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Research Article

What are the Determinant Factors of Hotel Taxpayer Compliance With Tax Sanctions as a Moderation Variable ? : Multiple Linear Regression Analysis

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ABSTRACT

This research aims to analyze the influence of taxpayer awareness, tax knowledge, and service quality on hotel taxpayer compliance in the Garut Regency, with tax sanctions as a moderating variable. Quantitative research methodology is employed. Primary data types are used in data gathering methods. A survey that was sent to 102 people who responded provided the primary data via Google form 5 point Likert based sampling using techniques of simple random sampling. Multiple linear regression analysis and moderated regression analysis using the interaction approach are the methods utilized to test the hypothesis. The results of the regression test show that taxpayer awareness (coefficient 0.197; p = 0.040), tax knowledge (coefficient 0.255; p = 0.008), and service quality (coefficient 0.213; p = 0.012) have a positive and significant influence on taxpayer compliance. Tax sanctions weaken the relationship between taxpayer awareness and compliance (coefficient -0.094; p = 0.016), but do not moderate the relationship between tax knowledge (coefficient 0.011; p = 0.763) or service quality (coefficient -0.005; p = 0.888) and mandatory compliance tax. This research recommends increasing tax education, responsive services, and enforcing fair sanctions to increase taxpayer compliance.

Keywords: Taxpayer Awareness, Tax Knowledge, Service Quality, Tax Sanctions.

INTRODUCTION

Garut Regency is one of the areas in West Java that has great potential in the tourism sector. With natural beauty such as mountains, waterfalls, and beaches, Garut is a favorite destination for tourists. Not only that, Garut is also known for its unique culinary delights. Therefore, Garut is often nicknamed "Paradijs van het Oosten" or Heaven of the Eastern World and "Swiss van Java" which refers to the similarity of its natural scenery to the Alps in Europe. Some of the leading tourist destinations in Garut include Santolo Beach, Cipanas Hot Springs, Talaga Bodas Crater, Sang Hyang Taraje Waterfall, and Kamojang Crater. Apart from that, cultural arts such as Sheep Fighting, Dodombaan, and historical relics such as Cangkuang Temple are additional attractions.

With all this potential, the tourism sector should be one of the main sources of PAD in Garut Regency. One of the main contributions comes from hotel taxes. Hotel tax is an important source of income that can support development implementation in various sectors. Data from the Garut Regency Tourism and Culture Office (Disparbud) shows that the number of tourists in 2023 will reach 3,874,751 people, an increase from the previous year of 3,090,733 people. This also has an impact on increasing the number of hotels in Garut. Based on data from the Regional Revenue Agency (Bapenda), in 2023 there will be 9-star hotels and 295 non-star hotels.

However, even though the number of tourists is increasing, the realization of hotel tax revenues in Garut Regency shows fluctuations. Data from Bapenda notes that from 2019 to 2021, the realization of hotel tax revenue exceeded the set target. On the other hand, in 2022 and 2023, the realization of hotel taxes did not reach the predetermined target. For example, in 2023, the actual hotel tax will be IDR 11,351,468,184 from the target of IDR 12,490,611,998, with an effectiveness level of 90.88%. This shows that there are problems in tax management, especially related to the level of hotel taxpayer compliance.

The level of hotel tax compliance in Garut is still a serious concern. The Regent of Garut, Rudy Gunawan, revealed that several hotel entrepreneurs were dishonest in their tax reporting. He highlighted illogical hotel occupancy reports and reminded entrepreneurs to provide reports that correspond to reality. Apart from that, regional tax management also faces other obstacles, such as a lack of accurate tax object data, an inadequate monitoring system, and low public awareness of paying taxes. These constraints mean that the PAD potential from the hotel tax sector has not been exploited optimally.

In this context, efforts are needed to increase hotel taxpayer compliance. Taxpayer compliance is defined as the attitude or behavior of a taxpayer in fulfilling his tax obligations in accordance with applicable regulations. Factors that influence taxpayer compliance include taxpayer awareness, tax knowledge, service quality, and tax sanctions. Taxpayer awareness is an important element that encourages someone to fulfill their obligations voluntarily. Tax knowledge also plays a role in increasing taxpayers' understanding of the functions and benefits of taxes. Good service from tax officers can increase taxpayer satisfaction, thus encouraging them to comply with tax obligations.

Tax sanctions are an important control tool. Sanctions function as a guarantee that taxpayers comply with tax regulations. The application of strict sanctions, whether in the form of fines or other penalties, can have a deterrent effect on taxpayers who violate the rules. In research, tax sanctions can also function as a moderating variable that strengthens or weakens the relationship between other factors such as taxpayer awareness, tax knowledge, and service quality on taxpayer compliance.

