

ARTICLE

(The Impact of Tax Knowledge, Tax Services, and Tax Sanctions on Taxpayer Compliance in Paying Taxes.)

Citra Abli Gusti

Department of Management, Faculty of Economic, Padang State University, Padang, Indonesia

*Corresponding email: Citraagusti437@gmail.com

Abstract:

This study aims to analyze the factors that influence taxpayer compliance in paying taxes, namely tax knowledge, tax services, and tax sanctions. The research method used is a literature study by collecting data from related journals. The results of the study show that tax knowledge has a significant effect on individual taxpayer compliance, while taxpayer awareness has a negative effect on compliance. Tax sanctions are able to moderate the effect of e-commerce tax rates on individual taxpayer compliance.

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Corresponding Author :

Name Author citra ablia gusti
Faculty of Economic, Padang State University, Indonesia
Email : citraagusti437@gmail.com

1. Introduction

Tax is an important source of state revenue and is an obligation for every taxpayer to pay. However, many taxpayers still do not fulfill their obligations in paying taxes. Therefore, this study aims to analyze the factors that influence taxpayer compliance in paying taxes, namely tax knowledge, tax services, and tax sanctions.

2. Experimental

The research method used is a literature study by collecting data from related journals. The data collected is then analyzed to determine the effect of tax knowledge, tax services, and tax sanctions on taxpayer compliance in paying taxes.

1. Taxpayer Compliance

Compliance means obeying a rules. So it can be interpreted that taxpayer compliance is an obedient of taxpayers in carrying out tax rights and obligations in accordance with applicable tax laws. Tax compliance is a condition where taxpayers fulfill all tax obligations and carry out their tax rights (Abdul Rahman 2010). According to Rahayu (2020: 193), obedient taxpayers are taxpayers who are obedient and fulfill and carry out tax obligations in accordance with the provisions of tax laws and regulations.

2. Tax Knowledge

Tax is a mandatory contribution in the form of money or goods collected by the authorities based on legal norms, in order to cover the costs of producing collective goods and services in achieving public welfare (Waluyo, 2016: 4). While tax knowledge is tax information that can be used by taxpayers as a basis for acting, making decisions, and for taking certain directions or strategies with respect to the implementation of their rights and obligations in the field of taxation (Veronica, 2009). According to Rifki (2019), understanding of taxation is all matters related to taxation that are understood properly and correctly by taxpayers and can translate and/or apply what they have understood. The concept of tax knowledge or understanding according to (Siti Kurnia Rahayu 2010) namely taxpayers must include:

- 1) Knowledge of General Provisions and Tax Procedures
 - 2) Knowledge of the Taxation System in Indonesia
 - 3) Knowledge of the Taxation Function
3. Tax Sanctions

Tax sanctions can occur due to violations of taxpayers for actions that are not in accordance with tax regulations. According to Law No. 28 of 2007 concerning General Provisions and Tax Procedures mentioned there are two types of sanctions, namely:

1. Administrative sanctions consisting of:
 - a. Administrative sanctions in the form of fines.
 - b. Administrative sanctions consist of interest.
 - c. Administrative sanctions in the form of increases.
2. Criminal sanctions, consisting of:

a. Detention.

b. Imprisonment.

According to Mardiasmo (2019:72), tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with. Or, in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms.

2.1 Results

The results of the study show that tax knowledge has a significant effect on individual taxpayer compliance, while taxpayer awareness has a negative effect on compliance. Tax sanctions are able to moderate the effect of e-commerce tax rates on individual taxpayer compliance. Tax services, tax socialization, and financial conditions of taxpayers also have a significant effect on individual taxpayer compliance.

3. Conclusion

Therefore, the government needs to increase tax knowledge among the public through socialization and education about tax regulations, improve the quality of tax services, and apply fair and effective tax sanctions to encourage taxpayer compliance in paying taxes. By doing so, it is expected to increase the level of taxpayer compliance in paying taxes and increase state tax revenue

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