

## Determinants Affecting Taxpayer Compliance

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**Abstract:** This research is entitled "Determinants Affecting Taxpayer Compliance" (taxpayer survey KPP Pratama Jambi Telanaipura). This study aims to reveal that fiscus services, taxpayer awareness and tax sanctions affect taxpayer compliance. This research was conducted on taxpayers registered at Tax Office Pratama Jambi Telanaipura. The data source is primary data obtained from distributing questionnaires. Sampling using the Cohen perspective, there were 130 respondents in this study. Data analysis methods using the structural equation modelling (SEM) model with the partial least squares (PLS) approach to the research results of fiscus services show that taxpayer awareness has a significant positive effect on taxpayer compliance at KPP Pratama Jambi Telanaipura. In contrast, tax sanctions do not impact taxpayer compliance at the KPP Pratama Jambi Telanaipura.

**Keywords:** Fiscus Services; Taxpayers Awareness; Tax Sanctions; Taxpayer Compliance.

**Abstrak:** Penelitian ini berjudul Determinan yang mempengaruhi Kepatuhan Wajib Pajak (survei pada wajib pajak KPP Pratama Jambi Telanaipura). Tujuan dari penelitian ini adalah untuk mengungkapkan bahwa kualitas pelayanan Fiskus, kesadaran wajib pajak dan sanksi perpajakan berpengaruh terhadap kepatuhan wajib pajak. Penelitian ini dilakukan kepada Wajib Pajak Orang Pribadi yang Tercatat di Kantor Pelayanan Pajak Pratama Jambi Telanaipura. Sumber data adalah data primer yang di peroleh dari penyebaran kuesioner. Pengambilan sampel dengan menggunakan pendekatan Cohen dengan partisipan dalam penelitian ini berjumlah 130 responden. Metode analisis data dengan Model *Structural Equation Modeling* (SEM) dengan pendekatan *Partial Least Square* (PLS). Hasil penelitian menunjukkan bahwa Pelayanan fiscus, Kesadaran Wajib Pajak berpengaruh positif signifikan terhadap Kepatuhan wajib Pajak di KPP Pratama Jambi Telanaipura sementara itu Sanksi Perpajakan tidak berpengaruh terhadap Kepatuhan wajib Pajak di KPP Pratama Jambi Telanaipura.

**Kata Kunci:** Pelayanan Fiskus; Kesadaran Wajib Pajak; Sanksi Perpajakan; Kepatuhan Wajib Pajak.

## INTRODUCTION

Data from the Ministry of Finance shows that Indonesia's state tax revenue has fluctuated and has never reached its target in the last four years. In 2016, the realization of Indonesian taxation was only 83.480 per cent. In 2017, it rose to 91.230 per cent. In 2018, it grew to 93.860 per cent. In 2019, it fell again to 84.400 per cent; in 2020, it rose to 89.250 per cent. Taxation is one of the most significant revenue contributors to national income (Mansur et al., 2023). One of the state revenues in driving the wheels of the economy is still very dependent on revenue from the tax sector. Various efforts to increase tax revenues in Indonesia need to be massively strengthened and intensified. Especially the most important is regarding taxpayer compliance. The attachments shown in the form of tables and figures below are related to the recapitulation of tax revenues in one of the provinces in Indonesia, namely Jambi Province, which shows a decrease in the realization of the planned targets.



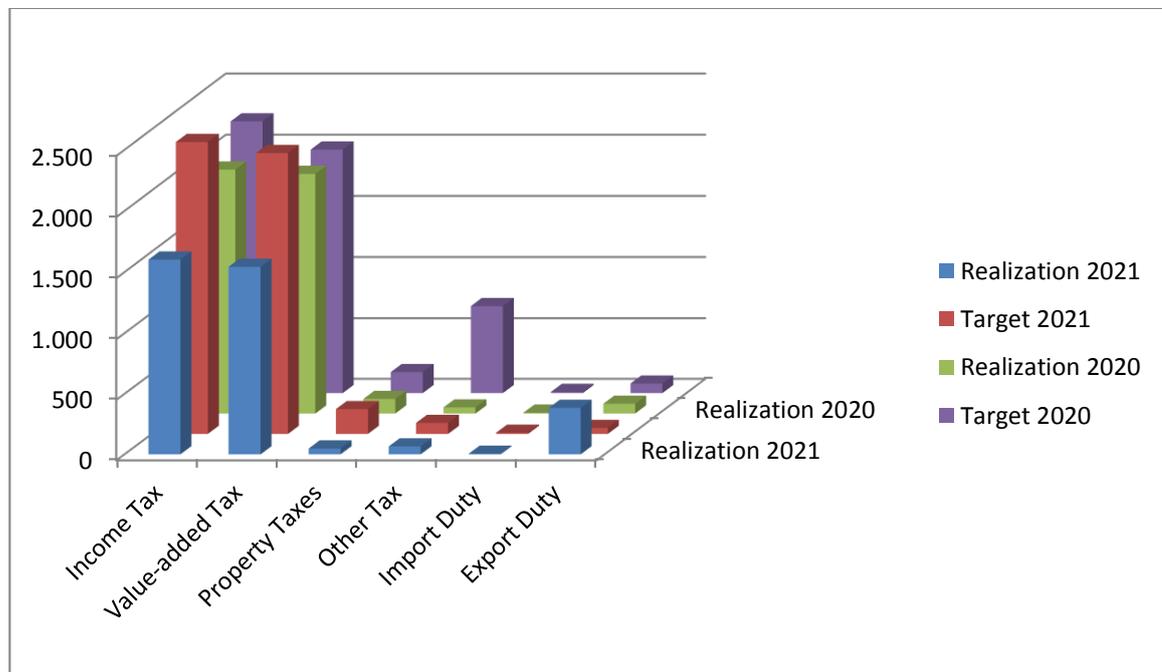
Based on the table below, there are six classifications of tax sources. However, only one experienced an increase in realization above the planned target.

