

THE ROLE OF TAX AWARENESS IN MEDIATING THE INFLUENCE OF SANCTIONS AND TAX SOCIALIZATION TO TAX COMPLIANCE (Empirical Study on Lecturers at Universitas Bung Hatta)

Yosfan Yunas^{1*}, Reni Yuliviona², Popi Fauziati³

^{1,2,3} Faculty of Economics and Business, Universitas Bung Hatta,
Email: yospan@bunghatta.ac.id

ABSTRACT

The timeliness of submitting the Annual Tax Return (SPT) is one of the indicators of taxpayers' awareness and compliance in fulfilling their tax obligations. The optimization of state revenue, particularly from individual taxpayers, still faces challenges due to the low level of tax compliance. This study aims to analyze the effect of tax sanctions and tax socialization on taxpayer compliance, with tax awareness as a mediating variable. This study employs a quantitative approach with a causal research method. The research population consists of all lecturers at Universitas Bung Hatta. The sampling technique used is probability sampling with a cluster random sampling method, resulting in a total sample of 190 respondents. Data were collected through questionnaires and analyzed using Structural Equation Modeling based on Partial Least Squares (SEM-PLS). The results indicate that tax sanctions and tax socialization do not have a significant direct effect on taxpayer compliance. However, both variables have a positive and significant effect on tax awareness. Furthermore, tax awareness has a positive and significant effect on taxpayer compliance and fully mediates the effect of tax sanctions and tax socialization on taxpayer compliance. These findings suggest that improving taxpayer compliance is more effectively achieved through strengthening tax awareness rather than relying solely on direct approaches such as sanctions and tax socialization.

Keywords: tax sanctions; tax socialization; tax awareness; taxpayer compliance.

INTRODUCTION

The success rate of tax revenue is largely determined by the taxpayer's compliance in carrying out their tax obligations. However, the level of tax compliance in Indonesia still faces various challenges, both structural and behavioral. Taxes are essential to drive economic growth and development (Bhalla et al., 2022). The problem of tax non-compliance is still a challenge and a critical issue for many countries around the world, even though taxes are an important and significant thing in the economic development of a country (Agbetunde et al., 2022).

Optimizing state revenue, especially from the individual taxpayer sector, is a key factor in tax compliance, but until now the level of compliance is still a challenge faced by the Directorate General of Taxes (Astuti Dwi, 2025).

In 2025, the DGT has set an annual tax return compliance target for the submission of 16.21 million Annual Tax Returns or around 81.92%, out of a total of 19.8 million taxpayers who are required to report. Until now, the realization has only reached 74.34% of the compliance target and 62.32% of the total taxpayers who are required to report (Ermadiani et al., 2025).

Fluctuations in the level of compliance of Individual Taxpayers (WP OP) KPP Pratama Satu Padang in submitting the Annual Tax Return (SPT) from the number of registered taxpayers has increased every year. The increase in the number of registered taxpayers is not followed by an increase in the taxpayers who report the Annual Tax Return and the level of compliance, as shown in table 1 below ;

**Table.1 Individual Taxpayer Compliance Levels
Year Period 2020 – 2024**

Year	Number of Registered WP OP	WP OP Reports Annual Tax Return	Compliance Level
2020	256.484	59.901	23,35%
2021	269.632	66.365	24,61%
2022	285.102	64.656	22,68%
2023	305.723	66.239	21,67%
2024	321.185	64.101	19,96%

Source ; KPP Pratama Padang Satu 2020-2024

The reporting of the Annual Tax Return of Individual Taxpayers at KPP Pratama Padang Satu during the 2020–2024 period shows a tendency to decrease the level of compliance even though the number of registered taxpayers continues to increase. In 2020, the compliance rate was recorded at 23.35% from 256,484 registered taxpayers and increased to 24.61% in 2021 from 269,632 registered taxpayers. However, from 2022 to 2024, the compliance rate decreased to 22.68%, 21.67%, and 19.96%, respectively, although the number of registered taxpayers continued to increase until it reached 321,185 in 2024. This condition indicates that the increase in the number of registered taxpayers is not followed by an increase in compliance in reporting the Annual Tax Return.

The level of tax compliance of Bung Hatta University lecturers with an initial survey of 30 respondents, with direct interviews with several respondents and sending a statement questionnaire to respondents randomly, the sample is lecturers who have a Taxpayer Identification Number (NPWP). Of the five tax compliance statements, the answer to the statement of reporting the tax return on time obtained an average value of 2.20 and a TCR of 44.00%, this shows that the timely reporting of the Annual Return Letter (SPT) is still relatively low. This shows that most respondents have not consistently reported their tax returns according to the specified deadlines. Individual factors that argue that employers who have withheld and paid taxes have been considered to have completed the process, even though individual taxpayers still have to report their Annual Tax Returns. The factor of delaying in reporting the Annual Tax Return past the reporting deadline is also the cause.

Research on the factors that affect taxpayer compliance has been conducted. The results of the research show that the low compliance of taxpayers is still far from expectations and must be improved, even with the tax sanctions imposed and tax socialization activities carried out. Many previous research results still show mixed findings. This indicates that there are other factors that affect the relationship between tax sanctions and tax socialization on taxpayer compliance. One of the important factors that need to be considered is tax awareness, which is a condition in which taxpayers voluntarily and responsibly fulfill their tax obligations without coercion. Tax awareness is believed to be able to bridge the influence of tax sanctions and tax socialization on taxpayer compliance.

The research is expected to contribute to the existing literature in the aspect of testing the role of tax awareness in improving tax compliance through tax sanctions and tax socialization. The difference in the variables used in this study with previous research is based on testing the role of tax awareness as a mediating variable in the relationship between tax sanctions and tax socialization on taxpayer compliance, focusing on the group of academics, namely lecturers as research subjects, which is still relatively limited in tax studies in Indonesia. This research is on Universitas Bung Hatta, Padang lecturers as individual taxpayers, and the discussion in this study will be divided into several parts. The next part will provide a discussion of the literature review and theory to develop hypotheses, the next part will discuss the research methods carried out, the next part will contain the results of the tests that have been carried out along with related analyses, and the last part will contain the conclusions, implications, limitations, and suggestions of this research.

LITERATURE REVIEW

Tax compliance is an individual's or entity's compliance with applicable tax regulations. This includes a number of actions such as accurately reporting income, calculating tax liabilities correctly, submitting tax returns within the specified time limit, and paying taxes in accordance with applicable tax regulations (Widuri et al., 2024).

Taxpayer compliance is an important aspect considering that the Indonesian tax system adheres to a self-assessment system, which in the process absolutely gives trust to taxpayers to calculate, pay and report the amount of tax owed themselves (Suryo & Arifin, 2024). Tax compliance is one of the important indicators in reflecting citizens' awareness and responsibility in national development.

Awareness is the stage of gaining knowledge from learning and data acquisition so that it can foster a person's confidence to motivate their actions (Zahro & Machdar, 2025). Taxpayer awareness is a person's good faith to fulfill the obligation to pay taxes based on his sincere conscience (Ratnaningsih, 2025). High taxpayer awareness will encourage taxpayer compliance in carrying out their obligations (Kirom & Dhanirizka, 2025). Public awareness and discipline are indispensable in understanding and complying with tax obligations, which include processes such as filling out Notification Letters, tax calculations, paying taxes, and reporting taxes (Ramadhian & Maryono, 2025).

Individual taxpayers who do not comply with reporting the Annual Tax Return may be subject to sanctions. Tax sanctions can occur due to violations of tax laws and regulations, where the greater the mistake made by a taxpayer, the heavier the sanctions imposed. Sanctions are actions in the form of punishment given to people who violate the rules (Muhamad et al., 2019). Tax sanctions are external factors that make taxpayers fulfill their obligations. Tax sanctions can make taxpayers to be compliant with taxation, because taxpayers think they will get legal consequences in the form of heavy sanctions if they do not carry out their tax obligations properly (Marampa & Febriani, 2024).

