# Taxpayer Knowledge, Service Quality, Tax Sanctions, and Awareness in Enhancing Property Tax Compliance in Jember Regency

## Soetjahyo[1], Dwi Cahyono[*2], Abadi Sanosra[3]

[1, 2, 3] Universitas Muhammadiyah Jember, Indonesia

| Article Info | ABSTRACT |
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| | Taxation plays a pivotal role in economic development, serving as a primary revenue source and a tool for achieving broader social objectives. This study examines the impact of taxpayer knowledge, service quality, and tax sanctions on tax compliance, with taxpayer awareness as a mediating variable, using the Integrated Tax Compliance Model. Data were collected from 400 PBB taxpayers in Jember Regency through a structured questionnaire and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings reveal that taxpayer knowledge, service quality, and tax sanctions significantly influence both taxpayer awareness and compliance. Additionally, taxpayer awareness mediates the relationships between these independent variables and compliance, highlighting its pivotal role. The study offers theoretical and practical contributions by demonstrating the integrated effects of these variables, providing a comprehensive understanding of taxpayer behavior, and guiding policymakers in formulating more effective tax strategies. This research underscores the importance of educational programs, service improvements, and balanced sanctions to enhance voluntary compliance, supporting sustainable regional development.<br><br> |

*Corresponding Author:*

Dwi Cahyono
Faculty of Economics and Business, University of Muhammadiyah Jember, Indonesia.
Jl. Karimata No. 49 Telp. (0331) 336728 Fax (0331) 337957. PO. BOX 104 Jember. 68121.
Email:*dwicahyono@unmuhjember.ac.id

## Introduction

Taxation is a fundamental instrument in economic development, serving not only as a primary source of government revenue but also as a tool to achieve broader social and economic goals, such as income redistribution, economic stabilization, and inflation control [1]. In Indonesia, tax revenue is critical for financing national development programs,

Soetjahyo

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including infrastructure, education, healthcare, and other public services [2]. An efficient tax system, supported by high taxpayer compliance, is essential to ensuring sustainable government funding and achieving these objectives [3]. However, Indonesia continues to face challenges with low levels of taxpayer compliance [4], which can lead to budget deficits and hinder national development [5]. Non-compliance may stem from several factors, including limited understanding of tax regulations, inadequate awareness of the importance of taxes, and suboptimal service quality from tax authorities [6].

Taxpayer awareness, defined as an understanding of the significance and benefits of paying taxes, plays a crucial role in enhancing compliance [7]. Low awareness often results from insufficient information and inadequate government outreach on the role of taxes in national development [8]. Continuous and effective socialization programs, alongside open dialogues about tax policies, are essential to fostering taxpayer awareness and trust [9]. In addition, taxpayer knowledge, encompassing familiarity with tax rules and procedures, is a vital factor in ensuring compliance. Adequate knowledge empowers taxpayers to fulfill their obligations efficiently [10]. Studies indicate a positive correlation between increased taxpayer knowledge and compliance levels [11]. Thus, the government must prioritize accessible and comprehensible tax education [12].

The quality of services provided by tax authorities also significantly influences compliance. Efficient service delivery, characterized by accessible information, prompt and accurate assistance, and professional staff behavior, enhances taxpayer satisfaction and trust [13]. Conversely, poor service quality can lead to dissatisfaction and decreased compliance [14]. Continuous service improvement, leveraging advanced technology and regular evaluations, is crucial for fostering a positive taxpayer experience [15]. Finally, tax sanctions serve as a critical mechanism for enforcing compliance. These sanctions, which may include fines, interest penalties, or legal actions, are designed to deter non-compliance [16]. While strict and consistent enforcement can promote compliance through deterrence,

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disproportionate or excessive sanctions risk fostering resistance and perceptions of injustice among taxpayers [17]. Therefore, a balanced sanction policy that emphasizes both deterrence and fairness is essential [18].

