SERVICE QUALITY, AWARENESS, AND KNOWLEDGE OF TAXPAYERS ON COMPLIANCE WITH LAND AND BUILDING TAX PAYMENTS WITH TAX SANCTIONS AS A MODERATING VARIABLE

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INFO ARTIKEL	ABSTRAK
	This study aims to determine the impact, Service Quality, Taxpayer Awareness, Tax Knowledge, and Tax Sanctions on Taxpayer Compliance. This study took a sample of taxpayers in Jati Kesuma Village, Namo Rambe District, which were taken randomly. The number of samples taken was 88 people. This study also uses the variable tax sanctions as a moderating variable. The data analysis method used in this research is Moderated Regression Analysis (MRA) using SPSS for Windows. So the results of this study indicate that taxpayer awareness, service quality, and tax knowledge have a positive and significant influence on taxpayer compliance. The tax sanction variable acts as a pure moderator that strengthens the relationship between the dependent variable and the independent variable.

Introduction

A large and developed country will depend on the country's revenue and how it is managed. If the development is sufficiently funded, it can proceed without problems. To fund all the development carried out, the government needs a source of state money. Levies on the population in the form of taxes are one of the important sources of state funding. Taxes are a source of state revenue that has great potential to support government work programs in making changes so that government goals can be achieved (Suharyono, 2019).

Land and Building Tax is one of the sources included in tax revenue. Initially, the Land and Building Tax was managed by the central government, but after the enactment of Law of the Republic of Indonesia Number 28 of 2009, the Land and Building Tax is a regional/city tax, so local governments now have additional sources of Local Original Revenue derived from Regional Taxes, one of which is the Land and Building Tax (PBB) (Dahrani, Sari, Saragih, & Jufrizen, 2021).

Land and Building Tax according to the Act is a fee levied against owners, power holders, tenants, and those who benefit from the land and or buildings. As contained in the explanation of Law Number 12 of 1994 concerning Land and Building Tax, which states that Land and Building Tax is an objective tax, which means that the amount of tax owed is determined by the state of the object, namely land (land) and buildings. The location of the object is strategic because it applies to all land and buildings in the area of the Unitary State of the Republic of Indonesia. The object of Land and Building Tax is

Earth and Buildings that have special characteristics, namely their physical form that cannot be hidden, making them easier to monitor, (Budhiartama & Jati, 2016).

The legal basis of the United Nations, (Government Regulation of the Republic of Indonesia, 1994), in Law No.12 of 1985 as amended by Law No.12 of 1994 concerning Land and Building Tax (PBB). The existence of Law Number 6 of 2014 gives full autonomy to villages to build, manage, and develop their villages independently. The autonomy of the village has an impact on tax collection, especially the Land and Building Tax. The village is given the authority to collect Land and Building Tax from the local village community and then pay it to the local government and after that, the council takes a few percent of the tax for infrastructure development and improvement in the form of ABPDesa (Timothy, 2018).

People's participation in paying taxes will make it easier for the Directorate General of Taxes to realize the taxes that have been set. The collection system applicable in Indonesia is a self-assessment system where all fulfillment of tax obligations is carried out entirely by taxpayers, fiscus (tax collectors) only supervise through inspection procedures (Nafiah & Warno, 2018).

Land and Building Tax (PBB) consists of five types which are grouped into UN P2 and UN P3, UN P2 is UN rural and urban sector, while UN P3 is UN plantation, fisheries, and mining sector (Timotius, 2018). UN-P2 revenue will be determined by the local government, in this case, the authority in the transfer of PBB-P2 is no longer the Tax Service Office but the Regional Revenue Agency (BAPENDA).

The location in this study is one of the villages in Namo Rambe District, namely Jati Kesuma Village, and consists of 3 hamlets. To determine the level of community compliance in paying taxes in Jati Kesuma Village, Namo Rambe District, in meeting the target in Land and Building Tax revenue, the author collected based on data on the realization of Land and Building Tax in 2021 and the latest data in 2022 obtained during research at the Jati Kesuma Village Office, Namo Rambe District (Subarkah & Dewi, 2017).

