TAX SANCTIONS AS A MODERATION VARIABLE THAT INFLUENCING FISCUS SERVICES, IMPLEMENTATION OF E-FILING, AND TAX AUDIT ON TAXPAYER COMPLIANCE

Moh. Ali WAFA[1], Dewi KUSMAYASARI[2], Novi DARMAYANTI[3]

[1,2,3]Darul Ulum Islamic University, Indonesia
Corresponding author: Novi Darmayanti
E-mail: novidarmayanti@unisda.ac.id

Abstract:

Taxes play a crucial role as one of the primary sources of government revenue, significantly impacting essential sectors such as education, healthcare, and infrastructure. This research aims to analyze the influence of tax authorities' services, the implementation of e-filing, and tax audits on taxpayer compliance at KPP Pratama Lamongan, with tax sanctions as a moderating variable. The research method used is quantitative by collecting primary data through questionnaires distributed to taxpayers. The results of the research show that there is a significant influence of tax authorities' services and the implementation of e-filing on taxpayer compliance. Apart from that, tax audits also contribute to increasing compliance. Tax sanctions are proven to strengthen the relationship between the independent and dependent variables. This research provides an important contribution to the development of tax policy and strategies for increasing taxpayer compliance in the region. The results of this research can become a reference for further research and help the government in formulating more effective policies.

Keywords: Fiscal Services, Implementation of E-Filing, Tax Audit, Taxpayer Compliance, Tax Sanction

INTRODUCTION

Taxes play a crucial role as one of the primary sources of government revenue, significantly impacting essential sectors such as education, healthcare, and infrastructure. In Indonesia, taxes not only function as a means of government funding but also serve as an indicator of national economic growth success. Based on the tax collection systems implemented in Indonesia—including the official system, self-assessment system, and withholding system—the government has various methods to ensure tax obligations are met accurately.

However, despite the recognized importance of taxes, significant challenges in tax management persist. The continuous decline in state revenue and high levels of tax arrears highlight major issues with tax compliance. Law No. 16 of 2009 defines taxes as compulsory contributions for the benefit of the state, yet various factors often hinder their implementation.

Tax compliance in Indonesia remains relatively low, as evidenced by subpar tax performance, such as low tax ratios and tax gaps. Various factors affect this compliance, including ignorance and deliberate non-compliance. The quality of fiscal services, the implementation of technology such as e-filing, and the process of tax audits are crucial aspects in efforts to improve taxpayer compliance.

The introduction of e-filing, for instance, is expected to facilitate tax reporting processes and enhance taxpayer awareness. However, research shows varying results regarding the impact of e-filing on tax compliance. Similarly, tax sanctions and audits have different impacts depending on their implementation in various locations.

In this context, this study aims to explore the influence of fiscal services, e-filing implementation, and tax audits on taxpayer compliance, with tax sanctions as a moderating variable,

specifically at KPP Pratama Lamongan. By analyzing these factors, this research will provide new insights into improving tax compliance and the effectiveness of the tax system in Indonesia.

Taxes. According to Indonesian Law No. 28 of 2007, Article 1, Paragraph 1, tax is a compulsory contribution to the state imposed on individuals or entities by law, without direct compensation, and is utilized for state purposes to maximize public welfare. Darmayanti (2019) highlights that taxes are a critical revenue source for government public expenditure and national development. Taxes are compulsory payments to the state, required by law, and are used for general public expenditures without direct return benefits. They help balance government spending and are enforced by legal authority to ensure public contributions (Prameswari et al., 2023).

The primary goals of taxation are to improve the economic condition of a country. Taxes aim to limit consumption and redirect it towards investment, encourage savings and investment, transfer resources from society to the government, modify investment patterns, and reduce economic inequality (Prameswari et al., 2023).

Taxpayer Compliance. Taxpayer compliance refers to the adherence to tax obligations as stipulated by applicable laws. It encompasses timely registration, accurate reporting and payment of taxes, and settlement of arrears. According to Febriani & Kusmuriyanto (2019), taxpayer compliance is characterized by the fulfillment of tax responsibilities and the exercise of tax rights. It represents a voluntary commitment by taxpayers to contribute to national development by meeting their tax obligations.

