THE EFFECT OF TAXPAYER AWARENESS, COMPLIANCE, AND FORCED LETTER COLLECTION ON TAX RECEIVING (EMPIRICAL STUDY AT SERPONG PRIMARY TAX SERVICE OFFICE)

Siti Nurul Akasyah[1], Juitania[2]
[1]Universitas Pamulang, nurulakasyah.na@gmail.com
[2]Universitas Pamulang, dosen02219@unpam.ac.id

ABSTRACT

Taxes are an important source of revenue for the state; in order to maximize tax revenues, the government expects the community to participate in fulfilling their tax obligations based on tax provisions. According to data from the Ministry of Finance, the number of taxpayers in Indonesia increased from year to year, reaching 46.38 million in 2020. This figure increased from the previous year, with 42.51 million taxpayers in 2019. In 2017, and 2018, the number of taxpayers was 36.51 million and 39.15 million. In this case, tax revenues should increase rather than decrease, because the number of taxpayers increases year after year, but tax revenue realization falls short of the predetermined target. an imbalance in the achievement of predetermined tax revenue targets with the number of registered taxpayers, which continues to grow year after year. The purpose of this study is to analyze and investigate the impact of taxpayer awareness, taxpayer compliance, and tax collection with forced letters on tax receipts at Serpong Primary Tax Service Office. This is a quantitative study that employs primary data. Individual taxpayers (WPOP) registered at Serpong Primary Tax Service Office comprise the population of this study. A total of 400 respondents were sampled using a non-probability sampling technique. Data collection methods utilizing a questionnaire This study was carried out between August and November of 2021. Multiple linear regression analysis was used in this study as the regression model. The Statistical program version 25 was used to process the data. According to the findings of this study, Taxpayer Awareness, Taxpayer Compliance, and Tax Collection with Forced Letters all have a simultaneous and partial effect on Tax Revenue.

Keywords: Taxpayer Awareness, Taxpayer Compliance, Tax Collection with Forced Letters, Tax Receipt.

1. Introduction

Tax revenue is one of the most important sources of domestic revenue, according to data from the 2020 State Revenue and Expenditure Budget (APBN), which shows that by the end of 2020, the realization of state revenues and grants reached Rp 1,423.02 trillion, or 83.71% of the target. The realization included Rp 1,108.83 trillion in tax revenues, Rp 304.91 trillion in non-tax state revenues (PNBP), and Rp 9.28 trillion in grants (Kemenkeu, 2020). Thus, taxes are an important source of revenue for the state; in order to maximize tax revenues, the government expects the community to participate in fulfilling their tax obligations based on tax provisions.

According to data from the Ministry of Finance, the number of taxpayers in Indonesia increased from year to year, reaching 46.38 million in 2020. This figure increased from the previous year, with 42.51 million taxpayers in 2019. In 2017, and 2018, the number of taxpayers was 36.51 million and 39.15 million, respectively (DDCTnews, 2021). In this case, tax revenues should increase rather than decrease, because the number of taxpayers increases year after year, but tax revenue realization falls short of the predetermined target. This can be seen in the Performance Report (LAKIN) of the Directorate General of Taxes in the comparison table of Main Performance Index (IKU) achievements from 2017 to 2020.

Table 1. Comparison of 2017 to 2020 KPI Achievements

Year	2017	2018	2019	2020
Target	1,283.57	1,424.00	1,577.56	1,198.82
Realization	1151.03	1,315.51	1,332.06	1,069.98
Outcomes	89.67%	92.23%	84.44%	89.25%