**Table 1.** Recapitulation of 2021 and 2020 Tax Revenues in Jambi Province (in Billion Rupiah)

| Tax Type        | 2021      |             | 2020      |             | Growth (Per cent) |
|-----------------|-----------|-------------|-----------|-------------|-------------------|
|                 | Target    | Realization | Target    | Realization |                   |
| Income Tax      | 2,395.700 | 1,602.620   | 2,227.780 | 2,001.270   | -19.920           |
| Value-added Tax | 2,305.910 | 1,543.100   | 1,996.520 | 1,966.760   | -21.540           |
| Property Tax    | 205.900   | 48.190      | 174.100   | 120.020     | -59.850           |
| Other Tax       | 91.450    | 65.950      | 716.810   | 50.090      | -31.660           |
| Import Duty     | 10.170    | 5.410       | 10.970    | 7.850       | -31.030           |
| Export Duty     | 49.460    | 384.630     | 79.550    | 81.290      | 373.140           |
| Total           | 5,058.580 | 3,649.900   | 5,205.720 | 4,227.290   | -13.660           |

Source: Ministry of Finance Directorate General of Treasury

As shown in Table 1, Income tax (PPh) and Value Added Tax (VAT), portions are the main tax revenues. However, in the 2021 period, the achievements of these two sectors have decreased from the previous year (Tim, Supendi, 2021).



**Figure 1.** Comparison of Realization and Target of Tax Revenue for 2020 and 2021 in Jambi Province

Source: Ministry of Finance Directorate General of Treasury

Jambi City is one of the cities in Jambi Province that needs to improve its taxpayer compliance because it has many potential tax revenue sources in the trade and service

sectors. Thus, efforts are required to increase taxpayer compliance in paying taxes voluntarily so that national development can run smoothly (Dewi and Merkusiwati, 2018).

Providing good service to taxpayers is very important and is one of the efforts to increase taxpayer compliance. Improving the quality and quantity of good service is expected to increase taxpayer compliance. Still, taxpayers are dissatisfied with the services provided by the tax apparatus, which leads to a non-compliant attitude toward their tax obligations (Esther, Nangoi, and Alexander, 2017). Research by (Augustine et al., 2020) states that the quality of tax services significantly affects taxpayer compliance. However, the study by (Esther et al., 2017) obtained research results that said the quality of tax authorities did not significantly affect taxpayer compliance.

Taxpayer awareness is another factor that influences taxpayer compliance. Public awareness of paying taxes has yet to reach the expected level. This is because people need clarification about what and how to tax. Another reason is the difficulty in calculating and reporting tax obligations (Esther et al., 2017). (Asrinanda and Diantimala, 2018) state that knowledge, self-assessment, and tax awareness significantly affect taxpayer compliance, both simultaneously and partially. However, the research results of (Karnedi and Amir, 2019) and (Lydiana, 2018) state that awareness of paying taxes has no significant effect on taxpayer compliance.

Tax sanctions will be received by taxpayers who do not comply with taxation. They will be subject to administrative and criminal sanctions. Several studies have proven the positive effect of tax sanctions on tax compliance (Darma et al., 2019; Anam et al., 2016; Ismail and Akmila, 2017; Syaiful, 2016). However, (Wahyudi, 2019); (Triandani and Apollo, 2020) state that tax sanctions do not affect tax compliance.

Researchers are interested in knowing more in-depth about the problem of taxpayer compliance. This research takes the title "Determinants Affecting Taxpayer Compliance Survey" on the Jambi Primary Tax Service Office (KPP) Service. The problems in this research are: **First**, does fiscus service affect individual taxpayer compliance at KPP Pratama Jambi Telanaipura? **Second**, does taxpayer awareness affect individual taxpayer compliance at KPP Pratama Jambi Telanaipura? **Third**, does tax sanction affect individual taxpayer compliance at KPP Pratama Jambi Telanaipura?

This study examined the effect of fiscus service, taxpayer awareness, and tax sanctions on individual taxpayer compliance surveys at KPP Pratama Jambi Telanaipura. The expected findings from this study are to obtain information on how the influence of fiscus services, taxpayer awareness, and tax sanctions affect individual taxpayer compliance at KPP Pratama Jambi Telanaipura.

The results of this study are expected to provide input for the tax office regarding factors that can affect taxpayer compliance and for the government as a consideration in making laws.

## **THEORETICAL REVIEW**

**Theory of Planned Behavior (TPB).** One of the theories of examining taxpayer compliance is the Theory of Planned Behavior (TPB). This theory was first introduced by Ajzen in 1991. The theory of Planned Behavior or TPB states that behaviour is driven by intention, which is determined by three elements: attitudes toward behaviour, subjective norms and behavioural control. Benk and the research team refer to the Theory of Planned Behavior or TPB Theory in the context of taxpayer compliance into three components:

attitudes of justice, normative expectations, and legal sanctions. (Taing et al., 2020) explain that tax awareness and taxpayer compliance support increasing tax revenue. Indicators of taxpayer compliance are the timeliness aspect, the income aspect or the income of the Taxpayer, the law enforcement aspect, the payment aspect and the bookkeeping obligation aspect.

Several research findings from (Fitria and Supriyono, 2019; Sulistiyani and Harwika, 2016) state that behavioural intentions exist due to the following three conditions: First, Behavioral Beliefs, namely a belief from everyone regarding the impact of the behaviour. Second, Normative Belief is defined as a belief related to the normative expectations of other individuals and then has a high motivation to fulfil these normative expectations. Third, Control Belief is a belief associated with the presence of something that can inhibit or support an action to be displayed. How will the perception (perceived power) be regarding the magnitude of something that inhibits or supports the action? According to research from (Ghouri et al., 2016), this theory's concept is present in studying human behaviour, especially those related to one's interests, providing a framework for studying individual attitudes and behaviour and predicting its types and individual behaviour and interests.

**Taxpayer Compliance.** In terms of tax revenues, the increase was made through various policy breakthroughs, including the tax amnesty policy, which was successfully implemented in stages one and two in 2016. This policy is expected to strengthen the foundation for expanding the tax base and, at the same time, increase taxpayer compliance in the future. So far, determining tax targets in the APBN has always used macro assumptions. Macroeconomic indicators such as economic growth rates and inflation are essential in formulating tax targets. Supposedly, the tax target is calculated from a micro approach, such as the number of registered taxpayers, the number of taxpayers, and taxpayer compliance. This formula will produce a routine tax base. Then, tax potential is added, which will become the basis for additional new taxes, such as potential sectors and disbursement of tax receivables. A combination of the previous year's regular tax base and possible taxes would be a more appropriate tax target ([www.pajak.go.id](http://www.pajak.go.id)).