The following is presented by the Land and Building taxpayers of the Rural Sector and the area of land and buildings in Jati Kesuma Village, Namo Rambe District, can be seen in the following table:

Table 1
Registered Taxpayer Data 2021

Book	Number of SPPT	Land Size	Building Area
1	359	118.887,5	7.819
2	235	659.252,75	5.750
3	68	608.054	850
4	18	233.322	281
5	5	78.597	2.823
Sum	685	1.698.113,25	17.523

Source: Regional Revenue Agency of Deli Serdang Regency for the period 01-Jan-2022 to 17 November-2022

Table 2
Registered Taxpayer Data 2022

Book	Number of SPPT	Land Size	Building Area
1	381	125.347,5	8.075
2	239	657.129,65	5.980
3	68	608.054	850
4	18	233.322	281
5	5	78.597	2.823
Sum	711	1.702.450	18.009

Source: Regional Revenue Agency of Deli Serdang Regency for the period 01-Jan-2022 to 17 November-2022

The data on taxpayers of Jati Kesuma Village, Namo Rambe District in 2021 and 2022 shows an increase in the number of taxpayers from 685 to 711, the land area of 1,698,113.25 increased in 2022 to 1,702,450 and building area of 17,523 to 18,009 in 2022.

The collection of rural and urban land and building taxes is carried out by BAPENDA of Deli Serdang Regency through the BAPENDA Technical Implementation Unit located in each sub-district, one of which is in Namo Rambe District, Deli Serdang Regency which collaborates with village/village staff and neighborhood heads/hamlet heads to make various efforts so that the PBB-P2 collection in Namo Rambe District becomes more effective. The UN-P2 collection will be carried out directly by the Bapenda Technical Implementation Unit by visiting communities who are still in arrears and every correspondence at the Village / Lurah office must be accompanied by proof of payment in full UN-P2 so that it is hoped that UN-P2 receipts can achieve the targets that have been set (Enni Savitri, 2016).

Bapenda Government of Deli Serdang Regency, Namo Rambe District is one of the places where taxpayers pay their taxes and the source of tax revenue in Deli Serdang Regency. The realization data in 2021 are as follows.

Table 3
UN Revenue Target Data –P2 Jati Kesuma Village in 2021

Villages/Villages	UN-P2 Revenue Target			Total APBD Target in 2021
	Books I, II, II	Book IV, V	Receivables	
Teak Kesuma	116.664.468	77.274.736	252.120.965	446.060.169

Source: Regional Revenue Agency of Deli Serdang Regency for the period 01-Jan-2021 to 05 December-2021

Table 4
Data on the Realization of UN Revenue –P2 for Jati Kesuma Village in 2021

UN-P2 Admission Description				Principal Receipt Amount	Amount of Fine Receipt	Grand Total Receipts	%
Books I, II, III		Books IV, V					
Current Year Staple	Principal Receivables	Current Year Staple	Principal Receivables				
48.114.801	8.872.806	56.030.142	7.182.080	120.199.829	3.273.799	123.473.628	28%

Source: Regional Revenue Agency of Deli Serdang Regency for the period 01-Jan-2021 to 05 December-2021

Tax revenue target The tax revenue target in the 2021 APBD is IDR 446,060,169, while tax revenue in December 2021 is 123,473,628, which is 28% of the target.

There are still many taxpayers who are not responsible for their tax obligations. In Table 1.5, it can be seen that the realization of Land and Building Tax revenue in Jati Kesuma Village, Namo Rambe Deli Serdang District has never reached the target. The following is data on the target and realization of land and building taxpayers obtained from the Regional Revenue Agency in 2022, as follows:

Table 5
Data on the UN-P2 revenue target for Jati Kesuma Village in 2022

Villages/Villages	UN-P2 Revenue Target			UN Target Number for 2022
	Books I, II, II	Book IV, V	Receivables	
Teak Kesuma	117.841.338	83.027.056	200.868.394	401.736.788

Source: Regional Revenue Agency of Deli Serdang Regency for the period 01-Jan-2022 to 17 Nov 2022

