

## Persuasive Communication of Tax Officials and Tax Sanctions on Taxpayer Compliance at the Pratama Tax Service Office of Medan Timur

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### Abstract

*The purpose of this study was to analyze the influence and the magnitude of the correlation of the persuasive communication of tax employees and the imposition of tax sanctions on taxpayer compliance at KPP Pratama Medan Timur. The research method used in this research is quantitative method with correlational research type. The study population was all active non-treasurer taxpayers with a total of 75,129 taxpayers. The sampling technique used purposive sampling, calculated using the Taro Yamane formula in order to obtain a sample size of 100 respondents. The results showed that partially persuasive communication of tax employees has an influence on taxpayer obedience at KPP Pratama Medan Timur, this is indicated by  $T_{count} > T_{table}$  ( $3,299 > 1,985$ ). These results also show that partially tax sanctions have no effect on taxpayer obedience at KPP Pratama Medan Timur, this is indicated by  $T_{count} < T_{table}$  ( $0,424 < 1,985$ ). However, when tested simultaneously, persuasive communication and tax sanctions together have an influence on taxpayer obedience at KPP Pratama Medan Timur, this is indicated by  $F_{count} > F_{table}$  ( $8,813 > 2,70$ ). These results indicate that the theory used is accepted because the persuasive communication of tax employees combined with the provision of tax sanctions can increase taxpayer compliance at KPP Pratama Medan Timur.*

### Keywords

tax employee persuasive communication; tax sanctions; taxpayer compliance; KPP Pratama Medan Timur



## I. Introduction

Communication has an important role as a means of delivering information. The information conveyed can be well received is largely determined by the communication made by the communicator to the communicant. Therefore, the delivery of various information, especially regarding taxation, is expected to be able to persuade and direct taxpayers to carry out their tax rights and obligations in accordance with the applicable laws and regulations.

The importance of good communication is also shown by the number of complaints submitted by taxpayers, whether they say it is difficult to calculate, pay and report their tax obligations (lack of knowledge of taxpayers about taxation), the emergence of fear in paying taxes due to the strong stigma of tax people wanting to pay taxes. Asking for money or taxpayers is complicated in settling their tax obligations until the hashtag #StopPayPajak appears when the tax amnesty program is implemented.

The cases and complaints above show that there is still a lack of communication carried out by the government through the Directorate General of Taxes (DGT) and the Tax Service Office (KPP) in communicating various issues that are widely developing in the community, both national, provincial and municipal. districts. General description of

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the State Revenue and Expenditure Budget (APBN) and various related matters, especially various matters regarding taxes starting from what taxes are, what are their uses, how to carry out their obligations, to other internal information. These things need to be informed to taxpayers so that it is expected to reduce various cases and complaints submitted by taxpayers which can result in a decrease in tax revenue.

The large role of state revenue from the taxation sector based on the data above, makes taxation a sector that gets special attention, in this case the government has tried to increase tax revenue through increasing economic growth, improving regulations, organizational structure and information technology in the taxation system known as tax reform.

Every year the government has taken various steps, especially in improving the rules and policies to increase tax revenue. Improvements to these rules and policies were carried out through many things, including improving tax laws, issuing various new tax regulations, especially those that facilitate the implementation of tax obligations, increasing taxpayer compliance levels and finding other tax sources. In improving taxpayer compliance, one of the efforts made by the public relations section of the Directorate General of Taxes is to hold tax awareness campaigns that are carried out regularly. Through regular campaigns,

Looking from the other side, in the last decade if we look at the ratio of tax revenue to Gross Domestic Product (GDP) or what is commonly called the tax ratio, it is still relatively low. According to information from the 2018 State Budget of the Ministry of Finance, in 2013 the tax ratio was only 11.9%, in 2014 – 2016 it decreased to 11.4%, 10.7% and 10.4% while in 2017 it managed to rise to 10.8% and for 2018 it is expected to be 10.9%. Judging from the value of the tax ratio, the percentage is still below the set standard, which is in the range of 13-14%, even this figure is still below the standards of the Organization on Economic Cooperation and Development (OECD) countries.

To increase the number of people with a TIN, compliance with tax reporting and increasing the tax ratio, it requires hard work from the ranks of DGT employees in conducting socialization and counseling about the importance of the role of taxes for public welfare. In order to be successful, the socialization carried out by the DGT must use effective and efficient communication in conveying the importance of taxes to the state.

