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# Analysis of Factors Affecting the Compliance Rate of Advertising Taxpayers in Pati Regency

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ABSTRACT

**Introduction/Main Objectives:** This study examines the influence of taxpayer awareness, tax outreach, the e-billing system, tax administration service quality, and tax penalties on advertising taxpayer compliance at the Regional Financial and Asset Management Agency (BPKAD) of Pati Regency. **Background Problems:** The low level of advertising taxpayer compliance remains a challenge for local governments and hinders the optimization of regional tax revenue collection. **Novelty:** This study simultaneously investigates five determinants of advertising taxpayer compliance within the context of local tax administration, providing empirical evidence from a regional government setting that has received limited attention in previous studies. **Research Methods:** A quantitative approach was employed using primary data collected through questionnaires from 131 advertising taxpayers selected through purposive sampling. Data were analyzed using SPSS version 27. **Finding/Results:** Taxpayer awareness, tax outreach, and tax penalties do not significantly influence taxpayer compliance. In contrast, the e-billing system and the quality of tax administration services positively and significantly affect compliance. **Conclusion:** Enhancing digital tax payment systems and improving tax administration service quality are more effective strategies for increasing advertising taxpayer compliance than relying solely on awareness programs or tax penalties.

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## 1. Introduction

Local taxes are mandatory contributions that individuals are legally required to pay to the competent local government; they are enforced by law, do not provide direct compensation, and are necessary to meet local needs for the greatest possible public welfare. According to Law No. 28 of 2009 on General Provisions and Tax Procedures, local taxes are classified into two categories: provincial tax and regency taxes. Advertising taxes fall under the category of regency or city taxes as stipulated by law.

The current issue involves advertising taxpayers who are facing controversy in various cities across Indonesia. Although district and city governments have established advertising tax rates through local regulations, there are still some members of the public who refuse to pay the prescribed rates. This stems from a lack of awareness and understanding among the taxpayers themselves regarding the importance of paying advertising taxes to boost local revenue. The presence of many advertisements along roadways without permits indicates that the obligation to pay advertising taxes has not been fulfilled (Arfah et al., 2021).

Ax issues are often a topic of discussion, such as the case of tax arrears that continue to plague several regencies across various regions. One of the regions experiencing high tax arrears is Pati Regency. According to the local media outlet Mitra Pos Pati, the Pati Regency Regional People's Representative Council (DPRD) has announced plans to take a tougher stance on collecting unpaid advertising taxes. This is evidenced by tax revenue reports from the Pati Regency Regional Financial and Asset Management Agency (BPKAD), which show that the amount of tax arrears far exceeds tax revenue (Adverta, 2024).

According to the tax revenue table for the years 2022 through 2024, the total outstanding advertising tax debt in Pati Regency amounts to Rp 226,146,016. The data details that Rp 47,292,256 in advertising tax has been paid, while the remaining unpaid debt amounts to Rp 178,853,560. This indicates that tax revenue is lower than the unpaid tax debt. This data supports the existence of taxpayer non-compliance in fulfilling their obligations as citizens.

Several previous studies have examined the factors influencing taxpayer compliance, with mixed results. Ratnawati and Rizkyana found that taxpayer awareness, understanding of taxation, and tax administration services influence taxpayer compliance (Ratnawati & Rizkyana, 2022). Other studies have also examined variables such as tax Outreach, e-filing systems, tax penalties, and other factors, with varying results (Zahra et al., 2022; Siswanti et al., 2023; Maihendra et al., 2024; Waruwu & Sarpinggah, 2023). The differences in the research findings indicate that further research is needed on the factors that influence taxpayer compliance, particularly among advertising taxpayers in Pati Regency.

Various factors are believed to influence taxpayer compliance rates, including taxpayer awareness, tax outreach, the e-billing system, the quality of tax administration services, and tax penalties. However, previous studies have yielded mixed results regarding the impact of these factors on taxpayer compliance. Therefore, this study was conducted to examine the influence of these five factors on the compliance rate of advertising taxpayers at the Pati Regency BPKAD.

This study aims to analyze the influence of taxpayer awareness, tax outreach, the e-billing system, the quality of tax officials' services, and tax penalties on the compliance rate of advertising taxpayers at the Pati Regency BPKAD. In addition, this study also aims to determine the simultaneous influence of these five variables in explaining the compliance rate of advertising taxpayers.

## 2. Literature Review

### 2.1 Theory of Planned Behavior

This study employs the Theory of Planned Behavior (TPB), introduced by Icek Ajzen in 1991 as an extension of the Theory of Reasoned Action. This theory posits that an individual's behavior is influenced by the intention or desire to perform a specific action (Ajzen, 1991). The Theory of Planned Behavior was selected for this study because it is relevant for explaining taxpayer compliance behavior. According to this theory, an individual's behavior in fulfilling tax obligations is influenced by the intention to act, which is formed by three factors: attitude toward behavior, subjective norm, and perceived behavioral control.

