Tax Service Quality And Sanctions On Individual Taxpayer Compliance: The Moderating Role Of Tax Awareness

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ARTICLE INFO	ABSTRACT
Keyword: Quality of tax service; Tax sanctions; Taxpayer compliance; Taxpayer awareness	*This study aims to test the effect of the quality of tax authorities' services on individual taxpayer compliance, test tax sanctions on individual taxpayer compliance, test whether taxpayer awareness is able to moderate the relationship between the quality of tax authorities' services and individual taxpayer compliance, and test whether taxpayer awareness is able to moderate tax sanctions with individual taxpayer compliance. This study is a type of quantitative research with a quantitative descriptive approach. The location of this study is the North Makassar Pratama Tax Service Office. The sample in this study was 100 using a simple random sampling technique with the Slovin formula which has the criteria, namely individual taxpayers who work as permanent employees in the government or private sector, individual taxpayers who carry out freelance work in the form of business activities in the scope of MSMEs and individual taxpayers who have consulted or have experienced the services provided by tax officials (tax authorities). The data used is the type of primary data obtained through the distribution of questionnaires. The results of the study indicate that the quality of tax authorities' services and tax sanctions have a significant positive effect on individual taxpayer compliance. Analysis of the moderation variables using the absolute difference value approach shows that taxpayer awareness cannot moderate the influence of the quality of tax services on individual taxpayer compliance and can moderate the influence of tax sanctions on individual taxpayer compliance.*

1. INTRODUCTION

Taxes are one of the issues that the state is concerned about. One source of income country is from tax, without existence public No Possible There is something Tax (Astuti et al., 2020). Tax can be defined as a levy imposed by the state on its citizens, based on applicable laws, where the state does not provide direct compensation to taxpayers. In general, state revenue is the main source of state spending, alongside the financing component of the State Budget (APBN), which includes tax and non-tax revenues (Ramadhanty & Zulaikha, 2020).

Tax authorities is officer tax Which on duty handle administration And taxation in Indonesia. Excellence in tax services is an effort to meet mandatory needs. tax in accordance with statutory regulations, with the aim of ensuring taxpayers are satisfied with their expectations. This is expected to increase taxpayer awareness in fulfil obligation taxation (Ramadan & Umaimah, 2023). Besides from the quality of tax services, tax sanctions are also very important to improve compliance taxpayer, sanctions is action punishment negative Which given to individual Which break the rules. By Because That, sanctions tax is punishment Which charged on person Those who violate tax regulations, in the form of fines or sanctions (Azhari, 2023). According to research by Paot (2022), the greater the tax sanctions, the higher the level of taxpayer compliance in fulfilling their obligations to pay and report taxes.

This study uses attribution theory, originally introduced by Fritz Heider in 1958 (Ramadhanty & Zulaikha, 2020). This theory explains how the attribution process helps understand the reasons behind an event or behavior, namely whether the event or behavior is caused by situational factors (external conditions) or dispositional factors (internal characteristics). *Compliance theory* was proposed by Milgram (1963). According to Mareti & Dwimulyani (2019), compliance theory can encourage individuals to be more compliant with applicable regulations, such as taxpayers who strive to comply with tax regulations. Besides being an obligation, this compliance also provides benefits for the taxpayers themselves (Hidayat & Maulana, 2022). According to Widya et al., (2022) stated quality service tax authorities can interpreted as effort For Serving taxpayers prioritizes a positive and engaging attitude. Furthermore, service must be delivered with a harmonious appearance, a positive mindset, and respect for taxpayers. There are five indicators that assess the quality of tax services: 1) Reliability, 2) Assurance, 3) Responsiveness, 4) Empathy, and 5) Tangibility.

