Tax Knowledge, Taxpayer Awareness and Tax Service Quality on Taxpayer Compliance Moderated by Tax Sanctions

Khalisah Visiana Subekti[1], Yuliana[2*]
[1,2]Accounting Study Programs, University August 17, 1945 Jakarta
[1]Khalisah.visiana02@uta45jakarta.ac.id, [2]yulianayuliana741@gmail.com

ABSTRACT

This research was conducted with the aim to find out whether there is influence from tax knowledge, taxpayer awareness and quality of tax services on motor vehicle taxpayer compliance in Magelang City which is moderated by tax sanctions. The sample used in this research is the taxpayers in the City of Magelang with a total of 249 respondents. The research method in this study is a quantitative approach method and the data obtained from distributing questionnaires via Google form. Data processing was carried out using the SmartPLS application version 4.0.9.4 with the aim of testing the hypothesis. The results obtained in this study are tax knowledge, taxpayer awareness, and tax service quality have a positive effect on taxpayer compliance in paying motor vehicle taxes. Tax Knowledge can increase taxpayer compliance because the more taxpayers understand the purpose of taxes and how to pay taxes and sanctions when they do not pay taxes, the more taxpayers will be aware of paying taxes. Taxpayer awareness is a condition in which the taxpayer knows, understands and implements tax provisions voluntarily, so the higher the level of taxpayer awareness, the better so as to increase taxpayer compliance. Good quality tax services can create satisfaction and success in paying taxes so as to increase taxpayer compliance. Tax sanctions can also strengthen the relationship between tax knowledge, taxpayer awareness, quality of tax services on taxpayer compliance because the higher or heavier the tax sanctions, the higher the level of taxpayer compliance.

Keywords: Awareness of taxpayers, Knowledge of taxation, Quality of tax services, Taxpayer compliance, Tax sanctions.

INTRODUCTION

Indonesia carries out development in all sectors in realizing the goals of the state as mandated in the preamble of the 1945 Constitution. This development requires sources of funding, one of which is from tax revenues. In its development, taxes have played an important role in developing and facilitating their respective regions, starting from the provincial level to the regional level. Taxes are people's contributions to the state treasury based on laws that can be forced without getting reciprocal services. Therefore, taxes are a mandatory contribution from the people to the state, both as individuals and business entities by not receiving compensation directly and being used for the needs of the state and the prosperity of the people.

Domestic taxes are divided into central taxes and regional taxes. Central taxes are taxes collected by the state and implemented by the Directorate General of Taxes, while regional taxes are taxes collected by the regions and their administration is regulated by the Regional Revenue Agency. One form of regional tax is the motor vehicle tax which can make a major contribution

to Indonesia. The number of motorized vehicles in Indonesia is quite a lot, and almost everyone owns one. However, until now there are still many motorized vehicle owners who have not complied with paying taxes for various reasons due to the lack of information related to the benefits of the tax itself. The function of taxes for state and community infrastructure is that it can create a variety of infrastructure and public facilities, construction of roads, construction of bridges and toll roads into several types of infrastructure and public facilities that have been built from a portion of the allocation of funds obtained from tax revenues.

There are still many taxpayers who do not pay taxes, or do not pay according to the provisions. Lack of understanding and knowledge of taxation causes a lack of public awareness of paying taxes. According to Kartikasari & Yadnyana (2020),Tax knowledge is tax information that taxpayers can use as a basis for acting, making decisions and for pursuing certain directions or strategies in relation to the implementation of their rights and obligations in the field of taxation. Taxpayers will increase as one's tax knowledge increases because with high tax knowledge taxpayers are aware of their obligations and know the consequences if they do not fulfill their obligations (Hertati, 2021)

In addition to knowledge of taxation, as a taxpayer must also have awareness to pay taxes, because it is taxpayer awareness that can trigger a taxpayer to increase tax compliance. Taxpayer awareness can be seen from the seriousness and desire of taxpayers in fulfilling their obligations as good citizens to pay taxes. Awareness becomes an important behavior for taxpayers that involves views and feelings and the desire to play a role in accordance with their obligations . Thus it can be concluded that the taxpayer's awareness of paying taxes describes the behavior of the taxpayer in the form of views and feelings related to knowledge, beliefs, and reasoning through the desire to act in accordance with the regulations determined by the taxation system (Ngadiman, 2020).

Service quality can also affect someone to pay taxes. The best service received by taxpayers from tax officers will make taxpayers tend to comply to pay their tax obligations. Providing quality services to taxpayers will make taxpayers comfortable in paying taxes and increase their compliance in paying taxes. Service quality can be measured by the ability to provide satisfactory service, responsive service, politeness, and trustworthiness possessed by tax officers. If the perceived quality equals or exceeds the expected service quality, then the service is said to be of high quality and satisfactory.

To further improve motor vehicle taxpayer compliance, motor vehicle tax sanctions are also needed for law enforcement in realizing orderly taxpayers in paying their taxes. Tax sanctions are applied or imposed on taxpayers who violate or do not follow the provisions of the applicable tax law. The Regional Revenue Management Unit (UPPD) of Magelang City continues to encourage public compliance in paying motor vehicle taxes. This effort was made to increase regional income which had fallen due to the Covid-19 pandemic. The Head of the Magelang City UPPD explained that the compliance level of the people of Magelang City in paying motor vehicle taxes was still 69.93 percent. The obstacle for the people of Magelang City is the economic decline due to the Covid-19 pandemic. Besides that, quite a number of taxpayers are starting to be indifferent and not aware of their obligation to pay taxes. If the people of Magelang City are more aware of the importance of taxation, compliance will be even better, so as to increase regional income, because motorized vehicle tax is a source of income and regional development.

Research Rezeki et al. (2017) which examines motor vehicle taxes produces taxpayer knowledge and awareness which greatly influences taxpayer compliance. Ngadiman (2020) also examines taxation which shows that taxpayer awareness affects taxpayer compliance. The results of the study Wulandari (2020) show that tax sanctions also affect taxpayer compliance. In this study, the taxation of motorized vehicles in Magelang City is good because there are many motorized vehicle owners and the awareness of the taxpayers, it's just that it's not optimal and often experiences tax reductions. The need for further research regarding increasing taxpayer compliance, therefore researchers are interested in researching this matter.

