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Taxpayer Compliance: Average Effective Rate Of Income Tax Article 21 And Taxation Socialization

Kepatuhan Wajib Pajak: Rata-rata Tarif Efektif PPh Pasal 21 Dan Sosialisasi Perpajakan

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ABSTRACT
Tax compliance is considered a crucial element affecting state revenue, mainly through Income Tax Article 21. This topic was chosen because the latest policy regarding Income Tax Article 21 rates calculation is expected to impact taxpayer compliance. The investigation examines how taxpayers feel about applying Income Tax Article 21's average effective rate and how tax socialization affects taxpayer compliance with filing the Annual Tax Return (SPT). The analysis population includes 6,782 ASN taxpayers in Palu City. The quantitative research process involves giving respondents questionnaires.Three hundred seventy-eight respondents The accidental sampling approach was used to pick respondents randomly, and the number of respondents in this To test the hypothesis research. The idea was tested using Warp PLS 7.0 sof. The findings demonstrated how tax socialization and applying Article 21's Average Effective Rate of Income Tax impacted taxpayer compliance with filing tax returns.. This research is expected to contribute to tax authority policy. With this insight, tax authorities will be better able to design more appropriate policies that encourage taxpayer compliance in reporting their obligations.
Keywords: Taxpayer Compliance, Taxpayer Perception, Average Effective Rate, Tax Socialization.

ABSTRAK
Kepatuhan terhadap perpajakan dianggap sebagai salah satu elemen krusial yang mempengaruhi penerimaan negara, terutama melalui Pajak Penghasilan Pasal 21. Topik ini dipilih karena kebijakan terbaru mengenai perhitungan tarif PPH Pasal 21 diharapkan dapat berdampak pada tingkat kepatuhan wajib pajak. Penelitian ini difokuskan untuk mengkaji persepsi wajib pajak terkait penerapan tarif efektif rata-rata PPH Pasal 21, serta pengaruh sosialisasi perpajakan terhadap kepatuhan wajib pajak dalam melaporkan Surat Pemberitahuan Tahunan (SPT). Populasi penelitian mencakup 6.782 wajib pajak ASN di Kota Palu. Metodologi penelitian yang digunakan bersifat kuantitatif, dengan kuesioner yang disebarkan kepada responden. Sebanyak 378 responden dipilih secara acak melalui teknik accidental sampling, Perhitungan jumlah responden pada penelitian ini dilakukan menggunakan rumus Slovin. Analisis menggunakan metode PLS diterapkan dengan bantuan perangkat lunak Warp PLS versi 7.0 untuk menguji hipotesis yang diajukan.Hasil penelitian ini mengungkapkan bahwa penerapan Tarif Efektif Rata-Rata PPH Pasal 21 serta sosialisasi perpajakan memiliki pengaruh terhadap kepatuhan wajib pajak dalam pelaporan SPT. Penelitian ini diproyeksikan dapat memberikan manfaat bagi pengembangan kebijakan perpajakan. Dengan wawasan yang diperoleh, otoritas pajak akan lebih mampu merumuskan kebijakan yang lebih efektif dan tepat sasaran untuk meningkatkan kepatuhan wajib pajak.

Kata Kunci: Kepatuhan Wajib pajak ,Presepsi Wajib pajak,Tarif Efektif Rata-Rata,Sosialisasi Perpajakan

1. Introduction

One of the community's obligations is making tax payments to the state according to applicable laws and regulations. This tax is mandatory and imposed, with the benefits channeled by the government indirectly.(Effendi & Sandra, 2022).As one of the country's primary sources of revenue, taxes play an important role in improving the prosperity and welfare of society. (Suharti & Hidayatulloh, 2022)). About two-thirds of the country's revenue is obtained from taxation, so the government strives to increase state revenue every year, especially from the taxation sector. (Parhusip, 2024).). Income Tax (ITA) is one of the fiscal policies enacted in Indonesia, a tax deducted from the income earned in one tax year. (Siregar Lukman Hakim, 2018).This tax requires taxpayers to pay tax on income related to work or services. (Munthe et al., 2024). Income tax impacts increasing state revenue (Sulistyorini & Latifah, 2022).This can be seen from the yearly income tax increase (Rahma et al., 2024).