Table 6
Data on the realization of UN-P2 receipts for Jati Kesuma Village in 2022

UN-P2 Admission Description				Principal Receipt Amount	Amount of Fine Receipt	Grand Total Receipts	%
Books I, II, III		Books IV, V					
Current Year Staple	Principal Receivables	Current Year Staple	Principal Receivables				
57.065.745	8.964.393	60.859.592	15.558.684	142.448.414	3.530.752	145.979.166	36%

Source: Regional Revenue Agency of Deli Serdang Regency for the period 01-Jan-2022 to 17 Nov-2022

Based on percentage data obtained from the Regional Revenue Agency of Deli Serdang Regency through the Bapenda Technical Implementation Unit (UPT) located in

Namo Rambe District, Jati Kesuma Village, the realization of Rural/Urban Land and Building Tax collection has not met the previously set target. In 2022 for Jati Kesuma Village, the target set is 401,736,788 and for the receipt is around 145,979,166, which means that UN-P2 revenue in November 2022 is only 36%. From these data, it can be seen that the UN-P2 Revenue in Jati Kesuma Village in 2022 and the previous year, namely 2021, is not by the target set by the Regional Revenue Agency of Deli Serdang Regency.

Not only in Jati Kesuma Village, in Namo Rambe District, there are still many taxpayers who are not compliant in paying their tax obligations.

Table 7
Target data and realization of UN-P2 Village revenue in Namo Rambe District in 2022

Villages/villages	UN Target Number for 2022	Grand Total Receipts	%
We're Young	35.321.600	17.928.397	51%
Silue Read	182.439.770	97.138.181	53%
Mount Kelawas	323.348.620	163.686.800	51%
Mbelin Stone	71.955.908	31.264.970	43%
Jaba	73.800.891	28.830.022	39%
Four Mulgap	51.656.091	28.774.744	56%
Teak Kesuma	401.736.788	145.979.166	36%
Kwala Simei-mei	78.302.012	32.793.839	42%
Sun-drying Stone	798.753.932	361.897.038	45%
Ujung Labuhan	708.962.939	277.944.970	39%

Source: Regional Revenue Agency of Deli Serdang Regency for the period 01-Jan-2022 to 17 November-2022

In Table 7 The target data and realization of PBB-P2 revenue from the Regional Revenue Agency of Deli Serdang Regency in 2022 show that several villages in Namo Rambe District have not met the target set by the Regional Revenue Agency of Deli Serdang Regency. From these data, it can be seen that the realization of tax revenue in Jati Kesuma Village is still lower than in several villages in Namo Rambe District.

The willingness of taxpayers to comply regularly and on time in paying taxes is an important thing needed to achieve a smooth tax collection process. This is inversely proportional to what is expected because, in reality, the community has not complied in fulfilling its tax obligations.

Taxpayer compliance According to (Siregar, 2020), taxpayer compliance is the action of taxpayers who must comply and comply with obligations in paying their tax obligations by applicable laws and regulations. The compliance of taxpayer actors in making tax payments is an issue that must be improved. This is due to tax actors who do not fulfill their obligations. So that it will hurt the acquisition or income for the state such

as reducing state cash receipts themselves, which results in delays in planned development (Ariyanto, Weni Andayani, & Dwija Putri, 2020).

Taxpayer compliance is influenced by several factors. The services provided by a tax officer are also very instrumental in the compliance of taxpayers to carry out their tax duties. The quality of tax services is a service activity carried out by government agencies and tax officials to meet the needs of the community (taxpayers) by providing good services to achieve community satisfaction (Atikasari & Handayani, 2017). Service quality is considered good if the service provided is as expected by consumers (Lesmana & Justinia Castellani, 2018).

The attitude of people who are aware of paying taxes is a form of willingness to fulfill obligations and contribute to the state in helping national development. Public awareness as taxpayers has consequences for voluntarily contributing through proper tax fulfillment. Taxpayer awareness is the state of a person knowing, acknowledging, and complying with applicable tax regulations and having integrity and the desire to fulfill and carry out tax obligations (Rohmah & Herwinarni, 2018).

