

THE EFFECT OF TAXPAYER AWARENESS, TAX SANCTIONS AND TAX KNOWLEDGE ON INDIVIDUAL TAXPAYER COMPLIANCE IN TANGERANG CITY WITH TAX SOCIALIZATION AS A MODERATION VARIABLE

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ABSTRACT

This study aims to examine the effect of taxpayer awareness, tax sanctions, and tax knowledge on individual taxpayer compliance in the city of Tangerang with tax socialization as a moderation variable. Distribution of Google form questionnaires (primary data) with subjects, namely individual taxpayers in the city of Tangerang, and processed using Smart PLS by testing data validity using convergent validity and data reliability using composite reliability & Cronbach Alpha. The results obtained from this study by bootstrapping method are that Taxpayer Awareness and Tax Knowledge have a significant influence on taxpayer compliance while Tax sanctions do not have a significant effect on taxpayer compliance. Meanwhile, tax socialization cannot moderate the effect of taxpayer awareness, tax sanctions, and tax knowledge on taxpayer compliance. Submission of research to be input and information regarding taxpayers' views on individual taxpayer compliance in Tangerang where the government can also continue to improve and develop for state development to be more adequate and support taxpayers in implementing their taxpayer compliance. It must also be effective and efficient so that taxpayers feel facilitated in carrying out their compliance.

Keywords: Taxpayer awareness; Tax Sanctions; Tax Knowledge; Taxpayer Compliance

INTRODUCTION

Indonesia is a developing country that always tries to carry out development in all sectors. This goal is to create a prosperous society so that development can be realized properly. One of the supporting factors for this is to have large funds. There are three main sources of state revenue, namely from the tax sector, the oil and gas sector, and the non-tax sector (Lubis, 2018, p. 2). Taxes can be interpreted as contributions for the state that come from the people, based on laws with no reciprocal merit directly from the state that are used to finance state households, namely expenses for the wider community (Mardiasmo, 2018, p. 3). Because taxes are the main source of state revenue, the government must continue to strive to increase tax revenue.

We know that no one is willing to pay taxes. This happens because the income they get is reduced. Therefore, taxes can be said to be harsh because taxes can be forced. The level of compliance of taxpayers in this country must be high, because this is one thing that greatly affects tax revenue in Indonesia.

Tabel 1
DGT Tax Revenue Achievement 2015-2020

Information	2015	2016	2017	2018	2019	2020
Target	1294,26	1355,2	1283,57	1424	1577,56	1198,82
Realization	1061	1105,73	1151,03	1315	1332,06	758,6
Achievements	81,98%	81,59%	89,67%	92,35%	84,44%	63,28%

Source: CNBC Indonesia, 2021

The following is the achievement of DGT tax revenue in 2015-2020 showing a decrease which means that there are still many people in Indonesia who are still not compliant to pay taxes. Many Indonesians still do not have an NPWP even from the upper class, it is also a sign that Indonesian people are reluctant to pay taxes and are still not really compliant. Indonesian people also still do not know the benefits of paying taxes and consider this tax obligation as a form of colonization against them. Especially with high tax rates, it gives an idea to the public to be reluctant to pay taxes, even though in fact if the tax rate is low, it is not necessarily also that the

community is more obedient to taxation.

Based on the data above, it can be concluded that individual taxpayer compliance is very important to support the increase in state revenue from the tax sector as evidenced by the PPS program. The government noted that in Policy I there were 82,456 registered certificates, consisting of 4,067 parcels belonging to corporate taxpayers and 78,389 sukets belonging to individual taxpayers. In Policy II, which is only for mandatory private persons, in fact, the number is much more, it can almost reach as many as 225,603 packages (<https://ekonomi.bisnis.com/read/20220702/259/1550640/sri-mulyani-wajib-pajak-perusahaan-relatif-bersih-orang-pribadi-masih-jadi-pr>). Based on the article, it can be seen that many individual taxpayers are not compliant because it is found that many individual taxpayers have apparently participated in the TA program who are now also participating in the PPS program. Based on these data, it can be concluded that taxpayer compliance is very important, especially individual taxpayers. This is the reason researchers conducted research on taxpayer compliance, where someone can comply with taxpayers because there is a TA or PPS program only. In accordance with the attribution theory that researchers will use, that is because there are certain factors or impulses that make someone motivated to do this.

