The Influence of Tax Knowledge and Perception on Compliance With Pph 21 Tax Reporting at The Library and Archives Service of South Sulawesi Province

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Abstract

The Objectives – This study aims to analyze the influence of tax knowledge, tax perception, and their simultaneous effect on the tax reporting compliance of employees at the Library and Archives Service of South Sulawesi Province.

The Methods/approaches – This study uses a quantitative descriptive approach. The data used consist of instruments in the form of questionnaires, which are designed in such a way as to be able to collect relevant and appropriate information regarding the influence of tax knowledge and perceptions on tax reporting compliance at the Library and Archives Service of South Sulawesi Province. Yhe data are then analyzed using several tests, such as validity test, reliability test, classical assumption test, hypothesis test, and multiple linear analysis.

The Results – The result show that the influence of tax knowledge and tax perception, as a partial and simultaneous effect on the tax reporting compliance of employees at the Library and Archives Service of South Sulawesi Province.

The Research Implications – This study is expected to provide practical insights for the Library and Archives Service of South Sulawesi Province and enrich academic references on tax reporting compliance.

Keywords: Tax Knowledge, Tax Perception, Reporting Compliance, Article 21 Income Tax, Government Institutions.

1. Introduction

The largest contributor to Indonesia's state revenue comes from taxes paid by the public to the government. Taxes serve as one of the bridges the state uses to achieve national goals. Taxes also play an important role in the State Budget (APBN), where APBN funds are allocated for state expenditures, such as government development financing, goods expenditure, employee salaries, and others. In addition, the annual tax revenue targets continue to increase. This indicates that achieving these targets not only depends on the performance of the Directorate General of Taxes but also requires involvement stemming from taxpayer initiatives.

However, in reality, the level of tax compliance in Indonesia is still relatively low.(Adi Putri Nur Rohmah, 2023)

Complying with tax obligations is a responsibility that must be fulfilled by every individual taxpayer or entity that has been designated as a taxpayer. However, the level of tax compliance in Indonesia remains a challenge, particularly in the reporting of income tax (PPh), which is often delayed or neglected by taxpayers.(DJP, 2023) Taxpayers can be considered compliant if they diligently fulfill and implement all of their tax obligations in accordance with the provisions set forth in tax laws and regulations. Increased public compliance in paying taxes will impact the magnitude of contributions that can be made to maintain stability and drive the country's economic growth. However, this compliance cannot be separated from the role of the state in creating supportive policies that are responsive to the needs and conditions of taxpayers in fulfilling their tax obligations. To enhance the level of compliance, principles of fairness and transparency in the implementation of tax regulations are required, accompanied by professional, fast, and efficient services for taxpayers (Suyanto and Pratama, 2018).

One important type of tax in the Indonesian taxation system is Income Tax Article 21 (PPh 21), which is a type of tax imposed on income received by domestic individual taxpayers. This income can take the form of salaries, wages, honoraria, allowances, or other forms of payment related to employment or the provision of services. The withholding and reporting of PPh 21 is the responsibility of the employer as the tax withholder, in accordance with the provisions stated in Law Number 36 of 2008 Article 21 and the Director General of Taxes Regulation Number PER 16/PJ/2016. In addition, Income Tax (PPh) is generally considered a tax imposed on any increase in economic ability received by taxpayers, whether originating from domestic or foreign sources, which can increase the wealth of the respective taxpayer.

Tax revenue for the State Budget (Trillion IDR) in 2021 was Rp1,444.5 (2.9%), in 2022 Rp1,784.0 (23.5%), in 2023 Rp2,118.3 (18.7%), in 2024 Rp2,309.9 (9.0%), and in 2025 Rp2,490.9 (7.8%). Behind the increase in income tax revenue is the level of taxpayer compliance, particularly in fulfilling the reporting of Income Tax (PPh) Article 21, which remains a challenge. Many taxpayers, including employees in local government environments, have not fully complied with reporting their taxes on time and in accordance with the regulations.