LITERATURE STUDY

Attribution Theory

Attribution theory is how we make decisions about someone, we make attributions when we feel and describe someone's behavior and try to gain knowledge of why they behave the way they do. The origin of attribution theory is generally explained by Heider in 1985, who said his theory is a *native analysis of action* (naïve analysis of action). Heider postulates that people give causes to internal and external factors (Schunk, 2012). There are two causes of individual behavior, namely behavior caused internally and externally. Internally, it means that the behavior displayed is under the personal control of the individual himself. Meanwhile, external behavior is behavior that is caused from outside, so the individual is forced to behave because of the situation. Basically we are trying to determine whether it is caused internally or externally, actions that are caused internally are behaviors that are under the individual's own personal control, while behavior that is caused externally is behavior that is influenced from outside meaning that someone will be forced to behave because of the situation. In this theory the goal is whether internal factors such as tax knowledge and taxpayer awareness affect taxpayer compliance in paying motor vehicle taxes and from external factors such as service quality and tax sanctions that affect taxpayer compliance in paying motor vehicle taxes.

Definition of Taxation

Tax is an important component for the development of the country. Taxes are used to finance a wide variety of public expenditures. Taxes are paid by the people to the state based on the law. Taxes according to Law Number 16 of 2009 are "compulsory contributions to the state owed by individuals or entities that are coercive under the Law, by not receiving direct reciprocity and used for state needs for the greatest prosperity of the people". Soemitro stated that taxes are people's contributions to the state treasury based on laws that can be imposed without receiving reciprocal services. Taxes are used to pay for general expenses. It is further said that taxes are the transfer of wealth from the people to the state treasury to finance routine expenses. Excess taxes are used for public savings which are the main source of public investment financing. Meanwhile, in the view of Soemahamidjaja defines taxes as mandatory contributions, in the form of money or goods collected by the authorities based on legal norms. According to Mulyati & Ismanto (2021), tax knowledge or understanding of taxation possessed by taxpayers must include knowledge of general provisions and tax procedures, knowledge of the tax system in Indonesia, and knowledge of tax functions. Tax knowledge is information to provide insight in making a decision and strategy in paying the tax to be deposited. An understanding of tax regulations is something that is understood by taxpayers regarding laws that require taxpayers to carry out their tax burden and apply it in the provisions of the tax law (Hapsari & Kholis, 2020). Taxpayers will increase as one's tax knowledge increases because with high tax knowledge taxpayers are aware of their obligations and know the consequences if they do not fulfill their obligations (Hertati, 2021). Tax knowledge is tax information that can be used by taxpayers as a basis for acting, making decisions and for pursuing certain directions or strategies in connection with the implementation of their rights and obligations in the field of taxation (Kartikasari & Yadnyana, 2020). Based on the above understanding, it can be concluded that tax knowledge is a process whereby taxpayers understand and know information about taxes that must be obtained by taxpayers as a basis for making decisions regarding tax rights and obligations.

Taxpayer Awareness

Awareness refers to someone who knows, understands the tax situation, so that the taxpayer's awareness is understanding, recognizing and understanding about taxes. Taxpayer awareness can be interpreted as a form of moral attitude that supports the country's development and contributes to the country trying to comply with all the rules that might be applied from the government subject to taxpayers. Awareness becomes a taxpayer's behavior on an object that involves views and feelings and the desire to play a role in accordance with the object. Thus it can be concluded that the taxpayer's awareness of paying taxes describes the behavior of the taxpayer in the form of views and feelings related to knowledge, beliefs, and reasoning through the desire to act in

accordance with the regulations determined by the taxation system (Ngadiman, 2020). Taxpayer awareness is a condition in which the taxpayer knows, understands and implements tax provisions correctly and voluntarily. The higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations so as to increase compliance. According to research Yulianti (2022), awareness is an act of realizing the importance of paying taxes for individuals and the state. There are five indicators to understand the level of awareness of taxpayers, including: (1) Taxes are the largest source of state revenue, (2) Taxes to be paid can be used to support state development, (3) Delay in paying taxes can be detrimental to the state, (4) Paying taxes that are not in accordance with the amount that should be paid is very detrimental to the state. Based on the above understanding, it can be concluded that taxpayer awareness is the understanding or knowledge of a taxpayer to carry out tax provisions consciously and voluntarily.

Tax Service Quality

The quality of tax services is a value based on perceptions recognized by the public, whether they are satisfied or dissatisfied with the tax services provided (Siwi, 2020). According to (Widiastini & Supadmi, 2020)service quality is a service provided with an effective administrative system by the tax agency so that taxpayers will be more obedient in paying taxes. According to JULIANI & SUMARTA (2021), Service Quality is defined as the ability of an organization to meet or exceed customer expectations. In the taxation sector, service quality can be interpreted as services from the Directorate General of Taxes provided to taxpayers to help taxpayers fulfill their tax obligations. According to Kholis et al. (2021), several factors can affect service quality, namely, the quality of interaction is how to communicate tax services to taxpayers so that taxpayers are satisfied with their services and the quality of the physical environment of all physical conditions that exist around the office tax, the role of the quality of the physical environment can influence in serving the taxpayer. Based on the above understanding, it can be concluded that the quality of tax services is an effective service provided by tax officials to taxpayers in order to increase taxpayer compliance in paying taxes.

Taxpayer Compliance

The Directorate General of Taxes states that tax compliance is the degree to which taxpayers comply with laws and tax administration without the need for law enforcement activities. According to the Decree of the Minister of Finance of the Republic of Indonesia No. 544/KMK.04/2000 "Tax compliance is the action of taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and regulations and tax implementation regulations that apply in a country". Decree of the Minister of Finance No. 544/KMK.04/2000 states that the criteria for a compliant taxpayer are as follows; 1) Timely submission of SPT for all types of taxes in one year; 2) Do not have arrears for all types of taxes; 3) Never been sentenced for committing a crime in the tax sector for 10-15 years; 4) In the last two years, adequate bookkeeping has been carried out and audits have been carried out. Correction at the last inspection for the type of tax payable at most 5%; 5) Taxpayers whose financial statements in the last two years were audited with an unqualified opinion.