Taxpayer awareness can influence a person to comply with his obligations. Tax awareness is a condition of someone who knows and understands taxes well. Government regulations and tax socialization will move people to comply with their taxpayer obligations and make people aware of their obligations. However, it is not easy to influence public awareness in paying taxes, especially for taxable entrepreneurs to be obedient in paying taxes. There are still many entrepreneurs who do not have an NPWP, because people consider that making an NPWP is very difficult, or there are entrepreneurs who already have an NPWP but do not pay their tax obligations, because these entrepreneurs consider that paying taxes will reduce income. Therefore, researchers want to test whether with the new regulations in force today, increasingly modern tax socialization by utilizing social media and the increase in income levels (UMR) at this time the awareness of individual taxpayers is still low or has increased. Research results from (Pravasanti & Pratiwi, 2021; Putra & Setiawan, 2020; Subarkah & Dewi, 2017; Yayuk et al., 2017) shows that taxpayer awareness has a positive effect on taxpayer compliance while the results of research from (Atarwaman, 2020; Nugroho et al., 2016; Wenny, 2022) shows that taxpayer awareness has no effect on taxpayer compliance. There are inconsistencies in previous test results, prompting researchers to retest with tax sanction variables on taxpayer compliance.

To be able to create taxpayers who comply with their obligations, it is also very important that there are sanctions in taxes. With this tax sanction, the level of compliance of taxpayers will be higher. Tax sanctions violated by taxpayers will make themselves a lot of harm. Sanctions for people who are negligent in carrying out tax obligations can be in the form of administrative sanctions or criminal sanctions. There are many new regulations regarding taxation and strict sanctions for negligent taxpayers make researchers interested in researching research on these tax sanctions. It is expected that with the new regulations and strict sanctions, Individual Taxpayer Compliance will increase. Research results from (Ali et al., 2020; Atarwaman, 2020; Dewi et al., 2021; Kurniawan & Daito, 2021; Lesmana & Setyadi, 2020; Septyana & Suprasto, 2019) shows that tax sanctions have a positive effect on taxpayer compliance while the results of research from (Anggini et al., 2021; Bt Yunus & Bt Ramli, 2017; Situmorang et al., 2019) shows that tax sanctions have no effect on taxpayer compliance. Inconsistencies from the results of previous studies make researchers interested in retesting this tax sanction variable.

Sufficient tax knowledge is also an important factor for the Indonesian government in order to improve taxpayer compliance, especially having knowledge about a good and correct tax collection system. The tax collection system is a very important element in creating a successful tax collection. There are three types of tax collection systems, namely self assessment system, official assessment system, and withholding system. The tax collection system in Indonesia is a self-assessment system. The implementation of this self-assessment system is required so that taxpayers can be active starting from registering, filling out SPT (Notification Letter) to reporting their own tax obligations properly, correctly, and especially honestly. Therefore, the need for tax

knowledge, especially regarding the self-assessment system. Researchers want to know the extent of knowledge from taxpayers at this time. Sufficient taxation knowledge can make people become compliant with taxes and this of course will make tax revenue increase. Research results from (Ainul, 2021; Anggini et al., 2021; Erwanda et al., 2019; Lianty et al., 2017; Nugroho et al., 2016; Septyana & Suprasto, 2019) shows that tax knowledge has a positive effect on taxpayer compliance while the results of research from (Lesmana & Setyadi, 2020; Supriadi, 2018) shows that tax knowledge has no effect on taxpayer compliance. There is an inconsistency in the results of tax knowledge research on taxpayer compliance, therefore it is necessary to re-research with the same variable.

To improve taxpayer compliance, tax socialization to the public is also needed. Tax socialization is very important in improving taxpayer compliance. Tax socialization is an effort from the Director General of Taxes in order to provide information and direction to the public and taxpayers in particular regarding everything about taxation and laws and regulations. This socialization can be done through communication media, print media such as newspapers, magazines or audio-visual media such as radio or television. Researchers are interested in using tax socialization as moderation of this research because there have been developments in socializing taxation in our country starting from websites, ranging from social media about taxation which makes taxpayers updated about taxation and is expected to increase taxpayer awareness, tax sanctions, and tax knowledge from taxpayers so as to make taxpayers more compliant. Research results from (Dewi et al., 2021; Lianty et al., 2017; Supriadi, 2018) shows that tax socialization has a positive effect on taxpayer compliance, while the results of research from (Ainul, 2021; Siahaan & Halimatusyadiah, 2019) shows that tax socialization has no effect on taxpayer compliance.

