

Factors Influencing Individual Taxpayer Compliance with Tax Sanctions as a Moderating Variable at KPP Pratama Serpong

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Keywords:

Taxpayer Awareness, Taxpayer Knowledge, Tax Sanctions and Taxpayer Compliance.

Abstract

This study investigates the factors influencing individual taxpayer compliance by examining the moderating role of tax sanctions at KPP Pratama Serpong. Taxpayer compliance plays a vital role in the success of self-assessment tax systems, where individuals are expected to fulfill their obligations voluntarily. This research focuses on the effects of taxpayer awareness and tax knowledge on compliance behavior, and explores whether tax sanctions can strengthen these relationships. Using a quantitative approach, data were collected from 100 individual taxpayers registered at KPP Pratama Serpong through structured questionnaires. The analysis was conducted using Partial Least Squares (PLS) to examine direct and moderating effects. The results indicate that taxpayer awareness and tax knowledge both have a positive and significant impact on compliance. Furthermore, tax sanctions strengthen the positive relationship between taxpayer awareness and compliance, but do not significantly moderate the relationship between tax knowledge and compliance. These findings imply that while awareness can be amplified by sanctions to improve compliance, knowledge alone may not be sufficient unless supported by other enforcement or educational measures. This study contributes to tax compliance literature by integrating behavioral and regulatory perspectives in an Indonesian context, and offers practical insights for policymakers aiming to improve tax compliance through strategic use of sanctions and taxpayer education. The research suggests that improving public understanding of tax obligations and enhancing perceptions of enforcement may lead to more sustainable compliance behavior, particularly during periods of economic uncertainty.

1. Introduction

Tax revenue is one of the key indicators of a country's economic development success. Positive economic growth will increase public income, which in turn enhances their financial ability to fulfill tax obligations. According to Nurmantu (2003), the low public participation in paying Land and Building Tax (PBB) is due to several factors, such as a lack of understanding of the role of PBB in funding development, the absence of tangible evidence of tax contributions to public welfare, weak enforcement by authorities, and an apathetic attitude among taxpayers. These issues result in low taxpayer compliance.

Tax compliance is a crucial aspect of a self-assessment-based taxation system, where taxpayers are expected to voluntarily and conscientiously fulfill their tax obligations. Tax compliance can be defined as the willingness of taxpayers to comply with all tax regulations

voluntarily, without coercion, and in accordance with the prevailing laws. Several factors influence tax compliance, including tax awareness and tax knowledge. Tax awareness reflects a moral obligation to contribute to the state through tax payments as a civic responsibility. Meanwhile, tax knowledge refers to the taxpayer's understanding of the general provisions and procedures of the applicable tax system. Such knowledge is vital in avoiding sanctions and properly fulfilling tax obligations (Prawagis et al., 2016).

Taxation is a fundamental component of national funding and is utilized for public purposes. Law No. 16 of 2009 defines tax as "a mandatory contribution to the state owed by individuals or entities that is coercive under the law, without direct compensation, and used for the greatest welfare of the people." Nevertheless, public compliance with tax

payments remains a significant challenge, often exacerbated by mismanagement in implementation.

Income tax (PPH) is a central tax levied on income received by taxpayers, subject to both subjective and objective requirements as stipulated in tax regulations. Corporate taxpayer compliance can be observed through timely payment, reporting, and during Value-Added Tax (VAT) audits by the Tax Service Office (KPP). One form of oversight involves the issuance of clarification letters—colloquially known as "love letters" from the KPP—which often cause anxiety, especially among taxpayers with limited tax understanding.

Historically, fear of taxes is nothing new.

Since Babylonian times, taxation has existed, and tax collectors were often feared figures. In modern contexts, taxpayer compliance still hinges on understanding, service quality, and the perceived fairness of the tax system. Sepriliani and Ismatullah (2021) state that tax compliance is the adherence to and implementation of tax regulations by taxpayers. Irawati (2021) adds that understanding tax regulations, service quality, equitable rates, and strict sanctions all influence the level of tax compliance.

The following table shows the trend in individual taxpayer compliance at KPP Pratama Serpong over the last five years:

Table 1. Compliance Ratio of Individual Taxpayers at KPP Pratama Serpong (2018–2022)

Year	Registered TP	Required to File	Actual Filings	Compliance Ratio
2018	58,313	38,859	38,859	67%
2019	57,497	38,526	38,526	67%
2020	50,520	35,726	35,726	71%
2021	56,688	34,390	34,390	61%
2022	49,019	45,229	45,229	92%

Source: KPP Pratama Serpong, 2024

Since the 1983 tax reform, the self-assessment system has been implemented to enhance state revenue (Rahayu, 2017). However, various obstacles remain, particularly low understanding of tax regulations. Yustinus Prastowo, Executive Director of CITA, highlights that the complexity of socializing tax regulations contributes to low compliance (www.detik.com).

In response, the government has imposed administrative sanctions to ensure compliance with existing regulations (Kusumo, 2009). On the other hand, the professionalism of tax service delivery is also critical. Yet, not all services are provided professionally, as seen in some cases at KPP Pratama Central Jakarta (www.liputan6.com).

Risk preference is also considered a variable that may strengthen or weaken the influence of regulatory understanding, sanctions, and service quality on tax compliance

(Togler in Alabede et al., 2011). This becomes especially relevant in crisis situations, such as the COVID-19 pandemic, which brought significant economic pressure and affected taxpayer behavior (<https://money.kompas.com/read/2020>).

Therefore, this study aims to determine whether the level of individual taxpayer compliance has changed during the observed period, especially during the crisis.

This research refers to the study conducted by Nadhila Ghassani (2017), which examined the influence of taxpayer awareness, service quality, and tax knowledge on taxpayer compliance, using sanctions as a moderating variable at KPP Pratama West Mataram. The main difference in this study lies in the location and the independent variables used, namely tax awareness, tax sanctions, and tax knowledge."

2. Literature Review

2.1 Compliance Theory

According to H.C. Kelman, as cited in Anggraeni (2011), compliance is defined as behavior driven by the expectation of rewards or the desire to avoid punishment. In the context of taxation, such punishments may include administrative or criminal sanctions for non-compliance. Therefore, this theory serves as an important foundation for understanding taxpayer behavior, particularly regarding tax reporting and payment.

In the sociology of law literature, there are two main approaches to compliance:

- **Instrumental Approach:** Assumes that individuals act based on self-interest and cost-benefit calculations.
- **Normative Approach:** Associates compliance with moral values and an individual's belief in the importance of law.

