

THE INFLUENCE OF SERVICE QUALITY AND TAX LITERACY ON TAXPAYER COMPLIANCE MODERATED BY TAX SANCTIONS

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ABSTRACT

Taxpayer compliance is the key to achieving optimal state revenue goals. The quality of service provided by tax agencies greatly influences the level of compliance, because good service can increase taxpayer trust and comfort. This is due to various things, including service quality, tax literacy, taxpayer compliance and tax sanctions. The purpose of this study is to analyze the effect of service quality on taxpayer compliance of two-wheeled motor vehicles, the effect of tax literacy on taxpayer compliance of two-wheeled motor vehicles, the effect of tax sanctions moderating the relationship between service quality and taxpayer compliance of two-wheeled motor vehicles, the effect of tax sanctions moderating the relationship between literacy and taxpayer compliance of two-wheeled motor vehicles. The research method is quantitative with descriptive explanation, this study uses a sample of 196 employees and data processing using SEM PLS. The research findings show that 1) service quality has a positive effect on taxpayer compliance of two-wheeled motor vehicles 2) tax literacy has a positive effect on taxpayer compliance of two-wheeled motor vehicles 3) tax sanctions moderate the relationship between service quality and taxpayer compliance of motor vehicles 4) tax sanctions moderate the relationship between literacy and taxpayer compliance of two-wheeled motor vehicles at the Rengat Revenue Management UPT

Keywords: *Service Quality, Tax Literacy, Taxpayer Compliance, Tax Sanctions*

INTRODUCTION

Taxpayer compliance is an important factor in achieving optimal state revenue, which is influenced by the quality of tax agency services. Responsive, informative and quality services, as implemented at Samsat Rengat, can increase taxpayers' comfort and trust in tax agencies (Listyaningsih, 2024). When taxpayers feel well served, it is easier for taxpayers to understand their rights and obligations, which encourages compliance in fulfilling tax obligations (Wardani, 2022). On the other hand, tax literacy has a role in increasing compliance, because a deep understanding of regulations and the consequences of non-compliance makes taxpayers more motivated to pay taxes on time (Argyanti & Mardiana, 2024). Service quality which includes speed, efficiency and responsiveness also contributes significantly to the comfort of taxpayers in carrying out their tax obligations (Listyaningsih, 2024; Melzatia & Susan, 2024). Therefore, strengthening tax literacy through education, outreach, and improving the quality of services at Samsat Rengat is an effective strategy to encourage higher compliance and support the achievement of state tax revenue targets. However, in reality, in the field, services are still found that are not optimal at Samsat Rengat, such as long waiting queues due to the lack of tax payment counters.

On the other hand, tax sanctions are also able to encourage taxpayer compliance, because clear and firm sanctions can create a deterrent effect for taxpayers who do not fulfill their obligations (Nabilla et al., 2024). Taxpayers' understanding of the consequences of non-compliance, obtained through tax literacy, increases taxpayers' motivation to comply with tax regulations and reduces the risk of violations (Rusdianti, 2024). In addition, tax sanctions function

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as a moderating variable that influences the relationship between service quality and tax literacy on taxpayer compliance, providing deeper insight into the dynamics that influence taxpayer behavior (Amelia Nur 'Izza et al., 2023). The interaction between service quality and tax literacy also has a significant influence on compliance, because the two complement each other in creating awareness and motivation for taxpayers to fulfill their obligations (Argyanti & Mardiana, 2024; Listyaningsih, 2024; Nabilla et al., 2024). Good service quality, such as speed, responsiveness and clear access to information, increases taxpayers' understanding of procedures and obligations. High tax literacy helps taxpayers understand the consequences of non-compliance, thereby encouraging voluntary compliance (Rusdianti, 2024). Strengthening service quality, supported by increasing tax literacy, is an important step in creating a more transparent, accountable and efficient tax system (Rahmahtullah et al., 2024).

