

The Influence of Taxation Knowledge, Tax Officer Services, and Implementation of E-Filing on Taxpayer Compliance With Tax Sanctions as a Moderation Variable (Empirical Study on Individual Taxpayers at Kpp Pratama Jakarta Gambir Satu in 2023)

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ABSTRACT

This study aims to determine the effect of tax knowledge, tax officer services, and the application of e-filing on taxpayer compliance with tax sanctions as a moderating variable. This study employs the purposive sampling method, calculating the sample size using the Slovin formula. The data used in this study is primary and cross-sectional data originating from distributing questionnaires to 100 individual taxpayers at KPP Pratama Jakarta Gambir Satu in 2023. The data analysis method used is multiple linear regression analysis, consisting of three main variables (independent, dependent, and moderating variables). The independent variables consist of knowledge of taxation, tax officer services, and the application of e-filing; the dependent variable is taxpayer compliance; and the moderating variable is tax sanctions. This type of research uses a causal study approach to test whether one variable causes other variables to change or not. The design of this research employs a quantitative descriptive study approach to gather useful data that can explain the characteristics of one variable in relation to other variables. The tool used to test this research is the SPSS version 26 application. The results of this study indicate that knowledge of taxation, tax officer services, and the application of e-filing have no effect on taxpayer compliance, while tax sanctions as a moderating variable cannot affect the relationship between tax knowledge, tax officer services, and the application of e-filing to individual taxpayer compliance.

Keywords: *Tax Knowledge; Tax Officer Services; E-Filing Application; Individual Taxpayer Compliance; Tax Sanctions*

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INTRODUCTION

According to Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation in Article 1 Paragraph 1, "Tax is a mandatory contribution to the state that is owed by an individual or body that is coercive based on law, without receiving direct compensation, and is used for state needs for the greatest prosperity of the people." Every country certainly applies tax obligations to every citizen who has the status of a taxpayer. One of the obligations of citizens as taxpayers is to report income and taxes owed in a Tax Return (SPT). This procedure is intended to find out whether the taxpayer meets the criteria for compliant taxpayers or not.

According to Farouq (2018:3), "Taxpayer compliance is one of the keys to the government's success in collecting tax revenues, not only highlighting the coercive aspects of tax collection but also having to be followed by a series of regulations, procedures, and administrative services that are clear and classy." However, the current problem is that there are still taxpayers who have not reported their annual SPT, so the realization of taxpayer compliance each year does not reach the target determined by the Directorate General of Taxes for the Tax Service Office (April 2021). The following are several percentages of individual taxpayer compliance within the KPP Pratama Jakarta Gambir Satu:

Table 1. Percentage of Individual Taxpayer Compliance at KPP Pratama Jakarta Gambir Satu

Number	Year	Σ Individual Taxpayers	Individual Taxpayers – Normal Status	Individual Taxpayers – Mandatory Annual SPT	Realization	
					Realization of SPT	Realization %
1	2018	6814	3525	2236	2042	91.32%
2	2019	5357	3648	107	104	97.20%
3	2020	5438	3695	2344	1736	74.06%
4	2021	17851	5922	4649	3730	80.23%
5	2022	18300	5888	4622	3651	78.99%

Source: Data processed from KPP Pratama Jakarta Gambir Satu 2018 to. 2022

Table 1 provides data on the realization of individual taxpayer compliance at KPP Pratama Jakarta Gambir One for the period from 2018 to 2022 as a whole continues to decline. Even though in 2019 there was an increase of 5.88% from the previous year, the percentage of realization has decreased every year; it can be seen from the percentage in 2020 of 74.06%, in 2021 of 80.23%, and in 2022 of 78.99%.

Based on the data analysis, the author infers that various tax factors can impact the realization of taxpayer compliance. Previous researchers have identified factors that relate to and influence the taxpayer compliance variable. Research with similar results was conducted by Ali and Choiruddin (2021), Ardiwijaya and Fahria (2023), Karmila, Haming, and Junaid (2018), Marlinah (2018), Mulyati and Mulya (2021), Novitasari and Amanah (2018), Sari and Kusumawardhani (2019), Wulandari and Fitria (2021), & Yanti, Yuesti, and Bhegawati (2021). Research results show that tax knowledge influences taxpayer compliance. Research conducted by Ardiwijaya and Fahria (2023), Marlinah (2018), & Mulyati and Mulya (2021) shows that tax knowledge influences taxpayer compliance, but tax sanctions cannot moderate the influence of the relationship between the two. Research conducted by Adhimatra and Noviani (2018), Arifin and Sriyono (2022), Karmila, Haming, and Junaid (2018), Novitasari and Amanah (2018), Utami (2021), & Yuesti, Prananta, and Bhegawati (2022) shows that tax officer services have an effect on taxpayer compliance. Research conducted by Ali and Choiruddin (2021), Lado and Budiantara (2018), Purba, Sarpingah, and Nugroho (2020), Suprayogo and Hasymi (2018), & Wijaya (2022) shows that the implementation of e-filing has an effect on taxpayer compliance. And in research conducted by Adhimatra and Noviani (2018), Hantono and Sianturi (2022), Karmila, Haming, and Junaid (2018), Lesmana and Setyadi (2020), Novitasari and Amanah (2018), & Wijaya (2022), the research results show that tax sanctions have an effect on taxpayer compliance.

Another similar study with different results, namely research conducted by Ghani et al. (2020), Hantono and Sianturi (2022), & Lesmana and Setyadi (2020), shows that tax knowledge has no effect on taxpayer compliance. Research conducted by Cahyani, Yuesti, and Bhegawati (2021) & Sari and Kusumawardhani (2019) shows that tax officer services have no effect on taxpayer compliance. Research conducted by Ardiwijaya and Fahria (2023) & Arifin and Syafii (2019) shows that the implementation of e-filing has no effect on taxpayer compliance. And in research conducted by Sari and Kusumawardhani (2019), the research results show that tax sanctions have no effect on taxpayer compliance.

From previous research journals, it can be seen that there are phenomena that influence taxpayer compliance, consisting of tax knowledge, tax officer services, implementation of e-filing, and tax sanctions. The following are several relevant theoretical explanations of this phenomenon, namely:

1. According to Setiyani et al. (2018), "Tax knowledge is knowledge regarding the concept of general provisions in the field of taxation, the types of taxes that apply in Indonesia starting from tax subjects, tax objects, tax rates, calculating tax payable, recording tax payable, and how to fill out tax reports."
2. According to Arifin and Sriyono (2022), "Fiscus services can be interpreted as a way for tax officers to help manage or prepare all the necessities needed by someone, in this case a taxpayer."
3. The definition of E-Filing is in accordance with the Director General of Taxes Regulation Number PER-29/PJ/2014 concerning Procedures for Receiving and Processing Annual SPT in Article 1 paragraph 7, "E-Filing is a method of submitting electronic SPTs which is carried out online in real time through certain channels determined by the Director General of Taxes."
4. According to Harjo (2019:78), "Tax compliance is a situation where the taxpayer fulfills all tax obligations and exercises his tax rights in accordance with the provisions of applicable laws and tax regulations."
5. According to Mardiasmo (2019:72), "Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/adhered to/complied with. Or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms."

