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OPTIMIZING TAXPAYER COMPLIANCE THROUGH TAX COUNSELING AND SANCTIONS WITH TAXPAYER AWARENESS AS A MEDIATING VARIABLE (Study Of Individual Taxpayers At KPP Pratama Jakarta Tanah Abang Tiga)

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Abstract

The research aims to examine and analyze the influence of education and tax sanctions on public compliance through public awareness. The study focuses on individuals registered as taxpayers at the Jakarta Tanah Abang Tiga KPP Pratama Office as of January 2024, with a sample size of 382 respondents. The findings reveal the following: Tax education has a positive and significant influence on taxpayer awareness at the KPP Pratama Jakarta Tanah Abang Tiga Office. Tax sanctions have a positive and significant influence on taxpayer awareness at the KPP Pratama Jakarta Tanah Abang Tiga Office. Counseling positively and significantly influences taxpayer compliance at the KPP Pratama Jakarta Tanah Abang Tiga Office. Tax sanctions positively and significantly influence taxpayer compliance at the KPP Pratama Jakarta Tanah Abang Tiga Office. Taxpayer awareness positively and significantly influences taxpayer compliance at the KPP Pratama Jakarta Tanah Abang Tiga Office. Tax education positively and significantly influences taxpayer compliance through taxpayer awareness at the KPP Pratama Jakarta Tanah Abang Tiga Office. Tax sanctions positively and significantly influence taxpayer compliance through taxpayer awareness at the KPP Pratama Jakarta Tanah Abang Tiga Office.

Keywords: counseling, tax administration sanctions, taxpayer awareness, taxpayer compliance

INTRODUCTION

Tax compliance is crucial because tax non-compliance can lead to tax avoidance efforts, reducing the amount of tax funds deposited into the state treasury. Insufficient tax compliance undermines the government's efforts to enhance public welfare. Higher taxpayer compliance results in increased tax revenues, and conversely, lower compliance leads to decreased revenues (Nugroho & Zulaikha, 2012). According to Widajantie (2019), taxpayer compliance is characterized by taxpayers' willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, thorough investigations, warnings, threats, or the application of legal and administrative sanctions. Enhancing public tax knowledge through formal and non-formal education positively impacts taxpayers' awareness of paying taxes. Taxpayer compliance is influenced by taxpayer awareness. According to Susmiatun and Kusmuriyanto (2014), awareness is an element in humans that involves understanding reality and knowing how to act or respond to it.

Fitria (2010), Jotopurnomo (2013) and Tiraada (2013) stated that taxpayer awareness influences taxpayer compliance. Jotopurnomo and Mangoting (2013), Ulfa (2015) concluded that taxpayer awareness has a significant effect on individual taxpayer compliance. Khasanah (2016); Tene et al (2017); Setyowati (2017) stated that taxpayer awareness has a positive and significant effect on taxpayer compliance. Karnedi and Hidayatulloh (2019) showed different results, namely that taxpayer awareness had no effect on individual taxpayer compliance. The differences in research results are due to differences in objects, respondents and research analysis techniques. The differences in the results of this research also provide gaps for further research to be carried out in the future. Tax sanctions play a crucial role in imparting lessons to tax violators about the importance of adhering to tax regulations (Sari and Susanti, 2013). As'ari and Teguh (2018) assert that tax sanctions significantly enhance individual taxpayer compliance. Permata and Fatmawati (2022) found that tax sanctions positively and significantly influence taxpayer compliance. Murtado (2023) suggests that tax sanctions have a partial but significant impact on taxpayer compliance. However, Khodijah et al. (2021) reported that tax sanctions do not significantly affect taxpayer compliance. These variations in research findings can be attributed to differences in study subjects, respondents, and research methodologies. These discrepancies highlight opportunities for future research in this area. According to Andyastuti et al. (2013), tax counseling involves disseminating tax regulations to ensure understanding and practical application in fulfilling ongoing tax obligations. Tax education also contributes to increasing the number of taxpayers and consequently, tax revenues. Various studies on the impact of tax counseling on enhancing taxpayer compliance have been conducted. Gaol and Frederika (2022), Tambunan (2021), and Yudistira and Samirah (2022) found that taxpayer education significantly improves taxpayer compliance. Farah (2020) observed a positive effect of tax education on individual taxpayer compliance. However, Warouw et al. (2015) and Veronica (2015) reported differing results, suggesting that tax education did not significantly influence taxpayer compliance. These variations in research outcomes stem from differences in study subjects, respondents, and research methodologies. These disparities provide the basis for this study to explore similar aspects but with a focus on individual taxpayers registered at KPP Pratama Tanah Abang Tiga. The level of tax compliance remains relatively low, indicated by the limited number of individuals possessing a Taxpayer Identification Number (NPWP) and filing Tax Returns (SPT) to fulfill their tax obligations, as shown in Table 1:

Table 1 Private Taxpayer Compliance at KPP Pratama Tanah Abang Tiga

Year	Active Individual Taxpayer		Individual taxpayers who report taxes for the current year		Individual taxpayers with administrative sanctions	
	Sum	%	Sum	%	Sum	%
2022	8473	100%	6046	71%	352	4%
2021	7644	100%	6786	88%	934	12%
2020	7030	100%	4942	70%	626	13%
2019	6460	100%	5257	81%	541	8%
2018	5971	100%	4917	82%	632	10%

Source: KPP Pratama Tanah Abang Tiga

Taxpayer compliance is demonstrated by the extent to which taxpayers fulfill their tax reporting obligations each year by submitting an annual tax return (SPT). Current statistics indicate that taxpayer compliance ranges from approximately 70% to 88%. Conversely, taxpayers who fail to fulfill their tax reporting obligations may face administrative sanctions. From 2018 to 2022, taxpayers registered at the Tanah Abang Tiga Pratama Tax Service Office received administrative sanctions, with percentages ranging from 4% to 13%. This underscores the persistent issue of non-compliance among some taxpayers, highlighting the Tanah Abang Pratama Tax Service Office's responsibility to educate the community on the importance of tax payment as a vital contribution to Indonesia's development efforts. Given the challenges in individual taxpayer compliance at KPP Pratama Tanah Abang Tiga and identified gaps in previous research, this study replicates prior research while modifying the role of taxpayer awareness as a mediating variable. Tax education and sanctions are pivotal factors considered in enhancing taxpayer compliance. The novelty of this research lies in positioning taxpayer awareness as a moderating variable within a research model designed to investigate and assess the Optimization of Taxpayer Compliance through Counseling and Tax Sanctions, with Taxpayer Awareness mediating the process. This study focuses on individual taxpayers at KPP Pratama Jakarta Tanah Abang Tiga, aiming to contribute new insights to the field.

LITERATURE REVIEW

Individual taxpayer compliance can be examined through the psychological perspectives of individual taxpayers. Several behavioral theories are applicable for predicting individual behavior, with the Theory of Planned Behavior, developed by Ajzen in 1991, being widely utilized in various contexts. This theory posits that attitudes toward behavior, subjective norms, and perceived behavioral control collectively shape behavioral intentions. According to Ajzen (1991), behavioral intentions are pivotal in determining whether individuals will engage in specific behaviors, influenced by their attitudes, subjective norms, and perceived control over their behavior. Apart from the Theory of Planned Behavior, another significant theory used to elucidate taxpayer compliance is the risk aversion theory proposed by Allingham and Sandmo in 1972. This theory approaches tax compliance from an economic standpoint, arguing that taxpayers inherently seek to minimize their tax burden and avoid risks associated with non-compliance (Allingham & Sandmo, 1972). According to this theory, taxpayers may require incentives or enforcement mechanisms such as tax counseling, sanctions, fines, and tax rates to ensure compliance.

Tax awareness refers to an individual's understanding, acknowledgment, appreciation, and adherence to applicable tax regulations, coupled with a sincere desire to fulfill their tax obligations. Rohmawati and Rasmini (2012) define extension as a form of education tailored in methods, materials, and facilities to suit the circumstances, needs, and interests of the target audience. According to the Circular Letter of the Directorate General of Taxes Number: SE-98/PJ/2011 on Guidelines for Preparing Work Plans and Field Activities for Vertical Unit Tax Counseling within the Directorate General of Taxes, tax counseling entails efforts and processes aimed at imparting tax-related information to foster changes in the knowledge, skills, and attitudes of communities, businesses, officials, and governmental and non-governmental institutions. The goal is to promote understanding, awareness, concern, and participation in fulfilling tax obligations.

Administrative sanctions encompass penalties imposed on taxpayers that result in financial losses for the state, including fines, interest, and increases. These sanctions differ in their application:

1. Fines: These are imposed for violations related to reporting obligations under tax regulations. The amounts vary based on statutory provisions.
2. Interest: Taxpayers who fail to meet their tax payment obligations may incur interest sanctions. The amount is calculated on a monthly basis.
3. Increases: Applied when taxpayers violate substantive tax obligations, such as providing falsified data on their tax returns. This sanction involves an additional amount added to the tax owed, typically 50% of the underpaid tax amount, if detected after a two-year period following the issuance of the tax assessment notice (SKP).

