Determinants of Taxpayer Compliance: The Roles of Understanding, Socialization, System Implementation, and Sanctions

Dhea Ajeng Kursillah[1]
Agustina Ratna Dwiati[2]
[1,2]Fakultas Ekonomi dan Bisnis Universitas Hayam Wuruk Perbanas, Indonesia
**Correspondences*: dheaajeng789@gmail.com

ABSTRACT

This research was motivated by instances of fraudulent tax reporting by corporate taxpayers in Gresik Regency. The study aims to test and examine the influence of tax law knowledge, tax socialization, modern administrative systems, and tax penalties on taxpayer compliance. The population for the study consisted of cooperative taxpayers registered with the Trade, Industry, and Micro, Small, and Medium Enterprises Cooperative Office in Gresik Regency, totaling 763 taxpayers. Using a probability sampling method, a sample of 88 respondents was selected, determined using the Slovin formula. The researchers employed hypothesis testing using the Structural Equation Model (SEM) method with SmartPLS software. The results indicate that understanding tax regulations, tax socialization, and modern administrative systems have a strong positive impact on taxpayer compliance. However, tax penalties were found to have a relatively negative influence on compliance.

Keywords: Cooperative; Tax Socialization; Tax Compliance.

Pengaruh Pemahaman Peraturan Pajak, Sosialisasi Perpajakan, Sistem Administrasi Modern, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Koperasi

ABSTRAK

Latar belakang dalam penelitian ini berupa kasus kecurangan pelaporan pajak yang dilaksanakan oleh wajib pajak badan di Kabupaten Gresik. Selain itu, tujuan penelitian ini untuk menguji dan menganalisis dampak pemahaman peraturan pajak, sosialisasi perpajakan, sistem administrasi modern, serta sanksi pajak kepada kepatuhan pajak. Populasi yang dipilih yaitu wajib pajak koperasi terdata di Dinas Koperasi Usaha Mikro Perindustrian Perdagangan Kabupaten Gresik sejumlah 763 wajib pajak. Sampel ditentukan dengan metode probability sampling dan ditemukan sebanyak 88 responden yang dikalkulasikan menggunakan rumus slovin. Peneliti melakukan uji hipotesis melalui metode Structural Equation Model (SEM) pada perangkat lunak SmartPLS. Ditemukan penelitian yang membuktikan pemahaman peraturan pajak, sosialisasi perpajakan, dan sistem administrasi modern berdampak positif signifikan terhadap kepatuhan wajib pajak. Namun, sanksi pajak mempunyai pengaruh negatif signifikan terhadap kepatuhan wajib pajak.

Kata Kunci: *Koperasi; Sosialisasi Perpajakan; Kepatuhan Pajak.*

e-ISSN 2302-8556

Vol. 34 No. 12
Denpasar, 31 Desember 2024
Hal. 1339-1352

DOI:
10.24843/EJA.2024.v34.i12.p19

PENGUTIPAN:
Kursillah, D. A., & Dwiati, A. R. (2024). Determinants of Taxpayer Compliance: The Roles of Understanding, Socialization, System Implementation, and Sanctions. *E-Jurnal Akuntansi*, 34(12), 1339-1352

RIWAYAT ARTIKEL:
Artikel Masuk:
28 November 2024
Artikel Diterima:
30 Desember 2024

Artikel dapat diakses : https://ojs.unud.ac.id/index.php/Akuntansi/index

INTRODUCTION

Taxes are among the largest sources of national revenue (Mulya et al., 2023). One of their primary functions, the budgetary function, underscores their role in financing government expenditures (Hapsari & Ramayanti, 2022). Taxes play a critical role in supporting public services that enhance citizens' welfare and in funding national development efforts (Kakra et al., 2020). To maximize revenue from the taxation sector, the government has implemented several policies, including legal reforms such as the self-assessment system, which encourages taxpayers to take responsibility for accurately calculating and reporting their taxes.

The Head of the South Kalimantan DJPb Regional Office, Syafriadi, reported that domestic tax revenues reached IDR 3.64 trillion, representing 16.98% of the target, although there was a contraction of -23.90%. Income tax (PPh) contributed the largest share at IDR 2.25 trillion, followed by value-added tax (VAT) at IDR 1.19 trillion (Yasinta, 2024). This highlights the significant role of income tax in increasing state revenues, which are used for developing public infrastructure and improving citizens' welfare. Among the contributors to income tax are corporate taxpayers. However, Finance Minister Sri Mulyani Indrawati reported a 34.5% decline in corporate income tax (PPh), which has placed considerable pressure on overall tax revenues. Despite this decline, corporate PPh continues to account for 19.32% of total tax revenues, making it the second-largest contributor after domestic VAT (Kurniati, 2024).

In Gresik Regency, instances of tax fraud committed by corporate taxpayers highlight challenges to achieving compliance. According to Alifin Nurahmana Wanda, Head of Special Crimes at the Gresik District Attorney's Office, a suspect identified as AW was reported for failing to submit an accurate and complete Tax Return (SPT) and for not remitting taxes withheld or collected (Anggoro, 2024). Another corporate taxpayer, identified as SMR, deliberately failed to file a periodic VAT return (SPT) and did not remit collected VAT, resulting in state losses (Akasah, 2023). These cases demonstrate the prevalence of fraudulent practices among corporate taxpayers in the region, which adversely impact state revenues. This underscores the importance of improving compliance, particularly among corporate taxpayers operating cooperatives.

