

TAX SOCIALIZATION MODERATES THE INFLUENCE OF KNOWLEDGE, QUALITY OF SERVICES AND TAX SANCTIONS ON INDIVIDUAL TAXPAYER COMPLIANCE

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ABSTRACT

Taxpayer compliance is a form of taxpayer behavior that complies with its obligations to report taxes in accordance with applicable rules and regulations. Based on data from the Pratama Gianyar Tax Service Office (KPP), taxpayer compliance in 2019-2023 was at the highest, only reaching 80 percent in 2020. This supports the statement from the Ministry of Finance staff which stated that the realization of taxpayer compliance in Indonesia was less than 85 percent. The lack of public awareness in reporting taxes is thought to be due to a lack of knowledge regarding mechanisms, tax reporting procedures and tax benefits. There are several factors that can influence taxpayer compliance, including tax knowledge, service quality and tax sanctions. This research aims to obtain empirical evidence regarding the influence of tax knowledge, tax service quality and tax sanctions on taxpayer compliance with tax socialization as a moderating variable at KPP Pratama Gianyar. This research uses an associative quantitative approach with data collection methods through distributing questionnaires. The population in this research is all WPOP at KPP Pratama Gianyar totaling 328,707 taxpayers. The sample for this research consisted of 100 respondents who were calculated using the Slovin formula with the accidental sampling method. The analysis technique used is moderating regression analysis. The research results show that knowledge of taxation and tax sanctions have a positive effect on taxpayer compliance, but service quality has no effect on taxpayer compliance. The results of the moderation regression analysis show that tax socialization does not strengthen the influence of tax knowledge and tax sanctions and tax socialization increases the influence of tax service quality on taxpayer compliance.

Keywords: Tax knowledge, quality of tax services, tax sanctions, tax outreach, taxpayer compliance

INTRODUCTION

According to Article 1 Paragraph 1 of Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation, tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the law without receiving direct compensation and is used for state needs. for the greatest prosperity of the people. Taxes are the most important source of state revenue, contributing around 80 percent of state revenue. Taxes are paid to two parties, namely the Directorate General of Taxes which collects central taxes and the Regional Revenue Service which collects regional taxes (NISP, 2023). Taxes are considered the key to the success of government in the future where the public has an important role in the world of taxation as taxpayers. People have to pay taxes where the amount of taxes paid is positively correlated with the amount of infrastructure built, this shows that taxes are the key to the country's progress.

The economic growth of a country greatly influences tax revenues because economic growth will increase people's income so that people can pay taxes (Suriambawa & Setiawan, 2018). Tax can be a sector that has the potential to encourage national economic growth because based on data from the Ministry of Finance of the Republic of Indonesia, the tax sector generates the majority of state income. This can be seen in Table 1 which shows a comparison between state income originating from taxes and non-taxes.

Table 1. Realization of State Revenue for 2019-2023

Year	Sources of Financial		Grant	Amount
	Reception Taxation	Reception Not Tax		
2019	1,546,141.90	408,994.30	5,497.30	7,371
2020	1,285,136.32	343,814.21	18,832.82	81,755
2021	1,547,841.10	458,493.00	5,013.00	148,584
2022	1,924,937.50	510,929.60	1,010.70	137,453
2023	2,016,923.70	426,259.10	409.40	322.119

Source: Central Statistics Agency, 2023

Based on Table 1, it can be concluded that state revenue is more than tax revenue. This shows that the tax contribution is very significant and continues to increase from year to year as a source of state revenue. Increasing state revenues from the tax sector as a source of costs that is still possible and widely open is based on estimates that tax financing will increase from year to year in line with the increase in population and social welfare.

Taxes are a source of state funds used for development, education and health. Taxes are also a measure of a country's economic success, although the problem of people not wanting to fulfill their tax obligations or having many tax arrears still exists. The level of compliance of individual taxpayers (WPOP) in Indonesia to fulfill tax payment obligations is still below 90 percent (Sopiah, 2023). This low level of tax payments can be a barrier to effective tax collection.

