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The Effect of Understanding The Teachings of *Tri Pantangan*, Understanding Tax Regulations on Taxpayer Compliance

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Abstract:

The purpose of this study was to analyze the effect of understanding the Tri Pantangan teachings and understanding tax regulations on taxpayer compliance in Yogyakarta. This study employed a quantitative approach with a population consisting of all registered taxpayers in Yogyakarta. The sample was selected using purposive sampling to ensure that the respondents met the research criteria. Data were collected through questionnaires distributed to taxpayers. The findings indicate that understanding the Tri Pantangan teachings does not significantly influence taxpayer compliance. In contrast, understanding tax regulations has a positive and significant effect on taxpayer compliance. These results highlight the importance of tax knowledge in shaping taxpayer behavior. This study provides practical contributions for the Directorate General of Taxes in designing strategies to enhance taxpayer compliance and serves as a reference for future research on factors influencing taxpayer compliance in Indonesia. Furthermore, the findings can assist tax authorities in developing more effective and evidence-based policies to promote compliance.

Keywords: *Tri pantangan, Tax Regulations, Taxpayer Compliance*

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1. Introduction

Taxes are the main source of the country's domestic revenue. Most of the state revenue contained in the State Budget (APBN) comes from tax revenues. The tax ratio is an important indicator for policymakers to assess the effectiveness of the tax system and the country's fiscal capacity to finance public services and development. (Karwur *et al*., 2020). Taxpayer compliance is a crucial issue faced by countries around the world, both developed and developing. There are still many taxpayers who are not compliant in paying taxes, which causes the state's revenue from taxes to be not maximized. The government or the Directorate General of Taxes (DGT) has implemented various efforts to increase tax revenue optimally (Putri & Nadi, 2024). Taxpayer compliance refers to a condition in which taxpayers carry out their tax obligations correctly and on time, while exercising their rights in the tax system in accordance with applicable regulations (Wardani & Rumiyatun, 2017).

This study will discuss what factors can affect taxpayer compliance. The first factor that affects taxpayer compliance is the understanding of the *Tri Pantangan* teaching,

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which is the teaching of Ki Hadjar Dewantara. *Tri pantangan* requires people to refrain from abuse of power or authority, refrain from financial abuse, and refrain from violating decency. Abuse of power is when tax or government officials use their power unethically, for example to blackmail taxpayers or provide unfair treatment. This can reduce public trust in the tax system (Wardani & Herlicia 2023). The prohibition of violating decency is that actions that violate the norms of decency in tax management can also reduce the level of compliance. For example, if unethical practices become common, people may feel that such offenses are acceptable, thus increasing the likelihood of tax violations (Wardani & Susilowati, 2020). In general, these three aspects are interconnected and together play an important role in building trust and increasing taxpayer compliance (Wardani & Herlicia, 2023). For example, if unethical practices become common, people may feel that violations are acceptable, thus increasing the likelihood of tax violations.Overall, these three aspects are interrelated and play a role in building taxpayer trust and compliance (Wardani & Herlicia, 2023).

The second factor that affects taxpayer compliance is the understanding of tax regulations. One of the potential factors for the government to increase taxpayer compliance in fulfilling its tax obligations is the level of understanding of taxation (Permana & Susilowati, 2021). Understanding tax regulations is important in ensuring taxpayer compliance in Indonesia (Herviana & Halimatusadiah, 2022). Complex and frequently updated tax regulations require significant effort from taxpayers to stay abreast of developments (Wardani & Putriane, 2020). An in-depth understanding of tax regulations not only helps taxpayers in performing their obligations correctly, but can also reduce the risk of mistakes that could lead to administrative or criminal sanctions (Handayani et al., 2020). In addition, a deep understanding of tax regulations also strengthens trust between taxpayers and the tax authorities, which ultimately contributes to an overall increase in compliance. When the level of tax understanding and awareness is high, this will trigger a stronger motivation to fulfill tax obligations, so that the willingness to pay taxes increases and has a positive impact on increasing tax revenue (Wijayanti & Sasongko, 2017).

