



## **ANALYSIS OF THE EFFECT OF TAX SANCTIONS AND EASE OF REPORTING IMPLEMENTATION ON COMPLIANCE IN TAXPAYERS**

**Liona Agustriana<sup>1</sup>, Murni<sup>2</sup>, Mahdalena<sup>3</sup>, Asyifa<sup>4</sup>, Ajirna<sup>5</sup>**  
<sup>1,2,3,4,5</sup>Universitas Islam Kebangsaan Indonesia.

\*Correspondence: [Agustriana10@gmail.com](mailto:Agustriana10@gmail.com)

### **Abstract**

*Taxpayer compliance is a situation where taxpayers comply with all applicable tax regulations. Taxpayer compliance is a very important factor in achieving successful tax revenue. This study aims to determine how much influence tax sanctions and ease of reporting implementation have on compliance in doing taxpayers in Bireuen Regency. The strategy used in this research is a quantitative descriptive research strategy. The method used in this research is purposive sampling method. The sample in this study amounted to 400 respondents with different age groups and types of work. The data collection technique used was to conduct several interviews, observations and questionnaires. The results showed that there was a significant effect of tax sanctions on taxpayer compliance in carrying out their tax obligations. The ease of application of reporting that affects compliance in doing taxpayers. Then there is an effect of tax sanctions and ease of application of reporting on compliance in doing taxpayers simultaneously.*

**Keywords:** *Tax, Sanctions, ease of reporting implementation. Taxpayer compliance.*

### **1. INTRODUCTION**

Tax is the largest source of state funding in running the government. Judging from its definition, tax is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the law, without receiving direct compensation and is used for the needs of the state for the greatest possible extent. people's prosperity. Given that taxes are the country's largest revenue, of course the government is trying to increase the amount of revenue from this very potential sector. Based on the definition, it can be concluded how important it is for the community to pay taxes in their role in bearing state financing, so that citizen awareness is required to fulfill their state obligations. Regardless of awareness as citizens, most people do not fulfill their obligation to pay taxes.

Taxpayer compliance is a very important factor in achieving successful tax revenue. According to Rahayu (2013:139), taxpayer compliance is the taxpayer's action in fulfilling his tax obligations in accordance with the provisions of laws and regulations and tax implementation regulations in force in a country. Tax compliance has long been a problem for governments around the world, including Indonesia. Taxpayer compliance in paying taxes should be a strategic position in efforts to increase state revenues from the government and legal system. However, in practice, the implementation of the tax system in Indonesia faces challenges. Initial observations at the Bireuen Pratama Tax Office showed that although the service of tax officers was good, the level of taxpayer compliance was still not optimal. Information shows that the percentage of taxpayer compliance in submitting SPT continues to decline every year, even though the number of registered taxpayers continues to increase.

Thus, the government then applies regulations to determine sanctions for people who do not pay taxes. Tax sanctions are a guarantee that the provisions of tax laws/tax norms will be followed, obeyed and complied with. Or in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms. Tax sanctions are imposed on Taxpayers who violate or do not follow the provisions of the Tax Law. The violations referred to here are quite diverse, some underpay, forget to pay, do not report taxes and so on. Tax sanctions occur because there is a violation of tax law regulations where the greater the error made by a taxpayer, the heavier the sanctions given will be. The statement above is supported by the research results of Nurulita

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Rahayu (2017) that the firmness of tax sanctions also has a positive influence. This means that the higher the firmness of tax sanctions, the higher the willingness of taxpayers to pay taxes and will increase taxpayer compliance. In addition to tax sanctions, the Directorate General of Taxes (DGT) also tries to provide excellent service to Taxpayers and make innovations in its services. One of the innovations made by the Directorate General of Taxes is to make changes to the administration of tax reporting. The Directorate General of Taxes creates a simpler system in tax reporting.