According to statistics released by the Ministry of Finance, tax revenue in Indonesia during 2023 reached IDR 1,869.23 trillion, growing 8.9 percent compared to the previous year's revenue of IDR 1,716.77 trillion. The tax revenue was mainly obtained from income tax (ITA), which reached IDR993.0 trillion, exceeding the set target by 101.5% and increasing by 7.9% (Kementerian, 2023). The amount of income tax contribution in the total tax revenue shows that the policies governing this tax can substantially increase state revenue.Taxpayer compliance refers to their obligation to fulfill tax responsibilities following established policy provisions (Putri et al., 2024)). Submission of tax reports through SPT is one indicator of taxpayer compliance. External factors such as tax policy also affect tax compliance (Pasal et al., 2024).Clear policies can encourage taxpayers to be more aware and willing to fulfill their obligations (Aspexsia, 2020).

Although income from taxes continues to increase yearly, taxpayers still have not fulfilled their obligations optimally (Nailissyifa et al., 2019). This shows that there are still challenges in achieving an optimal level of compliance. The Directorate General of Taxes has informed that until the reporting deadline in April 2024, 14.18 million taxpayers have submitted annual tax returns, of which 13.14 million are individual taxpayers who have completed their reporting obligations. Of the 19.27 million taxpayers required to submit tax returns, only 14.18 million have done so, which is well below the target of 83%. The overall taxpayer compliance rate reached 65.91%.

A similar phenomenon also occurs at the regional level, such as in Palu. According to information obtained from KPP Pratama Palu, taxpayer compliance in submitting annual tax returns varies yearly. The following data on taxpayer compliance at the Palu Primary Tax Service Office is presented below.

Table 1. Data of KPP Pratama Palu

year	***Total individual taxpayers.***	***Total active individual taxpayers***	***Number of annual tax returns***	***Compliance ratio***
2020	108.971	62.220	47.132	57%
2021	126.662	83.511	56.030	67%
2022	135.080	95.994	72.447	75%
2023	148.462	103.802	70.335	68%
2024	169.672	67.570	61.564	91%

Source: Palu Primary Tax Service Office, 2024

The data in Table 1 shows that the taxpayer compliance ratio at KPP Pratama Palu shows variations from 2020 to 2024. The level of compliance in reporting annual tax returns fluctuates, starting from 57% in 2020 and reaching a peak of 91% in 2024. In addition, the number of taxpayers in KPP Pratama Palu increased significantly each year, with the highest number reaching 169,672 taxpayers in 2024. However, although the number of taxpayers recorded increases, the number of active taxpayers is not proportional to the total. This indicates that KPP Pratama Palu still faces obstacles to increasing the level of compliance of individual taxpayers, especially those related to the awareness and motivation of taxpayers to report taxes promptly.

To increase taxpayer compliance, the government applies the calculation of Income Tax Article 21 using the Average Effective Rate (TER). These provisions are contained in Government Regulation Number 58 of 2023 concerning Tariffs as referred to in Article 17 Paragraph 1 Letter A of the Income Tax Law. This regulation is motivated by the fact that many taxpayers still face difficulties understanding the tax imposition base and the calculation of Income Tax Article 21, which is very diverse and complex (Apriyanto & Purwantini, 2024). Therefore, the emergence of the Average Effective Rate aims to provide taxpayers with straightforward access to calculate withholding income tax Article 21 and facilitate the development of the tax administration system. According to the Directorate General of Taxes, applying TER will not increase the tax burden for taxpayers because this system is designed to simplify tax calculations (Kurniyawati, Rosdiyati, & Satiti). However, many people still do not understand this new policy, which is considered complicated and requires improvements in the rules (Lim et al., 2024).

Therefore, further socialization is needed to increase public understanding of tax calculations using TER. Problems related to Income Tax Article 21 are often caused by the lack of understanding of taxpayers about the applicable calculation provisions. In some institutions, such as TK ABA Giwangan, teachers have difficulty understanding the latest rates, the elements of Non-Taxable Income (PTKP), and the differences in taxes that must be paid based on each individual's taxable income (Soleha & Hidayatulloh). Seeing these problems, tax socialization is essential to disseminate information about tax obligations. Taxpayers must understand the tax rules that apply and are currently running ini (Falhan et al., 2022). Socialization aims to increase taxpayers' understanding so they understand the importance of paying taxes and carrying out their tax obligations and rights better (Priyani & Wulandari, 2023). Thus, adequate socialization will contribute to increasing tax compliance in the community.

