Increasing Tax Payer Compliance (PBB) with Tax Sanctions as Moderating Variable

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Abstract. The purpose of this study is to examine and also obtain empirical evidence of Increased Compulsory Compliance (Land and Building Tax/PBB) with Tax Sanctions as Moderating Variables. The sampling technique uses incidental sampling, which involved 91 respondents. Data analysis techniques using multiple linear regression analysis and Moderated Regression Analysis (MRA) test. The results showed that the understanding of taxpayers, taxpayer awareness and tax sanctions had a positive and significant impact on PBB taxpayer compliance, while the tax service did not have an impact on PBB taxpayer compliance. In addition, tax sanctions are able to moderate by strengthening the impact of taxpayer understanding on taxpayer compliance, tax sanctions are able to moderate by weakening the impact of taxpayer awareness and fiscus service on PBB taxpayer compliance.

Keywords: Taxpayer Compliance; Taxpayer Understanding; Taxpayer Awareness; Fiscus Service; Tax Sanctions

1   Introduction

The Regional Tax Agency Office (BAPENDA) is located in the Tigaraksa office building in Tangerang Regency. BAPENDA is a regional commercial building led by the Director of the Regional Tax Bureau who assists the Regent in formulating policies, fostering and controlling functions supporting government affairs of the regional taxation department which is the regional authority and assists the implementation of tasks is left to the district government. From year to year, the number of realized revenues fluctuates, as shown in the table below :

Table 1. Realization of land and building tax (PBB) Revenue at the Tigaraksa BAPENDA Office, Tangerang Regency in 2016-2020

Years	Budgeting (IDR)	Realization (IDR)	Percent (%)
2016	300.000.000.000	330.675.334.586	110.23
2017	305.760.000.000	350.935.656.410	114.77
2018	330.000.000.000	372.151.361.403	112.77
2019	380.000.000.000	460.874.032.055	121.28
2020	380.000.000.000	439.127.830.998	115.56

Source: [1]

It can be seen in table 1, the realization in 2016 - 2019 increased but in 2020 the realization decreased. Previously the realization in 2019 reached the target of Rp 460.874.032.055 (121.28%) and in 2020 the realization decreased to Rp 439.127.830.998 (115.56%). The lack of public understanding of taxation will have an impact on the low realization of PBB revenue, and guidance to the public regarding tax obligations and rights for every citizen in development, especially land and building tax. Efforts need to be made to improve the quality of service in order to create taxpayer satisfaction in the implementation of taxation. The imposition of sanctions is a way to improve taxpayer compliance, so that taxpayers can make taxpayers aware of not committing violations again and can pay taxes on time.

Table 2. Delays, Blocking, and Mandatory Sanctions of Property Tax at the Office of BAPENDA Tigaraksa, Tangerang Regency 2016-2020

Years	Lateness	Blocking	Sanctions
2016	91.772	506.059	552 %
2017	199.764	433.224	217 %
2018	173.986	385.630	222 %
2019	144.384	481.210	333 %
2020	236.321	498.896	211 %

Source: [1]

It can be seen in table 2 in BAPENDA Tigaraksa, Tangerang Regency, in addition to taxpayers who pay Property Tax, usually taxpayers who pay taxes there are on average subject to blocking of Tax Returns Payable for Land and Building Taxes (SPPT-PBB) due to taxpayers having passed the due date. Maturity in paying PBB. As in table 2, the number of late taxpayers from 2016-2017 increased, then in 2018-2019 the number of late taxpayers decreased, but in 2020 the number of taxpayers increased again to 236.321 (SPPT-PBB). The number of wp blocks due to late paying taxes also rose and fell from 2016-2018. The number of blocks decreased, but in 2019-2020 it rose again. This shows that taxpayers still have not fully complied with the payment of PBB. As a result of being late and being blocked, taxpayers are subject to sanctions according to the law. The percentage of those who were sanctioned in 2016 was very high, but in 2017 the percentage of those sanctioned decreased, and in 2018-2019 the percentage of those sanctioned rose again after the turn of the year. In 2020, the percentage of those who are subject to sanctions will have decreased to 211%. Taxpayers who have arrears will be subject to an administrative fine of 2% a month of the amount of tax paid. After paying the arrears, the SPPT-PBB can only be reactivated by filling out the SPPT-PBB activation application form. The following is an example of an application for SPPT-PBB fan activation.