The increasingly advanced information technology has a great influence on the creation of this system. If it used to take a long time to process data, then with information technology everything becomes faster. Information technology touches various aspects in the government sector and makes everything easier. One of the government sectors that is facilitated by the development of this information technology is the taxation sector. The existence of adequate information technology and easier reporting than manual is expected to increase the number of taxpayers who will pay taxes. In order to increase tax revenue, the government made fundamental changes by issuing Law Number 6 of 1983 concerning General Provisions and Tax Procedures, changing the tax collection system used in Indonesia, namely the use of a self-assessment system that replaces the official assessment system. With the enactment of Law Number 28 of 2007 concerning General Provisions and Tax Procedures and Law Number 36 of 2008 concerning Income Tax (Pph), the self-assessment system is adopted.

Self Assessment System is a tax collection system that gives taxpayers the authority to determine the amount of tax owed. This tax collection system gives full trust to taxpayers to calculate, account for, deposit, and report their taxes. The success of this system is determined by voluntary compliance from taxpayers to fulfill their tax obligations and optimal supervision from the tax authorities themselves. According to Aini (2013), voluntary compliance in fulfilling tax obligations is the backbone of the self-assessment system, where taxpayers are responsible for determining their own tax obligations and then accurately and timely paying and reporting their taxes. In order to achieve the tax target, it is necessary to foster taxpayer compliance in carrying out their tax obligations. In this case, sanctions and ease of reporting need to be added. Taxpayer awareness occurs because of themselves while compliance is formed from the existence of sanctions and ease in reporting so that taxpayers have no more reason to postpone their tax obligations. However, in practice it is difficult to distinguish whether taxpayers who carry out their obligations are motivated obediently and consciously.

**Understanding Sanctions Tax**

Tax sanctions are sanctions given to taxpayers for not complying with applicable tax regulations and provisions. Tax sanctions are given with the aim that taxpayers pay losses to the state for not complying with applicable tax provisions. The application of tax sanctions aims to provide a deterrent effect to taxpayers who violate tax norms so that taxpayer compliance is created in carrying out their tax obligations. In tax law, two types of tax sanctions are recognized, namely administrative sanctions and criminal sanctions.

**Understanding Convenience Implementation Reporting**

The Directorate General of Taxes provides easy service for Taxpayers in reporting the amount of tax they must pay because Taxpayers do not need to come directly to the Tax Service Office to fulfill their tax obligations in terms of submitting SPT, for Tax officials this electronic technology can facilitate them in managing databases. The implementation of e-filing as a step that is expected to be able to provide excellent service to the community so that it can increase taxpayer satisfaction as well as the implementation of e-filing is expected to provide satisfaction to taxpayers. This study aims to determine the implementation of tax reporting using e-Filing and taxpayer satisfaction with tax reporting using e-Filing at KPP Pratama Bireuen. E-filing or e-SPT is a Periodic or Annual Tax Return in the form of an electronic form in a computer media, where submission is done electronically in the form of digital data that is transferred or submitted to the Directorate General of Taxes through an Application Service Provider (ASP) that has been appointed by the Director General of Taxes with an integrated and real-time process.



## Understanding Compliance in Do Must Tax

The definition of taxpayer compliance according to Gunadi (2013:94) means that taxpayers are willing to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings or threats and the application of sanctions, both legal and administrative. Tax compliance according to Nurmantu in Rahayu (2010:138) states that: tax compliance is a condition where taxpayers fulfill all tax obligations and exercise their tax rights. The opinions of the experts above can be concluded that tax compliance is the willingness of taxpayers to fulfill their tax obligations and rights in accordance with applicable regulations.

