Determinant Compliance with People's Tax Obligations

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Abstract
Study aims to determine the effect of tax knowledge, awareness, and knowledge of tax amnesty on individual taxpayer compliance. Research at KPP Pratama East Semarang and KPP Pratama Semarang Candisari. Study uses the Slovin formula to determine the number of samples by purposive sampling method. The analysis technique used is multiple linear regression. The results showed that knowledge of taxation, awareness, and knowledge of tax amnesty had a positive effect on individual taxpayer compliance. Knowledge of taxation, awareness, and knowledge of tax amnesty affect individual taxpayer compliance by 55.7%, while the remaining 44.3% is influenced by other variables.

Keywords: Taxation, Awareness, Knowledge, Compliance

1. INTRODUCTION

Indonesia is a developing country that emphasizes national development. National development is development that takes place continuously and continuously which aims to improve the welfare of the people. All national development is inseparable from the taxes paid by the Indonesian people. In the framework of the success of national development, taxation is also a potential sector. Based on data from the Ministry of Finance of the Republic of Indonesia, the realization of tax revenue during the last five years has never reached the budgeted target. In 2014 to 2018, the realization of tax revenue was smaller than the State Revenue and Expenditure Budget (APBN). This proves that the Government has not been able to meet the tax revenue target in the State Budget. In maximizing tax revenue not only relying on the role of the Government in this case the Directorate General of Tax (DGT) and tax officials, but the active role of taxpayers is needed. The trust of taxpayers to register, calculate, pay and report their own tax obligations is given as a change in the taxation system in Indonesia from Official Assessment to Self Assessment (Kesumasari and Suardana, 2018). This Self Assessment will run well, if the awareness of taxpayers is high so that it can foster compliance

within the Taxpayer. Compliance taxpayers can be created if each taxpayer has an understanding of the meaning and benefits of taxes can increase awareness of taxpayers. Without knowledge of taxes and their benefits, it is impossible for people to voluntarily pay taxes.

Knowledge of taxpayers includes knowledge about the concept of general provisions in the field of taxation, the types of taxes that apply in Indonesia, ranging from tax subjects, tax objects, tax rates, calculation of tax payable, recording tax payable, up to how to fill tax reporting. In order to create tax compliance, taxpayers at least know the basic knowledge of taxation in connection with obligations for personal income tax (Dewi dan Merkusiwati, 2017). In research Kesumasari and Suardana (2018), Kamil (2015), Mintje (2016) and Rahayu (2017) show that tax knowledge has a positive and significant impact on taxpayer compliance. But different from the results of the study Suyanto and Pratama (2018) that tax knowledge has no effect on tax compliance.

In addition to taxation knowledge, awareness of taxpayers in paying their tax obligations is important in tax revenue. Taxpayer awareness is a condition where taxpayers know, recognize, respect and obey

the applicable tax provisions and have seriousness and desire to fulfill their tax obligations (Kesumasari and Suardana, 2018). Public awareness is needed by optimizing all available potentials and resources to meet the increasing tax revenue needs. Kesumasari and Suardana (2018) shows that awareness has a positive effect on tax compliance. This is in line with research Kamil (2015), Mintje (2016), Suyanto and Pratama (2018) but different from the results of research Nugroho, et. al (2016) which shows that awareness does not affect taxpayer compliance.

In addition to Taxation Knowledge and Awareness, Tax Amnesty Knowledge is also needed to increase knowledge of taxpayer compliance following tax amnesty. According to Law Number 11 Year 2016 regarding Tax Amnesty, Tax Amnesty is one of the policies in the field of taxation implemented by the Directorate General of Taxes. in the field of taxation, by uncovering assets and paying ransom. The purpose of tax amnesty is to increase tax revenue (Law Number 11 Year 2016). Previous research by Kesumasari and Suardana (2018) showed that tax amnesty knowledge had a positive and significant effect on tax compliance. This is in line with research (Rahayu, 2017).