Recent studies have explored factors influencing taxpayer compliance, focusing on tax knowledge, service quality, tax awareness, and sanctions. [19] found tax awareness and sanctions positively impact compliance, but tax knowledge does not. Similarly, [20] reported positive effects of tax knowledge and awareness on compliance, with no impact from sanctions. [21], [22] highlighted the significant roles of service quality and tax knowledge, though sanctions had minimal or varied effects. [23], [24] noted inconsistent impacts of service quality and sanctions, emphasizing the need for a comprehensive framework. Despite extensive research, notable gaps persist. Several studies, such as those by [19], [25] highlight the inconsistent effects of tax knowledge and sanctions on compliance. Additionally, [20], [23] report that sanctions often fail to significantly influence compliance, raising questions about their deterrent effectiveness. Moreover, service quality's role remains ambiguous, as evidenced by [24], [25], where its impact on compliance and its moderating effect vary. These inconsistencies point to a research gap in understanding the interplay between these variables in influencing taxpayer compliance, particularly in the Indonesian tax system.

The phenomenon observed in Jember Regency highlights the persistent issue of suboptimal taxpayer compliance in fulfilling their obligations to pay Property and Urban Land Taxes (PBB). Despite the significant role of PBB in contributing to regional revenue (PAD), the realization rates across various districts from 2020 to 2023 consistently fall short of the 100% target, with annual arrears remaining a recurring challenge. This indicates a lack of taxpayer adherence, which can be attributed to limited awareness, inadequate public understanding of tax regulations and functions, and insufficient service quality from tax authorities. Addressing this issue requires comprehensive strategies that focus on improving taxpayer awareness, enhancing service delivery, and intensifying public outreach and education, including the enforcement of fair tax sanctions.

This study offers a significant novelty by adopting the Integrated Tax Compliance Model as its primary theoretical framework, which has yet to be widely applied comprehensively in prior research. The model provides an integrated approach by combining three key variables taxpayer knowledge, tax service quality, and tax sanctions to explain taxpayer compliance [26], [27]. This study contributes originally by extending the application of this model within the Indonesian tax context, offering deeper insights into how the interplay of these factors simultaneously influences taxpayer compliance behavior. The innovative integration of these three variables into a single model represents a unique approach, providing a more comprehensive solution compared to the partial approaches commonly employed in earlier studies [28]. The findings are expected to offer both theoretical and practical foundations to strengthen future efforts in improving taxpayer compliance [29], [30].

This study aims to address the persistent issue of low taxpayer compliance, particularly in the context of Property and Urban Land Taxes (PBB) in Jember Regency, by leveraging the Integrated Tax Compliance Model. By comprehensively examining the interplay of taxpayer knowledge, service quality, and tax sanctions, this research seeks to provide a holistic understanding of the factors influencing compliance. The findings are anticipated to bridge existing research gaps and offer valuable insights for policymakers and tax authorities in formulating more effective and integrated strategies to enhance taxpayer compliance, ultimately contributing to sustainable regional and national development.

## Method

This study employs a descriptive and verificative research design to systematically examine the relationship between taxpayer knowledge, service quality, and tax sanctions on taxpayer awareness and compliance with Property and Urban Land Taxes (PBB) in Jember Regency. The research uses primary data collected through questionnaires distributed to 400

respondents, selected using purposive sampling. Secondary data is sourced from official tax records and relevant literature. Data analysis involves descriptive statistics to summarize respondent characteristics and perceptions, as well as Partial Least Squares Structural Equation Modeling (PLS-SEM) to test hypotheses and determine the significance of relationships among variables.

The study's variables include independent variables (taxpayer knowledge, service quality, and tax sanctions), an mediating variable (taxpayer awareness), and a dependent variable (tax compliance). Each variable is operationalized with specific indicators to facilitate measurement and analysis. Data processing involves editing, coding, scoring, and tabulation using Warp PLS 8.0 software to ensure accuracy and reliability. Model evaluation includes outer and inner model, providing a comprehensive framework for analyzing the factors influencing tax compliance.