Compliant individuals are considered to possess a normative commitment, which can be categorized into two types:

- Through personal morality (compliance due to a belief that obeying the law is a moral duty), and
- Through legal legitimacy (compliance due to recognition of the lawmaker's authority).

2.2. Definition of Tax

According to Law No. 28 of 2007 Article 1 Paragraph (1), tax is a mandatory contribution to the state owed by individuals or entities, which is coercive under the law, without direct compensation, and used for state purposes to promote public welfare.

Several experts have also provided definitions of tax, including:

- Prof. Dr. M.J.H. Smeets (in Waluyo, 2017): Tax is a performance owed to the government based on enforceable legal norms, without individual counter-performance.
- Rochmat Soemitro (2012): Tax is a public contribution to the state treasury based on law, coercive in nature, without direct compensation, and used to finance state expenditures.

- Adriani (2007): Tax is a compulsory contribution that can be enforced by regulations, without direct return, to fund government spending.

Mardiasmo (2011) and R. Santoso Brotodiharjo (2003) also emphasize the same essence: that tax is a public obligation to the state with no direct reciprocal service.

Elements of tax include:

- Contributions from the public to the state,
- Based on law,
- Without direct compensation,
- Used to fund public expenditures for societal welfare.

2.3. Functions of Tax

According to Mardiasmo (2011), tax has two main functions:

- **Budgetary Function (Budgetair):** Tax serves as the primary source of state revenue to finance routine and development expenditures.
- **Regulatory Function (Regulerend):** Tax is used as a tool to regulate economic and social activities. For example:
 - Tax incentives (e.g., tax holidays) to stimulate investment,
 - Import duties or export taxes to protect domestic products,
 - VAT and luxury goods tax (PPnBM) to regulate consumption.

2.4. Requirements for Tax Collection

To ensure public acceptance of tax collection, it must meet several requirements (Mardiasmo, 2011), including:

- **Equity** – taxes should be imposed fairly according to taxpayers' ability to pay,
- **Legality** – tax collection must be based on law (1945 Constitution Article 23 Paragraph 2),
- **Non-disruption to the economy** – tax collection should not cause economic stagnation,
- **Efficiency** – the cost of collection should be minimal compared to the revenue obtained,
- **Simplicity** – the tax system should be easy to understand and implement.

2.5. Types of Taxes

Taxes can be classified based on:

- **Collecting Authority:**
 - **State Taxes** (collected by the central government): e.g., Income Tax (PPh), VAT, Land and Building Tax (PBB).
 - **Regional Taxes:** e.g., vehicle tax, advertisement tax, hotel tax.
- **Collection Nature:**
 - **Direct Taxes:** The burden is borne by the taxpayer (e.g., Income Tax),
 - **Indirect Taxes:** The burden can be shifted to another party (e.g., VAT).
- **Subject and Object:**
 - **Subjective Tax:** Based on the condition of the taxpayer (e.g., Income Tax),
 - **Objective Tax:** Based on the object or taxable event regardless of who the taxpayer is.

2.6. Taxpayer

According to Law No. 16 of 2009, a **taxpayer** is an individual or entity that fulfills tax obligations under prevailing laws, including tax collectors and withholders. The government continues to encourage taxpayers to understand and fulfill their tax duties voluntarily.

2.7. Tax Sanctions

Tax sanctions are divided into:

a. Administrative Sanctions:

- **Fines:** For example, for failure to submit tax returns (SPT) on time.
- **Interest:** For late payment or underpayment of taxes.
- **Increases:** Additional tax charges for inaccurate reporting or avoidance.

b. Criminal Sanctions:

- Imposed for serious violations such as tax evasion, falsification, or deliberate avoidance. Penalties can include imprisonment and fines multiple times the amount of tax owed.

2.8. Tax Compliance

According to **Devano and Rahayu (2006)**, tax compliance is the action of taxpayers in fulfilling their tax obligations in accordance with applicable regulations. Under the **self-assessment** system applied in Indonesia, taxpayers are responsible for calculating, paying, and reporting their own taxes.

Characteristics of compliant taxpayers include:

- Understanding tax regulations,
- Accurately and completely filling out tax forms,
- Timely calculation and payment of taxes.

3. Research Methods

3.1 Research Location and Period

This research was conducted at the Serpong Primary Tax Office (KPP Pratama Serpong), located at Block 405, Jalan Raya Serpong, Sector VIII, Komp. BSD No.4, Lengkong Gudang, Serpong District, Tangerang, Banten 15321. The study was carried out over a two-month period, from June 2024 to July 2024.

3.2 Population and Sample

According to Alfarizi (2022), a population is a group of subjects to which research findings are generalized. The population in this study consists of all active individual taxpayers (WPOP) who are registered at KPP Pratama Serpong and regularly fulfill their tax obligations. The total population is 49,019 taxpayers.

A sample is a subset of the population that possesses the same characteristics. This study uses **purposive sampling**, which involves selecting respondents based on specific criteria. The criteria for selecting samples in this study are individual taxpayers who have a Taxpayer Identification Number (NPWP) and are officially registered at KPP Pratama Serpong.

3.3 Types and Sources of Data

The type of data used in this study is **quantitative**, consisting of numerical values or

scores based on the responses from registered taxpayers at KPP Pratama Serpong.

3.4 Data Collection Method

Data collection was conducted using a **survey method via questionnaires**. The survey method gathers primary data through written or verbal statements, while the questionnaire consists of a series of structured questions given to respondents, who then respond based on their opinions.

The measurement scale used in this study is the **five-point Likert scale**, which includes:

- Strongly Agree (5)
- Agree (4)
- Neutral (3)
- Disagree (2)
- Strongly Disagree (1)

3.5 Data Analysis Method

Data were analyzed using descriptive statistics, data quality testing, classical assumption testing, and hypothesis testing.

1. Descriptive Statistics

Descriptive statistics are used to describe the variables in the study. The tools include mean, standard deviation, minimum, and maximum values (Ghozali in Sevrida, 2011). Analysis was conducted using SPSS software.

2. Data Quality Testing

Data quality was evaluated using validity and reliability tests. According to Sugiyono (2000), reliable conclusions depend on the quality of data, which must be valid and reliable. SPSS was used for these tests.

- **Validity Test:** Determines whether an instrument accurately measures what it is intended to measure. It uses the item-total correlation method and compares the r-calculated value with the r-table. A valid item has a positive r-value greater than the r-table at a significance level of 5%.
- **Reliability Test:** Measures consistency over time using **Cronbach's Alpha**. A Cronbach's Alpha value greater than 0.6 indicates acceptable reliability.

