THE EFFECT OF TAX FAIRNESS, TAX UNDERSTANDING, AND TAX COLLECTION ON THE TAX COMPLIANCE OF INDIVIDUAL TAXPAYERS WHO ARE EMPLOYEES

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Abstract

This study aims to examine the influence of Tax Fairness, Tax Understanding, and Tax Collection on Tax Compliance among Individual Employee Taxpayers at the Palembang Ilir Barat Pratama Tax Office (KPP Pratama). This study used a quantitative descriptive approach with primary data obtained through questionnaires and processed using SPSS. The results indicate that Tax Fairness, Tax Understanding, and Tax Collection have a positive and significant influence on Tax Compliance among Individual Employee Taxpayers. It is recommended that the government and the Directorate General of Taxes increase transparency and accountability in tax management to strengthen perceptions of fairness. Furthermore, individual taxpayers should improve their tax literacy and understanding, particularly regarding the obligation to report Annual Tax Returns, filing procedures, and applicable administrative sanctions.
Keywords*: Tax Fairness, Tax Understanding, and Tax Collection*

INTRODUCTION

Taxes play a very strategic role as the main instrument in state financing and as the main driver of sustainable national development. Tax revenue contributions are the main source of funding for the government in implementing various development projects, such as infrastructure development, education quality improvement, health service provision, and other public services (Sari et al., 2025). Optimizing tax revenue will support the smooth running of government functions and at the same time realize equitable welfare for all levels of society. The government has undertaken various efforts to increase tax revenue. One such effort is to encourage the DGT, or the Directorate General of Taxes, to continuously strive for fiscal transformation through regulatory improvements and refinement of the tax administration system (Melando et al., 2022). Through the implementation of a withholding system, which is a procedure for collecting fiscal contributions by external delegates such as treasurers, government agencies, or employers to calculate, deduct, and deposit the amount of outstanding fiscal obligations on material gains obtained by taxpayers who receive such income (Fadila, 2017). This mechanism is expected to improve tax administration efficiency and simultaneously stimulate taxpayer compliance.

Data from the Palembang Ilir Barat Tax Office shows that the number of WPOPs increased significantly between 2020 and 2024, from 189,574 to 251,343 taxpayers. This indicates an expansion of the tax base due to economic growth, increased tax awareness, and the expansion of the tax administration system. However, the increase in the number of WPOPs was not balanced by an increase in the number of annual tax returns filed. In the 2022 and 2024 periods, there was

actually a decline in the number of returns filed, with only 50,132 taxpayers filing annual tax returns in the 2024 period, which is far fewer than in the previous year, even though the number of WPOPs reached its peak in the last five years. There has been a decline in compliance, as seen in the decrease in the percentage of Annual Tax Return filings from 29.95% in 2020 to 19.95% in 2024. The decline in Annual Tax Return reporting in 2024 coincided with the transformation of the Income Tax Article 21 calculation process using the TER model, referring to Government Regulation Number 58 of 2023 and Minister of Finance Regulation Number 168 of 2023, which could be an indication of the decline in the number of Annual Tax Return reports in 2024.

According to Novitasari and Anggraini (2025), the TER system calculates Income Tax Article 21 on a monthly basis, and at the end of December, an accumulation calculation is performed to adjust the total tax for the year. This mechanism creates the potential for underpayment or overpayment, thereby affecting taxpayers' perception of tax fairness. In addition, if employers and employees do not understand the mechanism for calculating Income Tax Article 21 using the TER system, it can lead to a misunderstanding of tax regulations. This misunderstanding has the potential to reduce taxpayer compliance in fulfilling their obligations and increase the risk of sanctions or collection actions by the tax authorities (Wulandari et al., 2023). Thus, the phenomenon of TER implementation is relevant as a basis for research because it is directly related to tax fairness, tax understanding, and tax collection as aspects that have an impact on employee tax compliance.

Tax fairness is an action that is not arbitrary in the tax mechanism imposed, where the amount of taxation imposed on taxpayers is in line with the amount of income they earn (Meliana, 2022). According to Rossa et al. (2023), in theory, tax equality has a direct relationship with taxpayer compliance, indicating that the more evenly the principle of tax fairness is perceived by taxpayers, the stronger their internal motivation to fulfill their fiscal responsibilities. In addition to tax fairness, tax understanding and tax collection are also essential aspects that have an impact on employee tax compliance.