Based on this description, there are still differences in results and approaches among previous researchers, so the authors are encouraged to conduct further research on the issue of taxpayer compliance. Researchers also added new variables to this study, namely the understanding of the *Tri Pantangan* teachings.

2. Theoretical Background

Theoretical foundation and hypothesis development

Theory of Planned Behavior (TPB): Theory of Planned Behavior can be used to explain the obedient behavior of prospective taxpayers when fulfilling their tax obligations is influenced by the intention that exists within the prospective taxpayer, the occurrence of obedient actions if the prospective taxpayer has a basic intention to comply with the fulfillment of their tax obligations (Pangestie & Setyawan, 2019). Theory of Planned Behavior is able to explain the intention of the behavior of both

individuals and entities, in carrying out their tax obligations, at the time of payment or when reporting taxes (Amah *et al*., 2023). Theory of Planned Behavior (TPB) can help to understand and predict human behavior in the understanding of *tri pantangan*, the components of TPB can explain how the moral and ethical principles contained in the teachings of *Tri pantangan* affect taxpayer compliance. *Tri pantangan*, which includes prohibitions on abuse of power, as well as violations of norms of decency, with an emphasis on the application of high ethical and moral standards in behavior and actions (Wardani *et al.,* 2022). Theory of Planned Behavior (TPB) links an individual's understanding of tax regulations with the intention to behave accordingly. Understanding of tax regulations will affect taxpayers' attitudes towards tax compliance, where this attitude will be more positive if individuals believe that compliance with these regulations provides both personal and social benefits (Saputra, 2019).

The Effect of Understanding the Teaching of *Tri Pantangan* on Taxpayer Compliance

This *Tri pantangan* explains about three prohibitions in Tamansiswa, first, the prohibition of abuse of power, meaning that the power possessed must be used properly so that taxpayers can trust and obey in carrying out their taxation. Second, the prohibition of abuse of decency, meaning that in carrying out taxation, Actions that go against the norms of decency need to be avoided so that taxpayers can feel calm and encouraged to carry out their tax obligations in full compliance. By creating an environment free from moral offenses, it is expected that the level of taxpayer compliance will increase. Three, the prohibition of financial fraud, meaning that financial management must be carried out properly without fraud so as not to be misused so that taxpayers can comply (Wardani & Kusumawati, 2023). In line with the theory of planned behavior, the TPB component can explain how the moral and ethical principles contained in the *Tri Pantangan* teachings affect taxpayer compliance. *Tri Pantangan*, which includes prohibitions on abuse of power, financial misappropriation, and violation of decency, emphasizes high ethical and moral norms (Wardani *et al.,* 2022). In the TPB framework, this attitude is not only influenced by a rational understanding of the advantages and disadvantages of compliance, but also by one's moral values. If a taxpayer internalizes the three prohibitions that exist in the *Tri Pantangan*, namely not abusing power, not misappropriating finances, and maintaining decency, then a positive attitude towards honesty and transparency will become more dominant so that it will increase taxpayer compliance. Norm beliefs explain that taxpayer beliefs about normative expectations motivate taxpayers to have the intention to comply with tax regulations. Taxpayers should perform behaviors that reflect obedient actions in paying taxes. The better the understanding of the tri abstinence teaching, the higher the intention to obey the taxpayer (Wardani & Kusumawati, 2023). In line with research results Wijaya, (2020) which suggests that when students fully understand *Tri Pantangan* Tamansiswa

H1: Understanding the Tri Pantangan teachings has a positive effect on taxpayer compliance.