Looking at the various obstacles and potential that exist, this research aims to examine the influence of taxpayer awareness, tax knowledge, and service quality on hotel taxpayer compliance, with tax sanctions as a moderating variable. The problem formulation in this research includes several questions, such as whether taxpayer awareness, tax knowledge, and service quality influence hotel taxpayer compliance in Garut Regency. Apart from that, this research will also test whether tax sanctions can moderate the relationship between these variables and taxpayer compliance.

The aim of this research is to determine the influence of various factors on hotel tax compliance in the Garut Regency. This research aims to identify whether taxpayer awareness influences hotel taxpayer compliance, as well as explore the impact of tax knowledge on the level of compliance. Apart from that, this research also aims to assess the influence of service quality on hotel taxpayer compliance. Furthermore, this research will examine the role of tax sanctions as a moderating variable that can influence the relationship between taxpayer awareness, tax knowledge, service quality, and hotel taxpayer compliance. It is hoped that the research results will provide a deeper understanding of the factors that influence hotel tax compliance in the Garut Regency, as well as provide recommendations for improving the effectiveness of local tax management.

LITERATURE STUDY

Theoretical basis

Attribution Theory

Heider in 1958 discovered a theory which he called attribution theory. Attribution is a theory that discusses the efforts made to understand the causes of our and other people's behavior. Basically, attribution theory states that when individuals perceive someone's behavior, they try to determine whether it was caused internally or externally. Internally caused behavior is behavior that is believed to be under the individual's own personal control, while externally caused behavior is behavior that is influenced from outside, meaning that the individual will be forced to behave because of the situation.

Attribution theory is relevant to explain this research because a person's behavior in fulfilling tax obligations is determined by circumstances, both from internal factors, namely taxpayer awareness and tax knowledge, which are the basis that must be possessed so that taxpayers can comply with paying taxes and external factors that can influence taxpayer compliance are tax sanctions and service quality, this is caused because this behavior is influenced by the demands of the situation. These internal and external factors can influence taxpayers in making decisions to comply or not comply with paying taxes. This means that fulfilling tax obligations really depends on the decisions taken by taxpayers.

Tax

According to Law no. 28 of 2007 concerning General Provisions and Tax Procedures, 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.

According to Soemitro (2012), "Taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (counter-performance) which can be directly demonstrated and which are used to pay for public expenses." According to the Directorate General of Taxes, taxes have four main functions, namely the budget function, regulatory function, stability function, and income redistribution function.

Regional Tax

Regional tax is a mandatory contribution to the region owed by an individual or body that is coercive based on the law, without receiving direct compensation, and is used for regional needs for the greatest prosperity of the people. This understanding is contained in the Regional Tax and Regional Retribution Law Number 28 of 2009.

Law Number 28 of 2009 concerning Regional Taxes and Regional Levies regulates the types of taxes that can be collected by regional governments, which are divided into provincial taxes and district/city taxes. Provincial taxes include Motor Vehicle Tax (PKB), Motor Vehicle Title Fee (BBNKB), Motor Vehicle Fuel Tax (PBB-KB), Surface Water Tax, and Cigarette Tax. Meanwhile, district/city taxes include Hotel Tax, Restaurant Tax, Entertainment Tax, Advertisement Tax, Street Lighting Tax, Non-Metal Mineral and Rock Tax, Parking Tax, Ground Water Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax, as well as Fees for Acquisition of Land and/or Building Rights. This provision gives regional governments the authority to explore tax potential to support development financing and public services.

Hotel Tax

In Garut Regency Regional Regulation Number 8 of 2023 concerning Regional Taxes and Regional Levies, Hotel Tax is a tax on services provided by hotels. A hotel is a facility that provides lodging/rest services including other related services for a fee, which also includes motels, inns, tourism huts, tourism guesthouses, guesthouses, guest houses and the like, as well as boarding houses with more than 10 (ten) rooms.

Hospitality services are services providing accommodation that can be equipped with food and drink services, entertainment activities, and/or other facilities. Hotel tax is a tax collected by regional governments, both Regency/City, and is imposed on services provided by hotels. The main legal basis is Law No. 28 of 2009, which is an amendment to Law No. 18 of 1997 concerning Regional Taxes and Regional Levies.

Taxpayer Compliance

According to Rahayu (2016), obedience means submitting to or complying with teachings or rules. So taxpayer compliance can be interpreted as the submission, obedience, and compliance of taxpayers in carrying out their tax rights and obligations in accordance with applicable tax laws.