Tax understanding is a stage in which taxpayers internalize and have in-depth knowledge of tax provisions and systems, including information on regulations, responsibilities, and fiscal administration regulations that are currently being implemented (Nugroho and Apriladiestya, 2023). In this context, tax awareness includes the taxpayer's ability to know and master tax regulations, ranging from legal rules, responsibilities, administrative procedures such as filling out Tax Returns (SPT), to awareness of sanctions in the event of violations (Zahrani and Mildawati, 2019).

Tax collection represents a series of activities carried out to ensure that those responsible for taxes settle their fiscal arrears and collection costs (Harahap et al., 2022). In theory, tax collection and tax compliance are positively correlated, meaning that the more rigorous, clear, and consistent the collection process operated by the tax authorities, the higher the level of tax compliance (Oktaviani, 2019). When individuals see that non-compliance leads to consequences such as the issuance of warning letters, administrative sanctions or late fees of IDR 100,000, and the issuance of tax bills, they tend to be more disciplined in fulfilling their tax responsibilities (Nagung, 2024).

This condition is reflected in the working area of the Palembang Ilir Barat Tax Office, which covers several subdistricts such as Ilir Barat II, Ilir Barat I, Bukit Kecil, Gandus, Alang-alang Lebar, and Sukarami. Most taxpayers in this area are individual employees working in various fields, including the private sector, government agencies, and professional services. Based on data provided by the Tax Office, taxpayer compliance in the region still shows significant variation. This is likely related to how taxpayers assess equity in the taxation mechanism, the extent to which they understand the policies implemented, and the effectiveness of collection efforts.

Based on the explanation above, a study will be conducted entitled **"The Effect of Tax Fairness, Tax Understanding, and Tax Collection on Taxpayer Compliance."**

Scope of Research

The scope of the following study includes three variables, namely Tax Fairness, Tax Understanding, and Tax Collection as independent variables, and Taxpayer Compliance as the dependent variable. The research method involves data obtained through a survey, specifically by distributing questionnaires as an essential measurement instrument to collect data.

Research Objectives

The following study aims to understand and analyze the influence of Tax Fairness, Tax Understanding, and Tax Collection on Taxpayer Compliance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Planned Behavior

TPB, popularized by Ajzen (1991) as cited in Agassy and Tanno (2024), is one of the behavioral theories frequently applied to elaborate taxpayer compliance behavior. According to Lesmana et al. (2018), this concept explains that an individual's actual behavior is driven by intention, where such intention is formed by three fundamental elements, namely:
a. Attitude toward the behavior.
b. Social pressure received.
c. Assumptions regarding behavioral control.

The researcher adopts TPB as the theoretical foundation of this study because it is considered relevant to the three main variables discussed, namely tax fairness, tax understanding, and tax collection. Tax fairness is closely related to attitudes toward behavior because when the tax system is perceived as fair and transparent, it will foster positive preferences among taxpayers toward fulfilling their obligations. Tax understanding reflects perceived behavioral control, because when individual taxpayers possess adequate literacy regarding tax regulations and procedures, they will feel capable and confident in carrying out their tax obligations. Meanwhile, tax collection reflects subjective norms, because when taxpayers receive appeal letters, tax bills, or tax warnings from tax authorities, it creates social pressure that motivates taxpayers to comply in order

Tax Fairness

It is an action that is not arbitrary in relation to the tax mechanism applied, in which the amount of tax imposed on the tax subject is aligned with the income earned (Meliana, 2022). Tax fairness has the principle that taxes are not imposed equally on all parties, but must be proportional to the taxpayer's ability, so that the tax burden can be distributed fairly to support the equitable distribution of social welfare and income redistribution (Dharmawan, 2017). Tax fairness, when correlated with the TPB, has a close relationship with the attitude toward behavior component, namely an individual's view of tax compliance. If employee individual taxpayers (WPOP) perceive the tax system as fair, their attitude toward compliance will be more positive, thereby increasing their intention to comply.