Previous research, such as that conducted by Hamilah and Fricilia (2023), found that tax socialization and taxpayer perceptions play an essential role in taxpayer compliance, which indicates that the more often socialization is carried out, the greater the desire of taxpayers to fulfill their tax obligations. On the other hand, a positive perception of tax policy can be seen from the level of convenience provided by the tax office, which can help taxpayers to comply with applicable policies. However, research by Wibowo and Mahpudin (2021)indicates that tax socialization is still not effective in increasing individual taxpayer compliance due to the factor of less understanding and research conducted by Manueke et al., (2021) also found that a good perception of the efficiency of the tax system does not always have an impact on taxpayer compliance.

However, other studies generally focus on tax policies that have long been implemented, such as Income Tax Article 21. This research offers an update by considering new policies, such as the Average Effective Rate (TER) that came into effect in 2024, especially taxpayer compliance in regions such as Palu City. Therefore, this study attempts to address the gap by examining the influence of taxpayer perceptions of TER policy and tax socialization. It.It also provides a new perspective by exploring the implementation of the latest tax policy and its impact in Palu City. This research is expected to contribute to tax authority policy. With these insights, the tax authority will be better able to design more effective policies.

Literature Review

1. **Attribution Theory**

Attribution theory describes the perspective of people interpreting and responding to events around them by trying to find the cause of the situation. This theory says we can identify personalities and characteristics by observing their behavior and determining how they will act in certain situations. Heider (1958) in Aglista Ramadhanty (2020) says there are two sources of attribution: internal and external. In Ariesta et al., (2024), attribution theory reveals that individuals evaluate the behavior of others to determine whether internal or external factors drive these actions. Internal factors involve influences triggered by personal beliefs, while external factors involve influences from surrounding conditions or circumstances. In this study, attribution theory determines whether the aspects influencing taxpayer compliance come from internal or external elements. Socialization is one of the external influences that impact taxpayer compliance. Consequently, the concept of attribution provides an appropriate basis for analyzing this study.

2. **Theory Planned Behavior (TPB)**

To understand and project individual behavior in specific situations, Icek Ajzen created the Theory of Planned Behavior (TPB) in 1985 in Purnamasari et al., (2024);Ajzen outlines that intention determines a person's behavior. According to this theory, the main factor determining whether a person will perform a behavior is their desire to do so. Attitude toward the action, subjective norms, and perceived action control are the three main components influencing this intention. This study uses the theory of Planned Behavior (TPB) to understand the components that influence taxpayer compliance resulting from intention-dependent behavior. Thus, tax perceptions of tax compliance are influenced by the concept of planned action.

HYPOTHESIS DEVELOPMENT

Taxpayers' perceptions of applying the average effective rate of Income Tax article 21 affect taxpayer compliance in reporting tax returns.

Perception of the average effective rate of Income Tax article 21 is the taxpayer's understanding of the applied tariff policy. Positive perceptions can increase the intention to comply with tax obligations (Wardani, 2021). The Directorate General of Taxes applies the average effective rate of Income Tax article 21 to facilitate and simplify the calculation of Income Tax Article 21 deductions for taxpayers during each tax period. This policy seeks to optimize taxpayer compliance with tax obligations and contribute to developing a tax administration system capable of verifying these calculations, thereby encouraging taxpayers to report their obligations correctly (Anggraeni & Dhaniswara, 2024)Determination of the applicable tax rate fosters taxpayer compliance with the tax system; this is supported by research Maghfiroh,(2020) that shows that when taxpayers understand and consider these rates reasonable, they will be more obedient in fulfilling tax obligations. In addition, research Setiawan et al., (2018) emphasizes that if the tax system is designed with ease of access, it will increase taxpayer compliance in reporting tax returns. Referring to this, the proposed hypotheses are

H_1: Taxpayers' perceptions of applying the average effective rate of Income Tax article 21 affect taxpayer compliance in reporting tax returns.