Low tax literacy is still a big challenge in increasing taxpayer compliance, because many taxpayers do not fully understand their rights and obligations due to lack of information and access to tax education (Argyanti & Mardiana, 2024; Hargiyarto & Witono, 2024). This condition is often creates confusion which has a negative impact on compliance, where taxpayers who do not understand tend to ignore tax obligations. On the other hand, taxpayer awareness can encourage compliance, which is reflected through taxpayers' understanding of the importance of taxes as a source of state income and the obligations that must be fulfilled (Ichlas et al., 2022; Juliantari & Sudiartana, 2021). Taxpayers who have a good understanding of tax regulations and tax benefits are more likely to fulfill their obligations on time and voluntarily (Widiastini & Supadmi, 2020). Non-compliance is often caused by a lack of knowledge regarding payment procedures and timing for motorized vehicles (Widajantie, 2019) which emphasizes the importance of proactive efforts to increase awareness through the dissemination of clear and detailed information regarding tax rights and responsibilities (Pramukty & Yulaeli, 2022).

Table 1. Motor Vehicle Tax Arrears
UPT. Rengat Revenue Management for 2021-2023

Year	Number of vehicles Those who are in arrears	Bill amount
2021	126,548	156,285,304,761
2022	142,576	167,621,800,411
2023	163,398	177,143,457,861

Source: Rengat Revenue Management UPT (2024)

The Regional Revenue Agency (Bapenda) and Samsat have launched various initiatives to increase motor vehicle tax compliance, such as improving information systems, opening Samsat outlets in shopping centers, and outreach via online media (Kusumaningtyas & Rizin, 2023). One of the main innovations is the mobile Samsat service which makes it easier for people, especially those far from the Samsat office, to pay taxes (Haryanti & Wijaya, 2020). This service is also accompanied by a tax relief program that improves service quality and taxpayer awareness. This initiative reflects the government's commitment to bringing services closer to the community and increasing convenience and tax compliance. Increasing tax accessibility through mobile Samsat services is expected to reduce tax avoidance (Cahya & Ismunawan, 2022). Apart from that, tax incentives and ease of access play an important role in increasing taxpayer awareness (Juliantari, 2021). Clear tax sanctions also play a role in supporting the relationship between tax literacy, service quality and taxpayer compliance (Pranata & Nurmala, 2022). However, it has not been possible to achieve the motor vehicle tax revenue target, as can be seen in table 1, which shows that

motor vehicle tax arrears at the UPT. Rengat Revenue Management from 2021 to 2023 continues to increase, the highest number of vehicles in arrears is 163,398 in 2023 with total bills of 177,143,457,861.

LITERATURE REVIEW

Tax Compliance Theory

Tax Compliance Theory states that taxpayer compliance with their tax obligations is formed by various factors (Hauptman et al., 2024; Oduro et al., 2024) to fulfill all tax obligations by paying the required taxes as required by law, including internal factors (such as understanding and attitudes of taxpayers) (Putri et al., 2022) and external factors (such as sanctions and the quality of services provided by the tax authority) (Anugrah & Fitriandi, 2022). According to (Subroto, 2020), services (including law enforcement) are seen as the right approach to ensure tax compliance. Behavioral Economic Theory states that taxpayers' decisions regarding compliance or avoidance of tax obligations are influenced not only by rational or economic factors, but also by taxpayers' perceptions of the fairness of the tax system and taxpayers' interactions with tax authorities (Anugrah & Fitriandi, 2022; Valenty, 2017). Research (Kholipah et al., 2024) shows that taxpayers' trust in the tax authority and taxpayers' perceptions of the fairness of the tax system significantly influence the level of compliance. Tax compliance is influenced by taxpayers' understanding of their tax obligations, which is often associated with tax literacy. Taxpayers who have more knowledge about their rights and responsibilities are more likely to comply with tax regulations (Hashimzade et al., 2012; Lutfi et al., 2023)