Factors influencing taxpayer compliance can be categorized into internal and external factors. Internal factors include understanding of tax regulations, tax socialization, modern administrative systems, and tax sanctions, while external factors involve elements such as audit results and taxpayer reputation (Nguyen et al., 2020). Understanding tax regulations is often linked to personal morality, as taxpayers are expected to comprehend the laws and procedures governing their tax obligations. When taxpayers fully grasp tax regulations, they are more likely to comply (Hantono, 2021). Access to information on taxation has become more accessible through various media and tax education programs offered by relevant institutions, enabling taxpayers to enhance their knowledge and fulfill their tax responsibilities.

Tax socialization serves as a critical effort to disseminate information about tax policies and regulations, aiming to inspire the public to comply with their tax obligations (Maxuel & Primastiwi, 2021). Frequent exposure to tax socialization activities helps taxpayers better understand their responsibilities. Without such

guidance, taxpayers may lack awareness of tax regulations. Socialization activities can transform taxpayers' attitudes, fostering a greater appreciation for the necessity of fulfilling tax obligations as part of their role as law-abiding citizens.

In the era of globalization, technology plays a vital role in facilitating daily activities, including the fulfillment of tax obligations. Technological advancements in tax administration are designed to enhance taxpayer compliance (Kamil, 2022). Modern administrative systems represent a transformative change in tax administration, incorporating technological tools to streamline processes (Mardhatilla et al., 2023). For instance, the Directorate General of Taxes (DJP) of the Ministry of Finance reported that 9.8 million Annual Income Tax (PPh) SPTs were filed, with the majority submitted through the e-Filing system (Siswanto, 2023). This indicates that modern administrative systems significantly support taxpayers in efficiently reporting and paying their taxes (Djafri et al., 2023).

Tax sanctions imposed by the government are intended to deter taxpayers from violating their obligations. The presence of these sanctions is expected to motivate taxpayers to comply with tax regulations, thereby optimizing overall compliance. Sanctions serve as a safeguard to ensure that tax laws and regulations are upheld, functioning as a preventive tool against non-compliance (Janitra, 2019). Generally, individuals are more likely to adhere to regulations when penalties are enforced, as sanctions act as a warning mechanism for those who may disregard the rules (Ainiyah & Febriani, 2023). Consequently, taxpayers must remain attentive to tax sanctions, recognizing the potential consequences of their actions and avoiding violations.

The impact of understanding tax regulations on compliance is grounded in compliance theory, which suggests that adherence is tied to personal ethics, morality, and legal responsibility. Taxpayers who recognize the legal obligation of tax compliance are more likely to voluntarily improve their understanding of tax regulations. This comprehension enables taxpayers to fulfill their obligations effectively and timely, contributing to public welfare. A higher level of understanding fosters voluntary compliance, while insufficient knowledge of tax regulations often leads to non-compliance. Prior research supports this relationship, demonstrating that understanding tax regulations positively influences taxpayer compliance (Anakotta et al., ; Harry & Sari, ; Rahayu et al., ; Yuliani et al., 2024).

H_1: Understanding of tax regulations positively affects cooperative taxpayer compliance.

Tax socialization conducted by the Directorate General of Taxes aims to disseminate information, provide counseling, and offer guidance to increase public awareness of tax obligations. Taxpayers often lack compliance not due to unwillingness but because of limited knowledge and understanding of how to fulfill their tax rights and obligations (Hapsari & Ramayanti, 2022). According to attribution theory, external factors, such as socialization efforts, can motivate individuals to act. Effective socialization raises awareness of taxpayers' role in contributing to national development, empowering them with the necessary knowledge to meet their obligations. This process fosters a sense of responsibility and improves compliance. Studies confirm that tax socialization positively impacts taxpayer compliance (Sarpong et al., ; Sormin, ; Widyanti et al., ; Zakia et al., 2022).

H_2: Tax socialization positively affects taxpayer compliance in cooperatives.

Modern administrative systems represent a technological transformation aimed at enhancing the quality of tax services and improving compliance. Since 2015, the Directorate General of Taxes has pursued digital transformation to deliver superior service and strengthen supervision of tax compliance (Fatimah, 2021). Attribution theory suggests that external factors, such as well-designed systems, can shape individual behavior. Modern administrative systems simplify the process of fulfilling tax obligations, reducing the need for taxpayers to visit tax offices physically. By streamlining procedures, these systems motivate taxpayers to comply in a timely and efficient manner. Research supports the positive influence of modern administrative systems on tax compliance (Mardhatilla et al., ; Novita et al., ; Nurlis & Ariani, 2020)

H_3: Modern administrative systems positively affect cooperative taxpayer compliance.