**Table 1.** Outer Model Results

| Latent Variable | Cronbach's Alpha | Composite Reliability | Average Variance Extracted (AVE) | Evaluation |
|---|---|---|---|---|
| Knowledge (X1) | 0.773 | 0.855 | 0.597 | Valid and Reliable |
| Service Quality (X2) | 0.833 | 0.886 | 0.618 | Valid and Reliable |
| Tax Sanctions (X3) | 0.720 | 0.817 | 0.474 | Valid and Reliable |
| Taxpayer Awareness (Z) | 0.673 | 0.793 | 0.463 | Valid and Reliable |
| Tax Compliance (Y) | 0.752 | 0.845 | 0.582 | Valid and Reliable |

Source: Processed by the Researcher (2024)

Table 1 presents the outer model results, demonstrating that all latent variables meet the required standards for reliability and validity. Cronbach's Alpha values exceed 0.7 for

Soetjahyo

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all variables, confirming internal consistency. Composite Reliability values are above 0.8, indicating strong reliability. The Average Variance Extracted (AVE) values also meet the acceptable threshold of 0.4, confirming sufficient convergent validity. Overall, these results confirm that the constructs are valid and reliable, making the model suitable for further analysis.

## Results and Discussion

This section presents the findings of the study, focusing on the analysis of the inner model to evaluate direct effects, and indirect effects of the variables. The inner model assessment involves examining the structural relationships between taxpayer knowledge, service quality, tax sanctions, taxpayer awareness, and tax compliance. By analyzing these relationships, the study evaluates the effectiveness of the proposed model in explaining taxpayer compliance and identifies the direct and indirect pathways through which these factors influence compliance behavior.
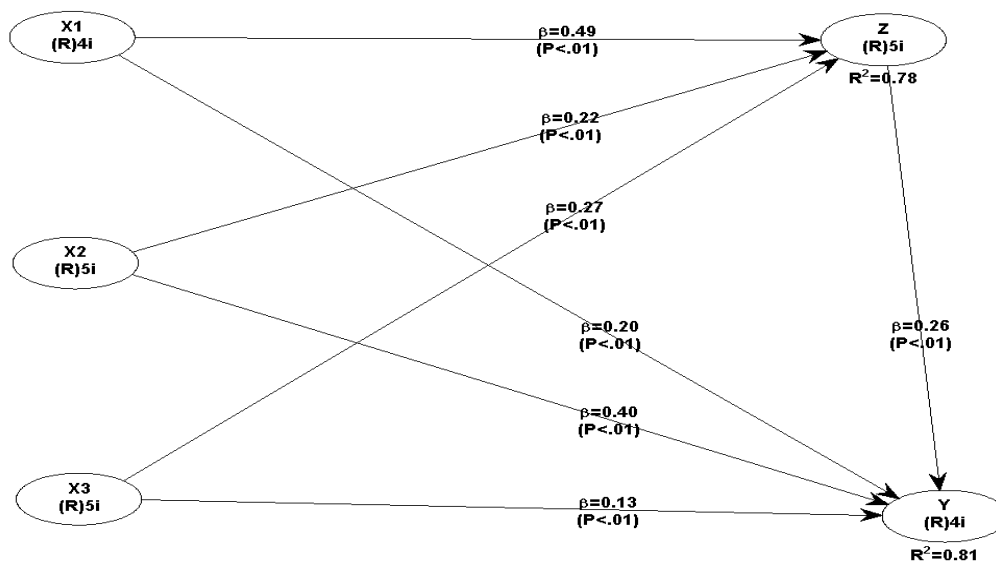
**Figure 1.** Path Analysis Results

Source: Warp PLS 8.0, Processed by the Researcher (2024)

The inner model analysis, as depicted in the structural path diagram, demonstrates the relationships between the latent variables. The coefficient of determination ($R^2$) values indicate the proportion of variance explained by the independent variables. Taxpayer awareness (Z) has an $R^2$ value of 0.78, suggesting that 78% of its variance is explained by taxpayer knowledge (X1), service quality (X2), and tax sanctions (X3). Similarly, tax compliance (Y) has an $R^2$ value of 0.81, indicating that 81% of its variance is explained by the combined effects of the independent variables and taxpayer awareness. These high $R^2$ values suggest that the model provides a strong explanatory power for the dependent variables.