Source: LAKIN DGT 2019-2020

According to table 1 above, tax revenue realization in 2019 was Rp 1,332.06 trillion, or 84.44% of the target of Rp 1,577.56 trillion. The percentage of tax revenue achieved in 2019 decreased compared to the percentage achieved in 2018, which was 92.23%, but the percentage of achievement in 2020 rose to 89.25%, with tax revenues realized of Rp 1,069.98 trillion versus the target of 1,198.82 trillion (DGT, 2020). This demonstrates that there are still many taxpayers who do not fulfill their tax obligations, resulting in the tax revenue target not being met. Tax collection effectiveness can be hampered by a number of factors, including low taxpayer awareness and tax compliance. Taxpayer awareness is a factor that comes from within the taxpayer to fulfill their tax obligations honestly and without coercion (Antarwarman, 2020). Therefore, taxpayer awareness of the tax function is required as state financing is required to increase tax revenue (Agus 2006:35 in Warliana & Arifin, 2016). Taxpayer compliance is a critical factor in achieving the tax revenue target; the higher the taxpayer compliance, the higher the tax revenue, and vice versa. If all taxpayers pay their taxes on time, development will be carried out and the revenue target from the tax sector will be met. (Mulyanti & Sunarjo, 2019). Tax collection by force letter is another factor that influences tax revenue. Tax collection via forced letter is used because there are still many registered taxpayers who do not pay their tax debts, necessitating collection actions with binding and coercive legal force (Nadapdap, 2019). Warliana and Arifin (2016) found that taxpayer awareness has a significant impact on tax revenue. According to Cahyono (2017), taxpayer awareness has no effect on tax revenue. Then, according to another study conducted by Kastolani and Ardiyanto (2017), individual taxpayer compliance has a significant positive effect on income tax receipts. Meanwhile, Cahyono (2017) discovered that there was no significant effect of taxpayer compliance on tax revenues. Kurniasari et al. (2016) found that tax collection through the issuance of a warning letter or a forced letter is quite effective in terms of tax revenue. A subsequent study conducted by Yuspitara et al. (2017) found that tax collection with a forced letter has an effect on tax revenue. In contrast to Wahdi et al. (2018), the effectiveness of tax collection with forced letters is classified as ineffective on tax revenues. Based on the aforementioned phenomenon, there is an imbalance in the achievement of predetermined tax revenue targets with the number of registered taxpayers, which continues to grow year after year. Furthermore, there are differences in the results of previous studies; the researchers are interested in examining "The Effect of Taxpayer Awareness, Taxpayer Compliance, and Tax Collection with Forced Letters on Tax Revenue (Empirical Study at the Serpong Primary Tax Service Office)."

Based on the background of the problems described above, the problems that will be answered through this research are:
1. Does a forced letter have a simultaneous effect on taxpayer awareness, compliance, and tax collection?
2. Does taxpayer awareness have any effect on tax revenue?
3. Does taxpayer compliance have any impact on tax revenue?
4. Does tax collection by force letter have an impact on tax revenue?

Based on the problem formulation described above, the objectives of this study are as follows:
1. Determine and test the impact of taxpayer awareness, compliance, and tax collection with a forced letter on tax revenue.
2. Investigate and test the impact of taxpayer awareness on tax revenue.

3. Investigate and test the impact of taxpayer compliance on tax revenue.
4. Determine and test the effect of forced letter tax collection on tax revenues.

The Theory of Planned Behavior (TPB) is an extension of the Theory of Reasoned Action from Ajzen and Fishbein (1980) and Fishbein and Ajzen (1975) (Jarno, 2018). The Theory of Planned Behavior (TPB) describes behavior that develops from an individual's intention to engage in certain behaviors. The stronger a person's desire to do something, the more likely that behavior will be realized. According to (Romansyah & Fidiana, 2020), three (3) factors can influence the emergence of behavioral intentions:
1. Behavioral Beliefs, which are beliefs about the outcomes of an individual's behavior and their evaluation of those outcomes.
2. Normative Beliefs, which are a person's agreement or disagreement with a decision made as a result of the influence of others and the motivation to agree to the decision.
3. Control Beliefs, or individual beliefs about the existence of things that support or inhibit behavior, can be obtained from a variety of sources.