Tax socialization on compliance of individual taxpayers in reporting tax returns.

With the implementation of intensive and adequate tax socialization by the Directorate General of Taxes, it is hoped that the level of taxpayer compliance can be increased, which in turn will have an impact on increasing tax revenue so that the predetermined target can be achieved. The results of research by Yuli Lestari et al., (2022)Reveal that tax counseling has a positive and significant impact on the level of taxpayer compliance. If individual taxpayers understand and know the applicable tax provisions, they will be more obedient in carrying out their tax obligations. This fact is reinforced by (Muhamad et al., 2020);(Nopiana & Natalia, 2018);(Mariani et al., 2020);(Zaikin et al., 2022)which confirms that tax socialization significantly increases individual taxpayer compliance. Therefore, the hypotheses that can be developed are

H_2: Tax socialization affects individual taxpayers' compliance in reporting tax returns.

2. Methods

A quantitative approach is applied in this study to explain taxpayers' perceptions of using the Average Effective Rate of Income Tax Article 21 and socialization, as well as its impact on taxpayer compliance with reporting tax returns. This study focuses on taxpayers with specific characteristics, namely civil servants who work in Palu City. The sampling process is an accidental sampling technique that involves selecting respondents based on accidental encounters with researchers. However, respondents are still following predetermined standards.

To implement this accidental sampling technique, researchers will visit Palu City government offices and meet ASN's willing to become respondents. This approach allows the researcher to collect data from relevant respondents efficiently, even though the meeting with them is coincidental. The advantage of the accidental sampling technique is the ease of obtaining research samples. By going directly to government offices, researchers can efficiently identify individuals who meet specific criteria and express willingness to be involved in research studies. The measurement of indicators in this study uses a 1-5 rating scale, where number 1 indicates a very high level of disagreement, and number 5 reflects a robust level of agreement.

Using ASN taxpayers who work in Palu city as much as the population of this study. Calculation of Respondents in this study using the Slovin formula, which is:

$$n = \frac{6732}{6732.(0.05)^2+1}$$

$$n = \mathbf{378}$$

The above formula states the number of respondents, N states the total population and Sets an error tolerance limit of no more than 5%. Therefore, to achieve this level of precision, a sample of 378 respondents is required for this study. The analysis in this study using the PLS method was applied with the help of Warp PLS software version 7.0.

Table 2. Measurement of Variables

Variable	*Meaning*	*Indicators*
Taxpayer compliance (Y)	When taxpayers fulfill tax obligations by the rules that are applied (Hazmi et al., 2020)	Reporting tax returns

Variable	*Meaning*	*Indicators*
Taxpayer perceptions of the application of the Average Effective Rate of Income Tax Article 21 (X1)	Views or understanding of taxpayers on applying the Income Tax Article 21 system using the Average Effective Rate (TER).	1. Relieve the tax burden 2. Provide fairness in the tax system. 3. The tax applied has a structure that is easy to understand (Ariyanto et al., 2020)
Tax Socialization (X2)	efforts to disseminate information, increase knowledge, and foster a comprehensive understanding of the applicable tax regulations carried out by the Directorate General of Taxes.(Pangestu&Iswara,2023)	1. Socialization procedures must be carried out following the applicable tax policy 2. The frequency of socialization should be conducted periodically to communicate any changes in the provisions. 3. Information provided by tax auditors must be clear 4. Taxpayers must easily understand tax knowledge and information. (Parwati et al., 2023)

3. Results and Discussions

3.1. Result

Table 3. Respondent Demographics

DescriptiveData	*Description*	*Total*	*%*
gender	Male	125	33%
	Woman	253	67%
Age	18-25 years	23	6%
	26-35 years	79	21%
	36-45 years	118	31%
	46-55 years	118	31%
	more than 55 years old	40	11%
profession	PNS	304	80%
	PPPK	74	20%

Source: WarpPLS 0.7(2024)

Table 3 shows the demographics of the respondents grouped by gender. The analysis reveals that male respondents account for 33 percent of the total sample, 125 people, while female respondents account for 67 percent, which amounts to 253 people. This shows a more excellent representation of female respondents in the sample. Regarding age distribution, 6 percent of the respondents were in the age group of 18-25 years, 21 Percent were 26-35 years old, and 31% belonged to the age group of 36-45 years and 46-55 years old also represented 31 percent of the respondents, while 11 percent of the participants were above 55 years old. Furthermore, an examination of professional characteristics showed that most respondents, precisely 80 Percent, worked as Civil Servants (PNS), while the remaining 20 percent work in PPPK positions.