Tax own characteristic force Because arranged by Constitution, so that There are legal consequences for those who fail to comply. Therefore, tax sanctions are necessary to deter taxpayers from violating tax regulations by creating a sense of fear of these legal consequences (Ristanti et al., 2022). According to research conducted by Aras et al., (2024) there are 5 indicators of taxpayer compliance person personal that is, 1) Must tax fill in form Letter Announcement Annual Tax Return (SPT) correctly and clearly, 2) Taxpayers fill out the Annual Tax Return (SPT) form completely, 3) Taxpayers do not receive warning letters, 4) Taxpayers make calculations correctly, 5) Taxpayers make payments on time. According to Zaikin et al., (2022), taxpayer awareness is a condition in which taxpayers understand the meaning, function, and purpose of paying taxes to the state. A high level of taxpayer awareness will have an impact on improving tax compliance . The things that must be met to achieve this are: awareness must tax can seen from understanding must tax about the risks associated with tax avoidance, the benefits of taxes, and finally the importance of paying taxes (Wulandari, 2023).

According to Sustainable *et al* ., 2022 growth reception tax very close relation with taxpayer compliance in fulfilling their tax obligations. This compliance is very important For help country reach growth economy. However, on In reality, taxpayer compliance is still not fully achieved. Many taxpayers are reluctant to comply with applicable tax regulations. According to Fadhilatunisa (2021), taxpayer compliance can be seen from three main aspects: (1) compliance in submitting tax returns, (2) payment compliance, which includes timely tax

payments, and (3) reporting compliance, which includes the obligation to report all taxes owed.

According to Theodore (2024), taxpayer awareness has a logical consequence for taxpayers to participate in tax implementation. Taxpayers who are tax-aware will not violate tax regulations and will calculate taxes correctly. Low taxpayer awareness results in the loss of significant potential tax revenue. which should be maximized. Mandatory awareness tax which can influence the level of taxpayer compliance which includes views or feelings involving knowledge, beliefs, and reasoning, and accompanied by a tendency to act in accordance with the stimuli provided by the tax system and provisions Which valid (Susyanti, 2020). This study focuses on individual taxpayers at the North Makassar Tax Service Office (KPP). The difference between this study and previous studies is that the researcher added the variable of taxpayer awareness as a moderating variable. The results of previous studies showed varying results or found a research gap with previous studies. Based on the description above, the researcher wants to re-examine the effect of the quality of tax authorities' services and tax sanctions on individual taxpayer compliance with taxpayer awareness as a moderating variable (Study at the North Makassar Tax Service Office (KPP) . are as follows:

a) Whether quality service tax authorities influential to compliance Must Tax Individual at the North Makassar Pratama Tax Office?
b) Whether sanctions taxation influential to compliance Must Tax Person Personal at the North Makassar Pratama Tax Office?
c) Whether awareness must tax capable moderate influence quality service tax authorities regarding the compliance of individual taxpayers at the North Makassar Pratama Tax Office?

d) Is taxpayer awareness able to moderate the influence of tax sanctions on individual taxpayer compliance at the North Makassar Pratama Tax Office?

2. RESEARCH METHOD

This research methodology uses a quantitative method with a descriptive approach to analyze the causal relationship between independent variables, moderating variables and dependent variables. dependent. Source data in study This is data primary Which obtained directly from the responses given by individual taxpayers through the distribution of questionnaires, the population in this study were individual taxpayers at the North Makassar Pratama Tax Service Office, while the sampling technique in this study used a simple random sampling technique with the Slovin formula which has the criteria, namely mandatory tax person personal Which Work as worker still on government or private sector, individual taxpayers who carry out freelance work in the form of business activities within the scope of MSMEs and individual taxpayers who have consulted or experienced the services provided by tax officials (fiscus).

The data collection method was carried out through literature studies, which involved references from journals, publications, and books, as well as field studies using questionnaires. data Which used in study This that is test statistics descriptive, test quality data (data quality test used in data validity test And reliability test), classical assumption test (includes testing normality, test multicollinearity, And test heteroscedasticity) And test hypothesis (analysis Multiple linear regression and *Moderated Regression Analysis* (MRA). Hypothesis testing was also conducted by conducting partial regression tests (t-test), simultaneous tests (F-test), and coefficient of determination tests.