3. Classical Assumption Tests

Before testing hypotheses, the regression model is subjected to classical assumption tests:

- **Normality Test:** Checks whether data are normally distributed.
- **Multicollinearity Test:** Detects correlations among independent variables. A good model has no multicollinearity. This is assessed using VIF and tolerance values (Ghozali, 2011).
- **Heteroscedasticity Test:** Examines whether residuals have constant variance. The **Glejser test** is used, where a significance level above 0.05 indicates no heteroscedasticity.

4. Hypothesis Testing

- **Multiple Linear Regression**
Used to determine the effect of independent variables (Tax Awareness and Tax Knowledge) and moderating variable (Tax Sanctions) on the dependent variable (Tax Compliance). The regression equation is:

$$Y = a + b_1X_1 + b_2X_2 + Z + e$$

Where:

- Y = Tax Compliance
- a = Constant
- $b_1 - b_2$ = Regression Coefficients
- X_1 = Tax Awareness
- X_2 = Tax Knowledge
- Z = Tax Sanctions
- e = Error term
- **Coefficient of Determination (R^2)**
Measures how much the independent variables explain the variation in the dependent variable. An R^2 value close to 1 indicates a high explanatory power.
- **t-Test (Partial Test)**
Assesses the individual effect of each independent variable on the dependent variable. If the p-value < 0.05, the variable significantly affects tax compliance.

3.6 Operational Definition of Variables

Operational definitions clarify how variables are measured.

1. Independent Variables

- **Tax Awareness (X1)**
 Refers to a taxpayer's willingness to fulfill their tax obligations based on internal motivation. Indicators:
 - Understanding tax benefits for the state
 - Recognizing tax as an obligation
 - Acknowledging public facilities funded by taxes
 - Voluntary tax payments
 - Tax payment as civic participation
- **Tax Knowledge (X2)**
 Refers to understanding tax regulations, rates, and procedures. Indicators:
 - Awareness of tax benefits for society
 - Understanding changes in tax regulations
 - Knowledge of PTKP, PKP, tax rates, and NPWP
 - Consciousness about tax obligations

2. Dependent Variable

- **Tax Compliance (Y)**
 Defined as the extent to which taxpayers fulfill their tax obligations in accordance with prevailing tax laws (Devano & Rahayu, 2006). Indicators:
 - Timely filing and payment
 - Tax registration
 - Possession of a valid NPWP

3. Moderating Variable

- **Tax Sanctions (Z)**
 Refers to legal consequences imposed on taxpayers who violate tax regulations. Indicators (adapted from Panjaitan, 2018):
 - Understanding of tax sanction regulations
 - Awareness of penalties for concealing taxable income
 - Awareness of penalties for document forgery
 - Understanding the purpose of tax sanctions
 - Awareness that sanctions may include imprisonment

4. Results and Discussion

4.1 Research result

a. Description of Research Object

1) Respondents overview

This study was conducted on individual taxpayers registered at KPP Pratama Serpong. Data for this study were obtained using questionnaires that were distributed directly to respondents at each of the KPP Pratama Serpong. The number of returned questionnaires is as follows:

Table 5 Distribution and Return of Questionnaires

No	Information	Amount
1	Number of questionnaires distributed	100
2	Number of unreturned questionnaires	0
3	Number of returned questionnaires	100
4	Number of questionnaires that can be processed	100

Source: Processed primary data, 2023

2) Respondent Characteristics

Respondents in this study are individual taxpayers registered as at KPP Pratama Serpong. The following is a description of the

respondent's identity consisting of the respondent's gender and age.

a) Respondent Characteristics Based on Gender

Table 6 Respondents' Gender

No	Gender	Amount	Presentation
1	Man	69	69%
2	Woman	31	31%
Amount		100	100%

Source: Processed primary data, 2024

Table 6 shows that the majority of individual taxpayers registered at the Serpong Pratama Tax Office who were respondents in this study were predominantly male, as many as 69. people or 69 %, while women were 31

people or 31 %.

b) Respondent Characteristics Based on Respondent Age

Table 7 Respondents' Age

No	Respondent Age	Amount	Presentation
1.	< 25 years	19	19%
2.	26-35 years old	27	27%
3.	36-45 years old	31	31%
4.	> 45 years old	23	23%
Amount		100	100%

Source: Processed primary data, 2024

Table 7 shows that the majority of individual taxpayers registered at the Serpong Tax Office in this study were dominated by those aged 36-45 years and 26-35 years, as many as 31 taxpayers or 31%, 27 people or 27% and those aged >45 years as many as 23 people or 23%.

description or description of variables in the study. Data descriptions are obtained from the number of samples, minimum values, maximum values, average values, and standard deviations of the variables of taxpayer awareness, taxpayer knowledge, tax sanctions and taxpayer compliance.

b. Research Instrument Test Results

Researchers use descriptive statistics in this study to provide information about the

Table 8 Results of Descriptive Statistical Testing

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Awareness	100	3.00	5.00	4.4260	.57465
Taxpayer Knowledge	100	3.00	5.00	4.3780	.65868
Tax Penalties	100	2.80	5.00	4.3900	.59789
Taxpayer Compliance	100	3.20	5.00	4.3280	.48785
Valid N (listwise)	100				

Source: Processed primary data, 2024

Table 10 explains the results of descriptive statistics on the variables in this study, including:

a. Taxpayer awareness (X1)

Based on table 8 above, X1 has a minimum value of 3.00, a maximum value of 5, and a mean of 4.4260, so it is on a value scale that indicates an agree answer option. The standard deviation value shows a deviation of 0.57465 from the average value of the respondents' answers.

b. Taxpayer knowledge (X2)

Based on table 8 above, X2 has a minimum value of 3.00, a maximum value of 5, and a mean of 4.3780, so it is on a value scale that indicates an agree answer choice. The standard deviation value shows a deviation of 0.65868 from the average value of the respondents' answers.

c. Tax penalties (Z)

Based on table 8 above, Z has a minimum value of 2.00, a maximum value of 5, and a mean of 4.3900, so it is on a value scale

that indicates an agree answer choice. The standard deviation value shows a deviation of 0.59789 from the average value of the respondent's answer.

d. Tax compliance (Y)

Based on table 8 above, Y has a minimum value of 3.20, a maximum value of 5, and a mean of 4.3280, so it is on a value scale that indicates an agree answer choice. The standard deviation value shows a deviation of 0.48785 from the average value of the respondents' answers.

c. Results of Variable Frequency Statistical Test

1) Taxpayer awareness (X1)

Instruments used to measure taxpayer awareness consists of 5 question items using closed questions, namely respondents provide answers that have been provided. From the results of the study, the frequency distribution of respondents' responses to taxpayer awareness can be seen in table 9.