Criminal sanctions are tax sanctions given in the form of criminal penalties such as criminal fines, criminal confinement and imprisonment. Taxpayers can be subject to sanctions if they are found to have deliberately not submitted their SPT or if they submitted their SPT but the contents were incorrect. Another cause is that taxpayers show fake documents and do not deposit the tax that has been withheld. These modernization efforts are manifested in various forms of change in all fields. The first is restructuring the organization based on function and applying the principle of Taxpayer segmentation, as well as de-bureaucratizing services through implementing an organizational structure based on function. Then improve business processes through optimizing the use of communication and information technology which leads to full automation (complete automatic) such as the use of information and communication technology by opening e-Filing facilities (online sending of SPT via the internet), e-Billing (Electronic Deposit Letters) and e-Registration (online NPWP registration via the internet).

The modernization of the tax administration system, as outlined in Minister of Finance Regulation no. 167/PMK.01/2012, pertains to the restructuring efforts within the Directorate General of Taxes and its subordinate vertical agencies. This regulation focuses on planning and executing a comprehensive modernization program that spans all operational aspects of the organization nationwide. Modernizing the tax administration system involves implementing various programs and activities as part of the medium-term tax administration reform agenda. This initiative aims to enhance performance at individual, group, and institutional levels, promoting efficiency, cost-effectiveness, and speed in tax administration practices. It represents a significant reform effort aimed at refining service delivery and intensifying supervision through the principles of good governance.

The research conceptual framework is:

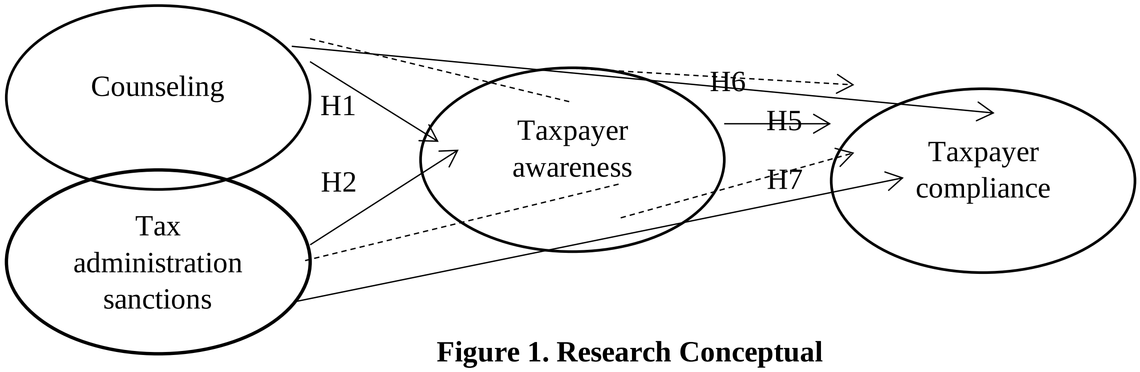


Figure 1. Research Conceptual

Counseling affects taxpayer awareness at KPP Pratama Tanah Abang Tiga

Tax education, as initiated by the Director General of Taxes, aims to impart knowledge to the public, particularly taxpayers, regarding taxation encompassing tax regulations and procedural aspects through suitable methodologies. Counseling is implemented as practical activities conducted regularly in the field to enhance taxpayers' knowledge, skills, awareness, and compliance in fulfilling their tax obligations (Arifin, 2012). Setianto (2010) asserts that tax education influences taxpayer awareness. Based on this explanation, the following research hypothesis can be formulated:

H1: Tax education influences the awareness of individual taxpayers at KPP Pratama Tanah Abang Tiga.

Tax sanctions impact taxpayer awareness at KPP Pratama Tanah Abang Tiga

Sanctions refer to governmental actions in the form of penalties imposed on individuals who violate regulations or prescribed rules. These measures are essential to ensure compliance and deter violations. Tax sanctions serve as assurances that taxpayers adhere to established tax laws and regulations. Taxpayer awareness in taxation entails a genuine acknowledgment within taxpayers of their duty to pay taxes willingly, devoid of any form of compulsion. According to Mutia (2014), taxpayer awareness holds significant implications as it fosters taxpayers' willingness to contribute funds toward fulfilling tax obligations, thereby supporting tax functions. Low public awareness often impedes the effective collection of potential taxes. Mutia (2014) also notes that tax awareness frequently poses challenges in tax collection efforts, especially among taxpayers subject to tax sanctions. Based on these points, the following research hypothesis is posited:

H2: Tax sanctions influence the awareness of individual taxpayers at KPP Pratama Tanah Abang Tiga.

Counseling influences taxpayer compliance at KPP Pratama Tanah Abang Tiga

Counseling, also known as non-formal education due to its adaptive methods, materials, and facilities tailored to specific circumstances, needs, and interests of the target audience, serves as a form of education (Pudji, 2007). Tax counseling, a key initiative by the Director General of Taxes and KPP, aims to educate the public comprehensively on tax regulations and legislation. Its purpose is to foster community understanding, provide information, and offer guidance regarding tax obligations and rights (Deni, 2006). The presence of tax education endeavors to encourage effective citizen participation in meeting their responsibilities as taxpayers (Ari, 2011). Ari (2011) emphasizes in his study that tax education positively influences taxpayer compliance. Therefore, the following hypothesis is posited:

H3: Tax counseling influences individual taxpayer compliance at KPP Pratama Tanah Abang Tiga.