Tax compliance is defined as a situation in which taxpayers comply and have awareness in fulfilling tax obligations (Yuliansyah et al., 2019). According to (Hasanudin et al., 2020)regarding taxpayer compliance, that is a condition where taxpayers fulfill all tax obligations and fulfill taxation rights. Digitization of tax services has an impact on taxpayer compliance because the digitalization of tax services makes it easier for taxpayers to calculate and report their taxes (Tambun & Ananda, 2022). Therefore, taxpayer compliance will also increase. Taxpayer compliance can be measured by understanding all provisions of tax laws and regulations, such as filling out forms completely and clearly, calculating the amount of tax payable correctly, paying and reporting tax payable on time. In taxation, we can give an understanding that tax compliance is obedience, submission, and compliance with and implementing tax provisions (Dahrani et al., 2021). Based on the above understanding, it can be concluded that taxpayer compliance is an attitude of a taxpayer's sense of responsibility and awareness as a citizen to always fulfill his tax obligations.

Tax Sanctions

Tax sanctions are a guarantee that the provisions of the tax laws and regulations will be complied with, in other words, tax sanctions are a deterrent tool so that taxpayers do not violate tax norms. Motor vehicle tax sanctions are regulated in Law No. 28 of 2009 concerning regional taxes and regional levies. This regulation states that taxpayers who do not fulfill the obligation to pay motor vehicle tax. Motor vehicle tax sanctions fulfill taxpayers' understanding of the purpose of sanctions, imposition of sanctions that are severe enough to educate taxpayers, and sanctions imposed on taxpayers who violate them. Tax sanctions are imposed on taxpayers if they delay or violate tax payments. According to Mulyati & Ismanto (2021), indicators of tax sanctions are ; 1) Delay in reporting and paying taxes must be subject to sanctions; 2) The level of application of sanctions; 3) Sanctions are used to increase taxpayer compliance; 5) Elimination of sanctions increases taxpayer compliance.

Tax sanctions are one of the factors that can affect taxpayer compliance in paying taxes, because the function of tax sanctions is as a tool to regulate taxpayers to comply with predetermined rules. Tax sanctions are intended for taxpayers who violate the current tax regulations (Yuliansyah et al., 2019). Tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with. In other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Ali Hasan, 2020). According to Mardiasmo (2016) in (Aisyah et al., 2023)tax sanctions are a preventive tool so that taxpayers do not violate tax regulations or norms. Sanctions are a method used by the tax authorities so that taxpayers do not commit fraud in paying taxes. With the severity of the sanctions given in the form of administrative sanctions and criminal sanctions to taxpayers who violate them, it is expected that they will be obligated (No & Juni, 2018). Based on the above understanding, it can be concluded that tax sanctions are penalties or consequences given to taxpayers if they violate applicable tax regulations in order to increase taxpayer compliance.

Tax Knowledge on Taxpayer Compliance

The results of previous research (Arfah & Aditama, 2020)state that the greater the knowledge level of the taxpayer, the lower the level of taxpayer compliance. The level of understanding of taxpayers related to tax rules is shown to increase the level of compliance with taxpayer requirements. Taxpayers who have a high level of tax understanding show that taxpayers are very important for the development of state infrastructure. The more knowledge of taxation that is known by the taxpayer, the higher the awareness of the taxpayer so that it can increase taxpayer compliance in fulfilling their tax obligations, conversely if the less knowledge of taxation is obtained by the taxpayer, the lower the awareness of the taxpayer so that it can reduce taxpayer compliance taxes in fulfilling their tax obligations (Mulyati & Ismanto, 2021). If the taxpayer's understanding of taxation is high, it can affect compliance and revenue because the taxpayer has paid taxes so that he has contributed to development and supporting community welfare (Tikupadang & Palalangan, 2020). In connection with the explanation above, the following hypothesis is formed:

H1: Knowledge of taxation affects taxpayer compliance.

Taxpayer Awareness on Taxpayer Compliance

Awareness becomes a taxpayer's behavior on an object that involves views and feelings and the desire to play a role in accordance with the object. Thus it can be concluded that the taxpayer's awareness of paying taxes describes the behavior of the taxpayer in the form of views and feelings related to knowledge, beliefs, and reasoning through the desire to act in accordance with the regulations determined by the taxation system (Ngadiman, 2020). Taxpayers who have tax awareness are more obedient in paying their motor vehicle tax obligations. The higher the level of awareness of the taxpayer, the higher the public's understanding of the implementation of obligations, so that the level of taxpayer compliance becomes better (Ade Harlia et al., 2022). A study conducted by (Subasma et al, 2021) found results that taxpayer awareness of motor vehicle tax compliance has no effect on the level of motor vehicle tax compliance. The results of the study (Tingkat et al., 2016)also show that taxpayer awareness has no significant effect on

taxpayer compliance. The results of this study are in contrast to research conducted by (Malau et al, 2021) which found results that taxpayer awareness has a significant influence on taxpayer compliance. In connection with the explanation above, the following hypothesis is formed:

H2: Taxpayer awareness affects taxpayer compliance.

