



THE COMPLIANCE ECOSYSTEM: INTEGRATING PERSONAL, SOCIAL, AND INSTITUTIONAL FACTORS IN INCOME TAX COMPLIANCE

Suparna Wijaya¹⁾, Nisrina Daryatinnisa²⁾, Rizki Sahrul Romadon³⁾, Rifda Nisrina Zikri⁴⁾, Sevina Nurul Amelia⁵⁾, Vania Patricia Quinnita⁶⁾

- 1) suparnawijaya@upnvj.ac.id, Universitas Pembangunan Nasional Veteran Jakarta
- 2) 2210112001@mahasiswa.upnvj.ac.id, Universitas Pembangunan Nasional Veteran Jakarta
- 3) 2210112015@mahasiswa.upnvj.ac.id, Universitas Pembangunan Nasional Veteran Jakarta
- 4) 2210112025@mahasiswa.upnvj.ac.id, Universitas Pembangunan Nasional Veteran Jakarta
- 5) 2210112031@mahasiswa.upnvj.ac.id, Universitas Pembangunan Nasional Veteran Jakarta
- 6) 2210112033@mahasiswa.upnvj.ac.id, Universitas Pembangunan Nasional Veteran Jakarta

Abstract

This study aims to analyze the factors that influence individual taxpayer compliance on income tax revenue through a systematic literature review approach. Data were collected from 30 research articles published in nationally and internationally accredited journals between 2019-2024, using strict inclusion and exclusion criteria. The analysis results reveal that taxpayer compliance is influenced by two main factor groups: (1) internal factors, including understanding of tax regulations, tax awareness, intrinsic motivation, and taxpayer perceptions; and (2) external factors, comprising tax service quality, effectiveness of tax sanctions, tax socialization, and implementation of tax technology. The findings also reveal interactions between internal and external factors that synergistically affect taxpayer compliance levels. The theoretical implications enrich the understanding of tax compliance determinants within Indonesia's self-assessment system context, while practical implications provide recommendations for tax authorities to develop integrated strategies targeting improvements in both factor groups to enhance taxpayer compliance.

Keywords: External Factors, Income Tax, Internal Factors, Systematic Literature Review, Tax Compliance

INTRODUCTION

Taxes play a strategic role in national development as a sustainable primary source of state revenue. In Indonesia's State Budget (APBN), tax contributions to total state revenue reached 82.39% in 2023, with income tax (PPh) as the largest contributor, accounting for 52.37% of total tax revenue (Ministry of Finance of the Republic of Indonesia, 2023). The optimization of income tax revenue heavily depends on taxpayer compliance, particularly individual taxpayers, whose numbers far exceed corporate taxpayers.

The implementation of a self-assessment system in Indonesia's tax administration, which fully entrusts taxpayers to calculate, pay, and report their tax obligations, makes tax compliance a crucial issue (Sinaga & Arista, 2022). However, the compliance level of individual taxpayers in Indonesia remains relatively low. Data from the Directorate General of Taxes shows that the formal compliance ratio of individual taxpayers in submitting Annual Income Tax Returns in 2022 only reached 73.62%, while the established target was 80% (DGT, 2023). The gap between potential and actual income tax revenue indicates fundamental problems in taxpayer compliance.

Analyzing the factors that influence individual taxpayer compliance becomes urgent in efforts to optimize income tax revenue. Various studies have been conducted to identify determinants of tax compliance, but the results tend to vary and have not been comprehensively integrated. Ariesta and Febriani (2024) identified several factors such as tax awareness, understanding of regulations, and perceptions of tax fairness as important determinants of taxpayer compliance. Meanwhile, Saroh and Ratnawati (2023) emphasized the importance of taxpayer participation and service quality in maximizing tax compliance.

This study aims to comprehensively analyze the factors that influence individual taxpayer compliance with income tax through a systematic literature review approach.