In addition to tax awareness and tax sanctions, factors that affect taxpayer compliance are Tax Socialization. Tax socialization is a method to educate the general public, especially taxpayers, about all aspects of taxation, especially laws and processes, through proper means. Tax socialization can help the community to see the value of the obligation to pay taxes as a form of national participation in raising funds for government funding and progress. Socialization can be done through communication media, both print media such as newspapers, magazines and audio-visual media such as radio or television (Sarpong et al., 2024). Effective tax socialization is key to increasing compliance levels, especially in the digital age where information can be delivered more quickly and widely. The trend of digitalization, platforms such as social media, apps, and webinars is very effective to reach more taxpayers (Effendi & Yuliarini, 2025).

HYPOTHESIS DEVELOPMENT

Tax sanctions and tax compliance.

Violations of tax laws and regulations can be subject to tax sanctions, where the greater the mistake made by a taxpayer, the heavier the sanctions imposed. Sanctions should be seen from the point of view of justice and classified as serious violations because they are necessary to build trust between citizens and the state regarding taxes where it is believed that this can increase tax compliance voluntarily (Widuri et al., 2024). Tax sanctions can affect attitudes, if tax sanctions are applied fairly and effectively, individuals may be more likely to develop positive attitudes towards tax payments, similarly the application of strict and effective tax sanctions can establish a social norm that paying taxes is an obligation that every citizen must comply with (Putra et al., 2021).

Tax sanctions have a positive effect on taxpayer compliance (Adawiyah et al., 2023). Tax sanctions are not intended to harm taxpayers or support certain parties, such as tax officials or the

state. The purpose of tax sanctions is to ensure that taxpayers follow tax provisions. Research Santoso et al., (2024); Ismantoro et al., (2025); Nurcahyani et al., (2025); Putra & Ginting, (2025); Putra et al., (2025) found results that tax sanctions have a positive and significant effect on individual taxpayer compliance. Based on this description, the hypothesis of this study is:

Hypothesis 1: Tax sanctions have a positive and significant effect on tax compliance.

Tax socialization and tax compliance.

Socialization is carried out actively to taxpayers in the academic environment with the aim of increasing awareness of the importance of reporting Annual Tax Returns on time and in accordance with applicable tax regulations. The implementation of socialization utilizes various communication channels that are easily accessible to the academic community. Official social media, tax centers and tax volunteers such as Instagram are also used to expand the reach of information and attract taxpayer participation. The content presented is designed to be interesting, educational, and informative, making it easier to understand the technicalities of reporting tax returns through e-Filing. Likewise, with the right strategy of socialization activities, it is hoped that all lecturers will gain an adequate understanding of tax obligations (Ermadiani et al., 2025). From the results of the research Effendi & Yuliarini, (2025); Nurcahyani et al., (2025); Putra & Ginting, (2025); Yanti & Machdar, (2025), stated that tax socialization has a positive and significant effect on the compliance of individual taxpayers. So in this study, the following hypothesis is formulated:

Hypothesis 2 : Tax socialization has a positive and significant effect on tax compliance.

Tax awareness and tax compliance.

Taxpayer awareness affects taxpayer compliance (Yanti & Wijaya, 2023). Taxpayer awareness of taxes is an internal level of awareness that encourages taxpayers to pay taxes voluntarily and without external pressure. Taxpayer awareness has a great impact on tax compliance. The higher a person's awareness of the importance of paying taxes, the more likely they are to be compliant in fulfilling their tax obligations. Public awareness and discipline are indispensable in understanding and complying with tax obligations, which include processes such as filling out Notification Letters, tax calculations, paying taxes, and reporting taxes (Ramadhian & Maryono, 2025).

Research Widuri et al., (2024) stating that when taxpayers' awareness is high, they will have knowledge about taxes and tax sanctions that will have an impact on taxpayer compliance. Research results Azkya & Nisa, (2024); Marampa

& Febriani, (2024); Sarpong et al., (2024); Effendi & Yuliarini, (2025); Ratnaningsih, (2025), found that tax awareness has a positive and significant effect on tax compliance. So in this study, the following hypothesis is formulated:

Hypothesis 3 : Tax awareness has a positive and significant effect on tax compliance.

Tax sanctions and tax awareness.

Taxpayer compliance will be determined based on taxpayers' perceptions of how strong tax sanctions are able to support taxpayers' behavior to comply with taxes. The implementation of tax rates affects taxpayers in paying taxes, the fairer the tax rate set, it will support the behavior of taxpayers to pay taxes (Muhamad et al., 2019). The stricter the applicable tax sanctions will increase taxpayer awareness in tax compliance (Gukguk, 2021). Tax sanctions that are applied strictly and fairly will increase taxpayer awareness (Ramadhani & Umaimah, 2023). Increased awareness to be more compliant because of understanding the imposition of tax sanctions in tax regulations (Marampa & Febriani, 2024). Taxpayer awareness can increase with knowledge about tax sanctions. Research conducted by Hidayat et al., (2025); Ismantoro et al., (2025); Putra et al., (2022); Suryo & Arifin, (2024), Reinforcing the results of the research mentioned above, that tax sanctions have a positive and significant effect on tax awareness. Taxpayer awareness can increase with knowledge about tax sanctions. From this explanation, the research hypothesis is:

Hypothesis 4 : Tax sanctions have a positive and significant effect on tax awareness.

Tax socialization and tax awareness.

The role of socialization carried out by tax officers in order to increase tax compliance is very important, namely by socializing and educating taxpayers about the importance of paying taxes to support state development (Zaikin et al., 2023). The higher the frequency of tax socialization carried out, it will increase taxpayer awareness which has a high impact on tax revenue. Taxpayer awareness as one of the factors that determines the high and low tax revenue is a concern for policy makers. Therefore, to continue to increase tax revenue, the directorate general of taxes always makes efforts, including socialization with the aim of increasing taxpayers' awareness in carrying out their tax obligations (Rika et al., 2023). Research Hidayat et al., (2025); Sarpong et al., (2024); Wardani et al., (2022); Zaikin et al., (2023), states that tax socialization shows a positive and significant relationship to taxpayer awareness. Based on this explanation, research hypotheses can be taken, namely:

Hypothesis 5 : Tax socialization has a positive and significant effect on tax awareness.

Tax awareness - tax sanctions - tax compliance.

When late in paying taxes or reporting tax returns, taxpayers will get sanctions that make it difficult for themselves. Therefore, taxpayers must be aware of the applicable sanctions so as not to violate the regulations. Increasing taxpayer awareness in complying with tax regulations so as not to be subject to tax sanctions will have a positive impact on taxpayer compliance (Mianti & Budiwitjaksono, 2021). Taxpayers will comply with taxes if they consider tax sanctions to be detrimental to themselves (Kurniawan & Daito, 2021). Awareness mediates the relationship between the effect of tax sanctions on taxpayer compliance according to research Ramadhani & Umaimah, (2023); Marampa & Febriani, (2024); Widuri et al., (2024); Arghyanti & Kesuma, (2025); Putra et al., (2025), However, it is different from research Kurniawan & Daito, (2021); Arofhy et al., (2022); Wardani et al., (2022), Hidayat et al., (2025); Ismantoro et al., (2025), Where awareness does not mediate the relationship between the effect of tax sanctions on taxpayer compliance. From this explanation, research hypotheses can be taken, namely:

Hypothesis 6 : Tax awareness mediates the relationship between tax sanctions and tax compliance.