According to Erard and Feinstin (in Devano & Rahayu, 2006), Taxpayer compliance uses psychological theory, namely as feelings of guilt and shame, taxpayers' perceptions of the fairness and justice of the free taxes they bear, and the influence of satisfaction with government services.

According to Pohan (2017), indicators of taxpayer compliance that can be used as parameters include compliance in registering as a taxpayer, compliance in submitting Tax Returns (SPT), compliance with incorrect reporting of the calculation and payment of tax owed, as well as compliance in paying taxes on time.

Taxpayer Awareness

According to Rahayu (2017), Taxpayer awareness is a condition where taxpayers understand and understand the meaning, function, and purpose of paying taxes to the State. A similar thing was stated by Suandy (2011), Taxpayer awareness means that taxpayers are willing to automatically carry out their tax obligations such as registering, calculating, paying, and reporting the amount owed.

According to Rahayu (2017), the high level of taxpayer awareness can be measured through several indicators, such as achieving tax revenue targets, high levels of tax compliance, increasing tax ratios, increasing the number of taxpayers along with the growth of people of productive age, low number of tax bills, and minimal violations. Taxation. This awareness is an important foundation for supporting the success of an effective tax system.

According to Setiawan & Tulidawiyah (2020), indicators of taxpayer awareness can be seen from their understanding of the function of tax for state financing, willingness to carry out tax obligations according to provisions, as well as volunteerism in calculating, paying, and reporting taxes.

Tax Knowledge

According to the Indonesian Dictionary, knowledge means everything that is known, intelligence, or everything that is known regarding a thing (subject). Tax knowledge can be defined as knowledge regarding the concept of general provisions in the field of taxation, the types of taxes that apply in Indonesia starting from tax subjects, tax objects, tax rates, calculating tax payable, recording tax payable to how to fill out tax reports (Veronica et al., 2015).

Rahayu (2010), an adequate level of public tax knowledge will make it easy for taxpayers to comply with tax regulations. By prioritizing the interests of the state above personal interests, it will give people the sincerity to comply with their tax obligations.

Tax knowledge is tax information that taxpayers can use as a basis for acting, making decisions, and pursuing certain directions or strategies in connection with the implementation of their rights and obligations in the field of taxation (Kartikasari & Yadnyana, 2021).

According to Wardani and Rumiyatun (2017), indicators of tax knowledge include understanding the function of taxes, namely knowing the role of taxes in state development. Another indicator is understanding tax payment and reporting procedures, which include how to pay and report taxes correctly. Taxpayer knowledge must also include an understanding of tax sanctions, namely knowing the consequences in the form of administrative sanctions if taxes are not paid. Lastly, taxpayers also need to know the location of tax payments to ensure compliance with tax obligations.

Service Quality

According to Sapriadi (2013), the quality of tax services is a measure of the image recognized by the public regarding the quality of services provided, and whether the public is satisfied or dissatisfied. Service quality is a measure of how well the level of service provided meets customer expectations.

According to Najib (2013), the quality of tax services is to provide comfort, security, and certainty for taxpayers in fulfilling their obligations and rights in the field of taxation.

According to Pranadata (2014), the quality of tax services is one of the things that increases taxpayers' interest in fulfilling their tax obligations and it is hoped that tax service officers will have good competence regarding all matters related to taxation in Indonesia.

According to Elitan and Anatan (2015), service quality can be measured through several indicators, namely reliability, assurance, empathy, physical appearance, and responsiveness. These indicators are the basis for evaluating how a service is provided to customers, including in the context of tax services.

Tax sanctions

As explained by Mardiasmo (2016), it is a guarantee that tax norms will be obeyed and obeyed, so that it functions as a deterrent so that taxpayers do not violate the rules. Rahayu (2017) added that tax sanctions act as a form of government control to ensure that citizens comply with their tax obligations.

In tax law, there are two types of sanctions, namely administrative sanctions and criminal sanctions. Threats of violating a norm can be subject to administrative sanctions, criminal sanctions, or administrative sanctions and criminal sanctions.

According to Ilyas & Burton (2013), the main aim of providing tax sanctions is to create orderly administration in the field of taxation and increase taxpayer compliance in fulfilling their tax obligations. It is hoped that providing sanctions can strengthen tax administration governance and provide a deterrent effect for taxpayers who do not comply.

