

THE EFFECT OF TAX SANCTIONS, TAX KNOWLEDGE, AND TAX SERVICES ON TAXPAYER COMPLIANCE IN E-COMMERCE BUSINESSES WITH TAXPAYER AWARENESS AS A MODERATING VARIABLE

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ABSTRACT

This study aims to examine the effect of tax sanctions (SP), tax knowledge, tax services and taxpayer awareness on taxpayer compliance in e-commerce businesses. The sampling technique used in this study was purposive sampling. The sample in this study was 321 from the E-commerce business community in the Jakarta area. This type of research is quantitative research with data collection techniques, namely the method of distributing questionnaires via Google form using a Likert scale. The data processing method in this study uses Smart PLS software which is used to test hypotheses. The results of this study indicate that tax sanctions have proven to have a positive and significant effect on e-commerce business taxpayer compliance. The results of this study recommend that creating E-commerce Business Taxpayer Compliance in individuals is to have good Tax Knowledge on Taxpayers (WP).

Keywords: Tax Sanctions, Tax Knowledge, Tax Service, Taxpayer Awareness, Taxpayer Compliance

INTRODUCTION

Phenomena in taxation, namely the case of Rafael Alun as the General Head of the DGT Kanwil South Jakarta, the corruption case committed by the General Head of the DGT has recently been widely discussed and has caused some negative stigma towards society. This can affect public compliance in paying taxes and reporting their wealth. The Ministry of Finance appealed to the public to fulfill their tax obligations. The public's reaction to this case has reduced trust in tax regulatory agencies, but this is expected not to spread and will have an impact on personal income tax (PPH) collection from individuals and not corporations. SPT reporting increased 3.15% compared to last year's period. This event raised bad thoughts in the community, starting from the public's bad perception of the fiscal authority to the public's disappointment with the corruption of government officials. This incident created bad prejudice in the community, starting from the public's bad perception of the corruption of government officials (Annisa, 2023).

Based on data from the Ministry of Finance, the tax revenue generated in 2020 amounted to 1,069.98 trillion, while the 2020 tax revenue target is 1,198.82 trillion, the impact of the Covid-19 pandemic and tax policies. Providing tax incentives so that tax revenue does not reach the target. Of course, to maximize and increase tax revenue, the active role of the WP is required. In 2021, the number of Indonesian taxpayers recorded in Ministry of Finance data will continue to increase by 49.82 million, of which 45.43 million are private individual taxpayers. However, the number of taxpayers submitting annual tax returns (SPT) in March 2021 was 9.945 million (Director General of Taxes). SP is a sanction imposed to comply with the provisions of the applicable laws and regulations. According to (Hartana & Merkusiwati, 2018) SP can also be a guarantee that taxpayers must comply with all applicable tax rules. Understanding, awareness, service quality and firmness give sanctions a positive and significant effect on e-commerce business taxpayer compliance (Subarkah & Dewi, 2017).

Tax knowledge is something that is required that taxpayers must know. The availability of relevant information makes it easier for taxpayers to find out their tax obligations. Knowledge of taxation is useful for cultivating compliant taxpayer behavior and knowing the regulations set by the Director General of Taxes (DGT). As part of improving WP, DGT should conduct socialization related to taxation for students or prospective WP to increase understanding of applicable taxation. The existence of this tax service is expected to increase taxpayer compliance in fulfilling their obligations. According to research (Widiarti & Subekti, 2022) the quality of service provided by the tax authorities has a positive effect on taxpayer compliance in the E-commerce

business. Tax services, SP, quality of tax services and knowledge of taxpayers with variable moderation of tax socialization (Marsaulina & Putra, 2018).

Taxpayer compliance is measured by the attitude of taxpayers in registering themselves, calculating taxes, notifications and reporting SPT Sandy, (2020). That a taxpayer has fulfilled his tax obligations when registering, honestly calculated the actual obligations, made the correct deposit or payment and reported his SPT through the DGT. By increasing taxpayer compliance, the tax authorities must prioritize service quality. The results of the study Aryo et al, (2019) found that SP has a positive effect on e-commerce business taxpayer compliance. Consciousness is a state of knowledge or understanding, whereas taxation is a tax matter. Tax awareness can thus be interpreted as a condition of knowing or understanding tax issues and how much the taxpayer wants to fulfill his tax obligations (Azmi, 2019). Previous research examined taxpayer awareness of SP having a positive impact on e-commerce business taxpayer compliance (Herlyastuti, 2018). SP also encourages taxpayer compliance (Siamena et al., 2017). Tax services related to e-commerce business taxpayer compliance (Level and By 2019). Taxpayer awareness is related to e-commerce business taxpayer compliance (Fitria, 2017).