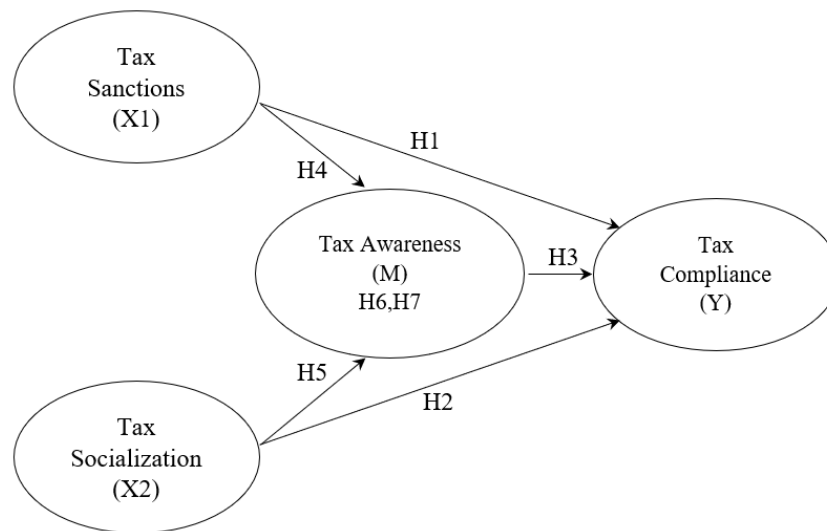
Tax Awareness - Tax Socialization - Tax Compliance.

Tax socialization carried out by tax officers is one of the effective ways to attract new taxpayers or socialization that aims to increase understanding and awareness as well as taxpayers' compliance in paying taxes and maintain taxpayers' commitment to continue to comply (Zaikin et al., 2023). Research Arghyanti & Kesuma, (2025), states that tax awareness is able to mediate the influence of tax socialization on individual taxpayer compliance. With the increase in understanding and knowledge about taxes from tax socialization, this will increase awareness among taxpayers, so the compliance of taxpayers will also increase. Research Rika et al., (2023); Karlinah et al., (2024); Hidayat et al., (2025), also emphasized that tax awareness can mediate the influence of tax socialization on tax compliance, but it is different from research conducted by Arofhy et al., (2022); Zaikin et al., (2023); Suryo & Arifin, (2024), Where tax awareness cannot mediate the relationship between tax socialization and tax compliance. From this explanation, research hypotheses can be taken, namely:

Hypothesis 7 : Tax awareness mediates the relationship between tax socialization and tax compliance.

Figure 1, discusses the influence of each variable, namely the variable of tax sanctions, tax socialization, on tax compliance, with tax awareness as a mediation variable.

Figure 1. Conceptual Framework,



RESEARCH METHODS

This study uses numerical data and analyzed with statistical methods to test the hypothesis (quantitative approach) to explain the relationship between the variables studied, namely Tax Compliance (Y), Tax Sanctions (X1), Tax Socialization (X2), and Tax Awareness as mediators (M). The population in this study is Universitas Bung Hatta lecturers as individual taxpayers who have a Taxpayer Identification Number (NPWP). The sampling method is probability sampling with the technique applied is *cluster random sampling*. This approach was chosen because it is able to produce a more representative sample and reduce the potential for bias in the selection process and the population structure that is administratively divided into study programs/faculties, so that cluster sampling becomes more efficient and in accordance with population characteristics (Machali, 2021; Sugiyono., 2021). The data collection method in this study uses primary data obtained directly from *respondents*, by distributing questionnaires to 274 lecturers through googleform, and a complete and analyzeable questionnaire is for 190 respondents, with a response rate of 70.80%.

The instrument for measuring tax compliance variables in this study adopts the Nurcahyani et al., (2025); Putra et al., (2025) namely registering to obtain an NPWP, filling out the tax form correctly, calculating the correct amount of taxes, paying taxes on time, and reporting tax returns correctly. Measurement of tax awareness variables as researched (Marampa & Febriani, (2024); Putra et al., (2025) It is

awareness of the importance of taxes for state development, awareness to behave honestly in responding to tax obligations, willingness to pay taxes, understanding of tax regulations, and compliance in carrying out tax obligations. Furthermore, the measurement of the variables of tax sanctions, namely sanctions in disciplinary efforts, strict sanctions imposed, sanctions as consequences, sanctions as a means of educating taxpayers, and strict and commensurate sanctions. Tax sanctions measurement indicators adopt research Nurcahyani et al., (2025); Putra et al., (2025). And for the measurement of tax socialization variables adopted from the research Nurcahyani et al., (2025), is socialization is carried out openly and directly, socialization helps the public/taxpayers in understanding taxes for the state, the public/taxpayers understand the applicable tax regulations, tax assessors understand how to fill out and report tax returns, and taxpayers know the deadline for submitting tax returns.

The first data analysis in this study uses a descriptive statistical analysis method, where the data used is quantitative, namely in the form of scoring each respondent's answer based on a predetermined variable indicator. The measurement of variables in this study is by using attitude measurement using the Likert method. The Likert method with an interval measurement scale uses five assessment numbers, namely with a score of 1 to 5, where a score of 5 (SS= Strongly Agree), a score of 4 (S= Agree), a score of 3 (KS= Disagree), a score of 2 (TS= Disagree) and a score of 1 (STS= Strongly Disagree).

Furthermore, data analysis was conducted using the *Structural Equation Modeling* method based on *Partial Least Squares (SEM-PLS)* with the help of *SmartPLS* software. This method was chosen because it is able to analyze the relationship between latent variables simultaneously and does not require normally distributed data. The analysis is carried out through two stages, the first is the evaluation of the *Measurement Model Assessment ((MMA)* specializing in the relationship between the Latin variable and the indicators or items of its statement. The test carried out is convergent validity with four criteria that must be considered, namely *outer loading* > 0.7 ; *Cronbach's Alpha* > 0.7 ; *Composite Reliability* > 0.7 ; *average extracted variance (AVE)* > 0.5 (Hair, 2021). Furthermore, *discriminant validity* testing, shows the uniqueness of the construct from other constructs. Hair, (2021) explained that the measurement of discriminant validity uses the *Fornell-Larcker criterion*, *cross loadings* and *Heterotrait-Monotrait Ratio (HTMT)* methods. If all criteria of *convergent validity*, *reliability*, and *discriminant validity* are met, then the *Measurement Model* is declared feasible. Next, the researcher can proceed to the *Structural Model Assessment (SMA)* to test the relationship between latent variables.

The second stage is the evaluation of the *Structural Model Assessment (SMA)* is a structural model to determine the causal relationship between Latin variables. Through the bootstrapping process, the T-statistic test parameters are obtained to determine the existence of a causal relationship. According to Hair, (2021) To find out whether or not a latent variable has an effect on other latent variables, it can be seen from T Statistics and P Values: If an *exogenous variable* to an *endogenous variable* has T statistics > 1.96 and P values < 0.05 , then it can be interpreted that the *exogenous variable* has an effect on the *endogenous variable*. If an *exogenous variable* to an *endogenous variable* has T statistics < 1.96 and P values > 0.05 , then it can be interpreted that the *exogenous variable* has no effect on the *endogenous variable*.

The next stage of data analysis using the *Structural Equation Modeling* method based on *Partial Least Squares (SEM-PLS)* is the *R Square* and *Q Square* tests. When the value of *R square* > 0.75 and the value of *Q square* > 0.35 , the model has a strong *predictive relevance* value. If the value of *R square* is $0.50-0.75$ and the value of *Q square* is $0.15-0.34$, the model has a medium *predictive relevance* value. When the value of *R square* is $0.25-0.49$ and the value of *Q square* is $0.02-0.14$, the model has a weak *predictive relevance* value.