It was reported by the Minister of Finance's expert staff in the field of tax compliance, Yon Aarsal, that the realization of taxpayer compliance through the submission of SPTs in 2023 was 80 percent, which is still below the international standard benchmark, namely 85 percent (Kamalina, 2023). Taxpayer compliance is the behavior of taxpayers who are willing to comply and fulfill tax obligations in accordance with tax laws and regulations (Ngadiman & Huslin, 2015). This statement is in line with research conducted by Wiryadana & Merkusiwati (2018) which states that taxpayer compliance is the taxpayer's way of fulfilling all their tax obligations and exercising their tax rights in accordance with tax laws and regulations.

Based on the two statements regarding the definition of taxpayer compliance above, it raises questions regarding taxpayers' understanding of tax laws and regulations. If taxpayers understand the regulations regarding taxes, the percentage of taxpayer compliance should be higher than the 80 percent stated by the Ministry of Finance staff. This was answered by

research conducted by Naufal & Setiawan (2018) which stated that there are many taxpayers who do not understand tax regulations and benefits and this has become a recent phenomenon. If taxpayers truly understand tax regulations and objectives, their reluctance to pay taxes can be reduced.

One way to increase state revenue from the tax sector is to increase taxpayer compliance.

Every year the number of WPOP continues to increase. This is proven by data on the number of WPOP registered in all KPP Pratama in Bali in the last five years in Table 2.

Table 2. Number of Individual Taxpayers in All KPP Pratama Bali Province 2019-2023

Name of KPP Pratama	Year				
	2019	2020	2021	2022	2023
KPP Pratama Badung North	5,191	5,145	5,429	7,371	9,138
KPP Pratama South Badung	64,926	73,183	76,321	81,755	88,934
KPP Pratama West Denpasar	120,572	160,221	135,772	148,584	156,358
KPP Pratama East Denpasar	109,778	126,692	132,401	137,453	146,485
KPP Pratama Gianyar	283,095	313,108	316,622	322,119	328,707
KPP Pratama Tabanan	133,943	201,962	208,533	218,678	228,554
KPP Pratama Singaraja	102,143	148,749	154,399	162,230	170,198

Source: Data processed, 2024

Based on Table 2, the results show that every year the number of taxpayers increases with the highest number of taxpayers being at KPP Pratama Gianyar with an increase rate of 16 percent over the last five years. The number of WPOP at KPP Pratama Gianyar is divided into two types, namely active taxpayers and non-effective taxpayers. Based on the number of active and non-effective taxpayers at KPP Pratama Gianyar and the number of taxpayers reporting SPT, it makes it easier to calculate the level of compliance of WPOP registered at KPP Pratama Gianyar. The number of active and non-effective taxpayers can be seen in Table 3.

Table 3. Number of Individual Taxpayers at KPP Pratama Gianyar 2019-2023

Year	Amount WPOP Active	Number of Non-Effective WPOP	Amount of WPOP Report SPT	Level WPOP Compliance
2019	105,206	177,889	70,656	67.12%
2020	107,956	205,152	86,448	80%
2021	109,816	205,152	80,262	73.1%
2022	113,632	208,487	76,879	67.66%

2023	92,831	235,894	34,547	37.21%
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Source: Processed data, 2024

Based on Table 3, the number of WPOPs at KPP Pratama Gianyar is greater than the number of non-effective WPOPs compared to active ones. Overall, if we look at the level of taxpayer compliance, even the highest percentage over the last five years only reached 80 percent of the number of taxpayers who reported SPT. The increasing number of taxpayers and the low level of taxpayer compliance at KPP Pratama Gianyar is in line with the statement from the Ministry of Finance staff that the realization of taxpayer compliance in reporting SPT is still less than 85 percent.

Taxpayer non-compliance indirectly causes a decrease in tax revenues to the state treasury which can hamper government operations because most of the tax revenues are paid by the government (Noviantari & Setiawan, 2018). Tax revenues finance state expenditure and participate in financing development. Tax compliance allows taxpayers to fulfill their obligations according to applicable regulations without having to go through an inspection or investigation process (Ghesiyah, 2022).