Supriatiningsih & Jamil (2021) identify two main factors influencing taxpayer compliance: internal and external. Internal factors include education, awareness of tax diversity, understanding of tax laws and regulations, and rationality. External factors involve the surrounding environment and situational context affecting the taxpayer.

In the context of taxation, compliance reflects the accurate execution of rights and obligations, including calculating, paying, and reporting taxes correctly. Tax audits are conducted to improve compliance, particularly for taxpayers with low compliance levels, aiming to enhance adherence in the future (Nainggolan & Inayati, 2024).

Tax Service. Service is defined as the act of helping, managing, providing, or preparing what someone needs (Gaol & Sarumaha, 2022). Fiscal services refer to the ways in which tax officials assist with and prepare the requirements for taxpayers. The quality of fiscal services significantly influences taxpayers' willingness to fulfill their tax obligations. Therefore, tax officials are expected to provide friendly, fair, and firm service and to foster public awareness about the responsibility of paying taxes.

The provision of quality services by tax officials benefits taxpayers and promotes compliance with tax obligations. According to the Directorate General of Taxes (DJP), excellent fiscal service should include:

1. Showing respect and humility towards clients.
2. Maintaining a neat appearance and wearing appropriate footwear.
3. Being friendly and offering the 3 S's (smile, greet, and say hello).
4. Wearing an employee identification card visibly.
5. Greet visitors with a polite inquiry (e.g., "Good morning/afternoon/evening, how can we assist you?").
6. Listening attentively to taxpayers without engaging in other activities such as answering phone calls, eating, drinking, or listening to music.
7. If necessary, request a phone number for follow-up.
8. Avoid excessive chatting or joking with colleagues or taxpayers.

9. Using time efficiently during consultations.
10. Delivering documents or receipts to taxpayers with both hands.

The quality of service provided by tax officials greatly affects the effectiveness of tax regulations. A reputable tax authority is known for its technical competence, efficiency, and effectiveness in terms of speed, accuracy, and fair decision-making (Wulandari, 2019).

Implementation of E-filing. E-filing is an innovation developed by the Directorate General of Taxes (DGT) utilizing information and communication technology. According to Regulation No. PER-1/PJ/2014, e-filing is an electronic service for filing Annual Income Tax Returns (SPT) online and in real-time via the DGT website or approved application service providers (Desyanti & Lailatul, 2020). E-filing allows taxpayers to submit their SPT electronically through the DGT's website (djponline.pajak.go.id) or other approved Application Service Providers (ASPs), offering convenience and efficiency.

Key Benefits of E-Filing:

1. Cost and Time Efficiency: E-filing reduces costs and processing time since it operates online 24/7, including holidays, eliminating the need to visit tax offices.
2. Convenience: Taxpayers can file their returns anytime and from any location, enhancing accessibility and compliance.

Regulations and Procedures:

1. Director General of Taxes Decree No. Kep-88/PJ/2004 states that taxpayers can file their SPT electronically through authorized ASPs.
2. Website Utilization: The e-filing system supports:
    - Submission of Annual Income Tax Returns (Form 1770S) for individual taxpayers.
    - Submission of Annual Income Tax Returns (Form 1770SS) for other individuals.

E-Filing Process:

1. Obtain E-FIN: Request an E-FIN (Electronic Filing Identification Number) from the nearest Tax Service Office, which serves as the taxpayer's identifier for e-filing.
2. Register Online: Register as an e-filing taxpayer on the DGT website within 30 days of receiving the E-FIN.
3. Submit SPT: Follow these steps to file the Annual Income Tax Return:
    - Complete the e-SPT form on the DGT e-filing application.
    - Request a verification code via email or SMS.
    - Submit the SPT online using the verification code.
    - Receive an electronic receipt and status notification via email.

Tax Audit. According to Law No. 16 of 2009, Article 1, Paragraph 25, a tax audit is a process of collecting and analyzing data to assess taxpayer compliance and enforce tax regulations (Chandra et al., 2023).

Purpose and Implementation:

- Definition: A tax audit systematically reviews data and evidence to ensure adherence to tax laws and evaluate compliance (Chandra et al., 2023).
- Objectives: The goal is to enhance taxpayer compliance and provide feedback for correcting mistakes and improving future adherence (Mulya & Rizkan, 2023).