Attitude toward behavior relates to taxpayers' views on the importance of paying taxes; subjective norm relates to the influence of the social environment on taxpayer awareness; while perceived behavioral control relates to the ability and ease that taxpayers perceive in fulfilling their tax obligations (Khristy et al., 2022). Therefore, the more positive a taxpayer's attitude, the stronger the support from their social environment, and the greater their perceived control, the more likely they are to comply with their tax obligations.

Taxpayer awareness refers to a taxpayer's willingness to fulfill their tax obligations on time and in accordance with the regulations. The higher the level of taxpayer awareness, the higher the level of Taxpayer Awareness (Abdullah et al., 2022). Theory of Planned Behavior explains that a person's behavior is influenced by their perceptions. Therefore, taxpayer awareness can encourage taxpayers to fulfill their tax obligations (Ratnawati & Rizkyana, 2022). This finding is consistent with research conducted by Marta et al (2024), which shows that taxpayer awareness has a positive effect on taxpayer compliance rates. As taxpayer awareness increases, taxpayer compliance rates also rise (Marta et al., 2024). Similar findings were reported by Gaol and Sarumaha (2022), who demonstrated a positive and significant influence of taxpayer awareness on taxpayer compliance rates. Based on the above discussion, the proposed hypothesis is:

**$H_1$:** Taxpayer awareness has a positive effect on the level of the taxpayer compliance rate.

Tax outreach is the government's effort to provide taxpayers with information and an understanding of tax regulations. The better taxpayers' understanding of their tax obligations, the higher the level of compliance with advertising tax regulations (Yulianti, 2022). The Theory of Planned Behavior states that an individual's behavior is influenced by their motivation. In the context of taxation, effective tax outreach can improve taxpayers' understanding and awareness of their tax obligations. Thus, tax outreach can encourage taxpayers to pay and report their taxes in compliance with the law (Zahra et al., 2022). This finding is supported by prior research which shows that tax outreach has a positive impact on taxpayer compliance rates (Aqiila & Furqon, 2021; Hura & Kakisina, 2022; Fitria & Muiz, 2021). Based on the above discussion, the hypothesis is formulated as follows:

**$H_2$**: Tax outreach has a positive impact on the taxpayer compliance rate.

The e-billing system is a tax innovation that makes it easier for taxpayers to pay their taxes quickly and conveniently. The better the e-billing system is implemented, the higher the compliance rate among advertising taxpayers (Wahyudi, 2021). The Theory of Planned Behavior explains that individual behavior is influenced by motivation and consideration of the consequences that will result. In taxation, the implementation of an e-billing system makes it easier for taxpayers to fulfill their obligations, thereby encouraging greater taxpayer compliance (Novimilldwiningrum & Hidajat, 2022). This finding is supported by prior research that the e-billing system has a positive impact on taxpayer compliance rates (Handayani & Napisah, 2024; Sari & Setiabudi, 2021; Taslim et al., 2023). Based on the above discussion, the hypothesis is formulated as follows:

**$H_3$**: The E-billing system has a positive effect on the taxpayer compliance rate.

The quality of tax administration services refers to the ability of tax officials to provide taxpayers with services that are effective, clear, and in accordance with regulations. The higher the quality of service provided, the higher the level of taxpayer compliance (Mustika et al., 2023). The Theory of Planned Behavior states that individual behavior is influenced by motivation. In the context of taxation, high-quality service from tax authorities can increase taxpayer satisfaction, thereby encouraging them to comply with their tax obligations (Putra & Sujana, 2021). This finding is supported by prior research that the quality of tax administration services has a positive impact on taxpayer compliance rates

(Jaeng & Yadnyana, 2024; Febriani et al., 2024; Dermawan et al., 2025). Based on this narrative, the hypothesis is formulated as follows:

**$H_4$:** The quality of tax administration services has a positive impact on the taxpayer compliance rate.

Tax penalties are a form of enforcement designed to prevent taxpayers from violating their tax obligations. The imposition of strict penalties can improve taxpayer compliance with their tax obligations (Harlim & Oktavini, 2024). The Theory of Planned Behavior explains that individual behavior is influenced by intentions and beliefs regarding the consequences that will result. In taxation, tax penalties serve as a control mechanism to prevent violations and encourage taxpayers to comply with applicable regulations (Siti Rahayu Ningsih et al., 2024). This finding is supported by prior research that tax penalties have a positive effect on tax compliance rates (Nasiroh & Afiqoh, 2023; Soda et al., 2024; Maryasih & Aulia, 2022). Based on this narrative, the hypothesis is formulated as follows:

**$H_5$**: Tax penalties have a positive effect on the level of taxpayer compliance rate.

To examine the proposed hypotheses, this study develops a conceptual research framework based on previous empirical studies. As shown in Figure 1, taxpayer awareness, tax outreach, the e-billing system, the quality of tax administration services, and tax penalties are hypothesized to have direct effects on taxpayer compliance.