According to Caroline et al., (2023) taxpayer compliance is a person's action to comply with applicable tax provisions, pay and report periodic and annual taxes for a group of people or oneself. This is in line with research conducted by Ersania & Merkusiwati (2018) which states that taxpayer compliance is the behavior of a taxpayer who fulfills all his obligations in accordance with existing regulations. Based on the two statements above, taxpayer compliance is defined as a form of taxpayer behavior that complies with its obligation to report taxes in accordance with applicable rules and regulations.

Taxpayer compliance can be influenced by several factors, one of which is tax knowledge. One of the relevant research findings regarding tax payment compliance which is influenced by tax knowledge is Rodríguez's (2018) research which found that taxpayers' good introduction to tax regulations can have an impact on tax payment compliance. Research conducted by Venusita & Dyan (2013) found that knowledge about taxes has an impact on taxpayers' initiative to fulfill tax payment obligations, knowledge of tax laws and taxpayers, awareness of tax laws, understanding of tax mechanisms, quality evaluation of taxpayers and provision of tax payment processes.

This is different from research conducted by Kusumaningrum & Aeni (2017) which states that tax knowledge has no positive effect on taxpayers. This is because if the taxpayer knows the importance of paying taxes but does not want to pay it, the taxpayer will not comply with his obligation to pay taxes.

Apart from tax knowledge, taxpayer compliance is also influenced by the services of tax officers. High quality service will increase taxpayer customer satisfaction and increase tax compliance (Noviantari & Setiawan, 2018). This means that the better the quality of service provided by officers, the more comfort taxpayers will get so that compliance in paying taxes can increase. This is in line with research conducted by Adnyana & Jati (2018) and Wiryadana & Merkusiwati (2018) which states that service quality has a positive effect on WPOP compliance.

In contrast to research conducted by Mei & Firmansyah (2022) which stated that service quality has no effect on taxpayer compliance. This is based on the fact that high or low service quality cannot influence the actions taken by taxpayers in paying taxes. The results of this research are also in line with research conducted by Febriyanti et al., (2022) which states that service quality has no effect on taxpayer compliance.

According to research conducted by Wiryadana & Merkusiwati (2018) tax sanctions are

another component that can influence taxpayer compliance besides service quality. General provisions and procedures for tax regulations are regulated in law. Sanctions received for WPOP violations can result in administrative penalties such as interest or the use of higher tax rates, fines and criminal penalties in the form of imprisonment. This means that with the existence of provisions or procedures that act as sanctions for taxpayers who do not comply with the applicable provisions and procedures, taxpayers will feel disadvantaged, thereby increasing taxpayer compliance.

This is in line with research conducted by Adnyana & Jati (2018) and Suriambawa & Setiawan (2018) which states that tax sanctions have a positive effect on taxpayer compliance. This is different from research conducted by Manuel & Jonnardi (2023) which states that tax sanctions have no effect on taxpayer compliance based on the existence of a tax amnesty which is able to reduce tax sanctions.

The inconsistency of these research results indicates that there are other variables that can influence the relationship between tax knowledge and WPOP compliance. According to research conducted by Naufal & Setiawan (2018), tax socialization has a positive impact on taxpayer compliance because socialization or counseling can make taxpayers understand more about everything about taxes so that it can increase taxpayer compliance. This is in line with research conducted by Dewi et al., (2022), Negara & Supadmi (2020) & Fulyanto (2022) which states that tax socialization has a positive effect on taxpayer compliance.

Tax socialization is an effort by the Directorate General of Taxes to increase taxpayer compliance. This is an effort to provide the public with an understanding of information and training on matters related to taxes and legislation. Tax socialization makes the government closer to the community through information about the latest tax regulations and other information which is expected to be conveyed through dissemination so that taxpayers are willing to fulfill their tax obligations (Suriambawa & Setiawan, 2018).

Based on the background above, this research is very important to carry out because with the high number of taxpayers at KPP Pratama Gianyar, researchers are interested in taking the title "Tax Socialization Moderates the Influence of Knowledge, Service Quality and Tax Sanctions on Individual Taxpayer Compliance".