Quality of Tax Service on Taxpayer Compliance
The quality of tax services is one of the things that can increase the interest of taxpayers in fulfilling tax obligations and it is hoped that tax service officers will have good competence in all tax relations (Ade Harlia et al., 2022). According to Kotler (Laksana, 2018: 85) Service is any action or activity that can be offered by one party to another, which is basically intangible and does not result in any ownership. Service quality is a service provided with an effective administrative system by the tax agency so that taxpayers will be more obedient in paying taxes, (Widiastini & Supadmi, 2020). The quality of tax services is a value based on perceptions recognized by the public, whether they are satisfied or dissatisfied with the tax services provided (Hidayat & Wati, 2022). According to Parasuraman et al (2018), service quality is an assessment or global attitude regarding the superiority of a service. This definition is based on three main conceptual foundations namely, service quality is more difficult to evaluate by customers than product quality, perception of service quality is the result of a comparison between customer expectations and actual service performance, evaluation of service quality is not only carried out on the results of public services but also includes evaluation of service delivery process. Good service quality can provide insight and awareness for taxpayers about the responsibility of paying taxes. Therefore, tax officers are required to provide friendly, firm and fair services to taxpayers so that compliance in paying motor vehicle taxes will increase. To increase taxpayer compliance in fulfilling their tax obligations, service quality must be prioritized by tax officials, so that the better the quality of service provided by the tax authorities, the more satisfied the taxpayer will be (Widiarti & Subekti, 2022). Vice versa, poor service quality will make taxpayers increasingly reluctant to pay taxes. Research conducted by Maria, et al (2023) shows that the quality of tax services has a positive effect on motor vehicle taxpayer compliance. In connection with the explanation above, the following hypothesis is formed:

H3: The quality of tax services affects taxpayer compliance.

Tax Sanctions Against Taxpayer Compliance
With the imposition of tax sanctions will be able to increase taxpayer awareness and increase taxpayer compliance in their tax obligations. Sanctions given to taxpayers will make taxpayers obey or comply with tax regulations so that with the power of law the sanctions given will usually make people more obedient and cause fear of the punishment given (Hazmi et al., 2020 (Hazmi et al., 2020). The higher the tax sanction, the more tax compliance will increase because the sanctions given for violations that have been made by taxpayers make it deterrent, thus encouraging taxpayers to be more obedient (Sandra & Chandra, 2021). Taxpayers who have an understanding of high tax sanctions, the violations committed by taxpayers will decrease, then taxpayer compliance to fulfill obligations in paying taxes will increase. Tax sanctions make taxpayers think that if they don't pay taxes they will be subject to tax sanctions, by implementing these tax sanctions it will make taxpayers obedient to pay taxes (Tchrakian, 2020). Tax sanctions are external factors that affect taxpayer compliance, this is due to the influence of behavior caused by situations and the environment (Fatmawati & Adi, 2022). This statement is in line with one of the studies conducted by (Barlan et al., 2021). who have found results that tax sanctions have a positive effect on taxpayer compliance. The results of this study are in line with (Hal et al., 2022)that tax sanctions have a positive effect on individual taxpayer compliance. Sanctions are expected to improve the morality of taxpayers (Tambun & Haryati, 2022). In connection with the above explanation, the following hypothesis is formed:

H4: Tax sanctions affect taxpayer compliance.

Based on theoretical studies and previous research, the fifth, sixth and seventh hypotheses in this study are:

H5: **Tax Sanctions Strengthen the Relationship Between Tax Knowledge Against Taxpayer Compliance**

H6: **Tax Sanctions Strengthen the Relationship Between Taxpayer Awareness and Taxpayer Compliance**

H7 : **Tax Sanctions Strengthen the Relationship Between Quality of Tax Services and Taxpayer Compliance**

METHOD

The type of research used in this study is a quantitative approach method. Quantitative research is research that is inferential in the sense of drawing conclusions based on the results of testing the hypothesis statistically by using empirical data from the results of data collection through measurement. Quantitative research is a structured research and many are required to use numbers, starting from data collection, interpretation of the data, and the appearance of the results . The object of this study is the community or taxpayers who are located in Magelang City and have two-wheeled motorized vehicles , this community refers to individuals who are 20 years and over . This study uses primary data types. According to Sugiyono (2018: 456) Primary data is data sources that directly provide data to data collectors. The data were collected by the researchers themselves directly from the first source and then processed, analyzed, and made conclusions. The researcher used a questionnaire to collect data, the questionnaire was distributed and filled in directly by the respondents via the Google form. In collecting this data, the first step carried out by the researcher was to determine the population. The population is the total number consisting of objects or subjects who have certain characteristics determined by the researcher to be studied and then drawn conclusions. The population of this study is all taxpayers whose vehicles are registered at SAMSAT in Magelang City. The number of registered vehicles in 2021 is 472,549 vehicles. The second stage is to determine the sample, the sample is part of the existing population elements. The method used in determining the sample is *purposive sampling method, the reason for using this purposive sampling* technique is because it is suitable for quantitative research. *Purposive sampling* is a sample determination method based on criteria. The criteria used in determining the sample are: Taxpayers whose vehicles are registered at SAMSAT Magelang City (1), Actively paying motor vehicle taxes (2), Age 20 years and over (3), Type of work such as laborers, farmers, traders (4). To prove the hypothesis of this study using smartPLS-SEM (Partial Least Square – Structural Equation Modeling) Software. PLS-SEM analysis consists of two sub-models, namely the measurement model (outermodel) and the structural model (innermodel). The measurement model is used to test the validity and reliability. Validity test is a test used to show the extent to which the measuring instrument is used in what is being measured. (Ghozali, 2009) states that the validity test is used to measure the legitimacy or validity of a questionnaire. While the reliability test is the extent to which measurement results using the same object will produce the same data (Sugiyono, 2017: 130). The reliability test was carried out in two ways, namely by Cronbach's Alpha and Composite Reliability. If the loading value is 0.50 to 0.60 (still acceptable or valid). Discriminant validity compares the square root of the average variance extracted ($\sqrt{AVE}$). AVE > 0.50 (good). Reliability: The construct is declared reliable if the composite reliability and Cronbach alpha values are > 0.70. The structural model test (inner model) is measured using 3 criteria, namely R-Square, F-Square, Estimate For Path Coefficients. If the R Square value is 0.75, 0.50, and 0.25, it indicates that the model is strong, moderate, and weak. If the F Square value is 0.02 as small, 0.15 as medium, and 0.35 as large. Values less than 0.02 can be ignored or considered as having no effect. Path Coefficients look at the significance of the effect between variables by looking at the parameter coefficient values and statistical T significance values, namely through the bootstrapping method (Maaryani, 2019) .

RESULTS

In this study there were 249 respondents, namely motor vehicle taxpayers in the City of Magelang who actively paid taxes. Respondents consisted of 44.8% male and 55.2% female. The age of the respondents was 38.8% 20-25 years, 33.1% aged 26-30 years, 10.7% aged 31-40 years and the remaining 17.4% aged > 41 years. The data quality test in this study used PLS-SEM analysis with an approach based on variant or component-based structural equation models. The software used is SmartPLS.

