
The Influence of the Self Assessment System on Compliance Individual Taxpayers in Subang Regency

Ading Rahman Sukmara¹, Sukmayadi²

¹Universitas Galuh

²Universitas Sebelas April

E-mail: adingrahman70@gmail.com, sukmayadi@unsap.ac.id

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Abstract: *This study aims to examine the effect of the self-assessment system on individual taxpayer compliance. The method used in this research is a quantitative research method. This research uses primary data sourced from KPP Pratama Subang. The sample used was 100 samples, the sample was determined using the slovin formula. Data collection techniques were obtained from observations and questionnaires. Then tested the validity, reliability, classic assumption test, simple regression analysis, and hypothesis testing. The results of the normality test for the two research variables are a significant value of $0.061 > 0.05$, so it can be concluded that the residual values are normal distribution. The results of the heteroscedasticity test on the research variables were a significant value of $0.181 > 0.05$. The results of a simple regression analysis between the effect of the self-assessment system (X) on the individual taxpayer compliance variable (Y) show that the regression coefficient is 0.349 and the constant value is 52.902. Thus the regression equation obtained is $Y = 52.902 + 0.349 X$. Where X is the self assessment system and Y is the compliance of individual taxpayers. The test results show that the self-assessment system and Y is individual taxpayer compliance. The test results show that the self-assessment system has an effect on individual taxpayer compliance. From the results of hypothesis testing, the t test produces tcount $4.926 > t_{table} 1.984$. Thus it can be concluded that H_0 is rejected, H_a is accepted and the significant value is 0.000, which means it is smaller ($<$) than 0.05. This means that there is a relationship between the self-assessment system and individual taxpayer compliance.*

INTRODUCTION

Taxes are a tool for the government to achieve its goal of obtaining direct and indirect revenues from the community to finance routine expenditure as well as national and economic development of the community. The tax system always changes from time to time according to developments in society and the country, both in the state sector and in the social and economic sectors. Mardiasmo (2018) states that tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. Law Number 7 of 2021 concerning Harmonization of Tax Regulations, that is to provide legal certainty, simplification of tax administration, convenience and justice to taxpayers who have certain gross turnover within a certain period, as well as to implement international agreements in the field of taxation while still paying attention For good governance, fiscal policy needs to be provided through adjusting regulations in the field of income tax. Rianty, M. and Putri, N.K. (2020) states that taxpayers are individuals or entities, including paying taxes, withholding taxes and collecting taxes, who have tax rights and obligations in accordance with the provisions of tax laws and regulations.

Mustaqien (2018) states that tax collection is a form of citizen's obligation as a taxpayer and an active role in financing various state needs, namely in the form of national development, the implementation of which is regulated in laws and regulations for the purpose of the welfare of the nation and state. Taxes are the obligation of every citizen who has income in the form of salary, wages, honorarium, allowances and other payments received or obtained by domestic individual taxpayers in connection with work or position, services and activities. (Juita, 2020). Self assessment system, self assessment consists of two English words, namely self, which means alone, and assessment, which means assessing and calculating. Thus, the meaning of a self-assessment system is to calculate or assess itself, so it is the taxpayer himself who calculates and assesses the fulfillment of his tax obligations. A self-assessment system is a tax collection system that gives full authority to taxpayers to calculate, calculate, deposit and report the amount of tax debt themselves. This is in accordance with Rahayu's statement (2017: 111), which states that the self-assessment system is a tax system that gives taxpayers confidence to fulfill and carry out their own tax obligations and rights.

In the self-assessment tax collection system, taxpayers are burdened with the obligation to report all relevant information in their tax report (SPT), calculate the Tax Imposition Base (DPP), calculate the amount of tax owed, and pay the amount of tax owed in installments. To provide legal certainty for taxpayers regarding the implementation of tax collection using a self-assessment system, if within a period of 5 (five) years as intended in paragraph (1) from the time the tax becomes payable, the end of the Tax Period, part of the Tax Year, or the end of the Tax Year, the Director General of Taxes does not issue a tax assessment letter, the amount of tax payments notified in the Periodic Tax Return or Annual Tax Return has essentially become fixed by itself or has become certain by law in accordance with the provisions of tax laws and regulations.