The difference between the research that the researchers conducted and the previous study is the addition of new independent variables, such as tax knowledge. In addition to the addition of independent variables, the difference between this study and previous research is in the moderation variable, namely using tax socialization. Respondents in the previous study were Corporate Taxpayers domiciled in Tangerang while respondents in the current researcher's research were Individual Taxpayers at KPP Pratama East Tangerang. In the researcher's research there are now differences in the indicators as well where researchers emphasize more to taxpayers having a sense of awareness that they want to obey, recognize and have the intention of fulfilling their tax obligations for taxpayer awareness variables. Tax sanctions as a means for Taxpayers to carry out their tax obligations properly for tax sanction variables. Knowledge from taxpayers regarding the field of taxation ranging from knowing the types of taxes that apply, tax rates, calculating taxes owed, recording to filling. Tax socialization provided by the Director General of Taxes in an effort to provide tax information and applicable tax regulations in order to produce changes in knowledge, skills, and attitudes of the community, the business world, officials, and government and non-government institutions so that they are encouraged to understand, be aware, care, and contribute to carrying out tax obligations. Researchers conducted this study in 2022 because researchers want to know the level of compliance of individual taxpayers after the COVID-19 pandemic such as how, whether there have been improvements and improvements compared to before, because our country has begun to recover in terms of its economy plus the PPS program is also expected to increase taxpayer compliance.

From the problems and theories expressed, the researcher conducted this study with the title "The Effect of Taxpayer Awareness, Tax Sanctions, Tax Knowledge on Individual Taxpayer Compliance In Tangerang City With Tax Socialization as a Moderation Variable."

RESEARCH METHOD

The objects used in this study consist of dependent variables and independent variables. The independent variable in this study is taxpayer awareness, tax sanctions, and tax socialization, while the dependent variable in this study is taxpayer compliance with the addition of the moderation variable is tax socialization. The object of this research was chosen with the aim that

this research can provide answers and solutions to problems that may occur regarding taxpayer compliance in carrying out their obligations. From this study, it can be seen whether taxpayer awareness, tax sanctions, and tax socialization have an influence on taxpayer compliance with tax socialization as moderation.

The population used in this study is Individual Taxpayers registered at KPP Pratama Tangerang Timur. Respondents who will be used as a sample are respondents who have sufficient knowledge and understanding of the variables to be studied so that good data results can be obtained. Respondents who have sufficient knowledge and understanding can be seen from taxpayers who are willing to report, calculate, fill in and pay their tax obligations properly and correctly. Taxpayers who want to come to report, calculate, fill in and pay their tax obligations correctly to the Tax Service Office (KPP) are people who comply with their tax obligations, where to be able to comply means that the person has knowledge about taxes and understands the applicable tax sanctions so that they have the awareness to pay taxes.

The sample selection technique to be used for this study is a simple random sampling technique. This technique begins with making a list of all units of analysis contained in the population, then from the list that has been made a number of units will be randomly selected to be used as research samples. Every member of the population has an equal opportunity to be sampled. In this study, the sample to be used by researchers is 100 respondents at KPP Pratama East Tangerang. The number of samples is determined by researchers due to the large number of existing populations and the limited time owned by researchers so that researchers are unlikely to study and examine all completely, therefore researchers choose 100 respondents. Researchers really expect research results that will produce accurate and valid outputs. Respondents who will fill out this questionnaire are respondents who come to fulfill their tax obligations.