Taxpayers must also know about taxes. Increasing public awareness of taxes through formal and informal tax education will increase the possibility of people paying their taxes. Tax compliance by taxpayers largely depends on their tax understanding. Taxpayers need to know their obligations in advance. The greater the taxpayer's tax knowledge, the higher their awareness of the need to improve compliance with their tax obligations. Conversely, the amount of taxpayer compliance with their tax obligations decreases because fewer taxpayers have tax knowledge (Yunyi Ho, 2020). The research of Budhiartama and Jati (2016), stated that with the knowledge of taxation, it will help taxpayer compliance in paying their obligations so that the level of compliance will increase.

There are still many taxpayers who are careless in their tax compliance discipline. Thus, an understanding of tax sanctions is considered indispensable to optimize tax revenue for the state. Sanctions are a form of punishment for people who violate the rules, while fines are imposed in the form of money to taxpayers who violate applicable rules (Aprilliana, 2017). Thus, every taxpayer must recognize the tax sanctions applicable in Indonesia and what tax obligations will be imposed if they violate these sanctions. This has an impact on taxpayer compliance (Fania Mutiara Savitri, Hartono, Suryorini, & Alfirdaus, 2022). According to Mardiasmo (2016), tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed/obeyed/obeyed. Thus, tax sanctions are expected to be a deterrent so that taxpayers do not violate tax norms. Taxpayers will fulfill tax obligations if they consider that tax sanctions will harm them more.

Research Methods

The type of research used is quantitative research that has associative properties, associative research, which is research that aims to determine the influence between two or more variables, (Andra Tersiana, 2018: 20). This study was conducted to explain the

Effect of Tax Service Quality, Taxpayer Awareness and Taxpayer Knowledge on Land and Building Tax Payment Compliance with Tax Sanctions as a Moderating Variable (Case Study in Jati Kesuma Village, Namo Rambe District).

The type of data used in this study is qualitative data in the form of opinions from respondents, then processed into numerical data (quantitative) by the scale listed on the research questionnaire. Data sources in this study are primary data and secondary data.

Results and Discussion
Validity Test Results

Table 8
Validity Test Results

Indicator	Question	r-calculate	r-table	Information
Tax Sanctions	Z1	0,600	0,207	Valid
	Z2	0,712	0,207	Valid
	Z3	0,679	0,207	Valid
	Z4	0,622	0,207	Valid
	Z5	0,534	0,207	Valid
	Z6	0,658	0,207	Valid
Taxpayer Compliance	Y1	0,306	0,207	Valid
	Y2	0,461	0,207	Valid
	Y3	0,863	0,207	Valid
	Y4	0,869	0,207	Valid
	Y5	0,863	0,207	Valid
Quality of Service	X1.1	0,723	0,207	Valid
	X1.2	0,776	0,207	Valid
	X1.3	0,670	0,207	Valid
	X1.4	0,651	0,207	Valid
Taxpayer Awareness	X2.1	0,779	0,207	Valid
	X2.2	0,817	0,207	Valid
	X2.3	0,739	0,207	Valid
	X2.4	0,718	0,207	Valid
Taxpayer Knowledge	X3.1	0,660	0,207	Valid
	X3.2	0,515	0,207	Valid
	X3.3	0,675	0,207	Valid
	X3.4	0,725	0,207	Valid
	X3.5	0,695	0,207	Valid
	X3.6	0,471	0,207	Valid
	X3.7	0,585	0,207	Valid
	X3.8	0,330	0,207	Valid

Source: SPPS Primary Data processed in 2023

Based on the results in the table, it can be concluded that this study has met the validity test because the value of the variable > 0.207, so all questions in the questionnaire on question items on the variables Tax Sanctions, Taxpayer Compliance, Service Quality, Taxpayer Awareness, and Taxpayer Knowledge are valid.