Based on the background description above shows that there are still different research results between independent variables, This triggers a repeat study with the aim of confirming the results of previous studies and providing evidence related to the influence of tax knowledge, awareness, and knowledge of tax amnesty on taxpayer compliance. This research takes the object of the study of Individual Taxpayers who are registered at KPP Pratama Timur Semarang and KPP Pratama Semarang Candisari. KPP Pratama Timur Semarang and KPP Pratama Semarang Candisari are two of the 8 Tax Service Offices in Semarang that operate under the Regional Office of the Directorate General of Taxes in Semarang City. The reason for conducting research at KPP Pratama Timur Semarang and KPP Pratama Semarang Candisari with Individual Taxpayers as respondents was due to the level of compliance of the Individual Taxpayers at KPP Pratama Timur Semarang and KPP Pratama Semarang Candisari experienced a decrease in 2018 which can be seen in Tables 1 and Tables 2.

Table 1. Personal Taxpayer Compliance Level at KPP Pratama East Semarang

Year	Registered Taxpayer Individual Taxpayers	Taxpayers Individual Taxpayers who Submit Tax Returns	Compliance Ratio
2014	23.936	18.437	77,03 %
2015	20.603	18.755	91,03 %
2016	25.100	19.597	78,08 %
2017	17.957	15.530	86,49 %
2018	19.112	13.996	73,23 %

Source : KPP Pratama Semarang Timur, 2019

Table 2 Compliance Levels of Individual Taxpayers in Semarang Candisari KPP

Year	Registered Taxpayer Individual Taxpayers	Taxpayers Individual Taxpayers who Submit Tax Returns	Compliance Ratio
2014	62.987	34.342	54,52 %
2015	67.453	35.765	53,02 %
2016	69.761	55.739	79,90 %
2017	52.746	49.656	94,14 %
2018	54.510	47.880	87,84 %

Source : KPP Pratama Semarang Timur, 2019

The level of compliance of Individual Taxpayers in East Semarang KPP and Semarang Candisari KPP decreased in 2018 due to lack of awareness of taxpayers in submitting tax returns and lack of taxpayer compliance in paying taxpayers compliance is the most important factor in realizing the tax revenue target. The higher tax compliance, the tax revenue will increase, but if tax compliance is low it will cause low tax revenue that will be received by the state.

Based on this background, the problem formulation problem stated in the following questions: (1) Does taxation knowledge affect individual taxpayer compliance? (2) Does awareness affect the compliance of individual taxpayers? (3) Does the knowledge of tax amnesty affect the compliance of individual taxpayers? The research aims to determine the effect of taxation knowledge, awareness and knowledge of tax amnesty on the compliance of individual taxpayers. The study was conducted at KPP Pratama Timur Semarang and KPP Pratama Semarang Candisari.

2. THEORITICAL REVIEW

Knowledge of Taxation

Knowledge of taxation is an understanding of taxpayers regarding law, laws, and correct taxation procedures (Kesumasari and Suardana, 2018). Taxpayer Knowledge includes knowledge about the general provisions in the field of taxation, the types of taxes that apply in Indonesia ranging from tax subjects, tax objects, tax rates, calculation of tax payable, recording tax payable, to how to fill tax reporting (Dewi & Merkusiwati, 2017).

Awareness

Taxpayer Awareness is a condition where taxpayers know, acknowledge, respect and obey the applicable tax provisions and have seriousness and desire to fulfill their tax obligations (Yoeanda, et al, 2018). Taxpayers are said to have awareness if (Yoeanda, et al, 2018): (1) Knowing tax laws and provisions. (2) Knowing the tax function for state financing. (3) Understand that taxation obligations must be carried out in accordance with applicable regulations. (4) Understanding the tax function for state financing. (5) Calculate, pay, report taxes voluntarily. (6) Calculate, pay, report taxes correctly.

