

The Influence of Education, Information Systems, Tax Sanctions on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable at Demak Pratama Tax Office

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Abstract. *This study aims to analyze the effect of education, information systems, tax sanctions on taxpayer compliance with taxpayer awareness as an intervening variable in KPP Pratama Demak. The sample used in this study amounted to 120 taxpayers with the criteria of individuals or entities with active status registered in Tax Office Demak. Sampling technique uses purposive sampling technique where the determination of the sample is selected with certain considerations. Then the researchers distributed questionnaires to obtain primary data to be processed and presented using descriptive statistics. In order to test the hypothesis, researchers analyzed the data using Partial Least Square (PLS). The analysis showed that education, information systems, and partial tax sanctions have a positive and significant effect on taxpayer awareness. Education, Information Systems, tax sanctions and taxpayer awareness partially have a positive and significant effect on taxpayer compliance. Mediation test results show that taxpayer awareness can mediate the effect of Education, Information Systems, and tax sanctions on taxpayer compliance.*

Keywords: *Education; Information Systems; Taxpayer Awareness, And Taxpayer Compliance; Tax Sanctions.*

1. Introduction

Taxation is a key pillar of state revenue, contributing to development activities and the provision of public services to the community. State revenue from the tax sector enables the government to fund infrastructure projects, education, and other social sectors that support economic growth (Viona et al., 2025). Optimizing tax revenues remains a challenge for every country, ensuring its sovereignty and the ability to meet state expenditures and achieve sustainable economic growth. The Tax Service Office, as a technical implementing unit of the Directorate General of Taxes, has the task and function of providing services, education, supervision, and law enforcement in the tax sector in accordance with statutory regulations.

Taxes are mandatory contributions to the state paid by the people for state purposes, which will be used for the greatest prosperity of the people (Law No. 28 of 2007). The tax component in the State Budget structure is the main supporter of state revenue, which will be used to finance state spending. The Indonesian tax system adheres to Self-Assessment, where full authority rests with taxpayers to calculate, pay, and report their own taxes that must be paid in accordance with the provisions of tax laws and regulations (Adit & Muhammad, 2024). Decree of the Minister of Finance No. 554/KMK/.04/2020 explains that taxpayer compliance is an action taken by taxpayers to fulfill their tax obligations as stipulated in applicable laws and regulations (Khasanah & Rachman, 2021). Building voluntary awareness and concern among taxpayers in fulfilling their obligations is highly expected by the government to run the State Budget cycle. Taxpayer awareness is essential to increase willingness to pay taxes (Hardiningsih, 2011).

Thus, the spirit of carrying out tax obligations with integrity and correctly is crucial for the economic independence of the Indonesian nation. The spirit of carrying out tax obligations responsibly can begin if taxpayers have a basic understanding of taxation. This can be achieved through sound tax education. Tax education is an effort to increase taxpayer awareness and compliance so that people are willing to voluntarily pay taxes from their businesses (Panggiarti & Sarfiah, 2023). Previous research has shown differences in the results between tax education variables and tax compliance. Research at the Cileungsi Pratama Tax Office (KPP Pratama) showed that tax education had a positive effect on taxpayer compliance (Qona'ah & Rahwana, 2023), while research using quantitative methods on individual taxpayers in Singosari District, Malang, Indonesia, and in Melaka, Malaysia, showed that tax socialization and education, as well as tax authorities' services, did not have a significant effect on taxpayer compliance in either country (Purwanto & Puspita, 2024). As a technical unit responsible for enforcing tax laws, the Directorate General of Taxes is required to provide the necessary infrastructure for taxpayers and tax officials to carry out their obligations. Therefore, the Directorate General of Taxes Information System (SIDJP) was created, which is an online data processing system owned by the Directorate General of Taxes directly to the central office (Huda et al., 2015). Other research findings indicate that the self-assessment system and tax information system have a positive effect on tax compliance (Satyawati & Cahjono, 2017). However, the implementation of the e-filing system at the Krembangan Surabaya Pratama Tax Office (KPP Pratama) did not have a significant impact on individual taxpayer compliance (Triyani & Effendi, 2020).