Service Quality

The quality of tax services can increase taxpayers' interest in fulfilling taxpayers' tax obligations. Quality service provides satisfaction to taxpayers, and meets service standards that can be accounted for and are carried out on an ongoing basis, which ultimately encourages taxpayers to pay taxes voluntarily (Komang et al., 2021). According to (Sarifah et al., 2020), the quality of tax services involves an effective administration system, so that taxpayers are willing to pay taxes without expecting direct rewards. Factors that influence service quality include: tangible, which is related to adequate physical facilities and equipment; reliability, which refers to the service provider's ability to master their field; responsiveness, namely the ability to deal with requests and problems; assurance, which refers to the service provider's ability to foster a sense of trust; and empathy, which prioritizes attention, seriousness and sympathy in understanding the needs of service recipients. Therefore, the quality of tax services can be concluded as services provided by tax agencies with good and sustainable standards of effectiveness, to make taxpayers feel valued, comfortable, and encouraged to fulfill taxpayers' tax obligations voluntarily (Sarifah et al., 2020).

Tax Literacy

Taxation is a financial obligation imposed on society to pay to the state, based on various factors such as income, ownership, or price of goods. Tax literacy, as defined by (Ibda, 2019), refers to the taxpayer's ability to understand, obtain and use tax-related information effectively, which enables taxpayers to fulfill their tax responsibilities correctly. This includes understanding the basic principles of taxation, such as tax rates, types of taxes, as well as general provisions that apply (Supriyatin, 2020). Tax literacy also includes the ability to access tax-related information, understand the implications of tax decisions, and take appropriate steps regarding tax obligations, such as reporting income accurately and taking advantage of available tax deductions (Bornman and Wassermann, 2019). The government through the Directorate General of Taxes seeks to increase public tax literacy through outreach and education, which is believed to increase tax compliance and state revenues, which in turn supports development projects and community welfare (Alexander et al., 2022; Wicaksono, 2020).

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Tax Sanctions

Tax sanctions are penalties given to taxpayers who violate tax regulations as a means of law enforcement and preventing further violations. This sanction functions to ensure that tax norms are adhered to, so that there are no violations of the provisions that have been established (Muhamad et al., 2020). According to (Wardani & Rumiyaun, 2017) tax sanctions are needed to create order for taxpayers in paying taxes, as well as to provide lessons for violators not to underestimate tax regulations. Tax sanctions can be divided into two types, namely administrative sanctions and criminal sanctions, which are applied depending on the type of violation committed (Muhamad et al., 2020). This sanction is expected to provide a deterrent effect, so that taxpayers do not repeat it, and also serves as a deterrent for taxpayers who have not violated tax regulations (Jayate, 2015; Juliantari & Sudiartana, 2021). Thus, tax sanctions become an important instrument for enforcing tax discipline and increasing taxpayer compliance (Ermawati & Afifi, 2018).

Taxpayer Compliance

Tax compliance is an important aspect in the global tax system, where tax authorities around the world prioritize voluntary compliance even though they still use legal and regulatory tools to ensure that taxpayers comply with their obligations. Voluntary compliance is expected to be the main pillar in implementing an efficient tax system. According to (Hasanudin et al., 2020), tax compliance includes fulfilling tax obligations and rights, which have a positive impact on the state and society, such as supporting state development and achieving tax revenue targets. Compliance theory can be used to analyze the influence of variables such as tax regulations, tax socialization, tax rates, and taxpayer awareness on taxpayer compliance. Taxpayer compliance consists of two types, namely formal compliance which focuses on fulfilling obligations administratively in accordance with the law, and material compliance which includes substantial fulfillment of material tax provisions, which also includes formal compliance (Hasanudin et al., 2020).

Hypothesis Development

Service Quality with Taxpayer Compliance

The relationship between service quality and compliance with paying vehicle tax is very significant, because good service from the tax authority can increase taxpayer motivation and satisfaction. Efficient, transparent and responsive services, such as easy access to online services, clear information and support in the administrative process, can strengthen taxpayers' commitment to fulfilling their obligations in a timely manner. On the other hand, poor service quality can cause confusion and frustration, which ultimately reduces the level of compliance, because taxpayers feel unmotivated to pay taxes if they encounter difficulties or the process is slow. Previous research shows that high service quality is positively related to tax compliance, including factors such as speed, efficiency and responsiveness of tax officers (Listyaningsih, 2024; Melzatia & Susan, 2024). Research results (Wardani, 2022) also show that efficient, responsive and transparent service quality can increase taxpayer satisfaction, which in turn encourages taxpayers to be more compliant in fulfilling tax obligations. Therefore, improving service quality is a strategic step to encourage higher tax compliance among the public.