Tax sanctions or penalties are designed to enhance taxpayer compliance by discouraging non-compliance. Taxpayers are expected to familiarize themselves with these sanctions to understand the potential consequences of violations. Many taxpayers view sanctions as a guarantee that tax regulations will be respected, with penalties functioning as a deterrent against non-compliant behavior (Janitra, 2019). Attribution theory suggests that situational factors, such as the threat of penalties, motivate individuals to comply. Tax sanctions create fear of potential losses, encouraging taxpayers to adhere to their obligations and avoid violations. Severe sanctions reinforce the importance of compliance, serving as both rules and guidelines for taxpayer behavior. Prior research confirms that tax sanctions have a positive impact on taxpayer compliance (Mardhatilla et al., ; Mertayasa et al., ; Robbi et al., ; Silaen & Pangaribuan, 2023).

H_4: Tax sanctions positively affect cooperative taxpayer compliance.

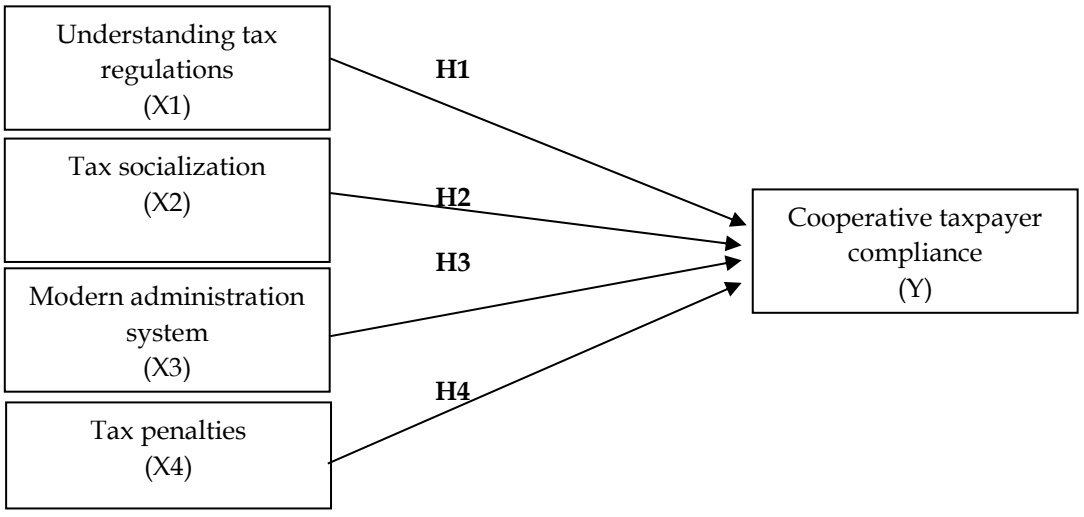


Figure 1. Research Model

Source: Research Data, 2024

RESEARCH METHODS

This study employs a quantitative research approach to identify factors influencing taxpayer compliance. Primary data were collected through questionnaires created using Google Forms and distributed via online social media platforms, with support from employees of the Department of Industry, Trade, Cooperatives, and SMEs. The sample was selected using a probability sampling method, ensuring that every member of the population had an equal chance of being included. The population for this study consisted of cooperative taxpayers registered with the Department of Industry, Trade, Cooperatives, and SMEs in Gresik Regency. This region was selected due to documented cases of tax fraud involving corporate taxpayers.

One notable case involved a suspect with the initials AW, who failed to submit accurate and complete Tax Returns (SPT) and did not remit taxes withheld or collected (Anggoro, 2024). Another case involved a corporate taxpayer, identified as SMR, who deliberately did not file periodic VAT returns or remit collected VAT, resulting in state losses (Akasah, 2023). To determine the sample size, the Slovin formula was applied, based on a known population of 763 cooperative taxpayers. This calculation resulted in a sample of 88 respondents. The data were analyzed using SmartPLS 4.0 to test the research hypotheses.

Understanding tax regulations is a critical indicator of a taxpayer's ability to recognize and comply with tax laws. When taxpayers have a strong grasp of taxation concepts, they are less likely to feel pressured during tax collection activities, leading to greater compliance (Zakia *et al*., 2022). The study measured this variable using indicators adapted from Zakia et al. (2022), including: (1) insight and understanding of taxpayer rights and obligations, (2) knowledge of tax sanctions, (3) familiarity with non-taxable income, taxable income, and tax rates, and (4) understanding gained from tax office socialization activities.

Tax socialization is an effort by the government to provide information and counseling to local communities about taxation concepts (Zakia *et al*., 2022). It plays a vital role in increasing public awareness and knowledge of tax regulations, ensuring timely compliance with tax obligations. The study adopted indicators from Ainiyah & Febriani, (2023) to measure tax socialization, including: (1) implementation of socialization activities, (2) benefits derived from socialization, (3) direct socialization efforts, and (4) indirect socialization efforts.

The modernization of tax administration is a reform initiative by the Directorate General of Taxes to enhance service quality and improve compliance. By providing user-friendly facilities, taxpayers are more likely to fulfill their obligations efficiently. Modern administrative systems also aim to increase the efficiency and effectiveness of tax processes (Ainiyah & Febriani, 2023). This study measured modernization using indicators adapted from Ainiyah & Febriani, (2023), including: (1) integration of information technology, (2) system efficiency and effectiveness, (3) simplicity and accessibility for taxpayers, and (4) perceived benefits for taxpayers.