The Effect of Understanding Tax Regulations on Taxpayer Compliance

Understanding of tax regulations is how taxpayers understand the tax regulations that have been determined (As'ari, 2018). Taxpayers who have a good understanding of tax regulations are usually more likely to comply with their tax obligations. This is because they are more aware of the legal consequences, including administrative and criminal sanctions, that can arise from violations of tax provisions. In line with the study conducted by Khodijah *et al.,* 2021), Wardani & Nistiana (2022), understanding of tax regulations is an important factor in encouraging taxpayer compliance. Conversely, taxpayers who do not understand tax regulations tend to be more at risk of not complying with applicable provisions (Febri & Tri, 2018).

Theory planned of behavior, says that individual understanding of tax regulations with the intention of behaving accordingly. Understanding of tax regulations will affect taxpayers' attitudes towards tax compliance, where this attitude will be more positive if individuals believe that compliance with these regulations provides benefits both personally and socially (Wardani & Kusumawati, 2023). Supported by research (Sunanta & Leonardo, 2021), (Wardani & Kusumawati, 2023) understanding of tax regulations has a positive impact on improving taxpayer compliance.
H2: Understanding of Tax Regulations Has a Positive Effect on Taxpayer Compliance

Research Framework

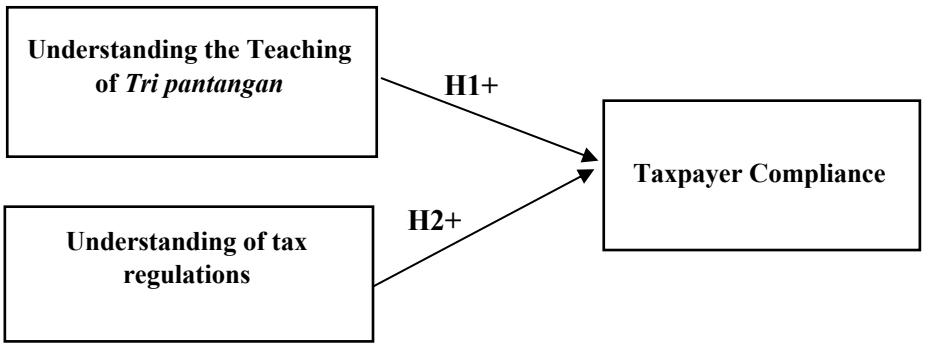


Figure 1. research framework

3. Methodology

This study uses a descriptive research design with a quantitative (Sihotang, 2023), which aims to describe the characteristics and phenomena that occur in taxpayers numerically. Sampling was carried out using the convenience sampling method, namely the selection of respondents based on convenience and availability, where researchers chose freely without randomization procedures (Sugiyono, 2019). The type of data used is primary data, which is collected directly from respondents through questionnaires. Data collection is done by distributing questionnaires online using Google Forms to taxpayers as respondents. This method makes it easy to collect data quickly and efficiently, although the use of convenience sampling can limit the ability of research results to be generalized to a wider population because the sample is not randomized.

Table 1. Questionnaire Grid

Variable	Indicator	Question	score +/-
Taxpayer compliance (Y)	1. Fulfill tax obligations in accordance with applicable regulations.	1. I always fulfill my obligation to pay taxes	-
	2. Taxpayers do not have tax arrears.	2. I have no arrears in tax payments	-
	3. Paying Taxes ontime	3. I always pay my taxes on time	-
	4. Taxpayers fulfill the requirements in paying their taxes.	4. I always complete the required data for tax payments in accordance with the stipulated provisions	-
	5. Taxpayers can find out the payment due date.	5. I often forget the payment due date	+
	6. Never violate the provisions of the regulations (Wardani & Asis, 2017)	6. I have never violated tax regulations	-
Understanding of *Tri Pantangan* (X1)	1. Never abuse the power you have.	1. I am motivated to use others for my own benefit	+
		2. I am trustworthy in my work	-
	2. Abstain from misusing finances.	3. Honesty depresses me.	+
		4. I will practice honesty, so as not to misuse finances.	-
	3. Abstain from violating decency.	5. As a taxpayer, I am encouraged to comply with norms and behave honestly.	-
		6. I agree that when people break the rules, they will be sanctioned	-
Understanding of tax regulations	**1.** Insight into the general provisions and flow of taxation.	1. I am aware of the provisions related to applicable tax obligations.	-
		2. I have known all the regulations regarding the deadline for filing SPT.	-
	2. Tax system insight	3. I understand the current tax system (calculate, pay and report myself).	-
		4. The current tax rate is appropriate.	-
	3. Knowledge of tax functions (SPT).	5. I don't understand the tax system in Indonesia	+
		6. One of the functions of taxes is as a source of funds for the state to finance routine state expenditures.	-