The procedure for collecting taxes using a self-assessment system is successful if the public has high tax knowledge and discipline, where the characteristics of a self-assessment system are legal certainty, simple calculations, easy implementation, fairer and more equitable, and tax calculations are carried out by taxpayers. This is also in accordance with Judisseno's statement (2021) which states that the Self-assessment system is implemented to provide maximum trust for the community in order to increase awareness and community participation in paying their taxes." As a consequence, the public must really know the procedures for

calculating taxes and everything related to tax compliance regulations. The self-assessment system causes taxpayers to experience a heavy burden because all activities to fulfill tax obligations are carried out by the taxpayers themselves.

Factors that increase taxpayer compliance include taxpayer awareness. Taxpayer awareness will increase if taxpayers have a good perception of tax itself. The level of taxpayer awareness can be reflected in the taxpayer's seriousness and desire to comply with applicable tax regulations. This is in accordance with research conducted by Rahman in Kundalini (2018), which concluded that the taxpayer awareness factor has a positive and significant influence on taxpayer compliance. The second factor that influences taxpayer compliance is income. Income or income can be interpreted as the amount of money received by a person within a certain period of time, whether in the main or side job. Taxpayer compliance is one of the important things that must be considered in efforts to optimize tax revenues. Meanwhile, Simanungkalit (2017) stated that there are several factors that can influence taxpayer compliance, such as the condition of the tax administration system providing services to taxpayers, tax rates, tax audits, tax law enforcement and tax knowledge.

The Pratama Tax Service Office (KPP) is the KPP with the largest number and is spread throughout Indonesia, so this KPP also serves the largest number of taxpayers. The Pratama Subang Tax Service Office (KPP) is a work unit of the Directorate General of Taxes which is tasked with serving public taxation. The problem regarding the self-assessment system itself can be seen from previous research such as that conducted by Balfas (2017) who conducted research entitled, *The Effect of Implementing the Self-Assessment System and Tax Administration on the Level of Taxpayer Compliance*, showing that when implementing the self-assessment system there are still many taxpayers who are not yet able to calculate the tax owed themselves, because taxpayers tend to experience difficulties in calculating the tax owed. Then there are still many taxpayers who are reluctant to carry out their obligations to pay taxes and there is low awareness of taxpayers, this can be seen from the lack of awareness of taxpayers in paying and returning Tax Returns (SPT). Then, research conducted by Ardian (2018), *Self-assessment system and service quality on taxpayer compliance*, stated that low taxpayer compliance is due to the large number of taxpayers who create NPWPs just to obtain credit or borrow money, avoid foreign fiscal taxes, and the existence of a double NPWP. As a result, taxpayers often do not submit SPTs on time, not all of the SPTs submitted are correct, sometimes the SPTs submitted by taxpayers do not correspond to reality.

Based on the results of initial observations at the Pratama Subang Tax Service Office (KPP), individual taxpayer compliance is not yet optimal. The data obtained regarding taxpayers for the last four years is as follows :

Table 1. Compliance of Individual Taxpayers Registered at the Pratama Subang Tax Service Office (KPP) for the 2019 – 2022 Period

Year	Number of Registered WPOPs	Number of WPOPs Registered with Mandatory SPT	WPOP Compliance Rate (%)
2019	28.894	48.340	63.04%
2020	36.148	52.425	71.93%
2021	34.509	40.894	88.48%
2022	29.216	26.466	116.52%

Source: KPP Pratama Subang 2023

Based on table 1 above, it can be seen that the number of individual taxpayers registered

at KPP Pratama Subang in 2019-2020 has increased by 7,254 taxpayers, from 28,894 to 36,148 taxpayers. However, it can be seen in the table above that in 2020-2021 the number of individual taxpayers registered at KPP Pratama Subang decreased by 1,639 taxpayers, from 36,148 to 34,509 taxpayers. And it can be seen that in 2021-2022 the number of registered individual taxpayers has decreased quite significantly, namely 5,293 taxpayers, from 34,509 to 29,216 taxpayers.

