



(Research/Review) Article

The Effect of Tax Socialization, Tax Understanding, and Service Quality on Taxpayer Compliance

(A Study on Individual Taxpayers at KPP Pratama Gianyar)

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Abstract: Taxpayer compliance represents citizens' awareness and responsibility in fulfilling their tax obligations to support national revenue. This study aims to analyze the influence of tax socialization, tax understanding, and service quality on individual taxpayer compliance at KPP Pratama Gianyar. Using a quantitative research approach, data were collected through a questionnaire survey distributed to 100 individual taxpayers registered at the tax office. The collected data were analyzed using multiple linear regression to determine the simultaneous and partial effects of the three independent variables. The research findings reveal that tax socialization, tax understanding, and service quality each have a positive and significant influence on taxpayer compliance. These results indicate that effective tax socialization enhances taxpayer awareness, comprehensive understanding increases compliance accuracy, and high-quality services strengthen taxpayers' willingness to fulfill their tax duties. Therefore, improving these three aspects can significantly enhance compliance levels, which in turn contributes to the optimization of tax revenue and the strengthening of the national fiscal system.

Keywords: KPP Pratama Gianyar; Service Quality; Tax Socialization; Tax Understanding; Taxpayer Compliance.

1. Introduction

The Indonesian government, as outlined in the Preamble of the 1945 Constitution, aspires to promote the general welfare of its people, which can be achieved through effective governance and equitable development across all sectors. National development is a continuous and sustainable effort designed to enhance the population's material and spiritual well-being. Such progress must be supported by adequate state financial resources. Among these, the tax sector serves as the largest contributor to national revenue and thus stands as a key priority in Indonesia, functioning as the main financial foundation for development in various sectors (Suartama & Wiratmaja, 2023). This is reflected in the 2023 state revenue data shown in Table 1.

Table 1. State Revenue in 2023.

No	Information	State Budget (Trillion Rupiah)	Percentage (%)
1	Tax Revenue	1,671.37	75.38
2	Non-tax revenue	544.21	24.54
3	Grant Revenue	1.82	0.08
Total		2,217.4	100

Source: Ministry of Finance (2023).

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Table 1 shows that tax revenue reached IDR 1,671.37 trillion or 75.38 percent of the total state revenue of IDR 2,217.40 trillion. Taxes are the largest source of state funding in the national revenue structure. The high level of tax revenue indicates that the stability of the state's finances is strongly influenced by the effectiveness of tax policies and the level of taxpayer compliance.

The Directorate General of Taxes (DGT) has made efforts to maximize tax revenue in each region by implementing the Self-Assessment System in tax collection (Hermawati, 2021). The Self-Assessment System entrusts taxpayers to register, calculate, pay, and report their tax obligations independently (Hartini, 2018). This tax collection system, which is applied in Indonesia, requires taxpayers to be actively involved in fulfilling their tax obligations (Rahayu, 2017:192).

Active participation requires institutions that can facilitate information needs and provide assistance to the public regarding taxation. The Tax Service Office (KPP) is a working unit of the Directorate General of Taxes that provides services to both registered and unregistered taxpayers. This unit is responsible for providing various tax-related information and conducting tax socialization to the public. The Directorate General of Taxes in Bali Province oversees eight Tax Service Offices. Data on the number of individual taxpayers required to file annual tax returns (SPT) at these eight Tax Service Offices in Bali in 2023 are presented in Table 2.

Table 2. Number of Individual Taxpayers Required to File Annual Tax Returns (SPT) at Tax Service Offices in Bali, 2023.

Tax Service Office (KPP Pratama)	Number of Registered Individual Taxpayers Required to File SPT
KPP Madya Denpasar	256
KPP Pratama Denpasar Timur	146,211
KPP Pratama Denpasar Barat	156,577
KPP Pratama Badung Utara	116,319
KPP Pratama Singaraja	170,199
KPP Pratama Badung Selatan	88,185
KPP Pratama Gianyar	342,723
KPP Pratama Tabanan	222,491

Source: Regional Office of DGT Bali (2024).