The understanding taxpayers have gained from previous education is not enough to create taxpayer compliance. Therefore, a guarantee is needed so that taxpayers are willing to comply and carry out their obligations according to regulations, as referred to as sanctions. Sanctions are consequences for deviant acts that have been committed. In relation to taxation, tax sanctions serve as a guarantee that taxpayers will comply and carry out their obligations according to tax regulations (Andreansyah & Farina, 2022). Based on existing research, there is a controversy (research gap) in previous research, namely that the variables of the modern tax administration system and tax sanctions have no effect on taxpayer compliance (Saraswati et al., 2018), while tax sanctions, tax authorities services, and tax knowledge partially have a positive and significant effect on individual taxpayer compliance (Suryanti & Sari, 2018). A phenomenon that occurs in developing countries is the existence of tax avoidance efforts, so that every year the government loses significant tax potential from various types of taxes (Arditiaz, 2022).

2. Research Methods

The researchers chose to use explanatory research. Explanatory research is a research method that explains the position of the variables being studied and the influence between them. This method also tests the proposed hypothesis to explain the relationship and

influence between the independent and dependent variables within the hypothesis (Sugiyono, 2017).

The implementation in this study is to test the influence of education, information systems, and tax sanctions on taxpayer compliance with taxpayer awareness as an intervening variable.

3. Results and Discussion

3.1. Tax Sanctions on Taxpayer Awareness

Testing the first hypothesis shows that tax sanctions have a positive and significant impact on taxpayer awareness. This study supports previous research that the implementation of tax sanctions has a positive impact on taxpayer awareness (Ramadhani & Umainah, 2023). When statutory tax sanctions are implemented firmly and fairly to all taxpayers at the Demak Pratama Tax Office, taxpayer awareness will grow optimally.

The tax sanctions variable assessment consists of four indicators: the existence of sanctions for late reporting and payment, sanctions being clearly implemented, sanctions to encourage taxpayer compliance, and sanctions conforming to regulations. Meanwhile, the taxpayer awareness variable consists of five indicators: taxes are a mandatory contribution to the state, taxes contribute to national development, taxpayers understand how to pay taxes, taxpayers comply with tax regulations, and non-compliance with tax payments can be detrimental to the state.

The highest loading factor for the tax sanctions variable was the clear application of sanctions, while the taxpayer awareness variable was the use of taxes for national development. This means that when taxpayers receive clarity regarding the application of tax sanctions, they will understand that taxes are used for national development, which will increase taxpayer awareness.

The lowest loading factor for the tax sanctions variable was for sanctions in accordance with statutory regulations, while for the taxpayer awareness variable, the lowest value was for taxpayers understanding and knowing how to pay taxes. This means that when the Demak Pratama Tax Office (KPP Pratama) implements tax sanctions in accordance with statutory regulations, taxpayers will strive to understand and comprehend how to pay taxes correctly, thus creating high taxpayer awareness.

3.2. Tax Information System on Taxpayer Awareness

Testing the second hypothesis shows that the tax information system has a positive and significant impact on taxpayer awareness, thus this study supports previous research that tax

information has an eigenvalue of 1.674 and a percentage variance value of factors, so this can increase public awareness in paying taxes in Tabanan Regency (Djaha & Pradnyani, 2020). This concludes that if the Demak Pratama Tax Office implements a good tax information system, taxpayer awareness in Demak Regency will increase.

The assessment of the tax information system variable consists of four indicators: the Coretax application provides accurate information, taxpayers can use the Coretax application flexibly, the Coretax application is easily accessible by taxpayers, and the Coretax application delivers information on time. Meanwhile, the taxpayer awareness variable consists of five indicators: taxes are a mandatory contribution to the state, taxes are for national development, taxpayers understand how to pay taxes, taxpayers comply with tax regulations, and non-compliance with tax payments can be detrimental to the state.

The highest loading factor for the tax information system variable was "timeliness," while the highest loading factor for the taxpayer awareness variable was "taxes are used for national development." This means that when taxpayers at the Demak Pratama Tax Office (KPP Pratama) can access the tax information system in a timely manner, it will foster taxpayer awareness, which will ultimately lead to the benefits of taxes for national development.

The lowest loading factor for the tax information system variable was flexibility, while the lowest value for taxpayer awareness was for taxpayers understanding and knowing how to pay taxes. This means that when taxpayers at the Demak Pratama Tax Office (KPP Pratama) can use the tax information system flexibly, taxpayer awareness will increase, one of which is understanding how to pay taxes correctly.

3.3. Tax Education for Taxpayer Awareness

Testing the third hypothesis shows that tax education has a positive and significant impact on taxpayer awareness. This study supports previous research that suggests that tax education for Gen Z can be implemented through a tax-telling program to increase tax awareness (Kopipah, 2024). This concludes that if tax education is properly implemented for taxpayers at the Demak Pratama Tax Office, taxpayer awareness will increase.

