

The Determining of Taxpayer Compliance in Primary Tax Office Palembang Seberang Ulu and Tax Sanction as Moderating Variable

Mukhtaruddin*, Visca Regita Baroka, Muhammad Hidayat and Ermadiani

Accounting Department, Faculty of Economics, Universitas Sriwijaya Indonesia.

Abstract: A taxpayer demonstrates compliance with and awareness of their tax obligations by making payments and reporting on the periodic and annual taxation of the taxpayer in question in accordance with statutory tax regulations. This study looked at the impact of tax audits, taxpayer awareness, and taxpayer knowledge on individual taxpayer compliance with tax sanctions as moderating variable. The questionnaires will be distributed to individual taxpayers that registered at the Primary Tax Office in Palembang Seberang Ulu, which provided the core data for this study. The unintentional sampling technique yielded a total of 398 taxpayers. Multiple regression analysis is the method of data analysis performed.

The study's findings indicate that tax audits have a positive impact on taxpayer compliance while tax awareness and knowledge have no influence on individual taxpayer compliance. Tax sanctions have also been unable to moderate the impact of tax audits on individual taxpayer compliance or the relationship between these factors.

Keywords: Tax audit, taxpayer awareness, tax knowledge, tax sanction, taxpayer compliance.

JEL Code: H25, H61, H83, M40, M48.

INTRODUCTION

Taxes are the main source of state revenue (Irawati et al., 2021). Taxes are needed by the state to finance development activities. The tax system is a tool that the government employs to implement policy in order to accomplish a variety of objectives, such as income redistribution, economic stabilization, the provision of public goods, and promoting economic growth (Nadia & Kartika, 2020). Every citizen owes a debt of gratitude to the state, which has the power to compel the collection of taxes. Taxes play a very dominant role, which is felt both directly and indirectly in daily life. An increase in tax revenue is undoubtedly necessary given the crucial role that taxes play in national development (Fitria & Mildawati, 2019). Because taxes are direct income and can be processed swiftly for a variety of state funding needs, the majority of state activities can be carried out as expected with significant tax revenues.

Tax compliance (TCo) is one of the obstacles that hinder the effectiveness of tax revenues (Nurkhin et al., 2018). When a taxpayer is able to fulfill their tax responsibilities and exercise their tax rights, this circumstance is known as TCo. The desire and knowledge of taxpayers for their tax commitments is required to support tax income. Due to its connection to tax collection in the state treasury, TCo is crucial. The amount of money the state will get depends on how compliant the taxpayers are with their tax duties; nevertheless, in practice, many taxpayers continue to be disobedient and fail

to pay their taxes. This is seen by the small percentage of registered individual taxpayers who declare related tax obligations.

Only 63% of taxpayers sent Tax Notification Letters (TNL) in 2020, falling short of the desired 80%. 11.9 million of the 19 million taxpayers who are required to report TNL have done so as of the submission deadline. This indicates that 63% of taxpayer compliance is achieved (Setiawan, 2020). The information below was gathered from Primary Tax Office (PTO) Palembang Seberang Ulu and pertains to the number of individual taxpayers registered, the number of individuals reporting TNL, the number of individuals not reporting TNL, and the compliance ratio.

Table 1. Taxpayer Compliance Years 2017 – 2021.

Year	Registered Taxpayer	Taxpayer is Reporting	Taxpayers is not Reporting	Compliance (%)
2017	44.622	24.416	20.206	54,72%
2018	52.265	24.164	28.101	46,23%
2019	60.735	33.492	27.243	55,14%
2020	66.093	35.847	30.246	54,24%
2021	70.946	35.164	35.782	49,56%

Sumber: KPP Pratama Palembang Seberang Ulu, 2022.

Among the variables that affect TCo is tax audit (TAu). The goal of law enforcement is to get TCo to pay their taxes, which will generate a lot of tax money (Arifin & Syafii, 2019). A taxpayer-initiated tax notification, or TAu, is made in a TNL. In order to calculate, calculate, pay, and record the

*Address correspondence to this author at the Accounting Department, Faculty of Economics, Universitas Sriwijaya Indonesia;
E-mail: mukhtaruddin67@unsri.ac.id

amount of tax due, taxpayers are given power, responsibility, and confidence by the Indonesian tax collection system. The Directorate General of Taxation can continue to perform tax assessments that are a part of the official assessment in order to encourage, carry out research, and oversee the application of tax duties to taxpayers (Mohammad et al., 2017).

Taxpayer awareness (TAW) is a state in which a taxpayer is aware of, respects, and understands the established tax laws and is naturally motivated to pay their taxes. Taxpayers will become more motivated to grow and fulfill their tax obligations as their responsibility in the nation and state as TAW increases. TAW is required since the applicable tax collecting method is self-assessment, which provides taxpayers with ample chance to fulfill their tax responsibilities (Nurkhin et al., 2018). Taxpayers who pay the correct amount of tax and on time demonstrate that they are aware of their obligations. The self-assessment method includes ensuring that voluntary tax responsibilities are fulfilled (Tulenan et al., 2017). The reality is that there are still many people who are not aware of their tax obligations and are trying to make tax evasion efforts so as not to bear a large tax burden.