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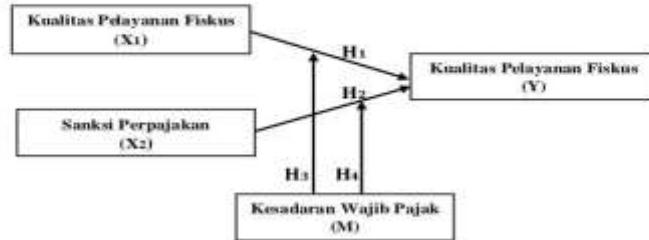
3. RESULTS AND DISCUSSION
a. RESULTS
1) Analysis Statistics Descriptive

Table 1. Analysis Statistics Descriptive

	N	Minimum	Maximum	Mean	Std. Devation
X1	100	11.00	20.00	16.25	2,194
X2	100	13.00	20.00	16.81	2.223
Y	100	11.00	20.00	14.85	2.208
M	100	11.00	20.00	14.25	1.635
Valid N (list e)	100	11.00	16.00		

Sumber: Date Primer Yang Diolah (2025)

Based on Table 1 above, it can be seen that the variable Quality of Tax Service (X1) has the smallest score of 11, the largest score of 20, and an average of 16.25 with a standard deviation of 2.194. The variable Tax Sanctions (X2) has the smallest score of 13, the highest score of 20, and an average of 16.81 with a standard deviation of 2.223. Compliance Variable must tax person personal (Y) own mark smallest as big as 11, score the biggest of 20 and an average of 14.85 with a standard deviation of 2.208. The taxpayer awareness variable has the smallest score of 11, a spread score of 20 and an average of 14.25 with a standard deviation of 1.635.

2) Results Test Data Quality
a) Results Test Validity

Table 2. Test Validity Quality Service Tax authorities (X1)

Variables	Item	r count	r table	Information
Quality Service Tax authorities	X1.1	0.721	0.195	Valid
	X1.2	0.712	0.195	Valid
	X1.3	0.775	0.195	Valid
	X1.4	0.792	0.195	Valid
	X1.5	0.798	0.195	Valid
Sanctions Taxation	X2.1	0.794	0.195	Valid
	X2.2	0.715	0.195	Valid
	X2.3	0.657	0.195	Valid
	X2.4	0.620	0.195	Valid

	X2.5	0.682	0.195	Valid
Compliance WPOP	Y.1	0.728	0.195	Valid
	Y.2	0.560	0.195	Valid
	Y.3	0.768	0.195	Valid
	Y.4	0.696	0.195	Valid
	Y.5	0,719	0,195	Valid
Awareness must Tax	Y.1	0,711	0,195	Valid
	Y.2	0,765	0,195	Valid
	Y.3	0,778	0,195	Valid
	Y.4	0,615	0,195	Valid
**. Correlation is significant at the 0.01 level (2-tailed)				
*. Correlation is significant at the 0,05 level (2-tailed)				

Source: Data Primary Which Processed (2025)

Based on table 2 above, it can be seen that all question items for each variable have a calculated r value > r table, so it can be concluded that all question items regarding service quality, the role of volunteers, WPOP compliance and the *e-filling system* is valid and can be analyzed.

b) Results Test Reliability

Table 3. Results Test Reliability

Variables	*Cronbach's Alpha*	Information
Quality Service Tax authorities	0.815	Reliable
Sanctions Taxation	0.733	Reliable
Compliance WPOP	0.687	Reliable
Awareness Must Tax	0.690	Reliable

Source : Data Primary Which Processed (2025)

Based on Table 3 above, it can be seen that all variables in this study have a Cronbach's Alpha value > 0.60. Therefore, it can be concluded that the variables of tax authorities service quality, tax sanctions, individual taxpayer compliance, and taxpayer awareness have reliable and dependable questionnaire items.