H1 : Service quality has a positive effect on taxpayer compliance

Tax Literacy with Taxpayer Compliance

The relationship between tax literacy and taxpayer compliance is very important in understanding the tax behavior of individuals or entities. Tax literacy which includes a deep understanding of tax regulations, obligations and benefits of paying taxes positively influences the level of taxpayer compliance. Individuals who have a high level of tax literacy tend to better

understand the taxpayer's obligations in paying taxes as well as the consequences of non-compliance, and are more aware of the importance of taxes in supporting the development of society and the country. Conversely, individuals with low tax literacy often have less accurate understanding, which can result in low levels of compliance. Tax literacy also influences compliance behavior through understanding the benefits of compliance, such as contributions to better public services and social programs. Therefore, tax literacy not only strengthens understanding of obligations, but also increases awareness of its social benefits, which can encourage taxpayer compliance. Research by (Atmanti & Kurniawan, 2024; Guna et al., 2022; Herlina & Subiyanto, 2022) concludes that tax literacy can increase taxpayer compliance, in line with findings by (Saharani & Sari, 2023; Santika & Jati, 2023) who shows that tax knowledge has a positive effect on taxpayer compliance. Research results (Kristanto & Noreen, 2021) also show that tax literacy does not weaken the positive effect on tax compliance.

H2 : Tax literacy has a positive effect on taxpayer compliance

Tax Sanctions on Service Quality and Taxpayer Compliance

Tax sanctions act as an important moderating factor in the relationship between service quality and taxpayer compliance. Even though tax authorities provide high-quality services, such as fast responses and clear information, the lack of strict sanctions can reduce taxpayers' motivation to fulfill tax obligations on time. Therefore, clear and effective sanctions can strengthen the positive influence of service quality on taxpayer compliance. On the other hand, strict tax sanctions can increase taxpayer compliance, even if service quality is less than optimal. Taxpayers tend to try to comply with taxpayer obligations if taxpayers understand the serious consequences of violations, even if service is not perfect. Thus, tax sanctions function as a counterweight to the influence of service quality on taxpayer compliance. Research by (Juliantari & Sudiartana, 2021) shows that poor service quality has a negative effect on motor vehicle tax compliance, while research by (Amelia Nur 'Izza et al., 2023; Fatikasari & Rusdi, 2023; Rahmahtullah et al., 2024) supports the finding that service quality has a positive influence on motor vehicle taxpayer compliance.

H3 : Tax sanctions moderate the relationship between service quality and taxpayer compliance

Tax Sanctions with Tax Literacy and Taxpayer Compliance

The relationship between tax sanctions, tax literacy and taxpayer compliance is an important aspect in an effective tax system. Tax sanctions, whether in the form of fines or administrative sanctions, serve as a reminder to taxpayers about the importance of complying with tax regulations. However, the effectiveness of these sanctions often depends on the public's level of tax literacy. Taxpayers who have a good understanding of the regulations and the consequences of non-compliance tend to pay more attention to tax obligations, so that sanctions can function as an incentive to comply with applicable regulations. On the other hand, low tax literacy can result in a lack of understanding of the sanctions faced, which in turn reduces the deterrent effect of these sanctions. Therefore, increasing tax literacy through education and effective outreach is very important to ensure that tax sanctions function optimally. Research by (Argyanti & Mardiana, 2024) shows that individuals with good knowledge of the tax system are more aware of the rights and responsibilities of taxpayers, so they are more motivated to fulfill tax obligations. In addition, (Wea, 2022) found that clear and firm tax sanctions can increase taxpayer awareness, while (Vera Indra Sari, 2019) emphasized that both tax literacy and tax sanctions have a significant influence on taxpayer compliance. Research (Fitriana & Aisyah, 2023) shows that tax literacy has a positive effect on MSME taxpayer compliance in Bekasi Regency.