**Direct Effects**

The Direct Effect sub-section outlines the immediate relationships between independent variables (taxpayer knowledge, service quality, and tax sanctions) and the dependent variable (tax compliance), as well as the influence of these independent variables on the mediating variable (taxpayer awareness). By analyzing these direct effects, this study aims to identify the individual contributions of each factor to taxpayer compliance and awareness, providing a clearer understanding of the mechanisms driving compliance behavior. The results are detailed in the following table.

**Table 2.** Direct Effect Results

| No. | Relationship Between Variables | Path Coefficient (β) | P-value | Remarks |
|---|---|---|---|---|
| 1 | Knowledge (X1) → Awareness (Z) | 0.490 | $P < 0.001$ | Significant |
| 2 | Service Quality (X2) → Awareness (Z) | 0.216 | $P < 0.001$ | Significant |
| 3 | Tax Sanctions (X3) → Awareness (Z) | 0.271 | $P < 0.001$ | Significant |

| 4 | Knowledge (X1) → Compliance (Y) | 0.204 | P < 0.001 | Significant |
| 5 | Service Quality (X2) → Compliance (Y) | 0.398 | P < 0.001 | Significant |
| 6 | Tax Sanctions (X3) → Compliance (Y) | 0.131 | P = 0.004 | Significant |
| 7 | Awareness (Z) → Compliance (Y) | 0.261 | P < 0.001 | Significant |

Source: Processed by the Researcher (2024)

Table 2 presents the results of the direct effect analysis, showing that all relationships between variables are statistically significant. Taxpayer knowledge (X1), service quality (X2), and tax sanctions (X3) have significant direct effects on taxpayer awareness (Z), with path coefficients of 0.490, 0.216, and 0.271, respectively, indicating that these variables play a crucial role in enhancing awareness. Additionally, these independent variables also have significant direct effects on tax compliance (Y), with service quality (X2) showing the strongest influence ($\beta = 0.398$), followed by knowledge (X1) ($\beta = 0.204$) and tax sanctions (X3) ($\beta = 0.131$). Moreover, taxpayer awareness (Z) directly impacts compliance (Y) with a path coefficient of 0.261, underscoring its importance as a predictor of compliance behavior. These findings suggest that both direct and indirect pathways contribute to improving taxpayer compliance.

**Mediating Effects**

The Mediating Effect sub-section explores the role of taxpayer awareness as an intervening variable in the relationship between the independent variables (taxpayer knowledge, service quality, and tax sanctions) and the dependent variable (tax compliance). This analysis aims to determine whether taxpayer awareness significantly mediates these relationships, enhancing the understanding of how these factors indirectly influence compliance through awareness. The results of the mediating effect analysis are presented in the following table.

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**Table 3.** Mediating Effect Results

| No. | Relationship | Indirect Effect | P-value | Remarks |
|-----|-------------|-----------------|---------|---------|
| 1 | X1 → Z → Y | 0.128 | P < 0.001 | Significant Mediation |
| 2 | X2 → Z → Y | 0.066 | P = 0.045 | Significant Mediation |
| 3 | X3 → Z → Y | 0.071 | P = 0.022 | Significant Mediation |

Source: Processed by the Researcher (2024)

The results of the mediating effect analysis reveal that taxpayer awareness (Z) significantly mediates the relationships between the independent variables (taxpayer knowledge, service quality, and tax sanctions) and the dependent variable (tax compliance). The indirect effect of taxpayer knowledge (X1) on tax compliance through awareness is the strongest ($\beta = 0.128$, $P < 0.001$), indicating that knowledge significantly enhances compliance via increased awareness. Similarly, service quality (X2) and tax sanctions (X3) also show significant mediating effects, with path coefficients of 0.066 ($P = 0.045$) and 0.071 ($P = 0.022$), respectively. These results highlight the critical role of taxpayer awareness as a mediating variable in strengthening the influence of these factors on compliance.