Every year a tax base emerges, which will continue to grow in line with the performance of the Directorate General of Taxes in extensification and supervision activities. For example, corporate taxpayers or entrepreneurs participating in the tax amnesty program will automatically become the new tax base because participating in the tax amnesty means that the Taxpayer indirectly admits a mistake in calculating his financial capability. They will either become new taxpayers or pay more taxes the following year. Thus, the tax base will become more expansive in quantity and quality.

Taxpayer compliance includes compliance with the recording or recording of business transactions, compliance with reporting business activities by applicable regulations, and compliance with all other tax regulations (Mansur et al., 2023). Among the three types of compliance, the easiest to observe is compliance with reporting business activities. All taxpayers must submit reports on their business activities every month or every year in the form of submitting notification letters (SPT) in each period or yearly.

Tax compliance is respectful behaviour and submissive in implementing applicable tax regulations. Taxpayer compliance is the fulfilment of tax obligations carried out by individuals in paying taxes to contribute to the country's development. (Heliani, 2022). (Rahayu, 2017) states that taxpayer compliance is a condition in which taxpayers comply in carrying out their tax obligations according to the tax law. Compliant taxpayers are



taxpayers who meet the following criteria: they are on time in submitting their tax return (SPT), have never been in arrears of taxes, and have never received a penalty for a tax violation.

Taxpayer compliance is the awareness of taxpayers to fulfil their tax obligations by applicable regulations without the need to conduct inspections, careful investigations, warnings or threats and the application of legal and administrative sanctions. Taxpayer compliance is essential to increase state revenue from the tax sector (Garcia et al., 2020). This attitude is necessary because it is a condition where a taxpayer must submit and comply with tax obligations and rights (Indrawan et al., 2018). Compliance with fulfilling tax obligations is an action that taxpayers must take in fulfilling their commitments based on tax regulations and applicable tax laws (Lazuardini et al., 2018).

Taxpayer compliance, in theory, is divided into two parts: Formal and Material (Lazuardini et al., 2018). These differences are described as follows; First, formal compliance is taxpayers' compliance in carrying out their tax obligations based on the applicable Tax Law. While the second is material compliance, a condition in which the provisions originating from the Tax Law are fulfilled and related to the content and spirit that every Taxpayer must implement.

Taxpayer compliance can be implemented and improved when taxpayers understand the related tax laws and regulations and know the general provisions of taxation. In addition, taxpayer compliance will also increase when taxpayers know about administrative sanctions imposed by taxpayers who do not carry out their tax obligations (Mansur et al., 2023).

**Fiscus Service.** One of the concrete manifestations of community participation in Nation-building is paying taxes. The success of tax revenue lies in the role of Fiscus services. Service is the way to help organize or prepare something that needs to be needed, while the fiscus service is a tax officer. Fiscus services can be interpreted as how the tax officer helps organize or prepare everything a person needs as a taxpayer (Tanilasari and Gunarso, 2017). Fiscus must provide exemplary service to gain the trust of taxpayers. According to (Siglé et al., 2018), one of the focus efforts to realize this trust is to provide the best quality of service to find customer relationships between taxpayers and tax officers. Taxpayers want the best service from the tax authorities so that the interaction between taxpayers and tax collectors can run well. In line with the previous statement, good fiscus service will give convenience to taxpayers. Fiscus services must foster taxpayers, issue overpaid tax assessments, keep taxpayer data secret, and make decisions.

According to (Rahayu, 2017), maximum fiscus services can intensify state revenues. Services with good quality and quantity and by the wishes of taxpayers are expected to create satisfaction for taxpayers as service users so that taxpayer compliance can increase. Some indicators of quality in tax-authorities services are good quality tax services, speed of service processing, conformity with procedures, the ability of tax authorities to help improve taxpayer understanding of tax rights and obligations, and responsiveness to problems or complaints from taxpayers (Suryanti and Sari, 2018). Whether or not the services provided by Fiscus to taxpayers are one of the factors that influence tax compliance

Fiscus is expected to have competence in the sense of having expertise (knowledge) and experience in tax policy, tax administration and tax laws. In addition, Fiscus must also have high motivation as a public servant. Effective and efficient Fiskus services are, of course, highly expected in the tax process. Thus, the plan or target of tax revenue that has been determined can be achieved optimally. Optimization and outreach need to be done so



that people understand the importance of paying taxes. Thus, it can expedite the process of tax revenue and minimize problems or obstacles in tax collection.

A quality Fiscus is a Fiscus that can provide good service, is reliable, guarantees competence, is responsive and caring, and is accompanied by a sympathetic Fiscus appearance supported by communication media equipment ([www.pajak.com](http://www.pajak.com)). Qualified Taxpayers are Taxpayers who are experts in their fields, are knowledgeable in taxation, are experienced, and have the motive to serve taxpayers well. This is because the better the Taxpayer's service, the Taxpayer will also have a good attitude towards the taxation process; conversely, if the Taxpayer's service is considered not good, then the Taxpayer is reluctant to pay taxes.

The objectives of the Directorate General of Taxes or Direktorat Jenderal Pajak (DJP) are to provide excellent service, namely high quality, competency-based Fiscal services, and the vision of becoming a government institution that organizes a modern tax administration system that is effective, efficient and trusted by the public with high integrity and professionalism, with the mission of gathering state tax revenue based on the Tax Law which is capable of realizing self-sufficiency in financing the State Revenue and Expenditure Budget (APBN) through an effective and efficient tax administration system ([www.pajak.go.id](http://www.pajak.go.id)). Taxpayers can recognize taxes from the services provided by Fiscus, who are professional, qualified, and competent in their fields. Taxpayers who have the mentality of being ready to serve taxpayers as well as possible and provide adequate facilities so that taxpayers feel satisfied in carrying out their tax obligations voluntarily, that by reporting the SPT and disclosing the correct amount of reported income is in line with the implementation of self-assessment, it is expected that the taxpayer Taxes can achieve a level of voluntary tax compliance.

**Taxpayer Awareness.** Increasing the amount of tax revenue is a complex matter for the government as the authority to collect taxes is based on legal legitimacy. However, in this case, the government needs to have the psychological legitimacy to force taxpayers to pay obligations tax. So we need another approach to improve tax compliance. One way is through awareness. Awareness is a state of understanding or knowing.

Meanwhile, the awareness of the Taxpayer is a situation in which the Taxpayer understands or knows their tax rights and obligations (Fitria, 2017). The emotional aspect is also essential for increasing tax compliance (Enachescu et al., 2019). From these findings, taxpayer awareness is a condition in which taxpayers know, understand and implement tax provisions correctly and voluntarily. In other words, the higher the taxpayer awareness, the better the understanding and implementation of tax obligations. To increase compliance with tax obligations.

