

The Impact of Tax Sanctions, Awareness, and Knowledge on Taxpayer Compliance

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ARTICLE INFORMATION	ABSTRACT
Received: November 2024 Revised: November 2024 Accepted: November 2024 <i>Keywords:</i> Tax Sanctions; Tax Awareness; Tax Knowledge; Tax Compliance; Surabaya.	This study aims to investigate the influence of tax sanctions, tax awareness, and tax knowledge on tax compliance in the Surabaya area. Employing a quantitative research approach, data was collected through questionnaires from a sample of 134 taxpayers in Surabaya, selected using the purposive sampling method. The data was analyzed using Structural Equation Modelling (SEM). The findings reveal that tax sanctions and tax awareness do not significantly impact taxpayer compliance. This indicates that the implementation of tax sanctions and the current level of taxpayer awareness alone are insufficient to drive compliance with tax obligations. Conversely, tax knowledge was found to have a significant influence on taxpayer compliance, suggesting that the more knowledgeable taxpayers are about tax regulations and obligations, the more likely they are to comply. These results highlight the need for policymakers to focus on improving tax education and outreach programs, as enhancing taxpayers' understanding of tax regulations could be a more effective strategy to increase compliance than merely enforcing sanctions or raising awareness.

INTRODUCTION

Tax revenue represents the main source of national income, contributing substantially to the state budget (APBN). Each individual must understand the importance of taxes for the success of a government. Mandatory levies, like taxes, play a vital role in economic policy and support sustainable economic growth (Girindratama & Rudiawarni, 2022). Taxes have two main functions: a budgetary function and a regulatory function. Thus, tax collection aims not only to maintain and improve economic progress but also to increase the nation's overall revenue (Gangl & Torgler, 2020). A clear understanding of tax regulations shapes compliant behavior in filing annual income tax returns (SPT).

Surabaya, as one of Indonesia's largest economic hubs, is marked by high business activity and rapid population growth. However, as reported by *Surabaya Post* (2023), tax compliance in the city remains far from ideal. While Surabaya holds substantial tax revenue potential, many taxpayers either fail to report their income accurately or avoid paying taxes altogether. Key factors, such as limited tax education, negative perceptions of taxes, and the complexity of the local tax system, are frequently cited as primary reasons for this issue.

Efforts to increase state income from the tax sector often face the challenge of low taxpayer compliance, which can hinder the effectiveness of tax collection. Taxpayer compliance in paying taxes can be measured by how well individuals fulfill their rights and obligations (Girindratama & Rahmatullah, 2023). High tax compliance is essential to maintaining national financial stability and supporting economic development (Inasius et al., 2020). High levels of tax compliance ensure the sustainability of state revenue and financial stability. The government implements various policy tools to enhance taxpayer awareness and encourage them to fulfill their tax obligations more effectively (Anto et al., 2021).

Non-compliance in tax payment leads to financial losses for the state and creates unfair distribution of the tax burden. To minimize this, the government typically imposes tax sanctions on non-compliant taxpayers as penalties for violations (Mianti & Budiwitjaksono, 2021). These sanctions may include fines, interest charges, and criminal penalties. Taxpayer compliance is influenced not only by the level of sanctions imposed but also by taxpayer awareness of those sanctions.

Understanding the factors influencing tax compliance is essential to increasing compliance rates. One of the main factors affecting tax compliance is taxpayer awareness. Strong tax awareness becomes a foundation for taxpayers to act in line with tax regulations and fulfill their tax obligations properly (Sawitri et al., 2017). Therefore, taxpayer awareness can be understood as a condition in which individuals possess adequate understanding and awareness related to taxes. High tax awareness is crucial, as it can lead to improved tax compliance.

The main objective of this study is to analyze factors influencing tax compliance in Surabaya and to explore how taxpayer awareness and perceptions of tax sanctions impact compliance behavior. This research offers both theoretical and practical contributions. From a theoretical perspective, the study will enrich the literature on tax compliance, particularly in the context of a large city with complex economic dynamics like Surabaya. This research is expected to expand insights into the influence of taxpayer awareness and tax sanctions on compliance behavior and provide empirical evidence as a basis for future studies. Practically, the findings of this study can assist the government and tax authorities in designing more effective policies to enhance tax compliance. This study aims to encourage better educational programs and tax policies that are adaptive to the conditions of taxpayers on the ground. Additionally, this research can serve as a reference for policy-making that focuses on understanding, education, and a more persuasive approach to taxpayers, thus reducing the potential for tax non-compliance.