3) Results Test Assumptions Classic
a) Results Test Normality

Tabel 4. Hasil Uji Normalitas

One-Sample Kolmogrov-Smirnov Test		
		Unstandardized Residual
N		100
Normal	Mean	.0000000
Parameters[a,b]	Std. Deviation	1.83973471
Most Extreme	Absolute	0.050
Differences	Positive	0.050

Negative		0.032
Test Statistic		0.050
Exact Sig. (2-tailed)		0.200
Point Probability		0.000
a. Test distribution is Normal.		

Sumber: Data Primer Yang Diolah (2025)

Based on the results of the normality test in Table 4, the Asymp. Sig (2-tailed) value is 0.200, where the sig value is greater than 0.05, it can be concluded that the residual data of the study is normally distributed.

b) Results Test Multicollinearity

Table 5. Results Test Multicollinearity

Variables	Tolerance	VIF	Information
Quality Service tax authorities (X1)	0.856	1,165	No multicollinearity occurs
Sanctions taxation (X2)	0.708	1,411	No multicollinearity occurs
Awareness Taxpayer (M)	0.807	1,239	There is no multicollinearity
a. Dependent Variable: Total_Y			

Source : Data Primary Yang Processed (2025)

Based on the results of the multicollinearity test in Table 5, the tolerance value for the tax service quality variable is 0.856, tax sanctions are 0.708, and taxpayer awareness is 0.807. All tolerance values are greater than 0.10 (>0.10). The VIF value for the variable quality service tax authorities as big as 1,165, sanctions taxation as big as 1,411 And Taxpayer awareness was 1.239. All VIF values indicate that the regression model in this study does not show any symptoms of multicollinearity between independent variables because all variable tolerance values are greater than 0.10 (> 0.10) and all VIF values of variables are less than 10.00 (< 10.00).

c) Results Test Heteroscedasticity

Table 6. Results Test Heteroscedasticity

Variables	Sig	Information
Quality of Service Tax authorities (X1)	0.898	No Heteroscedasticity occurs
Sanctions Taxation (X2)	0.838	No Heteroscedasticity occurs
Awareness Taxpayer (M)	0.977	There is no heteroscedasticity
**. Correlation is significant at the 0.01 Level (2- tailed)		

Source : Data Primary Which Processed (2025)

Table 6 shows that none of the independent variables or moderating variables significantly influence the independent variables. This is evident from the significance

probability level above 0.05. The significance value for tax service quality is 0.898, tax sanctions 0.838, and taxpayer awareness 0.977. Thus, it can be concluded that withdrawn conclusion that No happen heteroscedasticity on model regression, so that the regression model is suitable for use.

4) **Results Test Hypothesis**
   a) **Results Test Coefficient Determination (R^2)**

Table 7. Results Test Coefficient Determination

Model Summary^b				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	0.656^a	0.431	0.419	1.683
a. Predictors: (Constant), Total_X2, Total_X1				
b. Dependent Variable: Total_Y				

Source : Data Primary Yang Processed (2025)

Based on Table 7, the coefficient of determination or R-Square (R2) value is 0.431, which means that the contribution of the tax authorities' service quality and tax sanctions variables to individual taxpayer compliance is 43.1%. The remaining 56.9% variation in individual taxpayer compliance is influenced by other variables not included in this study.

b) **Results Test Regression Simultan (Test F)**

Table 8. Results Test Simultan (Test F)

ANOVA^a						
	Model	**Sum of Squares**	**Df**	**Mean Square**	**F**	**Sig.**
1	Regression	207,993	2	103,997	36,715	.000^b
	Residual	274,757	97	2.833		
	Total	482.750	99			
a. Dependent Variable: Total_Y						
b. Predictors; (Constant), Total_X2, Total_X1						

Sumber : Data Primer Yang Diolah (2025)