Figure 1. Loading Factor
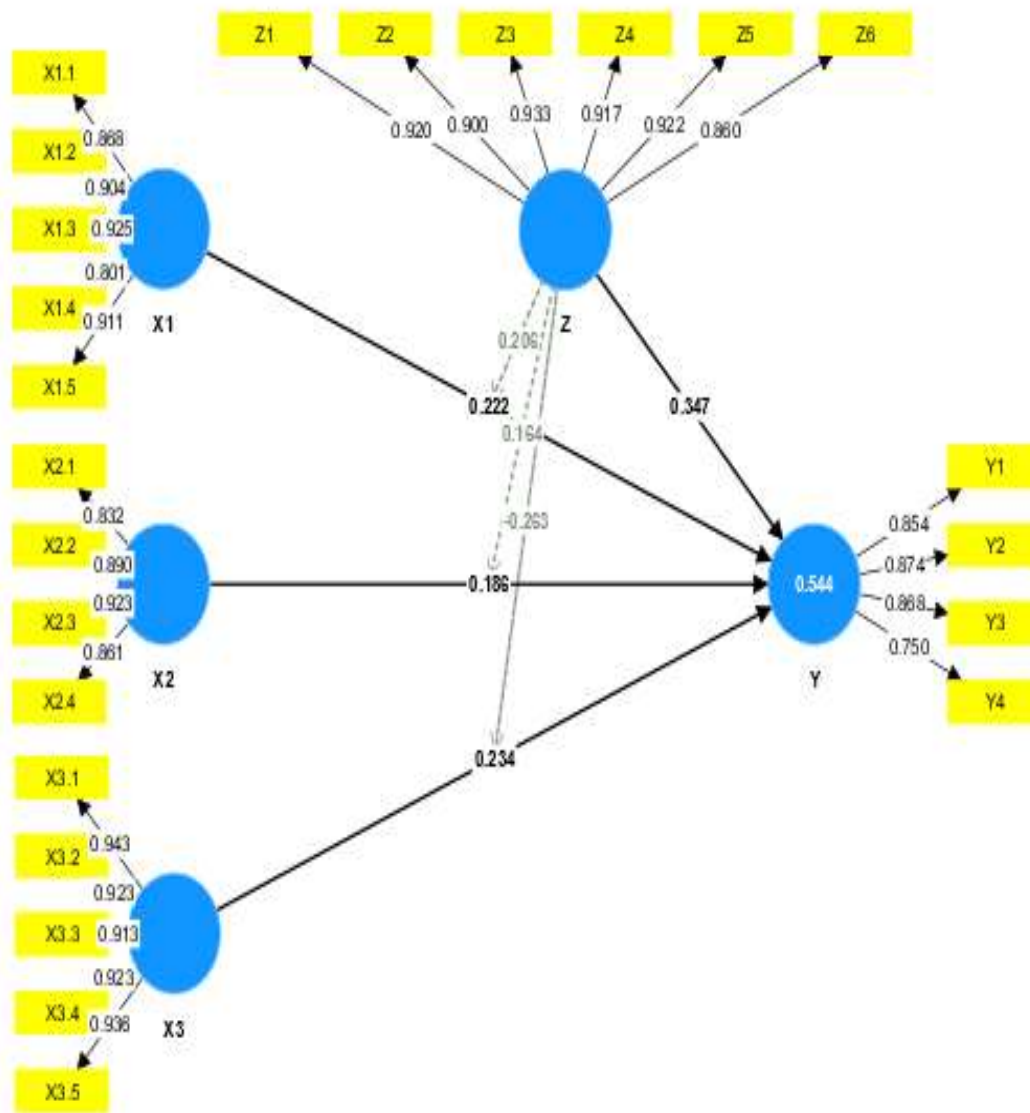
Source: Results of data processing SmartPLS v.4 (2023)

The validity test explains the relationship between the variables in the study. Structural model testing is carried out through tests using PLS software. The basis used in testing the hypothesis directly is the image output and the values contained in the output *pathcoefficients*. The basis used for testing the significant loading factor directly can be done with the t statistic or p value, if *the p value* <0.05 and the statistical T value > 1.960, then the validity is significant. The picture above shows that the loading factor gives the value as suggested, meaning that the indicators used in this study are valid or can be said to have fulfilled convergent validity.

Owner
RISET & JURNAL AKUNTANSI

Table 1. Construct Validity and Reliability

	Cronbach's alpha	rho_a	Composite reliability	AVE	decision
X1	0.929	0.937	0.946	0.780	accepted
X2	0.900	0.914	0.930	0.769	accepted
X3	0.959	0.963	0969	0.860	accepted
Y	0.858	0.871	0.904	0. 702	accepted
Z	0.958	0.960	0.966	0.826	accepted
Z x X1 -> Y	1,000	1,000	1,000	1,000	accepted
Z x X2 -> Y	1,000	1,000	1,000	1,000	accepted
Z x X3 -> Y	1,000	1,000	1,000	1,000	accepted

Source: Results of data processing SmartPLS v.4 (2023)

Based on the results of the reliability test, which was carried out with *Cronbach's Alpha, rho_a and Composite Reability* above, it can be seen that all variables obtained results > 0.7 so that it can be concluded that all variables have a high level of reliability. The structural model test or the inner model shows the relationship or estimation strength between variables measured using three criteria, namely R-Square, F-Square and Path Coefficients. The following are the results of testing the research hypothesis presented:

Table 2. Hypothesis Testing

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values	decision
X1 -> Y	0.222	0.221	0.076	2,904	0.004	accepted
X2 -> Y	0.186	0.192	0.067	2,787	0.005	accepted
X3 -> Y	0.234	0.228	0.054	4,309	0.000	accepted
Z -> Y	0.347	0.348	0.078	4,464	0.000	accepted
Z x X1 -> Y	0.206	0.214	0.078	2,638	0.008	accepted
Z x X2 -> Y	0.164	0.142	0.081	2034	0.042	accepted
Z x X3 -> Y	-0.263	-0.251	0.063	4,204	0.000	accepted