One of the right types of communication to persuade and direct taxpayers in making tax payments is persuasive communication. Persuasive communication is communication that affects the audience or communicant, so that they act according to what is expected by the communicator. According to K. Anderson (Mulyana, 2017) persuasive communication is defined as communication behavior that has the aim of changing the beliefs, attitudes or behavior of other individuals or groups through the transmission of several messages, while according to Deddy Mulyana (Mulyana, 2017), persuasive communication is a communication process that seeks to convince others by persuading and without coercion so that the communicant acts and acts in accordance with what the communicator expects.

The role of communication, especially persuasive communication, is also very necessary in reducing fear, trauma and dislike from the public, considering that some negative images are also inherent in the Directorate General of Taxes (DGT) institution. Several cases of fraud, extortion, corruption to internal service problems carried out by former employees of the DGT give a bad stigma that makes taxpayers reluctant to carry out their obligations.

The Indonesian tax system, which is self-assessed, provides independent taxpayers with the ability to calculate, calculate, deposit and report all taxes that are the taxpayer's obligation. This collection system demands an active role from taxpayers to carry out and fulfill their tax obligations while the role of tax officials or tax authorities is only as a supervisor who sees whether tax obligations have been carried out according to applicable regulations or not. The implementation of this system demands honesty and thoroughness of the taxpayer in determining the tax payable. However, this system actually provides a fairly large gap in its implementation, where if the taxpayer is not careful or dishonest in calculating and reporting his taxes, then the tax payable is not in accordance with the applicable rules.

The provision of tax sanctions in accordance with the applicable laws and regulations is a liaison that bridges the rights and obligations of the taxpayer with the rights and obligations of the tax authorities. If the tax obligations carried out by the taxpayer are in accordance with the applicable rules, the taxpayer has the right to claim his rights in accordance with the rules, while if the tax obligations carried out are not in accordance with the rules, the tax authorities can issue sanctions in accordance with what is mandated by law.

The Tax Service Office (KPP) Pratama Medan Timur is one of the Echelon III units of the Directorate General of Taxes (DJP) under the Regional Office (Kanwil) North Sumatra (Sumut) I which also failed to meet the achievement of national tax revenues. In 2019 the DGT recorded the success of tax receipts only in the amount of Rp. 1,332,100,000,000, - from the target of Rp. 1,577,560,000,000, - which, when presented, is only 84.44% of the revenue target that has been set at the beginning. This means that DGT has failed to meet its revenue target achievement for 11 consecutive years. The non-achievement of national revenue was also influenced by the non-fulfillment of the acceptance of the East Medan KPP Pratama which did not reach the target set for three years from 2017-2019.

Compliance with the KPP Pratama Medan Timur has not yet shown satisfactory results. According to data obtained from the KPP Pratama Medan Timur, in the last three years (2017-2019) the number of taxpayers registered with the mandatory SPT was 134,963 taxpayers (details see table 1.3.), while taxpayers who reported their SPTs only amounted to 117,339 (details see table). 1.4.) or if the percentage is only 86.94%, this means that there is still a difference of 17,624 taxpayers who do not comply with reporting their tax obligations. If you look at the number of taxpayers who pay taxes, the data will be even lower.

The communication process at the KPP Pratama Medan Timur is also indirect, this is because there are taxpayers at the KPP Pratama Medan Timur who entrust their tax payments and reporting to a tax consultant so that in the implementation of the communication a separate technique is needed. This results in the communication process carried out by tax officials having to go through a longer stage so that the information to be conveyed can be conveyed properly to taxpayers. Persuasive communication must also be more intensive, this is related to the difficulty of conveying information directly to taxpayers and the emergence of differences in perceptions that are conveyed and received by taxpayers. It is hoped that with improvements in persuasive communication.

## **II. Review of Literature**

### **2.1 Communication**

According to Mulyana (2017: 46) communication is the similarity in understanding a message, thought or meaning. Communication can also be interpreted as the sharing of experiences among the people who communicate. Communication is the process of delivering messages by someone to other people to tell, change attitudes, opinions or behavior either directly orally or indirectly through the media. In this communication requires a reciprocal relationship between the delivery of messages and recipients namely communicators and communicants (Hasbullah, et al: 2018).