The Directorate General of Taxes will always try to build awareness and concern as well as voluntary taxpayers because this activity is very significantly correlated with achieving the tax revenue target. However, support from all levels of society is needed. Even the Director General of Taxes stated that the DGT's main challenge was increasing public awareness. Before determining alternative steps to build voluntary awareness and concern for taxpayers, it is necessary to underline our thinking that understanding of paying taxes must come from oneself and be nurtured from childhood.

Several things that need to be paid attention to by the Directorate General of Taxes in building voluntary awareness and concern for taxpayers include: **First**, conducting outreach. As stated by the Director General of Taxes, awareness of paying taxes comes from oneself, so instilling understanding and understanding of taxes can be started from one's



closest family environment, spread to neighbours, and then in specific forums and certain mass organizations through outreach. The high intensity of information the public receives can positively change people's mindset about taxes. Various forms of socialization can be grouped based on delivery method, segmentation and media.

Then the **second** is providing convenience in all matters of fulfilling tax obligations and improving the quality of service to taxpayers. If the service is not correct or unsatisfactory, it will cause reluctance for taxpayers to go to the Tax Service office. Service as the face of DGT must have an image of friendliness, elegance and comfort. Quality services can create a dynamic condition related to products, human services, processes, and the environment that meets or exceed taxpayer expectations. Quality services can satisfy taxpayers and remain within the limits of meeting service standards that can be accounted for and must be carried out consistently and continuously. DGT must continually improve administrative efficiency by implementing a reliable system and administration and utilizing appropriate technology. Computerized-based services are one of the efforts to use appropriate Information Technology to facilitate services for taxpayers.

Then, Improving the image of Good Governance can create a sense of mutual trust between the government and the taxpayer community so that tax payment activities will become a necessity and willingness, not an obligation. Thus a pattern of relations between the state and society is created in fulfilling rights and obligations based on mutual trust and providing knowledge through education, especially education on taxation and law enforcement that is right indiscriminately. Finally, building trust or public trust in taxes ([www.pajak.go.id](http://www.pajak.go.id)).

Taxpayer awareness is an emotional aspect that is considered to be an essential aspect in determining taxpayer compliance. According to (Taing and Chang, 2020), tax awareness is a component of perceived behavioural control in the theory of planned behaviour (TPB). Individuals aware of their tax obligations tend to have a significant intention to demonstrate tax compliance behaviour, even though their trust in the government is relatively small.

**Tax Sanctions.** Sanctions are punitive measures given to someone who does not follow the rules or laws set. Taxpayers not complying with taxation will be subject to administrative and criminal sanctions. Tax sanctions, when viewed from a perspective based on the law, are divided into two parts, namely; First, administrative sanctions—second, criminal sanctions (Lazuardini et al., 2018). Research by (Cahyani and Noviari, 2019) emphasizes tax sanctions as a factor influencing taxpayer compliance to comply with regulations related to taxation.

The emphasis on tax sanctions is reaffirmed by findings (Mardiasmo, 2018), which explicitly emphasize tax sanctions as guarantees based on the provisions of the tax laws that must be obeyed and internalized. Strict tax sanctions are expected to increase taxpayer awareness to comply with and fulfil tax obligations (Lazuardini et al., 2018).

Recent findings also show that the application of tax sanctions can make taxpayers aware of their obligations to report and deposit their payable taxes to the state (Mansur et al., 2023). In addition, the implementation of tax sanctions can also be applied to strengthening the relationship between taxpayers who know and understand tax regulations and the taxpayers' compliance (Mansur et al., 2023).

**The Effect of Fiscuss Services on Taxpayer Compliance.** Taxpayers want the best service from the tax authorities so that the interaction between taxpayers and tax collectors can run well. Some taxpayers need better compliance by not preparing and submitting periodic reports on business activities in a correct, complete and transparent manner, either

monthly or regular or annual reports. What is concerning is that this kind of Taxpayer is the most significant number of all registered taxpayers. The Directorate General of Taxes should pay more serious attention so that this problem can be handled and monitored more closely. Fiscus services must foster taxpayers, issue overpaid tax assessments, keep taxpayer data secret, and make decisions. Fiscus must provide exemplary service to gain the trust of taxpayers.

According to (Siglé et al., 2018), one of Fiscus's efforts to realize this trust is to provide the best service to find customer relationships between taxpayers and tax officers. Fiscus services can be interpreted as how the tax officer helps organize or prepare everything a person needs as a taxpayer (Tanilasari and Gunarso, 2017). Tax authorities who can provide quality services by acting honestly and competitively and helping to overcome all tax problems faced by taxpayers can increase their sense of compliance in paying their taxes (Siahaan and Halimatusyadiah, 2018). Thus, the two parties, namely taxpayers and tax officers or tax officials, must work together because the success of tax revenue lies in the role of tax administration services or fiscus services.

Some of the findings of previous researchers showed differences in results. Among them; (Sania and Yudianto, 2018); (Yunianti et al., 2019); (Wahyudi 2019) and (Silva et al., 2019) prove that tax authorities affect taxpayer compliance. However, research conducted by (Handayani and Laily 2017); (As'ari, 2018) and (Ismail and Akmila, 2017) does not prove the effectiveness of Fiskus service quality on taxpayer compliance. The differences in these findings became the forerunner of researchers formulating hypotheses in this study, namely:

### **H1: Fiscus Services Affect Taxpayer Compliance**

**The Effect of Taxpayer Awareness on Taxpayer Compliance.** Research findings from (Fitria, 2017) outline the criteria for taxpayers to be said to have awareness if they experience the following conditions: First, knowing that there are laws and tax provisions and knowing tax function for state financing. Second, understand that applicable requirements must carry out tax obligations. Third, calculate, pay, and report taxes voluntarily and correctly. Taxpayer awareness of their tax obligations can also decrease when news reports are related to tax officials committing fraud. Then, there is an opportunity to carry out tax evasion and tax avoidance.