Tax Understanding

It is a stage in which taxpayers understand and comprehend the rules and the taxation system, including information regarding regulations, responsibilities, and applicable tax administrative procedures (Nugroho and Apriladiestya, 2023). In this study, for individual employee taxpayers (WPOP employees), tax understanding is very important because even though income tax withholding is generally carried out by employers, employees still have the obligation to ensure the accuracy of data, independently file their Annual Tax Return (SPT), and be aware of their tax rights and obligations. With adequate understanding, WPOP employees are not only able to fulfill formal obligations such as filing taxes on time, but can also become compliant citizens and support

the optimization of state revenue through tax compliance. The correlation of this analysis with the Theory of Planned Behavior (TPB) is that tax understanding plays a role in shaping taxpayers' views, intentions, and compliant behavior. Deep mastery fosters positive attitudes because taxpayers realize the importance of taxes for development, and it also increases perceived behavioral control, namely the belief that they can properly carry out tax responsibilities such as calculating and reporting the SPT. Thus, the deeper the tax understanding, the greater the encouragement for taxpayers to behave compliantly.

Tax Collection

It is a series of progressive measures organized to ensure that taxpayers fulfill their fiscal obligations as well as the administrative costs of collection (Widati et al., 2022). Tax Collection is carried out when the tax debtor does not settle tax debts and collection costs within the stipulated deadline. For individual employee taxpayers (WPOP), although income tax withholding through Article 21 Income Tax is generally conducted by the employer, tax collection may still occur if there is an underpayment, withholding errors, or negligence in filing the Annual Tax Return. When linked to the TPB, Tax Collection is closely related to the element of perceived behavioral control, namely an individual's perception of the ease or obstacles in fulfilling fiscal obligations. The existence of collection creates legal and administrative pressure that increases external control, thereby encouraging employees to be more disciplined in reporting and settling their tax obligations. Thus, tax collection does not merely function as a coercive instrument, but also as an external factor that strengthens the intention and behavior of tax compliance among individual employee taxpayers.

The Effect of Tax Fairness on Taxpayer Compliance

Tax fairness has a principle whereby taxes are not imposed equally on all parties but must be proportional to the taxpayer's ability to pay (Dharmawan, 2017). Tax fairness is related to the way taxpayers perceive the tax system as fair, balanced, and impartial. When viewed using the TPB approach, fairness is closely related to the attitude toward behavior component, namely an individual's attitude toward tax compliance. If individual employee taxpayers (WPOP) perceive the tax system as fair, their attitude toward compliance will be more positive, which can subsequently strengthen their intention to comply (Rossa et al., 2023). Findings from research by Dharmawan (2017) show that tax fairness has a significant impact on WPOP compliance. According to Rahayu and Suaidah (2022), individually, tax fairness has a clear positive implication for taxpayer compliance.

H1: Tax Fairness has a significant effect on Taxpayer Compliance.

The Effect of Tax Understanding on Taxpayer Compliance

Tax Understanding is a mechanism through which individual taxpayers (WPOP) comprehend and recognize fiscal rules and procedures, including information related to regulations, responsibilities, and applicable fiscal management procedures (Nugroho and Apriladiestya, 2023). When associated with the TPB approach, tax understanding plays a role in shaping taxpayers' attitudes, intentions, and compliance behavior. Thus, the higher the level of Tax Understanding, the greater the tendency of WPOP to act compliantly. Therefore, improving the level of public tax literacy is one of the main efforts in realizing a fair, transparent, and sustainable taxation system. The results of the study by Firdaus and Pratolo (2020) show that tax understanding has a significant positive implication for WPOP. Referring to Adetya (2019), Tax Understanding makes a significant contribution to WPOP Compliance.

H2: Tax Understanding has a significant effect on Taxpayer Compliance.

The Effect of Tax Collection on Taxpayer Compliance

Tax collection is a series of actions carried out so that the tax bearer pays arrears along with collection costs (Widati et al., 2022). When linked to the TPB approach, tax collection is closely

related to the perceived behavioral control component, namely personal perceptions of the ease or difficulty of fulfilling tax obligations. The existence of tax collection creates legal and administrative pressure that increases external control, thereby encouraging employees to be more compliant in reporting and paying their tax liabilities. The results of research by Bawazir et al. (2025) show that tax collection has a positive and significant impact on taxpayer compliance. Based on Riantini and Sanulika (2023), tax collection has a significant implication for taxpayer compliance.
H3: Tax Collection has a significant effect on Taxpayer Compliance.