### **2.2 The Link Between Group Communication and Persuasive Communication**

Persuasive communication is communication that aims to change the attitudes, beliefs and behavior of the person or group that is the goal of persuasion so that they behave, believe and behave in accordance with what is expected by the party doing the persuasion. This understanding shows that persuasive communication can be carried out between one individual and another which is also called interpersonal communication, or it can also be carried out between individuals and groups or between groups and groups which is also called group communication.

The purpose of persuasive communication will determine what form of communication will be carried out by the communicator. If the communicator wants to persuade an individual, then the form of communication he does is interpersonal communication, while if the communicator wants to persuade a group of individuals, the form of communication is group communication.

### **2.3 Persuasive Communication**

Persuasive communication according to Mulyana (2017) is a communication process that seeks to convince others by persuading and without coercion so that the communicant acts and acts according to what the communicator expects. Meanwhile, according to K. Anderson, persuasive communication is defined as communication behavior that has the aim of changing the beliefs, attitudes or behavior of other individuals or groups through the transmission of several messages (Mulyana, 2017).

### **2.4 Tax**

The theory of cognitive dissonance (cognitive dissonance) was first put forward by Leon Festinger in the 1950s. This theory discusses how perception and cognition affect motivation and emotions. Festinger theorized that when individuals embrace two or more elements of knowledge that are relevant to each other but inconsistent with each other, a state of dissonance arises.

Dissonance usually arises when a person acts in a way that is contrary to his or her attitude, especially when no one else is there to support that action. Individuals may reduce this dissonance by changing their attitudes to be more consistent with their actions. Dissonance can also arise due to meeting information that is inconsistent with beliefs or attitudes (Littlejohn, 2016: 131).

### **2.5 Social Exchange Theory**

Taxes according to Article 1 point 1 of Law no. 6 of 1983, as amended by Law no. 16 of 2009 concerning General Provisions and Tax Procedures (KUP) is "mandatory contributions to the state owed by individuals or entities that are coercive under the law,

without receiving direct compensation and are used for state purposes for the greatest prosperity of the people."

### III. Research Method

The research method used in this research is the Quantitative Research Method. According to Nanang Martono in Sudaryono (2019), quantitative research is a research method that aims to describe social phenomena or phenomena that occur in society that are interconnected with one another. Quantitative methods, which usually use deductive logic, seek to find order in human life, by separating the social world into empirical components called variables. The population in this study includes all taxpayers who are in the work area of the Tax Service Office (KPP) Pratama Medan Timur which has the characteristics of active taxpayers, both in carrying out formal and material obligations.

### IV. Results and Discussion

#### 4.1 The Effect of Persuasive Communication of Tax Employees on Taxpayer Compliance at KPP Pratama Medan Timur

The results of research conducted by researchers found that Persuasive Communication (X1) had a significant effect on Taxpayer Compliance (Y) at KPP Pratama Medan Timur. This was obtained after a partial significance test (T test) was carried out on the X1 and Y variables. The t-value for the persuasive communication variable (X1) was 3.299, where this value was greater than t-table. The t table itself is calculated using a 95% confidence level (significance 5% or 0.05), using a two-way test, then the t table used is t 2.5% or t 0.025, the equation model used is  $t_{table} = ((\alpha/2); nk-1)$ , where:  $\alpha$  = significance level used, n = number of samples and k = total number of variables, then  $t_{table} = ((0.05/2); 100-3-1) = (0.025; 96)$ , based on the percentage point distribution table T, the value of t-table is 1,985, from these results it is found that  $t_{count} > t_{table}$  ( $3.299 > 1.985$ ). The significance value of the X1 variable is 0.001 which means it is smaller than the significance value of 0.05 ( $0.001 < 0.05$ ).

These results prove that H1 is accepted, which means that the persuasive communication variable (X1) partially has a significant effect on the taxpayer compliance variable (Y) at KPP Pratama Medan Timur.

