

The Effect of Tax Literacy, Taxpayer Awareness, and Tax Sanctions on Compliance with OP Annual SPT Submission

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Abstract

The purpose of this study is to empirically examine the effect of tax literacy, taxpayer awareness, and tax sanctions on compliance with the submission of annual tax returns for WP OP for employees at Manise Hotel and Swiss-belhotel Ambon. The two hotels are respectively 3 and 4 stars which are considered representative of the hotel population in Ambon City, Maluku Province. Therefore, this research is applied research that conducts an empirical study and has never done similar research before. Research data collection was carried out in 2022. The findings in this study prove that: (1) Tax literacy has a positive and significant effect on compliance with the submission of the Annual Tax Return of WP OP; (2) Taxpayer awareness has a positive and significant impact on compliance with the submission of the Annual Tax Return for WP OP; (3) Tax sanctions have a positive and significant effect on compliance with the submission of the Annual Tax Return of WP OP; and (4) tax literacy, taxpayer awareness, and tax sanctions have a simultaneous effect on compliance with the submission of the Annual Tax Return of WP OP. All hypotheses proposed in this study were accepted. The implications of this research are for hotel management in Ambon City and KPP Pratama Ambon in order to improve assistance, socialization, and training to hotel employees according to the principle of the self-assessment system because it is proven that the higher tax literacy and awareness of taxpayers, the more compliance with the submission of OP Annual SPT. As for tax sanctions, they must continue to be socialized in various electronic media which are currently developing very rapidly because it is empirically proven to have a higher coefficient value compared to tax literacy and taxpayer awareness of compliance with the submission of Annual Tax Returns for WP OP means social. The socialization of tax sanctions is far more effective than socialization to instill awareness in taxpayers. Nevertheless, both of these things must still be given education to WP.

Keywords

hotel; taxpayer awareness; SPT compliance; tax literacy; tax sanctions



I. Introduction

Improving tax services is an effort to increase state revenue sourced from taxes. This is important because taxes are the largest source of state revenue when compared to other sources of state revenue such as oil and gas revenues. Taxes according to their definition contain an element of coercion so that they become mandatory for citizens either individually or for an organization, foundation, institution, and agency. In accordance with the principle, the tax will be returned for the widest possible use of the people's prosperity which has been converted in the form of public facilities and the development of Indonesian human resources (Kholis et al., 2020). The types of taxes charged to taxpayers

(WP) consist of central taxes and local taxes. In general, the types of taxes charged to taxpayers are income tax (PPh), value added tax (PPN), land and building tax (PBB), BPHTB, and various other types of taxes.

The tax collection system implemented in Indonesia consists of 3 systems, namely: a self-assessment system, an official assessment system, and a withholding assessment system (Anjanni et al., 2019; Chaerunisak & Suyanto, 2014). The self-assessment system is a tax collection system that authorizes the Taxpayer to determine the amount of tax payable annually in accordance with the provisions of the tax regulations applied to the types of income tax (PPh) and value added tax (VAT). Meanwhile, the official assessment system is a tax collection system that authorizes the tax apparatus to determine the amount of tax owed annually in accordance with the provisions of the applicable tax regulations applied to the type of land and building tax (PBB). Withholding assessment system is a tax collection system that authorizes a designated third party to determine the amount of tax owed by the Taxpayer in accordance with the provisions of the applicable tax laws. Withholding assessment system is an alternative self-assessment system for employees in certain companies for types of taxes from Income Tax Article 21, Income Tax Article 22, Income Tax Article 23, Final Income Tax Article 4 paragraph (2) and VAT. To support the national tax program, taxpayer literacy is very much needed in tax payment and reporting efforts.

Participation in improving the literacy of taxpayers is the responsibility of many parties, whether or not the KPP (Tax Service Office) should provide education to taxpayers according to their working area but all citizens who have awareness of taxes take part in efforts to provide education to fellow taxpayers who have concern in National development. In particular, the employer is also responsible for providing education and facilitating its employees to comply with taxes in accordance with applicable regulations. Thus, state revenues can increase through tax revenues which will be directly proportional to the country's development (Widodo & Muniroh, 2021). Self-assessment system is a tax collection system that gives taxpayers the trust, authority and responsibility to calculate, pay, and report their own tax obligations. So that the taxpayer determines the amount of tax owed for himself (Asia et al., 2021). Therefore, literacy and awareness of taxpayers is very much needed in fulfilling their obligations. The government in increasing state revenues sourced from taxes is certainly inseparable from the behavior of taxpayers themselves who still lack awareness of the importance of taxes in state administration, either due to lack of literacy or the absence of strict sanctions for taxpayers who do not fulfill their tax obligations. One of the tangible evidences of taxpayers' concern is reporting their income in one tax year through the Annual Individual Taxpayer SPT (SPT OP).