Tax Amnesty Knowledge

Law Number 11 Year 2016, Tax Amnesty is the abolition of taxes that should be owed, not subjected to tax administration sanctions and criminal sanctions in the field of taxation, by way of breaking down and paying ransom as stipulated in the Act. The ransom tariff in Tax Amnesty according to Law Number 11 Year 2016 is (1) The ransom tariff for assets in the territory of the Republic of Indonesia or whose assets are transferred to the territory of the Republic of Indonesia, namely 2%, 3%, and 5% from the first month until by the ninth month. (2) The ransom tariff for assets outside the territory of the Republic of Indonesia or whose assets are not transferred to the territory of the Republic of Indonesia is 4%, 6%, and 10% from the first month to the ninth month. (3) Ransom rates for taxpayers whose business circulation is up to 4.8 billion rupiahs, namely 0.5% for taxpayers who disclose the value of assets up to 10 billion rupiahs, and 2% for taxpayers who disclose the value of assets more than 10 billion rupiah.

Personal Taxpayer Compliance

In the Indonesian General Dictionary, obedience means submitting to or complying with teachings or rules. Rahayu (2017), taxpayer compliance is the compliance of someone who in this case is a taxpayer, to tax regulations or laws. In conclusion, taxpayer compliance is when taxpayers have carried out all their obligations and rights as taxpayers, where it is marked by registering themselves as taxpayers, submitting tax returns, and ultimately obeying paying taxes.

Relationship Between Variables and Hypotheses

Knowledge of Taxation to Personal Taxpayer Compliance

Tax knowledge of taxation is one of the external factors that influence taxpayer compliance behavior in paying taxes. Tax knowledge is the understanding of taxpayers regarding law, legislation and procedures for taxation that is good and right. With the knowledge of good tax will be able to minimize tax evasion (Witono, 2008). Success in taxation is influenced by the behavior of taxpayers related to understanding tax laws and regulations. Based on previous research, according to Palil and Musthapa (2011), it states that when a taxpayer has good tax knowledge, the attitude towards tax will be more positive and can increase compliance and reduce tax evasion. Thus, knowledge of taxation in the form of taxation information and tax regulations will increase taxpayer awareness in paying tax obligations. The higher the knowledge of tax regulations, the higher the ethical value of taxes. This is also an obligation for the Government to provide knowledge to taxpayers, ranging from conducting various information dissemination, socialization and other upgrading. Kesumasari and Suardana (2018), Kamil (2015), Mintje (2016), Nugroho, et. al. (2016), Rahayu (2017) states that tax knowledge has a positive and significant impact on taxpayer compliance. With the explanation above, the following hypothesis is formed:

H1: Knowledge of Taxation Impact the Personal Taxpayer Compliance.

Awareness to Personal Taxpayer Compliance

Theory of Planned behavior (TPB) explains the behavior caused by individuals arising because of the intention to behave, it is related to taxpayer awareness. Based on previous research, awareness of

taxpayers has a positive effect on taxpayer compliance (Muliari and Setiawan, 2011, Kesumasari and Suardana, 2018, Kamil, 2015, Mintje, 2016, Suyanto and Pratama, 2018) shows that awareness has a positive effect on tax compliance.). Thus, the higher the level of taxpayer awareness, the compliance of taxpayers in carrying out their tax obligations will increase, so that tax revenue will be achieved. Based on the explanation above, the following hypothesis is formed:

H2: Awareness Impact on the Personal Taxpayer Compliance.

Tax amnesty knowledge to Personal Taxpayer Compliance.

Tax Amnesty is a policy given by the government to taxpayers in the form of tax amnesty or abolition that should be owed, the elimination of administrative sanctions and criminal sanctions by paying ransom on assets reported in the Declaration. Obtaining tax amnesty means that the existing reporting data is considered to be whitened and for some tax debts are also written off. The purpose of the tax amnesty is to increase state revenue generated from the taxation sector. Based on previous research, tax amnesty has an effect on increasing tax payments and tax compliance (Andreoni, 1991). Tax amnesty is needed to attract groups of people who have not entered the tax administration system to enter and become part of the tax administration system so that it can play a role in developing the country. The link between tax amnesty knowledge on tax compliance is if taxpayers have an understanding to take part in tax amnesty, then the Taxpayer will arise in the desire that no examination is carried out and the Taxpayer will report his tax obligations honestly and openly. Kesumasari and Suardana (2018) and Rahayu (2017) that tax amnesty knowledge has a positive and significant effect on tax compliance. Based on the explanation above, the following hypothesis is formed:

H3: Tax Amnesty Knowledge Impact on Personal Taxpayer Compliance
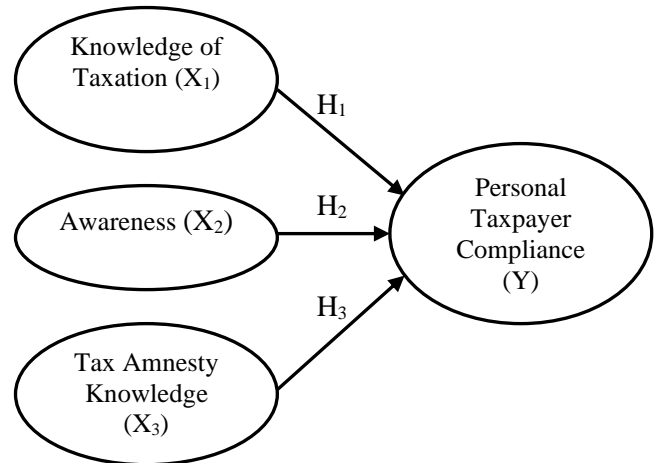
The Framework

Figure 1. Framework

3. METHODOLOGY

Population and Sample

Data from KPP Pratama Timur Semarang, there are 41,496 Taxpayers who have NPWP and at Candisari Semarang KPP, there are 108,914 Individual Taxpayers who have NPWP. So the population of this study was 150,410 and the number of samples was 95.

n = number of indicators x 5

n = 19 x 5= 95

The method of determining the sample in the study used a purposive sampling technique, with the criteria being an individual taxpayer who has a tax ID and doing business or entrepreneurial activities as well as free work residing in the East Semarang Tax Service Office and Semarang Candisari Primary Tax Service Office.

Method of Collecting Data

This research method uses a survey method by giving questionnaires to respondents directly. There are several numbers of questions in the questionnaire that will be answered by respondents according to the opinions of respondents. To measure the opinions of respondents used a Likert Scale with 5 levels of response.

Descriptive Statistical Analysis

Descriptive statistical tests consist of: mean (mean), median, highest value, lowest value, variance and standard deviation of the respondent's answer.

Data Quality Test

Data quality tests using the validity test and reliability test.

Classical assumption test

The classical assumption test using : normality test, multicollinearity and heteroscedasticity tests.

Multiple Linear Regression

The regression equation, is:

$$PTC = \alpha + \beta_1 KT + \beta_2 A_2 + \beta_3 TAK + e$$

Hypothesis Test

Test hypotheses using : coefficient of determination (R^2), regression model test (F test) and hypothesis test (t test).

4. THE RESULTS OF STATISTICAL TESTS

Descriptive Statistical Analysis

Descriptive statistical analysis is used to describe the state of research variables statistically, using the average value, maximum value, minimum value, sum, range kurtosis and skewness.

Table 3 Descriptive Statistics Results
Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Knowledge of Taxation	95	2	5	3,69	1,053
Awareness	95	2	5	3,56	,908
Tax Amnesty Knowledge	95	2	5	3,41	1,067
Personal Taxpayer Compliance	95	1	5	3,78	1,132
Valid N (listwise)	95				

Knowledge of Taxation has a minimum value of 2 and a maximum value of 5, and an average of 3.69 with a standard deviation of 1.053. The Awareness variable has a minimum value of 2 and a maximum value of 5, and an average of 3.56 with a standard deviation of 0.908. Tax Amnesty Knowledge obtained a minimum value of 2 and a maximum value of 5, and an average of 3.41 with a standard deviation of 1.067. The Personal Taxpayer Compliance variable obtained a minimum value of 1 and a maximum value of 5, and an average of 3.78 with a standard deviation of 1.132.