Based on phenomena, relevant theories, and previous research, the author is motivated to conduct similar research to be carried out in 2023 with the following problem formulation: (a) Does tax knowledge impact individual taxpayer compliance? (b) Does tax officer service impact individual taxpayer compliance? , (c) Does the implementation of e-filing influence individual taxpayer compliance? (d) Do tax sanctions moderate the influence of tax knowledge on individual taxpayer compliance? (e) Do tax sanctions moderate the influence of tax officer service on mandatory compliance? personal tax? , and (f) Do tax sanctions moderate the effect of implementing e-filing on individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu?

The aim of the research is to determine, analyze and prove how big: (a) the influence of tax knowledge on individual taxpayer compliance, (b) the influence of tax officer services on individual taxpayer compliance, (c) the influence of the application of e-filing on individual taxpayer compliance, (d) the influence of tax sanctions in moderating the relationship between tax knowledge and individual taxpayer compliance, (e) the influence of tax sanctions in moderating the relationship between tax officer services on individual taxpayer compliance,

and (f) the influence of tax sanctions in moderating the relationship between the application of e-filing. towards individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu.

METHOD

A. Type of Research

This research is a type of research that uses a causal study approach. According to Sekaran and Bougie in Book I (2019: 112), "Causal studies are the core of the scientific approach in research to test whether one variable causes another variable to change or not." In this causal study, researchers are interested in testing hypotheses regarding the influence of independent variables in the form of tax knowledge, tax officer services, and the implementation of e-filing on the dependent variable, namely taxpayer compliance with tax sanctions as a moderating variable.

Besides that, this research included a research design using a quantitative descriptive study approach. Quantitative descriptive studies are often designed in order to collect some data that is used to explain the characteristics of one variable versus another (Sekaran and Bougie in Book I, 2019: 111). In this research, it is very suitable if the author collects a number of data, which will be processed into information that is useful as material for producing temporary answers (hypotheses) to the problem phenomena that occur. This hypothesis can also explain several characteristics of the influence of the independent variable on the dependent variable.

B. Operational Definition of Variables and *Variable* Measurement

1. Operational Definition of Variables

Sekaran and Bougie in Book 2 (2021:5) reveal that variable operationalization is the process of breaking down the concept of a variable whose characteristics are still unclear into a variable that can be measured in real terms by including a person's role in assessing the variable.

2. Variable Measurement

According to Sekaran and Bougie in Book 2 (2021:42), "Measurement is assigning numbers or symbols to the characteristics (or attributes) of an object based on a set of predetermined rules. These numbers allow us to perform statistical analysis of the data, test hypotheses, and communicate research results effectively. In order to assign numbers to objects, we need a scale. A scale is a device or mechanism by which individuals are differentiated in terms of how they differ from each other on the variable to be studied." The research variable measurement used is a Likert scale, which contains five levels of answer preferences, namely score 1 (strongly disagree), score 2 (disagree), score 3 (neutral), score 4 (agree), and score 5 (strongly agree) (Ghozali, 2021:61).

1) Independent Variable

a. Tax Knowledge Variable

According to Mulyati & Ismanto (2021), "Tax knowledge or understanding of taxation possessed by taxpayers must include knowledge of General Provisions and Tax Procedures, knowledge of the taxation system in Indonesia, and knowledge of the function of taxation." The tax knowledge variable can be measured using indicators derived from research by Novitasari and Amanah (2018) & Wulandari and Fitria (2021), namely as follows:

- a) Taxpayers know that paying taxes is the obligation of every citizen and has the function of financing state development and public facilities for the community.

- b) Taxpayers always follow changes in applicable tax regulations,
- c) Taxpayers understand how to calculate the tax owed that they must pay,
- d) Taxpayers know that the taxes they pay are in accordance with tax regulations.
- e) Taxpayers know that if they do not pay taxes according to the provisions, they will receive sanctions.

b. Tax Officer Service Variable

According to Jatmiko (2006), "Tax officers who are responsible and utilize human resources are needed to increase taxpayer compliance. Tax officers are expected to be competent in the sense of having expertise, knowledge and experience in terms of tax policy, tax administration and tax legislation. Apart from that, tax officers must have high motivation as public servants." Tax officer service variables can be measured using indicators derived from research by Arifin and Sriyono (2022), namely:

- a) In the administration of taxation, so far tax officers have the capacity to direct without influencing Taxpayers,
- b) Tax officers provide information and explanations clearly and easily understood by Taxpayers,
- c) Tax officers respond quickly to complaints and difficulties experienced by Taxpayers,
- d) Satisfactory service quality makes taxpayers feel helped and profitable in terms of time and service,
- e) Tax officers are friendly and polite in serving taxpayers.

c. E-Filing Implementation Variables

E-filing is a service for sending or submitting SPT electronically for both Individuals (OP) and Entities to the Directorate General of Taxes (DJP) using the internet network via ASP (Application Service Provider) or other Application Service Providers, so that taxpayers no longer need to print all report forms. In order to adapt to developments in information technology and improve services to taxpayers, the Directorate General of Taxes makes it easier for taxpayers to submit Annual SPT, especially for Individual Taxpayers (OP) who use forms 1770S and 1770SS, namely via e-filing on the DJP website (www.pajak.go.id) (Wintarso, 2018). The following are several indicators derived from research by Lado and Budiantara (2018) to measure variables in the implementation of e-filing, namely:

- a) Submission of SPT is faster because it can be done anywhere & anytime, namely 24 hours a day, 7 days a week because it uses the internet network,
- b) SPT reporting costs are cheaper because there is no charge to access the DJP website,
- c) Calculation of tax payable is made quickly because it is computerized,
- d) The E-Filing system is more environmentally friendly because it minimizes paper use,
- e) The E-Filing system is easier because filling in the SPT is in the form of a wizard (data filling guide program),
- f) The data submitted by the Taxpayer is always complete because there is validation for filling out the SPT.

2) Dependent Variable

The author uses taxpayer compliance as the dependent variable in this research. According to Arifin and Syafii (2019), "Tax compliance is obedience, submission and compliance as well as implementing tax provisions. So a compliant taxpayer is a taxpayer who obeys and fulfills and carries out his tax obligations in accordance with the provisions of tax legislation." The following are several indicators derived from research by Hantono and Sianturi (2022) to measure taxpayer compliance variables:

- a. Taxpayers register themselves to have a NPWP to fulfill their tax rights and obligations,
- b. Taxpayers can calculate, calculate and pay the tax owed from the income earned by the Taxpayer,
- c. Taxpayers submit Tax Returns (SPT) in a timely manner within the last 2 (two) years,
- d. Taxpayers do not have tax arrears for all types of taxes, except for tax arrears that have obtained permission to pay in installments or postpone tax payments,
- e. Taxpayers have never been sentenced for committing criminal offenses in the field of taxation for 10-15 years.