Tax audits are crucial for maintaining effective tax administration and improving taxpayer compliance. Tax in accordance with Article 1, paragraph (25) of the Law on General Provisions and Tax Procedures (Chandra et al., 2023).

Tax Sanctions. Tax sanctions are crucial for ensuring compliance with tax regulations and deterring violations (Putra, 2024). They include administrative penalties such as fines and surcharges, as well as criminal penalties like imprisonment for severe infractions (Mardiasmo, 2016). These sanctions are designed to enforce tax laws and prevent evasion by making non-compliance costly and unattractive (Hantono & Sianturi, 2021). The effectiveness of tax sanctions depends on taxpayers' awareness of the heavy penalties, the educational role of strict enforcement, and the consistent application of sanctions without leniency (Putra, 2024).

Taxpayer Compliance. Taxpayer compliance involves meeting tax obligations as per the law, including timely and accurate reporting, proper calculation, and prompt payment (Iftakukhoiri & Bagana, 2023). It is a civic duty expected from both individuals and businesses, though some may resist (Wura Aprilyani dkk., 2020). Compliance includes meeting deadlines for tax reports, avoiding arrears unless a deferral is granted, and following payment schedules (Damayanti & Fajriana, 2021).

It can be categorized into formal compliance (meeting reporting deadlines but possibly with incomplete content) and substantive compliance (fully adhering to tax regulations) (Cahyonowati et al., 2019). Ministerial Decree No. 544/KMK.04/2000 specifies that compliance involves timely SPT submissions, no outstanding tax arrears (unless deferred), and no recent criminal tax offenses. Streamlining administrative processes by the Directorate General of Taxes (DJP) can improve compliance by making it easier for taxpayers to fulfill their obligations.

METHODS

Study Type. This research uses a quantitative method to examine relationships between variables, test theories, and seek generalizations with predictive value. The study also includes a moderation variable that affects the relationship between dependent and independent variables.

Population and Sample. The population for this study consists of individual taxpayers residing in Lamongan Regency. The sample is drawn from this population using the Lemeshow formula, requiring a minimum of 100 respondents. Purposive sampling is employed to select respondents based on specific criteria, including having a Taxpayer Identification Number (NPWP) and having utilized e-filing.

Data Collection Technique. The main data were collected through questionnaires distributed directly to taxpayers registered with KPP Pratama Lamongan. This questionnaire uses a Likert scale to measure the opinion of respondents on the variables of the study.

Operational Definition of Variables. The dependent variable in this study is taxpayer compliance, which is measured by several criteria: registration of the Taxpayer Identification Number (NPWP), punctuality in submitting tax reports (SPT), accuracy in calculating tax obligations, payment of the correct tax amount, and the absence of tax arrears.

The independent variables include:
- Taxpayer Service, which refers to the quality of assistance provided by tax officers
- E-Filing Implementation, which assesses the effectiveness and ease of using online platforms for tax reporting.
- Tax Audit, which encompasses the process of examining and supervising taxpayers to ensure compliance.

The moderating variable is tax sanctions, which influence the strength or direction of the relationship between the independent variables and taxpayer compliance.

Data Analysis Technique. The data analysis technique for this study involves several key methods: Descriptive Statistics, used to summarize and describe data through measures such as averages and standard deviations, and other distribution metrics. Measurement Model Testing

(Outer Model) assesses the validity and reliability of the data, focusing on convergent validity and composite reliability. Structural Model Testing (Inner Model) evaluates causal relationships between variables by analyzing R-Square, F-Square, and Path Coefficients. Hypothesis Testing is conducted using bootstrapping to evaluate the significance of direct, indirect, and total effects. It involves comparing t-statistic values and p-values to determine the significance of the hypotheses.

Analysis Design.
- Convergent Validity Testing: Assesses how well indicators measure latent variables with expected values > 0.7.
- Reliability Testing: Uses Composite Reliability and Cronbach's Alpha with values > 0.7 and > 0.6.
- R-Square Testing: Measures the strength of the structural model's predictions.
- F-Square Testing: Assesses the significance of independent variables' impact on dependent variables.
- Bootstrapping: Evaluates effect significance through t-statistic and p-value

RESULT AND DISCUSSION

The number of respondents used as a sample was one hundred. This study uses the population of taxpayers registered with KPP Pratama Lamongan.