Based on Table 2, the Gianyar Primary Tax Office (KPP Pratama Gianyar) records the highest number of registered individual taxpayers required to submit annual tax returns (SPT), totaling 342,723 taxpayers. In contrast, the Tax Service Office with the fewest registered individual taxpayers obligated to file SPT is KPP Madya Denpasar, with only 256 taxpayers. Considering these figures, this study focuses on examining the compliance of individual taxpayers at KPP Pratama Gianyar, which has the largest taxpayer base in Bali. Given the substantial number of registered taxpayers, it is essential to assess whether there are potential issues related to tax compliance, particularly in relation to the submission of annual tax returns (SPT). Table 3 illustrates the annual SPT filing compliance rate of individual taxpayers at KPP Pratama Gianyar during the 2019–2023 period.

Table 3. Annual SPT Filing Compliance Rate of Individual Taxpayers at KPP Pratama Gianyar (2019–2023).

No.	Year	Registered Individual Taxpayers (WP)	Active Individual Taxpayers (WP)	Individual Taxpayers Filing SPT(WP)	Compliance Rate (%)
1	2019	191,348	71,360	72,031	100.94
2	2020	295,761	76,591	71,009	92.71
3	2021	305,651	79,234	88,802	112.08
4	2022	322,855	88,094	84,427	95.84
5	2023	342,723	99,846	76,841	76.96

Source: KPP Pratama Gianyar (2024).

Table 3 presents the compliance rate of individual taxpayers registered at KPP Pratama Gianyar during the 2019–2023 period. The data reveal that the number of taxpayers submitting annual tax returns fluctuated over the years, indicating an unstable pattern in SPT filing behavior. From 2022 to 2023, the compliance rate experienced a notable decline, falling from 95.84 percent to 76.96 percent.

Taxpayer compliance is a vital component influencing tax revenue generation (Ristianti & Sari, 2024). It can be defined as the extent to which taxpayers meet their obligations in accordance with existing tax regulations (Alfia, 2024). In essence, taxpayer compliance reflects the behavior and attitude of individuals who conscientiously fulfill their tax responsibilities and exercise their rights in line with applicable laws (Mangala, 2023). According to Katikasari and Yadnyanya (2020), two key factors influence taxpayer compliance: external and internal. External factors originate from outside the taxpayer, while internal factors arise from within, shaped by individual traits and motivations to comply with tax obligations. This perspective aligns with the Theory of Planned Behavior and Compliance Theory, both of which explain the psychological and social mechanisms underlying human actions, including tax-related behavior. Attitudes, intentions, and perceived social expectations (subjective norms) play a crucial role in shaping an individual's willingness to comply with tax laws.

One of the external factors influencing compliance is tax socialization. Through this process, taxpayers gain knowledge and awareness regarding taxation by receiving clear information about tax rules and procedures (Ardiyanti & Supadmi, 2020). The Director General of Taxes has emphasized that tax awareness should begin at home, extend to the surrounding community, and continue through wider social engagement. Regular and effective socialization activities are believed to enhance taxpayer compliance (Faris Naufal & Setiawan, 2018). Supporting this view, studies by Sarpong et al. (2024) and Maqsudi et al. (2021) found a positive relationship between tax socialization and taxpayer compliance. Conversely, research by Manuel & Jonnardi (2023) found no moderating effect of tax socialization on the relationship between taxpayer awareness, sanctions, and knowledge with compliance. Among the internal factors, tax understanding is considered essential in fostering compliance. A sound grasp of tax regulations enables taxpayers to fulfill their obligations appropriately. Tax understanding refers to the knowledge taxpayers are required to possess, as stipulated in tax legislation, to perform their duties in line with legal provisions (Adawiyah & Rahmawati, 2023). This understanding can be enhanced through education and training, and individuals with greater knowledge about taxation tend to demonstrate higher compliance levels (Ayu Zakia et al., 2022). Machfuzhoh & Pratiwi (2021) found that tax understanding positively affects taxpayer compliance, whereas Widyanti et al. (2021) and Erasashanti et al. (2024) reported no significant partial effect.

Another external factor associated with taxpayer compliance is service quality. This refers to the ability of tax authorities to provide effective, responsive, and satisfactory services in the implementation of tax regulations, with the objective of improving taxpayer satisfaction and compliance levels. Delivering professional and high-quality services encourages taxpayers

to fulfill their tax obligations willingly (Udhyawati, 2021). However, contrary findings were reported by Safitri & Silalahi (2020), who suggested that service quality does not significantly influence compliance behavior.