The Effect of Tax Fairness, Tax Understanding, and Tax Collection on Taxpayer Compliance

Tax fairness is an action that is not arbitrary within the applicable fiscal governance, in which the total levies imposed on individual taxpayers (WPOP) are aligned with the income they earn (Meliana, 2022). Tax Understanding is a mechanism in which taxpayers comprehend and understand tax provisions and systems, including information regarding regulations, responsibilities, and the tax administration methods applied (Nugroho and Apriladiestya, 2023). Tax Collection refers to a series of measures undertaken to ensure that taxpayers settle tax receivables and tax arrears (Widati et al., 2022). Based on the theoretical framework (Daeli, 2023), these three variables are conceptually expected to be related to taxpayer compliance behavior. Fairness can influence attitudes, Tax Understanding is related to individuals' beliefs in their ability to fulfill obligations, while Tax Collection operates as a form of external control that can enhance compliance.
H4: The effect of Tax Fairness, Tax Understanding, and Tax Collection on Taxpayer Compliance.

RESEARCH METHOD

The following study uses a quantitative data approach, by collecting primary data through distributing questionnaires to a population of 389,633 active employee individual taxpayers (WPOP), using the purposive sampling method. Purposive sampling is a sampling technique that determines specific requirements or special considerations relevant to the objectives of the study (Sugiyono, 2023). The sample size in this research was determined using the Slovin formula with a 10% margin of error, resulting in a total sample or number of respondents of 99.97, or rounded to 100 respondents. The characteristics in this study include:

a. Individual employee taxpayers (WPOP) registered at KPP Pratama Palembang Ilir Barat who are domiciled in the districts of Alang-Alang Lebar, Ilir Barat II, Bukit Kecil, Gandus, Sukarami, and Ilir Barat I.
b. Employees working in government or private institutions (civil servants, employees of BUMN/BUMD, employees of national or multinational private companies, and contract or permanent employees, private educational institutions) that fall within the working area of KPP Pratama Palembang Ilir Barat.
c. Have held an NPWP for at least 1 year.
d. Have received income and been subject to Article 21 income tax (PPh Pasal 21) withholding by the employer for at least the past one year.
e. Willing to complete the questionnaire honestly and in full.

RESULTS AND DISCUSSIONS

Descriptive Statistics Analysis

The following analysis presents the minimum, maximum, mean, and standard deviation to illustrate the distribution and dispersion of data for each variable. The variables used include the dependent variable Taxpayer Compliance (Y) and the independent variables Tax Fairness (X1), Tax Understanding (X2), and Tax Collection (X3).

Table 1. Descriptive Statistics Test Results

Descriptive Stasistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Fairness	101	11.00	25.00	19.4455	3.25415
Tax Understanding	101	14.00	25.00	20.6238	2.70870
Tax Collection	101	8.00	20.00	15.9604	2.41214
Taxpayer Compliance	101	10.00	25.00	21.6535	2.60552
Valid N (listwise)	101				

Source: Result of SPSS 27 (data processed 2025)

Validity Test

Validity is used to measure the legitimacy or accuracy of a questionnaire (Sugiyono, 2023). The validation process in this study was carried out using a comprehensive method without separating the sample. An item is considered valid if the calculated r coefficient exceeds the r table value at a significance level of 5% (0.05) using a two-tailed test. In this study, the number of respondents was 101 individuals, so df = n − 2 or 101 − 2 = 99, resulting in an r table value of 0.1956. The results of the validity test are explained in the table below:

Table 2. Validity Test Results

Construct	Indicator	R Count	R Table	Result
Tax Fairness	X1.1	0,629	0,1956	Valid
	X1.2	0,632	0,1956	Valid
	X1.3	0,746	0,1956	Valid
	X1.4	0,791	0,1956	Valid
	X1.5	0,724	0,1956	Valid
Tax Understanding	X2.1	0,804	0,1956	Valid
	X2.2	0,742	0,1956	Valid
	X2.3	0,690	0,1956	Valid
	X2.4	0,652	0,1956	Valid
	X2.5	0,692	0,1956	Valid
Tax Collection	X3.1	0,558	0,1956	Valid
	X3.2	0,689	0,1956	Valid
	X3.3	0,735	0,1956	Valid
	X3.4	0,755	0,1956	Valid
Tax Compliance	Y.1	0,674	0,1956	Valid
	Y.2	0,819	0,1956	Valid
	Y.3	0,809	0,1956	Valid
	Y.4	0,721	0,1956	Valid
	Y.5	0,771	0,1956	Valid

Source: Result of SPSS 27 (data processed 2025)

According to the data, the results of the validity testing process for each research variable—Tax Fairness (X1), Tax Understanding (X2), Tax Collection (X3), and Tax Compliance (Y)—can be declared valid because the calculated R value (R_{Count}) exceeds the R_{Table} value (0.1956). This indicates that each item of the construct is valid and that the instrument validity criteria have been fulfilled.

