



CONTEMPORARY TAX ACCOUNTING JOURNAL

<https://openjournal.unpam.ac.id/index.php/CTAJ>

Volume 3 (01) 2025, 86 - 94

THE INFLUENCE OF TAX SANCTIONS, AWARENESS, AND TAXPAYER COMPLIANCE ON TAX REVENUE

(Case Study On Individual Taxpayers At The Serpong Tax Service Office)

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Article History: Received on 04 August 2025, Revised on 25 August 2025, Published on 31 August 2025

ABSTRACT

This study aims to examine the influence of tax sanctions, taxpayer awareness, and taxpayer compliance on tax revenue at the Serpong Tax Service Office (KPP Serpong). The method used in this study is a quantitative approach with primary data as the main source. The population consists of individual taxpayers registered at KPP Serpong, with samples taken using purposive sampling technique. The researcher determined 100 respondents based on Slovin's formula with a 10% margin of error. Data collection was conducted through questionnaire distribution, while data analysis employed multiple linear regression assisted by SPSS version 26. The results indicate that tax sanctions, taxpayer awareness, and taxpayer compliance significantly affect tax revenue. This means that the enforcement of sanctions against tax violations can increase taxpayer awareness in fulfilling their obligations, which ultimately has a positive impact on state tax revenue.

Keywords: *Effect of Tax Sanctions, Taxpayer Awareness, Taxpayer Compliance*

Introduction

Taxes are a fundamental component of the state revenue structure in Indonesia. The role of taxation is vital in supporting national development financing and promoting improvements in public welfare (Aqmarina & Furqon, 2022). Taxes are utilized to finance government expenditures, maintain inflation stability, stimulate economic growth, and ensure equitable development across various sectors (Sirait, 2023). Indonesia adopts a self-assessment tax collection system, wherein taxpayers are authorized to calculate, pay, and report their tax obligations independently in accordance with prevailing laws and regulations. For this system to operate effectively, taxpayer awareness and transparency in fulfilling their tax obligations are essential (Pratiwi, 2021).

The self-assessment system is expected to make a significant contribution to tax revenue by emphasizing the importance of taxpayers' active role in voluntarily fulfilling their obligations. This contribution requires compliant and conscious attitudes from taxpayers to enhance tax revenue. Devadi et al. (2020) assert that taxes constitute the primary source of state income used to support national development. Taxes are compulsory contributions from individuals or entities to the state, enforced by law without direct compensation, and are utilized for the interests of the state to promote public welfare (Law No. 28 of 2007, Article 1, Paragraph 1).

Waluyo, cited in Kadir and Wibowo (2020), emphasizes that taxation is an obligation of every citizen who meets the requirements stipulated by law. Taxes play a strategic role in economic development, as the majority of state revenues are derived from taxation. However, Triogi K., Diana N., and Marwadi (2021) reported a 19.6% decrease in tax revenue in 2020 compared to 2019. One contributing factor is the low effectiveness of tax sanctions.

Tax sanctions are an external factor influencing tax revenue, serving as a governmental instrument to enforce taxpayer compliance (Nafiah et al., 2021). According to Mardiasmo (2019), tax sanctions also guarantee sustained adherence to applicable legal provisions. Aside from sanctions, taxpayer awareness is a critical aspect affecting tax revenue. Awareness reflects the intrinsic motivation of individuals to voluntarily fulfill their tax obligations (Atarwaman, 2020). Cahyati et al. (2019) note that understanding the importance of taxation can increase taxpayer compliance and their contribution to state revenue.

The third factor is taxpayer compliance, which refers to behavior conforming to the obligations of paying and reporting taxes. According to Jatmiko (2022:110), compliance encompasses accuracy in reporting, calculation, and payment of taxes according to applicable regulations. High compliance directly contributes to increased state revenue (Fauziah & Kusmuriyanto, 2016).