The assessment of the tax education variable consists of five indicators: the existence of socialization of tax obligations, well-structured tax education materials, tax education media providing good tax understanding, tax education targets in accordance with regulations, tax instructors possess good tax competencies. Meanwhile, the taxpayer awareness variable consists of five indicators: taxes are a mandatory contribution to the state, taxes are for national development, taxpayers understand how to pay taxes, taxpayers comply with tax regulations, and non-compliance with tax payments can be detrimental to the state.

The highest loading factor for the tax education variable is educational media, while the highest loading factor for the taxpayer awareness variable is taxes used for national development. This means that when taxpayers at the Demak Pratama Tax Office receive education through appropriate media, this can foster taxpayer awareness, which in turn leads to tax revenues that will be used for national development.

The lowest loading factor for the tax education variable was the socialization of tax obligations, while the lowest value for the taxpayer awareness variable was the taxpayer's understanding and comprehension of how to pay taxes. This means that the Demak Pratama Tax Office (KPP Pratama) can implement socialization of tax obligations to educate taxpayers and foster tax awareness in paying taxes.

3.4. Tax Sanctions Against Taxpayer Compliance

Testing the fourth hypothesis shows that tax sanctions have a positive and significant impact on taxpayer compliance, thus this study supports previous research that the strictness of sanctions has a positive and significant impact on individual taxpayer compliance at the Sukoharjo Tax Office (Subarkah & Dewi, 2017). This concludes that if tax sanctions at the Demak Pratama Tax Office are implemented firmly and fairly, it will increase taxpayer compliance.

The assessment of tax sanctions variables consists of four indicators: the existence of sanctions for late reporting and payment, sanctions being clearly implemented, sanctions to encourage taxpayer compliance, and sanctions conforming to regulations. Meanwhile, the taxpayer compliance variable consists of five indicators: taxpayers registering their own NPWP (Taxpayer Identification Number), taxpayers paying their tax obligations, taxpayers filing their tax returns on time, taxpayers calculating their tax obligations in accordance with applicable regulations, and taxpayers paying tax arrears.

The highest loading factor for the tax sanctions variable is the clear application of sanctions, while the highest loading factor for the taxpayer compliance variable is tax compliance. This means that the Demak Pratama Tax Office (KPP Pratama) applies tax sanctions clearly so that taxpayers understand the sanctions imposed. This will significantly increase taxpayer compliance.

The lowest loading factor for the tax sanctions variable is Sanctions in accordance with statutory regulations, while the lowest value for the taxpayer compliance variable is compliance with tax arrears. This means that when the Demak Pratama Tax Office applies tax sanctions in accordance with statutory regulations, taxpayers will comply with paying their tax arrears.

3.5. Tax Information System for Taxpayer Compliance

Testing the fifth hypothesis shows that the tax information system has a positive and significant impact on taxpayer compliance. This study supports previous research by Satyawati & Cahjono (2017), which stated that the self-assessment system and tax information system have a positive impact on taxpayer compliance. This concludes that if the tax information system at the Demak Pratama Tax Office improves, taxpayer compliance will increase.

The assessment of the tax information system variable consists of four indicators: the Coretax application provides correct information, taxpayers can use the Coretax application flexibly, the Coretax application is easily accessible by taxpayers, and the Coretax application delivers information on time. Meanwhile, the taxpayer compliance variable consists of five indicators: taxpayers register their NPWP independently, taxpayers pay their tax obligations, taxpayers submit their SPT on time, taxpayers calculate their tax obligations according to applicable regulations, and taxpayers pay tax arrears.

The highest loading factor for the tax information system variable was timeliness, while for the taxpayer compliance variable, it was tax payment compliance. This means that when taxpayers at the Demak Pratama Tax Office (KPP Pratama) can access the tax information system in a timely manner, their tax compliance will increase.

The lowest loading factor for the tax information system variable was flexibility, while the lowest value for taxpayer compliance was compliance with tax arrears. This means that when taxpayers at the Demak Pratama Tax Office (KPP Pratama) can use the tax information system flexibly, taxpayer compliance will increase, one of which is their willingness to pay tax arrears.

3.6. Tax Education for Taxpayer Compliance

Testing the sixth hypothesis shows that tax education has a positive and significant impact on taxpayer compliance. This study supports previous research by Sari et al. (2022) at the Surabaya Genteng Tax Office (KPP Pratama) which stated that tax education influences individual taxpayer compliance. This suggests that improved tax education at the Demak KPP Pratama will lead to increased taxpayer compliance.