Tax sanctions indicators are also an important element in ensuring the effectiveness of their implementation. Wardani & Rumiyatun (2017) emphasized that tax sanctions must be applied firmly, in accordance with applicable regulations, without tolerance for violations, so as to create taxpayer discipline in fulfilling their tax obligations.

RESEARCH METHOD

The object of research in this study is hotel taxpayers registered with the Regional Revenue Agency (BAPENDA) of Garut Regency. This research aims to examine the influence of taxpayer awareness, tax knowledge, and service quality on hotel taxpayer compliance, with tax sanctions as a moderating variable. The research population includes 304 hotel taxpayers registered with BAPENDA Garut Regency, which is a generalization area for research objects with certain characteristics that are relevant to the objectives of this study.

To obtain representative data, the research sample was determined using the Slovin formula, resulting in a sample size of 102 respondents. The sampling method used is simple random sampling, where each element of the population has the same chance of being selected as a sample. This research uses quantitative data collected through a Google Form-based questionnaire. The collected data will be measured using a 5-point Likert scale to measure variable indicators such as taxpayer awareness, tax knowledge, service quality, taxpayer compliance, and tax sanctions. The results were processed using statistical methods such as descriptive analysis, validity and reliability tests, and multiple linear regression with the help of SPSS software.

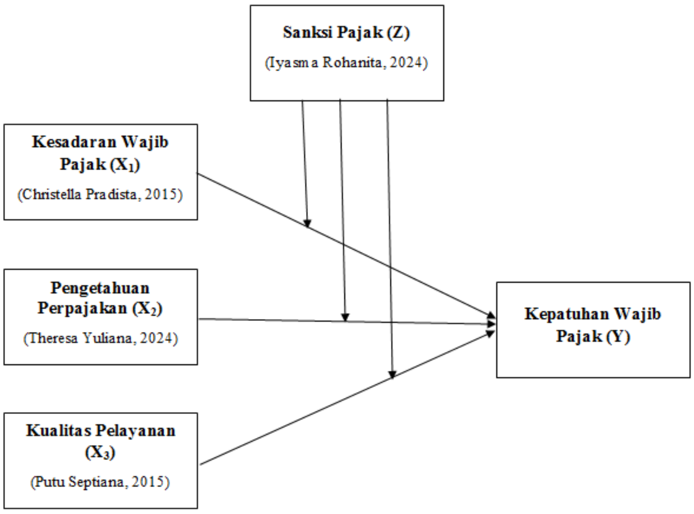

Figure 1 Thinking Framework

A research hypothesis is a prediction from research and can be concluded based on the framework above. The hypotheses in this research are:

H1: Taxpayer Awareness Has a Positive Influence on Taxpayer Compliance.
H2: Tax Knowledge Has a Positive Influence on Taxpayer Compliance.
H3: Service Quality Has a Positive Influence on Taxpayer Compliance.
H4: Tax Sanctions Moderate the Effect Between Taxpayer Awareness of Mandatory Compliance Tax.
H5: Tax Sanctions Moderate the Effect of Tax Knowledge on Mandatory Compliance Tax.
H6: Tax Sanctions Moderate the Effect of Service Quality on Taxpayer Compliance

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

The first stage in analyzing this research data is descriptive statistical analysis. Descriptive analysis is used to describe the maximum, minimum, and average values of each research variable used. The following descriptive analysis results are presented in Table 1.

Table 1 Results of Descriptive Statistical Analysis

	N	Min	Max	Mean	Std. Dev
Taxpayer Awareness (X1)	102	4	20	15.18	3.2255
Tax Knowledge (X2)	102	4	20	14.90	3.3464
Service Quality (X3)	102	6	24	18.76	4.0618
Taxpayer Compliance (Y)	102	4	20	15.36	3.3145
Tax Penalty (Z)	102	4	20	14.88	3.1475
Valid N (listwise)	102				3.2255

Source: Data processed (2024)

Based on Table 1 above, shows that the mean or average value is greater than the standard deviation, which means that the respondents' answers regarding the variables are almost the same or not much different.