LITERATURE REVIEW

Attribution Theory

Fritz Heider introduced Attribution Theory in 1958 as a framework for understanding human perception of behavior. This theory focuses on how individuals interpret and explain the actions of others or themselves. Attribution refers to the assessment of someone based on their behavior within a particular situation and context (Amah et al., 2021). The theory explains how individuals interpret the causes of actions, whether stemming from internal factors such as personality and motivation, or external factors like the environment or specific circumstances (Robbins et al., 2015). In the context of tax compliance, behavior can be influenced by internal attributions such as tax awareness and knowledge, and external attributions such as tax sanctions (Girindratama & Rahmatullah, 2023). According to Attribution Theory, individuals tend to comply with tax regulations to avoid the negative consequences of sanctions. Tax awareness reflects taxpayers' understanding of the importance of their contributions to national development, while tax knowledge influences their understanding of tax rules and procedures.

Tax Sanctions and Tax Compliance

Tax sanctions are a significant factor in influencing taxpayer compliance. Consistent and strict tax sanctions are expected to deter non-compliant taxpayers, encouraging them to fulfill their tax obligations voluntarily (Bakar et al., 2022). Firm and consistent tax sanctions can increase taxpayer compliance, meaning that the stricter the penalties imposed on non-compliant taxpayers, the greater the likelihood of compliance with tax obligations. This is because tax sanctions serve as a deterrent and motivate taxpayers

to be more cautious in adhering to tax regulations. The imposition of tax sanctions compels taxpayers to fulfill their tax responsibilities, thereby enhancing individual compliance (Nguyen et al., 2020).

In the context of taxation, tax sanctions act as a significant external factor influencing taxpayer compliance. According to Attribution Theory, individuals tend to seek explanations for events they experience. When faced with tax obligations, a taxpayer will consider reasons to comply or not comply with the regulations. Annisah & Susanti (2021) affirm that tax sanctions serve as a guarantee that tax legislation will be followed. Within the framework of Attribution Theory, this assertion demonstrates that tax sanctions function as an external attribution, prompting taxpayers to interpret compliance as a rational choice. They associate compliant behavior with the desire to avoid punishment rather than purely internal motivations such as honesty or nationalism.

Attribution Theory explains how direct experience with tax sanctions can alter perceptions. Nyantakyi et al. (2024) note that tax sanctions also aim to educate taxpayers. In other words, tax authorities strive to shift compliance attribution from external factors (fear of sanctions) to internal factors (moral awareness). Through the application of consistent sanctions and education, it is hoped that taxpayers will internalize the values of compliance, eventually complying not out of fear of punishment, but from an understanding of the role of taxes in national development.

H₁: Tax sanctions have an influence on tax compliance.

Tax Awareness and Tax Compliance

Tax awareness is believed to be a crucial factor influencing taxpayer compliance. Awareness is the human ability to perceive and understand actual conditions and realities, which subsequently influences their behavior or attitude in responding to those realities. The higher a taxpayer's awareness of the importance of paying taxes, the more likely they are to comply with their tax obligations. Therefore, the government should strive to enhance public tax awareness through effective socialization and tax education, along with improvements in a fairer and higher-quality tax system to create a conducive environment for taxpayer compliance (Youde & Lim, 2019).

According to Pattiasina et al. (2021), tax awareness is achieved when taxpayers not only understand tax regulations but also apply them correctly and voluntarily. When a taxpayer has a high level of tax awareness, they tend to associate compliant behavior with personal values and beliefs rather than external pressure. From the perspective of Attribution Theory, tax awareness closely relates to the concept of "dispositional attribution." This refers to the tendency of individuals to explain their behavior based on stable internal characteristics, such as personality, attitude, or values. Taxpayers with high awareness view compliance as a manifestation of values like honesty, social responsibility, or nationalism.