1) Moderating Variable

The author uses tax sanctions as a moderating variable in this research. Tax sanctions are an action in the form of punishment given to people who violate tax regulations. The application of tax sanctions to taxpayers is intended to prevent taxpayers from neglecting their obligations in complying with tax laws and regulations. The view that the imposition of tax sanctions will be more detrimental if the taxpayer avoids taxes is a driving factor for taxpayers to fulfill their tax obligations, so one way to avoid tax sanctions is to make payments on time or do not exceed the predetermined time period (Pratiwi and Setiawan, 2014). The following are several indicators derived from Arum's (2012) research to measure tax sanction variables, namely:

- a. Tax sanctions are very necessary to create Taxpayer discipline in fulfilling their tax obligations,
- b. The imposition of sanctions must be implemented strictly on all Taxpayers who commit violations,
- c. The sanctions given to taxpayers must be in accordance with the size of the violation that has been committed,
- d. The application of tax sanctions must be in accordance with applicable rules and regulations,
- e. The imposition of tax sanctions for violations so far has not had enough of a deterrent effect.

A. Population and Research Sample

1. Population

According to Sekaran and Bougie in Book 2 (2021:53), "Population refers to the entire group of people, events, or interesting things that researchers want to investigate. Population is a group of people, events, or things of interest about which the researcher

wants to form an opinion." The population that is the object of research is individual taxpayers at KPP Pratama Jakarta Gambir Satu with a population of 18,300 in 2022.

2. Sample

According to Sekaran and Bougie in Book 2 (2021:54), "The sample is a portion of the population. The sample consists of a number of members selected from the population. In other words, some members of the population, but not all, form a sample." To calculate the population size that will be used as a sample in this research, the calculation can use the formula from Slovin. According to Nalendra et al. (2021:27), "The Slovin formula is a formula for calculating the minimum sample size if the behavior of a population is not known with certainty."

$$n = N / (1 + N * e^2)$$

$$n = 18.300 / (1 + 18.300 * 0,1^2)$$

$$n = 99,457$$

$$n = 100 \text{ sample data (rounded up)}$$

To support this research, it cannot be separated from the sampling technique used. The sampling technique used by the author is the purposive sampling method. According to Ferdinand (2014: 179), "The selection of purposive sampling or purposive sampling was carried out because it is possible that the researcher already understands that the information needed can be obtained from a particular target group who is able to provide the desired information because they do have such information and they meet the criteria determined by the researcher."

B. Data Collection Techniques

1. Documentation Technique

According to Siyoto and Sodik (2015: 77-78), "The documentation technique is the process of searching for data regarding things or variables in the form of notes, transcripts, books, newspapers, magazines, inscriptions, meeting minutes, notes, agendas, and etc."

2. Literature Study

According to Sarwono (2006), "Literature study is the activity of studying various reference books and the results of similar previous research which is useful for obtaining a theoretical basis regarding the problem to be researched."

3. Questionnaire

According to Sugiyono (2015: 134), "Questionnaires are a data collection method carried out by distributing statement data accompanied by alternative answers available in the form of a questionnaire to respondents."

C. Data Analysis Method

The data analysis method used is determined based on the type of research chosen by the author. The author uses a causal study approach and a quantitative descriptive study approach. In the Guide to Preparing Final Assignments/Thesis for Bachelor of Accounting in 2022 (2022:14), it is revealed that the data obtained from the questionnaire results are primary data which will be analyzed using descriptive statistical testing, data quality testing, classical

assumption testing, regression data analysis testing, and hypothesis testing. The research tool used by the author is the SPSS version 26 application.

1. Descriptive Statistical Test

According to Ghozali (2021:19), "Descriptive statistics provide an overview or description of data that is seen from the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis, and skewness (skewness of distribution)."

2. Data Quality Test

Research in the fields of social sciences such as management, psychology and sociology, it is generally formed by several variables that cannot be measured directly (construct variables), but is formed from several indicators that are observed or observed by researchers. Usually several of these indicators are observed using a questionnaire distributed to the intended respondents (Ghozali, 2021:61). Questionnaire data is not immediately used in research, but must be tested using data quality testing first.

1) Reliability Test

According to Ghozali (2021:61), "Reliability is actually a tool for measuring a questionnaire which is an indicator of a construct variable. A questionnaire is said to be reliable/reliable if a person's answers to statements are consistent/stable from time to time." To measure reliability, it can be seen from the Cronbach Alpha (α) statistical test. A construct or variable is said to be reliable if it produces a Cronbach Alpha value > 0.70 (Nunnally, 1994).

2) Validity Test

Validity test is used to measure whether a questionnaire is valid/valid. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that will be measured. For example, if we want to measure a problem in research, we will ask several questions to the respondents. From a validity perspective, these questions must be able to measure the extent to which the questions that have been created in the questionnaire can truly measure what we want to measure (Ghozali, 2021: 66).

3. Classical Assumptions Test

1) Normality Test

According to Ghozali (2021:196), "The Normality Test aims to test whether in the regression model, the confounding/residual variables have a normal distribution. As is known, hypothesis testing assumes that the residual values follow a normal distribution. If this assumption is violated, then the statistical test will be invalid for small sample sizes."

2) Heteroscedasticity Test

According to Ghozali (2021:178), "The Heteroscedasticity Test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the variance from the residual from one observation to another is constant, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one that is homoscedastic or does not have heteroscedasticity."

3) Multicollinearity Test

According to Ghozali (2021:157), "The Multicollinearity Test aims to test whether the regression model finds a correlation between the independent variables. "A good regression model should have no correlation between independent variables."

4) Autocorrelation Test

According to Ghozali (2021:162), "The Autocorrelation Test aims to test whether in the linear regression model there is a correlation between confounding errors in period t and confounding errors in period $t-1$ (previously). If correlation occurs, it is called an autocorrelation problem. Autocorrelation arises because successive observations over time are related to each other." The test that will be carried out by the author is not time series data, but rather cross section data, where the data comes from answers to questionnaires filled out by Individual Taxpayers at KPP Pratama Jakarta Gambir Satu which was collected in 2023. According to Nalendra et al. (2021:10), "Cross section data is data collected at a certain time which can describe the conditions or activities at that time, for example the number of residents of DKI Jakarta according to origin and religion in 1999." In this research, the author will try to carry out autocorrelation testing with the aim of finding out whether the cross-section data is also free from autocorrelation symptoms or not. In testing whether or not there is autocorrelation in a model, one method that can be used is the Durbin – Watson Test (DW-test).