Fig. 1. Application for Activation of SPPT-PBB
Source: [1]

Taxpayers who are blocked must usually pay off their previous arrears. Figure 1 shows how taxpayers fill out an application form for SPPT-PBB activation.And SPPT-PBB will be reactivated if it has paid off and filled out the application form for activating SPPT-PBB within one week. Taxation is considered a very important issue for the survival of the Indonesian nation. The government definitely needs a lot of money in management and development. At the moment, State income can be obtained from national financing sources. And to improve society, it can be obtained from national funding sources, and because taxes are also a definite source of state income. This tax is very vital, the taxes collected are like PBB. The results [2] show that the understanding, awareness of taxpayers has a positive and significant impact on taxpayer compliance. Research [3] found that financial services have a positive and significant impact on taxpayer compliance. Compared to research [4].Taxpayer science has no significant impact on taxpayer compliance. PBB. Research [5] shows that awareness of taxpayers has no significant effect on PBB. Research [6] does not have a significant impact on PBB from financial services. Research on tax sanctions [6] shows that tax sanctions have no significant impact on taxpayer compliance. In research [6] tax sanctions have a positive and significant effect on the PBB. This study is a replication of research [7] which examines the impact of Taxpayer Understanding, Taxpayer Awareness, and Fiscus Services on tax compliance at the Yogyakarta City Regional Revenue Service. The difference between the research carried out is that this study uses a tax sanction variable as a moderating variable. In addition, this research was conducted at the Tigaraksa BAPENDA Office, Tangerang Regency. Based on the background and the inconsistency of previous researchers (Re-search Gap), the hypotheses of this study can be formulated as follows :

H_1: Taxpayer understanding, taxpayer awareness, and fiscal service have significant impact on taxpayer compliance

H_2: Tax payer understanding has a positive and significant impact on taxpayer compliance

H_3: Taxpayer awareness has a positive and significant impact on taxpayer compliance

H_4: Fiscal services have a positive and significant impact on taxpayer compliance

H_5: Tax sanctions has a positive and significant impact on taxpayer compliance

H_6: Tax sanctions as a moderating variable have strengthened the impact of taxpayers' understanding, taxpayer awareness, and fiscal service services to taxpayer compliance

H_7: Tax sanctions as a moderating variable have strengthened the impact of taxpayers' understanding on taxpayer compliance

H_8: Tax sanctions as a moderating variable have strengthened the impact of taxpayer awareness on taxpayer compliance

H_9: Tax sanctions as a moderating variable have strengthened the impact of fiscal service on taxpayer compliance
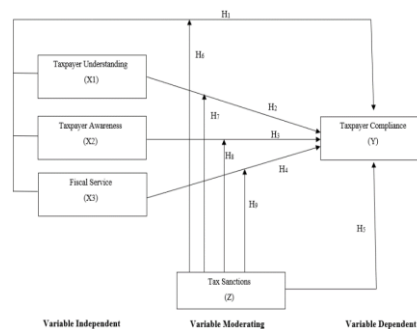

Fig. 2. Thinking Framework
Source: Processed data (2021)

2 Methodology

The type of research data source quantitative with primary data sources through field study methods, distributing questionnaires (Likert scale), and documentation are the methods used in this study. The population is mandatory PBB at the BAPENDA Tigaraksa Office, Tangerang Regency. The total population is 492.138 taxpayers. Non-Probability Sampling is a sample selection method in this study, and in this technique, who meets the researcher by chance, it can be used as a sample and as many as 91 respondents are sampled. Data analysis techniques: descriptive statistics, data quality test (validity-test, reliability test), classical assumption test, model accuracy test (coefficient of determination test, F test), hypothesis test (t test), multiple linear regression analysis, MRA test.

3 Results and Discussion

3.1 Descriptive statistics

This statistic shows the minimum, maximum, mean, standard deviation data (Ghozali, 2018:19).

Table 3. Results of Descriptive Statistics

Descriptive statistics					
Variable	N	Min	Max	Mean	Std.Dev.
TU	91	21	30	25.63	2.519
TA	91	2	2	4.22	.680
FS	91	2	5	4.08	.619
TS	91	16	25	21.80	2.267
TC	91	15	25	21.19	2.699

Source: SPSS 25 (2021) Output

Note :
TU: Taxpayer Understanding; TA: Taxpayer Awareness; FS: Fiscal Service; TS: Tax Sanction; TC: Taxpayer Compliance

3.2 Data Quality Test

a) Validity Test
   The validity test obtained all independent variables, the value of r arithmetic > r table and also a significance value < 0.05, this means statements (items) on all variables are valid.

b) Reliability Test
   Reliability test if the Cronbach Alpha value > 0.70 then it is reliable or reliable (Ghozali, 2018:45).