Mediation testing of the *Structural Equation Modeling* method based on *Partial Least Squares (SEM-PLS)* according to Zhao et al., (2010) There are several types of mediation. *Complementary mediation*, occurring when direct and indirect influences are both significant and have the same direction, suggests that the mediator strengthens the total relationship. On the other hand, in *competitive mediation*, direct influence and indirect influence are also significant, but in opposite directions, so that the mediator actually reduces some of the direct influence.

Furthermore, *indirect-only mediation* occurs when only significant indirect influences occur, indicating that the relationship between independent and dependent variables occurs entirely through mediators, without any significant direct influence. *Direct-only mediation*, on the other hand, arises when only significant direct influences are present, signifying that the relationship between independent and dependent variables occurs without the role of a mediator. Finally, in *non-mediation*, neither direct nor indirect influence is significant, which indicates that there is no mediating relationship or direct relationship between independent and dependent variables (Zhao et al., 2010).

RESULTS AND DISCUSSION

Measurement Model Assessment Testing (Inner Model)

Measurement Model Assessment Convergent Validity

Measurement Model Assessment (MMA) is useful for determining the relationship between statement items and variables consisting of *convergent validity* and *discriminant validity* (Hair, 2021). Testing using the *Partial Least Square* technique in analyzing data through the *Warp Partial Least Square (Warp-PLS)* application was first carried out with *Convergent Validity* (convergent validity) is the extent to which the items of the construct are grouped together (Hair, 2021). To declare the measurement statement item valid and reliable, the *Smart-PLS Algorithm* is tested. The results of the analysis show that the *outer loading value* of the TCp1, Y1 (0,699), TCp2, Y2 (0,811), TCp 3, Y3 (0,767), TCp 4, Y4 (0,842), dan TCp 5, Y5 (0,678). Results *outer loadings* TAw1, M1 (0,815), TAw 2, M2 (0,834), TAw 3, M3 (0,882), TAw 4, M4 (0,850), TAw 5 M5 (0,837). Results *outer loadings* TSnk1 X1.1 sebesar (0,900), TSnk2 X1.2 0,909, TSnk3 X1.3 (0,890), TSnk4 X1.4 (0,855) TSnk5 X1.5 (0,756). Results *outer loadings* Tsos1 X2.1 (0,866), Tsos2 X2.2 (0,919), Tsos3 X2.3 (0,930), Tsos 4 X2.4 (0,928), TSos X2.5 (0,912). The

measurement model for validity and reliability tests includes the determination of the coefficient

and the path coefficient, which is shown in Figure 2 below;

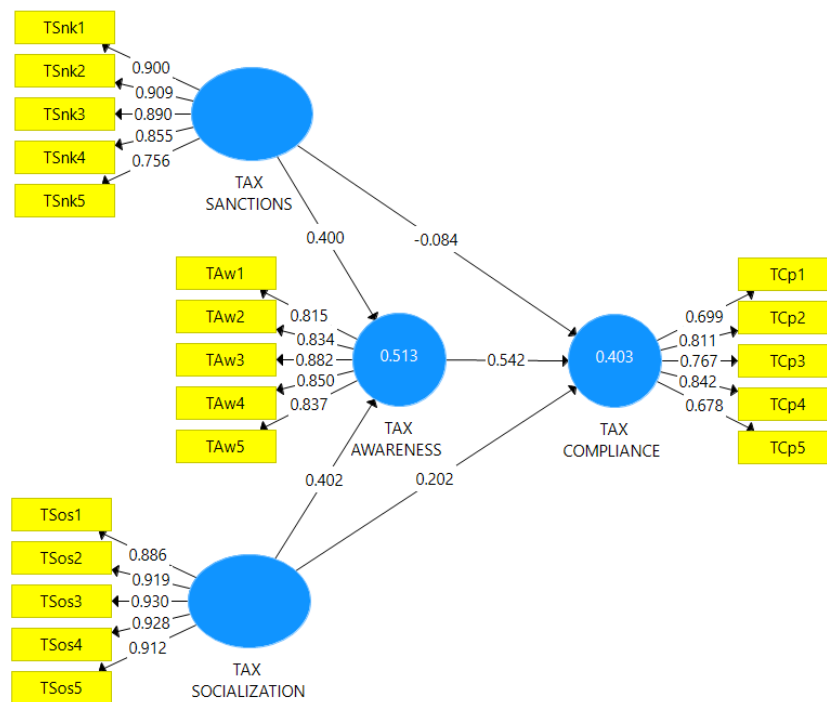


Figure 2 : Output display of the Measurement Model Assessment (MMA)

Source: Data Processing Results SmartPLS 32.0 M3 (2025)

Based on the results of the *convergent validity* analysis, it can be seen that all statement items are used to measure the variables Tax Awareness (TAw), Tax Sanctions (TSnk) and Tax Socialization (TSos) have an *outer loadings* value above 0.7 and are declared valid. However, in the Tax Compliance variable (TCp) there are 2 (two)

statements that are declared invalid because they have *outer loadings* below 0.7, namely TCp1 (Y1) has *outer loadings* of 0.699 and TCp5 (Y5) has *outer loadings* of 0.678. The invalid statement item is removed or eliminated and then re-analyzed.

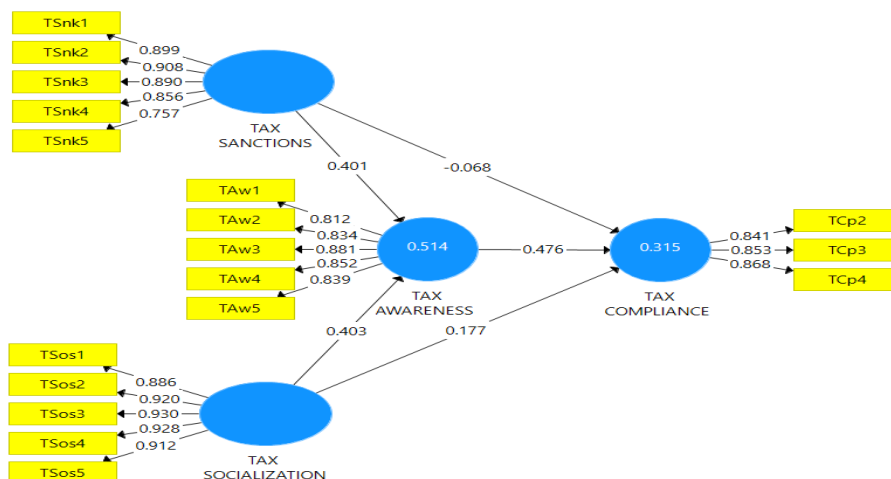


Figure 3 : Output display of the Measurement Model Assessment (MMA)

Source: Data Processing Results SmartPLS 32.0 M3 (2025)

Table 2. Result Analysis Validity Convergen

Construct	Item	Outher Loadings	Cronbach's Alpha	Composite Reliability	Average Extracted Variance
Tax Compliance	TCp 2	0,841	0,816	0,890	0,729
	TCp 3	0,853			
	TCp 4	0,868			
Tax Awareness	TAw 1	0,812	0,899	0,925	0,712
	TAw 2	0,834			
	TAw 3	0,881			
	TAw 4	0,852			
	TAw 5	0,839			
Tax Sanctions	TSnk 1	0,899	0,915	0,936	0,746
	TSnk 2	0,908			
	TSnk 3	0,890			
	TSnk 4	0,856			
	TSnk 5	0,757			
Tax Socialization	TSos 1	0,886	0,951	0,963	0,838
	TSos 2	0,920			
	TSos 3	0,930			
	TSos 4	0,928			
	TSos 5	0,912			

Results of Data Processing Smart PLS 32.0 M3 (2025)

The results of the analysis of the *value of outhur loadings* phase 2, all statement items used to measure the variables of tax compliance, tax awareness, tax sanctions and tax socialization are valid because all statement items used have *outhur loadings* above 0.7. Next is the analysis of *Cronbach's alpha*, *composite reliability*, and *average extracted variance (AVE)*, the results can be seen that all variables have Cronbach's alpha > 0.7, composite reliability > 0.7 and AVE > 0.5 or have met the set conditions (Hair, 2021).