Considering the inconsistent results of prior studies regarding the influence of tax socialization, tax understanding, and service quality on taxpayer compliance, this study aims to reanalyze these relationships in the context of KPP Pratama Gianyar. This investigation is particularly important given that the taxpayer compliance rate in 2023 was recorded at only 76.96 percent, falling short of the national target of 83 percent (Pajak.go.id).

2. Method

This research adopts a quantitative method with a causal-associative design to explore the cause-and-effect relationship between the independent and dependent variables. The study took place at the Gianyar Primary Tax Office (KPP Pratama Gianyar), situated on Jalan By Pass Dharma Giri, Buruan Village, Blahbatuh District, Gianyar Regency, Bali. The site was chosen because the compliance rate of individual taxpayers (WPOP) in submitting their annual tax returns (SPT) has not yet reached the national target—recorded at only 76.96 percent in 2023, compared to the national goal of 83 percent (Pajak.go.id). The central focus of this study is taxpayer compliance, which is influenced by tax socialization, tax understanding, and service quality (Idriantoro & Supomo, 2016; Sugiyono, 2023).

The research involves three independent variables tax socialization (X1), tax understanding (X2), and service quality (X3) and one dependent variable, taxpayer compliance (Y). Each variable was operationalized through indicators adapted from previous studies and measured using a four-point Likert scale. The study population comprises all individual taxpayers (WPOP) registered at KPP Pratama Gianyar, totaling 99,846 individuals. From this population, a sample of 100 respondents was obtained using the Slovin formula and selected through the accidental sampling technique. Both primary data, collected via questionnaires, and secondary data, obtained from tax office records, were utilized in this study. Prior to analysis, instrument testing was conducted to ensure the validity and reliability of the measurements (Ghozali, 2018; Sugiyono, 2023).

The data were analyzed using descriptive statistics and multiple linear regression to identify the effect of the independent variables on the dependent variable. To verify the suitability of the regression model, classical assumption tests—including normality, multicollinearity, and heteroscedasticity—were performed. Furthermore, the F-test was employed to examine the overall significance of the model, while the t-test was used to assess the individual effects of each independent variable on taxpayer compliance. The coefficient of determination (R^2) was applied to measure the extent to which the independent variables explain variations in taxpayer compliance. The results of this analysis are expected to provide empirical evidence that can contribute to improving taxpayer compliance through better tax understanding, effective socialization, and enhanced service quality (Ghozali, 2018; Sugiyono, 2023).

3. Results And Discussion

General Overview of the Research

The Gianyar Primary Tax Office (Kantor Pelayanan Pajak Pratama Gianyar) was established on December 11, 2007, based on the Regulation of the Minister of Finance of the Republic of Indonesia No. 555/PMK.01/2007, with the office code 907. Located on Bypass Dharma Giri Street, Buruan Village, Blahbatuh District, Gianyar Regency, the office is a work unit under the Directorate General of Taxes (DGT) that reports directly to the Regional Office of DGT Bali. Its jurisdiction covers the regencies of Gianyar, Klungkung, Bangli, and Karangasem, and it also oversees two KP2KP offices located in Ubud and Amlapura.

With the vision of becoming the best-performing tax office in Indonesia and the mission of providing optimal services to taxpayers through professional, ethical, innovative, and collaborative human resources, KPP Pratama Gianyar carries out its duties through various functional sections such as collection, supervision, service, and education. In this research, questionnaires were distributed directly at KPP Pratama Gianyar to 100 respondents using the accidental sampling method. The response rate reached 100%, allowing all questionnaires to be processed and analyzed.

Description of Respondent Data

This research involved 100 individual taxpayers registered at KPP Pratama Gianyar. Data were collected through direct questionnaire distribution using the accidental sampling method from May 1 to June 20, 2025. All questionnaires distributed were completed and returned, resulting in a 100% response rate.

Based on the respondents' characteristics, most were aged between 21–30 years (30%), with a majority being male (57%). In terms of occupation, private employees made up the largest group (43%), followed by civil servants (39%) and entrepreneurs (18%). These results demonstrate a diverse demographic and occupational composition among participants, representing the distribution of active taxpayers within the jurisdiction of KPP Pratama Gianyar.