The Theory of Planned Behavior can be used to explain how taxpayers fulfill their tax obligations. According to the TPB (Theory of Planned Behavior) model, intentions can influence individual behavior to be either obedient or disobedient to tax rules. The impression formed in the individual's mind will influence the individual's intention or belief before doing something. Confidence in the results he gets from his behavior then has an impact on whether he will fulfill his tax obligations or not. Taxpayers who are aware of the importance of paying taxes to the administration of the state will of course fulfill their tax obligations (behavioral beliefs). Taxpayers seek reciprocity or confidence in the fulfillment of normative expectations from other people and the surrounding environment in order to continue to behave in a tax-compliant manner (Nugraheni & Purwanto, 2015).

According to the Indonesian dictionary, obedience comes from the word obedient, which means liking and obeying orders or rules, as well as being disciplined. Obedience refers to being submissive to the teachings or regulations. The obedience of all activities in accordance with applicable policies, rules, regulations, and laws is assessed in compliance. While obedience is more about the leadership's nobility in making decisions. In addition, compliance determines whether the related parties followed the procedures, standards, and rules established by the competent authorities (Anggraeni & Yuesti, 2021). There are 2 (two) types of basic law compliance perspective proposed by Tyler (Susilowati, 1998, 2003, 2004 in Saleh, 2004), including instrumental perspective and normative perspective. The instrumental perspective means individuals with self-interest and responses to changes related to behavior, while the normative perspective relates to morals and is opposed to self-interest. Someone is more likely to obey the law that is considered appropriate and consistent with their norms (Anggraeni & Yuesti, 2021).

Normative commitment through personal morality (normative commitment through morality) means obeying the law because it is deemed necessary, in this case the taxpayer's awareness of his tax obligations, which will increase tax revenue. Meanwhile, normative commitment through legitimacy entails complying with regulations because the legal drafting authority has the authority to dictate or regulate taxpayer behavior (WP). In this case, the Directorate General of Taxes (DGT) through the Tax Service Office (KPP) can provide taxpayer counseling, service, and supervision in order to increase taxpayer compliance. However, if the Taxpayer (WP) violates the tax regulations, specifically if the amount of the tax bill is not paid or underpaid and exceeds the due date of tax payment, the Tax Service Office (KPP) can issue a warning and collect taxes through a forced letter because the Tax Service Office (KPP) expands the tax base through supervisory activities. Possibility of collecting field data, which is a strategy for increasing tax revenue.

2. Method

This is a quantitative study that employs primary data. This study was carried out at the Serpong Primary Tax Service Office (KPP), which was chosen as a research location due to the importance of the problem to be studied at Serpong Primary Tax Service Office. Furthermore, the research location is close to the researchers' residence, making it easy to learn about or research the problems being studied. Because of the close proximity, the researchers are more likely to visit the research site. The more frequently the researchers visit the research site, the better the results.

This study ran from November 2020 to December 2021, or until the research needs are met. The variables used in this study were one (1) dependent variable (Y) and three (3) independent variables (X), which can be explained as follows:

1. A dependent variable is one that is influenced or caused by an independent variable (Sugiyono, 2017:39). Tax revenue is the dependent variable in this study (Y).
2. An independent variable is one that influences or causes the dependent (bound) variable to change or emerge (Sugiyono, 2017:39). In this study, the independent variables are taxpayer awareness (X1), taxpayer compliance (X2), and tax collection through forced letters (X3) (X3).

Individual taxpayers (WPOP) registered at the Serpong Primary Tax Service Office are the population studied in this study, with a total of 120,740 WPOPs registered in 2020. According to Sugiyono (2017:81), the sample is a subset of the population's number and characteristics. The Nonprobability Sampling method was used in this study, and the sampling technique was purposive sampling. Purposive sampling is a sampling technique that includes specific considerations or criteria (Sujarweni, 2019:88). Individual taxpayers registered at Serpong Primary Tax Service Office with effective or active mandatory status and income are the characteristics or criteria used to determine the sample in this study. The number of samples in this study was determined using the Slovin formula with an error rate of 5% or 0.05, resulting in a required sample of 400 respondents.