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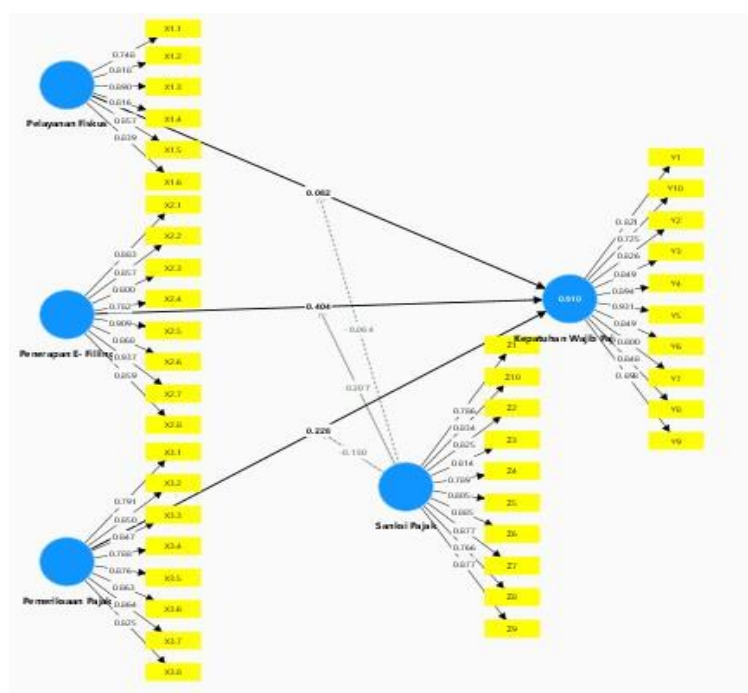
Figure 1. Loading Factor Diagram

Outer Model.

Table 1. Outer Loading

	X1.	X2.	X3.	Y	Z	Z x X1.	Z x X2.	Z x X3.

X1.1	0.748			
X1.2	0.818			
X1.3	0.890			
X1.4	0.816			
X1.5	0.857			
X1.6	0.839			
X2.1		0.883		
X2.2		0.857		
X2.3		0.800		
X2.4		0.782		
X2.5		0.909		
X2.6		0.868		
X2.7		0.937		
X2.8		0.859		
X3.1			0.791	
X3.2			0.850	
X3.3			0.847	
X3.4			0.788	
X3.5			0.876	
X3.6			0.863	
X3.7			0.864	
X3.8			0.825	
Y1				0.821
Y10				0.725
Y2				0.826
Y3				0.849
Y4				0.894
Y5				0.931
Y6				0.849
Y7				0.800
Y8				0.848
Y9				0.898
Z1					0.786
Z10					0.834
Z2					0.825
Z3					0.814
Z4					0.789
Z5					0.805
Z6					0.885
Z7					0.877
Z8					0.766
Z9					0.877

Z x X2.		1.000	
Z x X3.			1.000
Z x X1.	1.000		

Table 2. Average Variance Extracted (AVE)

	Average variance extracted (AVE)
X1.	0.687
X2.	0.745
X3.	0.703
Y	0.716
Z	0.684

From Tables 1 and 2, the outer loading value of the statement item for each variable meets the requirements with an outer loading value ≥ 0.7, and the AVE value also meets the requirements, namely, more than 0.5. Therefore, there are no convergent validity problems in the model tested in this research.

Table 3. Cronbach's Alpha and Composite Reliability

	Cronbach's alpha	Composite reliability
X1.	0.908	0.910
X2.	0.951	0.954
X3.	0.939	0.942
Y	0.955	0.958
Z	0.948	0.950

The Cronbach's Alpha values are as follows: 0.908 for variable X1, 0.951 for variable X2, 0.939 for variable X3, 0.955 for variable Y, and 0.948 for variable Z. Additionally, the Composite Reliability values are: 0.910 for X1, 0.954 for X2, 0.942 for X3, 0.958 for Y, and 0.950 for Z. These results show that both Cronbach's Alpha and Composite Reliability exceed the recommended thresholds of 0.6 and 0.7, respectively, indicating that all variables have good reliability.

Inner Model.