Because there is still a low level of public awareness, many people avoid paying taxes. To expand TCo, there is an urgent need to take advantage of the usage of taxation for various forms of state finance. They will voluntarily pay taxes for the greatest common interest if they are aware of it in the community. The processes for filing tax returns, paying taxes, and other processes should all be understood by taxpayers. The Indonesian tax system, general provisions, and tax procedures must all be understood by taxpayers, along with the advantages of paying taxes (Herlyastuti, 2018). Considering the taxpayer's tax understanding, it will assist TCo be more successful in implementing tax payments (Parera & Erawati, 2017)

According to Siamena et al. (2017), tax sanctions (TSa) can potentially have an impact on TCo levels. To ensure that taxpayers follow tax laws, there must be TSa for those who break them. The TSa in question is imposed through either criminal or administrative fines or punishments. In essence, the introduction of TSa contributes to an increase in TCo when it comes to fulfilling tax responsibilities. Understanding tax penalties is crucial for taxpayers in order to comprehend the legal repercussions of any violations.

Many things can affect TCo, including government policies and programs, tax payment behavior, understanding of tax laws, and access to tax services (Listyowati et al., 2018). Information and accounting systems, tax administration and law enforcement systems, tax rates, income and educational levels, and taxpayer opinions of TSa can have an impact on TCo. TCo is probably achievable if all of these aspects can be enhanced and incorporated in the taxation system (Oladipupo & Obazee, 2016).

The use of E-Filing, E-Billing, and TAU on the TCo at PTO Medan Polonia was explored by Arifin & Syafii (2019). According to the study's findings, the deployment of E-filing has only a minimal impact on TCo. Both the implementation of E-billing and the impact of TAU on TCo are insignificant. The impact of ethics, TSa, system modernisation, and tax transparency on TCo has been studied by Putra (2017). The findings indicate that while system mod-

ernization and tax transparency have no good effects on TCo's ability to pay taxes, ethics has a positive impact on TCo and TSa.

Putri and Setiawan (2017) looked at the impact of TAW, service quality, TKn, and TSa on TCo. As a result, TCo is positively impacted by TAW, service quality, TKn of taxpayers, and TSa. The impact of TAW and TKn on TCo was reported by Aryo et al. in 2019. The findings indicate that the combined level of taxpayer awareness and knowledge has a considerable impact on the degree of compliance, but that only the level of TKn has a significant impact on TCo. The impact of TKn, TAW, education level, and tax socialization on TCo was examined by Yulia et al (2020). The analysis's findings indicate that TAW has some influence over TCo. The socialization of taxation, education level, and TKn have no discernible impact on TCo. There are discrepancies in the results of past studies between the variables of TAU, TKn, TAW, and TSa on TCo.

This study supports the findings of Assa et al (2018). The impact of TAU and TSa on TCo at PTO in Manado is discussed in this paper. The findings demonstrate that TAU and TSa have a significant and advantageous impact on TCo. This study will be improved by the addition of independent variables, specifically TAW and TKn, as well as a moderating variable, TSa, and by using more samples that can accurately represent populations.

Because TSa plays a significant role in penalizing tax cheaters, researchers are interested in incorporating TSa as a moderating variable. It is hoped that they would not underestimate tax restrictions and that while paying their taxes; taxpayers will mean that they have thought about the possibility of facing financial penalties if they fail to do so. This strengthens taxpayers' resolve not to commit fraud during TAU, their awareness of the need to always abide by their tax obligations, and their capacity to learn more about taxation so that they are aware of the legal repercussions if they violate tax laws in light of the existence of these tax penalties.

Individual taxpayers have a five-year registration at PTO Palembang Seberang Ulu. When compared to the number of taxpayers that are registered each year, the number of taxpayers reporting TNL has not changed considerably and is still extremely low. The compliance ratio was 54.72% in 2017, out of a total of 44,622 taxpayers registered, only 24,416 taxpayers reported of TNL, and the remaining 20,206 taxpayers did not report of TNL. This ratio was 46.23% in 2018, 55.14% in 2019, 54.24% in 2020, and 49.56% in 2021. The data indicates that there are still a significant number of taxpayers who are deemed to have income yet fail to submit their TNL on a yearly basis. This shows that there are still a lot of registered taxpayers who do not pay their taxes, which attracted researchers to PTO Palembang Seberang Ulu.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Attribution Theory

As people see how other people behave, the idea of attribution explains why. The person tries to justify whether their actions are the result of internal or external factors (Robbins & Judge, 2014). According to the theory of attributing be-

havior, people choose the characteristics that motivate their actions. According to Heider (1958), attribution theory investigates how an individual understands events and discovers how an individual sees the causes or explanations for their conduct. Three steps that precede attribution specifically, people must: (1) see or watch conduct; (2) believe that the behavior is intentional; and (3) decide if they feel that someone else forced them to engage in the behavior. The internal and external circumstances of taxpayers in fulfilling their tax duties can be explained extremely effectively using attribution theory. The taxpayer's perspective on taxes can be connected to TCo (Anto et al., 2021).