In this context, tax awareness serves as a strong internal factor in shaping taxpayer compliance. It goes beyond technical knowledge and involves values, identity, and self-perception. The higher the tax awareness, the more likely taxpayers are to associate compliance with internal principles, fostering stable compliant behavior resilient to fluctuations in external factors (Anto et al., 2021).

H₂: Tax awareness have an influence on tax compliance.

Tax Knowledge and Tax Compliance

Tax knowledge can promote taxpayer compliance behavior, influenced by the level of trust held by a community toward the government and tax authorities (Nyantakyi et al., 2024). Public trust in the government and tax authorities affects the extent to which tax knowledge can encourage individuals to comply with tax payments. The higher the public's trust in the government and tax authorities, the more effectively tax knowledge can enhance tax compliance (Girindratama & Rahmatullah, 2023). A strong understanding of taxation improves public awareness and knowledge about taxes. Adequate tax literacy has a positive impact by fostering taxpayer awareness to voluntarily fulfill tax obligations.

Knowledgeable taxpayers are those who not only understand the amount of tax legally required but also recognize how this contribution benefits them (Bakar et al., 2022). Attribution Theory explains that

when well-informed taxpayers see new infrastructure or quality public services, they are likely to associate it with their tax contributions. This strengthens the internal attribution that their tax compliance has a positive impact, reinforcing compliant behavior in the future. Bakar et al. (2022) highlights the importance of comprehensive tax education, which encompasses both technical knowledge such as how to file tax returns and conceptual understanding about the role of taxes in national development.

H₃: Tax knowledge have an influence on tax compliance.

The conceptual framework of this study is designed to understand the relationship between tax sanctions, tax awareness, and tax knowledge on taxpayer compliance. Tax sanctions, as a legal instrument, function to impose consequences for non-compliance and are expected to motivate taxpayers to fulfill their obligations. Tax awareness reflects taxpayers' understanding of the importance of paying taxes to support national funding, which theoretically encourages compliance. Tax knowledge encompasses the level of understanding taxpayers have regarding regulations, procedures, and the benefits of taxes, which is believed to improve their compliance. This conceptual framework suggests that the three independent variables—tax sanctions, tax awareness, and tax knowledge—can influence taxpayer compliance. It assumes that the threat of sanctions, an increase in awareness, and better understanding of taxes will contribute to higher tax compliance. Figure 1 illustrates the conceptual framework of this study.

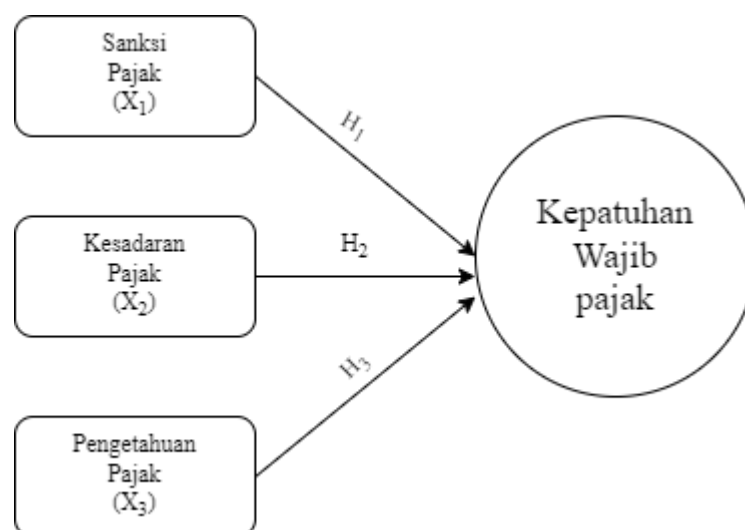


Figure 1. Conceptual Framework

RESEARCH METHODS

This study employs a quantitative approach with a causal research design aimed at identifying the influence of tax awareness, tax sanctions, and tax knowledge variables on taxpayer compliance. The research focuses on individual taxpayers residing in the Surabaya area. A survey method was adopted using a questionnaire as the main data collection instrument. The questionnaire is structured with a five-point Likert scale, where respondents are asked to rate from 1 (strongly disagree) to 5 (strongly agree) in response to various statements representing each research variable, namely tax awareness, tax sanctions, and tax knowledge. The independent variables tested in this study include tax awareness, tax sanctions, and tax knowledge, while the dependent variable is taxpayer compliance.

