

**THE EFFECT OF UNDERSTANDING OF SELF ASSESSMENT SYSTEM,
TAX KNOWLEDGE, AND TAX BURDEN PERCEPTION ON TAX
COMPLIANCE FOR PROFESSIONAL TAXPAYERS
AT YOGYAKARTA CITY**

THESIS

**Presented as Partial Fulfillment of the Requirements for the Degree of
Sarjana Akuntansi (S1)**

**In International Undergraduate Program Bachelor of Accounting
Faculty of Business and Economics Universitas Atma Jaya Yogyakarta**



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**FACULTY OF BUSINESS AND ECONOMICS
ATMA JAYA YOGYAKARTA**

2026

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STATEMENT OF APPROVAL

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08 Desember 2025

LETTER OF STATEMENT

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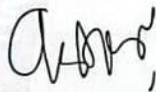
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TAX KNOWLEDGE, AND TAX BURDEN PERCEPTION ON TAX
COMPLIANCE FOR PROFESSIONAL INDIVIDUAL TAXPAYER AT
YOGYAKARTA CITY

I fully declare that this thesis represents the sole result of my intellectual effort
and composition. All content derived from the work of others has been
appropriately acknowledged through citation and is detailed in the bibliography.

Yogyakarta, 15 December 2025

A handwritten signature in black ink, appearing to read 'Ellen', with a horizontal line underneath.

Chrisant Ellen Asmoro

MOTTO

Kau yang terlebih dulu
Menghampiri diriku
Menggenggam jiwaku
Tak akan ku hilang lagi
“Pulang – Yeshua Abraham”

Hai jiwaku
Janganlah engkau gelisah
Pujilah Nama-Nya yang mulia
Jangan menyerah
Tetap berharap dan bersyukur
S'bab Yesus Penolong yang sejati
“Hai Jiwaku – GMS Live”

“Do not weary in doing good, for at the proper time we will reap a harvest if we do not give up.”
Galatians 6:9

“Tetapi orang-orang yang menanti-nantikan Tuhan mendapat kekuatan baru: mereka seumpama rajawali yang naik terbang dengan kekuatan sayapnya; mereka berlari dan tidak menjadi lesu, mereka berjalan dan tidak menjadi Lelah”
Yesaya 40:31

God is fighting for you. He sees what you're going through. He knows what you're up against. Your time is coming. God said “Every mountain shall be brought down. Every high thing will be flattened out.” What God started in your life, He will finish.
Joelsteen

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I recognize the inherent limitations of this thesis, including the potential for errors or omissions. Constructive criticism and suggestions are earnestly requested to help improve the quality of my research. I trust that, in the end, this work will prove both useful and valuable to its readership.

Yogyakarta, 15 December 2025



Chrisant Ellen Asmoro

TABLE OF CONTENT

STATEMENT OF APPROVAL	ii
LETTER OF STATEMENT.....	iii
AUTHENTICITY ACKNOWLEDGEMENT	iv
MOTTO.....	v
ACKNOWLEDGEMENT.....	vi
TABLE OF CONTENT	viii
LIST OF TABLES	xiii
LIST OF FIGURES	xiv
ABSTRACT	xv
CHAPTER I INTRODUCTION.....	1
1.1. Background.....	1
1.2. Formulation of the Problem.....	7
1.3. Research Objectives	7
1.4. Benefits of Research	8
1.4.1. Theoretical Benefit	8
1.4.2. Practical Benefits	8
CHAPTER II THEORETICAL REVIEW AND HYPOTHESIS DEVELOPMENT	9
2.1. Tax.....	9
2.1.1. Definition Of Tax	9

2.1.2.	Taxation Function	10
2.2.	Income Tax	11
2.3.	Individual taxpayer	11
2.4.	Tax Compliance.....	14
2.4.1.	Definition of Tax Compliance.....	14
2.4.2.	Indicators of Tax Compliance	15
2.5.	Understanding of Self-Assessment System.....	17
2.5.1.	Definition of Understanding of Self-Assessment System.....	17
2.5.2.	Indicator of Understanding of Self-Assessment System	17
2.6.	Tax Knowledge	19
2.6.1.	Definition of Tax Knowledge.....	19
2.6.2.	Indicators of Tax Knowledge	19
2.7.	Tax Burden Perception	21
2.7.1.	Definition of Tax Burden Perception.....	21
2.7.2.	Indicators Of Tax Burden Perception	22
2.8.	Conceptual Framework.....	23
2.8.1.	Attribution Theory	23
2.8.2.	The Relationship between Understanding of Self-Assessment System and Tax Compliance	25
2.8.3.	The Relationship between Tax Knowledge and Tax Compliance	26