Compliance and discipline are tightly related (Pohan, 2017). Their fear of getting penalised if they don't follow tax laws causes them to be disciplined. In this situation, if people fail to pay their taxes, the government has the right to enforce TAU using a number of established rules in order to TCo so that they do so, providing external encouragement for TAU and TSA. According to Pohan (2017) and the attribution theory, it may be inferred that TAw and TKn as behaviors give birth to TCo conduct. Internal attribution affects how it functions. It is a mindset and character quality that a person has. While TCo is attributable to or influenced by factors outside of the taxpayer's control, TAU and TSA is.

Taxpayer Compliance

Applying tax laws is a sort of submission and obedience, or TCo. Taxpayers who are in compliance with the law are those that carry out their tax duties in accordance with the established tax legislation. TCo is sometimes seen as the situation in which taxpayers use their tax rights and pay their taxes owing (Arifin & Syafii, 2019). The requirement that taxpayers register, compliance with the submission of TNL, correct reporting compliance with the calculation and payment of tax payable, and payment compliance are all examples of TCo indicators (Pohan, 2017).

Tax Audits

TAU is a set of procedures used by a particular unit as part of its control activities to track, gather, process, or otherwise obtain information with the goal of determining whether tax obligations have been met as well as for other legal requirements. The Directorate General of Taxation performs audits of taxpayers to ensure that their tax rights and duties are met (Mardiasmo, 2016).

Tax Awareness

Being aware involves knowing, comprehending, and feeling. Consciousness of the need to abide by applicable requirements (tax laws), including whether they have been known about, appreciated, acknowledged, and followed. Taxpayers must comprehend and fulfill their tax responsibilities (Triogi et al., 2021). Taxpayers are motivated to pay taxes because they are aware that delaying filing and lowering the tax burden might lead to a reduction in available funds, which can hinder state development (Savitri & Musfialdy, 2016).

Tax Knowledge

Taxpayers who meet the criteria for TKn are those who are knowledgeable about tax laws, starting with the tax rates

required by law and how taxes are applied to daily life. Knowing about taxes can make it easier for taxpayers to pay their taxes, which raises taxpayer compliance overall (Parera & Erawati, 2017). Taxpayers must have a thorough awareness of tax laws in order to use their knowledge while filing their returns and paying their taxes (Putri & Setiawan, 2017).

Tax Sanction

TSA are sanctions imposed under the tax law's requirements for forbidden acts or failure to take the essential steps, such as failing to return files on time or submitting inaccurate or undervalued filings, among other things (Oladipupo & Obazee, 2016). When tax laws and regulations are broken, TSA are levied; the more serious the taxpayer's error, the harsher the sanctions. TSA are issued to taxpayers in a severe and clear manner; they do not know compromise and there is no tolerance for them. The penalties imposed must be proportionate and have a clear deterrent effect on those who violate them (Soemitro, 2014).

TSA penalties can include both fines and jail time. Application of TSA mandated as a result of taxpayers' failure to complete their tax obligations. Sanctions against taxpayers may encourage them to satisfy their tax responsibilities, boosting TCo. Because they believe that there are penalties in the form of fines for their illicit efforts to smuggle taxes, taxpayers will cooperate (due to pressure) (Ghassani, 2019).

Researcher uses TSA as a moderating variable in this study because they contend that taxpayers will receive tax sanctions if they commit fraud in reporting their annual TNL, which can harm or reduce state tax revenue, there is no awareness of the importance of taxes, and there are poor TKn in terms of tax payments, penalties for tax offenders, and tax benefits that prevent taxpayers from understanding the repercussions of not paying taxes. The amount of taxes collected by TCo will increase if TSA strengthens the TAU, TAw, and TKn relationships.

Theoretical Framework

Technical problems with the application of tax laws and related rules are known as TCo. Individual taxpayers' willingness to follow tax laws is what determines compliance. When paying their taxes, taxpayers imply that they have thought about or will think about TSA if they break the law or fail to comply. This provides an explanation for how TAU, TAw, and TKn are controlled by TSA in relation to the degree of TCo. The figure below depicts the research's framework.

Hypothesis Development

Effect of Tax Audit on Taxpayer Compliance

TAU is an examination carried out to test the taxpayer whether he has correctly assessed and reported tax obligations and other obligations (Astrina & Septiani, 2019). Attribution theory is relevant to explaining this research, because a person's behavior in fulfilling tax obligations is determined by a situation, an external factor, namely a TAU. The theoretical relationship in this study is that individuals must obey and fulfill their tax obligations. If the taxpayer

does not comply with tax obligations, the government has the right to carry out a TAU with various predetermined policies so that taxpayers comply and comply in carrying out tax obligations.