Reliability Test

Referring to Duli (2019), a reliability test is a procedure to ensure the stability of a research instrument in measuring the same construct and in presenting consistent data. A questionnaire is considered reliable if responses to the statement items remain consistent over time. The reliability

parameter uses the Cronbach's Alpha coefficient, in which a measurement instrument is deemed reliable if its score is > 0.6. The following are the outputs of the reliability test for the construct:

Table 3. Reliability Test Results

Construct	Number of Question Items	*Alpha Cronbach's*	*Alpha*	Result
Tax Fairness (X1)	5	0,748	0,60	*Reliable*
Tax Understanding (X2)	5	0,758	0,60	*Reliable*
Tax Collection (X3)	4	0,613	0,60	*Reliable*
Tax Compliance (Y)	5	0,804	0,60	*Reliable*

Source: Result of SPSS 27 (data processed 2025)

According to the Cronbach's Alpha coefficient table, Tax Fairness reached 0.748, Tax Understanding was at 0.758, Tax Collection amounted to 0.613, and Tax Compliance was 0.804. Thus, it can be concluded that all X and Y constructs are reliable because their Cronbach's Alpha values exceed the Alpha threshold of 0.60. Therefore, the reliability prerequisite of the instrument is declared to have been met.

Normality Test

The normality procedure employs the Kolmogorov–Smirnov Test, in which data are categorized as normally distributed if the Sig. value exceeds 0.05 (Ghozali, 2021).

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		101
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.74875583
Most Extreme Differences	Absolute	.088
	Positive	.081
	Negative	-.088
Test Statistic		.088
Asymp. Sig. (2-tailed)[c]		.052

a. Test distribution is Normal.

b. Calculated from data.

c. Liliefors Significance Correction.

d. This is a lower bound of the true significance

Source: Result of SPSS 27 (data processed 2025)

The K–S test results show an Asymp. Sig. (2-tailed) value of 0.052. Therefore, it can be concluded that the data are normally distributed, as the Asymp. Sig. value of 0.052 is above the significance threshold of 0.05.

Multicolinearity Test

Multicollinearity testing is intended to identify relationships among independent variables in a regression model. The examination is carried out using the Tolerance and VIF results, where a model is considered free from multicollinearity if Tolerance > 0.10 and VIF < 10.

Table 5. Multicolinearity Test Results

Coefficients[a]			
	Unstandardized Coefficients	Standardized Coefficients	Collinearity Statistics

Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	6.117	1.466		4.172	<,001		
	X1	.186	.078	.232	2.372	.020	.484	2.067
	X2	.343	.096	.357	3.594	<,001	.471	2.123
	X3	.303	.089	.281	3.391	.001	.678	1.475

a. Dependent Variabel: Y

Source: Result of SPSS 27 (data processed 2025)

Tolerance of 0.484 and a VIF value of 2.067; the Tax Understanding construct has a tolerance score of 0.471 with a VIF result of 2.123; and the Tax Collection variable has a tolerance score of 0.678 with a VIF result of 1.475. Thus, it can be concluded that there are no symptoms of multicollinearity among the independent constructs in the regression model, given that the tolerance scores are > 0.1 and the VIF values are < 10, meaning the independent constructs are mutually independent and do not influence one another.

Heteroskedasticity Test

Heteroskedasticity testing aims to detect whether there is indeed dissimilarity in the variance of residuals across observations in a regression model.

Table 6. Heteroskedasticity Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	4.028	.887		4.540	<,001
	X1	-.004	.047	-.011	-.077	.939
	X2	-.109	.058	-.267	-1.894	.061
	X3	-.022	.054	-.048	-.412	.681

a. Dependent Variabel: ABS_RES

Source: Result of SPSS 27 (data processed 2025)

Tax Fairness has a significance value of 0.939, the Tax Understanding construct is 0.061, and the Tax Collection construct is 0.681. Referring to the testing results, it is known that the values obtained exceed the 0.05 threshold. Therefore, this heteroskedasticity test concludes that the model is free from heteroskedasticity symptoms.

Multiple Linear Regressions Test

Multiple linear regression analysis is used to test the impact of the independent variables Tax Fairness, Tax Understanding, and Tax Collection on the dependent variable, namely Taxpayer Compliance.