Tax sanctions are designed to ensure compliance with tax laws, functioning as a deterrent for violations. These sanctions aim to discipline taxpayers and encourage adherence to tax norms (Janitra, 2019). Despite this, non-compliance persists, with many taxpayers repeating errors in fulfilling their obligations

(Mardhatilla *et al*., 2023). Indicators for measuring tax sanctions were adapted from Janitra (2019) and include: (1) the role of sanctions in disciplining taxpayers, (2) sanctions for non-compliance with material obligations, (3) categorization of sanctions based on the type of violation, and (4) application of sanctions in accordance with regulations.

RESULTS AND DISCUSSION

The data collected from 90 respondents were analyzed using SmartPLS 4.0. The statistical test results include assessments of the outer model and inner model, providing insights into the relationships among variables. The detailed results of these tests are presented in the following sections.

Table 1. Descriptive Statistical Test

	N	Min	Max	Sum	Mean	Std. Deviation
KP	90	18.00	35.00	2657.00	29.5222	4.33493
PPP	90	6.00	20.00	1406.00	15.6222	2.72144
SP	90	4.00	20.00	1372.00	15.2444	2.82569
SAM	90	12.00	20.00	1489.00	16.5444	2.14718
SaP	90	4.00	17.00	1162.00	12.9111	3.24520
Valid N (listwise)	90					

Source: Research Data, 2024

The results indicate that the average (mean) value for each research variable exceeds its standard deviation, suggesting that the data is relatively homogeneous with low variability. The taxpayer compliance variable has the highest mean of 29.52 and a standard deviation of 4.33, reflecting a fairly strong and consistent level of compliance among respondents. Similarly, the modern administration system variable has a mean of 16.54 and a standard deviation of 2.14, indicating a positive assessment of the system with minimal data variation. The understanding of tax regulations variable shows a mean of 15.62 and a standard deviation of 2.72, while the tax socialization variable has a mean of 15.24 and a standard deviation of 2.83. These values demonstrate that respondents generally have a good understanding of tax regulations and perceive socialization activities as effective. Meanwhile, the tax sanctions variable has the lowest mean of 12.91 and a standard deviation of 3.25, suggesting that respondents' perceptions of tax sanctions are more varied compared to other variables. Overall, the findings reveal that the average levels for all variables are relatively high, with low data dispersion. This indicates a degree of similarity in responses across the sample, reflecting consistent perceptions among respondents.

Table 2. Outer Composite Reliability Test, Cronbach's Alpha, and AVE

Construct	Composite Reliability	Cronbach's Alpha	AVE
PPP	0.887	0.831	0.663
SP	0.884	0.826	0.656
SAM	0.848	0.770	0.583
SaP	0.897	0.848	0.685
KP	0.932	0.914	0.661

Source: Research Data, 2024

As shown in Table 2, the composite reliability and Cronbach's alpha values for all constructs exceed the threshold of 0.7, indicating that the reliability requirements have been satisfied. Following the successful reliability test, the validity test was conducted. The results, also presented in Table 2, reveal that the Average Variance Extracted (AVE) values for each construct are greater than 0.5, confirming that the validity requirements have been met (Ghozali, 2015).

The validity test was further assessed through cross-loading analysis. If the cross-loading value of each statement item with its respective variable is greater than the correlation of the same item with other variables, it can be concluded that the discriminant validity requirements are fulfilled. The validity test results for this study are provided below.

Table 3. Data Validity Test

	PPP	SP	SAM	SaP	KP
PPP_1	(0.809)	0.359	0.484	-0.227	0.548
PPP_2	(0.849)	0.464	0.490	-0.259	0.560
PPP_3	(0.801)	0.582	0.483	-0.093	0.496
PPP_4	(0.798)	0.535	0.424	-0.145	0.538
SP_1	0.629	(0.811)	0.408	-0.148	0.487
SP_2	0.390	(0.815)	0.346	-0.017	0.438
SP_3	0.306	(0.780)	0.378	-0.053	0.392
SP_4	0.552	(0.834)	0.359	0.012	0.500
SAM_1	0.456	0.323	(0.801)	-0.083	0.429
SAM_2	0.308	0.306	(0.726)	-0.020	0.357
SAM_3	0.279	0.292	(0.705)	0.031	0.335
SAM_4	0.611	0.440	(0.816)	-0.306	0.612
SaP_1	-0.126	-0.029	-0.090	(0.859)	-0.238
SaP_2	-0.215	-0.137	-0.200	(0.789)	-0.251
SaP_3	-0.138	-0.060	-0.138	(0.804)	-0.163
SaP_4	-0.257	0.022	-0.110	(0.857)	-0.220
KP_1	0.528	0.349	0.395	-0.171	(0.756)
KP_2	0.601	0.392	0.527	-0.189	(0.839)
KP_3	0.549	0.538	0.524	-0.257	(0.880)
KP_4	0.573	0.567	0.523	-0.248	(0.892)
KP_5	0.471	0.375	0.561	-0.214	(0.752)
KP_6	0.484	0.599	0.327	-0.178	(0.770)
KP_7	0.539	0.379	0.518	-0.266	(0.792)

Source: Research Data, 2024

As we can see on the data in table 3, it has shown that all the values of cross loadings of each indicator are more than 0.7. It shows the discriminant validity value for each indicator on its variables because cross loading value on each construct of its indicators is greater than cross loading of construct's indicators on the other constructs.