RESEARCH METHODS

The research plan is called research design. This plan is created to conduct research so as to test hypotheses and draw reasonable conclusions. This study uses an associative quantitative approach. Associative research focuses on the relationship between two or more variables (Sugiyono, 2018:63). The variables tested in this research are tax knowledge, tax services and sanctions as independent variables and WPOP compliance as the dependent variable and tax socialization as a moderating variable. The type of data used in this research is primary data. The primary data in question are the respondents' answers to the questionnaire statements distributed and then measured using a 5-point Likert scale score. The questionnaire is structured based on the indicators contained in each variable.

According to Sugiyono (2018: 80), population is a generalization area consisting of objects or subjects that have certain attributes and properties identified by researchers before drawing conclusions. The population in this study was all WPOP at KPP Pratama Gianyar, a total of 328,707 taxpayers.

According to Sugiyono (2018:81) states that both the number and characteristics of the population are included in the sample. The method used in this research is the accidental sampling method by giving questionnaires or questionnaires to WPOP who were present when

conducting research at KPP Pratama Gianyar. The criteria for respondents who will be the sample in this research are all private individuals registered with KPP Pratama Gianyar in the active taxpayer category with a sample size using the Slovin formula, namely.

RESEARCH RESULTS AND DISCUSSION

Research Instrument Test Results

Instrument testing aims to determine the consistency and accuracy of the data collected using validity and reliability tests.

1) Validity Test

Validity test results for the variables tax service quality (X₂), tax knowledge (X₁), tax sanctions (X₃), tax socialization (Z), taxpayer compliance (Y), for each indicator the question is and. has a correlation coefficient value of more than 0.03. This means that the questionnaire statement items obtained are declared valid and can be tested further.

2) Reliability Test

The results of the reliability test can be seen that the variables tax knowledge (X₁), tax service quality (X₂), tax sanctions (X₃), tax socialization (Z), taxpayer compliance (Y), have Cronbach's Alpha values of 0.711, 0.801, 0.608, 0.724, and 0.606 and all above 0.6. This means that the variables tax knowledge (X₁), quality of tax services (X₂), tax sanctions (X₃), tax socialization (Z) and taxpayer compliance (Y) are declared reliable and trustworthy or reliable as variable measuring instruments.

Data Analysis Results

Classic Assumption Test

The classic assumption tests used in this research are the normality test, multicollinearity test and heteroscedasticity test.

1) Normality Test

Normality assumption testing is carried out to test the independent variable (X) and dependent variable (Y) data in the resulting regression equation, whether they are normally distributed or not normally distributed. If the data distribution is normal, then data analysis and hypothesis testing use parametric statistics. The normality test aims to test whether in the regression model the dependent variable and the independent variable both have a normal distribution or not. A good regression model has a normal or close to normal distribution. The results of the Kolmogorov-Smirnov test can be seen in Table 4 below.

**Table 4. Normality Test Results
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters, Mean		0.00
b		

	Std. Deviation	1.30
Most Extreme Absolute		0.082
Differences	Positive	0.082
	Negative	-0.057
Statistical Tests		0.082
Asymp. Sig. (2-tailed)		.095c

Source: SPSS Output, 2024

Based on Table 4, the results of the Kolmogorov-Smirnov normality test, the asymp sig (2 tailed) value of the regression model above is 0.095 which is greater than the α value, namely 0.05. This shows that the Kolmogorov-Smirnov test results from the regression model above have met the normality requirements and it can be concluded that the data tested has a normal data distribution.

2) Multicollinearity Test

The multicollinearity test is used to measure the level of association, closeness of relationship or linear relationship between independent variables. One of the commonly used multicollinearity tests is the Variance Inflation Factor (VIF) test. If the VIF value for variable $X < 10$ then multicollinearity does not occur. The results of the multicollinearity test can be seen in Table 5 below.