The population of this study comprises all individual taxpayers in Surabaya City. Due to time and resource constraints, the study used purposive sampling to select a representative sample from the population. Based on this method, 134 respondents were chosen as the study sample. The selection criteria for respondents include individual taxpayers who are registered at the local Tax Service Office (KPP) in Surabaya and have obligations and experience in tax reporting.

The data collected from the questionnaire will be analyzed using relevant statistical techniques to test the formulated hypotheses. This analysis aims to determine the causal relationships between tax

awareness, tax sanctions, and tax knowledge and taxpayer compliance. The analysis process includes validity and reliability tests of the questionnaire instrument to ensure that the data collected is reliable and accurate. Hypothesis testing is then conducted using multiple regression methods, enabling the researcher to assess the influence of each independent variable, both simultaneously and partially, on taxpayer compliance.

RESULT AND DISCUSSION

This study used a questionnaire with a 1-5 Likert scale to collect data from 134 taxpayers. Descriptive analysis results show that the majority of respondents are aged 18-25 (61.8%), with the fewest respondents in the 40-49 age range (0.7%). Based on gender, 54.5% of respondents are female, and 45.5% are male. In terms of education, most respondents hold a Bachelor's degree (50.7%), followed by high school/vocational school graduates (38.1%), Diploma holders (8.2%), and those with a Master's degree (3.0%). Descriptive analysis was conducted to understand respondents' initial characteristics before proceeding with more in-depth analysis.

Table 1. Respondents' Demographics

Characteristics		Respondent's Amount	Percentage (%)
Gender	Male	61	45.5
	Female	73	54.5
	Total	134	100
Age (Year)	18-25	83	61.8
	26-39	47	34.7
	40-49	1	0.7
	>50	3	2.2
	Total	134	100
Education	High School / Vocational School	51	38.1
	Diploma	11	8.2
	Bachelor Degree (S1)	68	50.7
	Master Degree (S2)	4	3.0
	Total	134	100

In the measurement model, an evaluation of the relationship between validity and reliability testing can be conducted. Validity testing is performed to demonstrate that the research constructs used accurately measure the desired aspects. Validity testing assesses whether each item or statement in the questionnaire is valid. Additionally, reliability testing is an important step to indicate the level of consistency in the research. Table 2 presents the results of the validity testing.

Table 2. Validity Tests Results

Variables	Item	Correlation		
		r	AVE	Status
Tax Sanctions (SC)	SC1	0.784	0.613	Valid
	SC2	0.765		Valid
	SC3	0.799		Valid
Tax Awareness (TA)	TA1	0.809	0.578	Valid
	TA2	0.769		Valid
	TA3	0.858		Valid
Tax Knowledge (TK)	TK4	0.759	0.573	Valid

	TK5	0.718		Valid
	TK6	0.759		Valid
	TK7	0.778		Valid
	TK8	0.772		Valid
	TC1	0.831		Valid
Tax Compliance (TC)	TC3	0.711	0.648	Valid
	TC5	0.857		Valid
	TC6	0.814		Valid

In the measurement model of this study, validity and reliability evaluations were conducted to ensure the accuracy and consistency of the research instrument. Validity was tested by examining the loading values, while reliability was assessed using Cronbach's Alpha (CA), Construct Reliability (CR), and Average Variance Extracted (AVE) values. The results indicate that all indicators had loading values above 0.7, demonstrating that these indicators are relevant for measuring the desired constructs. The highest AVE was found in the Tax Awareness (TA) construct with a value of 0.683, while the lowest AVE was in the Tax Knowledge (TK) construct with a value of 0.573. The CR values for all constructs exceeded 0.7, indicating good internal consistency, with the highest CR value found in Tax Compliance (TC) at 0.88 and the lowest in Tax Sanctions (SC) at 0.826. The highest CA value was also found in Tax Compliance (TC) at 0.8170, while the lowest CA value was in Tax Sanctions (SC) at 0.6950. All constructs in this study were found to be valid and reliable. Several statements were removed to improve validity: statements number 2 and 4 in the Tax Compliance variable, as well as statements number 1, 2, and 3 in the Tax Knowledge variable. The Tax Sanctions and Tax Awareness variables did not require any statement removals as all items were valid. Table 3 presents the results of the reliability testing.