Tax sanctions impact individual taxpayer compliance at KPP Pratama Tanah Abang Tiga

Sanctions represent punitive measures imposed on individuals who breach regulations (Arum, 2012). In the context of taxation, tax sanctions specifically target taxpayers failing to meet their tax obligations (Rohmawati and Rasmini, 2012). They play a crucial role in educating tax offenders about the seriousness of tax laws and encourage compliance with tax payments (Widowati, 2014). Through the imposition of tax sanctions, taxpayers may become more inclined to fulfill their tax duties, thereby potentially enhancing taxpayer compliance (Widowati, 2014). Thus, the following hypothesis is proposed:

H4: Tax sanctions influence individual taxpayer compliance at KPP Pratama Tanah Abang Tiga.

Taxpayer awareness affects individual taxpayer compliance at KPP Pratama Tanah Abang Tiga

Taxpayer awareness refers to the willingness of taxpayers to fulfill their tax obligations such as registration, calculation, payment, and reporting of taxes without external pressure (Suand, 2011). It signifies an understanding and adherence to tax regulations, coupled with a sincere commitment to meeting tax responsibilities. Higher levels of tax awareness foster a deeper appreciation of the role and benefits of taxation, motivating taxpayers to voluntarily fulfill their obligations (Suand, 2011). Increased taxpayer awareness is expected to correlate positively with higher compliance rates as taxpayers gain a clearer understanding of their duties and responsibilities toward taxation. Studies by Anita (2015) and Nafiah & Warno (2018) have demonstrated a significant impact of taxpayer awareness on compliance. Additionally, research by Manik Asri (2009) indicates a positive and significant effect of taxpayer awareness specifically on reporting compliance. Thus, the following hypothesis is proposed:

H5: Taxpayer awareness influences individual taxpayer compliance at KPP Pratama Tanah Abang Tiga.

Counseling influences taxpayer compliance at KPP Pratama Tanah Abang Tiga through tax knowledge as a mediating variable

Tax counseling plays a crucial role in enhancing taxpayer compliance by imparting comprehensive understanding, information, and guidance on taxation and related legislation (Sulistianingrum, 2009:3). It encompasses various communication channels, including print media such as newspapers, magazines, and audio-visual media like radio or television. Awareness among taxpayers about the role of taxation in state financing is essential for fostering compliance (Nugroho, 2006). It is imperative for the public to recognize their role as citizens in upholding the principles outlined in the 1945 Constitution, which serves as the legal foundation for state administration (Suardika, 2007). Research by Manik Asri (2009) has demonstrated a positive impact of taxpayer awareness on reporting compliance, indicating that increased awareness correlates with improved compliance (Nugroho, 2006). Therefore, it is hypothesized:

H6: Counseling influences taxpayer compliance at KPP Pratama Tanah Abang Tiga through tax knowledge as a mediating variable.

Tax sanctions influence taxpayer compliance at KPP Pratama Tanah Abang Tiga through tax knowledge as a mediating variable

Tax sanctions need to be enforced strictly to enhance public awareness and compliance in paying taxes, which in turn boosts state revenues. If tax sanctions are not firmly implemented, taxpayer compliance is likely to decline (Rahayu, 2017). Tax compliance involves taxpayers fulfilling their obligations according to the prevailing tax laws and regulations. Public awareness of tax obligations will increase if society develops a positive perception of taxes (Sari, 2017). Research by Purnomo (2008) found that taxpayers' perceptions of tax sanctions positively affect their compliance. Similarly, Yadnyana (2009) discovered that taxpayers' attitudes toward tax obligations, including tax sanctions, positively influence compliance. Based on this explanation, the hypothesis is:

H7: Tax sanctions influence taxpayer compliance at KPP Pratama Tanah Abang Tiga through tax knowledge as a mediating variable.