4. Regression Data Analysis Test**1) Coefficient of Determination Test (R^2)**

The coefficient of determination (R^2) essentially measures how far the regression model is able to explain variations in the dependent variable. The coefficient of determination value is between zero and one. A small R^2 value indicates that the ability of the independent variables to explain variations in the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict variations in the dependent variable (Ghozali, 2021: 147).

2) Multiple Linear Regression Analysis Test

Wulandari and Fitria (2021) revealed that multiple linear regression analysis is an analysis carried out to find out what the condition of the dependent variable is when the number of independent variables is more than two. This is in line with the opinion of Safitri (2022:73) who stated that multiple linear regression analysis was carried out to find out how much dependence the dependent variable has on one or more independent variables.

The following is the formula for multiple linear regression analysis in Septiarini (2012), namely:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \dots + \beta_p X_p + \varepsilon$$

3) Moderated Regression Analysis Test (MRA)

Ghozali (2021:251) revealed that many studies in the fields of management, accounting and economics use moderating variables. A moderating variable is an independent variable that will strengthen or weaken the relationship between other

independent variables and the dependent variable. Back to the topic of Moderated Regression Analysis (MRA) testing. MRA is a test in a regression model using an analytical approach that maintains sample integrity and provides a basis for controlling the influence of independent variables as moderators on the dependent variable (Ghozali, 2021:257-258). To use MRA with one independent variable (X), we must compare three regression equations to determine the type of moderating variable.

$$Y_i = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon_{(1)}$$

$$Y_i = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + \varepsilon_{(2)}$$

$$Y_i = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 * Z + \beta_5 X_2 * Z + \beta_6 X_3 * Z + \varepsilon_{(3)}$$

Source: Ghozali (2021:258)

5. Hypothesis Test

1) ANOVA Significance Test (F Statistical Test)

The F statistical test is called the Anova significance test which will provide an indication of whether the dependent variable is linearly related to the independent variable. If the F value is significant, then the alternative hypothesis (H_a) is accepted, which interprets that one/all of the independent variables are significant. However, if the F value is not significant, then the null hypothesis (H_o) is accepted which interprets that none of the independent variables are significant to the dependent variable (Ghozali, 2021:148).

2) Individual Parameter Significance Test (T Statistical Test)

The T statistical test basically shows how much influence an explanatory/independent variable individually has in explaining variations in the dependent variable. The initial hypothesis (H_0) to be tested is whether a parameter in the model is equal to 0, meaning whether an independent variable is not a significant explanation of the dependent variable. The alternative hypothesis (H_a) is that the parameters of a variable are not equal to 0, meaning that the variable is a significant explanation of the dependent variable (Ghozali, 2021:148-149).

RESULTS AND DISCUSSION

A. Description of the Research Object

This research was carried out in 2023 with the object and location of the research being carried out at the KPP Pratama Jakarta Gambir Satu which is located at Gunung Sahari Street Number 25 ABC, Gunung Sahari Utara, Kec. Sawah Besar, Central Jakarta, DKI Jakarta. One of the duties of the KPP Pratama Jakarta Gambir Satu is to provide services in the field of taxation to the public, both registered and unregistered as Taxpayers, with its work area covering Kel. Gambir & Kebon Kelapa.

1. Description of Questionnaire Return Rate

This research uses primary data obtained by giving a questionnaire in the form of a Google form link to individual taxpayers at KPP Pratama Jakarta Gambir Satu in March 2023. The sampling technique used is a purposive sampling method with the amount of data required is 100 pieces.

Table 2. Distribution of Questionnaire Distribution

No.	Questionnaire Treatment	Amount	Percentage Rate
1.	Distributed Questionnaire	275	100 %
2.	Unresponded Questionnaires	96	34,91 %
3.	Returned Questionnaires	179	65,09 %
4.	Multiple Answer Questionnaires	2	-
5.	Questionnaires Used	100	-

Source: Primary Data Processed (2023)

From table 2 above, it shows that the researcher distributed questionnaires to 275 respondents with details of 98 questionnaires that were not responded to, 179 questionnaires that were returned, 2 questionnaires that were answered twice, and 100 questionnaire data that were used. The questionnaire return rate is around 65.09 percent from the calculation of returned questionnaires per distributed questionnaire ($\frac{179 \times 100\%}{275}$).

2. Description of Research Respondent Profiles

Respondents in this research were individual taxpayers at KPP Pratama Jakarta Gambir Satu. Each respondent has a profile description such as gender, age, NPWP ownership status, highest level of education, and occupation.

Table 3. Description of Respondent Profiles

Respondent Profile	Group	Amount	Percentage
Gender	Male	61	61%
	Female	39	39%
Age	20 – 35 Year	64	64%
	36 – 45 Year	21	21%
	46 – 55 Year	9	9%
	≥ 56 Year	6	6%
NPWP Ownership Status	Have a NPWP	92	92%
	Does not have a NPWP	8	8%
Last Education	SMA	12	12%
	Diploma I/II/III	13	13%
	Diploma IV/ Bachelor S1	62	62%
	Master S2	13	13%
	ASN	40	40%
Job	BUMN Employee	5	5%
	Private Sector Employee	39	39%
	Businessman	4	4%
	Another Job	12	12%

Source: SPSS Version 26 Output Processed (2023)

3. Description of Variables / Descriptive Statistics

Descriptive statistical testing is data that is seen from the minimum, maximum, average and standard deviation values of the output results which aim to provide an overview or describe an object to be studied. Descriptive statistical tests for this research can be presented in table 4.

Table 4. Descriptive Statistics Test Results

Descriptive Statistics					
	N	Minimum Statistic	Maximum Statistic	Mean Statistic	Std. Deviation Statistic
Pengetahuan Perpajakan (PP)	100	16	25	21.40	2.433
Pelayanan Petugas Pajak (PPP)	100	15	25	21.83	2.731
Penerapan E-Filing (PE)	100	20	30	26.66	3.108
Kepatuhan Wajib Pajak (KWP)	100	17	25	21.87	2.402
Sanksi Pajak (SP)	100	15	25	21.85	2.548
Valid N (listwise)	100				

Source: Processed SPSS Version 26 Output (2023)

The results of the descriptive statistical tests above are as follows:

- 1) The N statistic in this test is 100 data samples.
- 2) The minimum statistical value for the Tax Knowledge variable is 16, the Tax Officer Service variable is 15, the E-Filing Implementation variable is 20, the Taxpayer Compliance variable is 17, and the minimum statistical value for the Tax Sanctions variable is 15.
- 3) The maximum statistical value for the Tax Knowledge variable is 25, the Tax Officer Service variable is 25, the E-Filing Implementation variable is 30, the Taxpayer Compliance variable is 25, and the maximum statistical value for the Tax Sanctions variable is 25.
- 4) The statistical mean for the Tax Knowledge variable is 21.40, the Tax Officer Service variable is 21.83, the E-Filing Application variable is 26.66, the Taxpayer Compliance variable is 21.87, and the statistical average value for the Tax Sanctions variable is 21.85.
- 5) The standard deviation statistic for the Tax Knowledge variable is 2.433, the Tax Officer Service variable is 2.731, the E-Filing Implementation variable is 3.108, the Taxpayer Compliance variable is 2.402, and the statistical standard deviation value for the Tax Sanctions variable is 2.548.
- 6) All variables have an average value greater than the standard deviation value, so that the research carried out can show a representation of the entire data and minimal deviation occurs.