Tabel 3. Reliability Tests Results

Variables	Item Amounts	Composite Reliability (CR)	Cronbach's Alpha (CA)
Tax Sanctions (SC)	3	0.826	0.695
Tax Awareness (TA)	3	0.866	0.767
Tax Knowledge (TK)	5	0.870	0.814
Tax Compliance (TC)	4	0.880	0.817

Correlation analysis was used to determine the relationship between the independent variables and the dependent variable. The correlation analysis among tax knowledge, tax awareness, tax sanctions, and tax compliance yielded significant results. Discriminant validity was evaluated using the correlation values among the variables and the square root of the Average Variance Extracted (AVE). Good discriminant validity is indicated when the square root of a construct's AVE is greater than the correlations among constructs, ensuring that each construct uniquely measures different variables.

The results showed that tax compliance has a significant positive correlation with Tax Awareness (0.569**), Tax Knowledge (0.642**), and Tax Sanctions (0.487**). The highest correlation was found between Tax Compliance and Tax Knowledge (0.642**). The relationship between Tax Awareness and Tax Knowledge (0.708**) and Tax Sanctions (0.586**) also demonstrated significant positive correlations. The correlation between Tax Knowledge and Tax Sanctions (0.741**) indicated a very strong relationship, suggesting that a better understanding of tax is closely related to a clearer perception of Tax Sanctions. Table 4 describes the results of the correlation tests.

Tabel 4. Correlation Tests Results

Variables	TC	TA	TK	SC
TC	1.000			
TA	0.569**	1.000		
TK	0.642**	0.708**	1.000	
SC	0.487**	0.586**	0.741**	1.000

Tabel 5. Hypothesis Test Results

Hypothesis	T-Stats	P-Values	Conclusions
Tax Sanctions → Tax Compliance	0.629	0.555	H ₁ not accepted
Tax Awareness → Tax Compliance	1.527	0.134	H ₂ not accepted
Tax Knowledge → Tax Compliance	2.488	0.015	H ₃ accepted

Table 5 describes the results of the regression analysis among the variables in the research model. The results indicate that, statistically, tax sanctions and tax awareness do not have a significant effect on tax compliance, while tax knowledge has a significant impact on tax compliance. The regression results presented in Table 5 show variation in the influence of the independent variables on tax compliance. Based on the statistical analysis, it appears that tax sanctions and tax awareness do not significantly influence tax compliance. This may suggest that even though sanctions are applied and taxpayers are aware of their obligations, these factors are not strong enough to consistently drive compliant behavior.

In contrast, the tax knowledge variable shows a significant effect on tax compliance. This finding implies that a deep understanding of tax regulations and the benefits of taxation for the state is a key factor in enhancing compliance. In other words, the higher the taxpayer's knowledge of tax provisions and their benefits, the higher the level of compliance in reporting and paying taxes.

These findings emphasize the importance of education and tax outreach for the public, particularly in improving a correct understanding of tax procedures and regulations. This result also supports the notion that adequate knowledge can strengthen compliance more effectively than merely relying on sanctions or general tax awareness.

The Effect of Tax Sanctions on Tax Compliance

The results of the regression analysis indicate that tax sanctions do not influence tax compliance. This finding demonstrates that taxpayers are not directly motivated to fulfill their tax obligations through the imposition of tax sanctions. This research aligns with the study conducted by (Meidawati & Azmi, 2019), which found that administrative sanctions do not significantly affect taxpayer compliance. These findings suggest that, despite the application of administrative sanctions, they do not exert a sufficiently strong effect to enhance taxpayer compliance. One possible reason is that the sanctions imposed are not stringent enough or do not produce a significant deterrent effect on non-compliant taxpayers.

Indah & Setiawan (2020) found that several factors may explain why administrative sanctions are ineffective in improving tax compliance. One primary reason could be that the sanctions are not adequately severe. Administrative sanctions do not impose substantial penalties on taxpayers who violate the rules and do not provide a strong incentive to change their behavior. Therefore, while tax sanctions are intended to serve as instruments for regulating and ensuring compliance, their effectiveness in practice can be limited if not supported by stringent and consistent implementation.