Data Analysis Results
Validity Results

Table 2 Validity Test Results

Variable	No. Item	R Count	R Table	Information
Taxpayer Awareness (X1)	X1.1	0.764	0.195	Valid
	X1.2	0.742	0.195	Valid
	X1.3	0.839	0.195	Valid
	X1.4	0.730	0.195	Valid
Tax Knowledge (X2)	X2.1	0.740	0.195	Valid
	X2.2	0.803	0.195	Valid
	X2.3	0.777	0.195	Valid
	X2.4	0.752	0.195	Valid
Service Quality (X3)	X3.1	0.761	0.195	Valid
	X3.2	0.709	0.195	Valid
	X3.3	0.776	0.195	Valid
	X3.4	0.752	0.195	Valid
	X3.5	0.782	0.195	Valid
Taxpayer Compliance (Y)	Y.1	0.791	0.195	Valid
	Y.2	0.756	0.195	Valid
	Y.3	0.720	0.195	Valid
	Y.4	0.793	0.195	Valid
Tax Penalty (Z)	Z.1	0.773	0.195	Valid
	Z.2	0.724	0.195	Valid
	Z.3	0.798	0.195	Valid
	Z.4	0.779	0.195	Valid

Source: Data processed (2024)

The table shows that the validity test results for all variables show that the calculated r is greater than the table r. So it is concluded that all variable questions are said to be valid.

Reliability Results

Table 3 Reliability Test for All Variables

Variable	Cronbach Alpha	Information
Taxpayer Awareness (X1)	0.769	Reliable
Tax Knowledge (X2)	0.768	Reliable
Service Quality (X3)	0.813	Reliable
Taxpayer Compliance (Y)	0.763	Reliable
Tax Penalty (Z)	0.768	Reliable

Source: Data processed (2024)

Judging from the table above, it can be concluded that all variables have a Cronbach's alpha value > 0.70. So it is said that all variables are reliable or reliable.

Normality Test Results

Data normality testing uses the Kolmogorov-Smirnov Test of Normality in the SPSS program.

Table 4 Normality Test Results

		Unstandardized Residual
N		102
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.73708004
Most Extreme Differences	Absolute	.058
	Positive	.039
	Negative	-.058
Test Statistic		.058
Asymp. Sig. (2-tailed)		.200[c,d]

Source: Data processed (2024)

From this table, it is known that the value of Asymp. Sig. (2-tailed) of 0.200 is greater than 0.05. prove that the data is normally distributed.

Multicollinearity Test Results

If the VIF value is < 10.00, it means that multicollinearity does not occur in the regression model, conversely, if the VIF value is > 10.00, it means that multicollinearity occurs in the regression model.

Table 5 Multicollinearity Test Results

Variable	Collinearity Statistics		Information
	Tolerance	VIF	
Taxpayer Awareness (X_1)	.335	2.985	Multicol Free
Tax Knowledge (X_2)	.310	3.227	Multicol Free
Service Quality (X_3)	.270	3.698	Multicol Free
Tax Sanctions ($WITH$)	.320	3.124	Multicol Free

Source: Data processed (2024)

Judging from the regression equation in the table above, the value for Tolerance is > 0.1 and VIF < 10. So it can be said that the data in this study is free from multicollinearity. This means that there is no correlation between the independent variables in this study.

Heteroscedasticity Test

Glejser Heteroscedasticity Test

Table 6 Heteroscedasticity Test Results

Variable	Significance	Information
Taxpayer Awareness (X_1)	.853	Heteroscedasticity does not occur
Tax Knowledge (X_2)	.804	Heteroscedasticity does not occur
Service Quality (X_3)	.848	Heteroscedasticity does not occur
Tax Sanctions ($WITH$)	.549	Heteroscedasticity does not occur

Source: Data processed (2024)

There are no signs of heteroscedasticity in the regression model, according to the SPSS output above, which shows that the significance value (Sig.) for each of the variables above is 0.05.

Multiple Linear Regression Analysis Test Results

Table 7 Multiple Linear Regression Analysis Test Results

	Regression Coefficients	t Count	Say.
Taxpayer Awareness (X1)	.254	2.710	.008
Tax Knowledge (X2)	.341	3.776	.000
Service Quality (X3)	.265	3.208	.002

Source: Data processed (2024)

The regression coefficient analysis is performed as follows in order to identify the multiple regression equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$
$$Y = 1.450 + 0.254\,X1 + 0.341\,X2 + 0.256\,X3 + e$$

The following is an interpretation of the results of multiple linear regression analysis. The influence of independent variables on Taxpayer Compliance (Y) based on the table given:

1) Taxpayer Awareness (X1): The coefficient is 0.254 and the Sig value (0.008) is smaller than 0.05, then taxpayer awareness (X_1) influences taxpayer compliance (Y).
2) Tax Knowledge (X2): The coefficient is 0.341 and the Sig value (0.000) is smaller than 0.05, then tax knowledge (X_2) influences taxpayer compliance (Y).
3) Service Quality (X3): The coefficient is 0.265 and the Sig value (0.002) is smaller than 0.05, then the service quality (X_3) influences taxpayer compliance (Y).