Table 4. R-Square

	R-square	R-square adjusted
Y	0.910	0.903

The R-Square value is 0.910, and the adjusted R-Square is 0.903, indicating strong predictive power. It means that Tax Services, E-Filing Implementation, Tax Audits, and the interaction with Tax Sanctions explain 90% of the variance in Taxpayer Compliance. The remaining 10% is influenced by factors not covered in this study.

Table 5. F-Square

	X1.	X2.	X3.	Y	Z	Z x X2.	Z x X1.	Z x X3.
X1.				0.014				
X2.				0.263				
X3.				0.126				
Y								
Z				0.366				
Z x X2.				0.008				
Z x X1.				0.100				
Z x X3.				0.031				

Hypothesis Test.

Table 6. Path Coefficients

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ($|O/STDEV|$)	P values
X1. -> Y	0.082	0.100	0.081	1.008	0.314
X2. -> Y	0.404	0.392	0.128	3.165	0.002
X3. -> Y	0.228	0.227	0.090	2.534	0.011
Z -> Y	0.381	0.374	0.099	3.852	0.000
Z x X1. -> Y	0.207	0.206	0.101	2.045	0.041
Z x X2. -> Y	-0.064	-0.053	0.097	0.660	0.509
Z x X3. -> Y	-0.150	-0.156	0.107	1.407	0.160

H1: The influence of Fiscus Services on Compliance, Taxpayers have an original sample value of 0.082 with t-statistics of 1.008 < 1.96 and p-value of 0.314 > 0.05.

H2: The effect of implementing E-Filing on Taxpayer Compliance has an original sample value of 0.404 with t t-statistic of 3.165 > 1.96 and a p-value of 0.002 < 0.05.

H3: The effect of tax audits on taxpayer compliance has an original sample value of 0.228 with a t-statistic of 2.534 > 1.96 and a p-value of 0.011 < 0.05.

H4: The influence of Tax Sanctions in moderating Fiscus Services on Taxpayer Compliance has an original sample value of 0.270 with t-statistics of 2.045 > 1.96 and a p-value of 0.041 < 0.05.

H5: The influence of Tax Sanctions in moderating the Implementation of E-Filing on Taxpayer Compliance has an original sample value of -0.064 with t-statistics of 0.660 < 1.96 and a p-value of 0.509 > 0.05.

H6: The influence of Tax Sanctions in moderating Tax Audits has an original sample value of -0.150 with t-statistics of 1.407 < 1.96 and a p-value of 0.160 > 0.05.

The Effect of Tax Services and Taxpayer Compliance. No significant influence. Original sample value: 0.082, t-statistic: 1.008, p-value: 0.314. Ineffective tax services (low responsiveness, transparency, and friendliness) may not enhance compliance. Negative perceptions of tax services, possibly from past experiences, can limit their impact. Theory of Planned Behavior (TPB) and Attribution Theory suggest that negative attitudes towards tax services and perceived control issues

can reduce compliance. Aligns with prior research showing limited impact of tax services on compliance (Larasati, 2023; Ramadhani, 2023; Rani Aprilia & Rusdi, 2023).

The Effect of E-Filing Implementation and Taxpayer Compliance. Significant influence. Original sample value: 0.404, t-statistic: 3.165, p-value: 0.002. Interpretation: E-filing enhances convenience, flexibility, and efficiency in tax reporting, encouraging compliance. TPB suggests e-filing improves positive attitudes towards compliance, and Attribution Theory indicates a higher personal effort in compliance.

Consistent with studies indicating positive effects of e-filing on compliance (Hanum & Mulyawan, 2024; Prameswari et al., 2023; Sudiyanto et al., 2021).

The Effect of Tax Audits and Taxpayer Compliance. Result: Significant influence. Original sample value: 0.228, t-statistic: 2.534, p-value: 0.011. Tax audits increase vigilance and reduce mistakes or fraud in tax reporting.

TPB emphasizes the reinforcement of compliance norms and perceived control, while Attribution Theory highlights improved internal control over compliance. Supports research showing tax audits positively affect compliance (Gaol & Sarumaha, 2022), (Lake & Kantohe, 2022), (Aspexsia, 2020).