Table 7. Multiple Linear Regression Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	6.117	1.466		4.172	<,001
	X1	.186	.078	.232	2.372	.020
	X2	.343	.096	.357	3.594	<,001
	X3	.303	.089	.281	3.391	.001

a.	Dependent Variabel: Y

Source: Result of SPSS 27 (data processed 2025)

According to Table 7, the multiple linear regressions equation can be formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$
$$Y = 6{,}117 + 0{,}186\ X_1 + 0{,}343\ X_2 + 0{,}303\ X_3 + e$$

Coefficient of Determination (R^2) Test

The coefficient of determination testing process is used to calculate the extent to which independent variables can explain variations in the dependent variable.

Table 8. Coefficient of Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,741[a]	,550	,536	1.77559

a. Predictors: (Constant), X3, X1, X2

Source: Result of SPSS 27 (data processed 2025)

The coefficient of determination (R^2) is at 0.536, or equivalent to 53.6%. This figure implies that the independent constructs, which include Tax Fairness, Tax Understanding, and Tax Collection, are able to exert an impact on the dependent construct of taxpayer compliance amounting to 53.6%, while the remaining 46.4% is explained by other factors beyond the scope of this research.

F Test

This test method is intended to detect the presence of the impact of the independent construct simultaneously on the dependent construct. If the calculated F value exceeds the F table value and the F significance is < 0.05, then the regression model has a simultaneous effect. This test uses a two-tailed $\alpha = 0.05$ and df = 101 − 3 = 98, resulting in an F table value of 2.70.

Table 9. F Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	F	Sig.
		B	Std. Error	Beta		
1	Regression	373.057	3	124.352	39.442	<,001[b]
	Residual	305.815	97	3.153		
	Total	678.871	100			

a. Dependent Variabel: Y
b. Predictors: (Constant), X3, X1, X2

Source: Result of SPSS 27 (data processed 2025)

The calculated F result of 39.443 > 2.70 from the F-table value, with a significance value obtained of <0.001 < 0.005, leads to the conclusion that the regression equation formed by x1, namely the Tax Fairness construct, x2, namely Tax Understanding, and x3, namely Tax Collection as independent constructs, simultaneously has a significant effect on y, namely taxpayer compliance.

t Test

This analysis was conducted by considering a significance level of 5% and degrees of freedom df = 101 − 3 − 1 = 97, resulting in a t-table value of 1.98472. The benchmark in this test is that if the t significance value > 0.05, then H0 is accepted while Ha is rejected, which means there is no effect of the independent construct on the dependent construct. Conversely, if the t-test significance

value < 0.05, then H0 is rejected and Ha is accepted, indicating the presence of an effect of the independent construct on the dependent construct (Ghozali, 2021).

Table 10. t Test Results

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	6.117	1.466		4.172	<,001
	X1	.186	.078	.232	2.372	.020
	X2	.343	.096	.357	3.594	<,001
	X3	.303	.089	.281	3.391	.001
c.	Dependent Variabel: Y					

Source: Result of SPSS 27 (data processed 2025)

The Tax Fairness construct recorded a t-value of 2.372 > 1.98472 from the t-table value, with a significance level of 0.020 < 0.05. Therefore, it can be concluded that Tax Fairness contributes positively and significantly to taxpayer compliance, so H1 is accepted. The Tax Understanding construct shows a t-value of 3.594 > 1.98472 from the t-table value and a significance level of <0.001 < 0.05. Thus, it can be concluded that Tax Understanding has a positive and significant impact on taxpayer compliance, meaning H2 is accepted. The Tax Collection construct has a t-value of 3.391 > 1.98472 from the t-table and a significance level of 0.001 < 0.05. As a result, it can be concluded that Tax Collection has a significant and positive effect on taxpayer compliance; therefore, H3 is accepted.

Discussions

The Effect of Tax Fairness on Taxpayer Compliance

Based on the results of the hypothesis testing, it can be observed that the Tax Fairness construct has a calculated t value of 2.372 > 1.98472 with a significance value of 0.020 < 0.05. Therefore, it can be concluded that the Tax Fairness construct has a beneficial and significant effect on the compliance of employee individual taxpayers (WPOP), and the first hypothesis (H1) is accepted. This means that the more positive the WPOP's perception of fairness in the fiscal system, the higher their level of compliance in fulfilling tax obligations. This significant effect indicates that although many employee tax obligations are fulfilled through the withholding mechanism of Income Tax Article 21, perceptions of fairness still play an important role in shaping compliance attitudes. Employees can assess whether the tax policies implemented are aligned with their economic capacity, whether taxpayers in similar circumstances are subject to similar taxation, and whether regulations and their implementation are applied consistently by tax authorities. When taxpayers' perceptions of fairness are considered sufficiently positive, this encourages acceptance of the system and subsequently increases their compliance.