According to (Sista, 2019) that taxpayer compliance in submitting SPT is still low is one of the problems faced by Indonesia. As a rule, for taxpayers who do not comply with their obligations, the DGT (Directorate General of Taxes) can impose tax sanctions in the form of interest, fines, increase in tax payment rates, and other administrative sanctions in accordance with applicable regulations.(Triogi et al., 2021). However, the imposition of tax sanctions as one of the factors that increase taxpayer compliance has also not been effective. The obstacles faced in the process of tax services such as the imbalance between the number of taxpayers and the sanctions given to the number of tax inspectors. Taxpayers' compliance in fulfilling their obligations that have not been optimal has a tendency to not want to pay taxes or if they pay they will include a lower amount than they should.(Sista, 2019). This happens, of course, due to the lack of tax awareness and tax literacy for taxpayers so that they do not know clearly the functions and benefits of tax funds in state administration. (Sianipar & Sitompul, 2022; Sustio & Yudha, 2022).

Based on the above background, this study will empirically examine the influence of tax literacy, taxpayer awareness, and tax sanctions on compliance with the submission of annual OP SPT for employees at Manise Hotel and Swiss-belhotel Ambon. The two hotels are respectively 3 and 4 stars which are considered representative of the hotel population in Ambon City, Maluku Province. Therefore, this study is applied research that conducts an empirical study and has never conducted a similar study before with the employee population of Manise Hotel and Swiss-belhotel Ambon and collaborates on several variables, namely tax literacy variables, taxpayer awareness, tax sanctions, and submission compliance. WP OP's Annual SPT.

II. Review of Literature

2.1. Tax Literacy

Literacy is a general term that is quite popularized for a set of skills in acquiring knowledge through reading, speaking, listening and discussion. In terms of taxation, it can be said that tax literacy is the ability of taxpayers to obtain a number of tax knowledge including understanding of a certain concept, theory, tax principle and procedure in the settlement of tax obligations. As for tax literacy indicators (Setiyani et al., 2018)

2.2. Taxpayer Awareness

According to (Setiyani et al., 2018) Taxpayer awareness (WP) is the willingness of taxpayers to fulfill their obligations. This willingness includes the willingness to provide funds in the implementation of government functions through paying taxes. Taxpayer awareness is a manifestation of the settlement of tax obligations so that it can encourage taxpayers to pay and report their taxes in accordance with applicable regulations.

2.3. Tax Sanctions

According to (As'ari, 2018) that the existence of tax sanctions serves to provide guarantees that the provisions of tax laws and regulations (tax norms) will be obeyed and obeyed by taxpayers. So that the existence of tax sanctions is expected to be a preventive tool against violations of tax norms. Every type of violation that may occur has been regulated in the law. Ranging from minor violations to serious violations.

2.4. OPs Annual Tax Return Submission Compliance

According to (As'ari, 2018) Compliance is a condition in which a taxpayer exercises his rights and fulfills his tax obligations in accordance with applicable regulations. The obedient attitude of the taxpayer is the result of the interaction between the behavior of individuals, groups and organizations. However, in general, taxpayer compliance is more concentrated on personal compliance, both as OP taxpayers and as corporate taxpayers who have the capacity for taxation rights and obligations of an organization. A taxpayer can be said to be obedient if he fulfills his obligations in terms of taxation as a taxpayer in an effort to make a real contribution voluntarily to development (Setiyani et al., 2018).

2.5. Hypothesis Development

a. The Effect of Tax Literacy on Compliance with the OP Annual SPT Submission

Tax literacy owned by taxpayers is a concept and general provisions of taxation that are understood by taxpayers including the types of taxes that apply in Indonesia such as tax objects, tax rates, tax subjects, recording of tax payable, calculation of tax payable, and tax reporting procedures. Thus, it can be concluded that tax literacy is an understanding of

taxes owned by taxpayers and becomes a reference for taxpayers in carrying out tax actions and making tax decisions in relation to the implementation of their rights and obligations. Attribution theory states that individuals observe the behavior of others, who try to judge whether the behavior comes from external factors or internal factors. External factors come from the conditions or situations of the community itself. While internal factors come from within the community itself. Tax literacy comes from external factors because it is a situation or environmental condition that encourages the community itself to find out more about their tax rights and obligations.