Data Quality Testing

a. Validity Test

The results of validity testing by processing using SPSS version 23 are as follows:

Table 4. Validity Test Results

No	Variable	No. Item	R Calculate	R table	Information
1	Knowledge of Taxation	X1.1	0,727		Valid
		X1.2	0,907		Valid
		X1.3	0,882	0,2017	Valid
		X1.4	0,888		Valid
		X1.5	0,859		Valid
2	Awareness	X2.1	0,676		Valid
		X2.2	0,783		Valid
		X2.3	0,875	0,2017	Valid
		X2.4	0,889		Valid
		X2.5	0,650		Valid
3	Tax Amnesty Knowledge	X3.1	0,782		Valid
		X3.2	0,970	0,2017	Valid
		X3.3	0,959		Valid
		X3.4	0,945		
4	Personal Taxpayer Compliance	Y.1	0,806		Valid
		Y.2	0,963		Valid
		Y.3	0,957	0,2017	Valid
		Y.4	0,929		Valid
		Y.5	0,959		Valid

Table 4 is known that the validity test with the bivariate correlate test, it can be seen that the calculated r value has a value higher than rtable (0.2017) with a significance level of 0.05 or 5%, then each item presented is said to be valid because r count > from rtabel.

b. Reliability Test

The reliability test was carried out using the Cronbach Alpha formula. The results of processing with SPSS version 23 are as follows:

Table 5 Results of Reliability Testing

No	Variabel	Cronbach's Alpha	Keterangan
1.	Knowledge of Taxation	0,906	Reliabel
2.	Awareness	0,830	Reliabel
3.	Tax Amnesty Knowledge	0,933	Reliabel
4.	Personal Taxpayer Compliance	0,956	Reliabel

Table 5 it is known that each variable has a Cronbach's alpha value of more than 0.7. Then it can be concluded that this test is reliable,

Classical Assumption Test:
Normality Test

Normality uses the Kolmogorov-Smirnov Test One Sample statistical test. If the Asymp value. Significance (2-tailed) is more than a = 0.05 or the data is around a diagonal line on the Normal P-Plot, then the data is normally distributed. The results of the normality test can be seen in table 6 below:

Table 6 Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		95
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,73410940
Most Extreme Differences	Absolute	,072
	Positive	,046
	Negative	-,072
Test Statistic		,072
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Table 6 that the value of asymp. significance (2-tailed) is 0.200 greater than the significance value of 0.05, so it can be concluded that the research data is normally distributed. This result is reinforced by the results of the normal P-Plot which shows that the data is around a diagonal line so that it shows that the normality assumption is fulfilled.

Multicollinearity Test
Table 7 Multicollinearity Test

		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Knowledge of Taxation	,925	1,081
	Awareness	,984	1,016
	Tax Amnesty Knowledge	,939	1,065

a. Dependent Variable: Personal Taxpayer Compliance

Source: Primary data processed, 2019

The results of multicollinearity test shows that the data did not occur multicollinearity or it can be said that this regression model is free from multicollinearity symptoms because the tolerance value of these variables> 0.10 and VIF value <10.

Heteroscedasticity Test
Table 8 Glejser Test
Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	,794	,272		2,921	,004
	Knowledge of Taxation	-,080	,044	-,195	-1,832	,070
	Awareness Tax	,025	,049	,053	,511	,611
	Amnesty Knowledge	,001	,043	,002	,019	,985

a. Dependent Variable: Personal Taxpayer Compliance

Source: Primary data processed, 2019

The results of data that has been tested shows that the significance value of the significance of the independent variable in this study is more than 0.05 or above the 5% confidence level. Thus it can be concluded that the independent variables used in this study can be said to not occur heteroscedasticity problems in the regression model. The results of the glacier test are supported by the Scatter Plot where the points spread above and below zero and do not form certain patterns. In other words in the regression model heteroscedasticity does not occur.