RESEARCH METHODS

This research uses a quantitative approach which relies on numbers in the form of scores as the basis for calculations and analysis. This score was obtained using a survey method. The research variables are exogenous variables, namely counseling (X1) and tax sanctions (X2). Endogenous variables are taxpayer awareness (Z) and taxpayer compliance (Y). The population of this research is individual taxpayers registered at the Tanah Abang Tiga Pratama Tax Service Office (KPP) until 2023. Determining the sample in this research, the author carried out survey activities to obtain accurate information by taking a total sample of 382 people from the community as Individual Taxpayers registered at the Pratama Tanah Abang Tiga Tax Service Office (KPP). The sampling technique uses the Slovin formula with the following sample determination formula:

$$n = \frac{N}{1 + N(e)^2}$$

Information:
n = Sample size/number of respondents
N = Population size
e = Percentage of allowance for sampling accuracy that can still be tolerated;
e=0.05

$$n = \frac{8473}{1 + 8473\ (0{,}05)^2} = 382{,}01$$

The sampling technique used in this research is nonprobability sampling, specifically the accidental sampling (convenience sampling) method. According to Sugiyono (2014), accidental sampling involves selecting samples based on chance encounters; anyone who happens to meet the researcher can be used as a sample if they are deemed appropriate as a data source. Data was collected using a questionnaire, which consists of a set of statements prepared by the researcher and distributed to 382 respondents. The data analysis technique employed is SEM PLS. PLS (Partial Least Squares) was developed as structural equation modeling for research involving reflexive and formative models. Latent variables can result from reflecting indicators, known as reflexive indicators, or they can be formed by their indicators, known as formative indicators. The SEM PLS application used in this research is SMART PLS 4.0. The tests conducted include assessing discriminant validity, where good discriminant validity is achieved if the value is higher than the correlation value between constructs. According to Yamin and Heri (2009:224), Validity test testing using an AVE (Average Variance Extracted) greater than 0.5 is recommended. Reliability testing using Smart PLS version 4.0 includes composite reliability testing, where a composite reliability value > 0.8 indicates high reliability, and > 0.6 is considered fairly reliable (Yamin and Heri, 2009:225). Additionally, Cronbach's Alpha testing is used to assess the consistency of each response, with a Cronbach's alpha value α considered good if it is greater than 0.6 (Yamin and Heri, 2009).

Hypothesis testing is conducted through path analysis of the established model. The correlations between constructs are measured by examining the path coefficients and their significance levels, which are then compared to the research hypotheses (Sholihin & Ratmono, 2013). The inner model in SEM-PLS is evaluated using r^2 for exogenous latent constructs. The r^2 value measures the extent of variation in exogenous latent variables explaining endogenous latent variables. Sholihin and Ratmono (2013) stated that the r-square (r^2) value, also known as the coefficient of determination, determines how much variation in exogenous variables can explain endogenous variables. The formula for calculating Q^2 is the difference between Q^2 included and Q^2 excluded, compared to $1 – Q^2$ included. Q^2 predictive relevance included is the Q^2 value when all variables are part of the model. The Q^2 value categories are 0.02 (weak), 0.15 (moderate), and 0.35 (large) (Sarwono, 2015). The f-square value measures the effect of the predictor variable on the dependent variable. To determine the f-square effect size (f^2), the included R-square value is compared with the excluded R-square value. The f^2 categories are 0.02 (weak), 0.15 (moderate), and 0.35 (strong) (Sarwono, 2015). The excluded R^2 value is the R^2 of the endogenous latent variable when the variable of interest is removed from the model. Goodness of Fit (GoF) assesses the model's fit, with higher GoF values indicating better model fit. According to Sarwono (2015), GoF value categories are 0.1 (weak), 0.25 (moderate), and 0.36 (large). A GoF value of 0.599 is considered large, indicating that the measurement model (outer model) and the structural model (inner model) are appropriate or valid.

RESULTS AND DISCUSSION

Validity test

In this research, the extension construct consists of 5 indicators. The output results of SmartPLS 4.0 show that the loading factor value of the indicator is above 0.5. This means that all indicators have met discriminant validity. The following is an explanation in table 2:

Table 2 Discriminant Validity of Extension Variables

Variable	Indicator	Statement	Result	Standard	Criteria
Counseling	X11	X111	0,896	0,500	Valid
		X112	0,950	0,500	Valid
	X12	X121	0,918	0,500	Valid
		X122	0,904	0,500	Valid
	X13	X131	0,920	0,500	Valid
		X132	0,923	0,500	Valid
	X14	X141	0,888	0,500	Valid
		X142	0,857	0,500	Valid
	X15	X151	0,830	0,500	Valid
		X152	0,822	0,500	Valid

Source : data processed by Smart PLS 4.0

The Smart PLS 4.0 output results show that the loading factor value of the tax sanctions indicator is above 0.5. This means that all indicators have met discriminant validity. The following is an explanation in table 3:

Table 3 Discriminant Validity of Tax Sanctions Variables

Variable	Indicators	Statement	Result	Standard	Criteria
Tax Administration Sanction	X21	X211	0,666	0,500	Valid
		X212	0,603	0,500	Valid
	X22	X221	0,596	0,500	Valid
		X222	0,623	0,500	Valid
	X23	X231	0,647	0,500	Valid
		X232	0,602	0,500	Valid
	X24	X241	0,564	0,500	Valid
		X242	0,703	0,500	Valid
	X25	X251	0,542	0,500	Valid
		X252	0,631	0,500	Valid