Instrument Testing Results

Validity Test

The validity test results indicate that all statement items related to the variables of taxpayer compliance, tax socialization, tax understanding, and service quality are valid, as each calculated *r*-value is greater than the critical *r*-table value (0.195) and shows a positive correlation. Specifically, the *r*-values for taxpayer compliance range from 0.442 to 0.690; for tax socialization, from 0.330 to 0.855; for tax understanding, from 0.672 to 0.852; and for service quality, from 0.588 to 0.855. These findings confirm that all questionnaire items are strongly correlated with their respective total scores, demonstrating that the research instrument effectively and consistently measures the intended variables.

Reliability Test

The results of the reliability test indicate that all research variables possess Cronbach's Alpha values greater than 0.70, signifying that the measurement instruments are reliable and maintain a high level of internal consistency. Specifically, the Cronbach's Alpha values obtained are 0.733 for the Taxpayer Compliance variable (*Y*), 0.753 for Tax Socialization (*X1*), 0.788 for Tax Understanding (*X2*), and 0.785 for Service Quality (*X3*). These findings demonstrate that all questionnaire items are consistently interrelated, confirming that the instruments employed are reliable tools capable of producing stable and accurate measurements for each research variable.

Description of Research Variables

Table 4. Descriptive Statistics.

Variabel	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Compliance (<i>Y</i>)	100	25,00	44,00	34,2300	3,93856
Tax Socialization (<i>X1</i>)	100	18,00	31,00	23,8200	3,28566
Tax Understanding (<i>X2</i>)	100	17,00	28,00	23,8200	3,10549
Service Quality (<i>X3</i>)	100	31,00	46,00	37,4600	3,42427

Source: Processed by the author.

Research Test Results

Classical Assumption Test Results

1) Normality Test Results

The purpose of the normality test is to determine whether the residuals in the regression model follow a normal distribution. This test was conducted using the Kolmogorov–Smirnov method with the assistance of SPSS software. The data are considered to be normally distributed if the Asymp. Sig. (2-tailed) value exceeds the significance level of α (0.05). The results of the normality test are shown in Table 5.

Table 5. Normality Test Results.

Unstandardized Residual		
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Standard Deviation	1,37740218
Most Extreme Differences	Absolute	0.058
	Positive	0.032
	Negative	-0.058
Test Statistics		0.058
Asymp. Sig. (2-tailed)		0.200 ^{c,d}

Source: Processed by the author .

Based on the data analysis in Table 5, it can be seen that the Asymp. Sig. (2-tailed) value is $0.200 > 0.05$. This indicates that the regression model in this study is normally distributed.

2) Multicollinearity Test Results

The purpose of the multicollinearity test is to identify whether there is any intercorrelation among the independent variables in the regression model. This analysis was carried out using SPSS software by examining the tolerance values (≥ 0.10) and the Variance Inflation Factor (VIF) values (≤ 10). The findings of the multicollinearity test are displayed in Table 6.

Table 6. Multicollinearity Test Results.

Research variables		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Tax Socialization	0.977	1,023
	Tax Understanding	0.271	3,684
	Service Quality	0.268	3,726

Source: Processed by the author.

Based on Table 6, the tolerance values of all independent variables are ≥ 0.10 and the VIF values are ≤ 10 . This indicates that the regression model in this study does not exhibit multicollinearity symptoms..

3) Heteroscedasticity Test Results

The purpose of the heteroscedasticity test is to determine whether the regression model displays unequal variance of residuals across observations. This analysis was performed using the Glejser test with the assistance of SPSS software. The regression model is considered free from heteroscedasticity if the significance value exceeds 0.05. The results of the heteroscedasticity test are presented in Table 7.

Table 7. Heteroscedasticity Test Results.

Research Variables	Sig.
Tax Socialization	0.092
Tax Understanding	0.689
Service Quality	0.912

Source: Processed by the author.

Based on the results presented in Table 7, the significance values for the variables of tax socialization, tax understanding, and service quality are 0.092, 0.689, and 0.912, respectively. According to the decision rule, since all significance values are greater than 0.05, it can be

inferred that the dataset does not exhibit symptoms of heteroscedasticity. Consequently, the regression model satisfies the classical assumption required for conducting multiple linear regression analysis.

Multiple Linear Regression Analysis Results

Table 8. Results of Multiple Linear Regression Analysis.

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6,324	1,577		4,010	0,000
Tax Socialization	0.258	0.036	0.297	7,152	0,000
Tax Understanding	0.470	0.082	0.451	5,721	0,000
Service Quality	0.466	0.087	0.423	5,337	0,000

Source: Processed by the author.