The taxpayer awareness variable assessment consists of five indicators: taxes are a mandatory contribution to the state, taxes are for national development, taxpayers understand how to pay taxes, taxpayers comply with tax regulations, and non-compliance with tax payments can be detrimental to the state. Meanwhile, the taxpayer compliance variable consists of five indicators: taxpayers register for a Taxpayer Identification Number (NPWP) independently, taxpayers pay their tax obligations, taxpayers submit their tax returns on time, taxpayers

calculate their tax obligations according to applicable regulations, and taxpayers pay tax arrears.

The highest loading factor for the tax education variable was educational media, while for the taxpayer compliance variable, it was tax compliance. This means that when taxpayers at the Demak Pratama Tax Office receive education through appropriate media, their tax compliance will increase.

The lowest loading factor for the tax education variable was for socialization of tax obligations, while for the taxpayer compliance variable, the lowest value was for compliance with tax arrears. This means that the Demak Pratama Tax Office (KPP Pratama) can implement socialization of tax obligations to educate taxpayers about taxation, thus encouraging them to comply with tax arrears.

3.7. Taxpayer Awareness of Taxpayer Compliance

Testing the seventh hypothesis shows that taxpayer awareness has a positive and significant impact on taxpayer compliance. This study supports previous research by Wardani & Andriani (2025), which stated that taxpayer compliance levels are significantly influenced by tax awareness and tax sanctions. This concludes that increasing taxpayer awareness at the Demak Pratama Tax Office (KPP Pratama) will have a positive impact on taxpayer compliance.

The assessment of the tax education variable consists of five indicators, namely the existence of socialization of tax obligations, well-structured tax education materials, tax education media provide good tax understanding, tax education targets are in accordance with regulations, tax instructors have good tax competencies. Meanwhile, the taxpayer compliance variable consists of five indicators, namely taxpayers registering NPWP independently, taxpayers paying tax obligations, taxpayers reporting SPT on time, taxpayers calculating tax obligations according to applicable regulations, and taxpayers paying tax arrears.

The highest loading factor for the taxpayer awareness variable is that taxes are used for national development, while the highest loading factor for the taxpayer compliance variable is tax compliance. This means that when the Demak Pratama Tax Office (KPP Pratama) carries out activities to raise taxpayer awareness through strengthening taxation for national development, taxpayer compliance in paying taxes will subsequently increase.

The lowest loading factor value is for taxpayer awareness, the lowest value is for taxpayers understanding and knowing how to pay taxes, while for the taxpayer compliance variable, the lowest value is for compliance in paying tax arrears. This means that when the Demak Pratama Tax Office carries out activities to raise taxpayer awareness so that taxpayers

understand and know how to pay taxes correctly, taxpayers will be more compliant in paying tax arrears.

4. Conclusion

The direct application of tax sanctions will contribute to taxpayer awareness. The better the implementation of tax sanctions by the Demak Pratama Tax Office, the higher the level of taxpayer awareness. This means that when tax sanctions according to the law are implemented firmly and fairly to all taxpayers at the Demak Pratama Tax Office, taxpayer awareness will grow optimally. The implementation of a good tax information system will be directly proportional to the increase in taxpayer awareness. This means that if the Demak Pratama Tax Office runs a good tax information system, the level of taxpayer awareness will be higher. The higher the level of tax education, the higher the level of taxpayer awareness. This means that when taxpayers receive good tax education, taxpayers at the Demak Pratama Tax Office will have good tax awareness. The direct application of tax sanctions will contribute to taxpayer compliance. The better the implementation of tax sanctions by the Demak Pratama Tax Office, the higher the level of taxpayer compliance. This means that when tax sanctions according to the law are implemented firmly and fairly to all taxpayers at the Demak Pratama Tax Office, taxpayer compliance will grow optimally. The implementation of a good tax information system will be directly proportional to the increase in taxpayer compliance. This means that if the Demak Pratama Tax Office (KPP Pratama) implements a good tax information system, the level of taxpayer compliance will also be higher. The higher the level of tax education, the higher the level of taxpayer compliance. This means that when taxpayers receive good tax education, they will have good tax compliance at the Demak Pratama Tax Office. The higher the level of tax awareness, the higher the level of taxpayer compliance. This means that when taxpayers have high tax awareness, they tend to be more compliant in fulfilling their tax obligations.

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