Table 4. Reliability Test Results

Variable	Cronbach Alpha	Decision
TU	.837	Reliable
TA	.808	Reliable
FS	.832	Reliable
TS	.780	Reliable
TC	.857	Reliable

Source: SPSS 25 (2021) Output

Note :
TU: Taxpayer Understanding; TA: Taxpayer Awareness; FS: Fiscal Service; TS: Tax Sanction; TC: Taxpayer Compliance
The results showed in the reliability test show the cronbch alpha value > 0.70 so that reliable is the result of all the variables in this research.

3.3 Classic Assumption Test

a) Normality test
   If the value of sig < 0.05 then normal (Ghozali, 2018:161).

Table 5. Normality Test Results

Model	Unstandardized Residual	
	Test Statistic	Asymp.Sig. (2-tailed)
1	.090	.067ᶜ
2	.076	.200ᵉ
3	.088	.079ᵉ

Source: SPSS 25 (2021) Output

Based on table 5 shows the Asymp value. Sig of the three models > 0.05. So that the processed has normal.

b) Multicollinearity Test
   If the tolerance value is > 0.1 and VIF < 10 then it is not subject to (Ghozali, 2018:107).

Table 6. Multicollinearity Test Results

Model		Coefficientsᵃ	
		Collinearity Statistics	
		Tolerance	VIF
1	TU	.628	1.591
	TA	.718	1.392
	FS	.760	1.316
2	TU	.623	1.605
	TA	.639	1.565
	FS	.655	1.527
	TS	.614	1.629
3	TU	.304	3.293
	TA	.390	2.563
	FS	.440	2.273
	TS	.507	1.971
	TU*TS	.129	7.751
	TA*TS	.170	5.881
	FS*TS	.149	6.692
a. Dependent Variable: TC			

Source: SPSS 25 (2021) Output

Note :
TU: Taxpayer Understanding; TA: Taxpayer Awareness; FS: Fiscal Service; TS: Tax Sanction; TC: Taxpayer Compliance; * ; Interaction.
From table 6, the results obtained are tolerance values > 0.1 and VIF < 10, meaning that there are no multicollinearity symptoms.

c) Autocorrelation Test
   Autocorrelation test by reviewing Durbin-Watson, if dU < d < 4-dU then it is not affected (Ghozali, 2018:111).

Table 7. Autocorrelation Test Results

Model	Adjusted R Square	Durbin-Watson
	Model Summary[b]	
1	.421	1.849
2	.513	1.937
3	.448	1.792

Source: SPSS 25 (2021) Output

Based on table 7 model 1 obtained the value of dU < d< 4-dU, namely 1.7516 < 1.849 < 2.2484. Model 2 is 1.7516 < 1.937 < 2.2484. Model 3 is 1.7516 < 1.792 < 2.2484. The absence of autocorrelation in the regression model is the conclusion obtained in this study.

d) Heteroscedasticity Test
Using the Glejser test. If the sign value is > 0.05 then it is not affected (Ghozali, 2018:142).

Table 8. Heteroscedasticity Test Results

Model		t	Sig.
1	(Constant)	3.469	.001
	TU	-.538	.592
	TA	.172	.864
	FS	-2.555	.120
2	(Constant)	3.130	.002
	TU	-1.140	.257
	TA	.241	.810
	FS	-1.677	.097
	TS	.262	.794
3	(Constant)	-.803	.425
	TU	-.616	.540
	TA	.541	.590
	FS	1.267	.209
	TS	1.147	.255
	TU*TS	.459	.648
	TA*TS	-.457	.649
	FS*TS	-1.418	.160
a. Dependent Variable: Abs_res			

Source: SPSS 25 (2021) Output

Note :
TU: Taxpayer Understanding; TA: Taxpayer Awareness; FS: Fiscal Service; TS: Tax Sanction; TC: Taxpayer Compliance; * ; Interaction.
Table 8 obtains all significance values > 0.05, not on the three models above.

e) Model Accuracy Test
Coefficient of Determination Test (R2). The following results :