According to research results (Setiyani et al., 2018) that tax knowledge has a positive and significant effect on taxpayer compliance. The results of this study are in line with (Mianti & Budiwitjaksono, 2021) which states that tax knowledge has a positive and significant effect on taxpayer compliance and findings (Ginting et al., 2017) revealed that tax knowledge by taxpayers affects taxpayer compliance in carrying out their tax obligations. Based on the results of the research above, hypothesis 1 in this study is as follows:

H₁: Tax literacy has a positive and significant effect on compliance with the submission of OP's Annual SPT

b. The Effect of Taxpayer Awareness on Compliance with OP Annual SPT Submission

Awareness of taxpayers also has an important role in taxation, the greater the level of awareness of taxpayers, in this case the public in reporting their taxes. So, the greater the level of tax compliance. According to (Muliari & Setiawan, 2011) reveals that taxpayer awareness is a situation where taxpayers understand, know and fulfill their tax provisions voluntarily without any coercion. Therefore, taxpayer awareness is needed because the higher the level of awareness of taxpayers, the implementation of their tax obligations will be better so that they can increase their compliance in taxation.

In attribution theory, the level of consciousness is a condition that comes from internal that comes from within the WP itself. Thus, taxpayer awareness is needed that comes from within the taxpayer so that he voluntarily fulfills his tax obligations. Taxpayer awareness has a positive and significant effect on taxpayer compliance. The level of awareness of taxpayers has a positive and significant effect on taxpayer compliance (Muliari & Setiawan, 2011). In line with previous research, the findings (Dewi & Merkusiwati, 2018) confirms that taxpayer awareness has a positive and significant impact on taxpayer reporting compliance. Based on the results of the research above, hypothesis 2 in this study is as follows:.

H₂: The level of awareness of taxpayers has a positive and significant effect on compliance with the submission of OP's Annual SPT.

c. The Effect of Tax Sanctions on Compliance with the OP Annual SPT Submission

Imposing strict sanctions is one way to deal with taxpayers who violate tax regulations. Tax sanctions are also an effort to encourage taxpayers to always comply with applicable tax regulations. According to (Dewi & Merkusiwati, 2018) states that the imposition of tax sanctions is not aimed solely at increasing state revenues but so that the public has awareness to exercise their rights and fulfill their obligations as taxpayers.

Research result (As'ari, 2018) states that there is a positive and significant effect between tax sanctions and taxpayer compliance. The same thing was said (Muliari & Setiawan, 2011) that giving tax sanctions has a positive and significant effect on taxpayer compliance. As for the research results (Dewi & Merkusiwati, 2018) revealed that tax sanctions have a positive and significant effect on individual taxpayer reporting compliance.

Based on the results of the research above, the third hypothesis in this study is as follows:

H₃: Tax sanctions have a positive and significant effect on compliance with the submission of OP's Annual SPT.

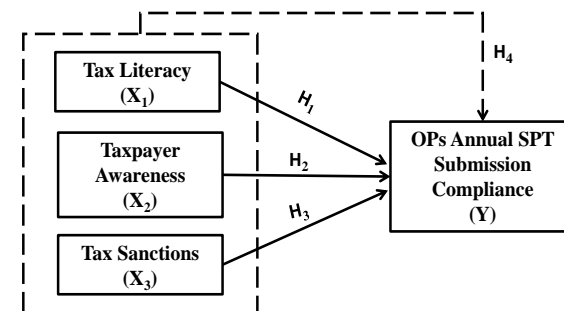
d. The Effect of Tax Literacy, Taxpayer Awareness, and Tax Sanctions on Compliance with OP Annual SPT Submission

Taxpayer compliance in submitting the Annual SPT is certainly driven by internal factors within the taxpayer and external factors related to taxation. According to research results (As'ari, 2018) that the taxpayer's understanding of tax regulations, service quality, taxpayer awareness, and tax sanctions simultaneously have a significant effect on individual taxpayer compliance. The same thing was also expressed by (Dewi & Merkusiwati, 2018) that taxpayer awareness, tax sanctions, application of the e-filing system, and knowledge of tax amnesty have a positive effect on individual taxpayer reporting compliance. As for this study, which uses tax literacy variables, taxpayer awareness, and tax sanctions as well as the compliance variable for submitting SPT OP, hypothesis 4 in this study is as follows:

H₄: Tax Literacy, Taxpayer Awareness, and Tax Sanctions have a simultaneous effect on compliance with the submission of OP's Annual SPT

2.6. Frame of Mind

The framework of thought in this research is as follows:



Source: Data processed, 2022.