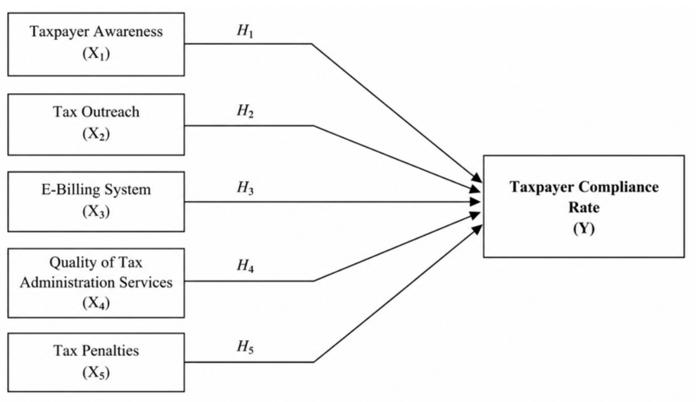


**Figure 1. Conceptual Framework**
Source: Data compiled by the author (2025)

## 3. Method, Data, and Analysis

This study examines the effect of the independent variables—taxpayer awareness, tax outreach, the e-billing system, the quality of tax administration services, and tax penalties—on the dependent variable, namely the level of taxpayer compliance. The operational definitions and measurement methods for these variables are presented in Table 1.

**Table 1.** Operational Definition of the Measurement Variable

| Variable | Operational Definition | Indicator | Scale |
|---|---|---|---|
| Taxpayer Compliance Rate (Y) | Taxpayer compliance refers to a situation in which an individual demonstrably fulfills all material tax requirements in accordance with the tax norms and regulations set forth in the law (Dewi et al., 2024). | 1. Taxpayers fill out the tax return form correctly and clearly.<br>2. Taxpayers fill out the tax return form completely.<br>3. Taxpayers do not receive a warning letter.<br>4. Taxpayers perform calculations correctly.<br>5. Taxpayers make payments on time (Aras et al., 2024). | 1-4 Likert Scale |
| Taxpayer Awareness ($X_1$) | Taxpayer awareness refers to a state in which an individual or entity, as a taxpayer, understands, accepts, values, and adheres to applicable tax regulations, and possesses the determination and willingness to fulfill their tax obligations (Ratnawati & Rizkyana, 2022). | 1. Knowledge and Understanding of Tax Regulations.<br>2. Understanding the Functions and Benefits of Taxes.<br>3. oluntary and Proper Fulfillment of Tax Obligations.<br>4. Tax Awareness as a Civic Duty (Madjodjo & Baharuddin, 2022). | 1-4 Likert Scale |
| Tax Outreach ($X_2$) | Tax Outreach is an effort to educate the public, particularly taxpayers, about various aspects of taxation (Ritonga & Maryono, 2024). | 1. Direct Counseling and Education.<br>2. Outreach Media.<br>3. Outreach Materials.<br>4. Quality of Delivery (Radyasa & Waluyo, 2023). | 1-4 Likert Scale |
| E-Billing System ($X_3$) | The E-Billing System is a technological innovation that offers the benefit of time efficiency, as it reduces the duration of the tax payment process while simplifying the procedures (Tsania Qotrunnada & Diamonalisa Sofianty, 2023). | 1. Ease of tax payment.<br>2. Speed of tax payment.<br>3. ccuracy of SSP calculation and filing.<br>4. Payment security.<br>5. Data monitoring and access (Septika & Tjandrakirana DP, 2025). | 1-4 Likert Scale |
| Quality of Tax Administration Services ($X_4$) | ax administration services refer to the provision of services to individuals or the public who have an interest in the organization, carried out in accordance with established rules and procedures (Sulistyowati et al., 2021). | 1. Reliability.<br>2. Assurance.<br>3. Responsiveness.<br>4. Empathy.<br>5. Tangibles (Gaol & Sarumaha, 2022). | 1-4 Likert Scale |
| Tax Penalties ($X_5$) | Tax penalties are measures imposed on taxpayers or officials involved in taxation who commit violations, whether intentionally or through negligence (Setioawan & Kambut, 2024). | 1. Discipline.<br>2. Firmness.<br>3. Proportionality to the violation.<br>4. Compliance with regulations.<br>5. Educational or preventive effect (Fadilah & Sapari, 2020). | 1-4 Likert Scale |

Source: Data compiled by the author (2025)

This study employs a quantitative survey approach targeting advertising taxpayers registered with the Pati Regency BPKAD. A survey study is a quantitative study used to investigate the characteristics of a group or individual behavior. The respondents in this study are advertising taxpayers registered with the Pati Regency BPKAD.