Table 4. Summary Of Inner Model Test

	PPP	SP	SAM	SaP	KP
R Squared					0.550
Adj R Squared					0.529
Full collin VIF	1.952	1.606	1.555	1.066	
F Squared	0.125	0.076	0.109	0.038	
Q Squared					0.343

Source: Research Data, 2024

Table 4 illustrates that the R^2 values in this research model indicate a strong prediction capability, as higher R^2 values signify a better fit of the model (Ghozali, 2023). The R^2 value of 0.550 suggests that 55% of the variance in taxpayer compliance can be explained by the variables of understanding tax regulations, tax socialization, modern administrative systems, and tax sanctions. This result indicates that the prediction model employed in this study is robust.

The Variance Inflation Factor (VIF) was also analyzed to assess multicollinearity in the regression model. The results show that all VIF values are below 5, confirming the absence of multicollinearity within the model. Furthermore, the F-squared values demonstrate that each variable has a moderate influence on taxpayer compliance, while the Q-squared values, which measure predictive relevance, are greater than 0. This indicates that the model has good predictive capability. Overall, these findings confirm the reliability and validity of the research model in explaining taxpayer compliance.

Table 5. Summary of Hypothesis Test Result

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
PPP > KP	0.331	0.334	0.100	3.317	0.001
SP > KP	0.233	0.237	0.108	2.164	0.031
SAM > KP	0.276	0.271	0.122	2.262	0.024
SaP > KP	-0.135	-0.136	0.066	2.048	0.041

Source: Research Data, 2024

From Table 5, it can be concluded that the path coefficients for the relationships between tax compliance and the variables of understanding tax regulations, tax socialization, and the modern administration system are positive. This indicates that these variables have a positive impact on tax compliance. In contrast, the path coefficient for the relationship between tax sanctions and tax compliance is negative, suggesting that tax sanctions have a negative effect on compliance. Additionally, the P-values for all variables are less than 0.05, indicating that the relationships are statistically significant. Based on these findings, the first three hypotheses are accepted, while the fourth hypothesis is rejected.

The path coefficient for understanding tax regulations is positive (0.331), with a P-value of 0.001, indicating a significant positive effect on tax compliance. This finding suggests that a strong understanding of tax regulations enhances compliance among taxpayers. Respondents with a high level of understanding are more likely to voluntarily fulfill their tax obligations. A clear comprehension of tax rules reduces challenges in fulfilling obligations, particularly in taxation. This result aligns with compliance theory, which posits that an individual's ethical

understanding and recognition of legal obligations influence their adherence to regulations. When taxpayers view the law as an obligation to follow, they are motivated to deepen their understanding of tax provisions, which positively impacts their compliance. These findings are consistent with prior studies by Putri et al., (2024), Subagiyo et al., (2022), Mat Jusoh et al., (2021), and Harry & Sari, (2020), which demonstrated a positive relationship between understanding tax regulations and taxpayer compliance.

The path coefficient for tax socialization is positive (0.233), with a P-value of 0.031, indicating a significant positive effect on tax compliance. This result reveals that socialization activities, such as information dissemination, counseling, and training, positively influence taxpayers by enhancing their awareness and knowledge. Tax socialization motivates individuals to understand their obligations and encourages timely compliance. These findings are supported by attribution theory, which suggests that external environmental factors can influence behavior. Socialization activities provide taxpayers with the motivation and knowledge to act in accordance with tax obligations. This result aligns with previous research by Zakia *et al*., (2022), Lestary *et al*., (2021) and Widyanti *et al*., (2021), which also found that tax socialization positively affects taxpayer compliance.

The path coefficient for the modern administration system is positive (0.276), with a P-value of 0.024, indicating a significant positive impact on tax compliance. The findings suggest that the implementation of a modern administrative system by the Directorate General of Taxes improves compliance by simplifying tax-related duties and increasing efficiency. By reducing the need for physical visits to tax service offices, the system facilitates taxpayers' ability to meet their obligations effectively. Attribution theory supports these findings, highlighting the role of external factors, such as improved systems, in shaping behavior. These results are consistent with studies by Novita *et al*., (2024), Mardhatilla *et al*., (2023), Ainiyah & Febriani, (2023), and Lestari & Daito, (2020), which demonstrated the positive influence of modern administrative systems on tax compliance.

The path coefficient for tax sanctions is negative (-0.135), with a P-value of 0.041, indicating a significant but negative impact on tax compliance. This finding suggests that higher tax sanctions do not necessarily deter non-compliance. Instead, taxpayers perceive sanctions as a potential threat of loss, which may lead them to avoid fulfilling their obligations altogether. Attribution theory explains that external factors, such as sanctions, influence behavior by creating an awareness of the consequences of non-compliance. While sanctions are intended to discourage fraudulent behavior, they may inadvertently increase non-compliance by fostering fear and avoidance. These findings are consistent with studies by Novita et al., (2024), Fuliyanto, (2022), dan Assfaw & Sebhat, (2019), which concluded that tax sanctions do not have a positive effect on tax compliance.