Table 9. Coef. of Det.Test Results

Model	Adjusted R Square	Std. Error of the Estimate
	Model Summary	
1	.388	2.113
2	.528	1.844

Source: SPSS 25 (2021) Output

The Adjusted R Square value shown in table 9, produces a value of 0.388. independent variables (TU, TA, FS) have contributed 38.8% and it can be explained that the impact on

the dependent variable (TC), other variables have explained the remaining 61.2% outside the research model. While model 2 shows the value Adjusted R Square of 0.528. This means that the contribution of the independent variable 52.8% can be translated into its impact on the dependent variable, the remaining 47.2% is translated by other variables.

f) Simultaneous Significance Test (F Test)

Table 10. F Test Results

Model		Df	F	Sig.
1	Regression	3	19.981	.000[b]
	Residual	87		
	Total	90		
2	Regression	7	15.211	.000[b]
	Residual	82		
	Total	89		

Source: SPSS 25 (2021) Output

Based on table 10 the F test model 1 shows the Fcount value of 19.981 > Ftable of 2.48, while the F-test model 2 shows the Fcount value of 15.211 > Ftable of 2.48, and a significance value of 0.000 <0.05, with df1 = 4 and df2 = 86 so that it can be concluded that simultaneously H0 is rejected and H1 is accepted, meaning that together the variables of understanding of taxpayers, awareness of taxpayers, and also fiscus service have a positive and significant impact on taxpayer compliance. While model 2 simultaneously H0 is rejected and H5 is accepted, it means that together the tax sanctions variables strengthen the impact of taxpayers' understanding, taxpayer awareness, fiscus service on taxpayer compliance.

g) Hypothesis Testing
   1) Test t test (Partial Test)

Table 11. T test results

	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
(Constant)	-6.022	3.076	-1.958	.054
TU	.289	.143	2.022	.046
TA	.286	.135	2.113	.038
FS	.089	.103	.861	.392
TS	.521	.121	4.290	.000
TU*FS	.001	.004	.175	.861
TA*FS	-.005	.004	-1.081	.283
FS*FS	.000	.004	-.088	.930
a. Dependent Variable: TC				

Source: SPSS 25 (2021) Output

Note :
TU: Taxpayer Understanding; TA: Taxpayer Awareness; FS: Fiscal Service; TS: Tax Sanction; TC: Taxpayer Compliance; * ; Interaction.
The t-test shows that taxpayers' understanding, taxpayer awareness, tax sanctions have a positive and significant impact on taxpayer compliance, while the tax service does not have a significant impact on taxpayer compliance. Furthermore, tax sanctions are able to moderate by strengthening the impact of taxpayer understanding on taxpayer

compliance, tax sanctions are able to moderate by weakening the impact of taxpayer awareness and fiscus service on taxpayer compliance.

2) Multiple Linear Regression Analysis

Table 12. Multiple Linear Regression Analysis Test Results

	Model	Unstandardized Coefficients		Sig.
		B	Std. Error	
1	(Constant)	.776	2.647	.770
	TU	.305	.111	.008
	TA	.335	.113	.004
	FS	.217	.090	.018
2	(Constant)	-1.433	2.570	.579
	TU	.259	.106	.016
	TA	.202	.113	.078
	FS	.103	.091	.262
	TS	.416	.119	.001
3	(Constant)	-6.022	3.076	.054
	TU	.289	.143	.046
	TA	.286	.135	.038
	FS	.089	.103	.392
	TS	.521	.121	.000
	TU*TS	.001	.004	.861
	TA*TS	-.005	.004	.283
	FS*TS	.000	.004	.930
	Dependent Variable: TC			

Source: SPSS 25 (2021) Output

Note :
TU: Taxpayer Understanding; TA: Taxpayer Awareness; FS: Fiscal Service; TS: Tax Sanction; TC: Taxpayer Compliance; * ; Interaction.
Here's the equation :
TC = 0.776 + 0.305 TU + 0.335 TA + 0.217 FS + ε
TC = -1.433 + 0.259 TU + 0.202 TA + 0.103 FS + 0.416 TS + ε
TC = -6.022 + 0.289 TU + 0.286 TA + 0.089 FS + 0.521 TS + 0.001 TU*TS + 0.005 TA*TS + 0.000 FS*TS + ε

3) Moderated Regression Model (MRA) Results

Table 13. MRA Result

	Model	t	Sig.
	(Constant)	-.557	.579
	TU	2.452	.016
2	TA	1.782	.078
	FS	1.130	.262
	TS	3.491	.001
3	(Constant)	-1.958	.054
	TU	2.022	.046
	TA	2.113	.038
	FS	.861	.392
	TS	4.290	.000
	TU*TS	.175	.861
	TA*TS	-1.081	.283
	FS*TS	-.088	.930
	a. Dependent Variable: TC		

Source: SPSS 25 (2021) Output

Note :
TU: Taxpayer Understanding; TA: Taxpayer Awareness; FS: Fiscal Service; TS: Tax Sanction; TC: Taxpayer Compliance; * ; Interaction.