Reliability Test Results

Table 9
Hasil Uji Reliability

Variable	Cronbach Alpha	Critical Value	Information
Tax Sanctions (Z)	0,704	≥ 0.60	Reliable
Taxpayer Compliance (Y)	0,755	≥ 0.60	Reliable
Quality of Service (X1)	0,664	≥ 0.60	Reliable
Taxpayer Awareness (X2)	0,761	≥ 0.60	Reliable
Taxpayer Knowledge (X3)	0,695	≥ 0.60	Reliable

Source: SPPS Primary Data processed in 2023

From the table above, it can be seen that *Cronbach's Alpha* coefficient is> 0.60 so all questions in the questionnaire on question items on the variables Tax Sanctions, Taxpayer Compliance, Service Quality, Taxpayer Awareness, and Taxpayer Knowledge are reliable.

Normality Test Results

Normality testing is to find out whether the variables are bound, independent or both have a normal distribution, almost reaching normal or not. Good and decent data used in research is data that is distributed normally or close to normal. The basic concept of normality testing makes use of *Kolmogorov Smirnov's testing*, by looking at its significant probabilities. If the significance is more than 0.05 then the data is normally distributed (Elfatul, 2022).

Table 10
Normality Test Results with Kolmogorov Smirnov
Test One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		88
Normal Parametersa,b	Mean	0E-7
	Std. Deviation	2,08432067
Most Extreme Differences	Absolute	,122
	Positive	,055
	Negative	-,122

Kolmogorov-Smirnov Z	1,141
Asymp. Sig. (2-tailed)	,148
a. Test distribution is Normal.	
b. Calculated from data.	

Source: SPPS 25 Primary Data processed in 2023

Based on the table, it shows that the value of Asymp. The Sig. obtained in the Kolmogorv-Smirnov One-Sample Test is 0.148. The value is greater than 0.05, so the regression model satisfies the assumption of normality.

Multicollinearity Test Results

Table 11
Multicollinearity Test Results

Coefficients							
Model		Unstandardized Coefficients		t	Itself.	Collinearity Statistics	
		B	Std. Error			Tolerance	BRIGHT
1	(Constant)	-1,262	3,314	-,381	,704		
	TotalX1	,677	,099	6,829	,000	,902	1,108
	TotalX2	,253	,102	2,490	,015	,983	1,017
	TotalX3	,127	,060	2,135	,036	,982	1,019
	TotalZ	-,065	,103	-,632	,529	,895	1,118
a. Dependent Variable: TotalY							

Source: SPPS 25 Primary Data processed in 2023

Based on the table, the results of the multicollinearity test on the variables of Service Quality, Awareness, Knowledge of Taxpayers, and Tax Sanctions have a Tolerance value of > 0.10, the Service Quality variable has a value of 0.902, the awareness variable has a value of 0.983, the taxpayer knowledge variable has a value of 0.982, and the tax sanctions variable has a value of 0.895. The results of calculating the VIF value for the four variables also show a VIF value of < 10 so it can be concluded that there is no multicollinearity in the regression analysis model.

Heteroskedasticity Test Results

Table 12
Heteroscedasticity Test Results with Glacier Test

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Itself.
		B	Std. Error	Beta		
1	(Constant)	,103	,109		,941	,349
	LNX1	,015	,015	,109	,971	,334

LNX2	,007	,011	,070	,642	,523
LNX3	-,025	,019	-,144	-1,330	,187
LNZ	-,019	,026	-,081	-,713	,478

a. Dependent Variable: ABS_RES7

Source: SPPS 25 Primary Data processed in 2023

Based on Table 12, the value of sig. variable service quality is 0.334, the value of sig. The variable of consciousness is 0.523, the value of sig. The taxpayer knowledge variable is 0.187 and finally, the tax sanction variable is 0.478. This indicates that the probability value of each variable is greater than the *alpha value* (sig > 0.05), so it can be concluded that the regression model does not have heteroscedasticity problems.