This is reflected in the indicators used, which include horizontal and vertical equity in the tax collection process, fairness in the formulation of legislative regulations, and fairness in the application of tax provisions, all of which have a beneficial and significant impact on employee WPOP compliance. This condition occurs because taxpayers' perceptions that the prevailing system is fair can strengthen trust in the government and tax authorities, which ultimately motivates WPOP to behave compliantly. The findings of this study are consistent with research conducted by (Dharmawan, 2017) and (Rahayu sond Suaidah, 2022), which state that Tax Fairness contributes positively and significantly to taxpayer compliance. Their studies indicate that positive perceptions of fairness in the taxation sector are able to optimize taxpayer compliance. When the public perceives that tax levies are proportional and applied equitably, they are more inclined to be cooperative and compliant.

The Effect of Tax Understanding on Taxpayer Compliance

Referring to the results of the hypothesis test, the calculated t value was 3.594, which is greater than the t table value of 1.98472, with a significance level of < 0.001, meaning the result does not exceed the threshold of 0.05. Therefore, it can be concluded that construct X2, namely Tax Understanding, has a positive and significant effect on Y, namely employee individual taxpayer (WPOP) compliance. Accordingly, the second hypothesis (H2), which states that "Tax Understanding has a significant and positive effect on employee WPOP compliance," is proven to be valid and can be accepted. These results indicate that the deeper the WPOP's mastery of regulations, procedures, and the fiscal benefits of taxation, the higher their level of taxpayer compliance in fulfilling state obligations will be. Contributors who understand tax regulations well will be more aware of their responsibility to report and pay taxes on time. Such understanding fosters awareness that taxes are a form of participation in financing national development and providing public facilities for the wider community.

The findings of this study are in line with previous research conducted by Firdaus and Pratolo (2020) and Adetya (2019), which stated that Tax Understanding contributes significantly and positively to Tax Compliance. Their studies reveal that Tax Understanding plays a crucial role in increasing the level of taxpayer compliance with fiscal obligations. A high level of understanding of tax regulations, procedures, and benefits not only stimulates individual awareness to fulfill tax responsibilities, but also strengthens citizens' moral commitment to contributing to national development. Conversely, a low level of understanding can lead to decreased awareness and taxpayer compliance. Therefore, enhancing tax literacy and education becomes a key strategy for creating sustainable tax-compliant behavior, while also supporting the achievement of social justice and national prosperity through an efficient and equitable tax mechanism.

The Effect of Tax Collection on Taxpayer Compliance

Referring to the results of the interim hypothesis testing, the calculated t-value of 3.391 exceeds the t-table value of 1.98472, accompanied by a significance level of 0.001, which is below 0.05. Therefore, it can be concluded that X3, namely Tax Collection, has a positive and significant effect on Y, or Taxpayer Compliance, in the category of employee individual taxpayers (WPOP). This means that the more effective the implementation of Tax Collection by the tax authority, the higher the level of taxpayer compliance in fulfilling their obligations. Thus, the third hypothesis (H3) is accepted.

These findings indicate that the Tax Collection system plays a major role in motivating contributors to fulfill their fiscal responsibilities in a timely manner. According to Harjo et al. (2023), Tax Collection is a form of administrative enforcement carried out by tax officials to uphold compliance through warnings, reprimand letters, or the issuance of Forced Collection Letters (Surat Paksa) against delinquent taxpayers. With a firm collection process in place, taxpayers tend to feel a sense of motivation and legal pressure to promptly meet their obligations. The results of this study are consistent with prior research conducted by Riantini and Sanulika (2023) as well as Bawazir et al. (2025), which state that Tax Collection has a tangible impact that is directly proportional to Tax Compliance.

The Effect of Tax Fairness, Tax Understanding, and Tax Collection on Taxpayer Compliance

Referring to the data and discussion that have been presented, the conclusion that can be drawn is that of the three independent constructs tested—Tax Fairness, Tax Understanding, and Tax Collection—all three constructs have a unidirectional and tangible effect on taxpayer compliance in the WPOP employee sector, or in other words, demonstrate a significant influence.