The results of hypothesis testing with regression analysis (to see the effect) and T test (to see the significance of the partial effect) on the persuasive communication variable (X1) and the taxpayer compliance variable (Y) at KPP Pratama Medan Timur can be seen in the table below:

**Table 1.** Variable Regression Coefficient Value of X1 to Y

Variable	N	Sig.	$t_{count}$	$t_{table}$
Persuasive Communication (X1) on Taxpayer Compliance (Y)	100	0.001	3,299	1,985

**Source :**Primary data processing results (questionnaire), IBM SPSS, 2020

The results above indicate that the persuasive communication variable has a significant effect on increasing taxpayer compliance at the KPP Pratama Medan Timur, so that the proposed hypothesis can be accepted as true and the theory regarding the

communication strategy proposed by Melvin L. De Fleur and Sandra J. Ball-Rokeach (Soemirat and Suryana, 2018: 8.29) is acceptable, because the results of the study show that the application of persuasive communication strategies by tax officials also increases taxpayer compliance at the KPP Pratama Medan Timur.

Persuasive communication itself by operational definition has three indicators that determine its success. These indicators are: Psychodynamic Strategy, Sociocultural Strategy and The Meaning Construction Strategy. The three strategies support each other and should be carried out as a whole in order to obtain the results as expected by the communicator (persuader) when he carries out the persuasive communication.

The application of these three strategies is the key in determining the success of persuasive communication, but it is undeniable that there will be several obstacles that can hinder the success of the communication. These barriers include: motivational factors, prejudice or prejudice factors, semantic factors and noise disturbance factors. These four factors must be anticipated and minimized by the communicator before he implements the persuasive communication strategy.

This study also shows the success of using persuasive communication strategies by tax officials of KPP Pratama Medan Timur. When described per indicator, the implementation of the persuasive communication strategy is divided into:

a. Strategy Indicators psychodynamics

The implementation of this strategy was carried out by KPP Pratama Medan Timur by opening tax classes, counseling to taxpayers and providing consultation rooms. These various activities are expected to be able to educate taxpayers, both those who have just registered and who have been taxpayers for a long time. It is hoped that the more understanding of taxation, the more obedient taxpayers will be in carrying out their tax obligations.

b. Sociocultural Strategy Indicators

The implementation of this strategy was carried out by being quite active in the KPP Pratama Medan Timur in celebration of state, religious and local cultural holidays, being active in the social field, speaking regionally in counseling and coordinating with several religious leaders and educators to socialize the importance of taxes for the development of the country. It is hoped that the influence given is able to change the behavior of taxpayers to become more obedient in carrying out their tax obligations.

c. Strategy Indicators the Meaning Construction

The application of this strategy is more focused on ease of payment and reporting, data transparency to the appearance of the East Medan KPP Pratama tax employees, both from the way they dress to services that apply the 3S concept (Smile, Greet and Greeting). This is done to change the negative meaning embedded in taxpayers, where in the past taxes were difficult, not open until their rigid employees became more humanist and transparent taxes. This change in meaning is expected to be able to minimize the negative stigma attached to tax officials and increase the level of taxpayer compliance.

The application of a good persuasive communication strategy must of course be followed by its application in the actions and behavior of tax officials. One thing that must always be remembered is that communication is not only in the form of words (verbal) but also in the form of actions (nonverbal) so it must be underlined that the process of implementing a persuasive communication strategy is not only assessed by taxpayers from every information that comes out of the mouths of tax officials, more important any information obtained from the actions and behavior of tax officials.



Receipt of an information does not run only from one side, but from both sides that complement each other, therefore verbal and nonverbal information must be in harmony. The application of persuasive communication strategies in order to run well and maximally, is determined from the alignment between the words and actions of the tax officials. The more aligned, the better, with the hope that the ultimate goal of communication can be achieved properly.

#### 4.2 The Effect of Tax Sanctions on Taxpayer Compliance at KPP Pratama Medan Timur

The results of research conducted by researchers in this section indicate that tax sanctions (X2) have no significant effect on taxpayer compliance (Y) at KPP Pratama Medan Timur. This was obtained after a partial significance test (T test) was carried out on the X2 and Y variables. The  $t_{count}$  value for the tax sanction variable (X2) was 0.424, where this value was smaller than  $t_{table}$ . The  $t_{table}$  itself is calculated using a 95% confidence level (significance 5% or 0.05), using a two-way test, then the  $t_{table}$  used is  $t_{2.5\%}$  or  $t_{0.025}$ , the equation model used is  $t_{table} = ((\alpha/2); nk-1)$ , where:  $\alpha$  = significance level used,  $n$  = number of samples and  $k$  = total number of variables, then  $t_{table} = ((0.05/2); 100-3-1) = (0.025; 96)$ , based on the percentage point distribution table T, the value of  $t_{table}$  is 1,985, from these results it is found that  $t_{count} < t_{table}$  ( $0.424 < 1.985$ ). The significance value of the X2 variable is 0.673 which means it is greater than the 0.05 significance value ( $0.673 > 0.05$ ).