Discriminant Validity

The results of the discriminant *validity analysis* using the *Fornell – Larcker criterion* method with the correlation of the tax compliance variable with the variable itself (tax compliance)

was 0.854. The correlation value is greater than the correlation between tax compliance and tax awareness (0.546), tax sanctions (0.341) and tax socialization (0.441). Likewise, the correlation of the variable of tax awareness with the variable itself (tax awareness) is (0.844). The correlation value is greater than the correlation between tax awareness and tax sanctions (0.640), and tax socialization (0.641). The correlation of the variable of tax sanctions with the variable itself (tax sanctions) is (0.864). The correlation value is greater than the correlation between tax sanctions and tax socialization (0.594). The correlation value of tax socialization vertically and horizontally with the variable itself (tax socialization) is 0.915).

Table 3. Discriminant Validity , Fornell – Larcker criterion Method

Construct	Tax Compliance	Tax Awareness	Tax Sanctions	Tax Socialization
Tax Compliance	0,854			
Tax Awareness	0,546	0,844		
Tax Sanctions	0,341	0,640	0,864	
Tax Socialization	0,441	0,641	0,594	0,915

Results of Data Processing Smart PLS 32.0 M3 (2025)

The results of *discriminant validity* with the cross loadings method in table 4 show that the KpPjk tax compliance statement item has the largest *loadings* value and is grouped in the tax compliance column. This can be interpreted that the Tax Compliance statement items of KpPjk2, KpPjk3, and KpPjk4 are trusted to measure tax compliance variables. Tax Awareness statement

items, KsPjk1, KsPjk2, KsPjk3, KsPjk4, and KsPjk5 have the largest *loadings* value and are grouped in the tax awareness column. This can be interpreted that the statement items KsPjk1, KsPjk2, KsPjk3, KsPjk4, and KsPjk5 are trusted to measure the variable of tax awareness. The statement items SnkPjk1, SnkPjk2, SnkPjk3, SnkPjk4, and SnkPjk5 have the largest *loadings*

value and are grouped in the tax sanction column. Thus, it can be interpreted that the statement items SnkPjk1, SnkPjk2, SnkPjk3, SnkPjk4, and SnkPjk5 are trusted to measure the variables of tax sanctions. Furthermore, the statement items SosPjk1, SosPjk2, SosPjk3, SosPjk4 and SosPjk5

have the largest *loadings* value and are grouped in the tax socialization column. This can be interpreted that the statement items SosPjk1, SosPjk2, SosPjk3, SosPjk4 and SosPjk5 are trusted to measure the variables of tax socialization.

Table 4. Discriminant Validity Results Cross Loadings Method

Item	Tax Compliance	Tax Awareness	Tax Sanctions	Tax Socialization
TCp 2	0,841	0,518	0,312	0,367
TCp 3	0,853	0,367	0,223	0,374
TCp 4	0,868	0,492	0,325	0,389
TAw 1	0,457	0,812	0,440	0,425
TAw 2	0,602	0,834	0,542	0,531
TAw 3	0,453	0,881	0,527	0,532
TAw 4	0,417	0,852	0,609	0,591
TAw 5	0,358	0,839	0,568	0,611
TSnk 1	0,343	0,591	0,899	0,562
TSnk 2	0,328	0,615	0,908	0,556
TSnk 3	0,336	0,634	0,890	0,562
TSnk 4	0,242	0,463	0,856	0,441
TSnk 5	0,180	0,398	0,757	0,405
TSos 1	0,378	0,592	0,496	0,886
TSos 2	0,367	0,594	0,550	0,920
TSos 3	0,422	0,588	0,570	0,930
TSos 4	0,433	0,572	0,546	0,928
TSos 5	0,417	0,585	0,554	0,912

Results of Data Processing Smart PLS 32.0 M3 (2025)

The results of the *discriminant validity* analysis using the *Heterotrait-Monotrait Ratio (HTMT)* method in table 5 below show that all correlation values in each variable are below 0.90 (Hair, 2021), So it is stated that the three constructs have a good *discriminant validity* value. Thus, it

can be concluded that the results of the analysis using the *heterotrait-monotrait ratio* method obtained a good discriminant validity value so that it can be used for further hypothesis testing without the existence of *multicollinearity issues*.

Table 5. Results of Discriminant Validity Heterotrait-Monotrait Ratio Method

Construct	Tax Compliance	Tax Awareness	Tax Sanctions	Tax Socialization
Tax Compliance				
Tax Awareness	0,622			
Tax Sanctions	0,376	0,686		
Tax Socialization	0,500	0,689	0,626	

Results of Data Processing Smart PLS 32.0 M3 (2025)

Descriptive Analysis

The descriptive analysis of tax compliance in this study initially used 5 statement items, but after the results of the *outer loadings test*, there were 2 statement items that were invalid because they had an outer loadings test below 0.7, namely KpPjk1 and KpPjk5. The average score of the tax compliance variable was 4.43 with a TCR

of 88.63%. This can be interpreted that lecturers' tax compliance is included in the effective category. The highest average score was located in the KpPjk2 statement item which was 4.64 with a TCR of 92.74% and the lowest average score was located in the KpPjk3 statement item which was 4.31 and TCR 86.21%.

Tax awareness in this study used 5 statement items and all statement items were said to be valid, Table 4.10 shows that the average score of the tax awareness variable was 4.34 with a TCR of 86.74%. This can be interpreted that lecturers' tax awareness is included in the good category. The highest average score is located in the statement item KsPjk2 which is 4.51 with a TCR of 90.11% and the lowest average score is located in the statement item KpPjk5 which is 4.18 and TCR 83.68%. The tax sanctions in this study used 5 statement items and all statement items were said to be valid. Table 4.13 shows that the average score of the tax sanction variable is 3.89 with a TCR of 77.71%. This can be interpreted that lecturer tax socialization is included in the medium category. The highest average score was located in the statement item SnkPjk3 which was 4.11 with a TCR of 82.21% and the lowest average score was located in the statement item SnkPjk5 which was 3.59 and TCR 71.89%.

Tax socialization in this study uses 5 statement items and all statement items are said to

be valid. Table 4.12 shows that the average score of the tax socialization variable is 4.10 with a TCR of 81.98%. This can be interpreted that lecturers' tax knowledge is included in the high category. The highest average score was located in the SosPjk4 statement item which was 4.14 with a TCR of 82.84% and the lowest average score was located in the SosPjk2 statement item which was 4.03 and TCR 80.63%.