Based on data from KPP Pratama Serpong for the period 2019–2023, the level of compliance in submitting tax returns by individual taxpayers fluctuated over the past five years. These changes reflect the dynamics of taxpayer awareness and compliance, which impact tax revenue. Phillip (2023) found that taxpayer awareness influences compliance, which ultimately affects tax revenue. Similarly, research by Suci (2019) showed a positive effect of taxpayer awareness on tax revenue. Additionally, a study by Didik Prabowo, Fadjar Harimurti, and Sunarti (2019) examined the relationship among tax sanctions, audits, compliance, and awareness regarding income tax revenue.

Theoretical Background

Attribution Theory

According to Fritz Heider (1958), the pioneer of attribution theory, this concept is used to explain the mechanisms involved in understanding individual behavior. Attribution theory examines the cognitive processes that individuals use to evaluate the causes and motivations behind certain actions. These assessments can be directed at internal factors, such as personality, character, or attitudes, as well as external factors, such as situational pressures or specific environmental conditions, which collectively influence individual behavior (Putri & Setiawan, 2017).

Tax Sanction Theory

According to Gary Becker (1968), tax sanctions function as an essential deterrent mechanism designed to reduce violations of tax laws by imposing penalties that outweigh the potential gains from non-compliance. This theory posits that individuals and entities perform a cost-benefit analysis when deciding whether to comply with tax obligations. The imposition of sanctions increases the expected cost of evasion or avoidance, thereby encouraging compliance. Sanctions may include fines, interest, or criminal penalties, and their effectiveness largely depends on the certainty, severity, and swiftness of enforcement. Thus, tax sanctions serve not only as a punitive measure but also as a preventive tool that supports the integrity of the tax system and ensures equitable contribution from taxpayers (Becker, 1968; Nafiah et al., 2021).

Taxpayer Awareness Theory

Based on the Theory of Reasoned Action developed by Fishbein and Ajzen (1975), taxpayer awareness refers to the internal cognitive and affective factors that influence an individual's motivation to fulfill their tax obligations. Awareness encompasses the understanding and recognition of the importance of tax compliance, the consequences of non-compliance, and the role of taxation in supporting public services and national development. This theory emphasizes that behavioral intention, shaped by attitudes, subjective norms, and perceived behavioral control, drives voluntary compliance. A well-informed and aware taxpayer is more likely to exhibit responsible behavior, such as timely reporting and payment of taxes, due to a sense of civic duty and personal accountability (Fishbein & Ajzen, 1975; Atarwaman, 2020). Enhancing taxpayer awareness through education and transparent communication is therefore critical to improving overall tax compliance and revenue collection.

Taxpayer Compliance Theory

The compliance theory, proposed by Stanley Milgram in 1963, describes conditions under which individuals demonstrate obedient behavior towards instructions, commands, or rules issued by an authority. This theory highlights how and why individuals comply with regulations or directives, sometimes even without considering moral or personal judgments.

Conceptual Framework

The conceptual framework of this study aims to determine the extent to which Tax Planning (X1) and Deferred Tax Expense (X2) influence Earnings Management (Y). This research involves three variables: two independent variables and one dependent variable. The conceptual framework of the study is illustrated as follows:

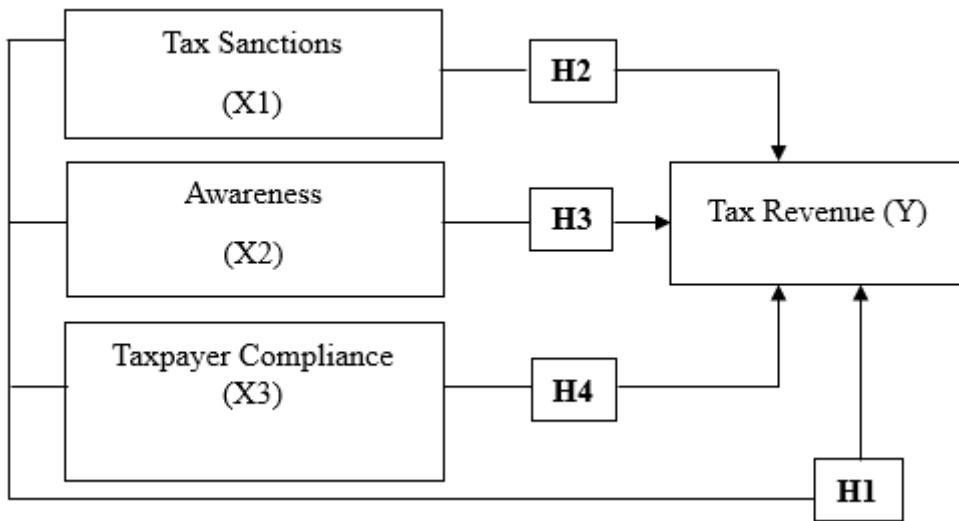


Figure 1. Conceptual Framework

Hypotheses

Based on the problem formulation, theoretical framework, previous studies, the relationships between variables, and the conceptual framework, the hypotheses proposed in this study are as follows:

1. H1: It is hypothesized that tax sanctions, taxpayer awareness, and taxpayer compliance have a significant influence on tax revenue.
2. H2: It is hypothesized that tax sanctions have a significant effect on tax revenue.
3. H3: It is hypothesized that taxpayer awareness has a positive and significant effect on tax revenue.
4. H4: It is hypothesized that taxpayer compliance has a positive and significant effect on tax revenue.

Method

This study employs a descriptive method combined with a quantitative approach to examine the relationship between tax sanctions, taxpayer awareness, taxpayer compliance, and tax revenue. The descriptive method is utilized to systematically and objectively portray the interactions among these variables. Meanwhile, the quantitative approach allows for the collection and analysis of numerical data, facilitating statistical testing of the proposed hypotheses.

By focusing on measurable data, this research aims to determine the extent and direction of the influence that tax sanctions, awareness, and compliance have on tax revenue. As an empirical study, it seeks to provide direct evidence on how these factors impact state tax collection. The findings are expected to offer valuable insights for both theoretical development and practical implementation in the field of taxation, particularly in enhancing tax policy effectiveness and improving taxpayer behavior.

Operation AI Of Research Variables

Table 1. Operational Definition of Variables

No	Variable	Indicators	Scale
1	Tax Sanctions (X1) (Mardiasmo, 2019)	a. Strict sanctions b. Sanctions should be imposed based on the severity of the violation c. The imposition of severe sanctions serves to educate taxpayers	Likert
2	Taxpayer Awareness (X2) (Gustina, 2021)	a. Awareness that taxation is governed by law b. Awareness of the benefits derived from paying taxes c. Awareness to pay taxes voluntarily, not out of coercion d. Awareness of the function of taxes	Likert
3	Taxpayer Compliance (X3) (Atarwaman, 2020)	a. Registering to obtain a Taxpayer Identification Number (NPWP) b. Taxpayer compliance in filing the Annual Tax Return (SPT) c. Maintaining proper tax bookkeeping records	Likert

Population and Sample

The population in this study consists of all individual taxpayers registered at the Serpong Primary Tax Office (KPP Pratama Serpong). The sampling technique used is purposive sampling, which is a method of determining samples based on specific criteria considered relevant to the objectives of the research. The characteristics of respondents in this study include individual taxpayers, both male and female, who are employed, possess a Tax Identification Number (NPWP), have a minimum education level of senior high school (SMA/MA/SMK), and are aged above seventeen years or already hold an identity card (KTP).

Data Collection Techniques

The data collection methods used in this study involved documentation and questionnaires. Documentation refers to the research technique of gathering necessary data related to the study, such as the number of taxpayers submitting their Annual Tax Returns (SPT), the total tax revenue, and the compliance ratio of registered taxpayers at the KPP Pratama Serpong office. Meanwhile, the questionnaire technique involves collecting data by providing questions or statements to respondents to be answered (Sugiyono, 2022:142). This study employed a Likert scale to measure respondents' attitudes toward certain social phenomena. The Likert scale used ranges from 1 to 5, with each number representing a specific level of agreement or perception, as detailed in the table below.