### Conceptual Framework

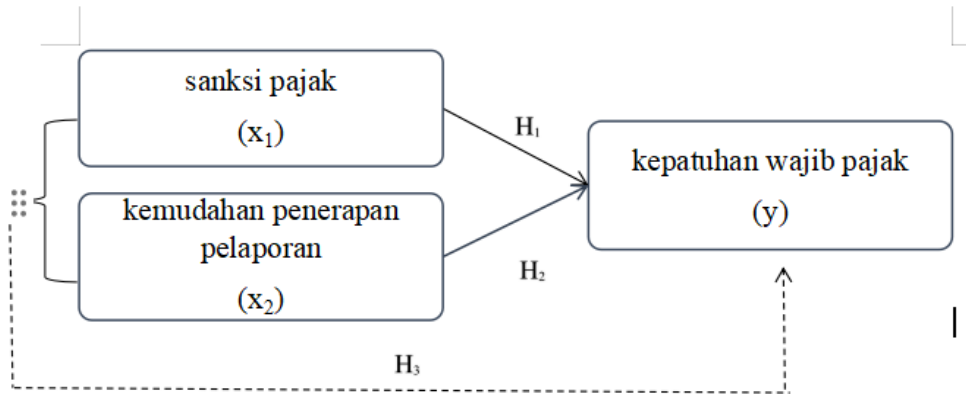


Figure 1  
Thinking Framework

#### Information:

- Y : The dependent variable is taxpayer compliance
- X 1 : Independent variable 1, namely tax sanctions
- X 2 : Independent variable 2, namely ease of implementing reporting
- : The influence of each X 1 and X 2 on the variable Y
- : The influence of variables X 1 and X 2 together

The framework of thought is made to provide a clear and systematic picture and can be a guideline for researchers as a whole. In this study, tax sanctions and ease of reporting affect community compliance in carrying out their tax obligations.

### Hypothesis

Hypothesis is an answer to a research problem that is theoretically considered the most possible and most important truth (Sugiyono, 2013). Based on the conceptual framework and the explanation of the literature on the relationship between research variables, it is necessary to build and formulate a hypothesis statement in a certain description, which is supported by the findings of previous research, so that the formulation of the hypothesis can be scientifically justified. Based on the conceptual framework of the research, the researcher can draw the following research hypothesis:

- H 1 : Tax sanctions have an effect on taxpayer compliance. Bireuen Primary Tax Office.
- H 2 : Ease of reporting implementation has an effect on taxpayer compliance at the Bireuen Pratama Tax Office.
- H 3 : Tax sanctions and ease of reporting implementation have an effect towards Taxpayer compliance at KPP Pratama Bireuen .

## 2. IMPLEMENTATION METHOD

### Research Approach

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This study uses a quantitative approach and the method used is the Description Research method (Descriptive Research) which in this case is a way to describe the state, condition, situation, event, activity, and so on, in accordance with the research conducted by the author used to determine the level of relationship between two or more variables. So that the author can find out the relationship or influence between variables .

**Place and Time of Research**

The research was conducted at the Bireuen Pratama Tax Service Office (KPP) located at Jalan Medan Banda Aceh, Cot Gapu, Bireuen Regency, Aceh Province. Based on the interview results obtained by the researcher, the awareness of taxpayers in paying and reporting Tax Returns (SPT) is still low. This research was compiled when the researcher was in semester 7 starting from October 2023 to January 2024.

**Research Population**

According to Sugiyono (2013:115) population is a generalization area that consists of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. Based on the opinion above, the population in this study is taxpayers at the Bireuen Pratama Tax Office. The number of taxpayers in 2023 is 241,452 people.

**Research Sample**

According to Sugiyono (2010), a sample is part of the number and characteristics of a population. The sampling technique used for sampling is incidental sampling , which is a technique used for sampling based on chance, meaning that anyone who meets the researcher can be used as a sample, if the person who is met by chance is considered suitable as a data source. Based on data from KPP Pratama Bireuen until the end of 2023, there were 241,452 taxpayers whose NPWPs were registered. The number of samples taken in this study was 400 taxpayers.

**Data Analysis Methods**

In accordance with the approach used in this study, namely quantitative research, the data collected in the study were analyzed using quantitative data analysis methods. According to V. Wiratna Sujarweni (2014:39) quantitative research is a type of research that produces findings that can be achieved (obtained) using statistical procedures or other means of quantification (measurement).

**3. RESULTS AND DISCUSSION**

**Validity Testing**

The validity test of the questionnaire is used to test whether the questionnaire is suitable for use as a research instrument. More details about the results of the validity test can be seen in the table below.

Table 1  
Validity Test Results

Question items	Variables	sig value.	Significance level	Information
A1	Compliance with tax obligations (Y)	0,000	0.05	valid
A2		0,000	0.05	valid
A3		0,000	0.05	valid
A4		0,000	0.05	valid
A5		0,000	0.05	valid
A6		0,000	0.05	valid
B1	Tax Penalty (X1)	0,000	0.05	valid
B2		0,000	0.05	valid
B3		0,000	0.05	valid



B4	Ease of reporting implementation (X2)	0,000	0.05	valid
B5		0,000	0.05	valid
B6		0,000	0.05	valid
C1		0,000	0.05	valid
C2		0,000	0.05	valid
C3		0,000	0.05	valid
C4		0,000	0.05	valid

Source: SPSS v.20 (Data processed by author, 2024)

Based on table 4.3, it is obtained that all variables, measuring instruments or instruments for 400 respondents and the results of all items are valid because the significance value is  $<0.05$  so that all statements can be used in research.