B. Data Quality Test

1. Reliability Test

Table 5. Reliability Test Results

Variable Type	Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
Tax Knowledge	0,760	0,775	5
Tax Officer Services	0,890	0,893	5
Implementation of E-Filing	0,911	0,914	6
Taxpayer Compliance	0,776	0,798	5

Tax Sanctions	0,863	0,878	5
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Source: Processed SPSS Version 26 Output (2023)

Based on table 5, it shows that the construct variables on tax knowledge, tax officer services, implementation of e-filing, taxpayer compliance, and tax sanctions provide Cronbach's Alpha values above 0.70 which according to Nunnally's (1994) criteria can be said to be reliable.

2. Validity Test

Table 6. Validity Test Results

Indicator	Question	r count	r table	Valid or Not
Tax Knowledge (Pengetahuan Perpajakan – PP)	PP ₁	0,476	0,1966	Valid
	PP ₂	0,516	0,1966	Valid
	PP ₃	0,441	0,1966	Valid
	PP ₄	0,743	0,1966	Valid
	PP ₅	0,547	0,1966	Valid
Tax Officer Services (Pelayanan Petugas Pajak – PPP)	PPP ₁	0,758	0,1966	Valid
	PPP ₂	0,700	0,1966	Valid
	PPP ₃	0,756	0,1966	Valid
	PPP ₄	0,811	0,1966	Valid
	PPP ₅	0,667	0,1966	Valid
Implementation of E-Filing (Penerapan E-Filing – PE)	PE ₁	0,803	0,1966	Valid
	PE ₂	0,784	0,1966	Valid
	PE ₃	0,738	0,1966	Valid
	PE ₄	0,791	0,1966	Valid
	PE ₅	0,840	0,1966	Valid
	PE ₆	0,588	0,1966	Valid
Taxpayer Compliance (Kepatuhan Wajib Pajak – KWP)	KWP ₁	0,578	0,1966	Valid
	KWP ₂	0,469	0,1966	Valid
	KWP ₃	0,689	0,1966	Valid
	KWP ₄	0,771	0,1966	Valid
	KWP ₅	0,359	0,1966	Valid
Tax Sanctions (Sanksi Pajak – SP)	SP ₁	0,692	0,1966	Valid
	SP ₂	0,752	0,1966	Valid
	SP ₃	0,769	0,1966	Valid
	SP ₄	0,791	0,1966	Valid
	SP ₅	0,510	0,1966	Valid

Source: Processed SPSS Version 26 Output (2023)

C. Classical Assumptions Test

1. Normality Test

Table 7. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.26280348

Most Extreme Differences	Absolute	.067
	Positive	.058
	Negative	-.067
Test Statistic		.067
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Processed SPSS Version 26 Output (2023)

Based on table 7., the Asymp value. Sig. (2 tailed) in the one-sample Kolmogorov – Smirnov test is 0.200 (greater than 0.05), so the data in this regression model is normally distributed.

2. Multicollinearity Test

Table 8. Multicollinearity Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	1.584	1.312		1.207	.230		
Pengetahuan Perpajakan (PP)	.213	.081	.216	2.651	.009	.437	2.286
Pelayanan Petugas Pajak (PPP)	.254	.075	.289	3.404	.001	.404	2.473
Penerapan E-Filing (PE)	.213	.065	.275	3.280	.001	.414	2.416
Sanksi Pajak (SP)	.206	.068	.219	3.034	.003	.559	1.789

a. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

Source: Processed SPSS Version 26 Output (2023)

From the results of table 8. above, it shows that the data in this regression model found no correlation between independent variables (no multicollinearity occurred) because the VIF value was smaller than 10 and the tolerance value was greater than 0.1.

3. Heteroscedasticity Test

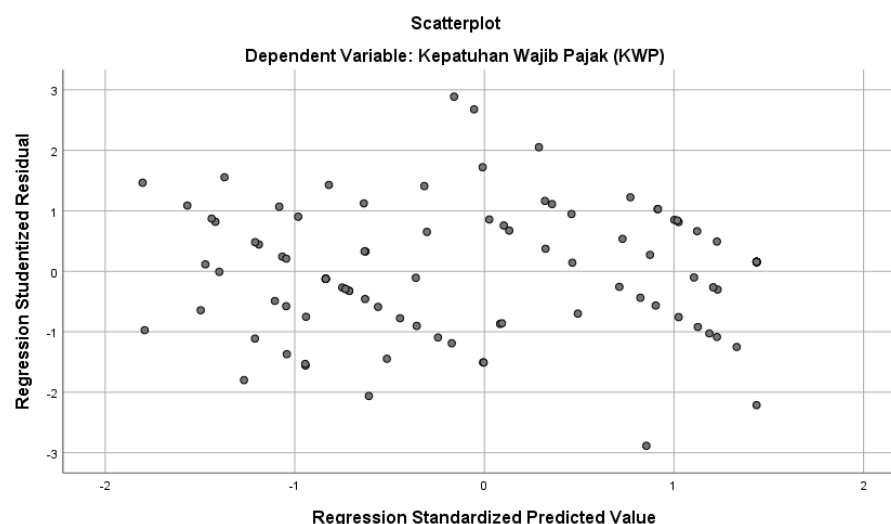


Figure 1. Heteroscedasticity Test Results

Source: Processed SPSS Version 26 Output (2023)

Figure 1 shows that the taxpayer compliance variable has points that are spread randomly, do not form a clear pattern, and are spread well above and below the number 0 on the Y axis. From this explanation, the data in this regression model has the same variance from the residuals from one observation to another (heteroscedasticity does not occur).

4. Autocorrelation Test

Table 9. Auto Correlation Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.851 ^a	.724	.712	1.289	1.902

a. Predictors: (Constant), Sanksi Pajak (SP), Pelayanan Petugas Pajak (PPP), Pengetahuan Perpajakan (PP), Penerapan E-Filing (PE)

b. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

Source: Processed SPSS Version 26 Output (2023)

Autocorrelation test calculation:

$$d = 1,902 \quad 4 - d_u = 4 - 1,7582 \quad 4 - 1,7582 = 2,2418$$

$$d_u = 1,7582 \quad d_u < d < 4 - d_u \quad 1,7582 < 1,902 < 2,2418$$

From these results, the Durbin Watson (d) value is located between the Upper Bound (d_u) and $4 - d_u$ values, so it can be concluded that the data in this regression model does not have autocorrelation, whether positive or negative autocorrelation. Or it could be said that in this autocorrelation test there is no correlation between confounding errors in period t and confounding errors in period t-1 (previously).