Theory of Planned Behavior

Theory of Planned Behavior (TPB) assumes that a person behaves because he has intentions about himself. In this case, taxpayers who have good knowledge must behave according to tax regulations explained by Ajzen and Jogiyanto (2007) in (Wahyuni & Setiyani, 2017). According to the founder of the theory of planned behavior, everyone has an intention to perform certain behaviors. Intention (intention) is a function of three basic factors, namely attitudes about behavior, subjective norms, and perceived behavioral control. TPB states that a person will do a good deed if he has the motivation to do it. According to research (Putro & Saryadi, 2019), behavioral intention is influenced by attitude variables, subjective norms and perceived behavioral leadership. TPB focuses on planned activities or activities that are more long-term in nature, so that it is expected to address the concerns of e-commerce business taxpayers. Behavior caused by individuals arises from the intention to behave. Thus, tax consequences, tax knowledge and tax services in e-commerce companies can have an impact on tax compliance and tax awareness of e-commerce companies. Based on this argument, the results of previous research were traced and a research hypothesis was formed.

Effect of Tax Sanctions on Taxpayer Compliance for E-commerce

Tax Sanctions are guarantees that the provisions of tax laws and regulations or tax standards are followed and complied with. SP plays an important role in supporting individual taxpayer compliance in companies Hal et al. (2022). SP has a positive effect on taxpayer compliance in e-commerce (Siamena et al., 2017). Sanctions are expected to increase the morale of taxpayers (Tambun & Haryati, 2022). Sanctions can have a positive effect on taxpayer compliance (Napisah & Khuluqi, 2022). In other words, SP serves as a deterrent so that taxpayers do not violate tax standards. The higher the SP, the more compliance will be achieved and increased. Based on previous research and the above arguments, the hypothesis is set

H1: Tax sanctions have a significant effect on taxpayer compliance for e-commerce.

The Effect of Tax Knowledge on Taxpayer Compliance for E-commerce

According to (Sitorus & Suciati, 2020) knowing and understanding tax regulations is a process whereby taxpayers have knowledge about taxes and then apply this knowledge in relation to paying taxes. Tax knowledge is required when taxpayers calculate taxes. Taxpayer knowledge is closely related to tax obligations. Knowledge of taxation with taxpayer compliance of e-commerce businesses has a positive and significant effect (Afwan, 2019). Tax Knowledge has a positive and significant effect on Taxpayer Compliance, while e-commerce tax regulations have a positive and significant effect on Taxpayer Compliance in Level and Rachmat (2019). Knowledge of taxation increases taxpayer compliance in fulfilling their obligations based on government tax regulations. (Samadiartha & Darma, 2017) provides an explanation of the positive

and significant influence of tax knowledge. This research is in line with (Juardi & Hatimah, 2021) who argue that taxpayer compliance has significant implications. Based on previous research and the above arguments, the hypothesis is set

H2: Knowledge of taxation has a significant effect on taxpayer compliance for e-commerce.

The Effect of Tax Services on Taxpayer Compliance for E-commerce

Wibowo (2020) says that service means serving all the needs of taxpayers or helping to fulfill and prepare all needs. Tax authorities who provide good service can increase taxpayer compliance in reporting their tax obligations. Taxpayers are more obedient in fulfilling their tax obligations depending on how taxpayers provide the best possible service to taxpayers. (Widiarti & Subekti, 2022) explains service, namely acting for taxpayers in fulfilling their obligations based on applicable laws and regulations and tax enforcement laws. Improved tax services are reflected in the development of modern tax administration and information technology in various tax functions (Suprayogo & Hasymi, 2018). Therefore, the tax authorities must always improve WP by making WP a customer who must be served as well as possible, like a customer in the business world. Previous research (Pemayun & Sudiksa, 2014) concluded that tax services have a positive and significant effect on taxpayer compliance in the e-commerce business to realize what they believe. Based on previous research and the above arguments, the hypothesis is set

H3: Tax services have a significant effect on taxpayer compliance for e-commerce.