Data Analysis Methodology

This study utilizes descriptive statistics to systematically summarize the collected questionnaire data measured on a Likert scale, without generalizing beyond the sample. Validity testing ensures that questionnaire items accurately capture the intended constructs, with items deemed valid if correlation coefficients exceed critical values, while reliability testing confirms internal consistency through Cronbach's alpha values above 0.70. Classical assumption tests—normality, multicollinearity, heteroscedasticity, and autocorrelation—are conducted using SPSS 26 to verify the regression model's suitability and accuracy. Normality is assessed via normal probability plots and Kolmogorov-Smirnov

tests with Monte Carlo simulation to confirm residuals' normal distribution. Multicollinearity is checked through tolerance and Variance Inflation Factor (VIF) thresholds, while heteroscedasticity is evaluated by P-Plot graphs to ensure constant residual variance, and autocorrelation is tested using the Durbin-Watson statistic. Multiple linear regression analysis is employed to examine both partial and simultaneous effects of tax sanctions, taxpayer awareness, and compliance on tax revenue. The coefficient of determination (R^2) measures the explanatory power of the model, the F-test determines the joint significance of all independent variables, and the t-test assesses the individual contribution of each variable, with significance evaluated at the 5% level to accept or reject hypotheses.

RESEARCH RESULTS AND DISCUSSION

Description of Research Object

The Pratama Serpong Tax Service Office (KPP Pratama Serpong) is one of the working units under the Directorate General of Taxes (DGT) within the administrative region of DGT Banten. Initially known as the Serpong Tax Office since its establishment in 1994, it was located on Jalan Perintis Kemerdekaan II, Cikokol, Tangerang. Due to the rapid development of the eastern Tangerang area, in 1996 KPP Pratama Serpong relocated to a new building at Jalan Raya Serpong, Sector VIII Block 405, in the Bumi Serpong Damai area.

Multiple Linear Regression Analysis Results Results of the Coefficient of Determination (R^2) Test

Table 2. Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.733 ^a	.538	.523	2.057

a. Predictors: (Constant), Kepatuhan Wajib Pajak Orang Pribadi, Pengaruh Sanksi Pajak, Kesadaran Wajib Pajak

Based on the Model Summary output, the coefficient of determination (R Square) is 0.538. This indicates that 53.8% of the variation in the dependent variable, Tax Revenue, can be explained by the three independent variables: Tax Sanctions, Taxpayer Awareness, and Taxpayer Compliance of individuals. Meanwhile, the remaining 46.2% is explained by other factors outside this research model, such as government fiscal policies, economic conditions, tax administration systems, and other external factors not included in the model..

T-Test

Table 3. T-Test Results

Model		Coefficients ^a		Standardized Coefficients	t	Sig.
		B	Unstandardized Coefficients			
1	(Constant)	1.861	1.746		1.066	.289
	Pengaruh Sanksi Pajak	.276	.083	.285	3.333	.001
	Kesadaran Wajib Pajak	.440	.104	.395	4.219	.000
	Kepatuhan Wajib Pajak Orang Pribadi	.199	.097	.186	2.037	.044

1. Effect of Tax Sanctions on Tax Revenue

Tax Sanctions have a t-value of 3.333 with a significance level of 0.001 ($Sig < 0.05$), indicating a positive and significant effect on tax revenue.

2. Effect of Taxpayer Awareness on Tax Revenue at KPP Pratama Serpong
Taxpayer Awareness has a t-value of 4.219 with a significance level of 0.000 (Sig < 0.05), showing a positive and significant impact on tax revenue.
3. Effect of Taxpayer Compliance on Tax Revenue at KPP Pratama Serpong
Taxpayer Compliance among individual taxpayers has a t-value of 2.037 and a significance level of 0.044 (Sig < 0.05), also demonstrating a positive and significant influence on tax revenue.