Analysis of Linear Regression
Table 9
Coefficients[a]

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,104	,472		2,341	,021
	Knowledge of Taxation	,634	,076	,589	8,335	,000
	Awareness Tax	,213	,085	,171	2,494	,014
	Amnesty Knowledge	,320	,074	,302	4,301	,000

a. Dependent Variable: Personal Taxpayer Compliance

Source: Primary data processed, 2019

The linear regression equation used is as follows:

$$PTC = 0,589KT + 0,171A + 0,302TAK + e$$

Based on these equations, it can be seen that the variables Knowledge of Taxation, awareness, and Personal Taxpayer Compliance are positive signs of taxpayer compliance. From this equation can be explained

a. The value of the regression coefficient for the Knowledge of Taxation variable (X1) is positive, which means that the higher the tax knowledge will increase Personal Taxpayer Compliance.
b. The value of the regression coefficient for the variable of awareness (X2) is positive, which means that the higher awareness will increase Personal Taxpayer Compliance.
c. The value of the regression coefficient for the variable tax amnesty knowledge (X3) is positive, which means that the higher the knowledge of tax amnesty will increase t Personal Taxpayer Compliance.

HYPOTHESIS TESTING
Determinant Coefficient (R2)

Table 10 Determinant Coefficients
Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,761[a]	,579	,565	,746

a. Predictors: (Constant), Knowledge of Taxation, Awareness, tax amnesty knowledge
b. Dependent Variable: Personal Taxpayer Compliance

Source: Primary data processed, 2019

Adjusted R Square is 0.565. This means that tax knowledge, awareness, and knowledge of tax amnesty can explain taxpayer compliance by 56.5% while the remaining 43.5% is explained by variables outside the study.

Regression Model Test (F Test)

The regression model test was conducted to test and determine the effect of the independent variables on the dependent variable. If the significance value is less than 0.05, it indicates that the independent variable influences the dependent variable. The results of the regression calculations from this test can be seen in the following table:

Hypothesis Test (t test)
Table 11 t test
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1,104	,472		2,341	,021
	Knowledge of Taxation	,634	,076	,589	8,335	,000
	Awareness Tax	,213	,085	,171	2,494	,014
	Amnesty knowledge	,320	,074	,302	4,301	,000

a. Dependent Variable: Personal Taxpayer Compliance

Source: Primary data processed, 2019

Based on the table above it can be seen that:

a. Testing the influence of Knowledge of Taxation on Personal Taxpayer Compliance, the t count value of 8.335 is greater than t table 1.985 with a significance level of 0,000 <0.05, it can be concluded that H1 is accepted. This means that Knowledge of Taxation partially has a positive and significant effect on Personal Taxpayer Compliance
b. Testing the effect of awareness compliance obtained t count of 2.494 greater than t table of 1.985 with a significance level of 0.014 <0.05, it can be concluded that H2 is accepted. This means that awareness is partially positive and significant impact on Personal Taxpayer Compliance.
c. Testing the effect of Tax Amnesty knowledge on taxpayer compliance, the t count value of 4.301 is greater than t table of 1.985 with a significance of 0,000 <0.05, it can be concluded that H3 is accepted. This means that Tax Amnesty knowledge partially positive and significant impact on Personal Taxpayer Compliance.

DISCUSSION
a. The Effect of Knowledge of Taxation on Taxpayer Compliance

Based on the results of the regression analysis, the regression coefficient value of 0.589 was obtained with a significant 0.000 so that H1 was accepted which means tax knowledge has a positive and significant effect on taxpayer

compliance. Knowledge of taxation is very important in helping taxpayers in carrying out their obligations. A taxpayer must first know what his obligations are. The more tax knowledge that is known by taxpayers, the higher awareness that taxpayers have so that they can increase taxpayer compliance in meeting their tax obligations, conversely if the less taxation knowledge obtained by taxpayers, the lower the level of taxpayers compliance in fulfilling their tax obligations. 82 Success in taxation is influenced by the behavior of taxpayers related to understanding tax laws and regulations. This means that the more people who understand about taxation means that taxpayers are willing to pay taxes because they feel that there is no loss in tax collection, the compliance of taxpayers will increase. This research supported research from Kesumasari and Suardana (2018), Kamil (2015), Mintje (2016), Nugroho, et. al. (2016), Rahayu (2017) states that tax knowledge has a positive and significant impact on taxpayer compliance