Previous research found that TAU has a significant and positive effect on TCo (Assa, et.al, 2018; Palupi & Herianti, 2017; Gunarso, 2016). TAU is needed to detect fraud committed and to encourage taxpayers to pay taxes based on applicable regulations. The first hypothesis is formulated as follows: *H1: Tax audits affect individual taxpayer compliance*

Effect of Taxpayer Awareness on Taxpayer Compliance

Based on attribution theory, a person's behavior in fulfilling tax obligations is based on internal factors, namely TAw. Awareness is the behavior of the taxpayer in the form of a view or feeling that contains beliefs, knowledge and reasoning accompanied by a tendency to act based on the stimulus provided by the system and tax regulations (Pravasanti, 2020). The amount of revenue from tax payments depends on the awareness of the taxpayer in carrying out tax responsibilities, high awareness is needed to help realize state revenues (Tulenan et al., 2017). The results of previous research found that TAW has a significant effect on TCo (Siregar, 2017; Samadiartha & Darma, 2017; Putri & Setiawan; 2017). The formulation of the second hypothesis: *H2: Taxpayer awareness affects individual taxpayer compliance*

The Effect of Tax Knowledge on Taxpayer Compliance

TKn is a situation where the taxpayer knows about tax regulations in terms of tax rates based on the law which will be paid later and in terms of the tax benefits that the taxpayer will definitely enjoy (Yanti et al., 2021). Based on the attribution theory, TKn is a behavior that is influenced by internal attributions because it is an attitude and trait that emerges from within a person. This TKn will later help taxpayers pay taxes thereby increasing compliance. Previous research found that TKn affects TCo (Parera & Erawati, 2017; Aryo, et.al, 2019). The third hypothesis can be formulated as follows: *H3: Knowledge of taxation affects individual taxpayer compliance*

Tax Sanctions Moderate Tax Audit on Taxpayer Compliance

TSa are penalties given to individuals who do not comply with applicable tax laws and regulations. In essence, the implementation of TSa has the goal of encouraging taxpayer compliance in order to fulfill their tax obligations (Astrina & Septiani, 2019). Anto et al (2021) found results that TSa have a positive effect on TCo in paying taxes. TSa provide a stimulus for taxpayers to increase tax compliance. TAU is avoided by every taxpayer. TAU is the key to tax compliance because TAU has a deterrent effect on taxpayers (Putri, 2016). TAU in the context of attribution theory is a TCo behavior. This compliance is caused by external attribution, namely there is encouragement from outside that makes taxpayers not to commit fraud in reporting and paying taxes. If the taxpayer in the implementation of the tax audit is proven to have committed fraud then he will be given TSa that can

harm him. Putri (2016) explains that TAU affect TCo. Based on the results of this study, the researcher hypothesizes that TSa can strengthen the relationship between TAU and TCo. Based on the explanation above, the fourth hypothesis can be formulated as follows: *H4: Tax sanctions can strengthen the relationship between tax audits and taxpayer compliance.*

Tax Sanctions Moderate Taxpayer Awareness of Taxpayer Compliance

Triogi et al (2021) showed that TSa has a positive effect on compliance with the submission of TNL. Attribution theory assumes that people will determine why they do something, relevant to TAw where TSa strengthen compliance because taxpayers decide to pay their taxes based on predetermined regulations so as not to get sanctions if taxpayers do not comply. Lestari et al (2018) stated that if there is an increase in TSa, the awareness of paying taxes will increase thereby showing a tendency for TCo to become more compliant. In other words, TSa affect the awareness of paying taxes. The formulation of the fifth hypothesis: *H5: Tax sanctions can strengthen the relationship between taxpayer awareness and taxpayer compliance*

Tax Sanctions Moderate Tax Knowledge on Taxpayer Compliance Putri & Setiawan (2017) found results that knowledge and understanding of taxation had a positive effect on TCo. The wider the knowledge of the taxpayer, the more TCo can be increased. TSa are external factors that are interrelated with the consideration and TCo. TSa in this study were conducted to determine the relationship between TKn and TCo. If a taxpayer considers TSa by increasing his knowledge then of course it will affect TCo.

TSa is strengthening the relationship from TKn to TCo. If the taxpayer does not pay taxes, then the taxpayer gets sanctions. This encourages taxpayers to pay taxes properly and on time, so that taxpayers must have knowledge regarding existing tax regulations. The wider knowledge possessed by taxpayers will certainly greatly assist taxpayers in understanding what sanctions they will face if they violate tax regulations which in the future will have implications for increasing compliance (Ghassani, 2019). Researchers argue that TSa can strengthen the relationship between TKn and TCo. The sixth hypothesis can be formulated as follows: *H6: Tax sanctions can strengthen the relationship between tax knowledge and taxpayer compliance*

METHODS

Population and Sample

The populations in this study are individual taxpayers registered at PTO Palembang Seberang Ulu, namely 70,946 taxpayers. The sample is part of the number and characteristics possessed by the population (Sugiyono, 2017). To determine the number of samples in this study is using the Slovin formula. As 398 individual taxpayers is obtained at PTO Palembang Seberang Ulu as sample. The sampling technique in this study was carried out using an accidental sampling technique where the determination of sample members was taken based on not being planned in advance but obtained or met by researchers and according to the characteristics, the person can be used as a sample.