Based on the table above, it can be seen that individual taxpayers who are registered as mandatory for SPT at KPP Pratama Subang are as follows. In 2019-2020 there was an increase of 4,085 taxpayers, from 48,340 to 52,425 taxpayers. However, in 2020-2021, individual taxpayers experienced a significant decrease, namely 11,531 taxpayers, from 52,425 to 40,894 taxpayers. And in 2021-2022, individual taxpayers experienced a significant decrease, namely 14,428 taxpayers, from 40,894 to 26,466 taxpayers. The percentage of compliance level of individual taxpayers at KPP Pratama Subang, namely, in 2019 the percentage of compliance was 63.04%. The percentage of compliance that occurred in 2020 was 71.93%. The percentage of compliance that occurred in 2021 was 88.48%. The percentage of compliance that occurred in 2022 was 116.52%. Based on the analysis and discussion of the research results of Fitriani, Lasmaya, and Sidharta (2021), it can be concluded that the self-assessment system can be categorized as quite good. However, there are still things that are not optimal, where procedures or tax administration systems that are difficult to obtain a NPWP make taxpayers reluctant to register with the KPP.

Based on the description above, the researcher is interested in conducting research with the objectives of 1) how is the implementation of the self-assessment system at KPP Pratama Subang?, 2) how is the Compliance of Individual Taxpayers at KPP Pratama Subang?, 3) how is the influence of the self-assessment system on the compliance of Individual Taxpayers Personal at KPP Pratama Subang?.

LITERATURE REVIEW

Tax

Andriani in Rahayu (2017: 27) states that tax is a contribution to the state (which can be enforced) which is owed by those who are obliged to pay it according to regulations with no return, which can be directly appointed, and whose purpose is to finance expenses. generally related to the state's duty to administer government. Then Soemitro in Mardiasmo (2019:3) stated that taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counterperformance) which can be directly demonstrated and which are used to pay for public expenses.

Based on the definition above, the definition of tax is a contribution that can be enforced, where the government can force taxpayers to fulfill their obligations by using forced letters and confiscations. Every taxpayer who pays contributions or taxes to the state will not receive remuneration that can be directly demonstrated. However, the rewards indirectly obtained by taxpayers are in the form of government services aimed at the entire community through the provision of irrigation facilities, roads, schools, and so on.

Self Assessment System

Rahayu (2018) states that the self-assessment system is a system that gives taxpayers confidence to fulfill and carry out their own tax obligations and rights. Then Waluyo (2017:17) states that the Self assessment system is a tax collection system that gives authority, trust and

responsibility to taxpayers to calculate, calculate, pay and report the amount of tax that must be paid themselves. Furthermore, Mardiasmo (2019:9) stated that the Self-assessment system is a tax collection system that gives taxpayers the authority to determine for themselves the amount of tax owed.

The characteristics are :

1. The authority to determine the amount of tax payable rests with the taxpayer himself.
2. Active taxpayers start by calculating, depositing and reporting the tax owed themselves.
3. The tax authorities do not interfere and only supervise

Based on the definition put forward by these experts, it can be said that a self-assessment system is a tax collection system that emphasizes taxpayers to be active in fulfilling their tax obligations, namely in calculating, calculating, paying and reporting the amount of tax that must be paid themselves.

Individual Taxpayer Compliance

According to Hasanudin (2020) taxpayer compliance is a situation where taxpayers fulfill all tax obligations and fulfill tax rights. This compliance can be understood in the taxpayer's obligation to resubmit SPT and compliance in estimating the tax arrears that must be paid. If the level of public compliance as taxpayers in paying taxes is high, then state revenues from the tax sector will also continue to increase. In the sense that taxpayers who are obedient in paying their taxes will have a positive impact on the country and society.

Then Gunadi (2017:94) stated that tax compliance is a taxpayer who has the willingness to fulfill his 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. Gunadi (2017:94). Furthermore, Suropto (2021) stated that the tax that applies to employees is income tax article 21. Income from these employees is deducted from income tax article 21 by the company.

METHOD

The research method used by researchers in this research is a quantitative research method in which researchers use data in coordination with individual taxpayers who come to KPP Pratama Subang, then researchers distribute questionnaires containing statements relating to the influence of the self-assessment system on individual taxpayer compliance. . Quantitative research methods are defined as research methods based on the philosophy of positivism, which are used to research certain populations or samples, collecting data using research instruments, quantitative/statistical data analysis, with the aim of testing predetermined hypotheses (Sugiyono, 2021: 16). The survey method is used to obtain data from certain natural (not artificial) places, but researchers carry out treatments in collecting data, for example by distributing questionnaires, tests, and structured interviews and so on (Sugiyono, 2021).