The research findings also show a variety of results where the research conducted by (Rorong et al., 2017); (Anam et al., 2016); (Dewi and Merkusiwati, 2018); (Wicaksana and Supadmi, 2017); (Tanilasari and Gunarso, 2017); (Kusumaningrum and Aeni, 2017); (Wahyudi, 2019) states that taxpayer awareness affects tax compliance. Although several other studies, such as (Syaiful, 2016); (Ismail and Akmila, 2017), say that taxpayer awareness does not affect tax compliance. Thus, the authors in this study formulated the second hypothesis as follows:

### **H2: Taxpayer Awareness Affects Taxpayer Compliance.**

**The Effect of Tax Sanctions on Taxpayer Compliance.** Tax sanctions will be received by taxpayers who do not comply with taxation. They will be subject to administrative and criminal sanctions. The emphasis on tax sanctions is reaffirmed by findings (Mardiasmo, 2018), which explicitly emphasize tax sanctions as guarantees based



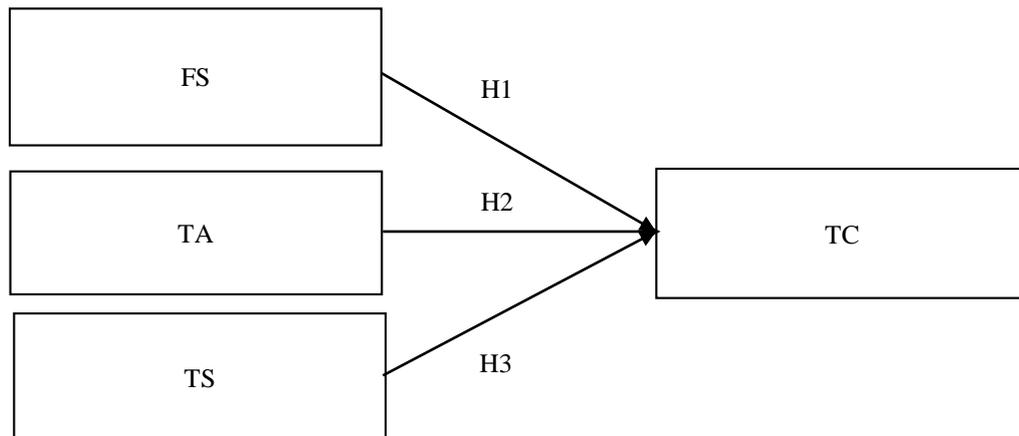
on the provisions of the tax laws that must be obeyed and internalized. Strict tax sanctions are expected to increase taxpayer awareness to comply with and fulfil tax obligations (Lazuardini et al., 2018).

Several studies have proven the positive effect of tax sanctions on tax compliance (Darma et al., 2019; Anam et al., 2016; Ismail and Akmila, 2017; Syaiful, 2016). However, (Wahyudi, 2019); (Triandani and Apollo, 2020) state that tax sanctions do not affect tax compliance. The differences in these findings became the forerunner of researchers formulating hypotheses in this study, namely:

### **H3: Tax Sanctions Affect Taxpayer Compliance.**

The previous research used as a reference source in this article is (Taing and Chang, 2020), titled Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. International Journal of Public Administration, The results of the study explain that tax morale, tax fairness, and tax complexity have a significant effect on tax compliance. In contrast, trust in the government, tax information, and tax awareness do not impact tax compliance. In research conducted by (Triandani and Apollo, 2020) with the research title Effect of the Understanding of Taxation, Tax Sanctions, and Taxpayer Awareness of Taxpayer Compliance (Research on Taxpayers of Individual Entrepreneurs in Tangerang Region), The results of the study show that taxpayer understanding and awareness affect taxpayer compliance, while tax sanctions do not affect taxpayer compliance. In research conducted by (Yunianti et al., 2019) on the title The Influence of Awareness, Moral Obligations, Tax Access, Service Quality, and Tax Sanctions on Taxpayer Compliance in Paying Motor Vehicle Tax, The results the study show that awareness, service quality, and tax sanctions have a positive effect on taxpayer compliance in paying taxes. And research conducted by (Wijayani, 2019) with the title Effect of Service Quality, Tax Sanctions, Tax Compliance Fees, and the Implementation of E-Filing on Taxpayer Reporting Compliance The results of the study show that the higher the level of application of e-filing, the higher the level of quality of tax services, and the firmer and fairer the application of tax sanctions, the higher the level of compliance.

Based on previous research and developing hypotheses in this study, the authors describe the research model and research hypothesis as follows:



**Figure 2** Research Model and Research Hypothesis

**Figure 2** shows it can be explained that this study was used to examine the effect of three variables, namely Fiscus Services (FS), Taxpayer Awareness (TA), and Tax Sanctions (TS) on Taxpayer Compliance (TC).

## METHODS

This type of research is called descriptive quantitative research, which tests research hypotheses by collecting data. This research was conducted on individual taxpayers registered at KPP Pratama Jambi Telanaipura. The type of data in this study is categorized as primary data. Primary data was obtained directly by researchers from first-hand as direct participants (Sekaran and Bougie, 2018; Sekaran and Bougie, 2020). Then, the research participants as respondents in this study were asked for their perceptions of the questions and statements in the questionnaires, which would be distributed in the form of the variables used in this study. In addition, this study also uses research data sources from primary data sources. Primary data sources were obtained from respondents who answered questions and statements in research questionnaires that had been distributed. Then, in terms of research data collection, this study collected data using a survey method in the form of a questionnaire.

The questionnaires in this study were distributed using techniques that were handed over directly to research participants or what are known as hand delivery systems. The questionnaire distribution technique aims to create a strong emotional bond with research participants (Mansur et al., 2023). This bond will minimize the low response rate (Hernando, 2020; Hernando, 2021).

The data for this study were collected using a questionnaire with a scale of 1 to 5 from taxpayers at KPP Pratama Jambi Telanaipura. The total number of individual taxpayers for KPP Pratama Jambi Telanaipura is 214,639. The sample size uses a sampling technique with the Cohen perspective sampling method and the Hair method based on the population size.

(Cohen, 1992) uses a significance level that will be used as the basis for determining the minimum number of samples in research. In addition, this approach also determines how much R-squared is desired in the study. After that, the researcher can choose the minimum sample size based on the number of hypotheses arrows expressed. This approach is in line

with the direction of (Hair et al., 2017), where the determination of the minimum number of samples is based on the number of hypothetical paths multiplied by 10.