### Reliability Test Results

Reliability shows the consistency and stability of a score (Kuncoro, 2012). The provisions for interpreting the results of validity testing are if  $r$  alpha is positive or greater than the standard alpha (0.60) then the questions on the variables tested in the questionnaire are declared reliable. While if  $r$  alpha is negative or smaller than the standard alpha (0.60) then the questions on the variables tested in the questionnaire are declared unreliable. The results of the reliability test can be seen in the following table.

Table 2  
Reliability Test Results

No.	Variables	Number of items	Cronbach's alpha		Information
			Count	Standard	
1.	Compliance in carrying out tax obligations (Y)	6	0.664	0.60	Reliable
2.	Tax penalty (X1)	6	0.628	0.60	Reliable
3.	Ease of reporting implementation (X2)	4	0.614	0.60	Reliable

Source: SPSS v.20 (Data processed by author, 2024)

From the results of table 4.4, the alpha value is 0.664 for the variable of compliance in carrying out taxpayers (Y), 0.628 for the variable of tax sanctions (X1), 0.614 for the variable of ease of implementation of reporting (X2). Thus, all question items used in this research variable have been reliable because they have met the credibility of the Cronbach's alpha standard with a value of more than 0.60 and the reliability value can be categorized as reliable.

### Normality Test

Normality test is a test of whether the sample data is still if it has followed the normal distribution, which aims to generalize the results of the analysis and samples. The normal distribution is a relatively simple distribution that only involves two parameters, this distribution is very well known and its theoretical properties have been widely studied in mathematical statistics. Normality testing is carried out using the PP Plot graph test for testing the residuals of the regression model as shown in the following figure.

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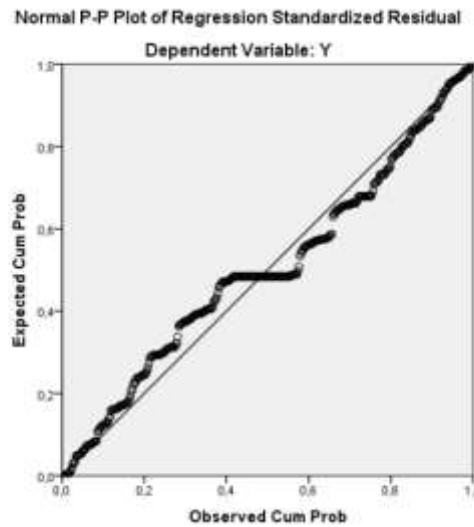


Figure 2 Normal P-Plot

Source: SPSS v.20 (Data processed by author, 2024)

The normal probability plot graph shows that the data is spread around the diagonal line and follows the direction of the diagonal line, so the regression model meets the normality assumption.

**Multicollinearity Test**

Multicollinearity is a situation where some or all independent variables are strongly correlated. If there is a strong correlation between independent variables, the consequence is that the regression coefficients cannot be estimated and the standard error value of each regression coefficient becomes infinite. Thus, the greater the correlation between independent variables, the greater the error rate of the regression coefficient, which results in a greater standard error. Ghozali (2012) stated that if the VIF value is > 10 and the tolerance value is <0.10, then there is a problem of multicollinearity among the independent variables and if the VIF value is <10 and the tolerance value is >0.10, then there is no multicollinearity among the independent variables. The VIF value can be seen in the table below.

Table 3  
Multicollinearity Test Results

No.	Model	Collinearity Statistics	
		Tolerance	VIF
1.	Tax penalty (X1)	0.548	1,824
2.	Ease of reporting implementation (X2)	0.548	1,824

Source: SPSS v.20 (Data processed by author, 2024)

The table shows that each variable has a VIF value of less than 10 and a tolerance value of more than 0.10 (10%), which means that there is no multicollinearity between the independent variables.