Based on results test F on table 8 in the bag, show mark significance < 0.05). And

The calculated F value of 36.715 is greater than the F table value of 3.09 (df1=2 and df2=98). Therefore, it can be concluded that the variables of Tax Service Quality and tax sanctions simultaneously have a significant effect on individual taxpayer compliance.

c) **Test Regration In a way Partial (Test T)**

Table 9. Results Test Regression In a way Partial (T-Test)

Coefficients^a				
Model	**Unstandardized Coefficients**	**Standardized Coefficients**	**T**	**Sig.**

		B	Std. Error	Beta		
1	(Constant)	14,473	2,141		6,759	0.000
	Quality of Service Tax authorities	0.410	0.082	0.407	5,016	0.000
	Sanctions Taxation	0.374	0.077	0.397	4,884	0.000
a. Dependent Variable: Total_Y						

Source : Data Primary Yang Processed (2025)

Results interpretation H1 And H2 from study This is:

1. The quality of tax services has a positive effect on increasing individual taxpayer compliance.
   Based on table 9, it can be seen that the variable of tax service quality has a calculated t value of 6.759> t table 1.6607 (sig = 0.05 and df = nk, namely 100-3 = 97 with an Unstandardized beta coefficient of 0.407 and a significance level of <0.000 which is smaller than 0.05, so based on this description, H1 is accepted. This means that the quality of tax service has a significant positive effect on individual taxpayer compliance, proven or H1 can be accepted. This shows that the higher the level of tax service quality, the higher the level of individual taxpayer compliance.

2. Tax sanctions have a significant positive effect on individual taxpayer compliance.
   Based on table 9, it can be seen that the tax sanctions variable has a calculated t value of 4.884 > t table 1.6607 (sig = 0.05 and df = nk, namely 100-3 = 97 with a coefficient beta Unstandardized as big as 0.397 And level significance < 0,000 Which is smaller than 0.05, then based on this description H2 is accepted. This means that the quality of service tax authorities influential positive significant to compliance must tax individual is proven or H2 is acceptable.

5) Results Test *Moderate Regression Analysis (MRA)*
a) Test Coefficient Determinant (R^2)

Table 10. Results Test Coefficient Determinant (R^2)

Model Summary [b]				
Model R	R Square	Adjusted R Square	Std. Error of the Estimate	
1 .704a	0.495	0.479	1.593	
a. Predictors: (Constant), Total_M2, Total_X1, Total_X2, Total_M, Total_M1				
b. Dependent Variable: Total_Y				

Source : Data Primary Which Processed (2025)

Based on results test coefficient determination on table 10 mark R2 (R Square) as big as 0.495, which means that individual taxpayer compliance can be explained by the variables Z-score of tax service quality (X1), Z-score of tax sanctions (X2), Z-score of taxpayer awareness (M), X1_M And X2_M as big as 49.5%. the rest as big as 50.5% influenced by variables other which has not been studied in this study.

b) Test Regression In a way Simultan (Test F)

Table 11. Results Test simultaneous (Test F)

ANOVA a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regressio n	239.078	5	79.693	31.397	.000b
	Residual	293.672	94	2.538		
	Total	482.7500	9			
a.	Dependent Variable: Total-Y					
b.	Predictors: (Constant), Total_M2, Total_X1, Total_X2, Total_M, Total_M1					

Source : Data Primary Yang Processed (2025)

Based on the results of the F test in table 11, it shows that the calculated F value is 31.397 with a significance level of <0.000 far below 0.05. This indicates that the variables Z-score of tax service quality (X1), Z-score of tax sanctions (X2), Z-score of taxpayer awareness (M), X1_M and X2_M together or simultaneously influence individual taxpayer compliance.