Hypothesis Test Results

Determination Coefficient Test (R^2)

Table 8 Equation of Determination Coefficient Test Results (R^2)

	Adjusted R Square
Pers 1	0.714
Pers 2	0.753

Source: Data processed (2024)

Based on this table, it can be concluded that the coefficient of determination (Adjusted R Square) in Model I is 0.714 or 71.4%, which means that the independent variables (X1, X2, X3, and Z) influence the dependent variable (Y) by 71, 4%, while the remaining 28.6% was influenced by other factors not studied (Sihabudin et al., 2021; Sugiyanto et al., 2022). In Model II, the coefficient of determination value increases to 0.753 or 75.3%, indicating that after entering the moderating variables (X1Z, by other factors. These results indicate that the moderating variable has the ability to strengthen the relationship between the independent variable and the dependent variable.

F Statistical Test (Simultaneous)

Table 9 Equation of F Statistical Test (Simultaneous)

	F Count	Say
Pers 1	64.039	0,000
Pers 2	44.953	0,000

Source: Data processed (2024)

Based on the table, it can be concluded that in Model I, the Fcount value is 64.039 with Ftable 2.47 (α = 0.05, degrees of freedom N-k-1 = 97). Because Fcount is greater than Ftable (64.039 > 2.47) and the significance value is 0.000 < 0.05, it can be interpreted that Taxpayer Awareness, Tax Knowledge, Service Quality, and Tax Sanctions significantly influence Taxpayer Compliance. In Model II, the Fcount value is 44.953 with Ftable 2.11 (α = 0.05, degrees of freedom N-k-1 = 94). With Fcount which is also greater than Ftable (44.953 > 2.11) and a significance value of 0.000 < 0.05, it is concluded that all independent variables, including the moderation interaction, have a significant influence on the dependent variable.

Hasil Uji Moderated Regression Analysis (MRA)

Table 10 Moderated Regression Analysis (MRA) Test Results Equation I

	Regression Coefficients	t Count	Say.
Taxpayer Awareness (X1)	.197	2.082	.040
Tax Knowledge (X2)	.255	2.698	.008
Service Quality (X3)	.213	2.551	.012
Tax Penalty (Z)	.242	2.441	.016

Source: Data processed (2024)

To determine the multiple regression equation, the regression coefficient analysis is carried out as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + e$$

$$Y = 0.977 + 0.197\, X1 + 0.255\, X2 + 0.213\, X3 + 0.242\, Z + e$$

Table 11 Moderated Regression Analysis (MRA) Test Results Equation II

	Regression Coefficients	t Count	Say.
X1Z	-.094	-2.464	.016
X2Z	.011	.302	.763
X3Z	-.005	-.141	.888

Source: Data processed (2024)

To determine the multiple regression equation, the regression coefficient analysis is carried out as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + \beta_5 (X_1 Z) + \beta_6 (X_2 Z) + \beta_7 (X_3 Z) + e$$

$$Y = -9.303 + 1.491\, X1 - 0.093\, X2 + 0.122\, X3 + 1.472\, Z - 0.094\, X1Z + 0.011\, X2Z - 0.005\, X3Z + e$$

Table 12 Moderated Regression Analysis (MRA) Test Equation

Hypothesis	Regression Coefficients	t Count	Say.	Information
Taxpayer Awareness Has Positive influence on Taxpayer Compliance (H_1)	.255	2.082	.040	H_1 *accepted*
Tax Knowledge Has Positive Influence on Taxpayer Compliance (H_2)	.213	2.698	.008	H_2 *accepted*
Service Quality Has Positive Influence on Taxpayer Compliance (H_3)	.242	2.551	.012	H_3 *accepted*
Tax Sanctions Strengthen the Influence of Taxpayer Awareness on Taxpayer Compliance (H_4)	-.094	-2.464	.016	H_4 *accepted*
Tax Sanctions Strengthen the Influence of Tax Knowledge on Taxpayer Compliance (H_5)	.011	.302	.763	H_5 *rejected*
Tax Sanctions Strengthen the Influence of service Quality on Taxpayer Compliance(H_6)	-.005	-.141	.888	H_6 *rejected*

Based on the table above, the results of the hypothesis test (MRA) can be seen from the sig value. <0.05

The following is an interpretation of the results of multiple linear regression analysis. The influence of independent variables on Taxpayer Compliance (Y) based on the table given:

1) Based on equation I, the influence of independent variables on Taxpayer Compliance (Y):
   a) Taxpayer Awareness (X_1): The coefficient is 0.197 and the Sig value (0.040) is smaller than 0.05, then taxpayer awareness (X_1) influences taxpayer compliance (Y).
   b) Tax Knowledge (X_2): The coefficient is 0.255 and the Sig value (0.008) is smaller than 0.05, then tax knowledge (X_2) influences taxpayer compliance (Y).
   c) Service Quality (X_3): The coefficient is 0.213 and the Sig value (0.012) is smaller than 0.05, then the service quality (X_3) influences taxpayer compliance (Y).
2) Based on equation II, the interaction of the moderating variable (Tax Sanctions) with the independent variable:
   a) X? These results indicate a negative value, which means that tax sanctions (Z) can weaken the relationship between taxpayer awareness (X_1) and taxpayer compliance (Y), but the effect is small. In the multiple regression analysis, the influence of the taxpayer awareness variable (X_1) on taxpayer compliance (Y) has a coefficient value of 0.197 and a Sig. (0.040) which is smaller than 0.05, then the effect is significant (Equation 1). In this way, it can be said that the moderating variable in this hypothesis is *quasi-moderation* because Equation 1 and Equation 2 both have significant values.
   b) X_2Z (Knowledge and Sanctions Interaction): Coefficient of 0.011 and based on the value of SIG (0.763) which is greater than 0.05, the effect is not significant (equation 2). These results indicate that tax sanctions (Z) do not moderate the relationship between tax knowledge (X_2) and taxpayer compliance (Y). In the multiple regression analysis, the influence of the tax knowledge variable (X_2) on taxpayer compliance (Y) has a coefficient value of 0.255 and a Sig. (0.008) which is smaller than 0.05, then the effect is significant (Equation 1). In this way, it can be said that the moderating variable in this hypothesis is a *predictor of moderation* because equation 1 has a significant influence while equation 2 does not have a significant value.
   c) X_3Z (Interaction of Service Quality and Sanctions): The coefficient is -0.005 and based on the Sig value (0.888) which is greater than 0.05, the effect is not significant. These results indicate that tax sanctions (Z) do not moderate the relationship between service quality (X_3) and taxpayer compliance (Y). In multiple regression analysis, the influence of the service quality variable (X_3) on taxpayer compliance (Y) has a coefficient value of 0.213 and a Sig. (0.012) which is smaller than 0.05, then the effect is significant (Equation 1). In this way, it can be said that the moderating variable in this hypothesis is a *predictor of moderation* because equation 1 has a significant influence while equation 2 does not have a significant value.

DISCUSSION

The results of the analysis show that taxpayer awareness has a positive and significant influence on taxpayer compliance, with a coefficient of 0.197 (t = 2.082; p = 0.040). These findings indicate that the higher taxpayers' awareness of the importance of taxes and tax obligations, the more likely they are to comply with applicable tax regulations. Awareness about taxes reflects taxpayers' understanding of the role of taxes as a source of funding for state development. Therefore, comprehensive education about the importance of taxes and their contribution to the country is very important to increase compliance. Previous research supports these findings, such as those conducted by Putri (2015) who stated that taxpayer awareness had a positive effect on taxpayer compliance in Yogyakarta City, and Krisolita (2018) who found similar results in Batu City. However, different results were found by Yanti et al. (2021), who concluded that taxpayer awareness does not have a significant influence on taxpayer compliance in North Denpasar District. These differences indicate that environmental factors and tax education approaches can influence the impact of awareness on compliance.

Tax knowledge also shows a positive and significant influence on taxpayer compliance, with a coefficient of 0.255 (t = 2.698; p = 0.008). Taxpayers who have a deep understanding of tax rules and procedures are more likely to comply with their obligations. This understanding helps taxpayers report and pay taxes accurately and on time. However, although tax knowledge is important, the results show that other factors, such as tax sanctions, are also needed to strengthen the impact. Research from Jaeng and Yadnyana (2024) and Gunawan et al. (2022) supports this finding, stating that tax knowledge has a positive influence on taxpayer compliance, especially in the hotel sector.

However, it is important to note that the level of effectiveness of tax knowledge in increasing compliance depends on the support of an easily accessible tax system and the provision of consistent information to taxpayers.

Service quality also has a positive and significant influence on taxpayer compliance, with a coefficient of 0.213 (t = 2.551; p = 0.012). These findings confirm that taxpayers tend to be more compliant when they receive efficient, responsive, and friendly service from the tax authority. Quality services can increase taxpayers' confidence in the tax system and encourage them to comply with tax obligations. Research by Dewi and Sukartha (2015) and Jaeng and Yadnyana (2024) also shows similar results, where service quality contributes positively to taxpayer compliance. However, research by Agita and Noermansyah (2020) found different results, stating that service quality does not have a significant influence on taxpayer compliance in Tegal City. These differences suggest that the impact of service quality may depend on the local context, including tax service infrastructure and taxpayer perceptions of the tax authority.