Effect of Tax Sanctions on Taxpayer Compliance for E-commerce

Effect of Tax Sanctions on Taxpayer Compliance Tax sanctions are carried out in such a way that taxpayers are afraid of violating the law. If taxpayers think the fine will hit them harder, they will pay the tax (JJ & Wibowo, 2020). Tax sanctions ensure that tax laws and regulations (tax standards) are complied with, and observed. Tax sanctions act as a deterrent so that taxpayers do not violate tax regulations (Napisah & Khuluqi, 2022). Research (Ariani & Biettant, 2019) shows that tax consequences have a positive and significant effect on compliance. Taxpayer compliance is measured by how much tax sanctions encourage taxpayers to pay taxes. Tax sanctions have a positive and significant effect on taxpayer compliance (Perdana & Dwirandra, 2020). Other factors that can affect taxpayer compliance have a positive and significant effect on tax sanctions (Susmita & Supadmi, 2016). Taxpayer compliance can be achieved through enforcement of sanctions (Budhiarsana et al., 2016). Taxpayer compliance has the potential to mediate the impact of taxpayer awareness. Based on previous research and the arguments above, the hypothesis is set

H4: Tax sanctions on taxpayer compliance for e-commerce. Taxpayer Awareness Strengthens the Effect of Tax Knowledge on Taxpayer Compliance for E-commerce

Taxpayer Awareness Strengthens the Effect of Tax Knowledge on Taxpayer Compliance for E-commerce

Knowledge of taxation is one of the keys to the willingness of taxpayers to pay their obligations. With knowledge, they are indirectly educated and encouraged to carry out their obligations and become compliant taxpayers. According to (Hapsari & Ramayanti, 2022), not because taxpayers don't want to pay taxes, but because taxpayers don't understand how to calculate, pay and report taxes, especially for e-commerce entrepreneurs. In research (Andrianus, 2016) concluded that taxpayer awareness has a positive effect on taxpayer compliance, that more and more taxpayers are very tax aware, understand more about the functions and benefits of taxes and have an understanding of society. Taxpayer awareness, tax knowledge, tax sanctions and tax public services have a positive effect on taxpayer compliance in paying taxes (Zulkarnain & Iskandar, 2019). The role of tax knowledge will be effective if the knowledge in the taxpayer is good knowledge. The role of tax knowledge has the potential to mediate the effect of taxpayer awareness on taxpayer compliance through tax knowledge. Based on previous research and the arguments above, the hypothesis is set.

H5: Taxpayer awareness strengthens the effect of tax knowledge on taxpayer compliance for e-commerce.

Taxpayer Awareness Strengthens the Effect of Tax Services on Taxpayer Compliance for E-commerce

Service is “a way of serving or preparing for every need that someone needs. According to (Permatasari & Aryani, 2019) taxpayer compliance is influenced by several factors, including the quality of tax services offered to taxpayers. Tax services aim to provide a sense of comfort, security, certainty to taxpayers in fulfilling their tax obligations and rights. According to (Nazwah & Machdar, 2023) Fiscal services have a positive and significant effect on taxpayer awareness. Research (Ariani & Biettant, 2019) tax services have a positive and significant effect on taxpayer compliance because they affect taxpayer compliance in paying taxes. From this it can be concluded that the tax service plays a very important role. The role of the tax service has the potential to mediate the impact of taxpayer awareness on taxpayer compliance through tax services. Based on previous research and the arguments above, the hypothesis is set

H6: Taxpayer awareness strengthens the effect of tax services on taxpayer compliance for e-commerce. .

RESEARCH METHOD

The study used Partial Least Square (PLS) analysis, which is a Structural Equation Modeling (SEM) model with an approach based on variance or component-based structural equation modeling. The software to be used is SmartPLS to prove the research hypothesis. SmartPLS uses the bootstrapping or random multiplication method. PLS-SEM analysis consists of two sub-models, namely the measurement model or outer model and the structural model or inner model. This study uses research samples from e-commerce business people who benefit or receive taxpayer awareness, tax knowledge and tax services for e-commerce business taxpayer compliance with tax sanctions benefit from taxpayer awareness. The number of samples taken from the respondents was 331 e-commerce business respondents and the number of indicators studied from all variables was 20. First, "Tax Sanctions" as X1 (independent or independent variable), the two variables "Tax Knowledge" as X2 variables (independent or independent variables), Third "Tax Service" as X3 (independent or independent variable), Fourth variable "Taxpayer Compliance" as variable Y (dependent or dependent variable) and variable "Taxpayer Awareness" variable Z as moderating). The number of samples taken is approximately 5 to 10 times the number of indicators available (Hair, 2015). This study was analyzed using the Structural Equation Model (SEM), with the help of smart PLS (Partial Least Square) software.

