

LAMPIRAN FILE

Table 1. Individual Taxpayer Compliance Levels

Years	Number of Registered WPOP	WPOP Amount Pays	Percentage
2020	3,525	1,260	35,74%
2021	4,015	1,351	33,64%
2022	4,528	1,468	32,42%
2023	7,274	1,048	14,40%
2024	10,868	968	5.59%

Source: KPP Pratama East Balikpapan

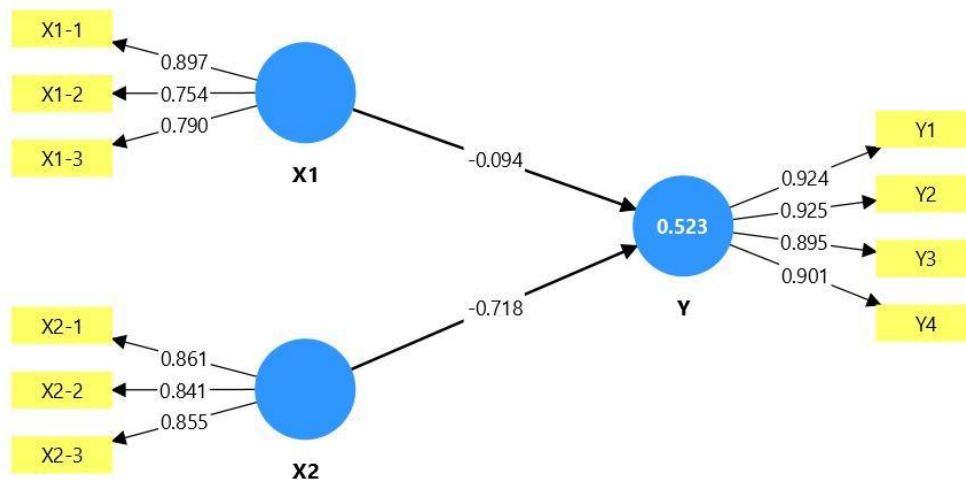


Figure 1. PLS-SEM Analysis Model

Table 2. Results Outer Loading

No.	Variable	Indicator Code	Outer Loading	Description
1.	Tax Sanctions	X1.1	0.897	Valid
2.		X1.2	0.754	Valid
3.		X1.3	0.790	Valid
4.	Subjective Norms	X2.1	0.861	Valid
5.		X2.2	0.841	Valid
6.		X2.3	0.855	Valid
7.	Tax Evasion	Y.1	0.924	Valid
8.		Y.2	0.925	Valid
9.		Y.3	0.895	Valid
10.		Y.4	0.901	Valid

Source: SmartPLS 4.0 data processing results, 2025.

Table 3. AVE Values

Variabel	AVE	Remarks
Tax Sanctions	0,665	<i>Valid</i>
Subjective Norms	0,726	<i>Valid</i>
Tax Evasion	0,830	<i>Valid</i>

Source: SmartPLS data processing results, 2025.

Tabel 4. Cross Loading

	X1	X2	Y
X1-1	0.897	-0.008	-0.092
X1-2	0.754	-0.002	-0.049
X1-3	0.790	-0.010	-0.063
X2-1	0.004	0.861	-0.626
X2-2	-0.054	0.841	-0.578
X2-3	0.024	0.855	-0.627
Y1	-0.098	-0.642	0.924
Y2	-0.124	-0.677	0.925
Y3	-0.082	-0.676	0.895
Y4	-0.009	-0.613	0.901

Source: SmartPLS 4.0 data processing results, 2025.

Tabel 5. Cronbach alpha & Composte reliabilty

Variable	Cronbach's Alpha Value	Composite Reliability Value
Tax Sanctions	0.756	0.836
Subjective Norms	0.812	0.813
Tax Evasion	0.932	0.934

Source: SmartPLS 4.0 data processing results, 2025.

Table 6. R-Square

Variable	R-square	Adjusted R-square
Y	0.523	0.514

Source: SmartPLS 4.0 data processing results, 2025.

Table 7. F-Square Values

	F Square
Tax Sanctions – Tax Emversion	0,019
Subjective Norms – Tax Evasion	1,080

Source: Data processed, 2025.

Tabel 8. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Tax Sanctions → Tax Evasion	-0.094	-0.093	0.086	1.100	0.271
Subjective Norms → Tax Evasion	-0.718	-0.713	0.049	14.775	0.000

Source: SmartPLS 4.0 data processing results, 2025.