Table 5. Multicollinearity Test Results

Variable	Collinearity		Multicollinearity
	Statistics		
	Tolerance	VIF	
Tax Knowledge (X1)	0.417	2,399	No
Tax Service Quality (X2)	0.447	2,236	No
Tax Sanctions (X3)	0.481	2,080	No

Source: SPSS Output, 2024

Based on table 5, the VIF value for each variable is less than 10. This means that it can be concluded that the data tested does not have multicollinearity.

3) Heteroscedasticity Test

If the residuals have the same variance, it is called homoscedasticity, whereas if the variances are not the same, it is called heteroscedasticity. A good regression equation is if heteroscedasticity does not occur, using the Glajser test the results obtained can be seen in Table 6 below.

Table 6. Heteroscedasticity Test Results

Variable	Sig.	Heteroscedasticity
Tax Knowledge (X1)	0.817	No
Tax Service Quality (X2)	0.617	No

Tax Sanctions (X3)	0.354	No
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Source: SPSS Output, 2024

Based on Table 6, the results of heteroscedasticity testing using the glesjer test show a sig value. of the three variables above are 0.817, 0.617, and 0.354, which is greater than 0.05, so these three variables indicate that heteroscedasticity does not occur in the model.

Moderated Regression Analysis (MRA)

The analytical tool used in this research is Moderated Regression Analysis (MRA). The reason for using this analysis is to find out whether the moderating variable will strengthen or weaken the relationship between the independent variable and the dependent variable.

The adjusted r square value from the regression model is used to determine the ability of the independent variable, moderating variable and interaction variable in explaining the dependent variable or to determine how influential the independent variable is on the dependent variable by being moderated by the moderating variable. The adjusted r square value can be seen in Table 7 below.

Table 7. Coefficient of Determination Test Results (R2)

Model Summary				
Model	R	R Square	Adjusted R	Std. Error of the Estimate
1	.905 ^a	.819	.805	.975

a. Predictors: (Constant), X3Z, Tax Service Quality (X2), Tax Knowledge (X1), Tax Socialization (Z), Tax Sanctions (X3), X2Z, X1Z

Based on Table 7, the adjusted r square value is 0.805. This means that 80.5 percent is influenced by the variables tax knowledge, tax service quality, tax sanctions, tax socialization, interaction variables (tax knowledge with tax socialization, tax service quality with tax socialization and tax sanctions with tax socialization). The remaining 19.5 percent is influenced by variables that have not been examined in this research.

Table 8. Simultaneous Moderation F-Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	395.303	7	56.472	59.412	.000b
	Residual	87.447	92	.951		

Total	482,750	99
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- a. Dependent Variable: Taxpayer Compliance (Y)
 b. Predictors: (Constant), X3Z, Tax Service Quality (X2), Tax Knowledge (X1), Tax Socialization (Z), Tax Sanctions (X3), X2Z, X1Z

Based on Table 8, the results of the anova or F test show that the calculated F value is 59.412 with a significance of 0.000 which is smaller than 0.05. This means that the variables tax knowledge, quality of tax services, tax sanctions, tax socialization, interaction variables (tax knowledge with tax socialization, tax service quality with tax socialization and tax sanctions with tax socialization) simultaneously influence taxpayer compliance.

Table 9. T Test Results and Moderated Regression Analysis Results

Variable	Unstandardized		Standardized		t count	Sig.
	Coefficients		Coefficients			
	B	Std.	Beta			
(Constant)	-0.382	1,977			-0.193	0.847
Knowledge Taxation (X1)	0.314	0.379	0.419		0.827	0.410
QualityTax Services (X2)	-0.408	0.170	-0.843		-2,403	0.018
Tax Sanctions (X3)	0.874	0.307	1,195		2,843	0.006
Socialization Taxation (Z)	0.414	0.143	0.549		2,893	0.005
X1Z	-0.012	0.022	-0.428		-0.546	0.586
X2Z	0.030	0.010	1,596		2,920	0.004
X3Z	-0.042	0.017	-1,467		-2,385	0.019

Source: SPSS Output, 2024

Based on Table 9, a regression equation can be created in this research, namely as follows.

$$Y = -0.382 + 0.314 X_1 - 0.408 X_2 + 0.874 X_3 + 0.414 Z - 0.012 X_1Z + 0.030 X_2Z - 0.042 X_3Z$$

Regression interpretation from Table 4.19 shows the MRA model equation as follows.