D. Regression Data Analysis Test

1. Coefficient of Determination Test (R^2)

The following are the results of the coefficient of determination test (R^2) before entering the moderating variable from the model summary table which was processed using the SPSS 26 application, namely:

Table 10. Coefficient of Determination Test Results (R^2) Before Entering Moderating Variables

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.835 ^a	.697	.687	1.343	1.746

a. Predictors: (Constant), Penerapan E-Filing (PE), Pengetahuan Perpajakan (PP), Pelayanan Petugas Pajak (PPP)

b. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

Source: Processed SPSS Version 26 Output (2023)

Based on the results of the coefficient of determination test (R^2) presented in table 10 above, the Adjusted R Square value in the regression model was obtained at 0.687. This shows that the ability of the tax knowledge variables, tax officer services, and the application of e-filing in explaining the taxpayer compliance variable is 68.7%. Meanwhile, the remaining 31.3% of the dependent variable is explained by other independent variables which were not examined in this research. The following are the results of the coefficient of determination test (R^2) after entering the moderating variable from the model summary table which was processed using the SPSS 26 application, namely:

Table 11. Coefficient of Determination Test Results (R^2) After Entering Moderating Variables

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.853 ^a	.728	.707	1.300	1.941

a. Predictors: (Constant), PE X SP, Pengetahuan Perpajakan (PP), Pelayanan Petugas Pajak (PPP), Penerapan E-Filing (PE), Sanksi Pajak (SP), PP X SP, PPP X SP

b. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

Source: Processed SPSS Version 26 Output (2023)

Based on the results of the coefficient of determination test (R^2) presented in table 11 above, the Adjusted R Square value in this regression model increased from 0.687 to 0.707 after tax sanctions were included as a moderating variable. This increase can be used as consideration for including the tax sanction variable (moderation variable). In addition, the Adjusted R Square value of 0.707 means that the ability of the tax sanctions variable as a moderating variable in strengthening or weakening the relationship between tax knowledge, tax officer services, and the implementation of e-filing on taxpayer compliance is 70.7%. Meanwhile, the remaining 29.3% of the dependent variable is explained by other moderating variables which were not examined in this research.

2. Multiple Linear Regression Analysis Test

Table 12. Multiple Linear Regression Analysis Test Results Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.730	1.309		2.085	.040		
	Pengetahuan Perpajakan (PP)	.289	.080	.293	3.625	.000	.484	2.067
	Pelayanan Petugas Pajak (PPP)	.263	.078	.299	3.388	.001	.405	2.468
	Penerapan E-Filing (PE)	.270	.065	.350	4.190	.000	.453	2.207

a. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

Source: Processed SPSS Version 26 Output (2023)

From table 12 above, you can see the multiple linear regression equation ($Y = 2.730 + 0.289 X_1 + 0.263 X_2 + 0.270 X_3$). The equation produces:

- 1) The constant value (β_0) has a positive value in this regression of 2.730, which means that if all variables do not change, then the value of the taxpayer compliance variable will increase by 2.730.
- 2) The regression coefficient on tax knowledge has a positive relationship with taxpayer compliance of 0.289, so that if every increase in tax knowledge is 1, then taxpayer compliance will increase by 0.289.
- 3) The regression coefficient on tax officer services has a positive relationship with taxpayer compliance of 0.263, so that if every increase in tax officer services is 1, then taxpayer compliance will increase by 0.263.
- 4) The regression coefficient on the implementation of e-filing has a positive relationship with taxpayer compliance of 0.270, so that if every increase in the implementation of e-filing is 1, then taxpayer compliance will increase by 0.270.

3. Moderated Regression Analysis Test (MRA)

Table 13. Moderated Regression Analysis Test Results

		Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics Tolerance VIF
		B	Std. Error	Beta			
1	(Constant)	-7.717	13.519		-.571	.570	
	Pengetahuan Perpajakan (PP)	.768	.724	.778	1.062	.291	.006 181.494
	Pelayanan Petugas Pajak (PPP)	-.434	.714	-.494	-.608	.545	.004 222.779
	Penerapan E-Filing (PE)	.686	.579	.888	1.184	.240	.005 190.001
	Sanksi Pajak (SP)	.631	.624	.669	1.010	.315	.007 148.250
	PP X SP	-.025	.033	-1.036	-.778	.439	.002 599.552
	PPP X SP	.033	.034	1.396	.977	.331	.001 690.213
	PE X SP	-.023	.027	-1.146	-.835	.406	.002 637.117

a. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

Source: Processed SPSS Version 26 Output (2023)

From table 13. above, the moderated regression analysis equation can be seen ($Y = -7.717 + 0.768 X_1 - 0.434 X_2 + 0.686 X_3 + 0.631 Z - 0.025 X_1.Z + 0.033 X_2.Z - 0.023 X_3.Z$). The equation yields several conclusions:

- 1) The constant value (α) is negative in this MRA test, which is -7.717, which means that if all variables do not change, then the value of the taxpayer compliance variable will decrease by -7.717.
- 2) The regression coefficient on tax knowledge has a positive relationship with taxpayer compliance of 0.768, so that if every increase in tax knowledge is 1, then taxpayer compliance will increase by 0.768.
- 3) The regression coefficient on tax officer services has a negative relationship with taxpayer compliance of -0.434, so that if every increase in tax officer services is 1, taxpayer compliance will decrease by -0.434.
- 4) The regression coefficient on the implementation of e-filing has a positive relationship with taxpayer compliance of 0.686, so that if every increase in the implementation of e-filing is 1, then taxpayer compliance will increase by 0.686.

- 5) The regression coefficient on tax sanctions has a positive relationship with taxpayer compliance of 0.631, so that if every increase in tax sanctions is 1, then taxpayer compliance will increase by 0.631.
- 6) The regression coefficient on tax knowledge x tax sanctions has a negative relationship with taxpayer compliance of -0.025. This shows that every time an increase in tax sanctions as a moderating variable influences the strength of the relationship between tax knowledge and taxpayer compliance by 1, taxpayer compliance will decrease by -0.025.
- 7) The regression coefficient on tax officer services x tax sanctions has a positive relationship with taxpayer compliance of 0.033. This shows that for every increase in tax sanctions as a moderating variable that influences the strength of the relationship between tax officer services and taxpayer compliance by 1, taxpayer compliance will increase by 0.033.
- 8) The regression coefficient on the implementation of e-filing x tax sanctions has a negative relationship with taxpayer compliance of -0.023. This shows that for every increase in tax sanctions as a moderating variable that influences the strength of the relationship between the implementation of e-filing and taxpayer compliance by 1, taxpayer compliance will decrease by -0.023.