Source: Results of data processing SmartPLS v.4 (2023)

DISCUSSION

Tax Knowledge on Taxpayer Compliance

The results of testing the first hypothesis, namely the effect of tax knowledge on taxpayer compliance, shows a coefficient value of 0.222, *p-values* of 0.004 <0.05 and t-statistics of 2.904 > 1.960. These results indicate that knowledge of taxation has a significant positive effect on taxpayer compliance. This means, the more taxpayers understand the purpose of taxation, understand how to pay taxes and the sanctions for not paying taxes, the more taxpayers will understand and be aware of paying taxes. The results of this study are in line with research (Kartikasari & Yadnyana, 2020), (Arfah & Aditama, 2020), and (Tikupadang & Palalangan, 2020), which show that knowledge of taxation has a positive and significant effect on taxpayer compliance, so it can be concluded that the hypothesis first (H1) is accepted.

Taxpayer Awareness on Taxpayer Compliance

Proof of the second hypothesis (H2), shows a coefficient value of 0.186, *p-values* of 0.005 <0.05 and t-statistics of 2.787 > 1.960. These results indicate that taxpayer awareness has a significant effect on taxpayer compliance. If taxpayers know and understand, they will carry out tax provisions correctly and voluntarily without coercion from anyone, and this can increase compliance. The results of this study are in line with research (Ade Harlia et al., 2022), (Riset et al., 2023), and (Prayitna & Witono, 2020) which states that taxpayer awareness has a significant effect on taxpayer compliance, so it can be concluded that the second hypothesis (H2) is accepted.

Quality of Tax Service on Taxpayer Compliance

Proof of the third hypothesis (H3), shows a coefficient value of 0.234, *p-values* of 0.000 <0.05 and t-statistics of 4.309 > 1.960. These results indicate that the quality of tax services has a significant effect on taxpayer compliance. Service quality is needed to increase compliance because the process of assisting taxpayers in a good way will create satisfaction and success so that taxpayers feel helped and valued when paying their taxes. The results of this study are in line with research (Hidayat & Wati, 2022), (Februari et al., 2023) and (Widiastini & Supadmi, 2020) which shows that service quality has a significant effect on taxpayer compliance. So it can be concluded that the third hypothesis (H3) is accepted.

Tax sanctions affect taxpayer compliance

Proof of the fourth hypothesis (H4) shows a coefficient value of 0.347, *p-values* of 0.000 <0.05 and t-statistics of 4.464 > 1.960. These results indicate that tax sanctions have a significant effect on taxpayer compliance. With strict tax sanctions, taxpayers will feel afraid when committing tax violations and as much as possible taxpayers will avoid these tax violations, this can also increase compliance. The results of this study are in line with research (Sandra & Chandra, 2021), (Hazmi et al., 2020)and (Fatmawati & Adi, 2022) which shows that tax sanctions have a significant effect on taxpayer compliance. So it can be concluded that the fourth hypothesis (H4) is accepted.

Tax Knowledge on Taxpayer Compliance Moderated by of Tax Sanctions

Proving the fifth hypothesis (H5) the coefficient value is 0.206, the *p-value* is 0.008 <0.05 and the t-statistic is 2.638 > 1.960. These results show that the moderation of tax sanctions has a significant effect and can moderate the effect of knowledge on taxpayer compliance. Increased taxpayer compliance comes from tax sanctions that are able to strengthen tax knowledge of taxpayer compliance. High tax knowledge and strict tax sanctions will increase compliance. Thus, the evidence for this study can support and complement previous research that has been conducted by (Ayu & Hani, 2021), (Fatmawati & Adi, 2022), (Hazmi et al., 2020). So it can be concluded that the fifth hypothesis (H5) is accepted.

Taxpayer Awareness on Taxpayer Compliance Moderated by of Tax Sanctions

Proof of the sixth hypothesis (H6) shows a coefficient value of 0.164, *p-values* of 0.042 <0.05 and t-statistics of 2.034 > 1.960. These results indicate that the moderation of tax sanctions has a significant effect and can moderate the taxpayer's awareness of taxpayer compliance. Increased taxpayer compliance comes from tax sanctions that are able to strengthen taxpayer awareness. The higher awareness will make taxpayers understand about the sanctions that will be obtained if they do not fulfill their tax obligations. Thus, the evidence for this study can support and complement previous research that has been conducted by (Riset et al., 2023), (Wulandari, 2020) and (Yuliansyah et al., 2019). So it can be concluded that the sixth hypothesis (H6) is accepted.

Quality of Tax Service on Taxpayer Compliance Moderated by of Tax Sanctions

Proof of the seventh hypothesis (H7) shows that the original sample value is – 0.263 and the sample mean is – 0.251 so that it is declared a negative value, then the moderation of tax sanctions weakens but significantly the effect of service quality on taxpayer compliance. This negative effect can occur because taxpayers violate applicable tax regulations, such as being late in making tax payments. However, there are things that can be done to increase taxpayer compliance, namely by providing socialization to the community. With the socialization provided, the public will have a better understanding of tax procedures and will also be more aware of the importance of taxation. Evidence from this research can support and complement previous research conducted by (Lita Novia Yulianti, 2022), (Noviana et al., 2020), and (Hafiz & Saryadi, 2018). So it is concluded that the seventh hypothesis (H7) is accepted.

The results of this study can be discussed related to the results of the coefficient of determination. The coefficient of determination is usually used as a basis for determining the effect of the independent variable on the dependent variable. The formula used is: KD = R2 x 100%. Based on data processing in this study, the value of R2 is 0.531, which means that the variable of taxpayer compliance can be explained by an independent variable of 53.1% and the remaining 46.9% can be explained by other variables not included in this study.