Specifically, the objectives of this research are: (1) to identify and classify internal and external factors that influence individual taxpayer compliance; (2) to analyze how interactions between these factors affect the level of taxpayer compliance; and (3) to formulate evidence-based policy recommendations to improve taxpayer compliance.

The contribution of this research lies in the comprehensive integration of recent findings in tax literature to produce a holistic understanding of the factors affecting individual taxpayer compliance. The results of this study are expected to serve as an empirical basis for tax authorities in formulating effective policies and strategies to improve taxpayer compliance and optimize income tax revenue in Indonesia.

LITERATURE REVIEW

Conceptualization of Tax Compliance

Tax compliance is defined as the willingness of taxpayers to fulfill their tax obligations in accordance with applicable regulations without requiring law enforcement actions (Alm, 2019). The dimensions of tax compliance consist of formal compliance and material compliance. Formal compliance refers to the fulfillment of administrative obligations, such as tax ID registration, timely tax return submission, and tax payments according to deadlines. Meanwhile, material compliance relates to substantive correctness, namely the accuracy of calculation and reporting of tax objects, income, deductions, and the amount of tax owed (Timothy & Abbas, 2021).

In a theoretical context, tax compliance can be explained through several conceptual frameworks. First, the deterrence theory developed by Allingham and Sandmo (1972) which views tax compliance as the result of a rational calculation between benefits and risks. Taxpayers are assessed to be compliant if the expectations of sanctions and the likelihood of detection are high enough. Second, the tax morale theory by Torgler (2007) which emphasizes non-economic aspects such as norms, ethics, and intrinsic motivation as important determinants of compliance. Third, the theory of planned behavior by Ajzen (1991) which explains compliance through the interaction between attitudes, subjective norms, and perceived behavioral control.

Recent developments in the conceptualization of tax compliance lead to a holistic model that integrates economic, psychological, sociological, and institutional factors. Batrancea et al. (2019) in a cross-country study across 44 countries showed that tax compliance is a function of trust in tax authorities and perception of the authority's power. Bruno (2019) emphasized the importance of considering institutional context and economic transition in understanding the dynamics of tax compliance.

Internal Factors of Taxpayer Compliance

Internal factors refer to personal characteristics and cognition of taxpayers that influence their decisions to comply with tax obligations. Tax knowledge and understanding are very important internal factors. Bornman and Ramutumbu (2019) conceptualized tax knowledge in three dimensions: declarative knowledge (what to do), procedural knowledge (how to do it), and strategic knowledge (when and why to do it). Kurniawan (2020) found a positive correlation between tax education at the higher education level with tax knowledge and personal tax compliance.

Tax awareness reflects taxpayers' understanding and appreciation of the function and importance of taxes for development. Darmayani and Budiarta (2020) proved that tax awareness has a positive effect on taxpayer compliance. This awareness is formed through the internalization process of tax values and understanding of the collective benefits of tax payments.



Taxpayers' internal motivation, both intrinsic and extrinsic, also plays an important role. Intrinsic motivation relates to personal satisfaction and fulfillment of moral obligations, while extrinsic motivation relates to external incentives or consequences. Hantono (2021) identified that tax morale as a component of intrinsic motivation significantly influences tax compliance. Taxpayers' perceptions of the tax system, including tax fairness, management transparency, and trust in the government, also affect compliance. Toniarta and Merkusiwati (2023) showed that trust in the government has a positive effect on individual taxpayer compliance.

External Factors of Taxpayer Compliance

External factors include environmental elements and tax systems that are beyond taxpayers' control. The quality of tax services becomes a crucial external factor. Pujilestari et al. (2021) proved that improving the quality of tax services has a positive effect on taxpayer compliance. Dimensions of service quality include reliability, responsiveness, assurance, empathy, and adequate physical evidence.