By using this research method, the researcher tries to systematically organize and analyze according to existing theory, so that steps can be formulated to test the truth of the hypothesis proposed regarding the influence of the self-assessment system on individual taxpayer compliance in Subang Regency. Population in this research are individual taxpayers at KPP Pratama Subang with a total of 128,767 registered individual taxpayers. Meanwhile, the sample of respondents used in this research was 100 respondents or individual taxpayers registered at KPP Pratama Subang. Data collection techniques were carried out by means of observation, questionnaires with validity and reliability tests. Data analysis techniques using normality tests, regression tests, coefficient of determination tests, and hypothesis tests.

RESULT AND DISCUSSION

Result

Validity Test

The validity test is used to find out whether the items in the questions contained in the questionnaire are valid or not. For the level of validity, a significance test was carried out by comparing the r-count value with rtable. In this study, the rtable value is 0.1966, if the r-count is greater ($>$) than the r-table of positive r-values, then the statement item is said to be valid. A recapitulation of all validity test results for the self-assessment system variable (X) can be seen in the following table :

Table 2. Validity Test Results for Self Assessment System

Item No	r _{count}	r _{table}	Information
1	0.536	0.196	Valid
2	0.521	0.196	Valid
3	0.551	0.196	Valid
4	0.512	0.196	Valid
5	0.594	0.196	Valid
6	0.425	0.196	Valid
7	0.544	0.196	Valid
8	0.692	0.196	Valid
9	0.547	0.196	Valid
10	0.318	0.196	Valid

Source: Data processed by researchers using SPSS version 25, 2023

Based on the results of the validity test in the table above which was processed using SPSS version 25 on the self assessment system (X) variable, the calculated r value for each question 1 to 10 is more than r table (0.196) with a significance level of 5% so that all statement items are stated valid and can be used in further analysis. (Ghozali, 2018).

Meanwhile, the results of validity testing of individual taxpayer compliance variables are as follows :

Table 3. Variable Validity Test Results for Individual Taxpayer Compliance

Item No	r _{count}	r _{table}	Information
1	0.457	0.196	Valid
2	0.420	0.196	Valid
3	0.498	0.196	Valid
4	0.500	0.196	Valid
5	0.313	0.196	Valid
6	0.529	0.196	Valid
7	0.450	0.196	Valid
8	0.448	0.196	Valid
9	0.620	0.196	Valid
10	0.387	0.196	Valid

Source: Data processed by researchers using SPSS version 25, 2023

Based on the results of the validity test in the table above which was processed using SPSS version 25 on the individual taxpayer compliance. variable (Y), the calculated r value for

each question 1 to 10 is more than r table (0.196) with a significance level of 5% so that all items the statement is declared valid and can be used in further analysis. (Ghozali, 2018).

Reliability Test

The reliability test is to test the level of reliability of the questionnaire. The reliability test is carried out by calculating the Cronbach Alpha value for each instrument in a variable. The value for determining the reliability of an instrument is the Cronbach Alpha value which is greater than the rtable value, namely 0.60. The calculation of the instrument reliability test in this research uses SPSS version 25, (Ghozali, 2018).

The results of data processing carried out by researchers in this study will be presented in the following table :

Table 4. Reliability Test Results for Self Assessment System

Reliability Statistics	
Cronbach's Alpha	N of Items
.711	10

Source: Data processed by researchers using SPSS version 25, 2023

Based on the information in table 4 above, the test carried out to determine the Cronbach Alpha value for the self-assessment system variable was 0.711. The value of 0.711 is greater than the specified rtable value of 0.60. So the self-assessment system variable is declared reliable so that it can be used repeatedly.

Table 5. Reliability Test Results for Individual Taxpayer Compliance

Reliability Statistics	
Cronbach's Alpha	N of Items
.691	10

Source: Data processed by researchers using SPSS version 25, 2023

Based on the information in table 5 above, the test carried out to determine the Cronbach Alpha value for the individual taxpayer compliance variable was 0.691. The value of 0.691 is greater than the specified rtable value of 0.60. So the individual taxpayer compliance variable is declared reliable so that it can be used repeatedly.