Table 9 Respondents' responses regarding taxpayer awareness

Item	Score Frequency and Percentage						Total Score	Average
	1	2	3	4	5	N		
1. F	0	1	4	48	47	100	441	4.41
	0	1.0	4.0	48.0	47.0			
2. F	0	2	8	41	49	100	437	4,37
	0	2,0	8,0	41,0	49,0			
3. F	0	0	10	33	57	100	447	4,47
	0	0	10,0	33,0	57,0			
4. F	0	0	9	36	55	100	446	4.46
	0	0	9.0	36.0	55.0			
5. F	0	0	8	42	50	100	442	4.42
	0	0	8.0	42.0	50.0			
Mean Variable I Taxpayer awareness								4, 4260

Source: Processed primary data, 2024

Table 9 shows that 100 respondents studied gave varied answers and if observed, it can be explained that according to the five statement items used, most respondents gave an agree assessment and the fewest

respondents gave an disagree assessment. The total average value of the five statements, which is 4.4260, is on a value scale that indicates the choice of an agree answer.

2) Taxpayer knowledge (X2)

Instruments used to measure taxpayer knowledge consists of 5 question items using closed questions, namely respondents provide answers that have been provided. From the

results of the study, the frequency distribution of respondents' responses to taxpayer knowledge can be seen in table 10.

Table 10 Respondents' responses regarding taxpayer knowledge

Item		Score Frequency and Percentage					N	Total Score	Average
		1	2	3	4	5			
1.	F	0	2	14	38	46	100	428	4.28
	%	0	2.0	14.0	38.0	46.0			
2.	F	0	0	15	33	52	100	437	4.37
	%	0	0	15.0	33.0	52.0			
3.	F	0	1	9	37	53	100	442	4,42
	%	0	1,0	9,0	37,0	53,0			
4.	F	0	2	10	33	55	100	441	4,41
	%	0	2,0	10,0	33,0	55,0			
5.	F	0	1	13	30	56	100	441	4.41
	%	0	1.0	13.0	33.0	55.0			
Mean Variable I Taxpayer knowledge								4,3780	

Source: Processed primary data, 2024

Table 10 shows that 100 respondents studied gave varied answers and if observed, it can be explained that according to the five statement items used, most respondents gave an agree assessment and the fewest respondents gave an disagree assessment. The total average value of the five statements, which is 4.3780, is on a value scale that indicates the choice of an agree answer.

3) Tax Penalty (Z)

The instrument used to measure tax sanctions consists of 5 question items using closed questions, namely respondents provide answers that have been provided. From the results of the study, the frequency distribution of respondents' responses to tax sanctions is seen in table 11.

Table 11 Respondents' responses regarding tax sanctions

Item		Score Frequency and Percentage					N	Total Score	Average
		1	2	3	4	5			
1.	F	0	1	9	47	43	100	432	4,32
	%	0	1,0	9,0	47,0	43,0			
2.	F	0	1	11	38	50	100	437	4,37
	%	0	1,0	11,0	38,0	50,0			
3.	F	0	1	9	41	49	100	438	4,38
	%	0	1,0	9,0	41,0	49,0			
4.	F	0	0	7	45	48	100	441	4,41
	%	0	0	7,0	45,0	48,0			
5.	F	0	3	3	38	56	100	447	4.47
	%	0	3.0	3.0	38.0	56.0			
Mean Variable I Tax sanctions								4,3900	

Source: Processed primary data, 2024

Table 11 shows that 100 respondents studied gave varied answers and if observed, it can be explained that according to the five statement items used, most respondents gave an agree assessment and the fewest respondents gave an disagree assessment. The total average value of the five statements, which is 4.3900, is on a value scale that indicates the choice of an agree answer.

4) Taxpayer compliance (Y)

The instrument used to measure tax sanctions consists of 5 question items using closed questions, namely respondents provide answers that have been provided. From the results of the study, the frequency distribution of respondents' responses to taxpayer compliance can be seen in table 12.

Table 12 Respondents' responses regarding taxpayer compliance

Item		Score Frequency and Percentage					N	Total Score	Average
		1	2	3	4	5			
1.	F	0	0	9	47	44	100	435	4,35
	%	0	0	9,0	47,0	44,0			
2.	F	0	0	8	52	40	100	432	4,32
	%	0	0	8,0	52,0	40,0			
3.	F	0	0	7	46	47	100	440	4,40
	%	0	0	7,0	46,0	47,0			
4.	F	0	0	10	58	32	100	422	4,22
	%	0	0	10,0	58,0	32,0			
5.	F	0	0	6	53	41	100	435	4.35
	%	0	0	6.0	53.0	41.0			
Mean Variable I Taxpayer compliance								4,3280	

Source: Processed primary data, 2024

Table 12 shows that 100 respondents studied gave varied answers and if observed, it can be explained that according to the five statement items used, most respondents gave an agree assessment and the fewest respondents gave an disagree assessment. The total average value of the five statements, which is 4.3280, is on a value scale that indicates the choice of an agree answer .

d. First Order Confirmatory Factor Analysis

First order construct where the testing will go through one level, the analysis is carried out from the latent construct to its indicators. More clearly the research path diagram drawn with Smart PLS 4 software can be displayed in the following image:

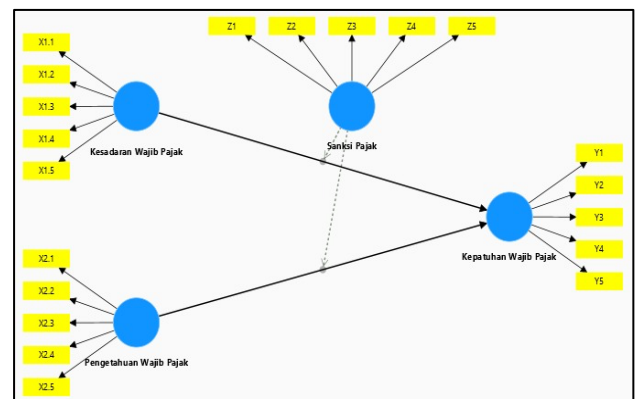


Figure 3

First Order Confirmatory Factor Analysis

From Figure 3, it can be seen that the first order construct of taxpayer awareness is measured by the indicator X1. 1 – X1. 5 First order construct of tax knowledge measured by the indicator X2. 1 – X2. 5. The first order construct of taxpayer compliance is measured by the indicator Y 1 – Y 5. And the first order construct of tax sanctions is measured by the indicator Z 1 – Z 5 .