The effectiveness of tax sanctions serves as a factor in preventing non-compliance. Tax sanctions, both administrative and criminal, can provide a deterrent effect for violators and increase the perception of non-compliance risk. Wicaksari and Wulandari (2021) showed a positive correlation between the firmness of tax sanctions and the level of taxpayer compliance. Tax socialization and education are important instruments in shaping taxpayers' understanding and awareness. Ristanti et al. (2022) proved that tax socialization is effective in increasing taxpayer compliance through increased knowledge and changes in attitudes toward taxes.

Modernization and tax technology also significantly influence compliance. The implementation of e-filing systems, e-billing, and digitalization of tax administration makes it easier for taxpayers to fulfill their tax obligations. Suprayogo and Hasymi (2018) found that the implementation of an e-filing system has a positive effect on individual taxpayer compliance.

Research Conceptual Framework

Based on the literature review, this study develops a conceptual framework that integrates internal and external factors as determinants of individual taxpayer compliance. This framework emphasizes the dynamic interaction between internal factors (knowledge, awareness, motivation, and perception) and external factors (service quality, sanctions, socialization, and technology) in shaping tax compliance. Tax compliance itself is viewed as a continuum from non-compliance to voluntary compliance, which is influenced by a combination of these factors.

This conceptual framework also considers contextual moderation such as socio-economic conditions, tax systems, and compliance culture that can affect the intensity of the relationship between determinant factors and tax compliance. Thus, this framework offers a more comprehensive and nuanced perspective in understanding the dynamics of individual taxpayer compliance.

METHODS

Research Approach and Design

This study uses a systematic literature review (SLR) approach to comprehensively and integratively analyze various empirical studies regarding factors that influence individual taxpayer compliance. The SLR approach was chosen because it allows for the synthesis of scientific evidence in a systematic, transparent, and replicable manner (Kitchenham & Charters, 2007). The research design follows the PRISMA protocol (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) which consists of four main stages: identification, screening, eligibility, and inclusion.



Search Strategy and Selection Criteria

Literature search was conducted on electronic databases including Scopus, Web of Science, Science Direct, Google Scholar, and Portal Garuda. The search keywords used were combinations of: "tax compliance", "individual taxpayer", "income tax", "compliance factors", "kepatuhan pajak", "wajib pajak orang pribadi", "pajak penghasilan", and "faktor kepatuhan pajak". The search period was limited from January 2019 to March 2024 to ensure findings relevant to the current tax context.

Inclusion criteria applied include: (1) empirical studies that analyze factors of individual taxpayer compliance; (2) published in peer-reviewed journals; (3) available in Indonesian or English; and (4) have a clear research methodology. Exclusion criteria include: (1) studies that focus on corporate taxpayers; (2) conceptual studies without empirical components; (3) unpublished theses, dissertations, or conference proceedings; and (4) paid articles that cannot be accessed.

Data Extraction and Analysis

Data from studies that met the inclusion criteria were extracted into a data matrix that included information: authors, year of publication, research location, sample, data collection methods, factors analyzed, and main findings. Data analysis was conducted with a narrative synthesis approach that integrates quantitative and qualitative findings from various studies. Furthermore, thematic analysis was conducted to identify patterns and themes that emerged related to factors that influence taxpayer compliance. The analysis also considered the heterogeneity of studies in terms of location, tax context, and methodology to ensure contextual and comprehensive interpretation.

Study Quality Assessment

To ensure the quality and validity of findings, each study included in the review was assessed using a critical assessment tool adapted from the Critical Appraisal Skills Programme (CASP). The assessment covered aspects such as clarity of research objectives, appropriateness of methodology, sampling strategy, validity and reliability of instruments, data analysis, and significance of findings. Studies were categorized based on their quality (high, medium, low) and weighted proportionally in the synthesis of findings.

RESULTS AND DISCUSSION

Characteristics of Analyzed Studies

Of the 30 studies that met the inclusion criteria, 18 studies (60%) were conducted in Indonesia and 12 studies (40%) were conducted in other countries. Most studies (23 studies, 76.7%) used a quantitative approach with surveys as the main data collection method, while 4 studies (13.3%) used a qualitative approach and 3 studies (10%) used a mixed approach. Sample sizes varied from 75 to 500 respondents for quantitative studies. All studies focused on individual taxpayers, with some studies specifically researching certain groups such as SMEs, professionals, or employees.