CONCLUSION

The purpose of this study is to evaluate and assess the factors influencing cooperative taxpayer compliance, using compliance theory and attribution theory as the theoretical framework. The findings reveal both similarities and differences

compared to prior research. A key distinction lies in the characteristics of the respondents, who consist of corporate taxpayers operating within cooperatives. These respondents are presumed to have a strong understanding of their tax rights and obligations. The results of the analysis demonstrate that understanding tax regulations, tax socialization, and modern administrative systems have a significant positive impact on cooperative taxpayer compliance. However, tax penalties exhibit a significant negative impact, indicating that the imposition of sanctions does not necessarily motivate taxpayers to fulfill their tax obligations. Instead, sanctions may create perceived obstacles or the threat of financial loss, which can hinder compliance.

This study explores various factors that serve as benchmarks for achieving tax compliance but acknowledges several limitations. First, the study focuses exclusively on understanding tax regulations, tax socialization, modern administrative systems, and tax sanctions as determinants of taxpayer compliance. Future researchers are encouraged to explore additional factors that may influence compliance, such as tax morale, tax incentives, nationalism, attitudes toward money, perceptions of tax justice, education levels, and taxpayer awareness.

Second, the research is geographically limited to Gresik Regency, which restricts the generalizability of the findings to other regions. Future studies should consider a broader geographical scope to ensure that more representative samples are collected, enabling greater applicability of the results.

Third, the distribution of questionnaires was conducted online, limiting opportunities for follow-up clarification or additional information from respondents. Future research could benefit from a combination of direct and indirect survey methods to enhance the accuracy and completeness of respondent data.

Finally, this study employs a quantitative research approach, which provides valuable insights but lacks the depth of qualitative analysis. Future researchers are encouraged to adopt mixed methods, combining quantitative and qualitative approaches to obtain a more comprehensive understanding of the factors influencing taxpayer compliance.

REFERENCE

Ainiyah, I. N., & Febriani, E. (2023). Pengaruh modernisasi sistem administrasi perpajakan, pengetahuan wajib pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak UMKM dengan sosialisasi perpajakan sebagai variabel modernisasi. *Jurnal Ilmiah Bisnis Dan Perpajakan (Bijak)*, *5*(2), 183–192. https://doi.org/10.26905/j.bijak.v5i2.10064

Akasah, H. (2023). *Tidak Laporan Pajak, DJP Serahkan Kontraktor ke Kejari*. Radargresik.Id. https://radargresik.jawapos.com/pojok-perkoro/83940805/tidak-laporan-pajak-djp-serahkan-kontraktor-ke-kejari

Anakotta, F. M., Sapulette, S. G., & Iskandar, T. E. (2023). Pengaruh Penerapan E-Filling System Dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak Dengan Peran Relawan Pajak Sebagai Variabel Moderasi. *Accounting Research Unit (ARU Journal)*, *4*(1), 48–66. https://doi.org/10.30598/arujournalvol4iss1pp48-66

Anggoro, Y. D. (2024). *DJP Jatim II Serahkan Tersangka Tindak Pidana Pajak ke Kejari*

Gresik, Begini Kronologinya. Radargresik.Id. https://radargresik.jawapos.com/kota-gresik/834408295/djp-jatim-ii-serahkan-tersangka-tindak-pidana-pajak-ke-kejari-gresik-begini-kronologinya

Assfaw, A. M., & Sebhat, W. (2019). Analysis of Tax Compliance and Its Determinants: Evidence from Kaffa, Bench Maji Analysis of Tax Compliance and Its Determinants: Evidence from Kaffa, Bench Maji and Sheka Zones Category B Tax Payers, SNNPR, Ethiopia. *Journal Of Accounting, Finance Anda Auditing Studies*, 32–58. https://doi.org/10.32602/jafas.2019.2

Djafri, I. A., Damawati, I., Suharto, S., Satwika, I. G. A. R. P., & Rahmatullah, R. (2023). Utilization of Information and Communication Technology in the Tax Administration System to Increase Taxpayer Compliance. *Ilomata International Journal of Tax and Accounting*, *4*(1), 14–25. https://doi.org/10.52728/ijtc.v4i1.670

Fatimah. (2021). *Riwayat Transformasi Digital Direktorat Jenderal Pajak*. Pajakku. https://www.pajakku.com/read/60127f3e5bddc138006e302e/Riwayat-Transformasi-Digital-Direktorat-Jenderal-Pajak

Fuliyanto, F. K. (2022). Effects of Knowledge, Socialization, Services, and Tax Sanctions on the Compliance of Individual Taxpayers Performing Free Work In 2020: A Case Study at a Notary Office in Palembang. *International Journal of Community Service & Engagement*, *3*(1), 25–33. https://doi.org/10.47747/ijcse.v3i1.652

Ghozali, I., & Kusumadewi, K. A. (2023). *Partial Least Square: Konsep, Teknik dan Aplikasi menggunakan SmartPLS 4.0*.