**Heteroscedasticity Testing**

According to Ghozali (2012) explains that one way to approach heteroscedasticity is to look at the scatter plot graph between the predicted value of the dependent variable (ZPRED) and its residual (SRESID) with the basis for decision making if there is a certain pattern, such as the existing points form a certain regular pattern (wavy, widening, then narrowing) then heteroscedasticity has occurred. If there is a clear pattern and the points are spread above and below zero on the Y axis, then heteroscedasticity does not occur.

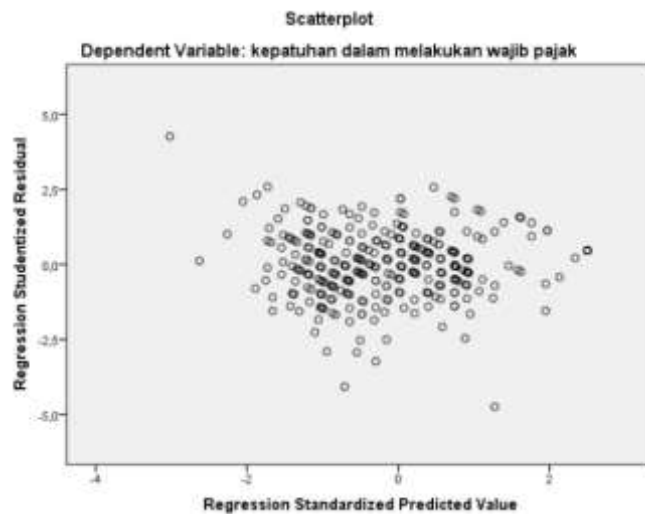


Figure 3 Scatterplot

Source: SPSS v.20 (Data processed by author, 2024)

Based on Figure 4.2, it can be seen that the residual distribution is irregular, does not form a certain pattern and is spread above and below zero on the y-axis. Thus, it can be concluded that there is no worrying heteroscedasticity in the metric variables used in this study.

## Analysis Design

### Multiple Linear Regression Data Analysis

In this section, the role of tax sanctions and ease of reporting implementation will be estimated using a multiple linear regression model. Based on the data that has been processed with SPSS software, a multiple linear regression model is obtained as follows.

Table 4

Multiple Linear Regression Test Results

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,608	,714		6,451	,000
	tax penalty	,512	,042	,521	12,246	,000
	ease of reporting implementation	,450	,059	,327	7,680	,000

a. Dependent Variable: compliance in carrying out tax obligations

Multiple linear regression data analysis is carried out to determine how much influence the independent variable (X) has on the dependent variable (Y). The general linear equation is

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Based on the table above, it can be seen that the constant value ( $\alpha$  value) is 4.608 and for tax sanctions ( $\beta$  value) is 0.512 and the ease of implementing reporting ( $\beta$  value) is 0.450. So that the multiple linear regression equation can be obtained as follows.

$$Y = 4.608 + 0.512 X_1 + 0.450 X_2 + e$$

Which mean:

1. The constant value of compliance in carrying out tax obligations (Y) is 4.608, which states that if variables X1 and X2 are equal to zero, namely tax sanctions and ease of implementing reporting, then compliance in carrying out tax obligations is 4.608.
2. The X1 coefficient of 0.512 means that for every 1% increase in the X1 variable, compliance in paying taxes increases by 0.512 (51.2%) or conversely, for every decrease in the X1 variable, compliance in paying taxes decreases by 0.512 (51.2%).

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- The X2 coefficient of 0.450 means that every time there is an increase in the X2 variable of 1%, compliance in carrying out tax obligations increases by 0.450 (45%) or vice versa, every time there is a decrease in the X2 variable, compliance in carrying out tax obligations decreases by 0.450 (45%).

So it can be concluded that tax sanctions and ease of reporting implementation have an impact on compliance in carrying out tax obligations.

**Hypothesis Testing**

**Correlation Coefficient Test**

The correlation test aims to determine the level of closeness of the relationship between variables, which is expressed by the correlation coefficient (r).