Figure 1. Framework

III. Research Method

3.1. Types of Research

This type of research is quantitative which from its perspective, quantitative research has the main focus on developing mathematical models, so this research does not only use theoretical references from previous research, but also builds hypotheses related to phenomena that occur in society which in this case is mandatory. Tax (WP). Therefore, this research has a central goal in measuring. In quantitative research, measurement is the center of research, so that the measurement results can provide an explanation of the fundamental relationship between quantitative data results and empirical observations. In addition, this study can provide an overview in determining the relationship of each variable to a population under study. The type of data in this study is primary data. Primary data is data obtained directly from respondents with data collection instruments using questionnaires. The variables used in this study consisted of the dependent variable and the independent variable. For the dependent variable is the compliance of individual taxpayers (WP). The independent variables consist of 4 variables, namely Tax Literacy (X₁),

Taxpayer Awareness (X_2), Tax Sanctions (X_3), and Compliance with SPT OP Submission (Y).

3.2. Research Sites

The location of this research is Ambon City, Maluku Province: (a) Manise Hotel. The selection of Hotel Manise is because Hotel Manise employees can be representatives of employees of 3-star hotels in Ambon City; (b) Swiss-belhotel Ambon. The selection of Swiss-belhotel Ambon is because Swiss-belhotel Ambon employees can become representatives of 4-star hotel employees in Ambon City. This research was conducted for 4 (four) months, starting from June to September 2022.

3.3. Population and Sample

The population in this study were 136 employees consisting of 72 employees of Hotel Manise and 64 employees of Swiss-belhotel Ambon. The sample was determined based on the slovin formula with a significance of 5%. The number of samples 101.4925 was rounded up to 102 minimum samples. Data collection techniques using a questionnaire. Respondents' answers will be measured by a scale for each statement item with the answer choices: SS (Strongly Agree); S (Agree); KS (Disagree); TS (Disagree); and STS (Strongly Disagree).

3.4. Analysis Techniques

Data analysis of this research with the help of SPSS version 25 will be carried out through several tests, namely: (a) Test validity and reliability; (b) Classical assumption test consisting of: Normality Test; Multicollinearity Test and; Heteroscedasticity Test; (c) R Square test (coefficient of determination); (d) Partial significance test (T statistic test); (e) Simultaneous significance test (F statistic test); (f) Multiple linear regression test with model $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$.

3.5. Variable Operational Definition

The following in table 1 is the operational definition of the variables in this research, namely, as follows:

Table 1. Definition of Operational Variables

Variable	Indicator	Source
Tax Literacy (X_1)	a. Literacy on payment deadlines and tax reporting b. Literacy on general provisions and tax procedures c. Literacy on the tax system in Indonesia d. Literacy on tax reporting mechanisms	(Setiyani et al., 2018)
Taxpayer Awareness (X_2)	a. Realizing the tax function for state financing b. Realizing that tax obligations must be carried out in accordance with applicable regulations. c. Realize the tax function for state financing. b. Voluntarily disclose, calculate, pay, and report their tax obligations properly and correctly.	(As'ari, 2018; Muliari & Setiawan, 2011)

Tax Sanctions (X ₃)	a. Charged to violators of tax rules that fall into the fairly severe category. b. Violations of tax regulations that fall into the moderate category are in the form of administrative sanctions c. The application of tax sanctions as a means to educate taxpayers d. The application of tax sanctions to taxpayers who violate the rules explicitly and clearly.	(As'ari, 2018)
OP's Annual SPT Submission Compliance (Y)	a. Compliance in registering with the tax office b. Compliance in submitting SPT on time c. Do not have tax arrears for all types of taxes, unless you have obtained permission to make installments or postpone tax payments d. Never been sentenced for committing a crime in the field of taxation within the last 10 years.	(As'ari, 2018; Muliari & Setiawan, 2011)

Source: Data processed, 2022.