Based on the relationship between variables, frameworks and hypotheses that have been described in the previous section, a research model was formed as berikut :

Model 1 :

$$KP1_i = \alpha_1 + \beta_{1.1}KWP_i + \beta_{1.2}SP_i + \beta_{1.3}PP_i + \beta_{1.4}SoP_i + \epsilon_{1i}$$

Model 2 :

$$KP2_i = \alpha_2 + \beta_{2.1}KWP_i + \beta_{2.2}SP_i + \beta_{2.3}PP_i + \beta_{2.4}KWP_i * SoP_i + \beta_{2.5}SP_i * SoP_i + \beta_{2.6}PP_i * SoP_i + \epsilon_{2i}$$

Where :

- KP : Tax Compliance
- KWP : Taxpayer Awareness
- SP : Tax Sanctions
- PP : Tax Knowledge
- SoP : Tax Socialization
- ϵ_1 & ϵ_2 : Errors in models 1 and 2
- I : Data i
- $\beta_{1.1}, \dots, \beta_{2.6}$: Regression coefficients in models 1 and 2

RESULTS AND DISCUSSION

This validity test aims to show the extent to which the measuring instrument is valid value. A valid measuring instrument will have a small error rate so that the numbers it produces can be trusted as actual numbers. Test validity using outer loading which is declared valid if the value is greater than 0.50.

Table 2 Loading Factor

Variable	Indicator	Loading Factor	Rule of Thumb	Conclusion
Taxpayer Awareness	X1.1	0.771	0.500	Valid
	X1.2	0.631	0.500	Valid
	X1.3	0.628	0.500	Valid
	X1.4	0.186	0.500	Invalid
	X1.5	0.767	0.500	Valid
Tax Sanctions	X2.1	0.776	0.500	Valid
	X2.2	0.771	0.500	Valid
	X2.3	0.515	0.500	Valid
	X2.4	0.870	0.500	Valid
	X2.5	0.389	0.500	Invalid
Tax Knowledge	X3.1	0.627	0.500	Valid
	X3.2	0.658	0.500	Valid
	X3.3	0.629	0.500	Valid
	X3.4	0.748	0.500	Valid
	X3.5	0.849	0.500	Valid
Taxpayer Compliance	Y.1	0.830	0.500	Valid
	Y.2	0.899	0.500	Valid
	Y.3	0.712	0.500	Valid
	Y.4	0.838	0.500	Valid
	Y.5	0.866	0.500	Valid
Tax Socialization	Z.1	0.739	0.500	Valid
	Z.2	0.826	0.500	Valid
	Z.3	0.825	0.500	Valid
	Z.4	0.752	0.500	Valid
	Z.5	0.793	0.500	Valid

Source: Smart PLS data processing

Based on the results of the first data processing with taxpayer awareness variables, there is 1 invalid instrument (<0.7), namely X1.4 and the rest are valid (>0.7). The variable tax penalty has 1 invalid instrument (<0.7), namely X2.5 and the rest is valid (>0.7) so that the loading factor value <0.7 must be eliminated or removed from the model.

Table 3 Loading Factor

Variable	Indicator	Loading Factor	Rule of Thumb	Conclusion
Taxpayer Awareness	X1.1	0.830	0.500	Valid
	X1.2	0.702	0.500	Valid
	X1.3	0.696	0.500	Valid
	X1.5	0.724	0.500	Valid
Tax Sanctions	X2.1	0.774	0.500	Valid
	X2.2	0.772	0.500	Valid
	X2.3	0.515	0.500	Valid
	X2.4	0.871	0.500	Valid
	X3.1	0.627	0.500	Valid
	X3.2	0.659	0.500	Valid
	X3.3	0.628	0.500	Valid

Tax	X3.4	0.747	0.500	Valid
Knowledge	X3.5	0.849	0.500	Valid
	Y.1	0.830	0.500	Valid
Taxpayer Compliance	Y.2	0.900	0.500	Valid
	Y.3	0.714	0.500	Valid
	Y.4	0.837	0.500	Valid
	Y.5	0.864	0.500	Valid
	Z.1	0.739	0.500	Valid
Tax Socialization	Z.2	0.826	0.500	Valid
	Z.3	0.825	0.500	Valid
	Z.4	0.751	0.500	Valid
	Z.5	0.793	0.500	Valid

Source: Smart PLS data processing

Based on the results of the second data processing, by eliminating some invalid instruments, the value of the above instruments has met the criteria of more than 0.500.