Analysis of Internal Factors of Taxpayer Compliance

Knowledge and Understanding of Taxation

Analysis of 15 studies that examined the influence of tax knowledge and understanding showed consistency in findings that this variable has a significant positive effect on taxpayer compliance. Bornman and Ramutumbu (2019) identified three dimensions of tax knowledge that play an important role: factual knowledge about tax regulations, procedural knowledge about how to fulfill tax obligations, and contextual knowledge about when and why these obligations must be fulfilled.

A study by Kurniawan (2020) in Indonesia found that tax education during higher education positively correlates with the level of tax knowledge, which in turn increases personal



tax compliance. This finding is reinforced by Ristanti et al. (2022) which showed that a good understanding of tax regulations not only facilitates technical compliance but also reduces errors in tax reporting and payment.

Further analysis revealed variations in the influence of tax knowledge dimensions. Procedural knowledge about how to calculate and report taxes has a stronger influence compared to factual knowledge about tax regulations. The implication is that tax education strategies should emphasize practical and applicable aspects rather than just socializing regulations.

Tax Awareness and Tax Morale

Tax awareness, which reflects the internalization of tax values and functions, was found to have a positive effect on taxpayer compliance in 12 studies analyzed. Darmayani and Budiarta (2020) showed that taxpayer awareness is a strong predictor of tax compliance, even stronger than the tax sanctions variable. In line with these findings, Toniarta and Merkusiwati (2023) found that taxpayer awareness has a significant positive effect on individual taxpayer compliance in Bali.

Tax morale, which is closely related to tax awareness, also plays an important role in shaping voluntary compliance. Hantono (2021) in his study of individual taxpayers found that tax morale significantly affects tax compliance. This finding is in line with a cross-country study by Timothy and Abbas (2021) which showed that tax morale moderates the relationship between perception of fairness and tax compliance.

Analysis showed that awareness and tax morale are formed through a complex process involving education, value socialization, and positive experiences with the tax system. The studies analyzed also indicate that socio-cultural factors influence variations in the level of awareness and tax morale between communities and regions.

Motivation and Attitudes of Taxpayers

Taxpayer motivation, both intrinsic and extrinsic, emerged as a significant factor in 8 studies analyzed. Alm (2019) identified that tax compliance motivation is influenced not only by economic calculations but also by social norms, perceptions of fairness, and morality. A study by Saroh and Ratnawati (2023) revealed that motivation to contribute to national development is an important driver of tax compliance among professional taxpayers.

Positive attitudes toward taxes also correlate with higher tax compliance. Madjodjo and Baharuddin (2022) found that positive attitudes toward the tax system increase the willingness of SME taxpayers to comply with tax obligations. This attitude is formed through perceptions about the fairness of the tax system, transparency in the use of tax funds, and the quality of services received.

An interesting finding is the interaction between intrinsic and extrinsic motivation in shaping tax compliance. Strategies that combine strengthening intrinsic motivation (through education about the benefits of taxes) with extrinsic motivation (through incentives and sanctions) prove to be more effective than approaches that rely on only one type of motivation.

Analysis of External Factors of Taxpayer Compliance

Quality of Tax Services

Analysis of 10 studies that examined the influence of service quality showed that this variable consistently has a positive effect on taxpayer compliance. Pujilestari et al. (2021) found that service quality has a positive and significant effect on individual taxpayer compliance. The service dimensions with the most influence are reliability and responsiveness of tax officers.

Senusi et al. (2024) in their study in Jambi identified that ease of access to information, courtesy and friendliness of officers, and certainty in resolving tax issues are the service quality elements most appreciated by taxpayers. This study also revealed that perception of service quality has a greater influence on newly registered taxpayers compared to long-registered taxpayers.



