

Table 13: Respondents' Assessment of Taxpayer Compliance

Item Variabel	Mean	Category
Taxpayers timely filed their annual tax returns for the past three years.	4,33	Very High
Taxpayers have no outstanding tax liabilities for all types of taxes	4,56	Very High
Taxpayers have never been convicted for any tax-related offenses	4,66	Very High
Taxpayer Compliance	4,52	Very High

(Source: Processed Primary Data, 2023)

Based on Table 13, from the 340 respondents selected as samples, it is evident that a majority of respondents assessed Taxpayer Compliance as "Very High" (Mean 4.52). This indicates that taxpayers consistently filed their tax returns on time for the past three years, have no outstanding tax

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