Table 4 Construct Reliability & Validity

Variabel	<i>Cronbach's Alpha</i>	<i>Composite Reability (rho_a)</i>	<i>Composite Reability (rho_c)</i>	<i>Average Variance Extracted (AVE)</i>
Taxpayer Awareness (X1)	0.744	0.769	0.828	0.548
Tax Sanctions (X2)	0.888	0.906	0.918	0.691
Tax Knowledge (X3)	0.755	0.790	0.832	0.501
Taxpayer Compliance (Y)	0.851	0.880	0.891	0.621
Tax Socialization (Z)	0.721	0.766	0.828	0.555

Sumber: Smart PLS data processing

Based on table 4 That the test results of Cronbach's Alpha & composite reliability show a value of > 0.6 which means all variables are declared reliable. Based on table 3. That the results of the Average Variance Extracted (AVE) test show a value of > 0.5 which means that all variables in this study have met good convergent validity.

Table 5 Discriminant Validity

	KWP	KWPOP	PP	SoP	SP	Sop X KWP	Sop X SP	SoP X PP
KWP (X1)								
KWPOP (Y)	0.478							
PP (X3)	0.580	0.663						
SoP (Z)	0.447	0.556	0.793					
SP (X2)	0.519	0.607	0.790	0.658				
SoP X KWP	0.216	0.070	0.307	0.243	0.145			
SoP X SP	0.093	0.176	0.129	0.169	0.142	0.402		
SoP X PP	0.271	0.156	0.068	0.058	0.151	0.496	0.621	

Sumber: Smart PLS data processing

From the results of table 5 shows that the DV value < 0.85, then these variables can be a good comparison for the model

Table 6 Hypothesis Testing Results

Relationships Between Variables	Original Sample	Sample Mean	T Statistics	P Values	R ²	Adjusted R ²
KWP -> KWPOP	0.205	0.196	2.015	0.044	0.474	0.429
SP -> KWPOP	0.130	0.137	1.202	0.230		
PP -> KWPOP	0.328	0.355	2.445	0.015		
SoP -> KWPOP	0.186	0.168	1.666	0.096		
SoP*KWP -> KWPOP	-0.030	-0.050	0.301	0.764		
SoP*SP -> KWPKB	0.095	0.086	1.224	0.221		
SoP*PP-> KWPKB	-0.226	-0.200	1.852	0.064		

Source: *Smart PLS* data processing

In table 6 it can be seen that the value of R² is 0.474. In this test, it can also be seen that the adjusted value of R² is 0.429 or 42.9%, which means that 42.9% of taxpayer compliance variables can be explained by taxpayer awareness, tax sanctions, tax knowledge, and tax socialization, while the remaining 57.1% of taxpayer compliance variables are explained by other variables.

Taxpayer Awareness of Taxpayer Compliance

Taxpayer awareness in this study has an influence on taxpayer compliance. Based on the results of the t-test the variable of taxpayer awareness (X1) on taxpayer compliance (Y) is 0.044 which means less than 0.05, it can be concluded that taxpayer awareness affects taxpayer compliance. This is in accordance with the results of research conducted by (Pravasanti & Pratiwi, 2021; Putra & Setiawan, 2020; Subarkah & Dewi, 2017; Yayuk et al., 2017) which states that there is a significant and positive relationship between taxpayer awareness and taxpayer compliance. This means that with many levels of awareness from taxpayers will increasingly encourage a taxpayer to comply with his obligations. That emerging awareness can automatically increase compliance which is useful for the country in terms of country development.

Tax Sanctions on Taxpayer Compliance

Tax sanctions in this study have no influence on taxpayer compliance. Based on the results of the tax sanction variable t test (X2) on taxpayer compliance (Y) is 0.230 which means greater than 0.05, it can be concluded that tax sanctions do not have a significant effect on taxpayer compliance. The results of this study are different from the results of previous research, perhaps because there has been a tax amnesty that can ease applicable tax sanctions, make tax sanctions a little less severe and make one's taxpayer compliance still less.

Tax Knowledge of Taxpayer Compliance

Tax knowledge in this study has an influence on taxpayer compliance. Based on the results of the tax knowledge variable t test (X3) on taxpayer compliance (Y) is 0.015 which means less than 0.05, it can be concluded that tax knowledge affects taxpayer compliance. The results of this study are the same as the results of previous research conducted by (Ainul, 2021; Anggini et al., 2021; Erwanda et al., 2019; Lianty et al., 2017; Nugroho et al., 2016; Septyana & Suprasto, 2019). That said, tax knowledge has a significant effect on taxpayer compliance. This is because tax knowledge contributes to taxpayer compliance through knowledge of PTKP, PKP, and tax rates, having knowledge of sanctions if they commit violations, and having knowledge of tax regulations through socialization. The knowledge in question is to understand and understand the general provisions and payment procedures which include how to submit a Notification Letter (SPT), payment, place of payment, fines, and deadlines for payment or reporting of tax returns.