H4 : Tax sanctions moderate the relationship between tax literacy and taxpayer compliance

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Conceptual Framework

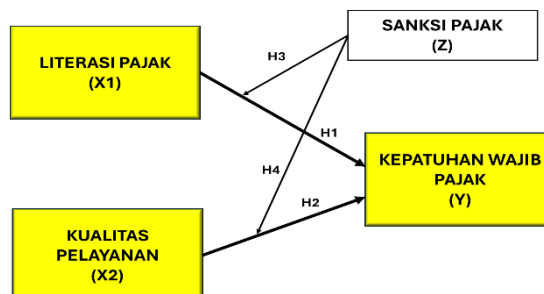


Figure 1. Conceptual Framework
Source: Data obtained (2024)

METHOD

This research variable consists of three types of variables, namely exogenous variables (tax literacy and service quality), moderating variables (tax sanctions) and endogenous variables (taxpayer compliance). Meanwhile, the population is 257,421 motor vehicle taxpayers recorded in the UPT. Rengat Revenue Management. Determining the researcher's sample using the sample calculator method ([Sample Size Calculator](#)). By setting an error rate of 5%, a confidence level of 95%, and a population proportion of 15%, 196 samples were obtained using sample determination, namely probability sampling - simple random sampling (Wahyudi et al., 2023).

In this research, the data obtained came from a questionnaire. The data obtained will be processed using SMART PLS 3.2.9 software (Hair et al., 2022). This research uses taxpayers as respondents who own motorized vehicles and live in the Indragiri Hulu Regency area. The model in the research uses Partial Least Square (PLS). PLS is a structural model known as Structural Equation Modeling (SEM) based on variance or components (Ghozali & Latan, 2020). The Likert scale is used as a measurement with a scale of 5. In the SEM-PLS model, it will be analyzed from the outer model and also the inner model (Ghozali & Latan, 2020).

RESULTS

Test Outer Model

Validity Test and Reliability Test

The results of data validity testing show that the value *loading factor* on the service quality indicator (X1) the lowest score is X1_3 (0.707) and the highest score is *loading factor* on the tax literacy indicator (X2) the lowest score is X2_5 (0.733) and the highest score is *loading factor* on the taxpayer compliance indicator (Y) the lowest score is Y_4 (0.757) and the highest score is Y_1 (0.880), the value *loading factor* on the tax sanctions indicator (Z) the lowest score is Z_1 (0.898) and the highest score is Z_2 (0.955) which shows the entire value *loading factor* the indicator is above 0.7, meaning that all indicators are declared valid, which can be seen in more detail in figure 2 and table 2.

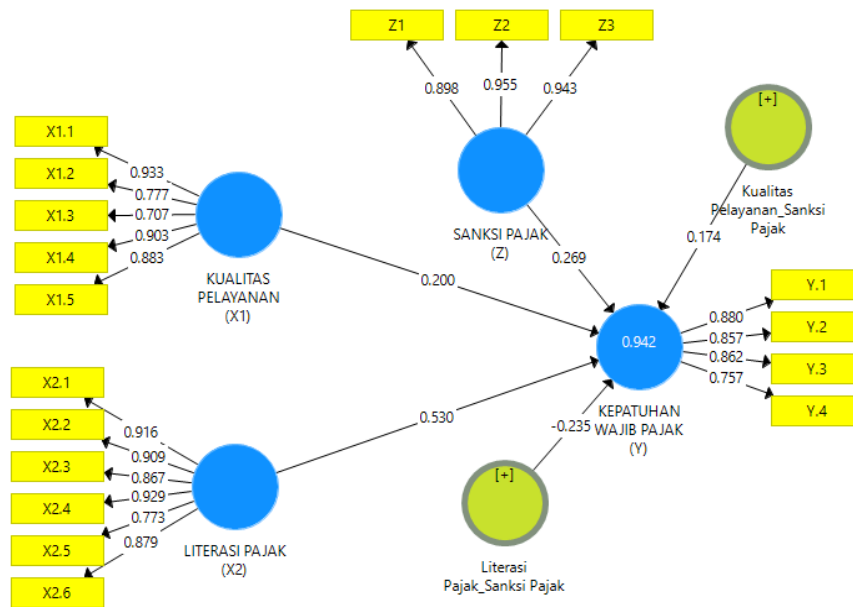


Figure 2. Structural Model
Source: Data obtained (2024)