Based on the equations of models 2 and 3. It can be concluded that taxation sanctions are moderating by strengthening the impact of taxpayer understanding on taxpayer compliance. On the other hand, tax sanctions can moderate by weakening the impact of taxpayer awareness and fiscus service on taxpayer compliance on the variable of tax sanctions. Seen from indication model 2 (0.01) and model 3 (0.861). In addition, tax sanctions can be moderated by weakening the impact of taxpayer awareness and tax services on taxpayer compliance. Seen from indication the significance value in model 2 (0.01) and model 3 (0.283 and 0.930). According to (Ghozali, 2018:227) if model 2 and model 3 are significantly different, it is said to be a pure moderator.

3.4 Discussion

3.4.1 The Impact of Taxpayer Understanding, Taxpayer Awareness, and Fiscal Services on Taxpayer Compliance

Test in table 10 model 1 show that the significance level is 0.000 <0.05, and Fcount is 19.981 > Ftable is 2.48. This answers H_1. The results of the descriptive statistical analysis stated that on average, the respondents agreed and strongly agreed in answering the questionnaire related to the variables of understanding of taxpayers, awareness of taxpayers, and also tax services. This shows that the more understanding about taxes, the taxpayers will be more aware of paying taxes, especially in paying PBB, and tax officials must also be firm in dealing with taxpayers who have arrears in order to create compliance in paying PBB. The results of the research conducted are in line with the research conducted [7] where his research succeeded in proving that taxpayers' understanding, taxpayers' awareness and tax services had a positive and significant influence on PBB. In a study [4] where his research failed to prove that the taxpayer's understanding had no significant impact on the PBB. Research [5] shows that taxpayer awareness does not have a significant impact on taxpayer compliance. Research [6] shows that the tax service does not have a significant impact on taxpayer compliance.

3.4.2 The Impact of Taxpayer Understanding on Taxpayer Compliance

The coefficient of 0.289 with a significance level of 0.046 <0.05, and tcount of 2.022 > ttable of 1.98689, that is what was produced in the second hypothesis test in table 11. This answers H_2. Thus, understanding of WP has a positive impact and is also significant for taxpayer compliance. Related to the understanding of WP from 91 questionnaires that have been processed, that descriptive statistical analysis states that the average respondent agrees and strongly agrees. This means better understand taxpayer, the higher the taxpayer's compliance in fulfilling their tax obligations. It is desirable that taxpayer understand, more about taxation, because taxes are mandatory and can be forced. The results of the study [9] succeeded in proving that the understanding of taxpayers had a positive and significant impact on the taxpayer compliance PBB. In contrast to [4] where the results of his research failed to prove that the taxpayer's understanding did not have a significant impact on taxpayer compliance.

3.4.3 The Impact of Taxpayer Awareness on Taxpayer Compliance

The results of the third hypothesis test in table 11 show that the regression coef. is 0.286 with sig. of 0.038 <0.05, and tcount is 2.113 > ttable is 1.98689. This answers H_3. Thus, taxpayer awareness has a positive and significant impact on PBB.The results of descriptive statistical analysis stated that on average the respondents agreed and strongly agreed in answering the questionnaire related to the WP awareness variable from the 91 questionnaires that were processed. Basically, awareness appears after the taxpayer understands about taxation, after the taxpayer is aware, curiosity will usually arise and feel his obligation as a citizen to remember his obligations in paying taxes. A moral attitude can contribute to the state, so that it can support development and taxpayers who try to comply with all regulations that have been set and can be forced on taxpayers so that they do not have arrears and there are no delays in paying the PBB is the taxpayer's awareness. Research from [10] has succeeded in proving that taxpayer awareness has a positive and significant impact on PBB. Research [5] where the results of his research did not prove that taxpayer awareness did not have a significant impact on taxpayer compliance.