Source : data processed by Smart PLS 4.0

The SmartPLS 4.0 output results show that the loading factor value of the taxpayer awareness indicator is above 0.5. This means that all indicators have met discriminant validity. The following is an explanation in table 4:

Table 4 Discriminant Validity of the Taxpayer Awareness Variable

Variable	Indicators	Statement	Result	Standard	Criteria
Tax payer awareness	Z1	Z11	0,606	0,500	Valid
		Z12	0,734	0,500	Valid
	Z2	Z21	0,537	0,500	Valid
		Z22	0,754	0,500	Valid
	Z3	Z31	0,775	0,500	Valid
		Z32	0,726	0,500	Valid

Source : data processed by Smart PLS 4.0

The output results of SmartPLS 4.0 show that the loading factor value of the indicator is above 0.5. This means that all indicators have met discriminant validity. The following is an explanation in table 5:

Table 5 Discriminant Validity of Taxpayer Compliance Variables

Variable	Indicators	Statement	Result	Standard	Criteria
Kepatuhan WP	Y1	Y11	0,772	0,500	Valid
		Y12	0,938	0,500	Valid
	Y2	Y21	0,924	0,500	Valid
		Y22	0,931	0,500	Valid
	Y3	Y31	0,945	0,500	Valid
		Y32	0,832	0,500	Valid
	Y4	Y41	0,951	0,500	Valid
		Y42	0,866	0,500	Valid
	Y5	Y51	0,726	0,500	Valid
		Y52	0,880	0,500	Valid

Source: data processed by Smart PLS 4.0

Reliability Test

The reliability test using Smart PLS 4.0 software is shown by the Composite Reliability and Cronbach's alpha values as follows:

Table 6 Reliability Test

Test	Variable	Result	Standard	Criteria
Composite reliability coefficients	Counseling	0,975	0,600	Reliable
	Tax Administration Sanction	0,977	0,600	Reliable
	Taxpayer awareness	0,964	0,600	Reliable
	Taxpayer compliance	0,973	0,600	Reliable
Cronbach's alpha coefficients	Counseling	0,971	0,600	Reliable
	Tax Administartion Sanction	0,974	0,600	Reliable
	Taxpayer awareness	0,955	0,600	Reliable
	Taxpayer compliance	0,968	0,600	Reliable

Source: data processed by Smart PLS 4.0

The composite reliability results for each variable are, namely counseling (0.975), tax sanctions (0.977), taxpayer awareness (0.964), community taxpayer compliance (0.973). The results of Cronbach's alpha also show good results, namely counseling (0.971), tax sanctions (0.974), taxpayer awareness (0.955), community taxpayer compliance (0.968). It can be concluded that each construct has high reliability because the composite reliability and Cronbach's alpha values for all constructs are greater than 0.60. Model fit test to determine whether a model matches the data. Structural model analysis using bootstrapping and blindfolding techniques in SmartPLS 4.0 with a significance level of 0.05:

Table 7 Model Fit Test

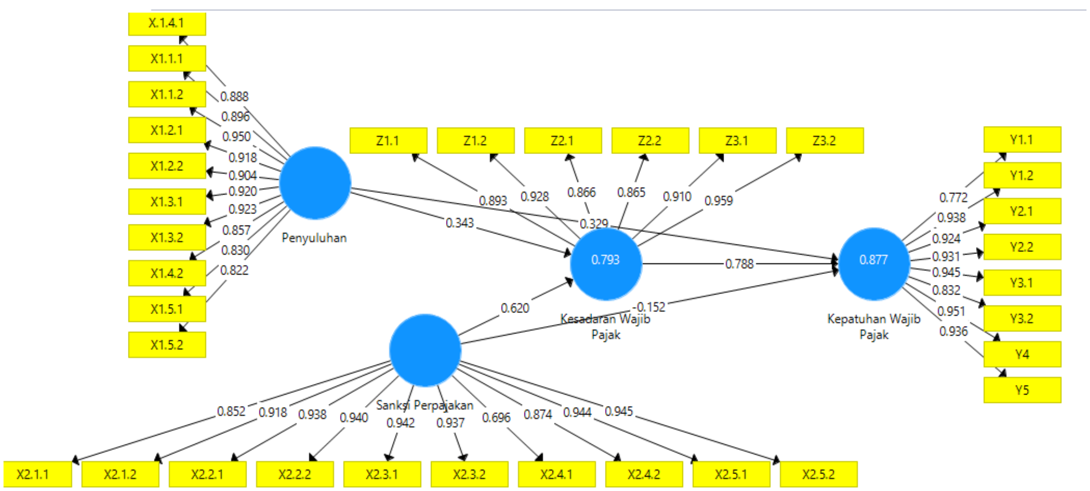
Variable	R Square Adjusted	Q^2	F^2	GoF
Counseling	-	0,065	0,04	0,369
Tax Administration Sanction	-	0,089	0,01	
Taxpayer Awareness	0,489	0,011	0,07	
Taxpayer Compliance	0,494	0,015	0,04	