The Tax Fairness construct provides a statistically significant impact on taxpayer compliance. These results indicate that taxpayers' perceptions of the fairness of the tax system have influenced their compliance behavior. This means that when taxpayers' views of fairness are perceived as sufficiently good, it encourages their acceptance of tax mechanisms and subsequently increases

their level of compliance. The Tax Understanding construct is proven to have a unidirectional and significant effect on taxpayer compliance. The deeper the participants' mastery of tax regulations, procedures, and benefits, the higher their level of awareness in fulfilling tax obligations. In-depth understanding fosters self-awareness that state levies are a form of contribution to national development. This finding reinforces previous studies stating that tax literacy and education play a strategic role in shaping sustainable tax-compliant behavior. The Tax Collection construct also has a constructive and statistically significant impact on taxpayer compliance. This outcome shows that the efficiency of collection processes, whether through warning letters or the issuance of forced collection letters, is able to optimize taxpayer compliance in fulfilling their fiscal obligations. Tax Collection functions not merely as an instrument for law enforcement, but also as a preventive mechanism that encourages taxpayer awareness of the legal consequences of non-compliance.

Simultaneously, the F-test results indicate that the three independent constructs jointly have a significant effect on taxpayer compliance, as evidenced by an F-statistic of 39.443, which exceeds the F-table value of 2.70, accompanied by a significance value of <0.001. This means that the regression model in this study is considered appropriate and is able to explain 53.6% of the variation in fiscal compliance (Adjusted R^2 = 0.536), while the remaining 46.4% is explained by other factors outside the scope of this study. Therefore, it can be summarized that Tax Understanding and Tax Collection are the main factors driving the level of compliance among WPOP employees, whereas Tax Fairness has not provided a significant impact in the context of taxpayer compliance at KPP Pratama Palembang Ilir Barat.

CONCLUSION AND IMPLICATION

Conclusion

Based on the results of the analysis and discussion presented, it can be concluded that: (1) Tax Fairness has a positive and significant effect on the compliance of individual employee taxpayers (WPOP). This condition implies that the better participants' perceptions in assessing fiscal equity, the higher the taxpayers' compliance in fulfilling their tax obligations. (2) Tax Understanding has a positive and significant implication for the compliance of individual employee taxpayers (WPOP). The higher the taxpayers' knowledge regarding tax regulations, mechanisms, and functions, the greater their attention and compliance in carrying out their civic responsibilities. Adequate tax knowledge fosters voluntary compliance behavior and strengthens taxpayers' moral awareness to contribute to national development. (3) Tax Collection has a positive and statistically significant effect on the compliance of individual employee taxpayers (WPOP). Effective tax collection processes, including warning letters, forced letters, or other administrative measures, have been proven to increase taxpayer compliance. Tax collection functions as a strict regulatory enforcement tool and has a preventive effect in raising taxpayers' awareness of the legal consequences of non-compliance. (4) Simultaneously, Tax Fairness, Tax Understanding, and Tax Collection have a significant impact on Taxpayer Compliance. The results of the F-test show an F value of 48.535 > 2.69 with a significance level of 0.000, and an adjusted coefficient of determination (Adjusted R^2) of 0.556, indicating that the three independent constructs are able to explain 53.6% of the variation in Tax Compliance, while the remaining 46.4% is determined by other factors not included in the research model.

Implication

The implications of the present study indicate that the government and the Directorate General of Taxes need to enhance transparency and accountability in tax management, accompanied by policy reforms that place greater emphasis on horizontal and vertical equity, so that taxpayers can experience a tax burden that is proportional to their economic capacity and ultimately strengthen perceptions of tax fairness. On the other hand, individual employee taxpayers are expected to continue deepening their understanding of taxation, particularly with regard to

Annual Tax Return (SPT) reporting obligations, filing procedures, and applicable administrative sanctions, through participation in socialization activities, training, or tax guidance programs organized by the DGT or professional institutions, so that the resulting compliance is sustainable and grounded in awareness. For future researchers, this study provides methodological implications to further develop research by exploring other indicators that have not yet been used, adding relevant research variables, and combining data collection methods, such as interviews, in order to reach a broader range of respondents and produce more comprehensive research findings.

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