1) Implementation of a self-assessment system at KPP Pratama Subang

In detail, the results of the analysis of each indicator for the self-assessment system variable (X) can be described as follows :

Table 6. Total Score of Respondents' Assessment of the Self Assessment System

Item	5	4	3	2	1	Scor	Criteria
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No	F	Scor	F	Scor	F	Scor	F	Scor	F	Scor	Total	
1	57	285	39	156	4	12	0	0	0	0	453	Very Good
2	26	130	59	236	15	45	0	0	0	0	411	Good
3	41	205	38	152	16	48	5	10	0	0	415	Good
4	28	140	54	216	15	45	3	6	0	0	407	Good
5	21	105	46	184	27	81	6	12	0	0	382	Good
6	6	30	59	236	29	87	6	12	0	0	365	Good
7	2	10	71	284	22	66	5	10	0	0	370	Good
8	36	180	42	168	17	51	5	10	0	0	409	Good
9	46	230	32	128	19	57	3	6	0	0	421	Good
10	31	155	56	224	11	33	2	4	0	0	416	Good
Total	1470		1984		525		70		0		4049	

Source: Data processed by researchers using SPSS version 25, 2023

Based on the table above, it shows that the total number is 4,049. So the respondent's assessment regarding the self-assessment system (X) as a whole, which is assessed based on the indicators, is in the good category or 81% because the implementation of the self-assessment system (X) at KPP Pratama Subang has met expectations.

2) Implementation of Individual Taxpayer Compliance at KPP Pratama Subang.

In detail, the results of the analysis of each indicator for the Individual Taxpayer Compliance variable (Y) can be described as follows :

Table 7. Total Score of Respondents' Assessment of Individual Taxpayer Compliance

Item No	5		4		3		2		1		Scor Total	Criteria
	F	Scor	F	Scor	F	Scor	F	Scor	F	Scor		
1	58	290	38	152	4	12	0	0	0	0	454	Very Good
2	26	130	53	212	20	60	1	2	0	0	404	Good
3	9	45	74	296	15	45	2	4	0	0	390	Pretty Good

4	34	170	53	212	10	30	3	6	0	0	418	Good
5	5	25	69	276	22	66	4	8	0	0	375	Pretty Good
6	17	85	61	244	20	60	2	4	0	0	393	Good
7	14	70	64	256	18	54	4	8	0	0	388	Pretty Good
8	2	10	75	300	17	51	6	12	0	0	373	Pretty Good
9	26	130	64	256	9	27	1	2	0	0	415	Good
10	14	70	66	264	17	51	3	6	0	0	391	Pretty Good
Total	1025	2468	456	52	0	4001						

Source: Data processed by researchers using SPSS version 25, 2023

Based on the table above, it shows that the total number is 4,001. So the respondent's assessment regarding individual taxpayer compliance (Y) as a whole, assessed based on the indicators, is in the good category or 80% because the implementation of individual taxpayer compliance at KPP Pratama Subang is in line with expectations.

3) The influence of the Self Assessment System on Individual Taxpayer Compliance at KPP Pratama Subang

Simple Regression Analysis

Simple regression analysis is used to determine the magnitude of the influence of the self-assessment system variable (X) on the individual taxpayer compliance variable (Y). So a simple linear analysis was used, processed using SPSS version 25 with the results in the table below :

Table 8. Simple Regression Result

Model	Coefficients ^a			T	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	52.902	6.122		8.642	.000
1 Self Assessment System	.349	.071	.446	4.926	.000

a. Dependent Variable: Compliance WPOP

Source: Data processed by researchers using SPSS version 25, 2023

Based on the table above, showing the results of a simple regression analysis between the influence of the self-assessment system (X) on the individual taxpayer compliance variable (Y), it is known that the regression coefficient value is 0.349 and the constant value is 52.902. Thus, the regression equation obtained is $Y = 52.902 + 0.349 X$. Where X is the self-assessment system and Y is individual taxpayer compliance.

This equation can be interpreted as follows :

1. The constant of 52.902 means that the consistent value of the individual taxpayer compliance variable is 52.902.

2. The regression coefficient The regression coefficient is positive, so it can be said that the direction of the influence of the self-assessment system (X) on the individual taxpayer compliance variable (Y) is positive.