A questionnaire was used to collect data for this study. Questionnaires are data collection techniques that involve asking respondents a series of questions or statements that must be answered (Sugiyono, 2017:142). A Likert scale was used to score each item on the question instrument.

3. Results and Discussion

Based on the research results that have been tested, the answers to the problem formulations that have been stated in the previous chapter are as follows: The first, The Effect of Taxpayer Awareness (X1), Taxpayer Compliance (X2) and Tax Collection with Forced Letters (X3) on Tax Revenue (Y). According to the F statistical test results, the F_{count} is 140.209, and the significance value is 0.000[b]. Meanwhile, to find the F_{table} with the number of samples (n) = 400 and the number of variables (k) = 3, the F_{table} can be seen in the F distribution table with a significance level of 0.05 with $^{df}2$ = (n-k-1) = 400-3-1 = 396, where n is the number of samples and k is the number of independent variables, so that F_{table} is 2.63. Based on the F_{table} value obtained, it can be concluded that the first hypothesis is accepted that taxpayer awareness, taxpayer compliance, and tax collection with forced letters simultaneously affect tax revenue with the test results $F_{count} > F_{table}$ (140.209 > 2.63) and the significance value is less than 0.05 (0.000 < 0.05). There are two types of basic legal compliance perspectives, according to compliance theory: instrumental perspective and normative perspective. The instrumental perspective refers to individuals who have self-interest and respond to changes in behavior, whereas the normative perspective is concerned with morals and is opposed to self-interest. Someone is more likely to obey a law that is appropriate and consistent with their norms (Anggraeni & Yuesti, 2021). Normative commitment through personal morality (normative commitment through morality) means obeying the law because it is deemed necessary, in this case the taxpayer's awareness of his tax obligations, which will increase tax revenue. Meanwhile, normative commitment through legitimacy means complying with regulations because the legal drafting authority who has the right to dictate or regulate taxpayer behavior (WP), in this case the Directorate General of Taxes (DGT) through the Tax Service Office (KPP), can provide taxpayer counseling, services, and supervision to improve taxpayer (WP) compliance. However, if the Taxpayer (WP) violates the tax regulations, namely if the amount of the tax bill is not or is underpaid and exceeds the tax payment due date, the DGT has the authority to issue a warning and collect the tax via a forced letter. This is because the Tax Service Office (KPP) broadens the tax base through supervisory activities as a means of collecting field data, a strategy for increasing tax revenue.The second, The Effect of Taxpayer Awareness (X1) on Tax Revenue (Y); The significance of the taxpayer awareness variable is 0.000 < 0.05 based on the results of the t statistical test, and the t_{count} is 7.794 and positive, while the t_{table} is 1.966. According to these results, $t_{count} > t_{table}$, which is 7.794 > 1.966. As a result, the second hypothesis is accepted, implying that taxpayer awareness has a positive effect on tax revenue. The findings of this study show that there is a positive effect of taxpayer awareness on tax revenue, which means that higher taxpayer awareness will increase tax revenue, supporting the theory of planned behavior, which is based on the assumption that humans are rational beings who use all available information. People consider the consequences of their actions before