These results prove that  $H_0$  is accepted, which means that the tax sanctions variable (X2) partially has no significant effect on the taxpayer compliance variable (Y) at KPP Pratama Medan Timur.

The results of hypothesis testing with regression analysis (to see the effect) and T test (to see the significance of the partial effect) on the tax sanctions variable (X2) and the taxpayer compliance variable (Y) at KPP Pratama Medan Timur can be seen in the table below:

**Table 2.** Regression Coefficient Value of Variable X2 to Y

Variable	N	Sig.	$t_{count}$	$t_{table}$
Tax Sanctions (X2) on Taxpayer Compliance (Y)	100	0.673	0.424	1,985

**Source:** Primary data processing results (questionnaire), IBM SPSS, 2020

The results above indicate that the tax sanctions variable has no significant effect in increasing taxpayer compliance at the KPP Pratama Medan Timur, so that the proposed hypothesis is not accepted as true.

Tax sanctions are actions in the form of penalties given by tax institutions to taxpayers who do not carry out their obligations. The act of imposing sanctions itself is intended to provide justice to taxpayers who have carried out their tax obligations well and provide a deterrent effect to taxpayers who have not carried out their tax obligations properly in accordance with the tax law.

Tax sanctions by operational definition have two indicators that divide them. These indicators are: Administrative Sanctions and Criminal Sanctions. These two indicators, when viewed from the operational definition, are also subdivided into several sections. Administrative sanctions are divided into three parts, namely: administrative sanctions in the form of fines, administrative sanctions in the form of interest and administrative

sanctions in the form of increases. Meanwhile, criminal sanctions are divided into two parts, namely: imprisonment and imprisonment.

The proposed hypothesis is actually related to several journals and thesis research that became the researcher's previous research. The journals and theses reveal that tax sanctions have a positive and significant effect on taxpayer compliance, but in this study the researchers found something else. The results of this study indicate that partially tax sanctions have no significant effect on taxpayer compliance, but simultaneously (simultaneously), tax sanctions have a significant effect on taxpayer compliance.

Analyzing various answers given by respondents and various information obtained by researchers from several respondents, the researchers found the reason why tax sanctions did not have a significant effect on taxpayer compliance at KPP Pratama Medan Timur, namely: respondents actually already knew the various sanctions they would receive if they were late in paying and reporting their taxes, but the situation experienced by the respondent actually forced the respondent to accept the consequences for this. The situation experienced by the respondent can be in the form of late payment of receivables received by the respondent so that the respondent is late in paying his taxes, the busyness of the respondent so that he is late in reporting his taxes,

The imposition of sanctions given actually did not want to be repeated by the respondents and gave a deterrent effect to the respondents themselves, but the various conditions described above still occur and keep on repeating, so that the researcher's analysis is that tax sanctions are actually related to taxpayer compliance, but are caused by various errors. What is done causes the respondent to consider it unavoidable and will continue to happen, or if it is concluded that he does not want to comply but cannot comply.

#### **4.3 The Effect of Persuasive Communication and Tax Sanctions on Taxpayer Compliance at KPP Pratama Medan Timur**

The results of research conducted by researchers in this section indicate that Persuasive Communication (X1) and Tax Sanctions (X2) together have a significant effect on Taxpayer Compliance (Y) at KPP Pratama Medan Timur. This was obtained after a simultaneous significance test (F test) was carried out on the variables X1, X2 and Y. The fcount value for persuasive communication variables (X1) and tax sanctions (X2) was 8.813, where this value was greater than ftable. Ftable itself is calculated using a 95% confidence level (significance 5% or 0.05), then the ftable used is t 2.5% or t 0.025, the equation model used is  $f_{table} = (k; nk)$ , where: n = the number of samples and k = the total number of variables, then  $f_{table} = (3; 100-3) = (3; 97)$ , based on the percentage point distribution table F, the value of ftable is 2.70, from these results it is found that  $f_{count} > f_{table}$  ( $8.813 > 2.70$ ). The significance value of the X1 and X2 variables is 0.000 which means it is smaller than the 0.05 significance value ( $0.000 < 0.05$ ).