Convergent validity was assessed and considered acceptable if the loading factor was higher than 0.5. The criteria used to determine the variables were considered valid if the loading factor exceeded this threshold.

Table 4. convergent validity

	X1	*X2*	*Y*	*Type (As Defined).*	*SE*	*P Value*
X1.1.	(0.863).	-0.053	-0.063	Reflective	0.046	<0.001
X1. 2.	(0.877).	-0.046	-0.032	Reflective	0.045	<0.001
X1.3.	(0.905).	-0.103	-0.039	Reflective	0.045	<0.001
X1.4.	(0.860).	-0.043	0.087	Reflective	0.046	<0.001
X1.5.	(0.879).	0.084	-0.023	Reflective	0.045	<0.001
X1.6.	(0.872).	0.162	0.073	Reflective	0.046	<0.001
X2.1.	-0.057	(0.788).	-0.140	Reflective	0.046	<0.001
X2.2.	0.086	(0.881).	-0.037	Reflective	0.045	<0.001
X2.3.	-0.057	(0.871).	-0.069	Reflective	0.046	<0.001
X2.4.	-0.027	(0.873).	0.001	Reflective	0.046	<0.001
X2.5.	-0.017	(0.878).	0.038	Reflective	0.045	<0.001
X2.6.	-0.115	(0.771).	0.231	Reflective	0.046	<0.001
X2.7	0.141	(0.855).	-0.076	Reflective	0.046	<0.001
X2.8.	0.030	(0.886).	0.063	Reflective	0.045	<0.001
Y1.1.	-0.130	-0.068	(0.825)	Reflective	0.046	<0.001
Y1.2.	0.210	0.115	(0.813)	Reflective	0.046	<0.001

Source: WarpPLS 0.7(2024)

The assessment results show that variable X1 consists of six indicators that all have factor loading values above 0.5, thus confirming the validity of each indicator. Similarly, variable X2 contains eight indicators that each have a factor loading greater than 0.5, which also confirms their validity. Furthermore, variable Y includes three indicators that have factor loadings above 0.5, and these indicators are also considered valid.

Table 5 .Discriminatory Validity Value

	X1	*X2*	*Y*
X1	(0.876)	0.698	0.469
X2	0.698	(0.851)	0.428
Y	0.469	0.428	(0.791)

Source: WarpPLS 0.7(2024)

The value in parenthesis provides the AVE in the analysis that is being given. For every latent variable, the square root of the AVE was calculated and compared to the coefficient of the connection, indicating how that latent variable related to the other latent variables. The results demonstrate that the AVE's square root always surpasses the value. The relevant association between each latent variable has been examined by contrasting each latent variable with other latent variables. This finding suggests that all the necessary conditions have been adequately satisfied to assess the validity of discrimination.

This study's reliability evaluation used Cronbach's alpha coefficient and composite reliability. If the Cronbach alpha value is more than 0.6 and the Composite reliability score is more significant than 0.7, then each construct is deemed trustworthy.

Table 6 Reliability Test Value

Variable	*Composite reliability*	*Cronbach alpha*
X1	0.952	0.939
X2	0.955	0.945
Y	0.833	0.699

Source: WarpPLS 0.7(2024)

According to the information presented in the table above, the overall reliability of each research variable, as measured by Cronbach's alpha, exceeds the 0.70 threshold. This indicates that each construct shows a relatively high level of reliability, and each indicator is recognized as an effective measurement for each variable.The coefficient of determination serves as a quantitative measure of the extent to which a set of independent variables collectively influence the value of the dependent variable.