IV. Result and Discussion

4.1. Descriptive Statistics of Respondents Demographics

The following is a statistical description of the demographics of respondents in this study which can be seen in table 2, namely, as follows:

Table 2. Demographic Statistics of Respondents

	Items	Frequency	Σ	Percatege	Σ
Gender	Man	43	112	38	100%
	Woman	69		62	
Last education	SMA/MA/SMK	86	112	77	100%
	D3	5		4	
	D4/S1	21		19	
Age	> 20 – 30 Years	75	112	67	100%
	> 30 – 40 Years	35		31	
	> 40 – 50 Years	2		2	
Length of work	2 Years	6	112	5	100%
	> 2 - 5 Years	80		71	
	> 6 - 10 Years	25		22	
	> 10 - 15 Years	1		1	
Income	≤ 2,000.000	18	112	16	100%
	> 2,000,000 – 4,000,000	71		63	
	> 4,000,000 – 6,000,000	23		21	

Source: Data processed, 2022.

4.2. Validity Test

According to Sugiyono (2017), it shows the degree of accuracy between the data that actually occurs on the object and the data collected by the researcher. This validity test is carried out to measure whether the data that has been collected in the study is valid data or not, using the measuring instrument used by the questionnaire. This validity test is carried

out using the SPSS 25.0 for windows program with the following criteria: (a) If $r \text{ count} > r \text{ table}$ then the statement is declared valid; (b) If $r \text{ count} < r \text{ table}$ then the statement is declared invalid. Based on the results of the validity of the data in this study, 112 (one hundred and twelve) respondents with 3 (three) independent variables can be seen in table 3 which shows that $r \text{ count} > r \text{ table}$ (0.155) so that it can be stated that the data in this study is valid.

Table 3. Validity Test Results

X ₁		X ₂		X ₃		Y	
Statement	r count	Statement	r count	Statement	r count	Statement	r count
X _{1.1}	0.869	X _{2.1}	0.771	X _{3.1}	0.883	Y.1	0.909
X _{1.2}	0.535	X _{2.2}	0.789	X _{3.2}	0.614	Y.2	0.891
X _{1.3}	0.884	X _{2.3}	0.870	X _{3.3}	0.786	Y.3	0.825
X _{1.4}	0.815	X _{2.4}	0.818	X _{3.4}	0.877	Y.4	0.866
X _{1.5}	0.864	X _{2.5}	0.730	X _{3.5}	0.857	Y.5	0.933
X _{1.6}	0.805	X _{2.6}	0.862	X _{3.6}	0.761	Y.6	0.758
X _{1.7}	0.793	X _{2.7}	0.861	X _{3.7}	0.879	Y.7	0.672
X _{1.8}	0.807	X _{2.8}	0.777	X _{3.8}	0.752	Y.8	0.627

Source: Output SPSS Version 25 data processed, 2022.

4.3. Reliability Test

According to Sugiyono (2017) states that the reliability test is the extent to which the measurement results using the same object will produce the same data. The reliability test in this study used the SPSS 22.0 for windows program. Variables are declared reliable with the following criteria: (a) If the value of Cronbach's Alpha > 0.6 then reliable; (b) If the value of Cronbach's Alpha < 0.6 then it is not reliable. According to Priyatno (2013) that a variable is said to be reliable if it has a Cronbach's Alpha value > 0.6 . Based on table 4 the results of the reliability test in this study were carried out on 112 (one hundred and twelve) respondents using statements that were valid in the validity test stated that all of them were reliable.

Table 4. Reliability Test Results

Variable	Cronbach's Alpha Count	Test results
Tax Literacy (X ₁)	0.916	Reliable
Taxpayer Awareness (X ₂)	0.924	Reliable
Tax Sanctions (X ₃)	0.919	Reliable
OPs Annual SPT Submission Compliance (Y)	0.919	Reliable

Source: Output SPSS Version 25 data processed, 2022.

4.4. Classic Assumption Test

Based on the results of the classical assumption test, it can be seen in table 5 below:

Table 5. Classic Assumption Test Results

Test	Test results
Normality test	Normal distributed research data
Multicollinearity Test	There are no multicollinearity symptoms
Heteroscedasticity Test	There are no symptoms of heteroscedasticity

Source: Output SPSS Version 25 data processed, 2022.

a. Normality Test

The method used is the one sample Kolmogorov-Smirnov test. If the asymptotic significance > 0.05 then the data distribution is normal, but if the asymptotic significance < 0.05 then the data distribution is not normal. Based on the results of the one sample Kolmogorov-Smirnov test with the help of SPSS Version 25, it is known that the research data is normally distributed with a significance value of 0.200 which means it is greater than 0.05. So the data in this study is feasible to do multiple linear regression test.