Test T Results (Partial)

Table 13
Test T Results (Partial)

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Itself.
		B	Std. Error	Beta		
1	(Constant)	12,610	25,620		,492	,624
	Quality	,688	,991	,607	,694	,489
	Awareness	,667	1,184	,550	,563	,575
	Knowledge	-,496	,654	-,697	-,760	,450
	Penalty	-,638	1,085	-,542	-,588	,558
	X1Z	-2.641E-005	,041	-,001	-,001	,999
	X2Z	-,018	,052	-,407	-,354	,724
	X3Z	,026	,027	1,054	,960	,340

a. Dependent Variable: Kepatuhan

Source: SPPS Primary Data processed in 2023

Based on Table 13, shows the significance value of the variables of service quality, awareness, and knowledge of taxpayers and the variable of interaction between all variables and the existence of tax sanctions > 0.05, with the acquisition of calculated values of 0.694, 0.563, 0.960 < table 1.66342 and - calculate of -0.760, -0.588, - 0.001, - 0.354 > -table -1.66342 so that all variables partially do not affect the dependent variable, namely taxpayer compliance. Then the multiple regression model equation can be obtained as follows.

$$Y = 12{,}610 + 0{,}688X_1 + 0{,}667X_2 - 0{,}496X_3 - 0{,}638Z - 2{,}641E\text{-}005\ X_1.Z - 0{,}018X_2.Z + 0{,}026X_3.Z + 25{,}620$$

Information:

Y: Taxpayer Compliance

X1: Service Quality Variables

X2: Variable of Taxpayer Awareness

X3: Taxation knowledge variables

Z: Variable *moderating* tax sanctions

X1. Z: The variable of multiplication between Service Quality and the existence of tax sanctions which illustrates the effect of moderating variables, and tax sanctions on the relationship between Service Quality and taxpayer compliance.

X2.Z: Multiplication variable between Awareness and tax sanctions which illustrates the effect of moderating variables, tax sanctions on the relationship between Awareness and taxpayer compliance

X3. Z: The variable of multiplication between Taxpayer Knowledge and the existence of tax sanctions which illustrates the effect of moderating variables, tax sanctions on the relationship between Taxpayer Knowledge and taxpayer compliance.

e : error *term* (estimator error rate)

Table 14. Statistical Test Results F

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Itself.
1	Regression	286,229	7	40,890	8,757	,000b
	Residual	373,544	80	4,669		
	Total	659,773	87			
a. Dependent Variable: Kepatuhan						
b. Predictors: (Constant), X3Z, Awareness, Quality, Sanctions, Knowledge, X1Z, X2Z						

Source: SPPS Primary Data processed in 2023

Based on the Table shows that the value of sig. amounting to 0.000, which means < 0.05. Indicates that the independent variable, namely Quality of Service, Awareness, Knowledge of Taxpayers, and the moderation variable, namely Tax Sanctions, simultaneously affect taxpayer compliance.

Table 15
Test Results of Coefficient of Determination (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,659a	,434	,384	2,161

a. Predictors: (Constant), X3Z, Awareness, Quality, Sanctions, Knowledge, X1Z, X2Z

Source: SPPS Primary Data processed in 2023

Based on Table 15 shows that the independent variable, namely Service Quality, Awareness, Taxpayer Knowledge, and the moderation variable, namely Tax Sanctions, can explain the taxpayer compliance variable with a value of 0.384.

Test T Results (Partial)

Table 16
Statistical Test Results T

Model		Coefficients				
		Unstandardized Coefficients		Standardized Coefficients	t	Itself.
		B	Std. Error	Beta		
1	(Constant)	-1,262	3,314		-,381	,704
	Quality	,677	,099	,597	6,829	,000
	Awareness	,253	,102	,209	2,490	,015
	Knowledge	,127	,060	,179	2,135	,036
	Penalty	-,065	,103	-,056	-,632	,529

a. Dependent Variable: Kepatuhan

Source: SPPS Primary Data processed in 2023

Based on The table shows the significance value of the variables Service Quality, Taxpayer Awareness, and Taxpayer Knowledge < 0.05, so that these three variables partially affect the dependent variable, namely taxpayer compliance.