These results prove that H3 is accepted, which means that the persuasive communication variable (X1) and tax sanctions (X2) together have a significant effect on the taxpayer compliance variable (Y) at KPP Pratama Medan Timur.

The results of hypothesis testing with regression analysis (to see the effect) and F test (to see the significance of the effect simultaneously) between persuasive communication variables (X1) and tax sanctions (X2) on the taxpayer compliance variable (Y) at KPP Pratama Medan Timur can be seen in the table below:



**Table 3.** Variable Regression Coefficient Value X1 and X2 to Y

Variable	N	Sig.	$f_{\text{count}}$	$f_{\text{table}}$
Persuasive Communication (X1) and Tax Sanctions (X2) on Taxpayer Compliance (Y)	100	0.000	8.813	2.70

**Source:** Primary data processing results (questionnaire), IBM SPSS, 2020

The results above indicate that the variables of persuasive communication and tax sanctions together have a significant effect on increasing taxpayer compliance at KP Pratama Medan Timur, so that the proposed hypothesis can be accepted as true.

The results in this simultaneous test are actually different from the results in the partial test, where in the simultaneous test the persuasive communication variables and tax sanctions together have a significant effect on taxpayer compliance, while in the partial test only persuasive communication has a significant relationship to taxpayer compliance, but the tax sanctions variable has no significant relationship to taxpayer compliance.

The results of the analysis on the partial test of tax sanctions on taxpayer compliance show that in fact taxpayers do not want to be disobedient, but some conditions result in taxpayers being unable to comply. There is a relationship that arises but the respondent finds it difficult to do so.

The results of the simultaneous test analysis turned out to show a relationship between persuasive communication variables and tax sanctions on taxpayer compliance when carried out together. This means that there must be support in the form of persuasive communication by tax officials in order to assist the imposition of tax sanctions so as to increase taxpayer compliance.

The analysis in the paragraph above is also supported by several statements submitted by several respondents. There are respondents who say that there are tax employees who routinely inform their tax payment and reporting deadlines, even if the respondent needs information about the payment deadline, the amount of tax payments to the tax deposit code, the employee is willing to help. The actions taken by these employees greatly help respondents to improve their tax compliance. This shows that persuasive communication and tax sanctions carried out together will increase taxpayer compliance.

The hope of some respondents is also that they can be informed to pay and report their taxes, especially for taxpayers who are approaching retirement or have retired, because they already find it difficult to understand and remember about taxation. Support from persuasive communication and the provision of tax sanctions that are not too far from the time of the incident will greatly help taxpayers to improve their tax compliance.

## V. Conclusion

The results of research and discussion on the effect of persuasive communication of tax officials and tax sanctions on taxpayer compliance at KPP Pratama Medan Timur shows several things that can be concluded, namely:

1. There is a significant influence between persuasive communication of tax officials on taxpayer compliance at KPP Pratama Medan Timur, where this is evidenced by the value of  $t_{\text{count}}$  which is greater than  $t_{\text{table}}$ , which was tested at the 95% confidence level (significance 5% or 0.05). This shows that the changes made to persuasive communication of tax officials will change taxpayer compliance at KPP Pratama Medan Timur. The results also show that the persuasive communication variable (X1) itself is

the variable that has the most dominant/big influence on taxpayer compliance at KPP Pratama Medan Timur.

2. There is no significant effect between tax sanctions on taxpayer compliance at KPP Pratama Medan Timur, where this is evidenced by the value of  $t$  count smaller than  $t$  table, which was tested at the 95% confidence level (significance 5% or 0.05). This shows that changes made to tax sanctions will not change taxpayer compliance at KPP Pratama Medan Timur.
3. Taken together, there is a significant influence between persuasive communication and tax sanctions on taxpayer compliance at KPP Pratama Medan Timur, this is evidenced by the  $f$  value count greater than the  $f$  table value, which was tested at the 95% confidence level (significance 5% or 0.05). This shows that changes made to persuasive communication of tax officials combined with tax sanctions will change taxpayer compliance at KPP Pratama Medan Timur.

The results of this study also prove that the theory used in this study can be accepted and still survives, because the results of data processing show that persuasive communication and tax sanctions together have a significant effect on increasing taxpayer compliance at KPP Pratama Medan Timur.

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