Correlation Coefficient Test

The magnitude of the influence of the self-assessment system (X) on individual taxpayer compliance (Y) can be seen from the value of the coefficient of determination (R²). The table below is the result of calculating the coefficient of determination for the regression equation obtained.

Table 9. Correlation Coefficient Test Result

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.446 ^a	.198	.190	3.833

a. Predictors: (Constant), *Self Assessment System*

Source: Data processed by researchers using SPSS version 25, 2023

Based on the table above, it is found that the coefficient of determination (R square) is 0.198. This means that 19.8% of individual taxpayer compliance is influenced by the self-assessment system variable. Meanwhile, the remainder ($100 - 19.8 = 80.2\%$) was influenced by other factors not discussed by researchers in this study.

Hypothesis Test

To find out whether the self-assessment system has a significant effect on individual taxpayer compliance, a comparison can be made between t_{count} and t_{table} contained in the t distribution table, while the real level used is $\alpha = 0.05$ with degrees of freedom $df = n - 2$. Below are the results of hypothesis testing :

Table 10. Statistical t test result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	52.902	6.122		8.642	.000
	<i>Self Assessment System</i>	.349	.071	.446	4.926	.000

a. Dependent Variable: Compliance WPOP

Source: Data processed by researchers using SPSS version 25, 2023

- 1) If $t_{count} \geq t_{table}$ then H_0 is rejected and H_a is accepted. This means that there is a relationship between the self-assessment system and individual taxpayer compliance.
- 2) If $t_{count} \leq t_{table}$ then H_0 is accepted and H_a is rejected. This means that there is no relationship between the self-assessment system and individual taxpayer compliance

So the test results in the table above produce $t_{count} 4,926 > t_{table} 1,984$. Thus it can be concluded that H_0 is rejected, H_a is accepted and the significant value is 0.000, which means it is smaller ($<$) than 0.05. This means that there is a relationship between the self-assessment system and individual taxpayer compliance.

Discussion

1) Implementation of a self-assessment system at KPP Pratama Subang

Based on the results of research that has been carried out, the results of the statements that have been distributed by researchers and answered by respondents as a whole can be seen in table 4.14, from a total of 10 statements related to the self-assessment system, a total score of 4,049 was obtained from the expected score of 5,000. Thus it can be concluded that overall the self assessment system at KPP Pratama Subang is included in the good category because it is in the range 3,400 – 4,199. This is in accordance with the opinion of Asnawi (2018: 11) who states that the self-assessment system is a tax collection system by giving taxpayers the authority to determine the amount of tax they themselves owe each year in accordance with applicable tax laws and regulations.

In this case, taxpayers are entrusted with calculating the tax owed themselves, paying the amount of tax owed themselves, reporting the amount of tax themselves and being accountable for the tax owed. The success of the self-assessment system is also influenced by sufficient knowledge about taxation. Then Suandy, E. (2018). states that the self-assessment system implemented by the government will not influence taxpayers to comply.

2) Implementation of Individual Taxpayer Compliance at KPP Pratama Subang

Based on the results of research that has been carried out, the results of the statements that have been distributed by researchers and answered by respondents as a whole can be seen in table 4.25, from a total of 10 statements related to individual taxpayer compliance, a total score of 4,001 was obtained from the expected score of 5,000. Thus, it can be concluded that overall individual taxpayer compliance at KPP Pratama Subang is in the good category because it is in the range of 3,400 – 4,199. This is in accordance with the opinion of Heliani (2022) who states that taxpayer compliance is related to the taxpayer's attitude in making an assessment of a tax. A person's perception in making judgments about other people is greatly influenced by the individual's internal and external conditions.

Then Hasanudin, (2020) stated that taxpayer compliance is a situation where taxpayers fulfill all tax obligations and fulfill tax rights. This compliance can be understood in the taxpayer's obligation to resubmit SPT and compliance in estimating the tax arrears that must be paid. If the level of public compliance as taxpayers in paying taxes is high, then state revenues from the tax sector will also continue to increase. Furthermore, Gunadi's opinion (2017) states that tax compliance is that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings, or threats and application of both legal and administrative sanctions.