Table 7. R-Square Value

	R-square	*R-square adjusted*
Taxpayer Compliance (Y)	0.307	0.303

Source: WarpPLS 0.7(2024)

According to the data in Table 7, individual taxpayer compliance with filing tax returns has a major impact on how taxpayers see the implementation of Article 21's Average Effective Rate of Income Tax as well as tax socialization. The factors examined in this research account for 30.7% of the variability in taxpayer compliance, according to the R-squared value of 0.307. On the other hand, variables not addressed in this study account for the remaining 69.3% of variability. The Adjusted R-Square value of 0.303 indicates that, after accounting for the number of predictors included in the model, the adjustment to the coefficient of determination remains relatively close to the initial R-Square value. This finding implies that the model exhibits a reasonably good capacity to explain the observed variation in the data.

Q-Square (Q^2) is used to measure the model's predictive ability on the dependent variable, namely taxpayer compliance in reporting tax returns.

The following is the value of Q-Square (Q^2):

Table 8. Value Q-Square (Q2)

	Q2
Taxpayer Compliance(Y)	0.306

Source: WarpPLS 0.7(2024)

The Q-Square (Q^2) value of 0.306 indicates the model can provide a reasonably good prediction. Specifically, this figure means that the model can explain 30.6% of the variety of individual taxpayer compliance related to tax return reporting through the existing variables. Since the Q^2 value exceeds 0, this indicates that the model has acceptable predictive relevance, thus ensuring that the estimates related to taxpayer compliance generated by the model are adequate.

Table 9: Model Fit and Quality Indices Values

Model fit indicators	*Index*	*P-Value*	*Results*
APC	0.302	P<0.001	Accepted
ARS	0.307	P<0.001	Accepted
AVIF	1.841	-	Accepted

Source: WarpPLS 0.7(2024)

The results shown in Table 9 demonstrate how effective the modified model is. The average partial correlation (APC) and average R-squared (ARS) p-values do not satisfy the minimum level of 0.05, which further leads one to conclude that the suggested research model satisfies the criterion of good model fit, with (AVIF) values dropping below 5.
In order to investigate the assumptions, this study used PLS analysis with Warp PLS 7.0 software. When the probability value (P-value) is 0.05 or 5%, the hypotheses are considered valid.

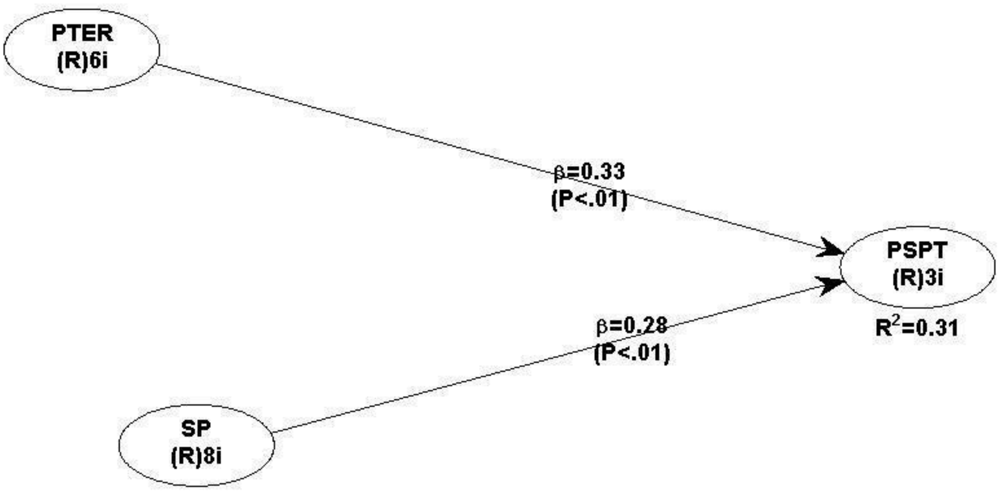

Figure 1. Hypothesis Test Results.
Source: WarpPLS 0.7(2024)

Table 10. Hypothesis Test Results

	Path Coefficient	***P-Value***	***Description***
Application of Average Effective Rate of Income Tax Article 21 ->Taxpayer Compliance	0.329	<0.001	Accepted
Tax Socialization ->Taxpayer Compliance	0.276	<0.001	Accepted

Source: WarpPLS 0.7(2024)

Based on the test results, the first hypothesis is accepted. This can be seen from the taxpayer perception variable regarding applying the average effective rate of Income Tax Article 21, which produces a path coefficient of 0.329 and a p-value of less than 0.001. This indicates the influence of taxpayer perceptions of applying the Effective Tax Rate (TER) on compliance in reporting individual tax returns. In addition, the analysis results also show that Tax Socialization impacts taxpayer compliance in reporting tax returns, with a path coefficient value of 0.273 and p less than 0.001, so the second hypothesis is also accepted.