The Effect of Tax Awareness on Tax Compliance

The results of the regression analysis indicate that tax awareness does not influence tax compliance. This finding suggests that the level of taxpayer awareness regarding their tax obligations is insufficient to enhance their compliance in fulfilling these obligations. This study aligns with the findings reported by Vilion & Kristanto (2021) which indicated that taxpayer awareness does not significantly affect taxpayer

compliance. Additionally, the research by Hidayat & Maulana (2022) supports this by stating that taxpayer awareness does not impact taxpayer compliance. Awareness of tax obligations, whether arising from within the taxpayers themselves or in response to government programs, such as tax notification letters, is not strong enough to significantly drive taxpayer compliance.

Tax awareness is influenced by various internal and external factors. Internal factors include individual understanding and attitudes toward tax obligations, while external factors encompass government efforts in providing education and outreach on taxation (Taing & Chang, 2021). However, this awareness has not been effectively internalized by taxpayers, resulting in the lack of the expected compliance levels. Many taxpayers may recognize the importance of paying taxes but are less motivated to do so due to factors such as a lack of effective oversight or insufficient incentives for compliance.

In this context, merely increasing awareness is not enough to improve tax compliance. The government needs to combine strategies for raising awareness with other approaches, such as stricter law enforcement, providing incentives for compliant taxpayers, and simplifying tax administration procedures. By doing so, taxpayers will not only be aware of their obligations but also feel supported and motivated to comply with tax regulations.

The Effect of Tax Knowledge on Tax Compliance

The results of the regression analysis indicate that tax knowledge has a significant impact on tax compliance. This finding suggests that the higher the level of tax knowledge among taxpayers, the greater their compliance in fulfilling their tax obligations. This research aligns with Khozen & Setyowati (2023) who found a significant positive correlation between knowledge of taxes and taxpayer compliance. Tax knowledge encompasses an understanding of NPWP registration, taxpayer rights and obligations, the calculation of taxable income, tax rates, and the imposition of sanctions for violations. Such knowledge enables taxpayers to better understand their individual obligations and encourages them to adhere to tax regulations.

Nyantakyi et al. (2024) also demonstrated that tax knowledge has a significant positive effect on taxpayer compliance. The understanding that taxpayers have of tax legislation and their attitudes significantly influence their tax payment behavior, ultimately affecting tax payment success. Therefore, tax knowledge is a crucial factor in promoting tax compliance. The greater the knowledge taxpayers have of tax regulations, the less likely they are to violate applicable rules, thus increasing overall taxpayer compliance.

Tax knowledge significantly contributes to taxpayer compliance because, with a thorough understanding of regulations and tax obligations, taxpayers are better prepared and able to meet their responsibilities. This includes an understanding of the sanctions that may be imposed. Consequently, enhancing taxpayer knowledge through outreach and tax education is a crucial step that the government must undertake to improve overall tax compliance. Without adequate knowledge, taxpayers may struggle to fulfill their obligations effectively, leading to lower compliance levels.

CONCLUSIONS

Based on the hypothesis testing results, the following conclusions can be drawn. First, tax sanctions do not have an impact on tax compliance. The application of tax sanctions does not directly motivate taxpayers to adhere to their individual tax obligations. It can be assumed that while tax sanctions are intended as a tool to regulate and ensure compliance, their effectiveness may be limited if not supported by firm and consistent implementation. Second, tax awareness does not influence tax compliance. The level of taxpayer awareness regarding their tax obligations is insufficient to enhance their compliance in fulfilling these duties. Although tax awareness is influenced by internal and external factors, such as individual understanding and government efforts in providing tax education, this awareness has not been sufficiently internalized by taxpayers, resulting in lower-than-expected compliance levels. Third, tax knowledge significantly affects tax compliance. The higher the level of tax knowledge among taxpayers, the greater their compliance in fulfilling tax obligations. Tax knowledge contributes significantly to taxpayer compliance because a good understanding of regulations and obligations prepares taxpayers to meet their responsibilities more effectively.

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