3) Implementation of a self-assessment system at KPP Pratama Subang

Based on hypothesis testing using the t test statistical method, namely by comparing the tcount value with ttable. It can be seen in hypothesis testing that the real level used is $\alpha = 0.05$ with degrees of freedom $df = n - 2$ showing a tcount value of 4.926 while the ttable value is 1.984 with a significance value of 0.000. Thus, the tcount value is greater ($>$) than the ttable value. If the tcount value is $>$ compared to ttable, it can be concluded that the self-assessment system variable has a significant influence on individual taxpayer compliance. This supports the first hypothesis, namely H_0 is rejected and H_a is accepted. To find out the magnitude of the influence of the Self Assessment System on Individual Taxpayer

Compliance in Subang Regency, it can be seen in table 4.34, namely the table of results of the analysis of the coefficient of determination, where the influence is 19.8% while the remainder is $(100 - 19.8 = 80.2\%)$ influenced by other factors not discussed in this study.

This is in accordance with the results of research conducted by Saddang A and A. Sarjan (2020), which stated that the results of the hypothesis test for the self-assessment system (X) variable obtained a significance value (Sig.) of 0.000, which is smaller than 0.05. This means that the hypothesis proposed in this research is accepted. Thus, the self-assessment system (X) has a significant effect on individual taxpayer compliance (Y) at KPP Pratama Watampone. Furthermore, research conducted by Andiani Putri and Priyo Hari Adi (2022) stated that the Self Assessment System has an influence on Tax Compliance. This shows that the higher the determination of the amount of tax owed independently, the accuracy of depositing and submitting Tax Returns (SPT) correctly and precisely, the higher the level of taxpayer compliance. Then research conducted by Sofie Indah Prameswari (2021) stated that the test results showed that the significant value was $0.000 < 0.05$. So H_0 is rejected and H_a , then the conclusion is that the self assessment system variable (X1) has a significant influence on individual taxpayer compliance (Y).

This means that understanding the self-assessment system has an impact on the compliance of individual taxpayers in paying their taxes, where understanding the self-assessment system shows positive and significant results, namely for every increase in the self-assessment system there will be an increase of 0.555. So if taxpayers can understand the self-assessment system correctly, then compliance in paying taxes will also increase. Then research conducted by Lasmaya & Fitriani (2017), Asnawi, S. (2018) and Setyono, D.A. (2017) which states that the implementation of a self-assessment system has a positive and significant effect on individual taxpayer compliance. The results of this research can be in line because in the self-assessment system taxpayers are required to understand how to calculate, pay and how to report their taxes independently. Therefore, taxpayer knowledge is very necessary in carrying out a self-assessment system. The higher the understanding of the self-assessment system, the higher the taxpayer's compliance in paying taxes, so that the level of state tax revenue will also be better.

CONCLUSION

Based on the results of research conducted at KPP Pratama Subang regarding "The Influence of the Self Assessment System on Individual Taxpayer Compliance in Subang Regency", to answer the problem formulation, the researcher drew several conclusions as follows :

The self assessment system that has been implemented at KPP Pratama Subang is included in the good category because it is in the range of 3,400–4,200. This can be seen from the respondents' responses regarding the self-assessment system which is divided into 10 statements. From a total of 10 statements, a total score of 4,049 was obtained from an expected score of 5,000. From the statement above, overall the self-assessment system that has been implemented at KPP Pratama Subang has been running well.

Individual taxpayer compliance in Subang district shows that overall the 10 statements obtained a total score of 4,001 out of a total expected score of 5,000. Thus, it can be concluded that individual taxpayer compliance in Subang district is included in the good category because it is in the range of 3,400 – 4,200. From the statement above, overall individual taxpayer compliance in Subang district has been running effectively and efficiently.

Based on the test results to determine the relationship between the self-assessment system and individual taxpayer compliance, statistical t-test hypothesis testing was used. From the test results in table 4.33, tcount is $4.926 > t_{table} 1.984$. Thus it can be concluded that H_0 is rejected, H_a is accepted and the significant value is 0.000, which means it is smaller ($<$) than 0.05. This means that there is a relationship between the self-assessment system and individual taxpayer compliance. Meanwhile, based on testing the coefficient of determination, it was found that the coefficient of determination (R square) was 0.198. This means that 19.8% of individual taxpayer compliance is influenced by the self-assessment system variable. Meanwhile, the remainder ($100 - 19.8 = 80.2\%$) was influenced by other factors not discussed by researchers in this study.

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