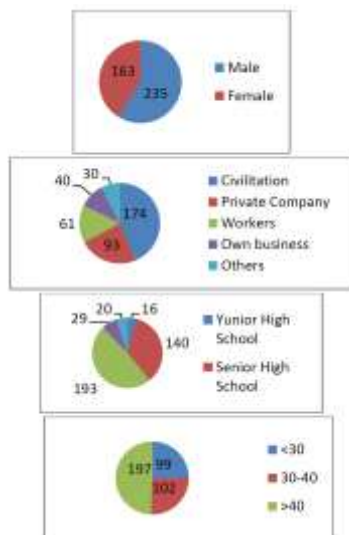
	gations in accordance with the regulations (Ginting, 2018).	Compliance in the calculation and payment of tax payable	2,3,5	Ordinal
Tax Audits Siregar et al. (2019)	TAu is an activity in processing evidence, data findings and information related to audit standards in order to obtain empirical evidence regarding taxpayers in carrying out their tax obligations based on general tax regulations (Assa, et.al, 2018)	Audits preparation	4	Ordinal
		Audits implementation	1,2,3	Ordinal
		Reporting of audits results	5	Ordinal
Tax Awareness Kundalini (2016)	TAW is an attitude of the taxpayer to know and understand about his tax obligations (Bara & Parlindungan, 2017).	Community participation in supporting the country's development	2	Ordinal
		Delays in paying taxes and reducing the tax burden are very detrimental to the state	1	Ordinal
		Taxpayers are determined by law and can be enforced	3, 4	Ordinal
Tax Knowledge Wardani & Rumiyaun (2017)	TKn is a basic understanding for taxpayers regarding laws, regulations, and correct tax procedures. Taxpayers will carry out and carry out their tax obligations and rights if they have TKn (Istiqomah et al., 2017)	Knowledge of General Provisions and Tax Procedures	1,2	Ordinal
		Knowledge of tax functions	3	Ordinal
		Knowledge of the tax system in Indonesia	4	Ordinal
Tax Sanction Triogi et al (2021)	TSa are a guarantee that the provisions of tax laws and regulations (taxation norms) are complied with. Tax sanctions are a deterrent tool so that taxpayers do not violate tax norms (Mardiasmo, 2016).	Clear and firm sanctions	1	Ordinal
		Sanctions that know no tolerance	2,3	Ordinal
		Balanced sanctions	4	Ordinal
		Immediate sanctions have a deterrent effect	5	Ordinal

List of questions used to measure research variables with a 5-point Likert scale, ranging from strongly disagree (1), disagree (2), moderate (3), agree (4) and strongly agree (5)

RESULTS

Respondent Description

Respondents were 398 people whose questionnaires were declared valid for use in this study. An overview of the respondents consisting of gender, type of work, level of education and age, each of which can be seen in the graph below.



Hypothesis Testing

Based on tests conducted on research data, the following test results are obtained;

Table 4. Result of Testing Data.

	B	Prob t-value	Significant
Models without Moderating			
Constant	3.772	3.574	.000
Tax Audit (TAu)	.152	3.205	.001*
Taxpayer Awareness (TAw)	.369	5.783	.000*
Tax Knowledge (TKn)	.491	7.844	.000*
Models with Moderating			
(Constant)	-14.715	-2.133	.034
Tax Audit (TAu)	.709	2.136	.033*
Taxpayer Awareness (TAw)	.111	.221	.825
Tax Knowledge (TKn)	.891	1.966	.050*
Tax Sancion (TSa)	1.025	3.106	.002*
TAu * TSa	-.027	-1.743	.082**

TAW * TSa	.008	.361	.719
Kn * TSa	-.023	-1.070	.285
Adj R2	0.476		
DV: Taxpayer Compliance (TCo)			
*sign 5% and **sign 10%			

Source: Data Processing, 2022.

The multiple regression equation for the without and with moderating variable, is as follows;

Models 1; without moderating

$$TCo = 3.772 + 0.152TAu + 0.369TAw + 0.491TKn + e$$

Model 2; with moderating

$$TCo = -14.715 + 0.709TAu + 0.111TAw + 0.891TKn + 1.025TSa - 0.027TAu*TSa - 0.008TAw*TSa - 0.023TKn*TSa$$

The t Test Results

The t test was carried out by comparing the significance value with 0.05. If Sig. < 0.05 then the independent variable has a partial effect on the independent variable and conversely if the value is Sig. > 0.05 then the independent variable has no effect on the independent variable partially.

Based on Table 4 by observing the t and sig column lines it can be explained as follows:

1. TAU has a significance value of 0.033 < 0.05. It is positively and significantly effect of TAU on TCo at PTO Palembang Seberang Ulu. H1 is accepted.
2. TAW has a significance value of 0.825 > 0.05. TAW has no effect on TCo. H2 is rejected.
3. TKn has a significance value of 0.050 = 0.05. TKn has no effect on TCo. H3 is rejected.
4. The moderating variable of TSa on TAU to TCo has a significance value of 0.082 > 0.05. H4 is rejected. It means that TSa in moderating TAU and TCo become a moderating predictor. It is because of TSa have a significant relationship to the dependent variable and not have an interaction with the independent variables.
5. The moderating variable TSa on TAW on TCo has a significance value of 0.719 > 0.05. H5 is rejected. It means that TSa in moderating TAW and TCO become a moderating predictor. It is because of TSa have a significant relationship to the dependent variable and have no interaction on the independent variable.
6. The moderating variable TSa on TKn to TCo has a significance value of 0.285 > 0.05. H6 is rejected. It means that TSa in moderating TKn and TCo become a moderating predictor. It is because of TSa have a significant relationship to the dependent variable and have no interaction to the independent variable.