- 1) A constant value of -0.382 indicates that if the independent variables (tax knowledge, quality of tax services, tax sanctions and interaction between moderating variables) in the dependent variable are zero then taxpayer compliance will be -0.382.
- 2) The influence of tax knowledge on individual taxpayer compliance.

The results show that tax knowledge has a coefficient value of 0.314 which shows that the direction of the relationship between tax knowledge (X1) and taxpayer compliance is positive or increases by 31.4 percent and the significance

value is 0.410 which is greater than 0.05. This means that the hypothesis H1 in this study which states that "tax knowledge has a positive effect on individual taxpayer compliance" is rejected.

- 3) The influence of tax service quality on individual taxpayer compliance.

Service quality has a coefficient value of -0.408 which shows that the direction of the relationship between tax service quality (X2) and taxpayer compliance is negative or decreases by 40.8 percent and the significance value is 0.018 which is smaller than 0.05. This means that hypothesis H2 in this study which states that "tax service quality has a positive effect on individual taxpayer compliance" is rejected.

- 4) The effect of tax sanctions on individual taxpayer compliance.

Tax sanctions have a coefficient value of 0.874 which shows that the direction of the relationship between tax sanctions (X3) and taxpayer compliance is positive or increases by 87.4 percent and the significance value is 0.006 which is smaller than 0.05. This means that hypothesis H3 in this study which states that "tax sanctions have a positive effect on individual taxpayer compliance" is accepted.

- 5) Tax socialization strengthens tax knowledge which has a significant impact on taxpayer compliance.

The tax socialization variable has a significance value of 0.005, which is smaller than 0.05, which means that the tax socialization variable has a positive effect on taxpayer compliance. Regression with the interaction variable between tax knowledge and tax socialization has a significance value of 0.586, greater than 0.05, which means that the tax knowledge variable which interacts with the tax socialization variable has no effect on taxpayer compliance. Based on the moderation type b2 (tax socialization variable) is significant and b3 (the interaction variable between tax knowledge and tax socialization) is not significant, this type of moderation is called a predictor (the moderation variable only acts as an independent variable in this research). This means that hypothesis H4 in this research which states that "tax socialization strengthens tax knowledge and direct taxpayer compliance" is rejected.

- 6) Tax socialization strengthens the quality of tax services which significantly impacts taxpayer compliance.

The tax socialization variable has a significance value of 0.005, which is smaller than 0.05, which means that the tax socialization variable has a positive effect on taxpayer compliance. Regression with the interaction variable between service quality and tax socialization has a significance value of 0.004, which is smaller than 0.05, which means that the service quality variable which interacts with the tax socialization variable has an effect on taxpayer compliance. Based on the moderation type b2 (tax socialization variable) being significant and b3 (the interaction variable between service quality and tax socialization) being significant, this type of moderation is called quarsi moderation (a moderation variable that interacts with the independent variable and is also an independent variable). This means that hypothesis H5 in this research which states that "tax socialization strengthens the quality of tax services on taxpayer compliance directly" is accepted.

- 7) Tax socialization strengthens tax sanctions to significantly impact taxpayer

compliance.

The tax socialization variable has a significance value of 0.005, which is smaller than 0.05, which means that the tax socialization variable has a positive effect on taxpayer compliance. Regression with the interaction variable between tax sanctions and tax socialization has a significance value of 0.019, which is smaller than 0.05, which means that the tax sanctions variable which interacts with the tax socialization variable has an effect on taxpayer compliance. Based on the moderation type b2 (tax socialization variable) being significant and b3 (the interaction variable between tax sanctions and tax socialization) being significant, this type of moderation is called quarsi moderation (a moderation variable that interacts with the independent variable and is also an independent variable). Even though b2 and b3 both have significance values smaller than 0.05, the coefficient of the interaction variable between tax sanctions and the tax socialization variable is negative (weakening). This means that hypothesis H6 in this research which states that "tax socialization strengthens tax sanctions on taxpayer compliance directly" is rejected.