R Square and Q Square Analysis

The tax compliance variable table 6 explains the result of R square (R^2) of 0.315 which can be interpreted as the magnitude of the influence of tax sanctions, tax socialization, and tax awareness on tax compliance is 31.5% and is classified as a weak category. Furthermore, the variable of tax awareness has an R^2 of 0.514 and it can be interpreted that the magnitude of the influence of tax sanctions and tax socialization on tax awareness is 51.4% classified as medium (Hair, 2021). The results of the R square analysis can be seen in the following table:

Table 6. Analysis Results R square (R^2), Q square (Q^2)

Construct	R Square	Remarks	Q Square	Remarks
Tax Compliance	0,315	Weak	0,215	Medium
Tax Awareness	0,514	Medium	0,352	Strong

Results of Data Processing Smart PLS 32.0 M3 (2025)

Next is the results of the Q-square (Q^2) analysis as shown in table 6 that the model has predictive capabilities that vary from the endogenous variables analyzed. The tax compliance variable has a Q^2 value of 0.215, which means that the model has *predictive relevance* which falls into the medium category in explaining this variable. The tax awareness variable has a Q^2 value of 0.352, which also indicates *predictive relevance*, which is included in the strong category for this variable. Overall, the model shows good

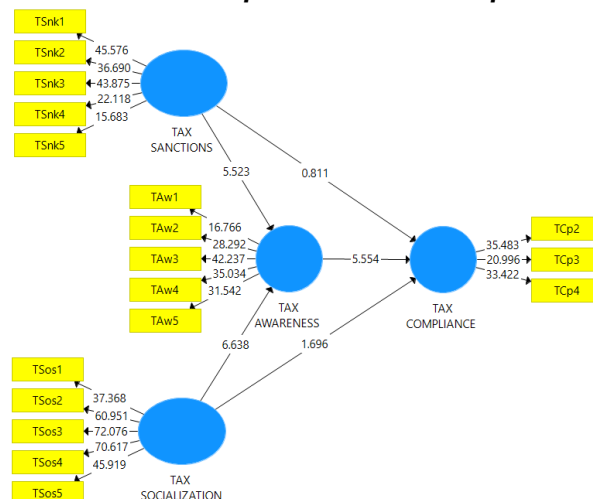
predictability for several variables such as tax compliance and tax awareness.

Structural Model Testing (Inner Model)

Structural Model Assessment (SMA)

Structural Model Assessment (SMA) is a structural model to predict causal relationships between latent variables. SMA testing uses a bootstrapping procedure. The results of the structural analysis of the model assessment can be seen in the following figure 4:

Figure 4. Result Assessment of Structural Model of Smart PLS Data Process



Source: Data Processing Results SmartPLS 32.0 M3 (2025)

Hypothesis Testing

The results of hypothesis testing with the *Structural Partial Least Square (WarpPLS)* equation model show that, *t* is shown in Table 7.

Table 7. Result of Hypothesis Testing

Hypothesis	Original Sample	T Statistics	P Values	Hypothesis
Tax Sanctions -> Tax Compliance	-0,068	0,811	0,418	H1 Rejected
Tax Socialization -> Tax Compliance	0,177	1,696	0,091	H2 Rejected
Tax Awareness -> Tax Compliance	0,476	5,554	0,000	H3 Accepted
Tax Sanctions -> Tax Awareness	0,401	5,523	0,000	H4 Accepted
Tax Socialization -> Tax Awareness	0,403	6,638	0,000	H5 Accepted
Tax Sanctions -> Tax Awareness -> Tax Compliance	0,191	3,672	0,000	H6 Accepted
Tax Socialization -> Tax Awareness -> Tax Compliance	0,192	4,116	0,000	H7 Accepted

Smart PLS Data Processing Results 3 (2025)**Hypothesis 1: The Effect of Tax Sanctions on Tax Compliance**

The effect of tax sanctions on tax compliance has an original sample of -0.068 (marked negative), T statistics 0.811 (small than 1.96) and P values 0.418 (greater than 0.05) so that it can be concluded that tax sanctions do not have a significant effect on tax compliance, so the first hypothesis (H1) is rejected. The results of this study found that lecturers' perceptions of the firmness and effectiveness of tax sanctions are not fully strong, so sanctions have not been seen as a dominant factor in determining tax compliance behavior. Tax sanctions have not been a major factor encouraging taxpayers to comply and sanctions have not been seen as a threat strong enough to directly affect compliance behavior. These findings show that a coercive approach through sanctions alone is not always effective without adequate awareness and understanding. Bung Hatta University lecturers do not make sanctions the main factor in determining compliance, but rather consider the factors of awareness and personal responsibility.

Hypothesis 2: The Effect of Tax Socialization on Tax Compliance

The effect of tax socialization on tax compliance found the original sample was 0.177 (marked positive), T statistics 1.696 (smaller than 1.96) and P values 0.091 (greater than 0.05). Thus, it can be concluded that tax socialization does not have a significant effect on tax compliance, so the second hypothesis (H2) is rejected. Despite the positive direction of the relationship, the influence is not statistically strong enough. These findings show that tax socialization is not necessarily able

to increase tax compliance if it is not accompanied by internalization of value and awareness. Informative socialization does not necessarily change the behavior of taxpayers directly, especially Bung Hatta University lecturers who basically already have an initial understanding of taxes.

Hypothesis 3: The Effect of Tax Awareness on Tax Compliance

The effect of Tax Awareness on Tax Compliance has an original sample of 0.476 (marked positive), T statistics 5.554 (greater than 1.96) and P values of 0.000 (smaller than 0.05). Thus, it can be concluded that tax awareness has a positive and significant effect on tax compliance, so that the third hypothesis (H3) is accepted. These findings indicate that the higher the level of tax awareness that taxpayers have, the higher their level of compliance in fulfilling tax obligations. These results confirm that tax compliance is not solely influenced by external factors, but also by internal factors in the form of individual awareness. Taxpayers who have an understanding of the tax function and an awareness of their role as citizens tend to comply voluntarily, without having to be encouraged by the threat of sanctions. These findings are in line with a *behavioral approach* in taxes that places tax awareness as the main determinant of compliance. Lecturers of Bung Hatta University as a group of academics, with these results reflect that the relatively high level of education and literacy contributes to the formation of strong tax awareness, thereby encouraging consistent compliance behavior.

Hypothesis 4: The Effect of Tax Sanctions on Tax Awareness

The effect of Tax Sanctions on Tax Awareness has an original sample of 0.401 (marked positive), T statistics 5.523 (greater than 1.96) and P values of 0.000 (smaller than 0.05). It can be concluded that tax sanctions have a positive and significant effect on tax awareness, so the fourth hypothesis (H4) is accepted. This indicates that the existence of tax sanctions still has an important role in increasing taxpayers' awareness of the consequences of tax violations. Tax sanctions serve as an educational instrument that reminds taxpayers of the importance of complying with tax regulations. Through an understanding of the legal and administrative consequences, Bung Hatta University lecturers as taxpayers become more aware of the obligations that must be fulfilled. Thus, tax sanctions contribute directly to shaping compliant behavior through increasing tax awareness.

Hypothesis 5: The Effect of Tax Socialization on Tax Awareness

The effect of tax socialization on tax awareness has an original sample of 0.403 (marked positive), T statistics 6.638 (greater than 1.96) and P values of 0.000 (smaller than 0.05). Thus, tax socialization has a positive and significant effect on tax awareness, so that the fifth hypothesis (H5) is accepted. These findings show that tax socialization is effective in increasing the understanding and awareness of Bung Hatta University lecturers as taxpayers regarding tax rights and obligations. Socialization that is carried out intensively, clearly, and easily understands is able to increase taxpayers' awareness of the importance of taxes for the development of the country. This shows that *educational* approaches have a strategic role in building tax awareness as the foundation of long-term compliance.

Hypothesis 6: The Role of Tax Awareness in Mediating the Influence of Tax Sanctions on Tax Compliance

The results of the test of the Role of Tax Awareness in Mediating the Influence of Tax Sanctions on Tax Compliance had an original sample of 0.191 (marked positive), T statistics of 3.672 (greater than 1.96) and P values of 0.000 (smaller than 0.05). From the results of the test, tax awareness was proven to mediate the effect of tax sanctions on tax compliance, so the sixth hypothesis (H6) was accepted. Although tax sanctions do not have a direct effect on tax compliance, the existence of tax awareness is able to bridge the relationship. This shows that tax sanctions increase tax compliance through increasing taxpayer awareness, so that the role of tax awareness in this relationship is full mediation.