c) Results regression with interaction use test MRA

Tabel 12. Hasil Uji t- Uji Parsial

Coeficients^a						
Model		Unstandardized Coeficients		Standardized Coeficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.370	2.066		7.922	0.000
	Quality of Service tax authorities	0.442	0.079	0.439	5.62	0.000
	Sanctions Taxation	0.271	0.084	0.291	-3,212	0.002
	Awareness Taxpayer	0.291	0.103	-0.242	-2,823	0.006
	X1.M	-1.325	0.719	1,100	1,843	0.068
	X2.M	0.097	0.045	3,312	3,017	0.025
a. Dependent Variable: Total_Y						

Source : Data Primary Yang Processed (2025)

As for the results The interpretation of the hypotheses in this study H3 and H4 that are proposed can be seen as follows.

1. Taxpayer awareness cannot moderate the influence of the quality of tax authorities' services on individual taxpayer compliance.

   Based on the t-test results in Table 12, it shows that the moderating variable X1_M has a calculated t of 1.843 > t table 1.6607 with an unstandardized beta coefficient of -1.325 and a significance level of 0.068 or greater than > 0.05, so H3 is rejected. This means that the taxpayer awareness variable as a moderator cannot moderate the influence between the tax authorities' service quality variable on individual taxpayer compliance. So the third hypothesis (H3) which states awareness must tax weaken

influence of service quality the tax authorities regarding individual taxpayer compliance is not proven or rejected.

2. Awareness must tax moderate sanctions taxation to compliance must personal tax.
Based on the results of the t-test in Table 12, it shows that the moderating variable X2_M has a calculated t of 3.017 < t table 1.6607 with an unstandardized beta coefficient of 0.097 and a significance level of 0.025 or less > 0.05, so H4 is accepted. This means that the taxpayer awareness variable as a moderator can strengthen the influence between the tax sanction variables. on individual taxpayer compliance. Thus, the fourth hypothesis (H4), which states that taxpayer awareness strengthens the influence of tax sanctions on individual taxpayer compliance, is proven or accepted.

b. DISCUSSION

1. Individual Taxpayer Compliance

The first hypothesis (H1) proposed in this study is that the quality of tax authorities' services has a significant and positive influence on individual taxpayer compliance. results analysis show that quality service tax authorities influential positive towards compliance must tax person personal, so that **H1 accepted** . Matter This means the more

Good quality of service which are given exercise tax officer, the more high level taxpayer compliance in fulfilling their tax obligations. Indicators such as reliability, Power responsive, guarantee, empathy, And proof physique in service tax authorities plays an important role in improving individual taxpayer compliance.

This research is in line with attribution theory which states that perception is mandatory Taxation depends on the quality of tax services received by taxpayers. Therefore, taxpayers will have a positive and wise perception if the service they receive is high-quality, and vice versa. In this context, taxpayers who receive good tax service will associate this positive experience with the tax authorities, thus increase trust And awareness they For obedient to tax obligations .

The results of this study align with research conducted by As'ari (2023), Nazwah (2023), and Lestari Dwi (2023), which stated that service quality has a positive effect on individual taxpayer compliance. The standard of excellent service quality for taxpayers will be met if the human resources of tax officials can carry out their duties professionally, disciplined, and transparently.

2. Influence Sanctions Taxation To Compliance Must Tax Person Personal

The second hypothesis (H2) proposed in this study is that tax sanctions have a significant and positive effect on individual taxpayer compliance. The analysis shows that tax sanctions have a positive effect on individual taxpayer compliance, thus H2 is accepted. When tax sanctions are implemented effectively and efficiently, they will increase taxpayer compliance in fulfilling their tax obligations. Tax sanctions are necessary to provide a deterrent effect to any taxpayer who fails to fulfill their tax obligations.

This research aligns with compliance theory, which states that individuals are less likely to commit violations if they feel monitored and are aware of the negative consequences of their actions. In the context of taxation, the application of firm and consistent sanctions can increase the fear of punishment among taxpayers. tax, so that push they For comply obligation taxation. On the other hand, weak enforcement of sanctions can reduce the deterrent effect and increase the potential for tax violations.