Test Results for the Coefficient of Determination

The coefficient of determination test is carried out with the aim of measuring the extent to which the ability of the independent variable can fully explain the dependent variable. The coefficient of determination has a range of 0-1 and the higher the value of R2, the better the ability of the independent variable to explain the dependent variable. Based on table 4 it can be seen that the value of the coefficient of determination lies in the adjusted R square of 0.476. This shows that the ability of the independent variable to explain the dependent variable is 47.6%, the remaining 52.4% is explained by other variables not discussed in this study.

DISCUSSION OF RESULT

Effect of Tax Audit on Individual Taxpayer Compliance

TAU has a positive and significant effect on TCo at PTO Palembang Seberang Ulu and then H1 is accepted. The relationship between attribution theories in this study is that individuals must obey and fulfill their tax obligations. If the taxpayer does not comply with his tax obligations, then the government has the right to carry out TAU with various predetermined policies so that taxpayers comply to fulfill tax obligation. Taxpayers who are subject to TAU have an impact on TCo, the more taxpayers are examined, the level of TCo will increase, and conducting audits of taxpayers can provide positive motivation in order to increase TCo.

Based on the positive direction of the coefficient, this indicates that an increase in the quantity of TAU has an impact on increasing TCo behavior. The results of the study are in line with research by Ebimobowei (2013) found that TAU are one of the strategies used by the Nigerian government to increase TCo. It is supported by Samuel & Dieu (2014) explaining that TAU affect tax revenue collected by the Rwandan government. The increasing of tax payments, it can be interpreted that the obedient behavior of taxpayers also increases.

This result is not in line with Arifin & Syafii (2019) which stated that TAU has no effect on TCo. The low percentage level of audits carried out does not provide a deterrent effect on taxpayers who do not comply with tax obligations. This is the aspect that causes why TAU has no effect on TCO. Research conducted by Modugu & Anyaduba (2014) is also inconsistent; formulating a TAU has not had a major impact on corporate taxes with a low compliance culture in Nigeria. It is important for those with authority to find more practical and effective methods to increase the impact of TAU to TCO in Nigeria as a share of combined government revenues.

Tax auditors are required to carry out coaching activities for taxpayers in fulfilling their tax obligations based on the provisions of applicable laws and regulations and provide guidance to taxpayers in fulfilling their tax obligations so that they are carried out based on provisions of tax laws and regulations. Audits include routine checks, namely checks carried out on taxpayers in relation to fulfilling their rights or implementing their tax obligations and checks based on risks called special checks, namely checks carried out based on a risk analysis of taxpayer non-compliance (Palupi & Herianti,

2017). This activity certainly needs to be done because the better the TAU, the greater the level of TCO.

Effect of Taxpayer Awareness on Individual Taxpayer Compliance

TAW has no effect on TCO at PTO Palembang Seberang Ulu and then H2 is rejected. This research is related to relevant attribution theory to explain a TCO based on various perceptions and assessments of the tax itself. The person decides whether to comply or not comply with the existence of internal influences in research, namely TAW. A taxpayer, who is aware, will behave functionally in which the taxpayer will comply with tax regulations. Great awareness will increase the motivation of taxpayers to comply with their tax obligations, TKN must be owned by all people so that they recognize the purpose, function and benefits of taxes, so that people become aware of the need to comply with taxes.

This result is in line with Utami & Cardinal (2013) which states that TAW has no effect on TCO. The low level of TAW raises the level of willingness of taxpayers to pay taxes is also low. Taxpayers who are aware of the obligation to pay their taxes will make taxpayers comply with the tax payment. This result is not in line with Hardiningsih & Yulianawati (2011) stating that awareness of paying taxes affects the willingness to pay taxes. This research shows that the attitude of awareness of paying taxes on taxpayers is quite good, in the sense that awareness of the obligation to pay taxes regularly is very beneficial for the growth of the country, especially the growth of society in general. Taxpayers who have high awareness will not regard paying taxes as a burden and believe that it is their responsibility and duty as citizens for that they do not oppose and will voluntarily pay taxes.

Awareness of paying taxes is directly proportional to the willingness to pay taxes, the greater the TAW to pay taxes, the greater the willingness to pay taxes. If taxes are not emphasized and coercive, it is very difficult to realize voluntary TAW. Awareness of paying taxes is followed by a critical attitude of the taxpayer, the government as the tax manager is required to provide real returns, such as transportation infrastructure, free health facilities, education as well as social services. Low awareness of taxpayers causes a tendency to be negligent in fulfilling tax obligations or violating established tax regulations. Therefore, it is necessary to have awareness from within the taxpayer about the meaning and benefits of the tax itself. Many taxpayers are not aware that the obligation to pay taxes is to expedite the administration of government that prioritizes all the interests of the community.