Discussion of Research Results

The influence of tax knowledge on individual taxpayer compliance

Tax knowledge is the knowledge that taxpayers have regarding taxes, such as payment mechanisms and tax reporting so that taxpayers comply with their obligations. This research shows that tax knowledge has a positive effect (increases) taxpayer compliance in paying taxes. The higher the level of knowledge and understanding of taxpayers regarding taxes, the higher the possibility of taxpayers fulfilling their tax obligations.

Tax knowledge contributes to taxpayer compliance. Taxpayers who have knowledge of taxation will know the mechanism of tax revenue and the benefits when paying taxes. This is in accordance with the Theory of Planned Behavior behavioral beliefs, namely a person's beliefs about the consequences of a behavior and evaluation of the results. According to this theory, if taxpayers learn about the tax process personally they will have a better understanding of taxes that can be translated into concrete actions and enable them to comply with tax laws and be willing to fulfill their responsibilities.

The results of this research strengthen the results of research conducted by Assegaf & Andesto (2023), Alfia & Rochmawati (2022), Karyanti & Nafiah (2022), Adam et al., (2021), Puspodewanti & Susanti (2021), Rabiya et al. , (2021), Antoa et al., (2020), Nurlis & Meliyah (2020), Sari & Jati (2019), Purnamasari & Sudaryo (2018) and Setiyani et al., (2018) which state that tax knowledge has a positive effect towards taxpayer compliance.

The influence of tax service quality on taxpayer compliance

The quality of tax services is an assessment of the good and bad services provided by tax officers to taxpayers. This research shows that the quality of tax services has a positive (increasing) effect on taxpayer compliance. The better the service provided by tax officers, the greater taxpayer compliance in paying taxes.

Taxpayers who feel that the service provided by tax officers is good will make taxpayers comfortable when reporting taxes. Tax officers can also provide motivation or input to taxpayers to comply with their obligations so that they can increase taxpayer compliance. This is in line with the Theory of Planned Behavior, a normative belief which argues that a person will

take an action if there is motivation from other people. However, in this research, when taxpayers have received motivation and good service from tax officers, it does not necessarily mean that taxpayers will fulfill their obligations. This proves that even though there is encouragement from other people, if there is no encouragement from oneself then taxpayers will not want to fulfill their obligations.

The results of this research strengthen the results of research conducted by Febriyanti et al., (2022) which stated that tax services do not have a positive effect on taxpayer compliance.

The influence of tax sanctions on taxpayer compliance

Tax sanctions are penalties that taxpayers receive when they do not fulfill their tax obligations. This research shows that tax sanctions have a positive (increasing) effect on taxpayer compliance. Tax sanctions in the form of fines or criminal sanctions can increase awareness of the obligation to comply with tax regulations.

Taxpayers who understand tax sanctions tend to avoid this because it will be detrimental to the taxpayer themselves. This is related to the Theory of Planned Behavior, namely control belief, which states that an individual who has a good understanding of something will make that individual confident in making decisions. The understanding referred to in this case is tax sanctions, when taxpayers understand the sanctions they will receive when they do not comply with their obligations, taxpayers will be obedient and obedient in paying taxes.

The results of this research strengthen the results of research conducted by Charviany et al., (2024), Dewi et al., (2022), Jessen (2022), Octavianus et al., (2022), Turambi et al., (2022), Pajaitan et al., (2019), Adnyana & Jati (2018), Noviantari & Setiawan (2018), Suriambawa & Setiawan (2018) and Wiryadana & Merkusiwati (2018) stated that tax sanctions have a positive and significant effect on taxpayer compliance.

Tax socialization strengthens the influence of tax knowledge on taxpayer compliance

Tax socialization can provide knowledge to taxpayers, but even with tax socialization if taxpayers do not want to comply or pay taxes, taxpayers will not fulfill their obligations. This research shows that tax socialization does not strengthen the influence of tax knowledge on taxpayer compliance.