3.4.4 The Impact of Fiscal Services on Taxpayer Compliance

The hypothesis test in table 11 show that the regression coef. is 0.089 with a sig. of 0.392 > 0.05, and tcount is 0.861 <ttable is 1.98689. This answers H_4. Thus, the tax service does not have a significant impact on taxpayer compliance. Most of the respondents answered agree and strongly agreed in answering the questionnaire related to the tax service variable in the results given descriptive statistical analysis, but the 91 questionnaires processed were still many respondents answered doubtfully and disagreed on the six questions related to the tax service variable. This means that the fiscal service is lacking in providing services so that there is no taxpayer compliance. Tax officers are obliged to serve well and trustworthy. Able to accommodate the needs of taxpayers and provide facilities, communicative and competent, so that it triggers taxpayers to comply. Research [6] in which the results of his research failed to prove that the tax service could not have a significant impact on taxpayer compliance. This is different from [3], which succeeded in proving that the fiscal service has a positive and significant impact on taxpayer compliance.

3.4.5 The Impact of Tax Sanctions on Taxpayer Compliance

The coefficient of determination is 0.521 and the significance level is 0.000 <0.05 and tcount is 4.290 > ttable is 1.98689 and that is the result of the ninth hypothesis test in table 11. This answers H_5. Thus tax sanctions have a positive and significant impact on the compliance of PBB taxpayer compliance. From the results of descriptive statistical analysis, it was stated that the average respondents who answered agreed and strongly agreed regarding the tax sanctions variable as the moderating variable of the 91 questionnaires that were processed. Tax sanctions organized by the BAPENDA Tigaraksa office are able to increase taxpayer compliance in paying PBB. This has a positive impact on sanctions, so taxpayers will be deterred and will pay taxes according to the provisions of the due date as an Indonesian citizen who obeys the laws and regulations. This means that sanctions are factors that can affect taxpayer compliance, tax sanctions and must continue to be increased because if sanctions increase, taxpayer compliance will increase and the realization of PBB revenue will increase and there is no decrease every year. From research [11] regarding tax sanctions, it shows that tax sanctions have a positive and significant impact on taxpayer compliance.. This is different

from [12] where his research did not succeed in proving that tax sanctions have no impact on taxpayer compliance.

3.4.6 The Impact of Tax Sanctions on Taxpayer Understanding, Taxpayer Awareness and Fiscal Services on Taxpayer Compliance

The hypothesis test in table 11 model 2 show that the significance level is 0.000 <0.05 and Fcount is 15.211 > Ftable is 2.48. This answers H_6. Thus, tax sanctions are able to moderate the influence of taxpayers' understanding, taxpayer awareness, and also fiscus service on PBB taxpayer compliance. The results of the descriptive statistical analysis stated that on average, the respondents had agreed and strongly agreed with the tax sanctions variable being able to moderate the understanding of taxpayers, taxpayer awareness, and tax service services from the 91 questionnaires processed.This means that sanctions and tax compliance are directly proportional. As a result of the sanctions, it is expected that taxpayers will not violate the law and will pay PBB on time, resulting in an increase in tax revenue every year.With high sanctions and factors such as understanding of the taxpayer, awareness of taxpayers and also fiscus service can stimulate taxpayers to comply with payment. Research [13] regarding tax sanctions shows that sanctions have a positive and significant impact on taxpayer compliance. Research [7] shows that the understanding of taxpayers, awareness of taxpayers and also the service of the tax authorities has a positive and significant impact on taxpayer compliance PBB. Research [12] shows that tax sanctions do not have a significant impact on taxpayer compliance PBB. Research [4] shows that understanding has no significant effect on taxpayer compliance PBB. Research [5] shows that taxpayer awareness does not have a significant impact on taxpayer compliance PBB. Research [6] shows that the fiscus service does not have a significant impact on taxpayer compliance.