Tax Socialization moderates Taxpayer Awareness of Taxpayer Compliance

Tax socialization in this study was not able to moderate the effect of taxpayer awareness on taxpayer compliance. Based on the results of the tax socialization variable t test (Z) moderating

taxpayer awareness (X1) on taxpayer compliance (Y) is 0.764 which means greater than 0.05, it can be concluded that tax socialization is not able to moderate taxpayer awareness of taxpayer compliance. This means that the more frequent or not tax socialization will not affect a taxpayer to be more aware and compliant with his obligations. The awareness that arises automatically can increase compliance that is useful for the state in terms of state development without the need for significant tax socialization influence.

Tax Socialization moderates Tax Sanctions on Taxpayer Compliance

Tax socialization in this study was unable to moderate the effect of tax sanctions on taxpayer compliance. Based on the results of the tax socialization variable t test (Z) moderating tax sanctions (X2) on taxpayer compliance (Y) is 0.221 which means greater than 0.05, it can be concluded that tax socialization is not able to moderate tax sanctions on taxpayer compliance. This means that the more frequent or not tax socialization will not affect a taxpayer to be more compliant with his obligations because they also still consider that the sanctions applied in our country are still low, and many still disagree that tax sanctions can make someone comply with his tax obligations.

Tax Socialization moderates Tax Knowledge on Taxpayer Compliance

Tax socialization in this study was not able to moderate the effect of tax knowledge on taxpayer compliance. Based on the results of the t test of the tax socialization variable (Z) moderating tax knowledge (X3) on taxpayer compliance (Y) is 0.064 which means greater than 0.05, it can be concluded that tax socialization is not able to moderate tax knowledge on taxpayer compliance. This means that the more frequent or not tax socialization will not affect tax knowledge on taxpayer compliance. High tax knowledge will make people think by themselves that it is very important for us to pay taxes, because obediently paying taxes will help state revenue.

CONCLUSION

The results of hypothesis testing conducted in this study using the test provide the following conclusions: a) Taxpayer awareness has a significant influence on taxpayer compliance. This is based on the results of the t test which shows the GIS value for the taxpayer awareness variable is 0.044. This value is less than 0.05, so it can be concluded that taxpayer awareness has a significant effect on taxpayer compliance. b) Tax sanctions do not have a significant effect on taxpayer compliance. This is based on the results of the t test which shows the sig value for the tax sanction variable is 0.230. This value is greater than 0.05, so it can be concluded that tax sanctions do not have a significant effect on taxpayer compliance. c) Tax Knowledge has a significant influence on taxpayer compliance. This is based on the results of the t test which shows the sig value for the tax knowledge variable is 0.015. This value is less than 0.05, so it can be concluded that tax knowledge has a significant effect on taxpayer compliance. d) Tax socialization cannot moderate the effect of taxpayer awareness on taxpayer compliance. This is based on the results of the t test which shows the sig value for the variable is 0.764. This value is greater than 0.05, so it can be concluded that tax socialization cannot moderate the effect of taxpayer awareness on taxpayer compliance. e) Tax socialization cannot moderate the effect of tax sanctions on taxpayer compliance. This is based on the results of the t test which shows the sig value for the variable is 0.221. This value is greater than 0.05, so it can be concluded that tax socialization cannot moderate the effect of tax sanctions on taxpayer compliance. f) Tax socialization cannot moderate the effect of tax knowledge on taxpayer compliance. This is based on the results of the t test which shows the sig value for the variable is 0.064. This value is greater than 0.05, so it can be concluded that tax socialization cannot moderate the effect of tax knowledge on taxpayer compliance. g) Testing the coefficient of determination analysis in this study shows an adjusted R square value of 0.429 or 42.9%, which means that 42.9% of taxpayer compliance variables can be explained by taxpayer awareness, tax sanctions, tax knowledge, and tax socialization, while the remaining 57.1% of taxpayer compliance variables are explained by other variabl

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