Hypothesis 7: The Role of Tax Awareness in Mediating the Influence of Tax Socialization on Tax Compliance

The results of the test on the Role of Tax Awareness in Mediating the Influence of Tax Socialization on Tax Compliance had an original sample of 0.192 (marked positive), T statistics of 4.116 (greater than 1.96) and P values of 0.000 (smaller than 0.05). From the results of the test, tax awareness was proven to mediate the influence of tax socialization on tax compliance, so the seventh hypothesis (H7) was accepted. These findings suggest that tax socialization does not directly improve tax compliance, but works through increasing tax awareness first. Effective socialization is able to instill an understanding and value of tax awareness, which ultimately encourages tax compliance in a sustainable manner.

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

Based on the results of the analysis and discussion, it can be concluded that: First, that tax sanctions and tax socialization do not have a significant direct effect on taxpayer compliance. Second, tax awareness has been proven to have a positive and significant effect on taxpayer compliance. Third, tax sanctions and tax socialization have a positive and significant effect on tax awareness. Fourth, tax awareness has been proven to fully mediate the influence of tax sanctions and tax socialization on taxpayer compliance.

The results of this study show that tax awareness plays a central role in increasing taxpayer compliance, both practically and theoretically. Practically, these findings indicate that efforts to increase compliance are not enough only through the application of sanctions, but need to be focused on strengthening tax awareness through substantive, contextual, and participatory education and socialization, by involving universities as strategic partners in increasing the tax literacy of the academic community. Theoretically, this study strengthens the behavioral perspective in the study of tax compliance by affirming tax awareness as the main mediator that bridges the influence of sanctions and tax socialization on compliance, and highlights the limitations of the coercive approach in explaining compliance behavior in highly educated taxpayers.

This research has several limitations that need to be considered. First, the object of research is limited to Bung Hatta University lecturers, so the research results cannot be generalized widely to all taxpayer groups or other professions. The

characteristics of respondents who are relatively homogeneous in terms of education and literacy can affect the results of the research. Second, the research data was obtained through a questionnaire with a self-report approach, so that the potential for perception bias and subjectivity of respondents could not be avoided. Third, this study only uses the variables of tax sanctions and tax socialization as external factors, so there are still other variables that have the potential to affect tax compliance but have not been accommodated in the research model.

Suggestions that can be submitted for future research are: First, future research is suggested to expand the object and scope of research, both in other professions and across institutions, so that the research results have a stronger generalization power. Second, further research can add other relevant variables, such as trust in the government, perception of tax fairness, quality of tax services, or tax morality, to gain a more comprehensive understanding of the factors that affect tax compliance. Third, the use of mixed research methods or qualitative approaches can be considered to delve deeper into the process of forming tax awareness and the dynamics of taxpayer compliance behavior.

BIBLIOGRAPHY

- Adawiyah, R., Rahmawati, Y., & Eprianto, I. (2023). Literature Review: The Influence of Tax Socialization, Tax Sanctions, and Understanding of Tax Regulations on Taxpayer Compliance. *Journal Economina*, 2(9), 2310–2321. <https://doi.org/10.55681/economina.v2i9.812>
- Agbetunde, L. A., Raimi, L., & Akinrinola, O. O. (2022). Moderating influence of religiosity on the causality between taxpaying attitudes and tax compliance behaviour of entrepreneurial firms in Nigeria. *International Journal of Ethics and Systems*, 38(3), 402–425. <https://doi.org/10.1108/IJOES-07-2021-0152>
- Arghyanti & Kesuma. (2025). The Effect of Tax Socialization and Sanctions on Taxpayer Compliance with Awareness as an Intervening Variable (Vol. 6). *Journal of Informatics Media [Jumin]* Vol 6 ,3 2025, page 1938-1945. <http://ejournal.sisfokomtek.org/index.php/jumin>
- Arofhy, M Rangga, Ruswan Nurmadi, & Liza Novietta. (2022). The Effect of Socialization of Tax Knowledge and Tax Sanctions on Individual Taxpayers as Intervening Variables. *Jamek (Journal of Accounting of Economic Management and Entrepreneurship)*, Vol 02.
- Astuti Dwi. (2025). DJP Press Release Performance of Annual Tax Return Submission on April 12, 2025, Number SP-11/2025. Director of Counseling, Services, and Public Relations of the Directorate General of Taxes. www.pajak.go.id
- Azkya, H. S., & Nisa, F. (2024). The Influence Of Tax UnderstandingJP, Taxpayer Awareness And Tax Sanctions On The Compliance Of E-Commerce Actors In Fulfilling Tax Obligations (Case Study Of Individual Taxpayers Of E-Commerce Actors In DKI Jakarta Province, Indonesia). *International Journal of Management and Business Economics (IJMEBE)*, 2(3), 72–79.
- Bhalla, N., Sharma, R. K., & Kaur, I. (2022). Effect of Tax Knowledge and Technological Shift in Tax System on Business Performance: A PLS-SEM Analysis. *Sustainability (Switzerland)*, 14(16). <https://doi.org/10.3390/su141610217>
- Effendi & Yuliarini. (2025). The Influence of Tax Knowledge, Lifestyle, Taxpayer Awareness and Tax Socialization on Gen Z Taxpayer Compliance. *Equilibrium: Journal of Economics-Management-Accounting* Vol. 21, No. 1, April 2025, pp. 53-62.
- Ermadiani, Tjandrakirana, R., & Kesuma, N. (2025). Realizing a Culture of Tax Compliance: Assistance in Filling Out Tax Returns for Lecturers and Education Staff at Sriwijaya University. *Journal of Collaborative Service and Innovation of Science and Technology*, 3, No 2.
- Gukguk, E. S. R. (2021). The Influence of Taxpayer Awareness, Fiscal Services and Tax Sanctions on Individual Taxpayer Compliance. *Economics, Accounting and Business Journal*, Vol. 1 No. 1, pp. 284-294.
- Hair. (2021). *Partial Least Squares Structural Equation Modeling (PLS-SEM) A Workbook*. <https://doi.org/10.1007/978-3-030-80519-7>.
- Hidayat, Trixa Eka Wahyu, Satoto, E. B., Nyoman, N., Martini, P., Trixa, K., & Hidayat, E. W. (2025). The Effect of Tax Socialization, Service Quality, and Tax Sanctions on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable. *RELATED: Journal of Economics* Vol. 21, No. 2, July - December 2025
- Ismantoro, B., Ismail, T., & Astuty, S. (2025). Analysis of Taxpayer Compliance Determinants Through Taxpayer Awareness