The results of the analysis show that tax sanctions weaken the relationship between taxpayer awareness and taxpayer compliance, with an interaction coefficient of -0.094 (t = -2.464; p = 0.016). Inconsistent or weak enforcement of sanctions can reduce the effect of taxpayer awareness on their compliance. Even though taxpayers have high awareness, the lack of clear consequences for violations can reduce their motivation to comply. These results indicate that tax sanctions must be enforced firmly and consistently to support increased taxpayer compliance. Research by Ghassani (2019) and Utami (2021) supports this finding, stating that tax sanctions have a significant effect on strengthening the relationship between taxpayer awareness and compliance. However, Yanti et al. (2021) concluded that tax sanctions were unable to moderate this relationship in North Denpasar District. These differences may be due to variations in the application of sanctions in different regions.

On the other hand, tax sanctions do not show a significant influence in moderating the relationship between tax knowledge and taxpayer compliance. The interaction coefficient of 0.011 (t = 0.302; p = 0.763) indicates that tax sanctions do not strengthen the relationship between these two variables. One possible reason is that adequate tax knowledge is sufficient to encourage taxpayers to comply with their obligations, without the need for additional influence from tax sanctions. However, research shows that tax sanctions remain important as a moderating predictor, which can help influence taxpayer compliance levels. Research from Suratminingsih (2021) and Ghassani (2019) confirms this finding, but research results from Rohanita and Darmayanti (2023) show that tax sanctions are able to moderate the relationship between tax knowledge and motor vehicle taxpayer compliance. These differences indicate that the moderating role of tax sanctions may depend on the type of tax and taxpayer characteristics.

Tax sanctions also cannot moderate the influence of service quality on taxpayer compliance. The interaction coefficient of -0.005 (t = -0.141; p = 0.888) shows that although service quality plays an important role in increasing taxpayer compliance, this effect is not strengthened by tax sanctions. This shows that service quality has a significant direct influence on taxpayer compliance, without requiring moderation from tax sanctions. Yuni and Ferizal's (2017) research supports this finding, showing that tax sanctions are unable to moderate the relationship between service quality and taxpayer compliance. However, research by Ghassani (2019) and Utami (2021) found different results, where tax sanctions were able to strengthen the relationship between service quality and taxpayer compliance. These results indicate that the moderating role of tax sanctions may vary depending on local context and tax policy implementation.

The results of this research indicate that taxpayer awareness, tax knowledge, and service quality have a positive and significant influence on taxpayer compliance. However, the role of tax sanctions as a moderating variable varies, with a significant effect on the relationship between taxpayer awareness and compliance, but not significant on the relationship between tax knowledge or service quality and compliance. These findings show the importance of a comprehensive approach to increasing taxpayer compliance, which includes tax education, improving service quality, and consistent enforcement of sanctions. Thus, tax authorities need to continue to innovate in providing quality services, strengthening sanctions enforcement, and increasing public tax awareness and knowledge to achieve higher levels of compliance.

CONCLUSION

Based on the results of research regarding the influence of taxpayer awareness, tax knowledge, and service quality on taxpayer compliance with tax sanctions as a moderating variable, it can be concluded that taxpayer awareness has a positive and significant influence on taxpayer compliance. The higher the taxpayer's awareness, the more likely they are to comply with tax regulations. Apart from that, tax knowledge also has a positive and significant effect on compliance, where taxpayers who have a good understanding of tax regulations tend to be more compliant.

The quality of service from the tax authority has also been proven to have a positive effect on taxpayer compliance; easy access to information and fast and responsive administration processes increase the level of compliance.

However, the role of tax sanctions as a moderating variable shows mixed results. Tax sanctions moderate the relationship between taxpayer awareness and compliance, but with a negative influence, meaning that weak enforcement of sanctions can weaken the impact of awareness on compliance. On the other hand, tax sanctions have no significant effect in moderating the relationship between tax knowledge and taxpayer compliance, indicating that tax knowledge alone is sufficient to encourage compliance without the additional influence of sanctions. Apart from that, tax sanctions are also unable to moderate the relationship between service quality and compliance, indicating that service quality has a more direct influence on taxpayer compliance than the effect of tax sanctions.

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