The population used in this study consists of advertising taxpayers in Pati Regency, with a total of 193 advertising taxpayers selected as respondents for this study. The sample used in this study was selected through random sampling. The sample size calculated using the Slovin formula is 130.18. This is rounded up to 131 respondents from the population of 193. This number is derived from 59 corporate taxpayers and 72 individual taxpayers.

The research data were analyzed using SPSS version 27. The analysis began with descriptive statistics to provide an overview of the research data. Next, validity and reliability tests were conducted to ensure the quality of the research instruments. Tests of classical assumptions, including tests for normality, multicollinearity, heteroscedasticity, and autocorrelation, were also performed before further analysis. Multiple linear regression analysis was used to determine the effects of taxpayer awareness, tax outreach, the e-billing system, the quality of tax administration services, and tax penalties on the compliance rate of advertising taxpayers. Meanwhile, hypothesis testing was performed using t-tests and F-tests, supported by the coefficient of determination to measure the extent to which independent variables contribute to explaining the dependent variable.

## 4. Result and Discussion

### 4.1 Result

This study uses taxpayer type as a respondent characteristic. Based on the research results presented in Table 2, which shows the characteristics of respondents by type of taxpayer, it is evident that of the total 131 respondents, 59 respondents (45.0%) were corporate taxpayers, while 72 respondents (55.0%) were individual taxpayers. This indicates that the majority of respondents in this study were individual taxpayers. The predominance of individual taxpayers indicates that compliance with advertising tax regulations in Pati Regency is influenced not only by business entities but also by individuals who directly engage in advertising installation activities.

**Table 2.** Characteristics of Respondents by Taxpayer Type

| No. | Taxpayer Type | Amount | Percentage |
|---|---|---|---|
| 1. | Number of Corporate Taxpayers | 59 | 45,0% |
| 2. | Number of Individual Taxpayers | 72 | 55,0% |
| | TOTAL | 131 | 100,0% |

Source: Primary Data (2025)

Validity testing was conducted by examining the correlation between each item's score and the total score, using a construct validity approach to assess the instrument's alignment with the concept under study. This study employed Pearson's correlation test by comparing the calculated r value with the table r value. The results of this test were considered valid if the significance level was less than 0.05 and the calculated r value was greater than the table r value (Ramadhan et al., 2023).

Table 3, which presents the results of the validity test, shows that all questionnaire items for the variables listed above have calculated values indicating a significance level of less than 0.05 and a calculated r-value greater than the critical r-value. The critical r-value for this study is 0.1716. Thus, it can be concluded that all questionnaire items for each variable are valid and reliable for measuring that variable.

**Table 3.** Validity Test Results

| Variable | Item | Sig. | Notes | Variable | Item | Sig. | Notes |
|---|---|---|---|---|---|---|---|
| Taxpayer Compliance Rate (Y) | Y.1 | 0,00 | *Valid* | E-Billing System ($X_3$) | X3.1 | 0,00 | *Valid* |
| | Y.2 | 0,00 | *Valid* | | X3.2 | 0,00 | *Valid* |
| | Y.3 | 0,00 | *Valid* | | X3.3 | 0,00 | *Valid* |
| | Y.4 | 0,00 | *Valid* | | X3.4 | 0,00 | *Valid* |
| | Y.5 | 0,00 | *Valid* | | X3.5 | 0,00 | *Valid* |
| | Y.6 | 0,00 | *Valid* | | X3.6 | 0,00 | *Valid* |
| | Y.7 | 0,00 | *Valid* | | X3.7 | 0,00 | *Valid* |
| | Y.8 | 0,00 | *Valid* | | X3.8 | 0,00 | *Valid* |
| | Y.9 | 0,00 | *Valid* | | X3.9 | 0,00 | *Valid* |
| | Y.10 | 0,00 | *Valid* | | X3.10 | 0,00 | *Valid* |
| Taxpayer Awareness ($X_1$) | X1.1 | 0,00 | *Valid* | Quality of Tax Administration Services ($X_4$) | X4.1 | 0,00 | *Valid* |
| | X1.2 | 0,00 | *Valid* | | X4.2 | 0,00 | *Valid* |
| | X1.3 | 0,00 | *Valid* | | X4.3 | 0,00 | *Valid* |
| | X1.4 | 0,00 | *Valid* | | X4.4 | 0,00 | *Valid* |
| | X1.5 | 0,00 | *Valid* | | X4.5 | 0,00 | *Valid* |
| | X1.6 | 0,00 | *Valid* | | X4.6 | 0,00 | *Valid* |
| | X1.7 | 0,00 | *Valid* | | X4.7 | 0,00 | *Valid* |
| | X1.8 | 0,00 | *Valid* | | X4.8 | 0,00 | *Valid* |
| | | | | | X4.9 | 0,00 | *Valid* |
| | | | | | X4.10 | 0,00 | *Valid* |
| Tax Outreach ($X_2$) | X2.1 | 0,00 | *Valid* | Tax Penalties ($X_5$) | X5.1 | 0,00 | *Valid* |
| | X2.2 | 0,00 | *Valid* | | X5.2 | 0,00 | *Valid* |
| | X2.3 | 0,00 | *Valid* | | X5.3 | 0,00 | *Valid* |
| | X2.4 | 0,00 | *Valid* | | X5.4 | 0,00 | *Valid* |
| | X2.5 | 0,00 | *Valid* | | X5.5 | 0,00 | *Valid* |
| | X2.6 | 0,00 | *Valid* | | X5.6 | 0,00 | *Valid* |
| | X2.7 | 0,00 | *Valid* | | X5.7 | 0,00 | *Valid* |
| | X2.8 | 0,00 | *Valid* | | X5.8 | 0,00 | *Valid* |
| | | | | | X5.9 | 0,00 | *Valid* |
| | | | | | X5.10 | 0,00 | *Valid* |