Another important finding is the reciprocal relationship between service quality and taxpayer trust. Good service increases taxpayer trust in tax authorities, which in turn increases compliance. The implication is that tax compliance improvement strategies should prioritize improving service quality as an initial step to build trust and positive relationships with taxpayers.

Tax Sanctions

The effectiveness of tax sanctions as an instrument to prevent non-compliance was analyzed in 11 studies. Wicaksari and Wulandari (2021) found that tax sanctions have a positive and significant effect on individual taxpayer compliance. Firmness in applying sanctions, clarity of sanction rules, and consistency of enforcement are important elements in building the deterrence effect of tax sanctions.

Interesting findings emerged from the study of Darmayani and Budiarta (2020) which revealed that the effectiveness of tax sanctions varies based on taxpayer characteristics. Sanctions are more effective for high-risk taxpayers compared to taxpayers who have high awareness and tax morale. This indicates the importance of a differentiated approach in applying tax sanctions.

Analysis also showed an interaction between perception of probability of detection (audit) and effectiveness of sanctions. Severe sanctions will not be effective if taxpayers perceive that the likelihood of detecting tax violations is low. This finding is in line with deterrence theory which emphasizes the interaction between severity and certainty in the effectiveness of punishment.

Tax Socialization and Education

Nine studies that analyzed the influence of tax socialization and education showed consistency in findings that this variable has a positive effect on taxpayer compliance. Ariesta and Febriani (2024) found that tax socialization not only has a direct effect on compliance but also moderates the relationship between tax understanding and taxpayer compliance. Effective socialization can strengthen the positive influence of tax understanding on compliance.

Analysis of socialization methods revealed that diversification of socialization channels (social media, webinars, direct consultation) and personalization of socialization content based on taxpayer segments increase the effectiveness of socialization. Ristanti et al. (2022) found that socialization through social media is more effective for young taxpayers, while direct consultation is more effective for senior taxpayers.

Another important finding is that the effectiveness of tax socialization depends on the credibility of information sources and the quality of socialization materials. Socialization delivered by credible authorities and using easy-to-understand materials proves to be more effective in increasing taxpayer understanding and awareness.

Implementation of Tax Technology

The influence of tax technology implementation on taxpayer compliance was analyzed in 7 studies. Suprayogo and Hasymi (2018) found that the implementation of an e-filing system has a significant positive effect on individual taxpayer compliance. Internet understanding moderates this relationship, indicating the importance of digital literacy in optimizing the benefits of tax technology.

Pratama and Urumsah (2024) revealed that modernization of the tax administration system, including the implementation of e-filing and e-billing, serves as a moderating variable that strengthens the influence of determinants of SME taxpayer compliance. Tax technology not only increases administrative efficiency but also improves taxpayer perception of the ease of fulfilling tax obligations.

Further analysis identified several challenges in the implementation of tax technology, especially related to technology access and digital literacy. Inequality in internet access and



digital devices, as well as variations in technology usage capabilities among taxpayer groups, become factors that can moderate the effectiveness of tax technology in increasing compliance. These findings highlight the importance of an inclusive approach in tax digitalization that considers the diversity of taxpayer characteristics.

Interaction Between Factors and Implications

Comprehensive analysis of 30 studies revealed complex interactions between internal and external factors in influencing taxpayer compliance. Several significant interaction patterns are:

Tax Knowledge and Service Quality

The interaction between tax knowledge and service quality shows a synergistic effect. Taxpayers with good tax understanding are better able to optimally utilize tax services, while good service quality facilitates the practical application of tax knowledge. Nurhakim and Pratomo (2015) found that the combination of high taxpayer understanding and good service quality results in a higher level of compliance compared to the individual effect of each factor.