Effect of Tax Knowledge on Individual Taxpayer Compliance

TKN has no effect on TCO at PTO Palembang Seberang Ulu and then H3 is rejected. Attribution theory explains that the element of attitude is an aspect that influences behavior. Increasing TKN can be done through formal and non-formal education. Knowledge about taxes for taxpayers is something that is very basic and should be possessed. Such knowledge can help taxpayers to fulfill their rights and obligations when paying taxes. This happens because they al-

ready understand the importance of using taxes as state income. Ignorance related to tax knowledge causes taxpayers to be confused about calculating the amount of tax to be paid.

The results of the study show that TKN has no effect on TCO. This research is in line with the research of Hardiningsih & Yulianawati (2011) that knowledge and understanding regarding tax regulations has no influence on the willingness of taxpayers to pay taxes. Research shows that the lack of TKN is because taxpayers still do not really understand and know tax rules. Taxpayers who have an understanding and recognize the various tax rules then increase the desire to pay taxes. It becomes an additional task for the Director General of Taxes or tax officials to further improve their abilities with training, counseling or explanations regarding knowledge of tax regulations to taxpayers. Taxpayers are expected to gain deeper knowledge about various tax regulations.

This result is not supported by Rahayu et al., (2017) that knowledge of tax regulations has an influence on TCO. The tax collection system in Indonesia is a self-assessment system, requiring taxpayers to know how to calculate, pay and report their taxes properly. Taxpayers who have good tax knowledge and understanding will carry out their tax obligations easily so that they are motivated to increase their compliance in paying taxes. Taxpayers who have extensive knowledge of general tax regulations, Indonesian tax law and related to the use of the tax itself will make it easier for taxpayers to fulfill their tax obligations. Understanding of general provisions and tax procedures can minimize taxpayer errors when filling out and submitting of TNL, calculating the amount of unpaid tax and depositing taxes. The wider the knowledge of taxpayers about tax rules, the more obedient they will be in fulfilling their tax obligations (Astrina & Septiani, 2019). If the taxpayer understands and understands the tax rules properly and clearly, it will increase TCO. Taxpayers who do not understand clearly about tax rules tend to be non-compliant taxpayers.

Tax Sanctions Moderate Tax Audit on Taxpayer Compliance

The hypothesis of TSA has strengthens the relationship between TAU and TCO is rejected. It was concluded that TSA applied had not really provided a deterrent effect for taxpayers, imposing sanctions that were quite strict was one way to educate the public. Taxpayers who violate and do not comply with tax obligations are subject to sanctions in the form of fines, interest and an increase in the amount of tax to be paid. TSA in this study have not been able to moderate TAU on TCO at PTO Palembang Seberang Ulu.

TCO can arise through the implementation of TAU and TSA can help participate in the construction of public facilities and infrastructure that the taxpayer feels from paying the tax. The taxation system that adheres to the self-assessment system in Indonesia gives full confidence to taxpayers so that a tax audit factor followed by strict tax sanctions will also increase TCO. This result is in line with Lesmana & Setyadi (2020) which states that an audit according to the law is strict enough, but this does not make taxpayers afraid of being audited. It is possible that people are not afraid of being investigated because they have a relatively small turnover so that sometimes they are not the main focus in individual tax revenues.

This result is not in line with Herryanto & Toly (2013) which stated that the higher the implementation of TAU and

the more uncovered taxpayers, who have not paid, will increase TAw to fulfill their tax obligations and ensure that this has an impact on increasing tax returns. One of the efforts of the Directorate General to increase taxpayer compliance is by conducting a TAU. Supervision in the context of taxation is synonymous with audits carried out by the Director General of Taxes on taxpayers. The taxation system in Indonesia adheres to a self-assessment system, which makes voluntary compliance by taxpayers a very important factor. This element is an implementation of self-assessment because it motivates taxpayers to fulfill their obligations to report of TNL and make payments. Implementation of self-assessment will be effective if voluntary compliance conditions have been formed in the community (Gunarso, 2016).

TAU activities that fall into the oversight function are based on compliance and always in the corridors of tax regulations. In view of the nature of taxes that there is no direct contradiction (excluding those collected by local governments) and with a tax self-assessment system, many taxpayers naturally seek ways to avoid or circumvent their tax obligations, which is why the provisions on tax sanctions are less stringent. Taxpayers do not comply with taxation. The more severe the sanctions, the more obedient the taxpayer will be in paying taxes to create discipline for the taxpayer.

Tax Sanctions Moderate Taxpayer Awareness of Taxpayer Compliance (H5)

TSa is unable to strengthen the relationship between TAw on TCo, and then H5 is rejected. The attribution theory states that TSa are external causes, decisions made with consideration of TAw and driven by TSa related to compliance behavior in fulfilling their tax obligations. The taxpayer will fulfill his tax obligations if they view that TSa will harm him more. That is why awareness and the low level of implementation of TSa means that the moderating variable for TSa has not been able to moderate TAw on TCo at PTO Palembang Seberang Ulu.