e. Structural Equation Model (SEM) Testing

The main analysis method in this study was carried out using the Structural Equation Model (SEM). Testing was carried out with the help of the Smart PLS 4.0 program. Figure 4 below presents the results of the Full Model SEM test using PLS as follows:

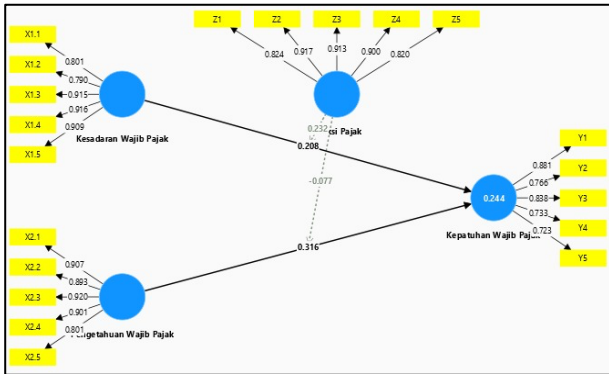


Figure 4

Full Model SEM Test Using smartPLS

Based on the test results using smartPLS as shown in Figure 4, it can be seen that there is no loading factor value below 0.50, so there is no need to drop data to delete indicators with loading values below 0.50 in order to obtain a good model.

f. Outer Model Test

Three measurement criteria are used in the data analysis technique using SmartPLS to assess the model. The three measurements are convergent validity, composite reliability and discriminant validity.

1) Convergent Validity

a) Outer model test of taxpayer awareness variable

Taxpayer Awareness Variable		
	Taxpayer awareness	Information
X1.1	0.801	Valid
X1.2	0.790	Valid
X1.3	0.915	Valid
X1.4	0.916	Valid
X1.5	0.909	Valid

Source: PLS Output, 2024

Based on the table shows the results of the estimation of the outer loading test calculation using PLS for the taxpayer awareness variable indicator. The table shows

that X1. 1 to X1. 5 which are reflective indicators, have a loading factor > 0.70 which means that all construct indicators are valid. It is concluded that all indicators are valid for measuring the construct of the taxpayer awareness variable.

b) Outer model test of taxpayer knowledge variable

Table 14 Validity Test of Outer Loading of Taxpayer Knowledge Variable

	Taxpayer knowledge	Information
X1.1	0.907	Valid
X1.2	0.893	Valid
X1.3	0.920	Valid
X1.4	0.901	Valid
X1.5	0.801	Valid

Source: PLS Output, 2024

Based on the table shows the results of the estimation of the outer loading test calculation using PLS for the taxpayer knowledge variable indicator. The table shows that X2. 1 to X2. 5 which are reflective indicators, have a loading factor > 0.70 which means that all construct indicators are valid. It is concluded that all indicators are valid for measuring the taxpayer knowledge variable construct.

c) Outer model test of Tax Sanction variable

Table 15 Validity Test of Outer Loading of Tax Sanction Variables

	Tax penalties	Information
X1.1	0.824	Valid
X1.2	0.917	Valid
X1.3	0.913	Valid
X1.4	0.900	Valid
X1.5	0.820	Valid

Source: PLS Output, 2024

Based on the table shows the results of the estimation of the outer loading test calculation using PLS for the tax sanction variable indicator. The table shows that Z1 to Z5 which are reflective indicators, have a loading factor > 0.70 which means that all construct indicators are valid. It is concluded that all

indicators are valid for measuring the tax sanction variable construct.

d) Outer model test of taxpayer compliance variable

Table 16 Validity Test of Outer Loading of Taxpayer Compliance Variable

	Tax compliance	Information
X1.1	0.881	Valid
X1.2	0.766	Valid
X1.3	0.838	Valid
X1.4	0.733	Valid
X1.5	0.723	Valid

Source: PLS Output, 2024

Based on the table shows the results of the estimation of the outer loading test

calculation using PLS for the tax sanction variable indicator. The table shows that Y1 to Y5 which are reflective indicators, have a loading factor > 0.70 which means that all construct indicators are valid. It is concluded that all indicators are valid for measuring the construct of the Taxpayer Compliance variable.

2) Discriminant Validity Test

Discriminant validity is related to the principle that different constructs' manifest variables should not correlate highly. The way to test discriminant validity with reflection indicators is by comparing the loading value on the intended construct which must be greater than the loading value with other constructs (Ghozali, 2014).

Table 17 Cross Loading Taxpayer awareness

	Taxpayer awareness	Taxpayer knowledge	Tax penalties	Tax compliance
X1.1	0.801	0.039	0.326	0.319
X1.2	0.790	0.064	0.290	0.223
X1.3	0.915	0.040	0.254	0.148
X1.4	0.916	0.080	0.235	0.129
X1.5	0.909	0.032	0.274	0.181

Sumber : Output PLS, 2024

Cross loading value for the taxpayer awareness indicator (X1.1 to X1.5) has a loading factor for the taxpayer awareness construct that

is higher than the other constructs, so it is said to have a good discriminant validity value (Valid) (Ghozali, 2014).

Table 18 Cross Loading Taxpayer Knowledge

	Taxpayer awareness	Taxpayer knowledge	Tax penalties	Tax compliance
X1.1	0.355	0.907	0.192	0.179
X1.2	0.355	0.893	0.196	0.237
X1.3	0.359	0.920	0.163	0.169
X1.4	0.334	0.901	0.212	0.216
	0.354	0.801	0.159	0.249

Sumber : Output PLS, 2024

It shows that the cross loading value for the taxpayer knowledge indicator (X2.1 to X2.5) has a loading factor for the taxpayer knowledge construct that is higher than the other

constructs, so it is said to have a good discriminant validity value (Valid) (Ghozali, 2014).