RESULT AND DISCUSSION

The data quality test in this study used Partial Least Square (PLS) analysis, which is a Structural Equation Modeling (SEM) model with an approach based on variance or component-based structural equation modeling. The software to be used is SmartPLS (Partial Least Square). Test the validity of the measurement outer model is the relationship between the indicator and the construct. The initial evaluation or model measurement test is reflective in nature, namely with convergent validity. Evaluation of convergent validity begins by looking at item reliability as indicated by a loading factor value of more than 0.5, so it has good validity. For research in the early stages of developing a measurement scale, a loading value of 0.5 to 0.60 is considered sufficient. The significance test of factor loading can be done with the t statistic or p value, if the t statistic is > 1.96 and the p value is < 0.05 then it has significant validity. Respondent characteristics are used to determine the diversity of respondents based on gender, age, and education. It is hoped that this will provide a fairly clear picture of the condition of the respondents and their relation to the problems and research objectives.

1. By Gender

Table 1 Respondents Based on Gender

Gender	Total	Percentage
Male	60	60%
Female	40	40%
Total	100	100 %

Source: Primary Data

Based on the criteria of gender of the respondents in table 1, it can be seen that there were 60 male respondents including women, namely 40 people with a recognition rate of 40%, the majority of male respondents were 60%.

2. By Age

Table 2 Respondents Based on Age

Age	Total	Percentage
18 – 20 year	36	36%
20 – 30 year	39	39%
30 – 40 year	25	25%
Total	100 people	100%

Source: Primary Data

Based on the age characteristics of the respondents in table 2 it can be seen that there are 36 respondents aged 20-30 which is a percentage of 39%. Age 30 to 40 years as many as 25 people whose proportion is 25% based on the age characteristics of the respondents. Based on the age characteristics of the respondents, the majority of respondents were aged 20 to 30 years at 39%. Because many business companies are still young.

3. Based on Education

Table 3 Respondents Based on Education

Education	Total	Percentage
Associate's Degre	30	30%
Bacheror	48	48%
Magister	11	11%
Posgraduate	11	11%
Total	100 people	100%

Source: Primary Data

Based on the job characteristics of the respondents in table 1.3 above, it can be seen that there were 30 respondents with a certificate percentage of 30%, 48 Bachelors with a percentage of 48%, 11 Masters with a percentage of 11%. Judging from the educational characteristics of the majority of respondents are S1, namely 48%. This is because the target audience is e-commerce so that most of the respondents are undergraduate education.

Table 4 Construct Reliability and Validity

	Hypothesis	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values	Decision
H1	SP →KWP ¹	0,485	0,472	0,076	6,390	0,000	Accepted
H2	PP ¹ → KWP ¹	-0,194	-0,195	0,056	3,467	0,001	Accepted
H3	PP ² → KWP ¹	0,207	-0,232	0,085	2,431	0,015	Accepted
H4	KWP ² →KWP ¹	0,548	0,534	0,070	7,851	0,000	Accepted
H5	KWP ² X SP → KWP ¹	-0,569	-0,602	0,109	5,206	0,000	Accepted
H6	KWP ² X PP ¹ → KWP ¹	0,795	0,800	0,088	8,988	0,000	Accepted

Source:SmartPLS Processed Data

The results of the reliability test conducted with Cronbach's Alpha and Composite Reliability had a greater result of 0.7, meaning that the reliability test was declared reliable and met the criteria. Following are the results of testing the research hypothesis presented.