Based on the two approaches, it is concluded that if the number of hypothetical lanes is four and wants a significance of 1.000 per cent with an R-squared of 0.500 per cent, then the minimum sample is 48 (Cohen, 1992). Similar to (Hair et al., 2013) with the calculation of four hypothetical paths multiplied by ten so that the minimum sample is 40. The two approaches are not much different. Even though the minimum sample size ranges from 40 to 50 respondents, researchers are trying to maximize the sample size of 130 respondents who will be observed in this study. With a note, the amount will be tested for validity and reliability.

The operational details of the variables for each variable indicator in this study are described in **Table 2**.

**Table 2.** Operational Research Variables

| No | Variable                                       | Indicator  | Scale     |
|----|--|--|-----------|
| 1  | Independent Variable<br>FS: Fiscal Services    | Fiscus gives tax service procedures. How to pay and pay taxes is easy and efficient.   | Intervals |
| 2  | Independent Variable<br>TA: Taxpayer Awareness | Awareness of participating in the country's development by paying taxes and reducing tax payments,   | Intervals |
| 3  | Independent Variable<br>TS: Tax Sanctions      | Perceptions of tax sanctions administrative sanctions (can be in the form of fines and interest); criminal sanctions (KUP Tax)   | Intervals |
| 4  | Dependent Variable<br>TC: Taxpayer Compliance  | Compliance in registering with the tax office, compliance in reporting SPT on time, Compliance in calculating and paying taxes correctly, and Compliance in paying tax arrears | Intervals |

Source: Processed for research, 2023

**Table 2** shows that all variable indicators in this study use an interval scale for the independent and dependent variables.

The instrument's design in this study uses the format from previous research, which is then combined into a single unit. Of course, the instrument's design was modified based on the pilot test results in a group discussion forum with the research team and academic teams from various departments, like; accounting and psychology, and representatives of practitioners as taxpayers in Jambi City. The results of the group discussion forum were used as a guideline for the author to improve the instrument's design as a research questionnaire by the suggestions and input from the group discussion forum participants before being distributed to the respondents of this study.

This research was tested using structural equation modelling analysis techniques with partial least squares in WarpPLS 7.0 software to aid in analyzing and testing several hypotheses proposed in this study. Researchers often use structural equation modelling with partial least squares because it has many benefits in testing various forms of model structures (Sholihin and Ratmono, 2021). In addition, this technique is also a multivariate analysis with an exploratory nature and two constructs at once, both formative and reflective. This multivariate analysis has several objectives, including increasing the R<sup>2</sup> value of the criterion variable that can be translated by predictive variables and reducing the error value in a research test (Sholihin and Ratmono, 2021).

A validity test is a test to find out how a research instrument measures what should be measured. Validity tests can be divided into two tests: the convergent test and the discriminant test (Hernando, 2020). The criteria required for testing convergent validity when the scores from a different instrument are measured in the same construct have such a high correlation (Hernando, 2020). There are several criteria for determining convergent validity, as explained by (Sholihin and Ratmono, 2021), including the outer loading value must be greater than 0.700, the communality value must be greater than 0.500, and (AVE) value must be greater than 0.500. Then, the rule of discriminant validity testing is achieved when the score of another instrument is measured in a construct without a correlation which will produce a score that is not correlated (Hernando, 2020); (Hernando, 2021); (Sholihin and Ratmono, 2021). The rule of thumb for discriminant validity uses the root square of AVE, which must be greater than the correlation of latent variables and can also use cross loading, which must be greater than 0.700 in one variable.

A reliability test is a test that shows how a level of consistency and research instruments or the stability of measuring instruments is in measuring a construct or concept. This test is needed to determine how consistent the results of the measurement of the construct or research concept are. This test uses the following criteria; first, Cronbach's alpha must have a value greater than 0.700. Then the second is composite reliability, with the criteria that the value requirement must be greater than 0.700.

To test the hypothesis, numerical data are processed using statistical methods. The data analysis used is PLS, and the reflective model is measured through the fit model, which consists of the inner and outer models (Kock, 2019). This analysis determines the effect of Fiscus Services, Taxpayer Awareness, and Tax Sanctions on Taxpayer Compliance.

## RESULTS

To analyze the effect of Fiscus Services, Taxpayer Awareness, and Tax Sanctions on Taxpayer Compliance in this study, the authors used structural modelling (Structural Equation Model-SEM) with the (Partial Least Square-PLS) approach. The data used comes from data observations. Structural Equation Modeling with the Partial Least Square approach has two research model assessment stages (Ghozali and Latan, 2016), namely by looking at the results of the measurement model (Outer model) and the results of the structural model (inner model) of the model studied. The outer model was evaluated through three criteria in the reflective model: convergent validity, discriminant validity and composite reliability.

The cross-loading value for each indicator in the study determines convergent validity. An indicator can be considered valid if the convergent validity value is greater than 0.070 or the acceptable range between 0.050 to 0.060 (Ghozali and Latan, 2016). The results of calculating the loading factor for each indicator obtained have met Convergent Validity where the loading factor is greater than 0.600 and the p-value is less than 0.050. So testing the latent variables on the indicators in the study can be well understood.

Discriminant validity testing can be seen from the Average Variance Extracted (AVE) value. According to (Hair et al., 2017) AVE value must be less than 0.500. The AVE value can be seen in **Table 3**.

**Table 3.** Discriminant Validity Test (Average Variance Extracted)

|    | <b>FS</b> | <b>TA</b> | <b>TS</b> | <b>TC</b> |
|----|-----------|-----------|-----------|-----------|
| FS | 0.741     | 0.982     | -0.094    | 0.758     |
| TA | 0.982     | 0.736     | -0.101    | 0.783     |
| TS | -0.094    | -0.101    | 0.646     | 0.007     |
| TC | 0.758     | 0.783     | 0.007     | 0.706     |

Source: Processed data 2023

Discriminant Validity Assessment use value average variance extracted (AVE) to show the calculation results for the variable of Fiscus Services (FS) of 0.741, the variable of Taxpayer Awareness (TA) of 0.736, the variable of Tax Sanction (TS) of 0.646, the variable of Taxpayer Compliance (TC) of 0.706. The AVE value obtained already meets the recommended AVE criteria greater than 0.500 (Hair et al., 2017), which means it has fulfilled the validity requirements based on AVE.

*Composite reliability* is a measure of internal consistency that shows the reliability of the latent variable (construct) formed from the manifest variable. The ideal composite reliability to include a suitable structural model is 0.700 or 0.600 to 0.900 (Hair et al., 2017). The test results for composite reliability in this study are shown in **Table 4**.