Table 19 Cross Loading Tax sanctions

	Taxpayer awareness	Taxpayer knowledge	Tax penalties	Tax compliance
X1.1	0.059	0.334	0.824	0.214
X1.2	0.043	0.273	0.917	0.256
X1.3	0.061	0.435	0.913	0.248
X1.4	0.061	0.385	0.900	0.302
X1.5	0.008	0.482	0.820	0.208

Sumber : Output PLS, 2024

Based on the table above, it shows that the cross loading value for the tax sanction indicator (Z1 to Z5) has a loading factor for the Tax Sanction construct that is higher than the

other constructs, so it is said to have a good discriminant validity value (Valid) (Ghozali, 2014).

Table 20 Cross Loading Taxpayer Compliance

	Taxpayer awareness	Taxpayer knowledge	Tax penalties	Tax compliance
X1.1	0.288	0.387	0.122	0.881
X1.2	0.277	0.325	0.297	0.766
X1.3	0.185	0.323	0.200	0.838
X1.4	0.248	0.441	0.193	0.733
X1.5	0.370	0.417	0.299	0.723

Sumber : Output PLS, 2024

Based on the table above, it shows that the cross loading value for the taxpayer compliance indicator (Y1 to Y5) has a loading factor for the taxpayer compliance construct that is higher than the other constructs, so it is said to have a good discriminant validity value (Valid) (Ghozali, 2014).

3) Composite Reliability Test or Reliability Test

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. A measuring instrument or instrument in the form of a questionnaire is said to be able to provide stable or constant measurement results, if the measuring instrument is reliable. Therefore, a reliability test needs to be carried out. A questionnaire is

said to be reliable if a person's answer to the question is consistent or stable over time. The reliability test is carried out using the Internal consistency method. The reliability of the research instrument in this study was tested using composite reliability and the Cronbach's Alpha coefficient. A construct is said to be reliable if the composite reliability and Cronbach's alpha values are above 0.70 (Nunnaly, 1996 in Ghozali, 2014). In addition, AVE measurements can be used to measure the reliability of the component score of latent variables and the results are more conservative compared to composite reliability. It is recommended that the AVE value should be greater than 0.50 (Fornell and Larcker, 1981 in Ghozali, 2014).

Table 21 Results of Cronbach's Alpha, Composite Reliability and AVE Tests

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Taxpayer awareness	0.918	0.950	0.938	0.754
Taxpayer knowledge	0.931	0.950	0.948	0.784
Tax penalties	0.924	0.929	0.943	0.767
Tax compliance	0.849	0.867	0.892	0.625
Taxpayer awareness*tax sanctions > Taxpayer compliance	1,000	1,000	1,000	1,000
Taxpayer knowledge*tax sanctions > Taxpayer compliance	1,000	1,000	1,000	1,000

Source: PLS Output, 2023

The test results based on the Table show that the composite reliability and Cronbach alpha results show satisfactory values, namely the value of each variable is above the minimum value of 0.70. The AVE value produced by all constructs above is > 0.50. This shows the consistency and stability of the instruments used are high. In other words, all constructs, namely the variables of taxpayer awareness, taxpayer knowledge, tax sanctions and taxpayer compliance have become fit measuring instruments, and all questions used to measure each construct have good reliability.

and substantive theory) describes the relationship between latent variables based on substantive theory. The structural model is evaluated using R-square for the dependent latent variable. In assessing the model with PLS, it begins by looking at the R-square for each dependent latent variable. The interpretation is the same as the interpretation in regression. Changes in the R-square value can be used to assess the influence of certain independent latent variables on the dependent latent variable whether it has a substantive influence (Ghozali, 2011).

g. Structural Model or Inner Model Test
 Inner model (inner relation, structural model

1) Test Coefficient of Determination (R Square)

Table 22 R-square of Variable Constructs

	R-square	Adjusted R-square
Taxpayer Compliance	0.244	0.204

Source: PLS Output, 2023

From the table above, it can be seen that the R Square value for the taxpayer compliance variable is 0.244, which means that it is included in the moderate category . The Adjusted R square value for taxpayer compliance of 0.204 or 20.4% shows that the taxpayer compliance variable can be explained by taxpayer awareness, taxpayer knowledge and tax sanctions as moderating variables of 20.4% while the remaining 79.6% can be explained by

other variables not included in this study.

2) Hypothesis Test Results

The hypothesis testing is carried out by testing the structural model (inner model) by looking at the path coefficients that show the parameter coefficients and the significance value of the t statistic. The significance of the estimated parameters can provide information about the relationship between the research variables. The limit for rejecting and accepting

the hypothesis proposed above is sig P Values <0.05. The table below presents the estimated

output for testing the structural model.

1) Direct Effect Testing

Table 23 Hypothesis Testing based on Path Coefficient

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistic (O/STDEV)	P values
Taxpayer awareness -> Taxpayer compliance	0.208	0.221	0.096	2.160	0.031
Taxpayer Compliance -> Taxpayer Compliance	0.316	0.312	0.111	2,860	0.004

Source: PLS Output, 2023

Based on the inner weight value consisting of taxpayer awareness (X1) and taxpayer knowledge, its partial influence on taxpayer compliance (Y) can be known.

a) First Hypothesis Testing (H₁)

first hypothesis states that taxpayer awareness has a positive and significant effect on taxpayer compliance. The table shows that the variable of taxpayer awareness has a significant level of 0.031, which is smaller than 0.05 and t statistic > 1.96 (2.160 > 1.96). The parameter coefficient value of +0.208 indicates that the influence given is positive on the dependent variable. This means that H₁ rejected so it can be said that taxpayer awareness has a positive and significant effect on taxpayer compliance . The higher the taxpayer awareness, the higher the level of compliance.

b) Testing the Second Hypothesis (H₂)

The second hypothesis states that taxpayer knowledge has a positive and significant effect on taxpayer compliance. The table shows that the variable of taxpayer knowledge has a significant level of 0.004 which is smaller than 0.05 and t statistic > 1.96 (2.860 > 1.96). The parameter coefficient value of +0.316 indicates that the influence given is positive on the dependent variable. This means that H₂ is accepted so that it can be said that taxpayer knowledge has a positive and significant effect on taxpayer compliance . The higher the taxpayer knowledge, the higher the level of compliance will be.