## Discussion

### The Influence of Taxpayer Knowledge on Taxpayer Awareness

The findings indicate that taxpayer knowledge significantly enhances taxpayer awareness, corroborating previous studies that emphasize the role of knowledge in fostering awareness of tax responsibilities [10], [11]. Within the Integrated Tax Compliance Model, knowledge serves as a critical foundation for shaping awareness, as it equips taxpayers with the necessary understanding of tax regulations and their societal importance [27]. This suggests that knowledge not only clarifies tax procedures but also fosters a sense of responsibility. The practical implication is the need for continuous and accessible educational programs to bridge knowledge gaps, thereby enhancing awareness and promoting voluntary compliance.

**The Influence of Service Quality on Taxpayer Awareness**

The analysis reveals that service quality significantly impacts taxpayer awareness, aligning with studies that highlight the importance of efficient and professional tax services in enhancing awareness [13], [15]. According to the Integrated Tax Compliance Model, high-quality service delivery fosters trust and clarity, which are essential for taxpayers to understand their obligations [26]. This finding underscores the necessity of improving service quality through technological advancements and staff training to ensure that taxpayers are well-informed and confident in their interactions with tax authorities.

**The Influence of Tax Sanctions on Taxpayer Awareness**

Tax sanctions are found to significantly influence taxpayer awareness, supporting the notion that appropriate enforcement mechanisms not only deter non-compliance but also educate taxpayers about the consequences of non-adherence [16]. The Integrated Tax Compliance Model positions sanctions as a key regulatory tool that reinforces awareness by highlighting the importance of compliance [17]. This emphasizes the dual role of sanctions in both deterring violations and fostering a deeper understanding of tax obligations, with the implication that balanced and transparent enforcement policies are crucial.

**The Influence of Taxpayer Knowledge on Tax Compliance**

Taxpayer knowledge significantly affects tax compliance, consistent with findings that link knowledge to improved compliance behavior [11], [19]. The Integrated Tax Compliance Model emphasizes knowledge as a fundamental component that reduces the complexity of compliance and enhances taxpayer confidence [27]. This highlights the importance of comprehensive tax education programs that equip taxpayers with the necessary skills to accurately fulfill their obligations. The implication is that enhancing knowledge through targeted initiatives can lead to higher compliance rates.

**The Influence of Service Quality on Tax Compliance**

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Service quality significantly influences tax compliance, affirming the role of efficient service delivery in fostering compliance [14], [22]. Within the Integrated Tax Compliance Model, service quality enhances compliance by reducing administrative burdens and improving taxpayer satisfaction [26]. This finding highlights the need for continuous improvement in service delivery, emphasizing the importance of taxpayer-centric approaches to increase trust and voluntary compliance.

**The Influence of Tax Sanctions on Tax Compliance**

The results demonstrate that tax sanctions positively impact tax compliance, supporting the argument that enforcement mechanisms are critical for maintaining compliance levels [16], [17]. The Integrated Tax Compliance Model incorporates sanctions as a necessary component of regulatory compliance, which underscores their role in reinforcing adherence to tax obligations [27]. However, the findings also emphasize the importance of proportionality and fairness in sanction policies to avoid undermining taxpayer trust.

**The Influence of Taxpayer Awareness on Tax Compliance**

Taxpayer awareness significantly affects tax compliance, aligning with studies that emphasize the importance of awareness in driving voluntary compliance [7], [9]. The Integrated Tax Compliance Model highlights awareness as a crucial mediating variable that bridges the gap between knowledge and compliance behavior [28]. This suggests that awareness campaigns should be a strategic focus for tax authorities to reinforce the connection between individual compliance and broader societal benefits.