Source: data processed by Smart PLS 4.0

The R-square value of the taxpayer awareness variable is 0.489, indicating that the variability of the taxpayer awareness construct can be explained by the variability of the tax education and sanctions construct of 48.9% while the remainder is explained by other variables outside those studied. The R-square value of the taxpayer compliance variable is 0.494, meaning that the variability of the construct of taxpayer compliance which can be explained by the variability of the constructs of counseling, tax sanctions and taxpayer awareness is 49.4%, while the remainder is explained by other variables outside those studied. Q2 is intended to explain the predictive capability of the model if the value is above 0. Based on the Q2 and f2 values being more than zero, then the model has met predictive relevance where the model has been reconstructed well. GoF model prediction capability This index is a single measure used to validate the combined performance of the measurement model and the structural model. A GoF value of 0.369 is interpreted as moderate GoF, meaning that the measurement model (outer model) with the structural model (inner model) is feasible or valid.

Hypothesis testing

A hypothesis is a provisional assumption in research that requires evidence to determine its validity. The aim of hypothesis testing is to decide whether to reject or accept the hypothesis under investigation. In this research, hypothesis testing is conducted using structural equation modeling (SEM) with Smart PLS 5.0 software to evaluate the structural relationships in path analysis among the latent variables, which include the counseling variable, the tax sanctions variable, the taxpayer awareness variable, and the taxpayer compliance variable. The hypothesis testing involves comparing the p-value with the alpha level (0.05). The research hypothesis is considered accepted if the p-value is less than 0.05. The p-value is obtained from the output in Smart PLS 5.0. This hypothesis testing also aims to verify the validity of the research assumptions, which include 7 hypotheses detailed below:



Source: Data processed by Smart PLS 4.0

Figure 2 Structural Equation Modeling Smart PLS 4.0 Test Model

R^2 value for the taxpayer awareness variable is 0.62, indicating that 62% of the variance in taxpayer awareness can be explained by the variance in the tax education and sanctions variables. The R^2 value for the community taxpayer compliance variable is 0.69, suggesting that 69% of the variance in taxpayer compliance can be attributed to the variance in the counseling, tax sanctions, and taxpayer awareness variables. Table 7 presents the hypothesis testing results, showing that all hypotheses are accepted as follows:

Table 7 Hypothesis testing results

Hypothesis	Coesifien	P Value	Conclussion
H1: Education for taxpayer awareness	0,343	0,000	Positive and significant
H2: Tax sanctions on taxpayer awareness	0,620	0,000	Positive and significant
H3: Counseling on taxpayer compliance	0,600	0,000	Positive and significant
H4: Tax sanctions affect taxpayer compliance	0,336	0,000	Positive and significant
H5: Taxpayer awareness of taxpayer compliance	0,788	0,000	Positive and significant

Source: Data processed by Smart PLS 4.0

The coefficient for the impact of the counseling variable on taxpayer awareness is β = 0.343, with a p-value of 0.000. This result is significant since the p-value is below 0.05. The coefficient for the impact of the tax sanctions variable on taxpayer awareness is β = 0.620, with a p-value of 0.000, also indicating significance due to the p-value being less than 0.05. The coefficient for the effect of the counseling variable on taxpayer compliance is β = 0.600, with a p-value of 0.000, confirming significance as the p-value is below 0.05. The coefficient for the effect of the tax sanctions variable on taxpayer compliance is β = 0.336, with a p-value of 0.000, which is significant given the p-value is less than 0.05. The coefficient for the impact of the taxpayer awareness variable on taxpayer compliance is β = 0.788, with a p-value of 0.000, signifying a significant result due to the p-value being below 0.05. These calculations clearly show that both tax counseling and sanctions positively and significantly influence taxpayer awareness and compliance.