In addition to discriminant validity by looking at the values *loading factor* also seen the validity of the AVE value, from the test results it was obtained that the AVE value for each variable was above 0.5 and the *Cronbach Alpha* above 0.7 which can be declared valid. The AVE value of the service quality variable (X1) is 0.714, the AVE value of tax literacy (X2) is 0.775, the AVE value of taxpayer compliance (Y) is 0.706, the AVE value of tax sanctions (Z) is 0.869. The AVE value of tax sanctions moderates service quality by 1 and the AVE value of tax sanctions moderates tax literacy by 1. More details can be seen in table 2.

After validity testing is carried out and overall the indicators and variables studied are declared valid, the next step is reliability testing. The results of reliability testing appear in table 2. That the service quality variable (X1) has a value *composite reliability* of 0.925, the tax literacy variable (X2) has a value *composite reliability* of 0.954, the taxpayer compliance variable (Y) has a value *composite reliability* of 0.906 and the tax sanctions variable (Z) has a value *composite reliability* of 0.952. Then assess *composite reliability* Tax sanctions moderate service quality by 1 and Value *composite reliability* Tax sanctions moderate tax literacy by 1. Overall the variables studied have value *composite reliability* above 0.7, it can be concluded that the research variables are declared reliable.

Table 2. Validity and Reliability

Variabel	Cronbach's Alpha	rho_A	Reliabilitas Komposit	Rata-rata Varians Diekstrak (AVE)	Keterangan
Kualitas Pelayanan * Sanksi Pajak	1.000	1.000	1.000	1.000	Valid dan Reliabel
Literasi Pajak * Sanksi Pajak	1.000	1.000	1.000	1.000	Valid dan Reliabel
KEPATUHAN WAJIB PAJAK_(Y)	0.861	0.870	0.906	0.706	Valid dan Reliabel
KUALITAS PELAYANAN_(X1)	0.897	0.906	0.925	0.714	Valid dan Reliabel
LITERASI PAJAK_(X2)	0.941	0.946	0.954	0.775	Valid dan Reliabel
SANKSI PAJAK_(Z)	0.925	0.935	0.952	0.869	Valid dan Reliabel

Source: Data obtained (2024)

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Test the Inner Model

Test Results of the Direct Effect of Service Quality on Taxpayer Compliance

Based on the analysis results listed in table 3, it can be stated that service quality has a positive and significant direct influence on taxpayer compliance. The calculation results show that service quality has a significant positive effect on taxpayer compliance with a probability value of 0.000 which is smaller than 0.05 and a t-count value of 2.094 which is greater than the t-table value of 1.96. A path coefficient of 0.200 indicates that taxpayer compliance can be directly influenced by service quality by 20% with a positive relationship direction. This means that when service quality increases, the level of taxpayer compliance also tends to increase. Thus, hypothesis 1 which states that service quality has a positive effect on motor vehicle taxpayer compliance at the Rengat Revenue Management UPT can be accepted.