This result is in line with Yanti et al (2021) which shows that TSa are unable to moderate the influence of TAw on TCo. The higher the level of TAw does not result in high TCo even with the imposition of TSa. Taxpayers who are aware of getting sanctions if they do not pay taxes will increase TCo, but in this study there are still many taxpayers who are not aware and do not have a high will to comply with tax provisions. However, this result is contrary to Listyowati et al (2018) which showed that TAw affects TCo, which means that the more TAw increases, the TCo also increases.

Taxpayers comply and pay taxes if they have consciously considered the sanctions and tax penalties that will burden them if they do not comply with tax obligations. The greater and more severe the sanctions for taxpayers, the more taxpayers have the awareness to pay taxes. Based on awareness and views of taxpayers on tax sanctions, it affects TCo. Taxpayer non-compliance is one of them by deliberately reducing the amount of tax owed, as well as manipulating financial reports for tax purposes (Gunarso, 2016).

Legal sanctions can force taxpayers to fulfill their obligations. Therefore, strict TSa are needed to increase public awareness in paying taxes. The intended target is monitoring

the awareness of taxpayers in fulfilling their tax obligations. The threat of sanctions that are not strict on violator's results in taxpayers ignoring tax obligations, therefore awareness of taxpayers on the stipulated tax rules greatly determines the success or failure of implementing a tax rule.

Tax Sanctions Moderate Tax Knowledge on Taxpayer Compliance

The test results show that TSa cannot strengthen the relationship between TKn and TCo, thus H6 is rejected. The theory of attribution in relation to that TSa enter into external causes because of the impact of the perception of the taxpayer providing an assessment related to the attitude of TCo when fulfilling tax obligations. Taxpayers can take lessons from observations and experience of implementing TSa by tax authorities on taxpayers who do not comply with tax regulations.

TSa are believed to be necessary to ensure that laws and regulations are not violated. Non-fulfillment or non-compliance with tax obligations has legal consequences for taxpayers. The application of legal consequences is useful for giving a deterrent effect to taxpayers, if taxpayers know clearly about tax knowledge and sanctions if they violate it, they will comply with tax obligations, but in this study taxpayers still do not have extensive knowledge regarding sanctions that they will get if they do not comply with taxation.

Given the lack of tax information that is known by the public, such as the self-assessment collection system and all forms of tax regulations applied in Indonesia. The tax collection system contained therein requires the use of various types of regulations as a means of control, and also the understanding of the taxpayer towards these rules also influences the successful implementation of this self-assessment system.

Understanding of taxpayers that TSa be imposed for violations related to reporting obligations, can be imposed on violations related to tax payment obligations, can be imposed on violations related to obligations that have been regulated in material provisions, the imposition of TSa is intended so that taxpayers are not negligent about their obligations in complying with tax law regulations (Mardiasmo, 2016).

This research is in line with research conducted by Setiani et al., (2021) which states that TSa are not able to moderate TKn on TCo. However, it is not in line with research conducted by Yanti et al., (2021) which states that TSa are able to moderate the effect of TKn on TCo. It means that taxpayers with a high level of knowledge about taxation enable taxpayers to make tax payments correctly and reduce the risk for taxpayers to get tax sanctions so that taxpayers will comply with the obligation to pay taxes.

Taxpayers who have a high level of knowledge regarding taxation tend to avoid payment obligations and also tax reporting. The better the taxpayer understands the tax regulations, the taxpayer will try to find loopholes to avoid the tax obligations they have to pay, the results obtained show that the stricter the sanctions given to tax defaulters does not affect the taxpayer to comply with tax payments.

CONCLUSION AND REMARKS

Conclusion

Based on the results of the analysis that has been carried out regarding the influence of TAU, TAW on TCO with TSA as moderating variable study on the PTO Palembang Seberang Ulu, it can be concluded that;

1. The TCO at PTO Palembang Seberang Ulu is influenced by TAU, so that TAU is able to encourage individual taxpayers to comply with taxation.
2. The TCO is not influenced by TAW and TKn because taxpayers still do not have good tax awareness and knowledge regarding tax provisions.
3. The TSA in this study have not been able to moderate TAU, TAW and TKn of TCO at PTO Palembang Seberang Ulu because taxpayers do not really understand the consequences and losses they experience if they receive tax sanctions due to do not comply with tax obligations.

Research Limitation

Some of the limitations of this research are;

1. The research was conducted only on individual taxpayers at PTO Palembang Seberang Ulu so that the research results cannot be generalized to PTO in other regions.
2. The study only uses 3 independent variables, namely TAU, TAW and TKn, while there are many other variables that can be used to determine the effect of TCO.
3. The Adjusted R2 result is 0.476 or 47.6% which indicates that the independent variables in this study are still relatively low in showing the effect on TCO so that research still cannot reveal all the factors that influence TCO.

Remarks

Based on the existing limitations, the researcher provides several suggestions so that in the future to get better results, namely:

1. Subsequent research can expand the object of research, not just one PTO, so that it has broader generalization capabilities regarding taxpayer compliance.
2. Future researchers can add or replace other variables that the researchers did not discuss in this study so that they can find out other factors that can affect taxpayer compliance.

CONFLICT OF INTEREST STATEMENT

The authors declare that they have no conflict of interest

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