This phenomenon also occurs in the South Sulawesi Provincial Library and Archives Office, where employees' knowledge and perceptions of taxes are suspected to play an important role in influencing PPh 21 reporting compliance. Previous research has shown that good tax knowledge and positive perceptions of the tax system, including the ease of reporting through digitalization such as e-filing, can encourage improved understanding and taxpayer compliance. Therefore, this study was conducted to examine the extent to which tax knowledge and perceptions influence PPh 21 tax reporting compliance within the South Sulawesi Provincial Library and Archives Office, so that it can serve as a basis for efforts to improve tax compliance in the government sector.

The research by Elin Pratiwi Purba,(Purba, 2024) conducted in the KPP Pratama Medan Polonia area shows that tax knowledge has a positive effect on taxpayer

compliance. In addition, the research by Hendri Wijaya et al., 2025 and Steven Miracle Santoso, (Santoso, 2024) shows that tax knowledge influences individual taxpayer compliance, supported by the development of tax digitalization which facilitates, makes time more efficient, and increases taxpayer awareness of their tax obligations.

The South Sulawesi Provincial Library and Archives Office, as one of the government agencies under the South Sulawesi provincial government, will be the object of this research. This study uses two independent variables, namely tax knowledge and tax perception, as well as one dependent variable in the form of compliance with income tax reporting. The selection of these variables is based on the consideration that understanding and taxpayer compliance in fulfilling tax obligations through tax reporting are important factors in the successful implementation of the self-assessment system in Indonesia.

2. Methodology

This research uses a quantitative descriptive approach that focuses on determining the extent to which tax knowledge and perception influence income tax reporting compliance. The object of this research is the Library and Archives Service of South Sulawesi Province, which is a government agency under the South Sulawesi Provincial Government responsible for managing regional libraries and archives.

The population in this study includes all employees at the South Sulawesi Provincial Library and Archives Office who are required to report Income Tax (PPh), totaling 148 people. These employees may include:

a) Civil Servants (PNS)
b) Government Employees with Work Agreements (PPPk)

Therefore, a special technique is required to determine the number of respondents. In this study, Slovin's formula is used as a reference to determine the sample size, with the calculation as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Description:
n = Sample
N = Population Size
E = estimated error rate (10%)

$$n = \frac{148}{1 + 148\,(10\%)^2}$$

n = 59,7 or n = 60 samples

This analysis is a descriptive technique that provides information about the data available. Data analysis is conducted using SPSS software for various tests as follows:

1. Validity test
2. Reliability test
3. Classical assumption test
4. Hypothesis testing
5. Multiple linear analysis

3. Result and Discussion

3.1. The Influence of Tax Knowledge on Tax Reporting Compliance

Based on the results of the t-test, the regression coefficient of the Tax Knowledge variable (X1) is 0.700 with a t-value of 5.023 and a significance value of < 0.001. This value is smaller than the significance level of 0.05, thus it can be concluded that the Tax Knowledge variable (X1) has a positive and significant effect on Tax Reporting Compliance (Y) partially. This illustrates that the higher the taxpayer's knowledge about tax rules and regulations, the higher their level of compliance in reporting taxes. Tax knowledge includes understanding the types of taxes, reporting methods, the rights and obligations as a taxpayer, as well as the penalties imposed in case of violations. This knowledge is very important to encourage voluntary compliance.

The results of this study are not in line with previous research by Dewi Nasiroh & Nyimas Wardatul Afiqoh,(Nasiroh & Afiqoh, 2025) which stated that tax knowledge does not affect taxpayer compliance. This study emphasizes that compliance is greater than the significance level of 0.05, so it can be concluded that the Tax Knowledge variable (X1) has a positive and significant effect on Tax Reporting Compliance (Y) partially. This illustrates that the higher the taxpayer's knowledge about tax rules and regulations, the higher their level of compliance in reporting taxes. Tax knowledge includes understanding the types of taxes, reporting methods, the rights and obligations as a taxpayer, as well as the penalties imposed in case of violations. This knowledge is very important to encourage voluntary compliance.