Basis for decision making

- If the significance value < 0.05 then there is a correlation.
- If the significance value > 0.05 then there is no correlation

Relationship degree guidelines

Coefficient Interval	Relationship Level
0.00 – 0.199	Very weak
0.20 – 0.399	Weak
0.40 – 0.599	Currently
0.60 – 0.799	Strong
0.80 – 1,000	Very Strong

Table 5  
Correlation Coefficient

Correlations				
		tax penalty	ease of reporting implementation	compliance in carrying out tax obligations
tax penalty	Pearson Correlation	1	,672 **	,740 **
	Sig. (2-tailed)		,000	,000
	N	400	400	400
convenience implementation reporting	Pearson Correlation	,672 **	1	,677 **
	Sig. (2-tailed)	,000		,000
	N	400	400	400
compliance in to do taxpayer	Pearson Correlation	,740 **	,677 **	1
	Sig. (2-tailed)	,000	,000	
	N	400	400	400

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

Source: SPSS v.20 (Data processed by author, 2024)

From the correlation table above, it can be seen that the significance value of each variable is 0.000, which means that the relationship between one variable and another is correlated because the sig value is <0.05. While the degree of relationship in all variables is strongly correlated because the Pearson correlation value is 0.60 to 0.799 = strong correlation.





### Coefficient of Determination Test

This determination coefficient is used to determine how much influence the independent variables have on the dependent variable. The determination coefficient value is determined by the adjusted R square value.

Table 6  
Results of Determination Coefficient Test  
**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,779 <sup>a</sup>	,606	,604	2,237

a. Predictors: (Constant), ease of reporting implementation, tax sanctions

Source: SPSS v.20 (Data processed by author, 2024)

From the table above, it can be seen that the Adjusted R. Square obtained is 0.604, which means that the influence of the independent variable (X) on the dependent variable (Y) is 0.604 (60.4%).

### Model Feasibility Testing

#### T-Test (Partial Test)

According to Imam Ghozali (2006), the t-statistic test basically shows how far the influence of one independent variable individually explains the dependent variable.

Testing is done using a significant level of 0.05 ( $\alpha=5\%$ ). Acceptance or rejection of the hypothesis is done with the following criteria:

1. if the significant value  $> 0.05$  then the hypothesis is rejected (the regression coefficient is not significant). This means that partially the independent variable does not have a significant influence on the independent variable.
2. if the significant value  $< 0.05$  then the hypothesis is accepted (significant regression coefficient). This means that partially the independent variable has a significant influence on the dependent variable.

Table 7  
T-Test Results

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4,608	,714		6,451	,000
	X1	,512	,042	,521	12,246	,000
	X2	,450	,059	,327	7,680	,000

a. Dependent Variable: Y

Source: SPSS v.20 (Data processed by author, 2024)

Partial test is used to determine the influence of each independent variable on the dependent variable (Ghozali, 2011). The test is carried out using a significance level of 0.005. The t-test is used to test the partial regression coefficient of the independent variable.

The test criteria used are:

1. If the significance value is  $< 0.05$ , then  $H_0$  is rejected and  $H_a$  is accepted.
2. If the significance value  $> 0.05$ , then  $H_0$  is accepted and  $H_a$  is rejected.

a. Hypothesis testing 1

From the results of the t-test (partial) shows that the significant value of the influence of tax sanctions (X1) on compliance in carrying out taxpayers (Y) is  $0.000 < 0.05$  and the calculated t value is  $12.246 > t$  table 1.966 then  $H_1$  is rejected and  $H_a$  is accepted. This means that the variable of compliance in carrying out taxpayers (Y) can explain the variable of tax sanctions, and there is indeed a significant influence between the two variables tested.

$H_1$  = Accepted. There is an influence of tax sanctions (X1) on Compliance in carrying out tax obligations (Y).

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b. Hypothesis testing 2

From the results of the t-test (partial) shows that the significant value of the influence of ease of implementation of reporting (X2) on compliance in carrying out taxpayers (Y) is  $0.000 < 0.05$  and the calculated t value is  $7.680 > t$  table 1.966 then H2 is rejected and Ha is accepted. This means that the variable of compliance in carrying out taxpayers (Y) can explain the variable of ease of implementation of reporting, and there is indeed a significant influence between the two variables tested.