E. Hypothesis Test

1. Anova Significance Test (F Statistic Test)

The following are the results of F statistical testing on independent variables with ANOVA output results processed using the SPSS 26 application:

Table 14. Results of F Statistical Testing on Independent Variables

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	398.141	3	132.714	73.573	.000 ^b
	Residual	173.169	96	1.804		
	Total	571.310	99			

a. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

b. Predictors: (Constant), Penerapan E-Filing (PE), Pengetahuan Perpajakan (PP), Pelayanan Petugas Pajak (PPP)

Source: Processed SPSS Version 26 Output (2023)

In table 14. above, it shows that the significance value of 0.000 is smaller than 0.05. Apart from that, the calculated F value is 73.573 which is greater than the F table (2.70). To find out the F table can be obtained from the following calculations:

- 1) Value of DF 1 = k = 3
- 2) Value of DF 2 = n - k - 1 = (100 - 3 - 1) = 96

After that, look at the F distribution table with a DF value of 1 = 3 and a value of DF 2 = 96, you will get an F table value of 2.70. Because the significance value is less than 0.05 and the calculated F value is greater than the F table value, it can be concluded that this regression model can be continued to the next test, namely the T

statistical test to find out whether one or all of the independent variables have a significant effect on the dependent variable.

The following are the results of the F statistical test on the moderating variable with the ANOVA output results processed using the SPSS 26 application:

Table 15. Results of F Statistical Testing on Moderation Variables

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	415.806	7	59.401	35.143	.000 ^b
	Residual	155.504	92	1.690		
	Total	571.310	99			

a. Dependent Variable: Kepatuhan Wajib Pajak (KWP)

b. Predictors: (Constant), PE X SP, Pengetahuan Perpajakan (PP), Pelayanan Petugas Pajak (PPP), Penerapan E-Filing (PE), Sanksi Pajak (SP), PP X SP, PPP X SP

Source: Processed SPSS Version 26 Output (2023)

In table 15. above, it shows that the significance value of 0.000 is smaller than 0.05. Apart from that, the calculated F value of 35.143 is greater than table f (2.11). To find out the F table can be obtained from the following calculations:

- 1) Value of DF 1 = k = 7
- 2) Value of DF 2 = n – k – 1 = (100 – 7 – 1) = 92

After that, look at the F distribution table with a value of DF 1 = 7 and a value of DF 2 = 92, you will get an F table value of 2.11. Because the significance value is less than 0.05 and the calculated F value is greater than the table F value, it can be concluded that in this regression model it can be continued to the next test, namely the T statistical test to determine whether there is one or all of the effects of tax sanctions as a moderating variable that significantly strengthen/weaken the relationship between the independent variables and the dependent variable.

2. Significant Individual Parameters Test (Uji Statistik T)

The following are the results of the T statistical test from the Coefficients table which was processed using the SPSS 26 application, namely:

Table 16. T Statistical Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7.717	13.519		-.571	.570
	Pengetahuan Perpajakan	.768	.724	.778	1.062	.291
	Pelayanan Petugas Pajak	-.434	.714	-.494	-.608	.545
	Penerapan E-Filing	.686	.579	.888	1.184	.240
	Sanksi Pajak	.631	.624	.669	1.010	.315
	PP X SP	-.025	.033	-1.036	-.778	.439
	PPP X SP	.033	.034	1.396	.977	.331

	PE X SP	-.023	.027	-1.146	-.835	.406
a. Dependent Variable: Kepatuhan Wajib Pajak (KWP)						

Source: Processed SPSS Version 26 Output (2023)

Notes:

Notes to find out the t table can be obtained from calculations:

- k = the number of all variables = 8
- Value of $df = n - k = 100 - 8 = 92$

After that, look at the t distribution table with a df value of 92 and an alpha significance value of 0.05, then the t table obtained in the two-sided/way test is 1.98609.

In table 16. above, it shows that:

- 1) The tax knowledge variable has a significance value of 0.291, which is a value greater than 0.05. Apart from that, the calculated t value of 1.062 is smaller than the t table (1.98609). From these results, it can be concluded that the alternative hypothesis (H_{a1}) is rejected while the null hypothesis (H_{01}) is accepted. This shows that the tax knowledge variable partially has no influence on the taxpayer compliance variable.
- 2) The tax officer service variable has a significance value of 0.545, which is a value greater than 0.05. Apart from that, the calculated t value is -0.608 which is smaller than the t table (1.98609). From these results, it can be concluded that the alternative hypothesis (H_{a2}) is rejected while the null hypothesis (H_{02}) is accepted. This shows that the tax officer service variable partially has no influence on the taxpayer compliance variable.
- 3) The e-filing implementation variable has a significance value of 0.240, which is a value greater than 0.05. Apart from that, the calculated t value of 1.184 is smaller than the t table (1.98609). From these results, it can be concluded that the alternative hypothesis (H_{a3}) is rejected while the null hypothesis (H_{03}) is accepted. This shows that the partial implementation of e-filing variables has no influence on the taxpayer compliance variable.
- 4) The tax sanctions variable (moderation variable) has a significance value of 0.315, which is a value greater than 0.05. Apart from that, the calculated t value of 1.010 is smaller than the t table (1.98609). From these results, it can be concluded that the tax sanctions variable is partially insignificant in influencing taxpayer compliance, so the use of tax sanctions as a moderating variable cannot be applied in this research.
- 5) The variable tax knowledge x tax sanctions has a significance value of 0.439, which is a value greater than 0.05. Apart from that, the calculated t value is -0.778 which is smaller than the t table (1.98609). From these results, it can be concluded that the null hypothesis (H_{04}) is accepted while the alternative hypothesis (H_{a4}) is rejected. This shows that tax sanctions as a partial moderating variable do not have a significant effect in weakening the relationship between the tax knowledge variable and the taxpayer compliance variable.
- 6) The variable tax officer service x tax sanctions has a significance value of 0.331, which is a value greater than 0.05. Apart from that, the calculated t value of 0.977 is smaller than the t table (1.98609). From these results, it can be concluded that the null hypothesis (H_{05}) is accepted while the alternative hypothesis (H_{a5}) is rejected. This shows that tax sanctions as a partial moderating variable do not have

a significant effect in strengthening the relationship between the tax officer service variable and the taxpayer compliance variable.

- 7) The variable application of e-filing x tax sanctions has a significance value of 0.406, which is a value greater than 0.05. Apart from that, the calculated t value is -0.835 which is smaller than the t table (1.98609). From these results, it can be concluded that the null hypothesis (H_0) is accepted while the alternative hypothesis (H_a) is rejected. This shows that tax sanctions as a partial moderating variable do not have a significant effect in weakening the relationship between the e-filing implementation variable and the taxpayer compliance variable.