Source: Processed primary data, 2025

A reliability test is a follow-up to a validity test used to determine whether a research instrument is reliable. This reliability test assesses the extent to which the research instrument is accurate, particularly in terms of the consistency of responses to each questionnaire item. A questionnaire is considered reliable if respondents provide consistent answers, and a research variable is deemed reliable if the Cronbach's Alpha (α) value is above 0.60 (Budiasturi & Bandur, 2022).

Based on Table 4, the reliability test results in the table show that all research variables have a Cronbach's Alpha value greater than 0.60. Thus, all items in each variable are deemed reliable because the Cronbach's Alpha values meet the reliability criteria. This indicates that all variables used exhibit a good level of consistency, making them suitable for use in the study and reliable.

**Table 4.** Reliability Test Results

| Variable | *N of Items* | *Cronbach's Alpha* | Coefficient Standard | Notes |
|---|---|---|---|---|
| Taxpayer Compliance Rate (Y) | 10 | 0,631 | 0,60 | Realibel |
| Taxpayer Awareness ($X_1$) | 8 | 0,624 | 0,60 | Realibel |
| Tax Outreach ($X_2$) | 8 | 0,622 | 0,60 | Realibel |
| E-Billing System ($X_3$) | 10 | 0,615 | 0,60 | Realibel |
| Quality of Tax Administration Services ($X_4$) | 10 | 0,614 | 0,60 | Realibel |
| Tax Penalties ($X_5$) | 10 | 0,701 | 0,60 | Realibel |

Source: Processed primary data, 2025

A normality test is used to determine whether the data in a regression model are normally distributed or not. A good regression model is one in which the data are normally distributed or approximately normally distributed. The normality test in this study uses the nonparametric One-Sample Kolmogorov-Smirnov (K-S) test. The results of the One-Sample Kolmogorov-Smirnov test show an asymptotic significance value (two-tailed) of 0.200. This indicates that the significance value is greater than 0.05 (0.200 > 0.05), so the residuals can be considered normally distributed. Thus, these results indicate that the research data meet the assumption of normality.

The multicollinearity test aims to determine whether there is a strong correlation among the independent variables in the regression model. A good regression model is one that does not exhibit multicollinearity. The multicollinearity test is performed by examining the Tolerance and Variance Inflation Factor (VIF) values. A regression model is considered free of multicollinearity if the Tolerance value is > 0.10 and the VIF value is < 10.00, and vice versa (Ghozali, 2021).

The results of the multicollinearity test in Table 5 show that all independent variables used have Tolerance values greater than 0.10 and VIF values less than 10.00. Therefore, it can be concluded that the variables of taxpayer compliance, tax outreach, the e-billing system, the quality of tax administration services, and tax penalties do not exhibit multicollinearity.

A heteroscedasticity test is conducted to determine whether or not there is heteroscedasticity in the residuals of a regression model. A good regression model exhibits no heteroscedasticity. One way to detect heteroscedasticity is to use the Glaser test, by examining the significance value. A regression model is considered free of heteroscedasticity if the significance value is > 0.05, and vice versa (Ghozali, 2021). Table 6 presents the results of the heteroscedasticity test, which show that all variables have significance levels greater than 0.05. Thus, it can be concluded that the regression model does not exhibit heteroscedasticity, making it suitable for further analysis.