Source: 2025 processed original data

Positive scoring is used to measure respondents' attitudes that align with the statement, with values of strongly agree (4), agree (3), disagree (2), and strongly disagree (1). Conversely, negative scores measure attitudes that are not aligned, with values of strongly agree (1), agree (2), disagree (3), and strongly disagree (4).Empirical Findings/Result.

4. Empirical Findings/Result

Validity test

Traditional assumption test

Table 4 result classical assumptions

Types of classical assumptions	Methods	Parameters	Values/results	Conclusions
Normality	One-Sample Kolmogorov-Smirnov	Sig >0,05	0,200	Normality
Multicollinearity	VIF and Tolerance	Tolerance >0,1	Understanding of *Tri Pantangan* VIF 9,159	No multicollinearity
			Understanding of tax regulations VIF 1.001	No multicollinearity
Heteroscedasticity	Glejser	Sig > 0,05	Understanding of *Tri Pantangan* Sig 0,845	Homoscedasticity
			Understanding of tax regulations Sig 0,057	Homoscedasticity

Source: 2025 processed original data

Based on the One-Sample Kolmogorov-Smirnov Test table above, the Asymp. Sig. (2-tailed) of 0.200 indicates that this value is greater than 0.05 so it can be concluded that the data used in this study are normally distributed and meet the normality assumption test.

Based on the coefficient table above, it can be seen that the tolerance value of each independent variable (0.109 and 0.999), which means that the two independent variables have a tolerance value greater than 0.001, besides that the VIF value of all variables in sequence (9.159 and 1.001), which means that the two variables do not have a VIF value smaller than 10.00. Based on these two values, it can be concluded that in this study there is no indication of multicollinearity, so the variables used are free from this problem.

Based on table 4 of the heteroscedasticity test results above, it can be seen that the sig value of each independent variable effect (*tri pantangan*, understanding of tax regulations) obtained a significant value above 0.05 so it can be concluded that this study is homogeneous.

Results of Linear Regression

Table 6. Results of Linear Regression

Model	Prediction Sign	Unstandardize Coefficients		Std. Coeff.		Conclusions
		β	Std. Error	βeta	Sig.	
(Constant)		-1,509	4,309		,727	
Understanding the *Tri Pantangan* (X1)	(+)	,147	,349	,098	,674	Unaccepted
Understanding of Tax Regulations (X2)	(+)	,383	,080	,367	,000	Accepted
R^2		,257				
Adjusted R		,233				

F-value	,000

Source: 2025 processed original data

Based on table 6, it can be concluded that the understanding of *Tri Pantangan* (X1) has no significant effect on the dependent variable because its significance value (0.727) is greater than 0.05, while the understanding of tax regulations (X2) has a significant effect because its significance value (0.000) is much smaller than 0.05; overall, this regression model is significant with an R^2 value of 0.257 which means that the two independent variables are able to explain 25.7% of the variation in the dependent variable, and the adjusted R^2 value of 0.233 shows the adjustment to the number of variables and samples in the model.