b. Multicollinearity Test

Based on the results of the multicollinearity test, it shows that: (1) The independent variable X_1 has a tolerance value of $0.250 > 0.10$ and a VIF value of $4.370 < 10.00$; (2) The independent variable X_2 has a tolerance value of $0.257 > 0.10$ and a VIF value of $4.459 < 10.00$; and (3) the independent variable X_3 has a tolerance value of $0.605 > 0.10$ and a VIF value of $3.524 < 10.00$. Thus it can be seen that there is no multicollinearity problem so that the data in this study is feasible to do multiple linear regression test.

c. Heteroscedasticity Test

Statistical methods that can be used to determine the occurrence of heteroscedasticity in the model are the white test, park test, and glejser test. As for in this study using the glejser test. Based on the results of the heteroscedasticity test in this study, it shows that each independent variable has a significance value above or greater than 0.05 including: (1) X_1 has a significance value of 0.450; (2) X_2 has a significance value of 0.366; and (3) X_3 has a significance value of 0.424. This shows that there is no heteroscedasticity so that the data in this study is feasible to do multiple linear regression test.

4.5. R Square Test

The coefficient of determination test (R^2) aims to determine the relationship between the independent variable and the dependent variable which is the justification for the strength of the model in expressing the dependent variable expressed in decimal or percentage. The value of R^2 has a range between 0-1. The larger R^2 indicates the greater the ability of the independent variable (X_1 (tax literacy), X_2 (taxpayer awareness), X_3 (tax sanctions)) in disclosing or explaining the dependent variable ($Y_{\text{(Compliance with SPT OP)}}$).

Table 6. R Square

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.970 ^a	0.941	0.939	1.30943

^a Predictors: (Constant), X_3 , X_2 , X_1

Source: Output SPSS Version 25 data processed, 2022.

In table 6 it is known that the value of R Square is 0.941, which is the result of the square of the correlation coefficient, which means that 94.1% or 94% of the compliance variable for submitting SPT OP (dependent) can be explained by independent variables consisting of Tax Literacy (X_1), Taxpayer Awareness (X_2), and Tax Sanctions (X_3). The remaining 15% are other variables outside of this study.

4.6. Multiple Linear Regression

Multiple linear regression analysis aims to determine whether there is an influence of the independent variable on the dependent variable with the help of SPSS version 25 data

processing. The multiple linear regression equation is $Y = \alpha + \beta_1 X_1 \text{ (tax literacy)} + \beta_2 X_2 \text{ (taxpayer awareness)} + \beta_3 X_3 \text{ (tax sanctions)} + e$.

Table 7. Multiple Linear Regression Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients		t
	B	Std. Error	Beta		
1 (Constant)	2,272	0,699			3,250
X ₁	0,348	0,099	0,378		3,503
X ₂	0,337	0,091	0,366		3,712
X ₃	0,210	0,102	0,236		2,053
					0,002
					0,001
					0,000
					0,043

^aDependent Variable: Y

Source: Output SPSS Version 25 data processed, 2022.

Based on table 7 can be formulated multiple linear regression equation $Y = 2.272 + 0.348 X_1 \text{ (tax literacy)} + 0.337 X_2 \text{ (taxpayer awareness)} + 0.210 X_3 \text{ (tax sanctions)} + e$. Partial regression testing aims to determine the significant or insignificant of each regression coefficient (β) individually on the dependent variable. In the regression analysis of the partial significance test (T statistical test). In addition to measuring the strength of the relationship between 4 (four) variables in this study, it also shows the direction of the relationship between the dependent variable and the independent variable. The level of significance used in this study is 5% ($p < 0.05$).

4.7. Hypothesis Testing

Table 8. Hypothesis testing results

Hypothesis	Coefficient	t-Statistic	Signs.	Research Findings
H ₁	0.099	3,503	0.001	Accepted
H ₂	0.091	3,712	0.000	Accepted
H ₃	0.102	2.053	0.043	Accepted

Source: Output SPSS Version 25 data processed, 2022.

a. The Effect of Tax Literacy on Compliance with the OP Annual SPT Submission

The results of the partial significance test (T statistical test) in table 8 show that the significance value of tax literacy on compliance with the submission of the annual SPT OP is 0.001 less than 0.05. Thus, hypothesis 1 proposed in this study is accepted. Which means that tax literacy has a positive and significant effect on compliance with the submission of the OP's annual SPT. The results of this study are supported by the results of research (Setiyani et al., 2018) that tax knowledge has a positive and significant effect on taxpayer compliance. The results of this study are in line with (Mianti & Budiwitjaksono, 2021) which states that tax knowledge has a positive and significant effect on taxpayer compliance and findings (Ginting et al., 2017) revealed that tax knowledge by taxpayers affects taxpayer compliance in carrying out their tax obligations.