Statistical Test Results F

Table 17
Hasil Uji Statistik F

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Itself.
1	Regression	281,811	4	70,453	15,471	,000b
	Residual	377,962	83	4,554		
	Total	659,773	87			

a. Dependent Variable: Kepatuhan

b. Predictors: (Constant), Sanctions, Awareness, Knowledge, Quality

Source: SPPS Primary Data processed in 2023

Based on Table 17 shows that the value of sig. amounting to 0.000, which means < 0.05. Indicates that the variables Service Quality, Taxpayer Awareness, and Taxpayer Knowledge simultaneously affect taxpayer compliance.

Test Results of Coefficient of Determination (R2)

Table 18
Determination Qualifier Test Results (R2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,654ª	,427	,400	2,134

a. Predictors: (Constant), Sanksi, Kesadaran, Pengetahuan, Kualitas

Source: SPPS Primary Data processed in 2023

Based on the Table shows that the variables of Service Quality, Taxpayer Awareness, and Taxpayer Knowledge can explain the variable of taxpayer compliance with a value of 0.400.

The Effect of Service Quality on Taxpayer Compliance

Based on the results of the hypothesis test in Table 16. shows that the level of significance in the Service Quality variable is 0.000. This shows that the significance level < 0.05. The results of this study also showed a positive direction with a standardized coefficient beta value of 0.597. Thus, **H1 is accepted**, which means that if the Quality of Service increases, the compliance of taxpayers in Jati Kesuma Village, Namo Rambe District will increase. Services that occur through interaction between taxpayers and employees/tax officers when taxpayers pay taxes will form an impression. Taxpayers will consider the service quality when the tax officer gives a good impression such as being friendly, and respectful, maintaining good manners, and having the knowledge to provide clear information to taxpayers. If the taxpayer already feels that the service provided is of high quality, it will have an impact on increasing taxpayer compliance. This result is by previous research (Herlina, 2020) explaining that the quality of fiscal services has a significant effect on taxpayer compliance. This result is not to the research of Sari & Fidiana (2017) which proves that the quality of fiscal services does not have a significant effect on taxpayer compliance.

The Effect of Taxpayer Awareness on Taxpayer Compliance

Based on the results of the hypothesis test in Table 16. shows that the level of significance in the variable Taxpayer Awareness is 0.015. This shows that the significance level < 0.05. The results of this study also showed a positive direction with a standardized coefficient beta value of 0.209. Thus, **H2 is accepted.** This can be interpreted as, if Taxpayer Awareness increases, then Taxpayer Compliance in Jati Kesuma Village increases. Taxpayer awareness is a condition where taxpayers know, understand, and implement tax provisions correctly and voluntarily. Compliance will

arise if awareness of paying taxes is followed by a high desire or willingness of each taxpayer to pay taxes (Putri, 2016). This is in line with research conducted by Setiaji &; Nisak (2017) and Ma'ruf &; Supatminingsih (2020), where the higher the awareness taxpayers will know, understand, and carry out their tax obligations, the more compliance with paying the UN increases, that taxpayer awareness has a significant positive effect on taxpayer compliance in paying the UN.

The Effect of Taxpayer Knowledge on Taxpayer Compliance

Based on the results of the hypothesis test in Table 16. shows that the significance level in the Taxpayer Knowledge variable is 0.036. This shows that the significance level < 0.05. The results of this study also showed a positive direction with a standardized coefficient beta value of 0.179. Thus, **H3 is accepted.** The results of this study are taxation knowledge according to (Wardani & Wati, 2018) is a basic understanding for taxpayers regarding the correct tax laws, laws, and procedures. With taxpayers knowing taxation, it will make taxpayers not hesitate to pay their taxes. This is also in line with research conducted by Budhiartama and Jati (2016), stating that the existence of tax knowledge will help taxpayer compliance in paying taxes so that the level of compliance will increase. So the more knowledge about taxation that taxpayers have, the more compliance for taxpayers in paying their taxes, where state income will also increase and will have an impact on the development of a more developed country.