3.4.7 The Impact of Tax Sanctions in Moderating the Effect of Tax Understanding on Taxpayer Compliance

Based on the equations of models 2 and 3. It can be concluded that taxation sanctions are moderating by strengthening the impact of taxpayer understanding on taxpayer compliance. Seen from the indicator value in model 2 (0.01 < 0.05) and model 3 (0.861 > 0.05). This answers H_7. Thus, tax sanctions as a moderating variable were able to moderate by strengthening the effect of taxpayer understanding on taxpayer compliance. Respondents' answers about understanding are influenced by tax sanctions, this is because the level of education is adequate. So that an understanding of taxation even though it is added to the presence of elements of tax sanctions will strengthen taxpayer compliance. The understanding of taxpayers at the Tigaraksa BAPENDA Office from the understanding of paying taxes is said to be sufficient, so that sanctions can affect the understanding of taxpayers. The more severe the sanctions and the higher the understanding, the greater the compliance. This result is in line with [14] which proves that tax sanctions have a positive and significant impact on taxpayer compliance. Research [15] understanding of taxpayers has a positive and significant impact on PBB. This is different from [16] found tax sanctions cannot have a significant impact on taxpayer compliance. Research [17] taxpayers cannot provide a significant influence on taxpayer compliance.

3.4.8 The Impact of Tax Sanctions in Moderating the Effect of Taxpayer Awareness on Taxpayer Compliance

Based on the equations of models 2 and 3. It can be concluded that taxation sanctions are moderating by weakening the impact of taxpayer understanding on taxpayer compliance. Can be viewed from the significance value in model 2 (0.01 < 0.05) and model 3 (0.283 > 0.05). This answers H_8. The tax sanctions implemented are able to influence the respondents' assessment of taxpayer awareness. This is also because taxpayers at the Tigaraksa BAPENDA Office have good awareness. So, as taxpayers, they have awareness, namely the feeling that arises in themselves, taxpayers for their obligations to pay taxes sincerely without any coercion. The more aware taxpayers are, the compliance will also increase. Sanctions must also continue to be applied so that taxpayers are more aware that if the taxpayer pays taxes late, the taxpayer will continue to be subject to fines according to the due date applied by the tax officer. This research is consistent with [12],successfully proving that tax sanctions have a positive and significant impact on taxpayer compliance. Likewise with research [18] that taxpayer awareness has a positive and significant impact on taxpayer compliance. The results of the study are not in line with [19] which states that tax sanctions do not have a significant impact on taxpayer compliance. Research [20] also shows that taxpayer awareness does not have a significant impact on taxpayer compliance.

3.4.9 The Impact of Tax Sanctions as Moderating Variables Affecting Fiscal Services on Taxpayer Compliance

Based on the equations of models 2 and 3. Tax sanctions can be moderated by weakening the impact of fiscal services on taxpayer compliance. Can be viewed from sig. value in model 2 (0.01 < 0.05) and model 3 (0.930 > 0.05). This answers H_9. Thus, tax sanctions as a moderating variable were able to moderate by weakening the effect of fiscal services on taxpayer compliance. The tax sanctions implemented are able to influence the respondent's assessment of the fiscal services officer or tax officer. According to the respondent whether there is a tax sanction, the tax service service that meets service standards for taxpayers is something that the tax officer or tax officer must do. This is not directly related to the taxpayer's intention to fulfill his tax obligations. Tax sanctions are very important, therefore as tax officers must be firm in carrying out their duties so that no taxpayer is late in paying taxes, especially PBB. Fiscal services or tax officers must be capable of serving and assisting taxpayers, because if the service is carried out well and helps taxpayers who have difficulty in carrying out taxation, therefore taxpayers will also be obedient in paying taxes and taxpayers will be satisfied with the services of tax officers. The government provides training to the tax authorities or tax officers regarding taxation and quality services. Quality services must also provide security, comfort and legal certainty, because with a penalty in the form of a fine, the taxpayer will be deterrent and there will be no delay in paying taxes. This is in line with the research by [21] who found that tax sanctions have a negative impact on tax compliance. [22] who proved that the fiscal services had a negative and significant impact on taxpayer compliance. The results of the study are contrary to [12] where the results of his research were not successful in proving that tax sanctions did not have a significant impact on taxpayer compliance. Research [23] shows that the fiscal services does not have a significant impact on taxpayer compliance.

4 Conclusion

Simultaneously, understanding of taxpayers, awareness of taxpayers and tax services have an impact on taxpayer compliance. Partially, taxpayer understanding, taxpayer awareness and tax sanctions have a positive and significant impact on PBB taxpayer compliance, while tax services have no impact on mandatory compliance. The results of the MRA show that tax sanctions are able to moderate by strengthening the impact of taxpayer understanding on taxpayer compliance. Then, tax sanctions are able to moderate by weakening the impact of taxpayer awareness and tax services on PBB taxpayer compliance.

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