Based on the regression results shown in Table 8, the multiple linear regression equation in this study is as follows:

$$Y = 6.324 + 0.258X_1 + 0.470X_2 + 0.466X_3 + e$$

Description:

Y = Taxpayer Compliance

X₁ = Tax Socialization

X₂ = Tax Understanding

X₃ = Service Quality

Interpretation of the equation:

- 1) The constant value of 6.324 indicates that when the variables of tax socialization (X₁), tax understanding (X₂), and service quality (X₃) are all equal to zero, the predicted value of taxpayer compliance (Y) is 6.324. Although this constant is derived statistically and lacks practical interpretation in real-world conditions, it is essential for constructing the regression model.
- 2) The coefficient value of 0.258 for the variable X₁ (Tax Socialization) suggests that a one-unit increase in tax socialization leads to a 0.258-unit rise in taxpayer compliance, assuming all other variables remain constant. This indicates a positive relationship between tax socialization and taxpayer compliance, although its influence is relatively weaker compared to that of tax understanding and service quality.
- 3) The coefficient of 0.470 for the variable X₂ (Tax Understanding) indicates that every one-unit increase in tax understanding will increase taxpayer compliance by 0.470 units, assuming other variables remain constant. This indicates that understanding tax regulations has a significant and positive effect on taxpayer compliance.
- 4) The coefficient of 0.466 for the variable X₃ (Service Quality) indicates that every one-unit increase in service quality will increase taxpayer compliance by 0.466 units, assuming other variables remain constant. This suggests that service quality has a significant and positive effect on taxpayer compliance.

Results of the Coefficient of Determination Test (Adjusted R²)

Table 9. Results of the Coefficient of Determination Test.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.916	0.838	0.833	1.39876

Source: Processed by the author.

Based on Table 9, the adjusted R square value of 0.833 indicates that 83.3 percent of individual taxpayer compliance at the Tax Service Office (KPP) Pratama Gianyar is affected by the variables of tax socialization, tax understanding, and service quality, while the remaining 16.7 percent is influenced by other variables outside the regression model.

Results of the Model Feasibility Test (F Test)

Table 10. Results of the F Test.

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	973,014	3	324,338	165,772	0.000b
	Residual	187,826	96	1,957		
	Total	1160,840	99			

Source: Processed by the author.

Based on Table 10, the results of the model feasibility test (F test) show that the regression model used is overall significant. The significance value (Sig.) of 0.000, which is less than 0.05, indicates that based on the decision rule of the F test, the variables of tax socialization, tax understanding, and service quality have a simultaneous and significant effect on individual taxpayer compliance at the Tax Service Office (KPP) Pratama Gianyar. This finding implies that the three independent variables used in the model are capable of predicting or explaining the phenomenon of taxpayer compliance at KPP Pratama Gianyar.

Results of the Hypothesis Test (t-Test)

Table 11. Results of the t-Test.

	Model	t	Sig.
1	(Constant)	4,010	0,000
	Tax Socialization	7,152	0,000
	Tax Understanding	5,721	0,000
	Service Quality	5,337	0,000

Source: Processed by the author.

Based on the data processing results shown in Table 10, the interpretation of the hypothesis test using the significance values is as follows:

1) **The Effect of Tax Socialization on Taxpayer Compliance.**

The tax socialization variable has a significance value of $0.000 < \alpha (0.05)$, which means the first hypothesis (H_1) is accepted. This indicates that tax socialization has a positive effect on individual taxpayer compliance.

2) **The Effect of Tax Understanding on Taxpayer Compliance.**

The tax understanding variable has a significance value of $0.000 < \alpha (0.05)$, which means the second hypothesis (H_2) is accepted. This shows that tax understanding has a positive effect on individual taxpayer compliance.

3) **The Effect of Service Quality on Taxpayer Compliance.**

The service quality variable shows a significance value of $0.000 < \alpha (0.05)$, indicating that the third hypothesis (H_3) is accepted. This result demonstrates that service quality positively influences individual taxpayer compliance.

Discussion

The Effect of Tax Socialization on Taxpayer Compliance

The findings of this research demonstrate that tax socialization has a positive and significant influence on taxpayer compliance. Therefore, the first hypothesis (H_1), which proposes that tax socialization positively affects individual taxpayer compliance at the Gianyar Primary Tax Office (KPP Pratama Gianyar), is accepted.