**Table 4** Composite Reliability Test

|                            | <b>FS</b> | <b>TA</b> | <b>TS</b> | <b>TC</b> |
|----------------------------|-----------|-----------|-----------|-----------|
| R-squared                  |           |           | 0.144     | 0.992     |
| Adj. R-squared             |           |           | 0.132     | 0.992     |
| Composite Reliability      | 0.858     | 0.875     | 0.780     | 0.873     |
| Cronbach's Alpha           | 0.793     | 0.828     | 0.646     | 0.829     |
| Average Variance Extracted | 0.549     | 0.541     | 0.417     | 0.498     |

Source: Processed Data 2023

The results of the calculation of the composite reliability of the variables in the study are the variable of Fiscus Service (FS) of 0.858, the variable of Taxpayer Awareness (TA) of 0.875, the variable of Tax Sanctions (TS) of 0.780 variable of Taxpayer Compliance (TC) of 0.873.

Assessing the structural model (inner model) formed in Structural Equation Modeling (SEM) with the Partial Least Square (PLS) approach is done by looking at the model fit test, R-square value, predictive-relevance value (Q<sup>2</sup>) and path coefficient. Test the suitability of the test model, namely average path coefficient (APC), average R-squared (ARS), Average adjusted R-squared (AARS) and average variance factor (AVIF) with APC, ARS, AARS criteria accepted with conditions *p* –values less than 0.050 and AVIF is less than 5.300. The following is the output results for the fit and quality indices model.

The results of testing the fit indices model can be presented in **Table 5**.

**Table 5** Models of Fit and Quality Indices

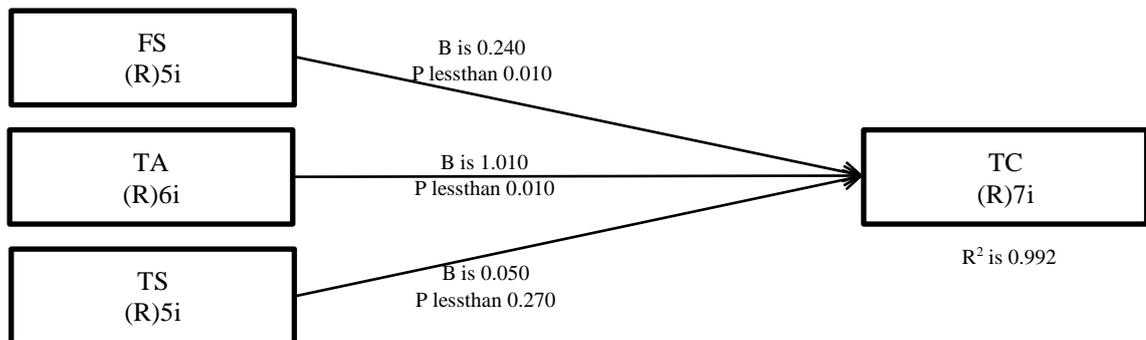
|      | Index                     | P-Value         | Criteria          | Information |
|------|---------------------------|-----------------|-------------------|-------------|
| APCs | 0.435                     | Less than 0.001 | P Less than 0.050 | Be accepted |
| ARS  | 0.992                     | Less than 0.001 | P Less than 0.050 | Be accepted |
| AARS | 0.992                     | Less than 0.001 | P Less than 0.050 | Be accepted |
| AVIF | 1.949 Good if Less than 5 |                 | AVIF Less than 5  | Be accepted |

Source: Processed Data 2023

Based on the criteria, APC, ARS, and AARS met the criteria because they had a small p-value of 0.050. Likewise, the AVIF value, which must be less than 5, has been fulfilled because, based on the data AVIF value is 1.949; thus, the inner model can be accepted.

The R-square value is used to measure the level of variation in the independent variable changes to the dependent variable. The R-square value for the Taxpayer Compliance variable was obtained at 0.992. This result shows that 99.200 per cent of the Taxpayer Compliance variable is influenced by the Fiscus Service variable (FS), Taxpayer Awareness variable (TA) Tax Sanctions variable (TS), While other variables outside this research model explain the rest of 0.800 per cent.

Test the significance of the effect of exogenous variables (independent variables) on endogenous variables (dependent variables) by the existing hypothesis. The correlation results between constructs are measured by looking at the path coefficients and their significance level. WarpPLS output on hypothesis testing in this study is shown in the figure and table below:



**Figure 3.** SEM - PLS Model Path Diagram

The results of calculating the value of the hypothesis test are presented in **Table 6**.

**Table 6.** Hypothesis Test Results

| No | Variable                                  | Path coefficient | P Values        | Conclusion            |
|----|---|------------------|-----------------|-----------------------|
| 1  | Fiscus Services -> Taxpayer Compliance    | 0.243            | 0.002           | Significant Influence |
| 2  | Taxpayer Awareness -> Taxpayer Compliance | 1.009            | Less than 0.001 | Significant Influence |
| 3  | Tax Sanctions -> Taxpayer Compliance      | 0.052            | 0.275           | No effect             |

Source: Processed Data 2023

**The Effect of Fiscus Services on Taxpayer Compliance.** The path coefficient value of 0.243 with a p-value of 0.002 indicates the results of testing the effect of the tax service variable on taxpayer compliance. This indicates that the fiscus service has a significant positive impact on taxpayer compliance. The results of this study suggest that the good quality of service at KPP Pratama Jambi Telanaipura can lead to increased taxpayer compliance. Because if the tax authorities' service is not good, it can cause taxpayers to feel lazy to pay taxes which can cause taxpayer compliance to decrease. This means that the higher the quality of service the tax authorities provide as tax officers, the easier it is for taxpayers to pay taxes. Competent tax authorities can provide the best service to taxpayers so that they feel satisfied and can foster a sense of trust in taxpayers when paying their taxes. Because if the tax authorities' service is not good, it can cause taxpayers to feel lazy to pay taxes which can cause taxpayer compliance to decrease.

Taxpayers can recognize taxes from the services provided by Fiscus, who are professional, qualified, who are competent in their fields. Taxpayers who have the mentality of being ready to serve taxpayers as well as possible and provide adequate facilities so that taxpayers feel satisfied in carrying out their tax obligations voluntarily, that by reporting SPT and disclosing the correct amount of reported income is in line with the implementation of self-assessment, it is expected that taxpayers Taxes can reach the level of voluntary tax compliance.