Hantono. (2021). the Impact Tax Knowledge, Tax Awareness, Tax Morale Toward Tax Compliance Boarding House Tax. *International Journal of Research - GRANTHAALAYAH*, *9*(1), 49–65. https://doi.org/10.29121/granthaalayah.v9.i1.2021.2966

Hapsari, A. R., & Ramayanti, R. (2022). Pengaruh Pengetahuan Perpajakan, Ketegasan Sanksi Pajak, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak UMKM. *Jurnal IKRAITH-EKONOMIKA*, *5*(2), 16–24.

Harry, H. S. W., & Sari, D. P. (2020). Pemahaman perpajakan, kesadaran pajak dan tingkat pendapatan sebagai determinan kepatuhan pajak UMKM. *Imanensi: Jurnal Ekonomi, Manajemen, Dan Akuntansi Islam*, *5*(2), 79–92. https://doi.org/10.34202/imanensi.5.2.2020.79-92

Janitra, R. A. (2019). Kepatuhan Wajib Pajak Koperasi. *Jurnal Bisnis Dan Akuntansi*, *21*(Vol. 21 No. 1 (2019): Jurnal Bisnis dan Akuntansi), 71–76.

Kakra, K., Twum, Amaniampong, M. K., Assabil, E. N., Adombire, M. A., Edisi, D., & Akuetteh, D. C. (2020). Tax Knowledge and Tax Compliance of Small and Medium Enterprise in Ghana. South East Asia. *Journal of Contemporary Business, Economics and Law*, *21*(5), 222–231.

Kamil, I. (2022). Influence Artificial Intelligence Technology For E-filling and Digital Service Tax (DST) in TaxAdministration on Tax Compliance. *International Journal of Management Studies and Social Science Research*, *4*(1), 144–156. https://ijmsssr.org/paper/IJMSSSR00616.pdf

Kurniati, D. (2024). *Penerimaan PPh Badan Kontraksi 34,5% di Semester I/2024, Ini Sebabnya*. JAKARTA, DDTCNews.

https://news.ddtc.co.id/berita/nasional/1803866/penerimaan-pph-badan-kontraksi-345-di-semester-i2024-ini-sebabnya

Latan, H., & Ghozali, I. (2015). *Partial Least Squares: Concepts, Techniques and Applications using SmartPLS 3*.

Lestari, S. M., & Daito, A. (2020). The Influence Of Taxation Knowledge, Tax Socialization And Tax Administration On Taxpayer Compliance (Empirical Study In Micro Small And Medium Enterprises (Msmes) Tobat Village, Balaraja Sub-District, Tangerang Regency, Banten Province). *Dinasti International Journal Of Management Science*, *1*(5), 732–739. https://doi.org/10.31933/DIJMS

Lestary, S. R., Sueb, M., & Yudianto, I. (2021). The Effect of Tax Fairness, Tax Socialization and Tax Understanding on Tax Compliance: A Study on Micro, Small and Medium Enterprises (MSMEs). *Journal of Accounting Auditing and Business*, *4*(1), 87. https://doi.org/10.24198/jaab.v4i1.31998

Mardhatilla, D. P., Marundha, A., & Eprianto, I. (2023). Pengaruh Literasi Pajak, Sistem Administrasi Pajak Modern Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Umkm Di Kabupaten Bekasi (Studi pada Wajib Pajak Orang Pribadi UMKM di Kabupaten Bekasi). *Jurnal Economina*, *2*(2), 491–502. https://doi.org/10.55681/economina.v2i2.327

Mat Jusoh, Y. H., Mansor, F. A., Abd Razak, S. N. A., & Wan Mohamad Noor, W. N. B. (2021). The Effects of Tax Knowledge, Tax Complexity and Tax Morale Towards Tax Compliance Behaviour Among Salaried Group in Malaysia. *Advances in Business Research International Journal*, *7*(2), 250. https://doi.org/10.24191/abrij.v7i2.14326

Maxuel, A., & Primastiwi, A. (2021). Pengaruh Sosialisasi Perpajakan dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak UMKM E-COMMERCE. *Jurnal Riset Manajemen & Bisnis*, *16*(1). https://doi.org/10.29313/bcsa.v4i1.11014

Mertayasa, I. W., Seri Ekayani, N. N., & Jayanti, L. G. . S. E. (2021). Pengaruh E-Filing, Sanksi, Kesadaran, Dan Sosialisasi Terhadap Kepatuhan Wajib Pajak Badan Pada KPP Pratama Gianyar. *Jurnal Riset Akuntansi Warmadewa*, *2*(1), 29–34. https://doi.org/10.22225/jraw.2.1.2928.29-34

Mulya, K. S., Rizkan, M., & Fitriani. (2023). The Effect of Tax Audit, Tax Amnesty, and Tax Sanctions on Taxpayer Compliance at Pratama Bima Tax Services Office. *International Journal of Health, Economics, and Social Sciences (IJHESS)*, *5*(2), 103–113. https://doi.org/10.56338/ijhess.v5i2.3285