b. **Effect of Awareness on Taxpayer Compliance**

Based on the results of the regression analysis, the results obtained regression coefficient of 0.171 with a significant 0.014 so that H2 is accepted, which means that awareness has a positive and significant effect on taxpayer compliance. Taxpayer Awareness is a condition where taxpayers know, acknowledge, respect and obey the applicable tax provisions and have seriousness and desire to fulfill their tax obligations. Awareness of taxpayers in paying their tax obligations is important in tax revenue. An increase in state tax revenue will occur if there is awareness of taxpayers of tax regulations and tax obligations. Then it can be stated that the greater the awareness held, the taxpayer will be more obedient in fulfilling his tax obligations. Conversely, the lower the awareness that taxpayers have, the lower the taxpayer's compliance in meeting their tax obligations. This means that the higher level of awareness of taxpayers will increase taxpayer compliance, because taxpayers who are aware of taxation start from the functions and benefits of tax aimed at national and state development. Thus, increasing awareness of taxpayers will increase taxpayer compliance. This research supported research

from Kesumasari and Suardana (2018), Kamil (2015), Mintje (2016), Suyanto and Pratama (2018) shows that awareness has a positive effect on tax compliance. But different from the results of research Nugroho, et. al (2016) Nugroho, et. al (2016) which shows that awareness does not affect taxpayer compliance.

c. **Effect of Tax Amnesty Knowledge on Taxpayer Compliance**

Based on the results of the regression analysis in table 4.13, the regression coefficient value of 0.302 was obtained with a significant 0,000 so that H3 was accepted, which means that tax amnesty knowledge has a positive and significant effect on taxpayer compliance. Tax Amnesty is one of the Government programs that provides for the elimination of taxes that should be owed by paying a certain amount of ransom aimed at providing additional 84 tax receipts and opportunities for non-compliant taxpayers to be compliant so as to encourage increased taxpayer compliance, and with the success of This tax amnesty program can increase the national treasury so that the development program will run smoothly. Through Tax Amnesty can foster an attitude of empathy and care for others and think about how the impact so that taxpayers are willing to issue taxes for the development of the country, not even just being an obedient taxpayer, but a helper for others. Tax Amnesty knowledge is also needed to increase the knowledge of taxpayers who want to take part in tax amnesty. The more tax amnesty knowledge known by taxpayers, the higher awareness that taxpayers have so that they can increase taxpayer compliance in meeting their tax obligations. Conversely, the lower the tax amnesty knowledge possessed by taxpayers, the lower the taxpayer's awareness so as to reduce taxpayer compliance in fulfilling their tax obligations. This means that the more taxpayers know about tax amnesty play a role in abolishing taxes, the tax amnesty program provides additional and opportunities for taxpayers to pay the ransom owed, and with the program can increase state revenue and taxpayer compliance. This research supported research from Kesumasari and Suardana (2018), Rahayu (2017) that tax

amnesty knowledge has a positive and significant effect on tax compliance.

5. CONCLUSIONS

Research entitled "Determinant of Personal Taxpayer Compliance" provides results that tax knowledge has a positive and significant effect on taxpayer compliance, awareness of a positive and significant effect on taxpayer compliance and tax amnesty knowledge has a positive and significant effect on taxpayer compliance. The results of this study are useful for taxpayers as input for knowledge, especially in the field of taxation related to Taxpayer Compliance in the East Semarang KPP and KPP Pratama Semarang Candisari Areas and also useful for the Tax Service Office because the Directorate General of Taxes more often provides information about the importance of compliance taxpayers, so as to raise public awareness in paying taxes, so that the tax revenue target set by the government can be met.

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