CONCLUSION

This research shows evidence that knowledge of taxation can increase taxpayer compliance because the more taxpayers understand the purpose of taxes and how to pay taxes and sanctions when they do not pay taxes, the more taxpayers will be aware of paying taxes. Taxpayer awareness is a condition in which the taxpayer knows, understands and implements tax provisions voluntarily, so the higher the level of taxpayer awareness, the better so as to increase taxpayer compliance. Good quality tax services can create satisfaction and success in paying taxes so as to increase taxpayer compliance. Tax sanctions can also strengthen the relationship between tax knowledge, taxpayer awareness, quality of tax services on taxpayer compliance because the higher or heavier the tax sanctions, the higher the level of taxpayer compliance. This research is certainly far from perfect, in this study there are still shortcomings or limitations. First, the questionnaire still uses the Google form so that researchers are unable to see the seriousness of the respondents in filling out the questionnaire. Second, the number of respondents is not too much due to limited research time. Suggestions for research that can be carried out in the future, this research can be continued by changing or developing other variables and can also be continued by changing the moderating variable into a mediating variable, and is expected to expand the research object.

REFERENCE

Ade Harlia, Hisnol Djamali, & Annas Lalo. (2022). Pengaruh Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor Dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor. *Akuntansi*, *1*(4), 276–290. https://doi.org/10.55606/jurnalrisetilmuakuntansi.v1i4.130

Aisyah, N. U. R., Wulandari, A., & Basar, N. U. R. F. (2023). *Pengaruh Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Pada Kantor Samsat Wilayah Gowa Sulawesi Selatan*.

Ali Hasan. (2020). Bab ii kajian pustaka bab ii kajian pustaka 2.1. *Bab Ii Kajian Pustaka 2.1*, *12*(2004), 6–25.

Arfah, A., & Aditama, M. R. (2020). Pengaruh Pengetahuan Perpajakan, Modernisasi Sistem Administrasi Perpajakan, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak. *Center of Economic Student Journal*, *3*(3), 301–310. http://journal.student.uny.ac.id/ojs/index.php/profita/article/view/5996

Barlan, A. R., Mursalim Laekkeng, & Ratna Sari. (2021). Pengaruh Sanksi Perpajakan, Tingkat Pendapatan, Dan Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor Di Kantor Samsat Kabupaten Polewali Mandar. *Jurnal Adz-Dzahab: Jurnal Ekonomi Dan Bisnis Islam*, *6*(2), 168–178. https://doi.org/10.47435/adz-dzahab.v6i2.698

Dahrani, D., Sari, M., Saragih, F., & Jufrizen, J. (2021). Model Kepatuhan Wajib Pajak (Studi pada Wajib Pajak yang Melakukan Usaha di Kota Medan). *Jurnal Akuntansi Dan Pajak*, *21*(02), 379–389. https://doi.org/10.29040/jap.v21i02.1513

Fatmawati, S., & Adi, S. W. (2022). Pengaruh Kesadaran Pajak, Kualitas Pelayanan Fiskus, Tingkat Pemahaman Pajak, Tingkat Pendapatan Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Empiris Pada SAMSAT Kota Surakarta). *Jurnal Ekonomi Dan Bisnis*, *11*(1), 883–890.

Februari, N., Eva, M. V., Arizona, I. P. E., Luh, N., & Mahayu, G. (2023). *Pengaruh Kualitas Pelayanan , Sanksi Pajak , Pengetahuan Perpajakan , Tingkat Pendapatan , Akuntabilitas Pelayanan Publik , Biaya Kepatuhan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kantor Samsat Badung*. 5(1), 188–198.

Hapsari, A., & Kholis, N. (2020). Analisis Faktor-Faktor Kepatuhan Wajib Pajak UMKM di KPP Pratama Karanganyar. *Reviu Akuntansi Dan Bisnis Indonesia*, *4*(1), 56–67. https://doi.org/10.18196/rab.040153

Hasanudin, A. I., Ramdhani, D., & Giyantoro, M. D. B. (2020). Kepatuhan Wajib Pajak Online Shopping Di Jakarta: Urgensi Antara E-Commerce Dan Jumlah Pajak Yang Disetor. *Tirtayasa Ekonomika*, *15*(1), 65. https://doi.org/10.35448/jte.v15i1.7828

Hazmi, M. Z., Suhendro, S., & Dewi, R. R. (2020). Pengaruh Pemahaman Wajib Pajak, Kualitas

Pelayanan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Pada Kpp Pratama Surakarta. *Jurnal Akuntansi Universitas Jember*, *18*(1), 28. https://doi.org/10.19184/jauj.v18i1.17869

Hertati, L. (2021). Pengaruh Tingkat Pengetahuan Perpajakan Dan Modernisasi Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *JRAK (Jurnal Riset Akuntansi Dan Bisnis)*, *7*(2), 59–70. https://doi.org/10.38204/jrak.v7i2.560

Hidayat, R., & Wati, S. R. (2022). *Pengaruh kesadaran Wajib Pajak dan kualitas pelayanan pajak terhadap kepatuhan Wajib Pajak dalam membayar Pajak bumi dan Bangunan di kota Bandung*. *6*, 4009–4020.

Juliani, J., & Sumarta, R. (2021). Faktor-Faktor Yang Memengaruhi Tingkat Kepatuhan Wajib Pajak Orang Pribadi Di Kpp Wilayah Jakarta Utara. *Media Bisnis*, *13*(1), 65–76. https://doi.org/10.34208/mb.v13i1.955

Kartikasari, N. L. G. S., & Yadnyana, I. K. (2020). Pengetahuan Perpajakan, Sanksi Pajak Kesadaran Wajib Pajak dan Kepatuhan WPOP Sektor UMKM. *E-Jurnal Akuntansi*, *31*(4), 925–936. https://doi.org/10.24843/eja.2021.v31.i04.p10

Kholis, N., Mutmainah, H., Tinggi, S., Ekonomi, I., Manajerial, K., & Pajak, D. A. (2021). *Analisis Faktor-Faktor Yang Mempengaruhi Agresivitas Pajak Perusahaan Pertambangan Di Indonesia*. *7*(2), 120–134.