Path analysis calculations with Smart PLS 4.0 which show results that support hypotheses 6 and 7:

Table 4.17 Indirect Influence Path Analysis

Path Analysis	Coesifien	P Value	Conclussion
H6: Counseling → Awareness → Compliance	0,271	0,000	Positive and significant
H7: Sanction → Awareness → Compliance	0,489	0,000	Positive and significant

Source: Data processed by Smart PLS 4.0

According to the table provided, the taxpayer awareness variable enhances the impact of counseling on taxpayer compliance, showing a coefficient of 0.271 and a significant value of 0.000. This means that counseling has an effect on public taxpayer compliance in fulfilling tax obligations at the KPP Pratama Jakarta Tanah Abang Tiga by increasing taxpayer awareness. This shows that the more effective the counseling provided, the higher the awareness of taxpayers, which ultimately increases their level of compliance in paying taxes. The taxpayer awareness variable strengthens the influence of tax sanctions on taxpayer compliance, demonstrating a coefficient of 0.489 and a significant value of 0.000. Administrative sanctions have an influence on public taxpayer compliance in fulfilling tax obligations at the KPP Pratama Jakarta Tanah Abang Tiga Office by increasing taxpayer awareness. This means that the more effective the implementation of tax sanctions in motor vehicle tax services, the higher the awareness of taxpayers, which in turn can increase their level of compliance in paying taxes.

RESEARCH LIMITATIONS

The limitations of this research lie in the selection of respondents, namely individual taxpayers. The research results reflect the perceptions of individual taxpayers which may be different if the respondents used were corporate taxpayers. The characteristics of the respondents in this research are taxpayers who run their own business and are not employees, so the results of this research cannot be generalized to other research objects that have different characteristics.

ORIGINALITY OF VALUE

The position of this research replicates previous research by modifying the taxpayer awareness variable as a mediating variable where tax education and sanctions are factors that are considered important to increase taxpayer compliance, so the novelty of this research is positioning the tax awareness variable as a moderating variable that forms a research model to study and testing: Optimizing Taxpayer Compliance Through Tax Counseling and Sanctions with Taxpayer Awareness as a Mediating Variable (Study on Individual Taxpayers at KPP Pratama Jakarta Tanah Abang Tiga).

CONCLUSION

This research was conducted at the KPP Pratama Jakarta Tanah Abang Tiga with the aim of testing and analyzing the influence of tax counseling and sanctions on public compliance through public awareness. The subjects were residents registered as individual taxpayers at the Jakarta Tanah Abang Tiga KPP Pratama until January 2024, with 382 respondents participating. The research results show that:

1. There is a positive and significant influence of tax education on taxpayer awareness at the KPP Pratama Jakarta Tanah Abang Tiga. This indicates that the better the dissemination of education, the higher the taxpayers' awareness of paying taxes.
2. There is a positive and significant influence of tax sanctions on taxpayer awareness at the KPP Pratama Jakarta Tanah Abang Tiga. This suggests that the more effectively tax sanctions are implemented by KPP Pratama Jakarta Tanah Abang Tiga, the higher the taxpayers' awareness of their tax obligations.
3. There is a positive and significant influence of counseling on taxpayer compliance at the KPP Pratama Jakarta Tanah Abang Tiga. This means that better dissemination of education leads to increased taxpayer compliance.
4. There is a positive and significant influence of tax sanctions on taxpayer compliance at the KPP Pratama Jakarta Tanah Abang Tiga. This implies that the more effective the tax sanctions implemented by KPP Pratama Jakarta Tanah Abang Tiga, the higher the taxpayer compliance in paying taxes.
5. There is a positive and significant influence of taxpayer awareness on taxpayer compliance at the KPP Pratama Jakarta Tanah Abang Tiga. This means that greater taxpayer awareness leads to higher compliance.
6. There is a positive and significant influence of tax education on taxpayer compliance through taxpayer awareness at the KPP Pratama Jakarta Tanah Abang Tiga. This indicates that better counseling conducted by KPP Pratama Jakarta Tanah Abang Tiga enhances taxpayer satisfaction and compliance in fulfilling their tax obligations.
7. There is a positive and significant influence of tax sanctions on taxpayer compliance through taxpayer awareness at the KPP Pratama Jakarta Tanah Abang Tiga. This suggests that more effective tax sanctions by KPP Pratama Jakarta Tanah Abang Tiga increase taxpayer satisfaction and compliance in timely tax payments.

SUGGESTION

Based on the discussion and conclusions, the suggestions put forward by the researcher are:

1. For the KPP Pratama Jakarta Tanah Abang Tiga

Based on the test results, the influence of the counseling variable is greater than that of the tax sanctions variable. Therefore, it is necessary to enhance counseling both at the institutional level and in terms of services provided by employees of KPP Pratama Jakarta Tanah Abang Tiga. This improvement should focus on timely resolution, transparency in processing costs, and transparency in tax payment administration procedures and governance. Additionally, tax sanctions must be enforced with increased speed, accuracy, and responsiveness to public complaints to ensure taxpayer satisfaction with the services at KPP Pratama Jakarta Tanah Abang Tiga.

2. For future researchers

Based on the test results, the variance value (R^2) of taxpayer awareness is 0.489 or 48.9%, so suggestions for future research can use other research variables such as tax digital innovation variables and service quality to increase the variance in taxpayer awareness. Future research can also increase the scope of broader research objects or compare one organization with another using a comparative study approach.

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