**Table 5.** Multicollinearity Results

| Model | Collinearity Tolerance | Statistics VIF |
|---|---|---|
| X1 | 0.649 | 1.542 |
| X2 | 0.788 | 1.269 |
| X3 | 0.756 | 1.323 |
| X4 | 0.629 | 1.591 |
| X5 | 0.935 | 1.070 |

Source: Processed primary data, 2025

**Table 6.** Heteroscedasticity Results

| Model | B | Sig |
|---|---|---|
| Const | 3,845 | 0,228 |
| X1 | 0,038 | 0,716 |
| X2 | 0,010 | 0,913 |
| X3 | -0,092 | 0,164 |
| X4 | -0,001 | 0,994 |
| X5 | -0,034 | 0,448 |

Source: Processed primary data, 2025

This study uses multiple regression analysis to determine the effects of taxpayer awareness, tax outreach, the e-billing system, the quality of tax administration services, and tax penalties on the level of taxpayer compliance. The results of the data analysis, conducted using IBM SPSS Statistics 27, are shown in Table 7. The F-test is conducted to determine whether the independent variables simultaneously or collectively influence the dependent variable (Wijaya, 2021). A decision is made by calculating whether the calculated F-value is greater than the table F-value or whether the significance level is less than 0.05; if so, the independent variables collectively have a significant effect on the dependent variable, and vice versa. The table F-value can be determined based on the degrees of freedom (df).

After data analysis, the results showed that df1 was 5 and df2 was 125, so the critical F value was 2.29. The F-test, based on Table 7, yielded a p-value of 0.000 < 0.05 and a calculated F-value of 15.612 > the critical F value of 2.29. Therefore, it can be concluded that there is a simultaneous or concurrent influence among taxpayer awareness ($X_1$), tax outreach ($X_2$), the e-billing system ($X_3$), the quality of tax administration services ($X_4$), and tax penalties ($X_5$) on the level of taxpayer compliance (Y).

A t-test was conducted to measure the extent to which the independent variable partially influences the dependent variable (Siregar, 2021). The decision was made by determining whether the calculated T-value was greater than the critical T-value or whether the significance level was less than

0.05; if so, the independent variable was found to have a significant effect on the dependent variable, and vice versa.

The coefficient of determination ($R^2$) is used to determine the extent to which independent variables can explain the dependent variable (Ghozali, 2021). The $R^2$ value ranges from 0 to 1. The higher the $R^2$, value, the greater the ability of the independent variables to explain the dependent variable, and vice versa. In this study, the coefficient of determination ($R^2$) is assessed through the Adjusted R-Square value in the regression results.

Based on Table 7, the results of the coefficient of determination ($R^2$) test yielded an adjusted R-squared value of 0.716. This indicates that the variables Taxpayer Awareness ($X_1$), Tax Socialization ($X_2$), E-Billing System ($X_3$), Quality of Tax Administration Services ($X_4$), and Tax Penalties ($X_5$) account for 71.6% of the variance in the Taxpayer Compliance Level (Y). Meanwhile, the remaining 28.4% is explained by other variables outside this research model. This indicates that the regression model has strong explanatory power and is relatively stable.

**Table 7. Multiple Linear Regression Results**

| Model | t | Sig. | t table | Conclusion |
|---|---|---|---|---|
| Const | 1,236 | 0,228 | 1,656 | |
| $X_1$ | 0,368 | 0,716 | 1,656 | $H_1$ rejected– no significant effect |
| $X_2$ | 0,111 | 0,913 | 1,656 | $H_2$ rejected– no significant effect |
| $X_3$ | -1,437 | 0,164 | 1,656 | $H_3$ accepted– positive and significant effect |
| $X_4$ | -0,008 | 0,994 | 1,656 | $H_4$ accepted– positive and significant effect |
| $X_5$ | -0,772 | 0,448 | 1,656 | $H_5$ rejected– no significant effect |
| Adj R | 0,716 | | | |
| F | 0,000 | | | |

Source: Processed primary data, 2025

## 4.2 Discussion

**The Effect of Taxpayer Awareness on Taxpayer Compliance Rates**

Based on the results of the study, it is concluded that the Taxpayer Awareness variable ($X_1$) does not have a significant effect on the Taxpayer Compliance Level (Y). This is evidenced by the fact that the significance value of 0.988 > 0.05 and the calculated T-value < the critical T-value, namely 0.015 < 1.656; therefore, it can be concluded that the Taxpayer Awareness variable does not have a significant effect on the Taxpayer Compliance Level. Thus, the hypothesis stating that taxpayer awareness affects taxpayer compliance, or $H_1$ is rejected.