This finding reveals that employee tax literacy is increasing at the Manise Hotel and Swiss-belhotel Ambon in Ambon City. Thus, the employee's compliance will increase in the submission of the annual tax return for WP OP. Therefore, the results of this study have implications for the management of Manise Hotel, Swiss-belhotel Ambon, and the Tax Service Office (KPP) Pratama Ambon so that they can continuously schedule to provide socialization and workshops for filling out annual tax returns for taxpayers. In fact, as a

form of responsibility and concern for building the nation, hotel management should invite academics and tax practitioners to provide workshops to hotel employees on personal tax obligations, reporting mechanisms, and payments. The most crucial thing is the mechanism for reporting and paying taxes electronically, including the annual SPT of WP OP and SSP (Tax Deposit Letter). SPT and SPP are part of the annual SPT of WP OP for certain WPs. The socialization or workshop should be held before March 31 every year.

b. The Effect of Taxpayer Awareness on Compliance with OP Annual SPT Submission

The results of the partial significance test (T statistical test) in table 8 show that the significance value of taxpayer awareness (WP) on compliance with the submission of annual tax returns for WP OP is 0.000, which is less than 0.05. Thus, hypothesis 2 proposed in this study is accepted. Which means that taxpayer awareness has a positive and significant impact on compliance with OP's annual SPT submission. The results of this study are supported by (Muliari & Setiawan, 2011) that the level of awareness of taxpayers has a positive and significant effect on taxpayer compliance. Similar to (Dewi & Merkusiwati, 2018) confirms that taxpayer awareness has a positive and significant impact on taxpayer reporting compliance.

This finding reveals that there is an increasing awareness of taxpayers who in this case are employees at Manise Hotel and Swiss-belhotel Ambon in Ambon City. Thus, the employee's compliance will increase in the submission of the annual tax return for WP OP. Therefore, the results of this study have implications for the management of Manise Hotel, Swiss-belhotel Ambon, and the Tax Service Office (KPP) Pratama Ambon so that they can schedule continuous socialization or workshops before March 31 every year. This is a form of contribution as children of the nation to jointly develop the country through the taxes paid. Continuous dissemination of the importance and benefits of taxes in nation-building in various sectors including infrastructure, education, economy, social, culture, welfare, and various other tax benefits is a shared responsibility.

c. The Effect of Tax Sanctions on Compliance with the OP Annual SPT Submission

The results of the partial significance test (T statistical test) in table 8 show that the significance value of tax sanctions on compliance with the submission of annual tax returns for WP OP is 0.043, which is less than 0.05. Thus, hypothesis 3 proposed in this study is accepted. Which means that tax sanctions have a positive and significant effect on compliance with the submission of annual tax returns for WP OP. The results of this study are supported by (As'ari, 2018) states that there is a positive and significant effect between tax sanctions and taxpayer compliance. The same thing was said (Muliari & Setiawan, 2011) that giving tax sanctions has a positive and significant effect on taxpayer compliance. As for the research results (Dewi & Merkusiwati, 2018) revealed that tax sanctions have a positive and significant effect on individual taxpayer reporting compliance.

This finding reveals that government regulations regarding tax sanctions for taxpayers who violate can be seen as effective for employees at Manise Hotel and Swiss-belhotel Ambon in Ambon City. This means that government regulations regarding tax sanctions can increase the employee's compliance in submitting the annual SPT of WP OP. Therefore, the results of this study have implications for the management of Manise Hotel, Swiss-belhotel Ambon, and the Tax Service Office (KPP) Pratama Ambon in order to consistently and regularly socialize the types of taxes and their respective sanctions so as to encourage taxpayer compliance. Although, in this study the tax sanctions referred to are oriented towards tax sanctions in general and in particular in the submission of the annual

SPT of WP OP. However, Efforts to socialize tax sanctions are part of the form of contribution as children of the nation to jointly develop the country through paid taxes. Thus, it is useful for nation building in various sectors such as infrastructure, education, economy, social, culture, welfare, and various other sectors for the public interest.

d. The Effect of Tax Literacy, Taxpayer Awareness, and Tax Sanctions on Compliance with OP Annual SPT Submission

The results of the simultaneous significance test (F statistic test) can be seen in table 9, namely, as follows:

Table 9. F Statistical Test Results

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2927,241	3	975,747	569,076	0.000 ^b
	Residual	185.179	108	1,715		
	Total	3112,420	111			

^a Dependent Variable: Y

^b Predictors: (Constant), X₃, X₂, X₁

Source: Output SPSS Version 25 data processed, 2022.