F. Discussion

1. The Effect of Tax Knowledge on Taxpayer Compliance

Based on the SPSS Version 26 Output results, it shows that the significance value for the tax knowledge variable is 0.291, which is greater than 0.05 and the calculated T value is 1.062, which is smaller than the T table value (1.98609). These results indicate that the tax knowledge variable is not significant, so there is no need to look at the direction of the relationship from the coefficient value. From the explanation above, it can be concluded that the first alternative hypothesis (H_{a1}) is rejected while the null hypothesis (H_{01}) is accepted which states that tax knowledge has no effect on individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu.

2. The Influence of Tax Officer Services on Taxpayer Compliance

Based on the SPSS Version 26 Output results, it shows that the significance value for the tax officer service variable is 0.545, which is greater than 0.05 and the calculated T value is -0.608, smaller than the T table value (1.98609). These results indicate that the tax officer service variable is not significant, so there is no need to look at the direction of the relationship from the coefficient value. From the explanation above, it can be concluded that the second alternative hypothesis (H_{a2}) is rejected while the null hypothesis (H_{02}) is accepted which states that tax officer services have no effect on individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu.

3. The Effect of Implementing E-Filing on Taxpayer Compliance

Based on the SPSS Version 26 output results, it shows that the significance value for the e-filing implementation variable is 0.240, which is greater than 0.05 and the calculated T value is 1.184, which is smaller than the T table value (1.98609). These results indicate that the e-filing implementation variable is not significant, so there is no need to look at the direction of the relationship from the coefficient value. From the explanation above, it can be concluded that the third alternative hypothesis (H_{a3}) is rejected while the null hypothesis (H_{03}) is accepted which states that the implementation of e-filing has no effect on individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu.

4. The Effect of Tax Sanctions in Moderating the Relationship between Tax Knowledge and Taxpayer Compliance

Based on the SPSS Version 26 output results, it shows that the significance value of tax sanctions as a moderating variable is 0.315, which is a value greater than 0.05 and the calculated T value is $1.010 <$ the T table value (1.98609). Meanwhile, the variable tax knowledge x tax sanctions has a significance value of 0.439, which is

greater than 0.05 and the calculated T value is $-0.778 < T$ table value (1.98609). These results show that these two variables are not significant, so there is no need to look at the direction of the relationship from the coefficient value. From the explanation above, it can be concluded that the fourth alternative hypothesis (H_{a4}) is rejected while the null hypothesis (H_{04}) is accepted which states that tax sanctions as a moderating variable cannot influence the relationship between tax knowledge and individual mandatory compliance at KPP Pratama Jakarta Gambir Satu, so the use of the tax sanctions variable as a moderating variable cannot be applied in this research.

5. The Effect of Tax Sanctions in Moderating the Relationship between Tax Officer Services and Taxpayer Compliance

Based on the SPSS Version 26 output results, it shows that the significance value of tax sanctions as a moderating variable is 0.315, which is more than 0.05 and the calculated T value is $1.010 < T$ table value (1.98609). Meanwhile, the tax officer service x tax sanctions variable has a significance value of 0.331, which is more than 0.05 and the calculated T value is $0.977 < T$ table value (1.98609). These results show that these two variables are not significant, so there is no need to look at the direction of the relationship from the coefficient value. From the explanation above, it can be concluded that the fifth alternative hypothesis (H_{a5}) is rejected while the null hypothesis (H_{05}) is accepted which states that tax sanctions as a moderating variable cannot influence the relationship between tax officer services and individual mandatory compliance at KPP Pratama Jakarta Gambir Satu, so the use of the tax sanctions variable as a moderating variable cannot be applied in this research.

6. The Effect of Tax Sanctions in Moderating the Relationship between the Implementation of E-Filing and Taxpayer Compliance

Based on the SPSS Version 26 output results, it shows that the significance value of tax sanctions as a moderating variable is 0.315, which is more than 0.05 and the calculated T value is $1.010 < T$ table value (1.98609). Meanwhile, the variable implementation of e-filing x tax sanctions has a significance value of 0.406, which is more than 0.05 and the calculated T value is $-0.835 < T$ table value (1.98609). These results show that these two variables are not significant, so there is no need to look at the direction of the relationship from the coefficient value. From the explanation above, it can be concluded that the sixth alternative hypothesis (H_{a6}) is rejected while the null hypothesis (H_{06}) is accepted which states that tax sanctions as a moderating variable cannot influence the relationship between the implementation of e-filing and individual mandatory compliance at KPP Pratama Jakarta Gambir Satu, so the use of the tax sanctions variable as a moderating variable cannot be applied in this research.

CONCLUSION

Conclusion

Based on the research data analysis discussed previously, the following conclusions can be drawn:

1. Tax knowledge has no effect on taxpayer compliance. This proves that the higher or lower the tax knowledge, the greater the individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu.

2. Tax Officer services have no effect on taxpayer compliance. This proves that the higher or lower the service of tax officers, the lower the compliance of individual taxpayers at KPP Pratama Jakarta Gambir Satu.
3. Implementation of E-Filing has no effect on taxpayer compliance. This proves that the higher or lower the implementation of e-filing, the greater the individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu.
4. Tax sanctions cannot moderate the influence of tax knowledge on taxpayer compliance. This proves that tax sanctions are not a moderating variable that weakens the relationship between tax knowledge and individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu.
5. Tax sanctions cannot moderate the influence of tax officer services on taxpayer compliance. This proves that tax sanctions are not a moderating variable that strengthens the relationship between tax officer services and individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu.
6. Tax sanctions cannot moderate the effect of implementing e-filing on taxpayer compliance. This proves that tax sanctions are not a moderating variable that weakens the relationship between the implementation of e-filing and individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu.

Suggestion

1. Academic Suggestions

- 1) The author suggests that future researchers who wish to conduct research on similar topics can add other independent variables or other moderating variables, such as understanding taxation, taxpayer awareness, tax rates, tax audits, implementation of self-assessment systems, implementation of payments via e-billing, and understanding the internet which influences individual taxpayer compliance at KPP Pratama Jakarta Gambir Satu in more depth based on relevant phenomena, in order to produce new research results that are useful for the interests of government agencies.
- 2) Future researchers who wish to conduct research on similar topics can expand the research object, so that it is not only limited to individual taxpayers at KPP Pratama Jakarta Gambir Satu.

2. Practical Suggestions

- 1) With this research, it is hoped that it can be used as material for consideration by government agencies, especially at KPP Pratama Jakarta Gambir Satu, to promote educational activities for taxpayers through tax education programs and the implementation of e-filing as well as improving the quality of public services by implementing a culture of excellent service as a form of responsibility of KPP Pratama Jakarta Gambir Satu in providing tax rights and obligations to taxpayers so that it can increase individual taxpayer compliance.
- 2) For individual taxpayers at KPP Pratama Jakarta Gambir Satu, it is hoped that their awareness will increase tax compliance by paying taxes as a form of their participation in building public facilities and infrastructure, such as education, health, transportation, security and order.

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