deciding whether or not to engage in a particular behavior. The findings of this study are consistent with the findings of Sutrisno et al. (2016), who found that taxpayer awareness has a positive effect on tax revenue. The attitude of the Taxpayer (WP) perceives an object as something positive or negative, as well as beneficial or detrimental and is expected to determine what will be done in the future regarding the obligation to report and pay taxes in accordance with the law. In this case, the Tax Service Office (KPP) as the supervisor of Taxpayers (WP) can provide counseling, service, and supervision of Taxpayers (WP) in the field of income tax so that Taxpayers (WP) awareness in paying taxes can be increased, thereby increasing a country's tax revenues. The third, The Effect of Taxpayer Compliance (X2) on Tax Revenue (Y); The significance of the taxpayer compliance variable is $0.000 < 0.05$, and the t_{count} is 5.698 and positive, while the t_{table} is 1.966, according to the results of the t statistical test. According to these results, $t_{count} > t_{table}$ which is $5.698 > 1.966$. As a result, the third hypothesis is accepted, implying that taxpayer compliance has a positive effect on tax revenue. The findings of this study show that there is a positive effect of taxpayer compliance on tax revenue, which means that higher taxpayer compliance will increase tax revenue, supporting the theory of planned behavior, which is based on the assumption that humans are rational beings who use information that is available to them systematically. People consider the consequences of their actions before deciding whether or not to engage in a particular behavior. The findings of this study are consistent with the findings of Soraya and Suhendar (2015), who found that the level of taxpayer compliance has a positive effect on increasing tax revenues. The Taxpayer's (WP) attitude perceives an object as positive or negative, beneficial or detrimental, and is expected to determine what will be done in the future regarding the obligation to report and pay taxes as required by law. In this case, the Tax Service Office (KPP) as the Taxpayer's can provide education about tax obligations in order to influence the Taxpayer's behavior and ensure that the Taxpayer is motivated to carry out its tax obligations in the future, thereby improving taxpayer compliance and increasing state tax revenues. The fourth, The Effect of Tax Collection with Forced Letters (X3) on Tax Revenue (Y); The significance of the tax collection variable with forced letters is $0.000 < 0.05$, and the t-count is 4.366 and positive, while the t-table is 1.966, according to the results of the t-statistical test. Based on these results, $t_{count} > t_{table}$ is $4.366 > 1.966$. As a result, the fourth hypothesis is accepted, implying that partial tax collection with a forced letter has a positive effect on tax revenue. The findings of this study show that tax collection with forced letters has a positive effect on tax receipts, implying that more tax collections with forced letters to taxpayers (WP) violate tax regulations, namely if the amount of tax bills is not or underpaid and exceeds the due date of tax payments, will increase tax revenue. As a result, it supports the theory of planned behavior, which is based on the assumption that humans are rational beings who use the information that is available to them in a systematic manner. People consider the consequences of their actions before deciding whether or not to engage in a particular behavior. The findings of this study are consistent with the findings of Yuspitara et al. (2017), who found that tax collection via forced letter has a positive effect on tax revenue. The Taxpayer's (WP) attitude perceives an object as positive or negative, beneficial or detrimental, and is expected to determine what will be done in the future regarding the legal obligation to report and pay taxes. In this case, the Tax Service Office (KPP) as the supervisor of the Taxpayer (WP) can give a warning through billing with a forced letter. Therefore, it can affect the behavior of the Taxpayer (WP) and ensure whether it can be encouraged in the future to carry out their tax obligations in order to increase state tax revenues.

4. Conclusion and Implications

This study included 400 individual taxpayers as participants. Based on the data gathered and the tests performed on the problem using multiple regression models, the following conclusions can be drawn such as based on the results of the F statistical test, it can be concluded that taxpayer awareness, taxpayer compliance, and tax collection with forced letters all affect tax revenue at the same time, with the test results $F_{count} > F_{table}$ ($140.209 > 2.63$) and a significance value 0.05 ($0.000 < 0.05$), implying that hypothesis 1 (one) is accepted. According to the study's findings, the significance of the taxpayer awareness variable was $0.000 < 0.05$, the t_{count} was 7.794 and had a positive value, and the t_{table} was 1.966. furthermore, the calculated of $t_{count} > t_{table}$ on the second hypothesis, which is $7.794 > 1.966$. As a result, H0 is rejected and H1 is accepted, indicating that taxpayer awareness has a positive and significant effect on tax revenue, and hypothesis 2 (two) is accepted. the significance of the taxpayer compliance variable was $0.000 < 0.05$, and the t_{count} was 5.698 and positive, while the t_{table} was 1.966. the third showed $t_{count} > t_{table}$, which is $5.698 > 1.966$. As a result, H0 is rejected and H1 is accepted, implying that taxpayer compliance has a positive and significant effect on tax revenue, and hypothesis 3 (three) is accepted. The fourth

indicated that the significance of the tax collection variable with forced letters was $0.000 < 0.05$, and the t_{count} was 4.366 and positive, while the t_{table} was 1.966. Based on these results, $t_{count} > t_{table}$ is $4.366 > 1.966$. As a result, H0 is rejected and H1 is accepted, indicating that partially collecting taxes with a forced letter has a positive and significant effect on tax revenue, and hypothesis 4 (four) is accepted.