In table 9 it is known that the significance value of tax literacy, taxpayer awareness (WP), and tax sanctions simultaneously on compliance with the submission of annual SPT OP is 0.000 less than 0.05. Thus, hypothesis 4 proposed in this study is accepted. Which means that tax literacy, awareness of taxpayers (WP), and tax sanctions simultaneously have a significant effect on compliance with the submission of OP's annual SPT. The results of this study are supported by the findings of (As'ari, 2018) that the taxpayer's understanding of tax regulations, service quality, taxpayer awareness, and tax sanctions simultaneously have a significant effect on individual taxpayer compliance. The same thing was also expressed by (Dewi & Merkusiwati, 2018) that taxpayer awareness, tax sanctions, application of the e-filing system, and knowledge of tax amnesty have a positive effect on individual taxpayer reporting compliance.

This finding reveals that there are 3 (three) variables that affect compliance with the submission of annual OP SPT for employees at Manise Hotel and Swiss-belhotel Ambon in Ambon City. This means, increasing tax literacy and awareness of taxpayers, as well as frequent socialization of tax sanctions for taxpayers who violate tax regulations systematically and continuously to employees of Manise Hotel and Swiss-belhotel Ambon in Ambon City. Thus, it will further improve the compliance of the employee in submitting the annual tax return for WP OP. The results of this study have implications for the management of Manise Hotel, Swiss-belhotel Ambon, and the Tax Service Office (KPP) Pratama Ambon so that they can work together solidly to organize socialization and tax workshops.

V. Conclusion

There are three tax collection systems in Indonesia, namely: self-assessment system, official assessment system, and withholding assessment system. Self-assessment system is a tax collection system that gives taxpayers the trust, authority and responsibility to calculate, pay, and report their own tax obligations. Therefore, literacy and awareness of taxpayers is very much needed in fulfilling their obligations. The government in increasing state revenues sourced from taxes certainly cannot be separated from the behavior of taxpayers themselves who are still lacking in taxpayer awareness of the importance of taxes in state administration. Good, due to lack of literacy or the absence of strict sanctions for taxpayers who do not fulfill their tax obligations. Nor, the lack of tax literacy for WP OP. This study empirically examines the effect of tax literacy, taxpayer awareness, and tax sanctions on compliance with the submission of annual tax returns for WP OP for employees at Manise Hotel and Swiss-belhotel Ambon. The two hotels are respectively 3 and 4 stars which are considered representative of the hotel population in Ambon City, Maluku Province. Therefore, this research is applied research that conducts an empirical study and has never done similar research before. This research was conducted for 4 (four) months from June to September 2022.

The findings in this study prove that: (1) Tax literacy has a positive and significant effect on compliance with the submission of the Annual Tax Return of WP OP; (2) Taxpayer awareness has a positive and significant impact on compliance with the submission of Annual Tax Return for WP OP; (3) Tax sanctions have a positive and significant effect on compliance with the submission of the Annual Tax Return of WP OP; and (4) tax literacy, taxpayer awareness, and tax sanctions have a simultaneous effect on compliance with the submission of the Annual Tax Return of WP OP. All hypotheses proposed in this study were accepted. The implications of this research are for hotel management in Ambon City and KPP Pratama Ambon in order to improve assistance, socialization, and training to hotel employees according to the principle of the self-assessment system because it is proven that the higher tax literacy and awareness of taxpayers, the more compliance with the submission of OP Annual SPT. The tax sanctions should continue to be socialized in various electronic media which is currently growing very rapidly because it is empirically proven to have a higher coefficient value compared to tax literacy and taxpayer awareness of compliance with the submission of the Annual Tax Return for WP OP means that the socialization of tax sanctions is much more effective than on socialization to instill awareness to WP. Nevertheless, both of these things must still be given education to WP. Recommendations for further research are to conduct research on the taxpayers of workers/free businesses in Ambon City.

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