This result aligns with previous studies by Suardana & Gayatri (2020), Pratiwi & Jati (2020), Budi & Astika (2023), Anwar et al. (2024), Lestary et al. (2021), Firmansyah et al. (2022),

Tirayoh et al. (2023), Erasashanti et al. (2024), Noor & Hapsari (2024), Hartana & Merkusiwati (2018), and Andreas & Savitri (2015), which collectively found that tax socialization exerts a positive effect on taxpayer compliance.

The results further suggest that consistent and interactive socialization initiatives can strengthen taxpayers' understanding and awareness, thereby fostering improved compliance. The study also highlights the growing importance of digital platforms—such as official tax websites and social media channels—as effective tools for disseminating tax information to a broader audience. In addition, the use of practical strategies, including straightforward language, relatable examples, and tax filing simulations, has proven more effective in enhancing comprehension among taxpayers with varying levels of education.

The Effect of Tax Understanding on Taxpayer Compliance

The findings of this research reveal that tax understanding has a positive and significant effect on taxpayer compliance. Thus, the second hypothesis (H2), which posits that tax understanding positively influences individual taxpayer compliance at KPP Pratama Gianyar, is accepted.

This result is in line with prior studies by Trihatmoko & Mubaraq (2020), Luh et al. (2023), Permata & Zahroh (2020), Dewi & Setiawan (2023), Purnamasari & Oktaviani (2020), Yastini & Setiawan (2022), Latuamury & Usmany (2021), Permatasari & Merkusiwati (2019), Gabriella & Frederica (2023), and Al-Taffi et al. (n.d.), all of which confirmed that tax knowledge exerts a positive impact on taxpayer compliance.

The results suggest that a thorough understanding of tax regulations is essential in fostering taxpayer compliance. Conversely, insufficient knowledge or misconceptions about taxation often hinder compliance efforts, which in turn may reduce the amount of tax revenue collected.

The Effect of Service Quality on Taxpayer Compliance

The results reveal that service quality has a positive and significant influence on taxpayer compliance. Therefore, the third hypothesis (H3), which proposes that service quality positively affects individual taxpayer compliance at KPP Pratama Gianyar, is accepted. This finding aligns with the research of Pratiwi & Jati (2020), Dharma & Astika (2021), Melinda & Susanto (2022), Sura & Rasmini (2023), Manuaba & Setiawan (2023), Udhyawati (2021), Permatasari & Merkusiwati (2019), Kiptum et al. (2024), Nitasari et al. (2022), and Seralurin et al. (2021), all of which demonstrate that improved service quality contributes to higher levels of taxpayer compliance. The study suggests that when taxpayers receive efficient and high-quality services, they can more easily carry out their tax reporting and payment obligations, leading to enhanced compliance.

In accordance with the Theory of Planned Behavior, service quality is linked to normative beliefs, referring to individuals' perceptions of social expectations and their motivation to adhere to those expectations. Likewise, Compliance Theory emphasizes that superior service quality fosters greater taxpayer compliance in both payment and reporting processes. When tax officers deliver professional, responsive, and taxpayer-centered services, taxpayers begin to view compliance not only as a legal responsibility but also as a socially valued behavior. These positive interactions encourage the internalization of compliance values, ultimately reinforcing taxpayers' intentions and actual behavior to comply with tax laws.

4. Conclusion

Based on the research results and discussion, the following conclusions can be drawn:

- 1) Tax socialization has a positive and significant effect on individual taxpayer compliance at the Gianyar Primary Tax Office. This finding indicates that regular and communicative socialization activities can enhance taxpayers' understanding and encourage compliant behavior in fulfilling their tax obligations.
- 2) Tax understanding has a positive and significant effect on individual taxpayer compliance at the Gianyar Primary Tax Office and represents the most dominant factor influencing compliance. This means that the higher the taxpayers' understanding of tax regulations, the greater their tendency to comply with their tax obligations.

- 3) Service quality has a positive and significant effect on individual taxpayer compliance at the Gianyar Primary Tax Office. This suggests that high-quality, responsive, and professional services provided by tax officers encourage taxpayers to be more obedient in carrying out their tax responsibilities.

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