The results of this study are in line with research conducted by Hidayat & Maulana (2022), Ardiano Abdullah (2023) And Mandowally et al., (2020) state that sanctions taxation has an impact positive to compliance must tax person personal. Matter This caused by because tax sanctions are a legal action given to taxpayers who do not fulfill their obligations to pay their taxes. Therefore, it can be concluded that if Directorate General Tax enforce sanctions Which firm And fair so will can increase taxpayer compliance in taxation.

3. **Taxpayer Awareness Can Moderate the Relationship Between Tax Sanctions and Individual Taxpayer Compliance**

The fourth hypothesis (H4) in this study is that taxpayer awareness strengthens the influence of tax sanctions on individual taxpayer compliance. The analysis shows that taxpayer awareness can moderate the influence of tax sanctions on individual taxpayer compliance, thus H4 accepted. Matter This show that level awareness must tax plays a crucial role in influencing the effectiveness of tax sanctions in increasing compliance. Taxpayers with high levels of awareness tend to better understand and appreciate the importance of tax obligations, making them more responsive to the sanctions imposed.

This research is in line with attribution theory and compliance theory. According to attribution theory, individuals assess the reasons behind their behavior based on internal factors such as values, attitudes, And awareness, and factor external like pressure or punishment. Things This, sanctions

Taxation is an external factor that encourages individuals to comply due to fear of punishment. However, when someone has high tax awareness (an internal factor), they not only comply with the rules out of fear of sanctions, but also because they feel a moral responsibility to contribute to the country (Theodore, 2024). Therefore, that, awareness tax can strengthen effect sanctions against compliance, because individuals feel compelled to comply by both external and internal factors.

Meanwhile, from the perspective of compliance theory, there are two types of compliance, namely enforced compliance (compliance due to coercion, for example sanctions) and voluntary compliance (compliance due to coercion, for example sanctions) voluntary due to awareness). Sanctions tend to encourage enforced compliance, however its existence Can become more effective If accompanied by level awareness high. This means that someone who is aware taxes will still be considered Sanctions serve as a reminder of the importance of compliance, not merely a threat (Ariesta et al., 2024). Therefore, taxpayer awareness serves as a moderating variable because it can strengthen the relationship between sanctions and compliance.

5. **CONCLUSION AND SUGGESTION**

Based on exercise data Which has done obtained results that Quality tax authorities have a positive impact on individual taxpayer compliance. This means that the better the quality of tax services, the better the service tax authorities Which given to must tax , like clarity information, convenience access, understanding Which given And response fast from officer tax, then the more tall compliance must tax in report the tax. Then Sanctions taxation has an impact positive to compliance must tax person personal. It means, the more firm tax sanctions, taxpayer compliance will increase. This shows that sanctions taxation required For give effect abundant to every must tax Which not complying with their tax obligations, because the stricter the tax sanctions, the more mandatory it is. tax will reluctant For do violation Because will feel harmed If taxpayer get sanctions taxation, so that compliance must tax will the more Taxpayer awareness cannot moderate the relationship between the quality of tax authorities' services and improving individual taxpayer compliance. This means that service quality has an impact. Which more direct and real to behavior compliance tax compared to with the internal awareness of the taxpayer himself, On the other hand, even if someone has a high awareness of the importance of paying taxes, if the service provided by the tax authorities is bad, then this will happen still can hinder compliance. Then awareness must tax able to moderate connection between Sanski taxation to compliance must tax private person .
This means that the stricter the sanctions, the higher the taxpayer awareness which will result in increased taxpayer compliance.

The author hopes that further research will produce higher quality research. Again as well as develop studies This with explore factor other Which have a greater influence on individual taxpayer compliance in paying and reporting their taxes, such as tax knowledge and tax rate provisions. It is also recommended to use different research methods, such as direct interviews, to obtain higher-quality results.

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