Lita Novia Yulianti. (2022). Pengaruh Sosialisasi Perpajakan, Kesadaran Wajib Pajak, Dan Pemahaman Insentif Pajak Terhadap Kepatuhan Wajib Pajak Umkm Pada Masa Pandemi Covid-19. *Manajemen*, *2*(1), 46–53. https://doi.org/10.51903/manajemen.v2i1.127

Marsulina & R.Johan. (2018). Pengaruh Modernisasi Pelayanan Perpajakan, Sanksi Perpajakan, Kualitas Pelayanan Pajakan, Pengetahuan Perpajakan Kepada Kepatuhan Wajib Pajak Yaang Dimoderasi Oleh Sosialisasi *Perpajakan(Studi Kasus Pada KPP Pratama Jakarta Sunter) 6*(1).

Mulyati, Y., & Ismanto, J. (2021). Pengaruh Penerapan E-Filing, Pengetahuan Pajak dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak pada Pegawai Kemendikbud. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, *4*(2), 139. https://doi.org/10.32493/jabi.v4i2.y2021.p139-155

Ngadiman, A. R. (2020). Analisis Efektifitas Kebijakan Pajak, Lingkungan Wajib Pajak Dan Kesadaran Wajib Pajak Terhadap Kegiatan Transaksi E-Commerce. *Jurnal Paradigma Akuntansi*, *2*(4), 1861. https://doi.org/10.24912/jpa.v2i4.9383

Prayitna, S., & Witono, B. (2020). *Pengaruh Sistem Samsat Drive Thru , Kesadaran Wajib Pajak , Sanksi Pajak , Pengetahuan Perpajakan Dan Akuntabilitas Pelayanan Publik Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor (Studi Pada Wajib pajak SAMSAT Kota Surakarta)*. *5*(1), 134–141.

Putra, R. R., Julito, K. A., & Siahaan, M. U. (2022). *Pengaruh Sanksi Perpajakan dan Reformasi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi dengan Kebijakan Relaksasi PPh 21 sebagai Variabel Moderating Theory of Planned Behavior*. *7*(2), 34–41.

Sandra, A., & Chandra, C. (2021). Pengaruh Tarif Pajak, Sanksi Pajak dan Kesadaran Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Usahawan. *Jurnal Online Insan Akuntan*, *5*(2), 153. https://doi.org/10.51211/joia.v5i2.1435

Siwi, A. M. (2020). *Bumi Dan Bangunan (Studi Empiris di Kelurahan Giripurwo Kecamatan Wonogiri)*. i–16.

Tambun, S., & Ananda, N. A. (2022). Pengaruh Kewajiban Moral Dan Digitalisasi Layanan Pajak Terhadap Kepatuhan Wajib Pajak Dengan Nasionalisme Sebagai Pemoderasi. *Owner*, *6*(3), 3158–3168. https://doi.org/10.33395/owner.v6i3.999

Tambun, S., & Haryati, A. (2022). The Influence of Nationalism's Attitude and Tax Morals on Taxpayer Compliance through Tax Awareness. *Journal of Accounting, Business and Finance Research*, *14*(1), 1. https://doi.org/10.20448/2002.141.1.7

Tchrakian, D. H. (2020). A remark on black holes of Chern-Simons gravities in 2 n + 1 dimensions: N = 1, 2, 3. *International Journal of Modern Physics A*, *15*(2), 175–184. https://doi.org/10.1142/S0217751X20500220

Tikupadang, W. K., & Palalangan, C. A. (2020). Pengaruh Kepatuhan Wajib Pajak, Pengetahuan

Sistem e-Filling, Tax Audit, dan Tax Avoidance terhadap Penerimaan Pajak (Studi Kasus Pada KPP Makassar Utara). *Paulus Journal of Accounting (PJA)*, *1*(2), 45–53.

Tambun, S., & Witriyanto, E. (2016). Pengaruh Kesadaran Wajib Pajak Dan E-System Terhadap Tingkat Kepatuhan Wajib Pajak Dengan Preferensi Resiko Sebagai Variabel Moderating *(Studi Empiris Kepada Wajib Pajak Di Komplek Perumahan Sunter Agung Jakarta Utara)*. *1*(2), 86–94.

Wardani, D. K. (2017) Pajak, S., Bermotor, K., Sistem, D. A. N., &. *Pengaruh Pengetahuan Wajib Pajak , Kesadaran Wajib Kendaraan Bermotor (Studi kasus WP PKB roda empat di Samsat Drive Thru Bantul)*. *5*(1). https://doi.org/10.24964/ja.v5i1.253

Widiarti, F., & Subekti, K. V. (2022). Pengaruh Sistem Administrasi Perpajakan Dan Kualitas Pelayanan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Model Penerimaan Teknologi (Tam) Sebagai Pemoderasi. *Jurnal Akuntansi Manajerial (Managerial Accounting Journal)*, *6*(2), 43–63. https://doi.org/10.52447/jam.v6i2.5491

Widiastini, N. P. A., & Supadmi, N. L. (2020). Pengaruh Kesadaran Wajib Pajak, Sanksi, Kualitas Pelayanan dan Sosialisasi pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Jurnal Akuntansi*, *30*(7), 1645. https://doi.org/10.24843/eja.2020.v30.i07.p03

Wulandari, R. (2020). Analisis Pemahaman Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Melalui Preferensi Risiko Sebagai Variabel Moderasi. *Journal of Business and Banking*, *10*(1), 169. https://doi.org/10.14414/jbb.v10i1.2298

Yudha, P. I., Setyorini, N., & P, R. H. U. (2023). Riset, J., Dan, E., Jrea, A., Hal, P., Moral, K., Sosialisasi, D. A. N., Terhadap, P., *Pengaruh Kesadaran Wajib Pajak , Kualitas Pelayanan , Wajib Pajak Kendaraan Bermotor Di Kabupaten Pati Pendahuluan*. *1*(1), 1–9.

Yuliansyah, R., Amaliati Setiawan, D., & Sri Mumpuni, R. (2019). Pengaruh Pemahaman, Sanksi Perpajakan, dan Tingkat kepercayaan pada Pemerintah terhadap Kepatuhan Wajib Pajak dalam Membayar PBB-P2. *Jurnal STEI Ekonomi*, *28*(02), 233–253. https://doi.org/10.36406/jemi.v28i02.253