**The Mediating Role of Taxpayer Awareness in the Relationship Between Taxpayer Knowledge and Tax Compliance**

The mediating role of taxpayer awareness in the relationship between knowledge and compliance confirms its importance in translating knowledge into actionable compliance behaviors [25]. The Integrated Tax Compliance Model suggests that awareness amplifies the

impact of knowledge by providing context and relevance to tax obligations [27]. This underscores the theoretical importance of awareness in compliance models and highlights the practical need for integrated educational and awareness programs to maximize their effectiveness.

### The Mediating Role of Taxpayer Awareness in the Relationship Between Service Quality and Tax Compliance

The results show that taxpayer awareness mediates the relationship between service quality and compliance, supporting the notion that improved service quality indirectly promotes compliance by enhancing taxpayer awareness [22]. According to the Integrated Tax Compliance Model, service quality contributes to creating a more informed and trusting taxpayer base [26]. This finding highlights the practical implication that service enhancements should be designed not only to improve immediate interactions but also to foster long-term compliance through increased awareness.

### The Mediating Role of Taxpayer Awareness in the Relationship Between Tax Sanctions and Tax Compliance

Finally, the analysis confirms that taxpayer awareness mediates the relationship between tax sanctions and compliance, indicating that sanctions enhance compliance not only through deterrence but also by raising awareness of tax obligations [24]. The Integrated Tax Compliance Model integrates this mediating effect, emphasizing that well-communicated sanctions can reinforce taxpayer understanding and commitment to compliance [27]. This highlights the practical importance of combining enforcement measures with educational initiatives to maximize their impact on compliance.

## Conclusion

The findings of this study highlight the critical interplay between taxpayer knowledge, service quality, tax sanctions, and taxpayer awareness in enhancing tax

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compliance, particularly in the context of Property and Urban Land Taxes (PBB) in Jember Regency. By employing the Integrated Tax Compliance Model, the study demonstrates that taxpayer awareness serves as a pivotal mediating variable, amplifying the effects of the independent variables on compliance. These insights not only bridge existing research gaps but also provide practical guidance for policymakers and tax authorities in designing comprehensive strategies that combine education, service quality improvements, and balanced enforcement measures to foster a culture of voluntary compliance, ultimately contributing to sustainable regional and national development.

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## BIOGRAPHIES OF AUTHORS

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|---|---|
|  | **Soetjahyo** was born in Jember on June 13, 1972. He earned his Bachelor's degree in Agriculture (SP) from the Faculty of Agriculture at Universitas Jember, graduating in 1996. Currently a Civil Servant, he possesses a strong foundation in agricultural sciences and public service. In addition to his professional commitments, Soetjahyo is pursuing a Master's degree at the Faculty of Economics and Business at Universitas Muhammadiyah Jember, where he seeks to expand his expertise in business and economics. He can be contacted at: Email: soetjahyoo@gmail.com. |
|  | **Dwi Cahyono** was born in Jember on November 20, 1970. He obtained his Bachelor's degree in Economics with a major in Accounting from Universitas Muhammadiyah Jember in 1995, a Master's degree in Accounting from Universitas Diponegoro, Semarang in 2002, and a Doctorate in Economics from the same university in 2008. Currently, he is a permanent lecturer at the Master's Program in Management at Universitas Muhammadiyah Jember and serves as a Management and Business Consultant. His extensive experience includes being a quality assurance expert for various higher education institutions and conducting numerous workshops and training sessions on curriculum development and internal quality assurance. He can be contacted at: Email: dwicahyono@unmuhjember.ac.id. |
|  | **Abadi Sanosra** was born in Tangeon/Nosar on July 18, 1978. He obtained his Bachelor's degree in Economics from Universitas Sumatera Utara (USU) in 2003, a Master's degree in Management from Universitas Jember (UNEJ) in 2010, and a Doctorate in Management from Universitas Brawijaya (UB) in 2018. He is a permanent lecturer at the Master's Program in Management at Universitas Muhammadiyah Jember and serves as the Director of the Postgraduate at Universitas Muhammadiyah Jember. He can be contacted at: Email: abadi@unmuhjember.ac.id. |