The Effect of Tax Service Quality on Taxpayer Compliance with Tax Sanctions as a Moderation Variable

The results of hypothesis testing, namely the use of the moderate regression method (MRA), are in Table 13. show that the effect of tax sanctions on the relationship between the quality of tax services and taxpayer compliance has a significance level of 0.999. This shows that the significance level is > 0.05 with the acquisition of -the calculated value of -0.001 > -table -1.6634 then, H4 is **rejected**, which means that the effect of tax sanctions cannot strengthen the relationship between the quality of tax services and taxpayer compliance. The existence of possibilities or ambiguities that arise such as the possibility of being examined by the fiscus and the possibility of third-party reporting does not guarantee a taxpayer to comply with their tax obligations. In addition, the existence of binding and coercive sanctions has not influenced a taxpayer to comply. This is because there are still many taxpayers who are not yet aware of how important taxes are for the country and there is no willingness from them to comply, there are still many of them who think that these taxes burden them and they are forced to pay and report related to their taxes.

The Effect of Awareness on Taxpayer Compliance with Tax Sanctions as a Moderation Variable

The results of hypothesis testing, namely the use of the moderate regression method (MRA), are in Table 13. show that the effect of tax sanctions on the relationship between taxpayer awareness and taxpayer compliance has a significance level of 0.724. This shows that the significance level is > 0.05 with a value of -calculate of -0.354 > -table - 1.6634 Thus, **H5 is rejected**, which means that the effect of tax sanctions cannot

strengthen the relationship between taxpayer awareness and taxpayer compliance. That is, tax sanctions have the right to sanction taxpayers who are non-compliant in paying their taxes. But the reality is that despite the high level of taxpayer awareness, taxpayers will still not comply in paying their taxes even though the legal drafters have the right to sanction taxpayers.

The Effect of Taxpayer Knowledge on Taxpayer Compliance with Tax Sanctions as a Moderation Variable

The results of hypothesis testing, namely the use of the moderate regression method (MRA), are in Table 13. show that the effect of tax sanctions on the relationship between taxpayer knowledge and taxpayer compliance has a significance level of 0.340. This shows that the significance level is > 0.05 with a calculated value of $0.960 < $ -ttable 1.6634 Thus, H6 is **rejected**, which means that the effect of tax sanctions cannot strengthen the relationship between taxpayer knowledge and taxpayer compliance. This shows that the addition of sanction variables cannot strengthen the relationship between knowledge to taxpayer compliance to be more compliant. High or low knowledge can influence taxpayers to comply with carrying out their obligations, but the addition of sanction variables will not affect the relationship between knowledge variables and taxpayer compliance to be more compliant in paying taxes. This is because taxpayers mostly ignore sanctions or lack knowledge about existing sanctions.

Table 19. Summary of Hypothesis Test Results

No	Hypothesis	Test Results
1.	Service Quality Affects Taxpayer Compliance	Accepted
2.	Taxpayer Awareness Affects Taxpayer Compliance	Accepted
3.	Taxpayer Knowledge Affects Taxpayer Compliance	Accepted
4.	The Effect of Tax Sanctions strengthens or weakens the relationship between Service Quality and Taxpayer Compliance	Rejected
5.	The effect of Tax Sanctions strengthens or weakens the relationship between Taxpayer Awareness and Taxpayer Compliance	Rejected
6.	The effect of Tax Sanctions strengthens or weakens the relationship between Taxpayer Knowledge and Taxpayer Compliance	Rejected

Conclusion

Based on the results and discussion of the research, it can be concluded that 1) Service Quality has a positive and significant effect on Taxpayer Compliance. 2) Taxpayer Awareness has a positive and significant effect on Taxpayer Compliance. 3) Taxpayer Knowledge has a positive and significant effect on Taxpayer Compliance. 4)

Torang Simatupang, Thezar Fiqih Hidayat Hasibuan, Sari Nuzullina Rahmadhani

Tax sanctions cannot strengthen the relationship between Service Quality and Taxpayer Compliance. 5) Tax sanctions cannot strengthen the relationship between Taxpayer Awareness and Taxpayer Compliance. 6) Tax sanctions cannot strengthen the relationship between taxpayer knowledge and taxpayer compliance.

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