5. Discussion

The Effect of understanding the *Tri Pantangan* on Taxpayer Compliance

The results of the hypothesis test concluded that the understanding of the *tri pantangan* teaching has no effect on taxpayer compliance. This can be seen in table as evidenced by the tcount test result of 4.769 which is greater than the ttable 0.1716 with a significance value of 0.674 greater than 0.05 and a standardized ocfficient beta of 0.098 so that hypothesis 1 is rejected. This is due to the lack of understanding of taxpayers regarding the *Tri Pantangan* teachings and also the low level of taxpayers to comply with applicable norms. In a question on one of the questionnaires, the average taxpayer chose an answer that strongly agreed with the statement "Honesty makes me depressed" with a percentage of 90%. This is because taxpayers are not yet guided by the concept of *Tri Pantangan* to act wisely with 3 self-control, namely self-control, the spirit of decency, and also control over actions that encourage the manipulation of money. This means that there is a conflict with the concept of opposition to applicable tax compliance.

This research is in line with the theory planned of behavior, which says that a person's positive or negative evaluation of certain behaviors, in this case tax compliance. If the *Tri pantangan* teaching does not change the taxpayer's assessment or feelings towards tax obligations, then the teaching does not affect the attitude that determines the taxpayer's compliance intention (Anugrah & Fitriandi, 2022). The results of this study are in line with research (Prastyatini & Sakario, 2022) dan (Solikah, 2022) which states that the understanding of the *Tri pantangan* teaching has no effect on taxpayer compliance.

The Effect of Understanding Tax Regulations on Taxpayer Compliance

The results of the hypothesis test concluded that understanding tax regulations has a significant positive effect on taxpayer compliance. This can be seen in table as evidenced by the t-count test result of 0.422 which is smaller than the t table 0.1716 with a significance value of 0.000 less than 0.05 and a standardized cofficient beta of 0.367 so that hypothesis 2 is accepted. Therefore, it can be concluded that the understanding of tax regulations has a positive influence in increasing taxpayer compliance. This is because taxpayers have an understanding of tax regulations. Taxpayers chose a very high answer to the statement, "I already know the provisions

related to applicable tax obligations" with a percentage of 40.4%. So the results showed that the majority of taxpayers have a high understanding of tax obligations, which is reflected in very high answers to statements related to knowledge of applicable tax provisions. Therefore, it can be concluded that a good understanding of tax regulations is a strong predictor of taxpayer compliance.

This research is in line with the theory planned of behavior, saying that individual understanding of tax regulations with the intention to behave accordingly. Understanding of tax regulations will affect taxpayer attitudes towards tax compliance, where this attitude will be more positive if individuals believe that compliance with these regulations provides benefits both personally and socially (Wardani & Kusumawati, 2023). Apart from attitudes, subjective norms also play an important role, especially with social expectations that encourage individuals or taxpayers to comply. Supported by research (Sunanta & Leonardo, 2021), and (Wardani & Kusumawati, 2023) shows that understanding of tax regulations has a positive and significant effect on taxpayer compliance.

6. Conclusions

Based on the findings of this study, although improving fiscal literacy and strengthening the integrity and transparency of tax administration are identified as potential strategies to encourage taxpayer compliance, the results are still severely limited by taxpayers' lack of in-depth understanding of the *Tri pantangan* teachings and their low motivation to comply with applicable norms. This suggests that normative approaches such as the *Tri pantangan* teachings have not been able to reach and change taxpayer behavior significantly, so their effectiveness in the context of tax compliance is highly doubtful. In addition, this study has a crucial methodological limitation, which is that it only tests two independent variables *Tri pantangan* and understanding of tax regulations-on taxpayer compliance as the dependent variable. The relatively small number of respondents 131 people and the use of data derived solely from questionnaires also cast doubt on the validity and reliability of the research results, as the potential for subjective bias and limited understanding of respondents cannot be ignored. Therefore, the results of this study cannot be used as a strong basis for broad generalization of tax compliance behavior. For future research, it is very important to expand the scope of variables by including more comprehensive and multidimensional factors such as tax morale, public service quality, perceptions of fiscal justice, social norms, and tax compliance behaviour.

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