2) Moderation Effect Testing

Table 24 Hypothesis Testing based on Moderation Effect

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistic (O/STDEV)	P values
Taxpayer awareness* tax sanctions -> Taxpayer Compliance	0.232	0.219	0.098	2,360	0.018
knowledge *tax sanctions -> Taxpayer Compliance	-0.077	-0.077	0.091	0.839	0.401

Source: PLS Output, 2023

a) Third Hypothesis Testing (H₃)

Third hypothesis states that taxpayer awareness has a positive and significant effect on taxpayer compliance. reinforced tax

sanctions. The table shows that the taxpayer awareness variable has a significant level of 0.018, which is smaller than 0.005 and the t statistic value is > 1.96 (2,360 > 1.96). The

parameter coefficient value of +0.232 indicates that the influence given is positive on the dependent variable. This means that H₄ accepted so that it can be said that taxpayer awareness has a positive and significant effect on taxpayer compliance. reinforced tax sanctions. Increasing taxpayer awareness then taxpayer compliance will be further enhanced and strengthened tax sanctions. This indicates that the standard variable of tax sanctions is a moderating variable between taxpayer awareness and taxpayer compliance.

b) Fourth Hypothesis Testing (H₄)

The fourth hypothesis states that taxpayer knowledge has no effect on taxpayer compliance moderated by tax sanctions. The table shows that the variable of taxpayer knowledge has a significant level of 0.401 which is greater than 0.005 and the t statistic value > 1.96 (0.839 < 1.96). The parameter coefficient value of -0.077 indicates that the influence given is not significant on the dependent variable. This means that H₄ is rejected.

4.2 Discussion

a. The Influence of Taxpayer Awareness on Taxpayer Compliance

Based on the results of the research and hypothesis testing above, it can be explained that taxpayer awareness has a positive and significant effect on taxpayer compliance, where the higher the awareness of taxpayers, the higher their level of compliance will be. This is because there is a relationship between awareness and individual attitudes and behavior. When taxpayers have a good level of awareness, they will have a clearer understanding of their tax obligations, including the types of taxes to be paid, how to calculate them, and the payment deadlines.

Tax awareness is a state of knowing or understanding about taxes. According to Jatmiko (2006) taxpayer awareness can be interpreted as the level of awareness of individuals or companies regarding their obligation to pay taxes. Taxpayer awareness includes the understanding and belief that

paying taxes is an obligation that must be fulfilled to support development and public services.

Taxpayers registered at KPP Pratama Serpong understand that paying taxes is a responsibility that must be fulfilled so that taxpayer awareness at KPP Pratama Serpong can reflect individual morals and ethics in paying taxes. Individuals who have high awareness will feel that paying taxes is a moral obligation that must be fulfilled to support national development and community welfare. Tax awareness can also encourage taxpayers to comply with paying taxes in order to avoid legal sanctions that can be imposed if they violate tax regulations.

Then Taxpayers who are tax conscious tend to feel responsible towards the country and society, so they are more committed to complying in paying taxes in order to support sustainable development. Thus, the taxpayer awareness possessed by WP at KPP Pratama Serpong is very important in forming attitudes and behaviors that are compliant in paying taxes. Then KPP Pratama Serpong can provide efforts to increase tax awareness through education, socialization, and outreach campaigns will have a positive impact on increasing tax compliance in the community.

The results of this study are related to the theory of compliance. The theory of compliance explains that compliance is defined as something that is based on the expectation of a reward and an effort to avoid punishment. Based on the results of the study for several taxpayers registered at the Serpong Pratama Tax Office, the factors of expectation of reward and punishment remain important motivators in determining their level of compliance with tax regulations. If they feel that there are positive rewards or incentives provided by the government for taxpayers who comply, such as ease of administration, self-esteem, good reputation, or other social benefits, then they are more likely to comply in paying taxes.

The dominant indicator in this study is the statement that states that I realize that the public facilities that I enjoy are benefits felt from

taxes. Therefore, awareness of the benefits obtained from taxes can also increase the concern and sense of solidarity of taxpayers towards the wider community. They realize that their tax contributions also support various welfare and development programs that indirectly also provide benefits to society as a whole.

The results of this study are in line with research conducted by Ariska, AC (2024) which states that taxpayer awareness has an effect on motor vehicle taxpayer compliance in Bengkalis Regency. And in line with research conducted by Wulandari, R. (2023) which states that taxpayer awareness and service quality have a real and positive effect on taxpayer compliance.

b. The Influence of Taxpayer Knowledge on Taxpayer Compliance

Based on the results of the research and hypothesis testing above, it can be explained that taxpayer knowledge has a positive and significant effect on taxpayer compliance, where the better the level of knowledge possessed by taxpayers, the greater the compliance in fulfilling tax obligations. This can happen because good knowledge of the tax system, including the types of taxes that must be paid, the amount of tax that should be paid, and reporting and payment procedures, helps taxpayers clearly understand their obligations. When taxpayers understand what is expected of them, they tend to be more compliant with tax regulations.

According to the Adam Smith Institute (2017), taxpayer knowledge also includes an understanding of the tax system as a whole, including an understanding of how taxes are used to fund public services and infrastructure development. Taxpayer knowledge is often defined as the level of understanding of an individual or company about their obligations to pay taxes, including the types and amounts of taxes to be paid and the procedures for reporting and paying taxes.

Knowledge of the benefits of tax compliance for society and the country can also motivate taxpayers to comply with their

obligations. These benefits can include the provision of better public services, improved infrastructure, and other public facilities funded through taxes. For taxpayers registered with the Serpong Pratama Tax Office, good knowledge of the tax system can also help them to assess whether the system is fair or not. Taxpayers who feel that the tax system is fair, with all parties fulfilling their obligations according to their respective abilities, will be more motivated to contribute.

Therefore, transparent information and easy access to tax regulations and administrative procedures can also help improve taxpayer knowledge. The easier it is for taxpayers to understand what is expected of them and how to do it correctly, the more likely they are to comply with tax regulations. By improving taxpayer knowledge, the government can create a fairer, more transparent and sustainable tax environment.

The results of the study relate to the theory of compliance. This theory suggests that tax compliance is influenced by the perception of individuals or companies about the benefits of complying with or violating tax rules. Therefore, the knowledge possessed by taxpayers at KPP Pratama Serpong will affect the perception of individuals or companies about the advantages and disadvantages of complying with or violating tax rules. If they have good knowledge of the legal consequences of non-compliance (eg fines and sanctions), they tend to better calculate the benefits of complying with tax rules. Thus, good taxpayer knowledge can increase their compliance because they are more likely to avoid the risks and negative consequences of violations.

The dominant indicator in this study is the statement stating that I know about PTKP and PKP. For individual taxpayers registered at KPP Pratama Serpong Knowledge of PTKP and PKP helps them understand the types of income that are taxable and income that are not taxable. This allows them to correctly calculate the taxes they must pay in accordance with applicable tax regulations. With a good understanding of this, they tend to comply with tax obligations more

accurately and on time.