According to the Theory of Planned Behavior, a person may possess knowledge and awareness, but may not necessarily act in accordance with that awareness. This can occur due to various factors underlying a person's circumstances, such as unfavorable economic conditions (Anggara & Laksmi, 2024). The results of this study are consistent with the findings of Pawana et al., who state that an individual's awareness of taxpayer awareness rules can be influenced by external factors such as the influence of a social environment that is largely indifferent to tax regulations (Pawama S et al., 2021). These findings are also supported by research conducted by Atarwaman, which found that taxpayers' awareness is fairly good; however, there are several factors that hinder compliance, namely the tax system, which some people find complicated. Consequently, many taxpayers are aware of their obligations but do not demonstrate taxpayer awareness (Atarwaman, 2020).

**The Effect of Tax Outreach on Taxpayer Compliance Rates**

Based on the results of the study, it is concluded that the Tax Socialization variable ($X_2$) does not have a significant effect on the level of taxpayer compliance (Y). This is evidenced by the fact that the significance value of 0.154 > 0.05 and the calculated T-value < the critical T-value, namely 1.474 < 1.656; therefore, it can be concluded that the Tax Socialization variable does not have a significant effect on the Taxpayer Compliance Level. Thus, the hypothesis stating that tax Outreach affects taxpayer compliance or $H_2$ is rejected.

According to the Theory of Planned Behavior, a person's actions tend to be influenced by their thoughts. Tax Outreach is seen as merely increasing knowledge; in fact, some people, after gaining knowledge about taxation, consider taxes to be too burdensome, leading taxpayers to tend not to comply with tax regulations (Saputri & Nursita, 2024). According to a study by Sinuhaji et al., tax outreach programs are considered ineffective because the material presented is too theoretical and difficult for taxpayers to understand. As a result, taxpayers have difficulty applying the information provided. This situation indicates that outreach efforts are largely one-sided, leading taxpayers to be less proactive in understanding and applying the material presented (Sinuhaji et al., 2024). The findings of this study are consistent with the research by Nelly and Wangdra, which showed that tax outreach programs do not have a significant effect on the dependent variable. This is because there was no follow-up after the outreach programs were conducted, resulting in taxpayers having a limited understanding of and failing to apply the information provided (Nelly & Wangdra, 2024).

**The Impact of the E-Billing System on Taxpayer Compliance Rates**

Based on the results of the study, it is concluded that the E-Billing System variable ($X_3$) has a significant effect on the Taxpayer Compliance Rate (Y). This is evidenced by the significance value of 0.000 < 0.05 and the calculated t-value > the critical t-value, namely 4.735 > 1.656; therefore, it can be concluded that the E-Billing System variable has a significant effect on the Taxpayer Compliance Rate. Thus, the hypothesis stating that the E-Billing System affects taxpayer compliance or $H_3$ is accepted.

According to the Theory of Planned Behavior (TPB), the use of e-billing systems can influence taxpayer compliance by fostering a positive attitude toward tax payments through increased perceived behavioral control resulting from the system's ease of use. Thus, the better the implementation of e-billing, the higher the level of taxpayer compliance (Saputra, 2019). Research conducted by Taslim reveals that the e-billing system is programmed to generate codes automatically based on the type of tax and tax period, thereby minimizing administrative errors (Taslim et al., 2023). This view is consistent with the theory proposed by Philip Kotler and Kevin Lane Keller, which states that quality, perceived value, and consumer perceptions influence decisions and satisfaction levels. In taxation, an e-billing system that simplifies the payment process and enhances transparency can boost taxpayer confidence, thereby encouraging compliance with tax obligations (Nurhaerani et al., 2025).

**The Impact of Tax Administration Services on Taxpayer Compliance Rates**

Based on the results of the study, it is concluded that the variable Tax Service Quality ($X_4$) has a significant effect on the Level of Taxpayer Compliance (Y). This is evidenced by the significance value of $0.000 < 0.05$ and the calculated T-value > the critical T-value, namely $3.449 > 1.656$; therefore, it can be concluded that the Tax Administration Service Quality variable has a significant effect on the Taxpayer Compliance Level. Thus, the hypothesis stating that the quality of tax administration services affects taxpayer compliance or $H_4$ is accepted.