H2 = Accepted. There is an influence of ease of implementation of reporting ( X2) on Compliance in carrying out tax obligations (Y).

**F Test (Simultaneous Test)**

The F test is used to test the overall validity which is carried out using the F test. The results of the F test obtained are as follows.

Table 8  
F Test Results

ANOVA <sup>a</sup>						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3062,004	2	1531,002	305,924	,000 <sup>b</sup>
	Residual	1986,793	397	5,005		
	Total	5048,797	399			
a. Dependent Variable: Y						
b. Predictors: (Constant), X2, X1						

From the F test (simultaneous) shows that the significant value of the influence of tax sanctions (X1) and Ease of implementation of reporting (X2) on compliance in carrying out taxpayers (Y) is  $0.000 < 0.05$  and the calculated F value is  $305.924 > F$  table 3.02. This shows that there is a significant influence of the tax sanction variable and ease of implementation of reporting on the compliance variable in carrying out taxpayers.

H3 = accepted. There is an influence of tax sanctions and ease of reporting implementation on compliance in carrying out taxpayers.

**Research Discussion**

Based on the test results above, this section will discuss the results of the calculations that have been carried out. This study aims to determine the effect of Tax Sanctions and Ease of Implementation of Reporting on Compliance in Carrying Out Taxpayers. The test is shown through the existing hypothesis so that it can be known how each construct influences the other constructs.

**The Influence of Tax Sanctions on Compliance in Taxpayers**

The results of the research conducted show that the calculated t value for the Tax Sanction variable (X1) at 12,246 is greater than the t table with a significance figure of 0.000, which is smaller than the significance level determined at 0.05. The regression coefficient value of the Tax Sanction variable is 0.512. So it can be explained that Tax Sanctions have a positive and significant effect on Compliance in carrying out taxpayers.

This study supports previous research by Maisita Aizidah (2020) entitled The Influence of Tax Sanctions and Tax Service Quality on Taxpayer Compliance at KPP Pratama Karangpilang Surabaya. Based on the test results, tax sanctions have a significant relationship and influence on taxpayer compliance. The influence of the independent variable Tax Sanctions (X1) on (Y) Taxpayer Compliance when viewed from the magnitude of the regression coefficient of 0.441, it can be interpreted that every change in the Tax Sanctions variable (X1) by one unit, the Taxpayer Compliance variable (Y) will increase by 0.441.

This study is also in line with the study conducted by Miftahul Jannah Hasugian (2018) entitled The Influence of Taxpayer Awareness and Tax Sanctions on Individual Taxpayer Compliance at the Sibolga Pratama Tax Service Office. The results of the study indicate that there is a significant positive influence of tax sanctions on compliance in carrying out taxpayers. Based



on the research results that have been analyzed and explained in the previous discussion, Tax Sanctions have a positive and significant effect on Compliance in Carrying Out Taxpayers and it can be concluded that this research supports and is in line with the results of previous research.

### **The Influence of Ease of Implementation of Reporting on Compliance in Taxpayers**

Based on the results of the research conducted, it is known that the t-value for the variable Ease of Implementation of Reporting (X2) is 7,680, which means it is greater than the t table and a significant figure of 0.000, which is smaller than the specified significance level of 0.05. The regression coefficient value of the variable Ease of Implementation of Reporting is 0.450. The results of this study prove that the ease of Implementation of Reporting has a positive and significant effect on Compliance in Carrying Out Taxpayers.

In line with the research conducted by Afif Sarwoni Firdaus (2019) with the research title Implementation of E-Filing on Individual Taxpayer Compliance in Submitting Annual Tax Returns. The results of the statistical test that has been carried out using the multiple linear regression analysis method, show that there is an influence of taxpayers' perception of ease of implementing e-filing on taxpayer compliance in submitting Annual Tax Returns with a t-test result of 0.042. the results of the t-test are less than 0.05 so that it can be said to support the second hypothesis (H2). The results of this study indicate that most taxpayers consider the e-filing system to be an easy system to operate for reporting Annual Tax Returns and reducing taxpayer errors in reporting Annual Tax Returns. With the ease of operating the e-filing system, it is hoped that it can increase taxpayer compliance in submitting Annual Tax Returns