Tax Awareness and Tax Socialization

Tax awareness and tax socialization have a reciprocal relationship that is mutually reinforcing. Effective tax socialization increases tax awareness, while high tax awareness makes taxpayers more responsive to tax socialization. Ariesta and Febriani (2024) identified that tax socialization moderates the influence of tax awareness on compliance, with a stronger moderation effect on taxpayers with low initial awareness.

Intrinsic Motivation and Tax Sanctions

The interaction between intrinsic motivation and tax sanctions shows a complex pattern. For taxpayers with high intrinsic motivation, the influence of tax sanctions tends to be minimal. Conversely, for taxpayers with low intrinsic motivation, tax sanctions become a significant determinant of compliance. This finding indicates the importance of taxpayer segmentation in implementing compliance enforcement strategies.

Tax Technology and Service Quality

The implementation of tax technology and service quality complement each other in increasing taxpayer compliance. User-friendly technology enhances the perception of service quality, while good service support facilitates the adoption of tax technology. Sinaga and Arista (2022) found that the positive effect of tax technology on taxpayer compliance is strengthened by high tax service quality.

The implication of the interaction between these factors is the importance of a holistic and integrated approach in taxpayer compliance improvement strategies. Strategies that focus on only one factor without considering its interaction with other factors tend to be less effective. Tax authorities need to develop comprehensive strategies that simultaneously target internal and external factors, considering how interactions between factors can be optimized to achieve synergistic effects.

Policy Implications

Findings from a comprehensive analysis of factors influencing individual taxpayer compliance have several important implications for tax policy development in Indonesia. Here are evidence-based recommendations to improve taxpayer compliance:

Development of Integrated Education Strategies

Findings about the importance of tax knowledge and understanding indicate the need for a comprehensive education strategy. Tax authorities should:

1. Develop easily understood tax curricula that are relevant to the specific needs of various taxpayer segments;
2. Integrate tax education into the formal education system from secondary school to university level;



3. Facilitate continuous access to tax information and training through digital platforms and tax service centers;
4. Design educational materials that emphasize both practical aspects (how to calculate and report taxes) and philosophical aspects (function and benefits of taxes).

An effective education strategy will increase taxpayer understanding, reduce reporting errors, and ultimately increase tax compliance.

Quality-Based Tax Service Reform

Service quality has proven to be an important determinant of taxpayer compliance. To improve service quality, tax authorities are recommended to:

1. Implement service excellence standards across all tax service offices;
2. Develop a performance management system that measures and provides incentives for service quality;
3. Provide regular training for tax officers to improve technical competence and soft skills
4. Implement a real-time taxpayer feedback system for service evaluation and improvement;
5. Develop a personalized service approach based on taxpayer segmentation.

Improving service quality will build positive perceptions and taxpayer trust in tax authorities, which is an important foundation for voluntary compliance.

Modernization and Digital Inclusion

Findings on the positive influence of tax technology on compliance indicate the importance of accelerating the digitalization of the tax system. However, accessibility and digital literacy challenges need to be addressed through strategies:

1. Development of intuitive and user-friendly tax applications for various levels of digital literacy;
2. Provision of adequate digital infrastructure in areas with limited access;
3. Implementation of digital literacy training programs for taxpayers, especially in rural areas and for elderly groups;
4. Integration of digital tax systems with platforms already familiar to the community, such as mobile banking applications or e-commerce;
5. Development of alternative options for taxpayers with digital access limitations.

An inclusive approach to tax digitalization will ensure that the benefits of technology can be felt by all taxpayer segments.

Implementation of Proportional and Consistent Tax Sanctions

The effectiveness of tax sanctions as an instrument to prevent non-compliance depends on the proportionality and consistency of their application. Recommendations related to tax sanctions include:

1. Development of a tiered sanction system that is proportional to the level of violation;
2. Increased transparency in the application of sanctions to build perceptions of fairness;
3. Implementation of consistent detection and enforcement systems to increase perception of probability of detection;
4. Application of a balanced approach between sanctions (deterrence) and incentives (reward) to encourage compliance;
5. Effective socialization regarding the consequences of non-compliance to build awareness of risks;

A fair, transparent, and consistent sanction system will increase the deterrence effect without reducing taxpayer trust in tax authorities.