The results of this study are in line with the research conducted by M., Su'un, M., & Arsyad, M. (2023)⁶ which states that tax sanctions have been proven to have a significant positive effect on the level of compliance of Motor Vehicle Tax taxpayers registered at the Bau-Bau Samsat UPTB. Then in line with the research conducted by Yanti, LD, & Wijaya, VS (2023).

c. The Influence of Taxpayer Awareness on Taxpayer Compliance in Tax Sanction Moderation

The results of the hypothesis test show that tax sanctions strengthen the relationship between taxpayer awareness and taxpayer compliance. Where the higher the level of tax sanctions can provide awareness to taxpayers so that the level of compliance will increase. This means that tax sanctions provide negative incentives for taxpayers who do not comply with tax regulations. When taxpayers realize that the consequences of tax violations can mean significant fines or penalties, they tend to pay more attention to their compliance.

According to Prof. Joel Slemrod (tax economist from the University of Michigan): Tax sanctions are "costs imposed on tax violators to reduce the benefits of non-compliant behavior or ensure greater compliance in the future. In general, tax sanctions are seen as an instrument used by governments to enforce tax compliance by providing negative incentives for taxpayers who do not comply with tax regulations. The goal is to increase compliance and reduce tax violations in order to support fair and efficient tax revenue collection.

By encouraging compliance, tax sanctions can support the tax system as a whole. More stable and fairly obtained tax revenues can strengthen the foundation of state finances and support sustainable economic development. The presence of tax sanctions also encourages strengthening the monitoring and enforcement

system against tax violations. This can provide assurance to compliant taxpayers that they are competing in a fair environment.

The results of this study are related to the theory of compliance. This theory of compliance can be a benchmark in the field of taxation. This benchmark can be used especially in terms of tax reporting and receipt. Clear and consistent tax sanctions can serve as an effective deterrent to tax violations. In this case, awareness of the existence of sanctions can strengthen taxpayer compliance, because they avoid the negative risks of tax violations.

The dominant indicator in this study is the statement of criminal sanctions imposed on violators of tax rules is very light. Taxpayers at KPP Pratama Serpong feel that if the consequences of tax violations are not serious, they may be less motivated to comply with their obligations properly. This can reduce their awareness of the importance of tax compliance.

The results of this study are in line with research conducted by Faidzin, AN (2024). The results of the study show that taxpayer awareness has an effect on taxpayer compliance and is moderated by tax sanctions.

d. The Influence of Taxpayer Knowledge on Taxpayer Compliance in Tax Sanction Moderation

The results of the hypothesis test show that tax sanctions cannot strengthen the relationship between taxpayer knowledge and increasing taxpayer compliance. Where even though there are tax sanctions, taxpayers have knowledge of the importance of fulfilling tax obligations, then the level of compliance will still increase even though they are not given sanctions. This means that taxpayers who have adequate knowledge of tax regulations will naturally comply without requiring encouragement from sanctions. In this case, knowledge of tax obligations is believed to be sufficient to motivate taxpayers to comply with the rules by themselves.

⁶ M., Su'un, M., & Arsyad, M. (2023). The Influence of Understanding, Awareness, and Tax Sanctions on Motor Vehicle Taxpayer Compliance: (Case Study of

Motor Vehicle Taxpayers Registered at UPTB Samsat Bau-Bau). *Center of Economic Students Journal*, 6 (4), 366-375.

Tax sanctions are a guarantee that the provisions of tax laws (tax norms) will be followed, obeyed and complied with. Or in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Mardiasmo, 2016:62). Tax sanctions can also be interpreted as consequences or fines imposed by tax authorities on taxpayers who violate their obligations in paying, reporting, or complying with applicable tax regulations.

In the results of this study, tax sanctions are considered not to provide a significant contribution to strengthening compliance because taxpayers who are aware and understand tax regulations tend to already comply with the rules well. In this context, sanctions may be considered excessive or unnecessary measures if taxpayers voluntarily comply with taxation. For taxpayers registered at KPP Pratama Serpong, for them, some more effective ways to improve compliance are through education and counseling for them to improve their understanding of tax regulations. In this way, it is hoped that taxpayers can comply with the rules because of their deeper understanding, not because of the threat of sanctions.

The results of this study are related to the theory of compliance where if taxpayers have a high commitment to the values of compliance and consider it important to comply with tax regulations, they tend to comply without being pressured by the threat of sanctions. Factors such as social or moral norms, perceptions of tax fairness, and personal views of responsibility can be stronger motivations than sanctions.

5. Conclusion

5.1 Conclusion

Based on the research results and discussions presented above, the following conclusions can be drawn:

1. **Taxpayer awareness** has a positive and significant effect on taxpayer compliance. The higher the level of taxpayer awareness, the greater the likelihood of fulfilling tax obligations.

2. **Taxpayer knowledge** also has a positive and significant effect on compliance. Better understanding and knowledge about taxation contribute to increased voluntary compliance.
3. **Tax sanctions** significantly moderate the relationship between awareness and compliance. Stricter sanctions can reinforce taxpayer awareness, thereby improving compliance levels.
4. However, **tax sanctions do not moderate** the relationship between knowledge and compliance. Even without the pressure of sanctions, knowledgeable taxpayers are more likely to comply voluntarily due to their understanding of the importance of fulfilling tax obligations.

5.2 Suggestion

Based on the conclusions above, the following suggestions are proposed:

1. **Enhancing taxpayer awareness** should be prioritized by the tax authorities through continuous education, outreach programs, and public campaigns. Strong collaboration between taxpayers and the tax office is essential to build a fair and sustainable taxation system.
2. **Improving taxpayer knowledge** is crucial. Efforts such as training, seminars, and accessible tax information services should be intensified to equip taxpayers with accurate and practical knowledge about their obligations.
3. **Policy formulation regarding tax sanctions** should consider the differing effects on awareness and knowledge. While sanctions can be effective in raising awareness, they may be less effective for those who are already knowledgeable. Therefore, sanctions should be applied strategically alongside educational approaches to encourage voluntary compliance.
4. **Future research** is encouraged to further explore the role of psychological, cultural, and socioeconomic factors in shaping taxpayer behavior, to support the

development of more effective, evidence-based tax compliance strategies.

SEBAGAI VARIABEL MODERATING (Studi Empiris Wajib Pajak Orang Pribadi yang terdaftar tahun 2022 di KPP Pratama Tulungagung).

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