The findings of this study are supported by the Attribution Theory proposed by Heider,(Heider, 2015) which states that individual behavior is influenced by their attributions or perceptions of the causes of an event. In this context, tax knowledge constitutes a form of internal attribution that shapes taxpayers' perceptions and responsibilities in fulfilling reporting obligations. The more an individual feels that tax compliance is their personal responsibility determined by the knowledge they possess, the more likely they are to exhibit compliant behavior.

3.2. The Influence of Tax Perception on Tax Reporting Compliance

Based on the results of the regression coefficient (B) for variable X2 (Tax Perception) of 0.481, it means that every one-unit increase in tax perception will increase tax reporting compliance by 0.481 units, assuming other variables are held constant. For variable X2 (tax perception), the calculated t-value is 3.286, which is greater than the t-table value of 2.000. Meanwhile, the significance value of 0.002 is smaller than 0.05. Therefore, it can be interpreted that the tax perception variable (X2) has a significant partial effect on the tax reporting compliance variable (Y). Samples that have a positive perception of the tax system (in terms of fairness, ease of reporting, and service from tax officials) tend to exhibit higher tax compliance behavior. In other words, the more positive the taxpayer's perception, the higher their level of compliance in reporting taxes.

The Attribution Theory proposed by Heider explains that a person's perception of the cause of an event affects how they respond to that situation. In this context, taxpayers who blame the system (external attribution) may feel less obligated to comply. Conversely, a positive perception of the tax system reflects that they see the

system as fair and worthy of support, thereby fostering compliance. Positive perceptions also reinforce taxpayers' intentions to follow the rules because they believe that their contributions will be used correctly and in accordance with the public interest.(Heider, 2015)

Research by Dewi and Ramantha(Dewi & Ramantha, 2019) as well as Wahyuni and Meiranto(Wahyuni & Meiranto, 2020) shows that a positive perception of taxes will increase tax reporting compliance. Similar results were obtained by Amalia & Widodo,(Amalia & Widodo, 2021) who explained that a positive perception of taxes encourages greater voluntary compliance among taxpayers. Furthermore, this is supported by the research of Fitriani & Zain,(Fitriani & Zain, 2021) which shows that psychological factors, such as perception, have an influence on timely tax reporting awareness.

3.3. The Influence of Tax Knowledge and Tax Perception on Tax Reporting Compliance

Based on the results of the F-test, the calculated F value was 41.332 with a significance of < 0.001, which means it is far smaller than the specified significance level ($\alpha = 0.05$). This indicates that the regression model is simultaneously significant, meaning that the variables X1 (Tax Knowledge) and X2 (Tax Perception) together have a significant effect on variable Y (Tax Compliance). Meanwhile, from the regression analysis, an R^2 value of 0.592 or 59.2% was obtained. This means that 59.2% of the variation or change in taxpayer compliance can be explained by tax knowledge (X1) and tax perception (X2). The remaining 40.8% is explained by other variables outside this research model.

From the perspective of the attribution theory proposed by Weiner,(Weiner, 1986) tax compliance behavior can be seen as the result of internal attribution, that is, when individuals consider compliance as a personal responsibility based on their knowledge and perception of tax obligations. If taxpayers attribute compliance to moral or social responsibility, then compliant behavior will consistently emerge. According to Palil and Mustapha (2011), taxpayers' understanding of the tax system and regulations significantly increases voluntary compliance. Meanwhile, Wahyuni and Meiranto(Wahyuni & Meiranto, 2020) explain that a positive perception of tax services and systems encourages increased tax reporting compliance.

4. Conclusion

The results of the partial test (t-test) show that the Tax Knowledge variable has a significant effect on PPh 21 Tax Reporting Compliance. This means that the higher the level of tax knowledge that employees possess, the better their compliance in reporting PPh 21. The results of the partial test (t-test) also show that the Tax Perception variable has a significant effect on PPh 21 Tax Reporting Compliance, which means that the more positive the employees' perception of taxes, both in terms of benefits and fairness, the higher their compliance in reporting taxes. The results

of the simultaneous test (F-test) indicate that the Tax Knowledge and Tax Perception variables simultaneously affect PPh 21 Tax Reporting Compliance.

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