Segmentation and Personalization of Compliance Strategies

Findings on taxpayer heterogeneity and variations in compliance determinants indicate the importance of a segmented approach. Tax authorities should:



1. Develop taxpayer segmentation models based on risk profiles, motivations, and demographic characteristics;
2. Design personalized compliance strategies for each segment;
3. Implement a responsive regulation approach that adjusts intervention intensity based on taxpayer compliance profiles;
4. Conduct regular evaluations of the effectiveness of strategies for each segment;
5. Optimize allocation of enforcement resources based on compliance risk analysis.

A segmented approach will increase the efficiency and effectiveness of tax compliance strategies by optimizing interventions that are appropriate to the specific characteristics of each taxpayer group.

CONCLUSION

Conclusion

Comprehensive analysis of 30 empirical studies on factors that influence individual taxpayer compliance resulted in several important conclusions. First, taxpayer compliance is influenced by complex interactions between internal factors (tax knowledge, tax awareness, motivation, and perception) and external factors (service quality, tax sanctions, socialization, and tax technology). Second, the effectiveness of each factor varies based on taxpayer characteristics and tax context, indicating the importance of a segmented approach in tax compliance strategies.

Third, there are synergistic effects from interactions between factors, where the optimal combination of internal and external factors results in a higher level of compliance compared to the individual effect of each factor. Fourth, an integrated approach that simultaneously targets various determinants of compliance proves to be more effective than isolated interventions on one factor.

This study contributes to the development of a more comprehensive theoretical framework of tax compliance by integrating economic, psychological, sociological, and institutional perspectives. The research findings also enrich understanding of the dynamics of tax compliance in the context of Indonesia's self-assessment system, particularly how various factors interact in shaping individual taxpayer compliance decisions.

Research Limitations

Although this study has attempted to comprehensively analyze factors that influence taxpayer compliance, there are several limitations that need to be considered. First, heterogeneity of methodology and context in the studies analyzed limits the generalization of findings. Second, the majority of studies used cross-sectional designs that limit causal inference about relationships between variables. Third, limitations in the availability of longitudinal studies limit understanding of the dynamics of tax compliance over time, especially in responding to changes in tax policy.

Recommendations for Future Research

Based on the findings and limitations of this research, several directions for future research can be identified:

1. Longitudinal research to understand the dynamics of tax compliance over time and the long-term impact of compliance interventions
2. Experimental studies to identify causal relationships between specific interventions and changes in compliance behavior
3. Cross-cultural comparative studies to understand how socio-cultural contexts influence determinants of tax compliance
4. Microeconomic analysis with panel data to identify heterogeneity in taxpayer responses to tax policies



5. Studies on the role of new technologies such as blockchain, artificial intelligence, and big data analytics in improving tax compliance
 6. Interdisciplinary research that integrates economic, psychological, sociological, and computational science perspectives in understanding tax compliance behavior
- Future research also needs to further explore how various factors interact in specific contexts such as SME taxation, digital economy, and international taxation.

Recommendations for Practitioners and Policy Makers

For tax practitioners and policy makers, the main recommendation from this research is the importance of adopting a holistic and integrated approach in strategies to improve taxpayer compliance. This strategy should:

1. Combine interventions that target internal factors (education, socialization) and external factors (service, technology, sanctions)
2. Apply taxpayer segmentation to ensure targeted and efficient interventions
3. Build taxpayer trust through transparency, fairness, and accountability in the tax system
4. Utilize digital technology and data analytics to optimize tax administration and personalization of services
5. Develop a continuous evaluation system to measure the effectiveness of compliance strategies and make necessary improvements

By implementing these recommendations, tax authorities can develop a tax ecosystem that encourages voluntary compliance, increases tax revenue, and ultimately supports sustainable economic and social development.

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