4. DISCUSSION

Based on the results of the study, it was found that the compliance of ASN taxpayers in Palu City in reporting tax returns is significantly influenced by their perception of applying the average effective rate of Income Tax Article 21. This regulation is considered fair because of the ease and clarity in calculating the tax amount to be paid. Thus, this regulation positively increases taxpayer compliance in performing their tax obligations. This finding is supported by the Planned Behavior Theory (TPB), which states that behavior, including tax compliance, is influenced by planned intentions. Taxpayers' beliefs about the benefits and consequences of their actions are influenced by the motivation to comply with tax obligations. In other words, if applying the average effective rate of ITA 21 is believed to provide favorable results, taxpayers will be more motivated to fulfill their tax obligations. The results are consistent with research conducted by Raharjo (2020) which found that tax rates affect taxpayer compliance in reporting tax returns. Taxpayers realize that tax rates are determined based on income and the amount of tax to be paid. This fact is supported by the results of research by Hidayah & Kurniawan(2024), which states that taxpayers are satisfied with the latest regulations regarding the Average Effective Rate (TER) because these regulations are not only easy for taxpayers to understand but also provide clarity regarding the tax obligations that must be fulfilled.

This study also reveals that compliance in reporting tax notification letters (SPT) by taxpayers of the State Civil Apparatus (ASN) in Palu City is significantly influenced by tax socialization. The tested hypothesis shows that the better the insight taxpayers possess towards the socialization provided by the DGT, the higher their level of compliance. This finding demonstrates a positive impact of socialization on taxpayer compliance. Conversely, their compliance decreases when taxpayers' understanding of tax socialization decreases. This result aligns with attribution theory, which states that socialization is an external factor that influences individual behavior. In this case, taxpayers are encouraged to behave according to their social and environmental influences. Tax socialization is believed to contribute significantly to increasing taxpayer awareness and compliance because it provides greater insight into various aspects of taxation. Thus, tax socialization activities aim to expand knowledge and understanding so that taxpayers become more aware of the tax obligations that must be fulfilled. This finding is in line with the results of research (Ramabahar & Suparyati, 2024) and (Atika, 2024) stating that tax socialization affects taxpayer compliance in reporting tax returns and can encourage taxpayer compliance to increase. Thus, the increasing frequency of tax socialization is believed to be able to encourage taxpayer compliance. Through these socialization efforts, taxpayers understand the latest information regarding regulation changes or new tax policies. If tax officials explain socialization clearly and simply, people will understand why it is important to report their taxes. This will make them automatically comply with the rules and pay taxes correctly.

5. CONCLUSION

The findings obtained from the study indicate that taxpayers' perceptions regarding the application of the average effective rate of Income Tax Article 21, as well as the effectiveness of tax socialization efforts, significantly affect taxpayer compliance in reporting Annual Tax Returns (SPT). This shows that taxpayers view the application of the average effective rate as fair, in line with their expectations of simplicity and transparency in calculating tax obligations. In addition, the delivery of clear, accurate, and accessible tax socialization by the directorate general of taxation plays a vital role in fostering a comprehensive understanding among taxpayers about the importance of tax return reporting; this will make them automatically comply with regulations and pay taxes correctly.

This study's limitation lies in using ASN as the target population and research sample. ASN only represents a particular segment of taxpayers, and ASN's behavior and perceptions may not reflect the overall taxpayer population, thus possibly limiting the generalizability of the research findings. It is suggested that further research can utilize a broader perspective from ASN and other taxpayers, such as private employees and self-employed. For future researchers who want to continue research on the application of the average effective rate (TER), adding influencing variables such as tax understanding and tax awareness is recommended.

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