Table 3. Coefficient of Influence of Service Quality Regarding Taxpayer Compliance

Variabel	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik (O/STDEV)	T Tabel	P Values	Alpha	Keterangan
KUALITAS PELAYANAN_(X1) -> KEPATUHAN WAJIB PAJAK_(Y)	0.200	0.192	0.096	2.094	1.960	0.037	0.050	Berpengaruh Positif

Source: Processed data (2024)

Test Results of the Direct Effect of Tax Literacy on Taxpayer Compliance

Based on the results of the analysis in table 4, it was found that tax clearance has a significant direct influence on taxpayer compliance for two-wheeled motorized vehicles at the Rengat Revenue Management UPT. The calculation results show that tax literacy has a significant positive effect on taxpayer compliance with a probability value of 0.000 which is much smaller than the significance level of 0.05. Apart from that, the t-count value of 8.033 is greater than the t-table value of 1.96 confirming the strength of this influence. The path coefficient of 0.530 indicates that taxpayer compliance can be directly influenced by tax literacy significantly by 0.530 or 53% with a positive relationship direction. Thus, it can be concluded that hypothesis 2 which states that there is a positive influence of tax literacy on taxpayer compliance at the Rengat Revenue Management UPT is acceptable.

Table 4. Coefficient of Direct Effect of Tax Literacy Regarding Taxpayer Compliance

Variabel	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik (O/STDEV)	T Tabel	P Values	Alpha	Keterangan
LITERASI PAJAK_(X2) -> KEPATUHAN WAJIB PAJAK_(Y)	0.530	0.536	0.066	8.033	1.960	0.000	0.050	Berpengaruh Positif

(Source: Processed data, 2024)

Test Results of the Moderating Effect of Tax Sanctions on Service Quality on Taxpayer Compliance

The results of the analysis of the effect of tax sanctions moderating service quality on taxpayer compliance can be seen in table 5. The calculation results show that tax sanctions moderating service quality have a significant positive effect on taxpayer compliance with a probability value of 0.034 which is smaller than 0.05 and the t value_{count} 2.127 is greater than 1.96 with a path coefficient of 0.174, which means that tax sanctions can strengthen the influence of

service quality on taxpayer compliance by 0.174 or 17.4% and the direction of the relationship is positive, meaning that when tax sanctions increase, service quality on taxpayer compliance also increases. . So hypothesis 3 which states that tax sanctions moderate the influence of service quality on motor vehicle taxpayer compliance at the Rengat Revenue Management UPT can be accepted.

Table 5 Coefficient of Effect of Tax Sanctions on Moderating Service Quality Regarding Taxpayer Compliance

Variabel	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik (O /STDEV)	T Tabel	P Values	Alpha	Keterangan
Kualitas Pelayanan_Sanksi Pajak -> KEPATUHAN WAJIB PAJAK_(Y)	0.174	0.187	0.082	2.127	1.960	0.034	0.500	Berpengaruh Positif

Source: Processed data (2024)

Test Results of the Moderating Effect of Tax Sanctions on Tax Literacy on Taxpayer Compliance

The effect of tax sanctions moderating tax literacy on taxpayer compliance can be seen in table 6, which shows that tax sanctions can moderate the effect of tax literacy on taxpayer compliance with a probability value of 0.002 which is smaller than 0.05 and the t value_{count} 3.187 is greater than 1.96 with a path coefficient of -0.235, which means that tax sanctions are able to strengthen the influence of tax literacy on taxpayer compliance by 0.235 or 23.5% and the direction of the relationship is negative, meaning that when tax literacy decreases, tax sanctions increase so that compliance taxpayers increase. So hypothesis 4 which states that tax sanctions moderate tax literacy on taxpayer compliance has a positive effect on the Rengat Revenue Management UPT can be accepted.

Table 6. Coefficient of the Moderating Effect of Tax Sanctions on Tax Literacy Against Mandatory Compliance

Variabel	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik (O /STDEV)	T Tabel	P Values	Alpha	Keterangan
Literasi Pajak_Sanksi Pajak -> KEPATUHAN WAJIB PAJAK_(Y)	-0.235	-0.247	0.074	3.187	1.960	0.002	0.500	Berpengaruh Negatif

Source: Processed data (2024)