The tax outreach that has been provided by KPP Pratama Gianyar officers has not been able to influence taxpayers' decisions whether they want to pay taxes or not. This also does not prove the attribution theory which explains the norms, values and obligations of taxation in society, so tax knowledge obtained through tax socialization can influence or increase taxpayers' knowledge so that they are willing to pay taxes. The results of this research support research conducted by Wulandari et al., (2020) which states that tax socialization is unable to strengthen the influence of tax knowledge on taxpayer compliance.

Tax socialization strengthens the influence of tax service quality on taxpayer compliance

Tax socialization has an important role in strengthening the quality of tax services, with effective socialization the public will better understand tax procedures, their rights and obligations as well as the benefits of tax compliance. This research shows that tax socialization can increase the influence of tax service quality on taxpayer compliance. This is related to attribution theory which states that people tend to look for the causes of their behavior in certain situations, whether internal (dispositional attribution) or external (situational attribution). When taxpayers experience interactions with tax agencies, the quality of the services provided (good or bad) will influence their perception of the tax process as a whole.

The results of this research strengthen research conducted by Adawiyah et al., (2023), Faidani et al., (2023), Febriyanti et al., (2023), Tambunan (2021), Wijaya & Yushita (2021), Yana (2021), Wulandari et al., (2020), Gustiari & Suprasto (2018), Megawangi & Setiawan (2017) and Murti et al., (2014) who stated that tax socialization is able to strengthen the influence of service quality on taxpayer compliance.

Tax socialization strengthens the influence of tax sanctions on taxpayer compliance

Tax socialization can provide an overview of what taxpayers will get when they do not fulfill their obligations, but even with this description, if the taxpayer does not want to comply or pay taxes, the taxpayer will not fulfill their obligations. This research shows that tax socialization can strengthen the influence of tax sanctions on taxpayer compliance but is not significant.

The tax outreach that has been provided by KPP Pratama Gianyar officers has not been able to significantly influence taxpayers' decisions about whether they want to pay taxes or not. This also does not prove the attribution theory which explains where through tax socialization, individuals can internalize norms and values related to tax compliance which form the basis for their behavior regarding taxes and by understanding the importance of tax compliance through the socialization process, individuals tend to be more accepting and compliant with tax rules including responses to tax sanctions as a consequence for violations. The results of this research support research conducted by Hidayah (2022) which states that tax socialization is able to strengthen but is not significant the influence of tax sanctions on taxpayer compliance.

CONCLUSION

This research aims to determine the influence of tax knowledge, service quality and tax sanctions on taxpayer compliance with tax socialization as a moderating variable. The conclusions of this research are as follows.

- 1) The results of the moderation regression analysis show that tax knowledge has a positive effect on taxpayer compliance, if the higher the knowledge the taxpayer has, the more compliant the taxpayer will be with his tax obligations.
- 2) The results of the moderation regression analysis show that the quality of tax services does not have a positive effect on taxpayer compliance, this is because even though there is good service from tax officers, there is no willingness from taxpayers to pay taxes, so taxpayer compliance will not increase.
- 3) The results of the moderation regression analysis show that tax sanctions have a positive effect on taxpayer compliance. If taxpayers understand the sanctions they will receive when they do not comply with their obligations, taxpayers will be obedient and obedient in paying taxes.
- 4) The results of the moderation regression analysis show that tax socialization cannot strengthen tax knowledge towards taxpayer compliance, this is because even though there is tax socialization which increases taxpayer knowledge, taxpayers do not want to obey or pay taxes, so taxpayers will not fulfill their obligations.
- 5) The results of the moderation regression analysis show that tax socialization

strengthens the quality of tax services towards taxpayer compliance. If socialization makes the quality of service better, taxpayer comfort will increase, thereby increasing taxpayer compliance.

- 6) The results of the moderation regression analysis show that tax socialization is not able to strengthen the influence of tax sanctions on taxpayer compliance, this is because even though taxpayers know about tax sanctions from socialization but are reluctant to pay taxes, taxpayer compliance cannot increase.

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