Nguyen, T. T. D., Pham, T. M. L., Le, T. T., Truong, T. H. L., & Tran, M. D. (2020). Determinants influencing tax compliance: The case of Vietnam. *Journal of Asian Finance, Economics and Business*, *7*(2), 65–73. https://doi.org/10.13106/jafeb.2020.vol7.no2.65

Novita, R. D., Marundha, A., & Khasanah, U. (2024). Pengaruh Modernisasi Sistem Administrasi Perpajakan, Pengetahuan Perpajakan dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak UMKM di Kota Jakarta Timur. *Jurnal Economina*, *3*(2), 254–263. https://doi.org/10.55681/economina.v3i2.1197

Nurlis, N., & Ariani, M. (2020). Tax Awareness Moderates Knowledge and Modernization of Tax Administration on Tax Compliance, Survey on MSME taxpayers in South Tangerang City, Indonesia. *International Journal of Management Studies and Social Science Research*, *2*(5), 250–260. www.ijmsssr.org

Putri, H., Din, M., Furqan, A. C., & Mufidah, A. A. (2024). *The Influence of Tax Understanding and Income Tax Incentives on MSME Tax Compliance , Moderated by Tax Digitalization*. *6*(3), 535–546.

Rahayu, A. K., Bawono, I. R., & Sudibyo, Y. A. (2020). The Influence of Accounting Knowledge in Moderating Relationship between Understanding and Socialization of Tax Toward MSMEs Tax Compliance. *Jurnal Akuntansi Dan Bisnis*, *20*(2), 145. https://doi.org/10.20961/jab.v20i2.525

Robbi, R., Putra, W., Mahdi, I., & Elyta. (2024). The Influence Of Services, Tax Sanctions, Participation Strategies, And The Role Of Religion On Regional Taxpayer Compliance. *International Journal of Business and Quality Research*, *2*(1), 39–61. https://e-journal.citakonsultindo.or.id/index.php/IJBQR/article/download/671/549/

Sarpong, S. A., Yeboah, M., Oware, K. M., & Danquah, B. A. (2024). Effect of Taxpayer Knowledge and Taxation Socialization on Taxpayer Compliance : The Mediating Role of Taxpayer Awareness. *Wseas Transactions on Business and Economic*, *21*, 1217–1227. https://doi.org/10.37394/23207.2024.21.99

Silaen, O., & Pangaribuan, H. (2023). The Impact of Tax Socialization and the Stringency of Tax Sanctions on Taxpayer Compliance Among Business Owners in the Lembang Area. *Ilomata International Journal of Tax and Accounting*, *4*(4), 755–770. https://doi.org/10.52728/ijtc.v4i4.894

Siswanto, D. (2023). *Ada 9,8 Juta Wajib Pajak Telah Lapor SPT Tahunan, Mayoritas Melalui E-Filing*. KONTAN.CO.ID. https://nasional.kontan.co.id/news/ada-98-juta-wajib-pajak-telah-lapor-spt-tahunan-mayoritas-melalui-e-filing

Sormin, F. (2021). The Effect of Online Taxation Socialization, E-Commerce, Application of Accounting Standards on Tax Compliance of Micro, Small and Medium Enterprises in Jakarta. *International Journal of Academic Research in Business and Social Sciences*, *11*(4), 295–302. https://doi.org/10.6007/ijarbss/v11-i4/9669

Subagiyo, A., Nurbaity, S., Islah, K., Hermawan, R., & Junaidi, A. (2022). The Effect of Taxpayer Awareness, Understanding's Knowledge of Taxation on Compliance of Small and Medium Micro Business Taxpayers at Pratama Tax Service Office Cibitung. *Ilomata International Journal of Tax and Accounting*, *3*(1), 343–351. https://doi.org/10.52728/ijtc.v4i1.380

Widyanti, Y., Erlansyah, D., Butar Butar, S. D. R., & Maulidya, Y. N. (2021). Pengaruh Tingkat Pemahaman, Sanksi, Kesadaran Wajib Pajak, dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM. *Journal Management, Business, and Accounting*, *20*(3), 285–294. https://doi.org/10.33557/mbia.v20i3.1614

Yasinta. (2024). *Hingga Maret 2024, Kinerja APBN Capai 18,26 Persen dari Target*. Media Center.

Yuliani, S. P., Sistalia, T. A., & Yulianto, A. (2024). The Effects of Tax Sanctions, Taxpayer Awareness, and Tax Understanding MSME on Tax Compliance: The Moderating Role of Risk Preference. *Ilomata International Journal of Tax and Accounting*, *5*(2), 367–385. https://doi.org/10.61194/ijtc.v5i2.1108

Zakia, F. A., Sugiarti, & Siddiq, F. R. (2022). Analysis Of Understanding Level Of

Tax Regulation, Taxpayer Awareness, Tax Socialization And Tax Provisions Of E-Commerce UMKM Towards Taxpayer Compliance. *Jurnal Ekonomi Dan Perbankan*, *7*(2), 208–218. http://e-journal.stie-aub.ac.id/index.php/probank