- (A Study on Individual Taxpayers at KPP Pratama Sekayu). *KOMPAK (Scientific Journal of Computerized Accounting)* Vol.18, No.1, July 2025. [Http://Journal.Stekom.Ac.Id/Index.Php/Kompak](http://Journal.Stekom.Ac.Id/Index.Php/Kompak), 18(1).
- Karlinah, Lady, Sugondo, L. Y., & Laurentya, V. (2024). Tax Awareness as a Mediation in the Influence of Tax Knowledge and Understanding on MSME Taxpayer Compliance. *Owner: Research & Journal of Accounting* Vol 8.3, <https://doi.org/10.33395/Owner.V8i3.2296>, 8(3), 2235–2249.
- Kirom, A. M., & Dhanirizka, Y. S. (2025). The Influence of Taxpayer Awareness, Tax Sanctions and Tax Knowledge on the Compliance of Land and Building Taxpayers in the Bojonegoro Area. *JEBS (Journal of Economics, Business, and Social)*, 2,no.4, pp.57-66.
- Kurniawan, I., & Daito, A. (2021). The Effect Of Tax Sanctions And Tax Authorities Services On Tax Compliance And Taxpayer Awareness As Moderation Variable (Survey On Corporate Taxpayers Domiciled In Tangerang). *DIJMS: Dinasti International Journal Of Management Science*, 2(3). <https://doi.org/10.31933/dijms.v2i3>
- Machali, I. (2021). *Quantitative Research Methods. Practical Guide to Plan, Execute and Analyze in Quantitative Research*. <http://tarbiyah.uin-suka.ac.id/>
- Marampa, E. J., & Febriani, E. (2024). The Role of Awareness Mediation in the Influence of Tax Knowledge and Tax Sanctions on Taxpayer Compliance. *Journal of Balance Sheets: Journal of Accounting Education and Economics*, 8(1), 31–42. <https://doi.org/10.31851/neraca.v8i1.13253>.
- Mianti & Budiwitjaksono. (2021). The Effect of Knowledge, Taxpayer Awareness and Tax Sanction on the Tax Compliance. *Journal of Economics, Business, and Government Challenges*. In *Budiwitjaksono GS JoEBGC* (Vol. 4, Number 2). <https://doi.org/DOI:http://ebgc.upnjatim.ac.id/index.php/ebgc>
- Muhamad, Marisa Setiawati, Asnawi, M., & Pangayow, B. J. C. (2019). The Effect of Tax Socialization, Tax Rates, Tax Sanctions, and Tax Awareness on Compliance with Annual Tax Return Reporting of Individual Taxpayers (Empirical Study on KPP Pratama Jayapura). *Journal of Accounting and Finance*, 14(1). <https://doi.org/10.52062/jakd.v14i1.1446>
- Nurchayani, Riska Dwi, Cris Kuntadi, & Rachmat Pramukty. (2025). The Effect of Socialization, Knowledge, Tax Sanctions, and Tax Amnesty on Individual Taxpayer Compliance (Case Study on KPP North Bekasi). *Center for Management Science Publications:https://Ejournalnipamof.Id/Ind ex.Php/PPIMAN*,89–110. <https://doi.org/10.59603/ppiman.v3i2.766>.
- Putra & Ginting. (2025). Influence Of Taxation Socialization, Tax Sanctions, Tax Knowledge On Individual Taxpayer Compliance (At The Bandung Soreang Primary Tax Office). *International Journal of Marketing & Human Resource Research*, Vol. 06 No. 01.
- Putra, Fadli Arya, Wachjudi Imam Santoso, Gigih Arif Setiawan, Nurchayati, & Sri Suyati. (2025). The Impact of Tax Supervision and Sanctions on the Level of Taxpayer Compliance: Tax Awareness as a Mediation Role. *EPRA International Journal of Economic and Business Review-Peer Reviewed Journal Volume - 13*, DOI URL: <https://doi.org/10.36713/Epra2012>.
- Putra, I Made Widnata, I Nyoman Kusuma AMP, & I Made Sudiartana. (2021). The Effect of Taxpayer Awareness, Tax Sanctions, Tax Socialization and the Implementation of E-Billing on Individual Taxpayers' Tax Payment Compliance at the North Badung Pratama Tax Service Office. *Kharisma Journal*, 3.1.
- Putra, R. R., Julito, K. A., & Siahaan, M. U. (2022). The Effect of Tax Sanctions and Tax Reform on Individual Taxpayers' Compliance with the Income Tax 21 Relaxation Policy as a Moderating Variable. *Journal of Tax Accounting Media* (Vol. 7, Number 2). <http://journal.uta45jakarta.ac.id/index.php/MAP>
- Ramadhani, & Umaimah. (2023). The Effect of Fiscal Services and the Implementation of Tax Sanctions on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable. *Journal of Cultural Accounting and Auditing Journal Homepage: Http://Journal.Umg.Ac.Id/Index.Php/Jcaa* JCAA Vol. 2 (1) pp. 147 – 161 (2023).
- Ramadhian & Maryono. (2025). Factors Influencing Individual Taxpayer Compliance At The West Semarang Primary Tax Service Office. *Journal of Economic, Business and Accounting*, 8, No1, Hal 378-397.

- Ratnaningsih, N. M. D. (2025). The Influence of Taxpayer Awareness, Knowledge and Understanding of Taxation on Taxpayer Compliance. *Journal of Scientific Horizons*, 4, No.6. <http://bajangjournal.com/index.php/JCI>
- Rika, Nia, M., & Abdul Rachman. (2023). The Role of Taxpayer Awareness in Mediating the Influence Between Taxpayer Knowledge and Tax Socialization on Taxpayer Compliance at KPP Pratama Kendari. *Source: Journal of Accounting Education*. Available Online at: <https://Accounting.Uho.Ac.Id/>, 3(2), 115–125. <http://doi.org/10.36709/jpa.v3i1.41>.
- Santoso, S. M., Pontoh, G. T., & Said, D. (2024). The Influence of Taxpayer Awareness, Tax Sanctions, Tax Service Quality, and Tax Knowledge on The Individual Taxpayer Compliance. *Journal of Applied Business, Taxation and Economics Research*, 4(1), 93–106. <https://doi.org/10.54408/jabter.v4i1.348>
- Sarpong, S. A., Yeboah, M., Oware, K. M., & Danquah, B. A. (2024). Effect of Taxpayer Knowledge and Taxation Socialization on Taxpayer Compliance: The Mediating Role of Taxpayer Awareness. *Wseas Transactions on Business and Economics*, 21, 1217–1227. <https://doi.org/10.37394/23207.2024.21.99>
- Sugiyono. (2021). *Quantitative, qualitative, and R&D research methods (3rd ed.)*.
- Suryo, D. A., & Arifin, A. (2024). The Effect of Tax Socialization, Tax Sanctions and Tax Knowledge on Taxpayer Compliance through Taxpayer Awareness as a Variable Intervening (Study on Taxpayers of the Klaten Pratama Tax Office). In *YUME : Journal of Management* (Vol. 7, Number 1).
- Wardani, Febry, Rizky Fillhayati Rambe, & Syamsul Bahri. (2022). The Effect of Tax Sanctions, Tax Knowledge and Tax Socialization on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable in KPP Pratama Medan Petisah. *Journal of Accounting, Management and Economics*. <https://jasmien.cattleyadf.org/index.php/jas>
- Widuri, Lavinia, Retnaningtyas, Evelyn, & Michella Shan Christabel. (2024). The Effect of Tax Knowledge and Tax Sanctions on Tax Compliance: The Role of Tax Awareness as Intervening Variable. *InFestasi Vol. 20 No. 1 June 2024 Page*. 65–75, 4(2), 175–183. <https://doi.org/10.52970/grfm.v4i2.495>
- Yanti & Machdar. (2025). The role of tax socialization, tax audit, and tax sanctions in increasing taxpayer compliance. *Journal of Accounting, Finance, Taxation and Corporate Governance (JAKPT) Volume 2, No 3 – March 2025*.
- Yanti, L. D., & Wijaya, V. S. (2023). The Influence of Tax Knowledge, Tax Rates, Tax Payment Mechanisms, and Tax Sanctions on MSME Taxpayer Compliance. *ECo-Buss*, 6, No.1.
- Zahro & Machdar. (2025). Determinants of Taxpayer Compliance: Digitalization, Awareness, and Tax Knowledge. *Journal of Economic Research and Accounting*, 3(1), 41–51. <https://doi.org/10.54066/jrea-itb.v3i1.2819>
- Zaikin, M., Pagalung, G., & Rasyid, S. (2023). The Effect of Taxpayer Knowledge and Tax Socialization on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable. *Owner: Research & Journal of Accounting* DOI: <https://doi.org/10.33395/Owner.V7i1.1346>, 7(1), 57–76.
- Zhao, X., Lynch, J. G., & Chen, Q. (2010). Reconsidering Baron and Kenny: Myths and Truths about Mediation Analysis. *Journal of Consumer Research*, 37(2), 197–206. <https://doi.org/10.1086/651257>.