A quality Fiscus is a Fiscus that can provide good service is reliable, guarantees competence, is responsive, caring, and accompanied by a sympathetic Fiscus appearance supported by communication media equipment. A qualified Taxpayer is a Taxpayer who is an expert in his field, masters-taxation, is experienced, and has the motive to serve taxpayers well. This is because the better the Taxpayer's service, the Taxpayer will also have a good attitude towards the taxation process; conversely, if the Taxpayer's service is considered not good, then the Taxpayer is reluctant to pay taxes.

The results of this study are by the theory put forward by (Rahayu, 2017), which states that if an administration system runs effectively, it can improve the quality of tax services that the tax authorities will provide to taxpayers. This can make taxpayers willing to pay their taxes to the state without expecting compensation directly. The results of this study are in line with research conducted by (Arifin and Nasution, 2017); (Riadita and Saryadi, 2019); (Sania and Yudianto, 2018); (Yunianti et al. 2019); (Wahyudi 2019) and (Silva et al., 2019), where the results of this study state that the quality of Fiskus' services has a positive influence on taxpayer compliance. However, this study's results differ from the research conducted by (Handayani and Laily, 2017).



**The Effect of Taxpayer Awareness on Taxpayer Compliance.** Where the path coefficient value is 1.009 with a p-value of 0.001. This result means that taxpayer awareness significantly positively affects taxpayer compliance. We can understand from these results that most respondents at the Jambi Telanaipura Primary Tax Service Office have understood and implemented tax provisions properly and correctly. This means that taxpayers are aware of their obligation to pay taxes, which can increase taxpayer compliance.

Awareness and voluntary concern of taxpayers is very difficult to realize if in the definition of 'tax' there are no phrases "which can be forced" and "which are coercive." Starting from this phrase, paying taxes is not merely a voluntary act or because of awareness. This phrase provides an understanding that the community must carry out state obligations by paying taxes voluntarily and with full awareness as an actualization of the spirit of cooperation or national solidarity to build the national economy.

This awareness of paying taxes not only raises an attitude of obedience, obedience and discipline but is also followed by a critical attitude. The more advanced the society and its government, the higher the awareness of paying taxes, but it doesn't just stop there; they are even more critical in addressing taxation issues, especially regarding policy matters in the field of taxation, for example, the application of tariffs, the mechanism for imposing taxes, regulations, clashes in practice in the field and the extension of its subject and object. Communities in developed countries have indeed felt the benefits of the taxes they pay. The fields of health, education, and social affairs, as well as transportation facilities and infrastructure, are advanced as the operational costs of the state apparatus come from their taxes. Free medical services, low-cost schools, social security and modern means of transportation prove that the government appropriately manages tax funds. With increased awareness of this tax, it is hoped that Indonesia will lead to the prosperity that has been expected.

In the theory of planned behaviour, motivational factors cause taxpayers to comply with tax regulations by paying taxes. Taxpayers will not object because taxpayers have the motivation and awareness that paying their taxes on time can lead to an increase in state or regional revenue. Taxpayer awareness can increase with adequate knowledge of taxation (Siahaan and Halimatusyadiah, 2018). Increased knowledge of taxation requires taxpayers to understand the taxation system, understand that one of the state's income is through taxes and is willing to pay taxes by applicable regulations, and not delay in paying taxes which is one of the impacts that can be detrimental to the state so that it can be a form of contribution to supporting and increasing the country's development.

The results of this study are in line with the research of (Ghassani, 2017); (Rorong et al., 2017); (Anam et al., 2016); (Dewi and Merkusiwati, 2018); (Wicaksana and Supadmi, 2017); (Tanilasari and Gunarso, 2017); (Kusumaningrum and Aeni, 2017) and (Wahyudi, 2019), which state that taxpayer awareness affects tax compliance. However, this study's results differ from several other studies, such as (Taing and Chang 2020; Syaiful, 2016; and Ismail and Akmila, 2017) state that taxpayer awareness does not affect tax compliance.

**The Effect of Tax Sanctions on Taxpayer Compliance.** The results of testing the effect of tax sanctions on taxpayer compliance are shown by the path coefficient value of 0.052 with a p-value of 0.275. This result means that tax sanctions do not affect taxpayer compliance. Tax sanctions are penalties the government gives to taxpayers who violate tax regulations.

In this case, the Taxpayer's sanctions cannot affect taxpayer compliance at the Jambi Telanaipura Pratama Tax Service Office in complying with tax obligations. This is because

the tax sanctions given by the government to taxpayers who violate tax regulations do not deter them from doing it again. Because taxpayers believe that tax penalties are only legal under certain conditions, government officials' actions have not been explicitly targeted at taxpayers. Tax sanctions must be more stringent, so taxpayers will be afraid if they do not pay taxes and will feel they are doing tax calculations based on the income earned. Tax sanctions can be a motivation in increasing taxpayer compliance in paying taxes. (Safitri, 2020) states that the relationship between tax sanctions and taxpayer compliance in paying taxes is one-way; the higher the tax sanction, the more tax-compliant the Taxpayer is in paying taxes to the state. The lower the tax sanction, the lower the compliance of individual taxpayers in paying taxes.

The results of this study are in line with the research of (Triandani and Apollo, 2020; Wicaksana and Supadmi, 2017; Anam et al., 2016; Ismail and Akmila, 2017; Syaiful, 2016; Dewi and Merkusiwati, 2018). But other findings show different results, where tax sanctions affect taxpayer compliance (Yunianti et al., 2019; Mansur et al., 2023; Wahyudi, 2019).

## CONCLUSIONS

Based on the study's results, Fiscus services significantly positively affect taxpayer compliance. The results of this study indicate that the good quality of service at KPP Pratama Jambi Telanaipura can cause taxpayer compliance to increase. That taxpayer awareness has a significant positive effect on taxpayer compliance. We can understand from these results that the majority of respondents at the Jambi Telanaipura Primary Tax Service Office are aware of their obligation to pay taxes, which can increase taxpayer compliance. Then tax sanctions do not affect taxpayer compliance. In this case, the sanctions received by these taxpayers cannot affect taxpayer compliance with the Jambi Telanaipura Pratama Tax Service Office in complying with tax obligations.

Based on the results of this study, further research can be carried out by comparing individual taxpayers who are entrepreneurs with individual taxpayers who are employees. Besides that, the government should strictly enforce tax sanctions so that the level of taxpayer compliance can increase.

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