Table 5 Hypothesis Testing

	Cronbach's Alpha	rho_ A	Composite Reability	AVE	Decision
SP	0,920	0,937	0,941	0,729	Accepted
PP	0,923	0,924	0,939	0,687	Accepted
PP	0,944	0,995	0,953	0,782	Accepted
KWP ¹	0,929	0,932	0,943	0,703	Accepted
KWP ²	0,917	0,931	0,935	0,676	Accepted
Moderasi KWP*SP	1,000	1,000	1,000	1,000	Accepted
Moderasi KWP *PP	1,000	1,000	1,000	1,000	Accepted

Source:SmartPLS Processed Data

Based on the results of the hypothesis test above, it can be described as follows. Proving the first hypothesis, tax sanctions have a significant effect on taxpayer compliance. Tax sanctions can help make it easier for taxpayers to pay their taxes. Individuals who have tax knowledge that are influenced by adequate tax sanctions will be able to create taxpayer compliance in paying taxes. Thus, the evidence of this study supports previous research (Prajogo & Widuri, 2013) that tax sanctions have a significant effect on E-commerce Taxpayer Compliance (Yuliati & Fauzi, 2020).

Proof of the second hypothesis, knowledge of taxation proved to have a significant effect on taxpayer compliance. Tax knowledge has an important role in the sustainability of taxpayer compliance, taxpayers who have adequate tax knowledge will create good taxpayer compliance, and conversely taxpayers who have a low level of tax knowledge will be able to trigger taxpayers who are late in paying their taxes. The results of this study support and complement the research that has been conducted by (Hazmi et al., 2020).

Proof of the third hypothesis, Tax service proved to have a significant effect on taxpayer compliance. The possible cause is because taxpayers get satisfactory service and serve in managing the needs of taxpayers in terms of taxation. Timely taxpayers for service alertness, service convenience in paying taxes based on tax services provided to taxpayers so that it will

create taxpayer compliance in paying taxes on time. Thus, the evidence of this study supports previous research that has been conducted by (Afwan, 2019).

Proof of the fourth hypothesis, tax sanctions occur because there are violations of tax laws and regulations, so that if a violation occurs, the taxpayer is punished with indications of tax policies and tax laws. Taxpayer awareness through tax services has proven to have a significant effect and can moderate taxpayer compliance. Service quality can be measured by the ability to provide satisfactory service. Service quality of tax officers has a significant influence on E-commerce Taxpayer Compliance (Safitri & Silalahi, 2020). Taxpayer compliance has a significant effect and can moderate the effect of taxpayer awareness. One possible cause is the awareness that taxation is a form of taxpayers' willingness to fulfill their obligations, including their willingness to pay their tax debts. The results of this study support and complement research (Valentino & Wairocana, 2019).

Proof of the fifth hypothesis, taxpayer awareness through tax sanctions has been proven to be significant and can moderate taxpayer compliance. If the taxpayer's understanding is high regarding tax sanctions, the taxpayer will comply more with his tax obligations. Tax sanctions affect taxpayer compliance, so the existence of sanctions will make taxpayers have a deterrent effect because tax sanctions are very strong and strict. The higher the tax sanction, the awareness of e-commerce business taxpayers will increase. Thus that tax sanctions have a very important role. The results of this study support and complement the research that has been conducted by (Suwardi, 2020).

Proof of the sixth hypothesis, As evidence of the sixth hypothesis shows that taxpayer awareness through important taxation information and can affect taxpayer compliance. This shows that the higher the tax awareness of the taxpayer, the more obedient the taxpayer is towards his tax obligations. The provision of services or tax information containers will certainly increase taxpayer awareness of taxation in Indonesia. Therefore, knowledge of taxation plays a very important role. The results of this study support and complement the research that has been conducted by (Hapsari & Ramayanti, 2022).

CONCLUSION

This research provides evidence regarding Tax Sanctions, Knowledge of Tax Services Tax Services can be an important factor in good Taxpayer Compliance for e-commerce businesses. Tax Knowledge has a positive effect on Taxpayer Compliance. SP is able to moderate the effect of Tax Knowledge on Taxpayer Compliance, Tax Sanctions are able to moderate the effect of Tax Services on Taxpayer Compliance. The results tested, the effect of SP and Tax Knowledge on Taxpayer Compliance in E-commerce Businesses as Moderating Variables.

This research has limitations. The limitations of this study are that the authors only focus on e-commerce taxpayers and only use one survey method without being directly interviewed with e-commerce business taxpayers and the number of respondents is very limited. Future researchers are expected to be able to increase the number of independent variables as well as moderating variables or replace public trust as a moderating variable with others. Future research is expected to be able to become an evaluation of increasing individual taxpayer compliance in reporting their taxes. This will be the latest discussion in this research and provide new evidence to fill research gaps that did not exist before.

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