Tax Sanctions Moderate the Effect of Fiscus Services on Taxpayer Compliance. Tax Services on Taxpayer Compliance: Tax Sanctions moderate the influence of Tax Services on Taxpayer Compliance with an original sample value of 0.207, t-statistics of 2.045, and a p-value of 0.041, so this hypothesis is accepted. It means that tax sanctions strengthen the influence of tax services on compliance. This research supports the Theory of Planned Behavior (TPB), which states that clear and effective tax sanctions can increase taxpayers' positive attitudes towards compliance. Strict sanctions also strengthen subjective norms, encouraging compliance if sanctions are applied consistently. Based on attribution theory, strict sanctions can make taxpayers attribute their compliance to internal factors such as responsibility and awareness, and reduce external attributions regarding difficulties in compliance. This research is in line with research by Abdurrahman et., (2020), Yuesti et., (2022), and Listyaningsih & Hoyriyah (2019), which states that Tax Sanctions can moderate the influence of Fiscus Services on Taxpayer Compliance.

Tax Sanctions Moderate the Effect of E-filing Implementation on Taxpayer Compliance. Tax Sanctions do not moderate the influence of E-Filing on Taxpayer Compliance with an original sample value of -0.064, t-statistics of 0.660, and a p-value of 0.509, so this hypothesis is rejected. This research does not support the Theory of Planned Behavior (TPB), because the negative attitude of Taxpayers towards e-filing is too strong, so that additional sanctions are not effective in changing it. Social norms that do not support e-filing and perceptions of low control due to poor systems also make additional sanctions ineffective in increasing compliance. Based on attribution theory, taxpayers may attribute difficulties in using e-filing to external factors, such as poor systems, and if these problems are deemed stable and insurmountable, additional sanctions will not improve compliance. This study is in line with Indriyanto (2024), which states that Tax Sanctions cannot moderate the influence of the Implementation of e-filing on Taxpayer Compliance.

Tax Sanctions: Moderation of tax audits on Taxpayer Compliance. Tax Sanctions also do not moderate the influence of Tax Audits on Taxpayer Compliance with an original sample value of -0.150, t-statistics of 1.407, and a p-value of 0.160, so this hypothesis is rejected. This research does not support the Theory of Planned Behavior (TPB) because negative attitudes towards tax audits are

not sufficiently changed by the threat of sanctions, especially if taxpayers feel the process is unfair or burdensome. Social norms that discourage compliance, despite inspections, and low perceptions of control due to non-transparent inspections make additional sanctions ineffective. Based on attribution theory, taxpayers may attribute poor tax audit results to external factors such as system unfairness, and if these problems are considered stable and insurmountable, additional sanctions will not increase compliance. This study is in line with research by Nastiti et., (2023), which states that Tax Sanctions cannot moderate the effect of Tax Audits on Taxpayer Compliance.

CONCLUSION

This study found that:

1. Tax Services: Tax Services do not significantly impact Taxpayer Compliance, with a coefficient of 0.082, a t-statistic of 1.008, and a p-value of 0.314. It suggests that simply improving tax services is not enough to enhance compliance.
2. E-Filing Implementation: Conclusion: E-Filing significantly boosts Taxpayer Compliance, indicated by a coefficient of 0.404, a t-statistic of 3.165, and a p-value of 0.002. The convenience of e-filing encourages greater compliance.
   a. Tax Audits: Tax Audits positively affect Taxpayer Compliance, with a coefficient of 0.228, a t-statistic of 2.534, and a p-value of 0.011. Audits make taxpayers more cautious and improve compliance.
   b. Tax Sanctions Moderate the Effect of Fiscus Services on Taxpayer Compliance. Tax Sanctions positively moderate the effect of Tax Services on Compliance, with a coefficient of 0.207, a t-statistic of 2.045, and a p-value of 0.041, enhancing the impact of tax services.
   c. Tax Sanctions Moderate the Effect of E-filing Implementation on Taxpayer Compliance. Tax Sanctions do not moderate the effect of E-Filing, as indicated by a coefficient of -0.064, a t-statistic of 0.660, and a p-value of 0.509, meaning e-filing is effective independently.
   d. Tax Sanctions: Moderation of tax audits on Taxpayer Compliance. Tax Sanctions do not moderate the effect of Tax Audits, with a coefficient of -0.150, a t-statistic of 1.407, and a p-value of 0.160, showing audits are effective on their own.

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