F-Test for Simultaneous Effects

Table 4. F-Test Results

ANOVA ^a					
Model		Sum of Squares	df	Mean Square	F
1	Regression	472.620	3	157.540	37.239
	Residual	406.130	96	4.231	
	Total	878.750	99		

a. Dependent Variable: Penerimaan Pajak

b. Predictors: (Constant), Kepatuhan Wajib Pajak Orang Pribadi, Pengaruh Sanksi Pajak, Kesadaran Wajib Pajak

Based on the ANOVA test results, the calculated F-value is 37.239 with a significance level of 0.000. Since this significance value is less than the 0.05 threshold, it can be concluded that the regression model used in this study is statistically significant. In other words, the independent variables—Tax Sanctions, Taxpayer Awareness, and Taxpayer Compliance—simultaneously have a significant effect on the dependent variable, Tax Revenue. This indicates that these three variables, when analyzed together, provide a meaningful contribution in explaining the variation in tax revenue. Therefore, the regression model is considered suitable for explaining the relationships among the variables in this study.

Research Discussion

The Effect of Tax Sanctions, Taxpayer Awareness, and Individual Taxpayer Compliance on Tax Revenue at KPP Pratama Serpong

The results show that the variables of Tax Sanctions, Taxpayer Awareness, and Individual Taxpayer Compliance simultaneously have a significant effect on tax revenue. This is proven by the calculated F value (37.239) being greater than the critical F value (2.70) and a significance level of $0.001 < 0.05$, thus the alternative hypothesis is accepted. This finding aligns with Aditya's (2017) research, which stated that tax sanctions effectively increase taxpayer compliance and ultimately boost tax revenue.

The Effect of Taxpayer Awareness on Tax Revenue

Partially, taxpayer awareness has a significant positive effect on tax revenue, with a t-value of $4.219 > t\text{-table } 1.661$ and significance of $0.000 < 0.05$, so the second hypothesis is accepted. The higher the taxpayer awareness in fulfilling tax obligations, the greater the tax revenue collected, consistent with findings from Suci et al. (2019).

The Effect of Individual Taxpayer Compliance on Tax Revenue

Individual taxpayer compliance also has a significant effect on tax revenue, with a t-value of $2.037 > t\text{-table } 1.661$ and significance of $0.044 < 0.05$, thus the third hypothesis is accepted. High compliance encourages increased tax revenue, as emphasized by Rahayu (2017), who stated that compliance according to legal regulations significantly contributes to national tax revenue.

Conclusion

Based on the data analysis of the study on the Effect of Tax Sanctions, Awareness, and Individual Taxpayer Compliance on Tax Revenue (Empirical Study at the Serpong Primary Tax Service Office for

the 2019–2023 Period), the conclusions are:

1. Simultaneous Effect (F-test): Tax Sanctions, Awareness, and Individual Taxpayer Compliance jointly have a significant effect on tax revenue (F-calculated = 37.239 > F-table = 2.70; p-value = 0.000 < α = 0.05).
2. Partial Effect (t-test) of Tax Sanctions: Positive and significant influence (t-calculated = 3.333 > t-table = 1.661; p-value = 0.001 < α = 0.05). The regression coefficient of 0.285 indicates that every 1-point increase in tax sanctions results in a 28.5% increase in tax revenue.
3. Partial Effect of Taxpayer Awareness: Has the most dominant influence (t-calculated = 4.219 > t-table 1.661; p-value = 0.000). The coefficient of 0.395 shows the largest contribution to tax revenue.
4. Partial Effect of Taxpayer Compliance: Significant but the weakest effect (t-calculated = 2.037; p-value = 0.044). The coefficient of 0.186 means that an increase in compliance contributes an additional 18.6% increase in tax revenue.

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