2.8.4.	The Relationship between Tax Burden Perception with Tax Compliance	27
2.9.	Previous Research.....	28
2.10.	Hypothesis Development	31
2.10.1.	The Relationship between Understanding of Self-Assessment System and Tax Compliance	31
2.10.2.	The Relationship between Tax Knowledge and Tax Compliance	33
2.10.3.	The Relationship between Tax Burden Perception and Tax Compliance	34
CHAPTER III	RESEARCH METHODS.....	36
3.1.	Types of Research.....	36
3.2.	Research Object.....	36
3.3.	Research Subject	36
3.4.	Population.....	37
3.5.	Samples and Sampling Techniques.....	37
3.6.	Research Variables	39
3.7.	Operational Variable.....	39
3.8.	Research model	44
3.9.	Types and Techniques of Data Collection.....	44
3.9.1.	Type of Data.....	44
3.9.2.	Data Collection Technique	45
3.10.	Data Analysis	46

3.10.1.	Preliminary Test.....	46
3.10.1.1.	Tool Test	46
3.10.1.2.	Descriptive Statistics	47
3.10.1.3.	Normality Test	48
3.10.1.4.	Classical Assumption Test	49
3.10.2.	Hypothesis Test.....	51
3.10.2.1.	Research Hypothesis and Statistical Notation	51
3.10.2.2.	Error Rate	53
3.10.2.3.	Statistical Testing Model	53
3.10.2.4.	t value test.....	54
3.10.2.5.	F value test.....	54
3.10.2.6.	Coefficient of Determination	55
3.10.3.	Discussion Plan	55
CHAPTER V DISCUSSION		56
4.1.	Research Result	56
4.2.	Respondent Characteristics	57
4.1.	Data Analysis	60
4.1.1.	Validity Test	60
4.1.2.	Reliability Test.....	62
4.2.	Descriptive Statistic Test.....	63

4.3.	Classical Assumption Test.....	66
4.3.1.	Normality Test.....	66
4.3.2.	Multicollinearity Test.....	67
4.3.3.	Heteroscedasticity Test	68
4.4.	Hypothesis Test	70
4.4.1.	Coefficient of Determination	70
4.4.2.	F-Value Test	72
4.4.3.	t-value Test.....	73
4.5.	Discussion of Research Result.....	74
CHAPTER 5 CONCLUSIONS AND RECOMMENDATIONS.....		79
5.1.	Conclusion	79
5.2.	Limitations	81
5.3.	Suggestion.....	82
5.4.	Implication	83
REFERENCE		84
ATTACHMENT		89

LIST OF TABLES

Table 2.1. Previous Research	29
Table 3.1. Operational Variable	39
Table 4.1. Respondent Characteristics	58
Table 4.2. Result Validity Test.....	61
Table 4.3. Result Reliability Test.....	63
Table 4.4. Class Interval Table	64
Table 4.5. Descriptive Statistical Analysis Results	64
Table 4.6. Normality Test Result	66
Table 4.7. Result Multicollinearity Test.....	68
Table 4.8. Result of Heteroscedasticity Test.....	70
Table 4.9. Result of the Determination of Coefficient Test Result	71
Table 4.10. Result of F Test	73
Table 4.11. Result of t Test	73

LIST OF FIGURES

Picture 3.1. Research Model	44
Picture 3. 2.One-Sided (Positive) Testing for HA1, HA2, and HA3	53

ABSTRACT

In Yogyakarta City, professional individual taxpayers' income tax compliance is affected by self-assessment system understanding, tax knowledge, and tax burden perception. Law No. 07 of 2021 on General Provisions and Tax Procedures requires tax compliance because taxes are the main source of governmental revenue. Due to the low compliance rate of Annual Tax Return (SPT) submissions, which reached 68.75% or 13.3 million out of 19.4 million obligated taxpayers, still below the 83% target, professional taxpayers were particularly noncompliant (Suryo, 2023). Mardiasmo (2016) on the self-assessment system and tax knowledge, Rahayu (2010) on tax knowledge and compliance, and Waluyo (2017) on the impact of perceived tax burden on willingness to comply are used to examine how these three constructs affect freelancer compliance behavior. The quantitative study uses primary data from online surveys issued to Yogyakarta-registered professional individual taxpayers, with 110 respondents selected using the Slovin formula. Multiple linear regression is used to assess data with validity, reliability, normalcy, and classical assumption checks. Understanding the self-assessment system and tax knowledge positively and significantly affect tax compliance, while tax burden perception negatively and significantly affects compliance—indicating that professional individual taxpayers with a higher perceived burden comply less. In Yogyakarta City, boosting taxpayer comprehension and tax literacy while maintaining a fair and appropriate perceived tax burden is crucial for increasing voluntary compliance and tax income from the professional group.

Keywords: Tax Compliance, Understanding of Self-Assessment System, Tax Knowledge, Tax Burden Perception