Furthermore, the results of this study are also in line with the results of research conducted by Wima Rakayana (2019) entitled Perception of Usefulness, Convenience, Satisfaction of Individual Taxpayers in the Implementation of the E-Filing System on Compliance in Reporting Annual Tax Returns There is a significant and positive influence of the perception of Convenience in the implementation of the e-filing system on compliance with reporting annual tax returns. With a significance of 0.002, it proves that  $H_0$  is accepted, meaning that there is a positive influence between the variables of Perception of Ease of Implementation of the e-filing system on Compliance with Reporting Tax Returns. From the results of this study, the higher the level of Perception of Ease of Implementation of the e-filing system, the higher the level of Compliance with Reporting Tax Returns for Individual Taxpayers. This shows that the Perception of Ease of Implementation of e-filing has an effect on Compliance with reporting annual tax returns.

Based on the results of the research that has been conducted and explained in the previous discussion, the Ease of Implementing Reporting through the e-Filing system has a positive and significant effect on Compliance in Carrying Out Taxpayers and it can be concluded that this research supports and is in line with the results of previous research.

### **The Influence of Tax Sanctions and Ease of Implementation of Reporting on Compliance in Carrying Out Taxpayers**

The results of the simultaneous test show that Tax Sanctions and Ease of Implementation of Reporting have an effect on Compliance in Carrying Out Taxpayers. This result is proven by the analysis of the coefficient of determination of 0.606, which means that 60.6% of the variation in the Compliance variable in Carrying Out Taxpayers can be explained by the two variables of Tax Sanctions and Ease of Implementation of Reporting together. While the remaining 39.4% is influenced by other variables not examined in this study.

The regression coefficient equation obtained in this research model is  $Y = 4.608 + 0.512 X_1 + 0.450 X_2 + e$  it can be concluded that the tax sanction variable (X1) has a greater influence on Compliance in Carrying Out Taxpayers when compared to the Ease of Implementing Reporting variable.

**ANALYSIS OF THE EFFECT OF TAX SANCTIONS AND EASE OF REPORTING IMPLEMENTATION ON COMPLIANCE IN TAXPAYERS***Liona Agustriana, Murni, Mahdalena, Asyifa, Ajirna***CONCLUSION**

Based on the research that has been carried out, the author puts forward several conclusions as follows:

1. Tax sanctions have a positive and significant effect on Tax Compliance in Carrying Out Taxpayers according to the results of the study that the calculated t value for the Tax Sanction variable (X1) at 12,246 is greater than the t table with a significance figure of 0.000, which is smaller than the significance level determined at 0.05. The regression coefficient value of the Tax Sanction variable is 0.512.
2. Ease of Implementation of Reporting has a positive and significant effect on Compliance in Carrying Out Taxpayers based on the results of the study that the t-value for the variable Ease of Implementation of Reporting (X2) is 7,680 which means it is greater than the t table and a significant figure of 0.000 which is smaller than the specified significance level of 0.05. The regression coefficient value of the variable Ease of Implementation of Reporting is 0.450.
3. Tax Sanctions and Ease of Implementation of Reporting have an effect on Compliance in Carrying Out Taxpayers. The regression coefficient equation obtained in this research model is  $Y = 4.608 + 0.512 X_1 + 0.450 X_2 + e$ . determination coefficient of 0.606 which means that 60.6% of the variation in the Compliance variable in Carrying Out Taxpayers can be explained by the two variables of Tax Sanctions and Ease of Implementation of Reporting Together. While the remaining 39.4% is influenced by other variables not examined in this study such as tax services, tax rates, tax audits, tax law enforcement, and tax knowledge.

**Suggestion**

Based on the results of the research that has been conducted, several suggestions can be drawn as follows:

1. It is suggested that the Bireuen Regency Primary Tax Service Office pay attention to factors that can influence Tax Compliance, such as the application of strengthened sanctions and Ease of Reporting Implementation in accordance with the factors in this study.
2. For further researchers who wish to use this research title, it is better to increase the number of variables and samples so that the answers produced by further researchers are more accurate and expand the research objects in order to obtain a comparison of research results

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*Liona Agustriana, Murni, Mahdalena, Asyifa, Ajirna*

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