According to the Theory of Planned Behavior, good tax services can make taxpayers more confident and motivated to comply with their tax obligations. The better the service provided by tax officials, the higher the level of taxpayer compliance. This study also supports attribution theory, which holds that service quality is an external factor that can influence taxpayer compliance. Convenient, clear, and helpful service from tax officials can encourage taxpayers to be more compliant in fulfilling their tax obligations (Jaeng & Yadnyana, 2024). This view is consistent with the theory proposed by Lumbantobing et al., which states that the values and experiences perceived by customers influence their satisfaction and decisions. In the context of taxation, the quality of service provided by tax authorities is part of the experience perceived by taxpayers as they fulfill their tax obligations (Lumbantobing et al., 2023). In addition, a study by Aishy et al. shows that tax administration services have a positive and significant impact on taxpayer compliance. The study's findings indicate that the more favorable taxpayers' perceptions of the services provided, the higher their level of compliance (Aishy et al., 2024).

**The Effect of Tax Penalties on Taxpayer Compliance Rates**

Based on the results of the study, it was concluded that the Tax Penalties variable ($X_5$) does not have a significant effect on Taxpayer Compliance Rates (Y). This is evidenced by the fact that the significance value of 0.334 is greater than 0.05 and the calculated T-value is less than the critical T-value, namely -0.985 < 1.656; therefore, it can be concluded that the Tax Penalties variable does not have a significant effect on the Level of Taxpayer Compliance. Thus, the hypothesis stating that Tax Sanctions affect the Level of Taxpayer Compliance or $H_5$ is rejected.

According to the Theory of Planned Behavior, taxpayer awareness is influenced by an individual's intention, which is shaped by attitudes, subjective norms, and perceptions of behavioral control. In the context of taxation, tax penalties are expected to increase taxpayer compliance. This suggests that taxpayers do not yet fully view penalties as a deterrent that would encourage taxpayer awareness (Halawa & Hendy, 2020). The results of this study are consistent with the findings of Carolina & Budiman, who state that variables similar to tax penalties do not have a significant effect on taxpayers' compliance levels, as this may be due to the continued existence of various forms of tax evasion (Carolina & Budiman, 2024). Research by Maesyarah et al. indicates that tax penalties are ineffective because the penalties imposed have not yet served as a deterrent for non-compliant taxpayers. However, penalties can influence taxpayer compliance if they are enforced firmly and fairly. With consistent enforcement of penalties, taxpayers will be more motivated to fulfill their tax obligations in accordance with applicable regulations (Maesyarah et al., 2025). Research by Solihat et al. also shows that some taxpayers still do not fully understand the purpose of tax penalties imposed for tax violations. This situation means that tax penalties have no effect on taxpayer compliance rates (Solihat et al., 2024).

## 5. Conclusion

Based on the results of the data analysis of the proposed hypotheses, this study aims to measure the influence of the variables of taxpayer awareness, tax outreach and the e-billing system, quality of tax administration services, and tax penalties on the variable of taxpayer compliance rates. Based on the results of the data analysis and discussion, it can be concluded that taxpayer awareness does not have a significant effect on the level of compliance among advertising taxpayers at the Pati Regency BPKAD. These results indicate that a high level of taxpayer awareness does not necessarily lead to increased compliance in fulfilling tax obligations.

Tax outreach efforts have not had a significant impact on the compliance rate of advertising taxpayers at the Pati Regency BPKAD. This indicates that the tax outreach efforts conducted have not yet been able to directly influence an increase in taxpayer compliance. The e-billing system has had a positive and significant impact on the compliance rate of advertising taxpayers at the Pati Regency BPKAD. The better the implementation of the e-billing system, the higher the level of taxpayer compliance. The e-billing system is considered capable of simplifying the tax payment process, making it easier for taxpayers to fulfill their obligations.

The quality of service provided by tax officials has a positive and significant impact on the compliance rate of advertising taxpayers at the Pati Regency BPKAD. Good, friendly, prompt, and clear service from tax officials enhances taxpayers' comfort and trust, thereby encouraging increased compliance. Tax penalties do not have a significant impact on the compliance rate of advertising taxpayers at the Pati Regency BPKAD. This indicates that tax penalties have not yet been effective enough to serve as a strong enough deterrent to improve taxpayer compliance.

The research findings show that, collectively, the variables of taxpayer awareness, tax outreach, the e-billing system, the quality of tax administration services, and tax penalties influence the compliance of taxpayers in the advertising sector. In addition, these five variables account for 71.6% of the variation in taxpayer compliance, while the remaining 28.4% is influenced by other factors not examined in this study.

This study offers practical implications for the Pati Regency Finance and Asset Management Agency (BPKAD) to continue improving the quality of tax services and optimizing the use of the e-billing system, as it has been proven to increase compliance among advertising taxpayers. In addition, tax outreach efforts need to be conducted more effectively and consistently so that taxpayers can fully understand tax-related information. For future researchers, it is recommended to include additional variables that may influence taxpayer compliance and to broaden the scope of the study in order to obtain more comprehensive results. Overall, this study confirms that the ease of the tax payment system and high-quality service are key factors in improving compliance among taxpayers in the advertising sector.

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