Based on the findings of this study, the researchers recommend the following; individual taxpayers (WPOP) are expected to be more aware of the importance of taxes as a source of state financing, allowing them to increase their tax obligations. Increased taxpayer awareness in the community will have an impact on maximum tax revenue. It is hoped that Serpong Primary Tax Service Office will be able to provide regular counseling or information to taxpayers so that they understand more about tax provisions and are aware of their tax obligations. It is also expected to be able to improve the quality of service to the community through a variety of strategies, including: in service, tax officers are able to be friendly in providing taxpayers with services, guidance, counseling, and explanations about changes to tax regulations. As a result, tax revenues can rise and people become more obedient in carrying out their responsibilities and it is expected that future researchers will further develop or expand the object of research so that it is not limited to one government agency, and that there will be additional variables that will affect tax revenue.

Table 2. Descriptive Statistics Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness (X1)	400	21	50	43.32	4.374
Taxpayer Compliance (X2)	400	16	30	25.22	3.102
Tax Collection by Forced Letter (X3)	400	20	35	29.87	3.636
Tax Revenue (Y)	400	12	25	21.66	2.367
Valid N (listwise)	400				

Source: SPSS 25 Processing Results, 2021

Table 3. Validity Test Results

Variable	Statement	R count	R table	Note
Taxpayer Awareness (X1)	X1.1	0.475	0.098	Valid
	X1.2	0.614	0.098	Valid
	X1.3	0.644	0.098	Valid
	X1.4	0.647	0.098	Valid
	X1.5	0.645	0.098	Valid
	X1.6	0.637	0.098	Valid
	X1.7	0.597	0.098	Valid
	X1.8	0.704	0.098	Valid
	X1.9	0.649	0.098	Valid
	X1.10	0.610	0.098	Valid
Taxpayer Compliance (X2)	X1.1	0.660	0.098	Valid
	X1.2	0.764	0.098	Valid
	X1.3	0.804	0.098	Valid
	X1.4	0.719	0.098	Valid
	X1.5	0.702	0.098	Valid
	X1.6	0.682	0.098	Valid
Tax Collection by force letter (X3	X1.1	0.754	0.098	Valid
	X1.2	0.746	0.098	Valid
	X1.3	0.785	0.098	Valid
	X1.4	0.766	0.098	Valid
	X1.5	0.757	0.098	Valid

Variable	Statement	R count	R table	Note
	X1.6	0.696	0.098	Valid
	X1.7	0.685	0.098	Valid
Tax Revenue (Y)	X1.1	0.660	0.098	Valid
	X1.2	0.802	0.098	Valid
	X1.3	0.764	0.098	Valid
	X1.4	0.701	0.098	Valid
	X1.5	0.606	0.098	Valid

Source: Processed primary data, 2021

Table 4. Reliability Test Results

Variable	Number of Statement Items	Cronbach's Alpha	Note
Taxpayer Awareness (X1)	10	0.821	Reliable
Taxpayer Compliance (X2)	6	0.815	Reliable
Tax Collection by Forced Letter (X3)	7	0.861	Reliable
Tax Revenue (Y)	5	0.748	Reliable

Source: Processed primary data, 2021

Table 5. Normality Test Results using Kolmogorov-Smirnov One-sample Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		400
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.64839784
Most Extreme Differences	Absolute	.035
	Positive	.029
	Negative	-.035
Test Statistic		.035
Asymp. Sig. (2-tailed)		.200[c,d]

