significant effect on Tax Compliance. This means that the better or worse the specific provisions in determining tax rates do not affect the level of taxpayer compliance. It can be seen that the taxpayer pays more attention to general justice and government reciprocity that is received as a reward for paying income tax that has been made.

Based on the respondents' answers to the special provision's variable, it shows that several regulations regarding deductions for large taxpayers are considered unfair to taxpayers, but taxpayers also pay attention that

income tax payments must also pay attention to investments made, obligations to be paid and dependents for each taxpayer. Therefore, special provisions do not produce significant results.

Effect of Tax Rate Structure on Tax Compliance

This dimension relates to the level of tax rates imposed on the tax-paying public. The tariff structure imposed is a flat rate, where the tax rate imposed is generalized and does not depend on a person's income level or a progressive tax rate, where the tax rate imposed is adjusted to the level of income received by a person. The difference in the tax burden charged to taxpayers adjusted to their level of income will encourage them to behave in compliance.

The tax rate structure in this study is the X4 variable which has a significant positive effect on tax compliance. This means that the better the tax rate structure is set, the higher the level of tax compliance. The importance of paying attention to the investment owned by the taxpayer, other obligations of the taxpayer and dependents owned in determining the tax rate structure can increase the level of tax compliance.

Based on the respondents' answers to the variable Tax Rate Structure (X4) it shows that taxpayers do not agree to the existence of the same tax rate for all taxpayers regardless of the recipient of the taxpayer's income. Taxpayers agree that high income earners must pay more income tax than low-income taxpayers.

Effect of Personal Interests on Tax Compliance

The personal interest dimension relates to one's perceptions and feelings when comparing the tax burden paid with the burden of other taxpayers. Comparison of the tax burden between a taxpayer who has a higher, lower or the same income level can affect their tax compliance behavior. Someone with a high income, but pays a small tax burden, or vice versa will create a negative paradigm for some taxpayers which will make these taxpayers choose to reduce the tax burden they pay or even not pay taxes. This is related to the provisions and regulations that apply to every taxpayer in fulfilling their rights and obligations. If the taxpayer feels that the tax burden paid is proportional to their income and also when compared to other taxpayers, good motivation will arise from within them to tend to comply with existing tax regulations. Personal interests like this are meant to influence tax compliance behavior patterns. If the personal interests of a taxpayer are good then it will be proportional to the pattern of behavior, but if what happens is the opposite then the existing pattern of behavior tends to be low.

Personal interest in this study is variable X5 which has a significant positive influence on tax compliance. This means that every personal interest of the taxpayer will affect the level of tax compliance. The importance of paying attention to the personal interests of taxpayers in determining tax rates is necessary, in order to increase tax compliance.

Based on the respondents' answers to the Personal Interest variable (X5) it shows that the taxpayer considers that the tax law requires taxpayers to pay more income tax and is deemed unfair or inappropriate because it does not pay attention to the personal interests of the taxpayer.

CONCLUSION

Conclusion

Based on the data analysis that has been carried out and the discussion that has been described, the results of this study can be concluded that general justice, government reciprocity, tax rate structure and personal interests have a significant positive effect on tax compliance, while special provisions have no effect on tax compliance KPP Pratama Tampan Pekanbaru City.

Recommendation

By paying attention to some of the conclusions above, there are several suggestions that are expected to be useful for the company, namely efforts that can be made by KPP Pratama Tampan Pekanbaru to increase tax compliance is to increase government reciprocity towards public facilities in return for taxpayers having paid taxes on time and Honest. In addition, the determination of tax rates can take into account personal interests such as investments owned, dependents which are the obligations of the taxpayer, so that taxpayers receiving high income will be subject to high income tax as well. Thus, the taxpayer will assess the income tax paid by the taxpayer is appropriate and has followed justice in general.

For subsequent research, it is suggested to analyze environmental tax (Sudarno, Renaldo, et al., 2022), tax on earnings management (Suhardjo et al., 2022), service business tax (Sudarno, Priyono, et al., 2022), website tax (Renaldo, Suhardjo, et al., 2021), taxes on acts of fraud (Renaldo, Sudarno, et al., 2021), and research in other tax fields.

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