Source: SPSS 25 Processing Results, 2021

Table 6. Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Taxpayer Awareness (X1)	.569	1.759
	Taxpayer Compliance (X2)	.584	1.713
	Tax Collection With Forced Letter (X3)	.499	2.005

A. Dependent Variable: Tax Revenue (Y)

Source: SPSS 25 Processing Results, 2021

Table 7. Heteroscedasticity Test Results using the Glejser Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.166	.546		5.798	.000
	Taxpayer Awareness (X1)	-.025	.016	-.104	-1.588	.113
	Taxpayer Compliance (X2)	.001	.022	.002	.029	.977
	Tax Collection With Forced Letter (X3)	-.028	.020	-.097	-1.383	.167

A. Dependent Variable: ABRESID

Table 8. Multiple Linear Regression Analysis Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.948	.876		4.508	.000
	Taxpayer Awareness (X1)	.196	.025	.362	7.794	.000
	Taxpayer Compliance (X2)	.199	.035	.261	5.698	.000
	Tax Collection With Forced Letter (X3)	.141	.032	.216	4.366	.000
a. Dependent Variable: TAX REVENUE (Y)						

Table 9. Determinant Coefficient Test Results (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.718[a]	.515	.511	1.655
A. Predictors: (Constant), Tax Collection With Forced Letter (X3), Taxpayer Compliance (X2), Taxpayer Awareness (X1)				
B. Dependent Variable: Tax Revenue (Y)				

Table 10. F Statistics Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1151.591	3	383.864	140.209	.000[b]
	Residual	1084.169	396	2.738		
	Total	2235.760	399			
A. Dependent Variable: Tax Revenue (Y)						
B. Predictors: (Constant), Tax Collection With Forced Letter (X3), Taxpayer Compliance (X2), Taxpayer Awareness (X1)						

Table 11. T-statistics Test Results

Coefficients[a]

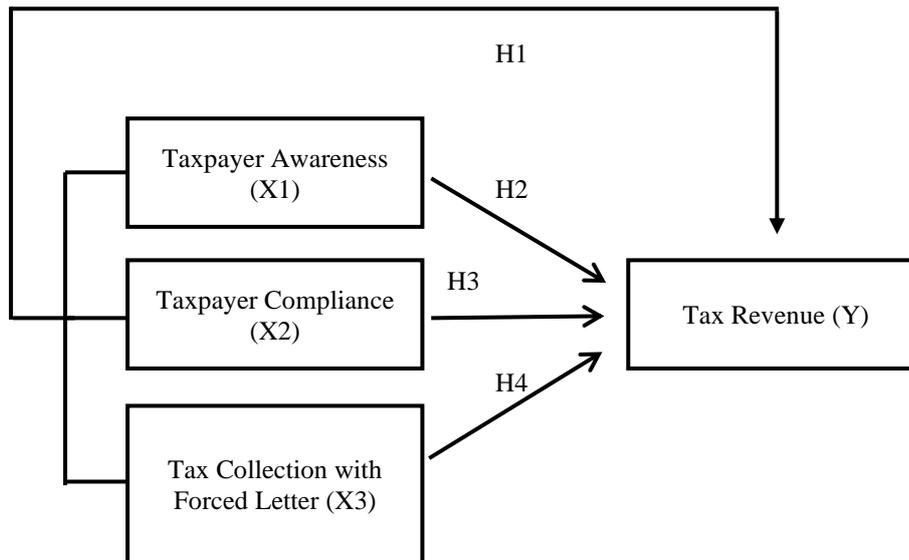| Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.948	.876		4.508	.000
	Taxpayer Awareness (X1)	.196	.025	.362	7.794	.000
	Taxpayer Compliance (X2)	.199	.035	.261	5.698	.000
	Tax Collection With Forced Letter (X3)	.141	.032	.216	4.366	.000
A. Dependent Variable: Tax Revenue (Y)						

Figure 1. Theoretical Framework

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