Furthermore, the results of the structural path analysis of the influence of service quality, tax literacy, tax sanctions moderating service quality and tax sanctions moderating tax literacy on taxpayer compliance are entered into the structural equation as follows:

$$Y = pyx1 X1 + pyx2 x2 + pyx1z X1Z + pyx2z X2Z + e$$

$$Y = 0.200 X1 + 0.530 X2 + 0.174 X1Z - 0.235 X2Z + 0.241 e$$

$$e = \sqrt{1 - R^2}$$

$$e = \sqrt{1 - 0.942}$$

$$e = \sqrt{0.058} = 0,241$$

DISCUSSION

The Influence of Service Quality on Taxpayer Compliance

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The quality of service at the Rengat Revenue Management UPT is important in increasing taxpayer compliance. Fast, friendly and efficient service creates a positive experience that encourages taxpayers to fulfill their tax obligations on time. Through an effective and transparent administration system, coupled with comprehensive tax education, the Rengat Revenue Management UPT has succeeded in building taxpayer trust and making it easier for taxpayers to understand and carry out tax obligations.

Various empirical studies have proven that there is a positive and significant influence between service quality and the level of motor vehicle taxpayer compliance. Studies conducted by (Wardani, 2022) and supported by research by (Listyaningsih, 2024) and (Melzattia & Susan, 2024) show that efficient, responsive and transparent services consistently make taxpayers feel more comfortable and confident in carrying out their obligations. Therefore, efforts to improve service quality are a strategic step to ensure the success of the taxation system in the Rengat Revenue Management UPT area.

The Influence of Tax Literacy and Taxpayer Compliance

Tax literacy has a significant influence on the level of taxpayer compliance at the Rengat Revenue Management UPT. A good understanding of tax regulations, rights and obligations, as well as administrative procedures allows taxpayers to be more aware of the importance of tax contributions to regional development. Research shows that improved tax literacy through effective education and outreach programs, taxpayers can gain the knowledge needed to carry out tax obligations correctly, so that they can avoid administrative errors and late payments and are able to encourage taxpayers to fulfill their obligations in a timely and appropriate manner. with applicable regulations (Atmanti & Kurniawan, 2024; Dzulfitrifah & Saepulloh, 2022). Tax literacy also helps taxpayers avoid errors in tax reporting and minimizes potential administrative sanctions, thereby supporting motor vehicle taxpayer compliance.

The relationship between tax literacy and taxpayer compliance is also reflected in the increasing participation of taxpayers in paying motor vehicle tax at the Rengat Revenue Management UPT. Taxpayers with a good level of literacy better understand the importance of tax obligations, their impact on development, and the consequences of non-compliance. Research (Herlina & Subiyanto, 2022; Saharani & Sari, 2023) proves that good tax literacy (tax knowledge) can increase taxpayer compliance by strengthening awareness of carrying out tax obligations. This is also supported by findings (Santika & Jati, 2023) which confirm the positive influence of tax literacy on taxpayer compliance in carrying out their tax obligations. With informative counseling and easy access to tax information, the Rengat Revenue Management UPT has succeeded in encouraging an increase in the number of taxpayers who fulfill their obligations correctly, thus contributing to achieving regional tax revenue targets.

Tax Sanctions moderate the Effect of Service Quality on Taxpayer Compliance

This research shows that service quality has a positive and significant influence on taxpayer compliance, while tax sanctions act as a reinforcing factor that ensures compliance is maintained when combined with good service quality. Clear and firm tax sanctions serve as a warning and encouragement for taxpayers to fulfill their tax obligations on time. However, the effectiveness of these sanctions depends on the quality of services provided by the tax authorities. When services are transparent, efficient and friendly, taxpayers are more motivated to comply to avoid the consequences of sanctions. This is in line with research (Rahmahtullah et al., 2024) and (Amelia Nur 'Izza et al., 2023) which shows that optimal service, such as ease of access to information and speed of service, can increase taxpayer awareness of the importance of taxpayer compliance. .

On the other hand, the application of tax sanctions without the support of quality services can reduce taxpayers' trust in the tax system. When taxpayers feel they have been treated unfairly or

experience problems in the administrative process, taxpayers tend to lose motivation to comply with their tax obligations. Therefore, the combination of sanctions that are applied firmly and transparently and quality services is the key to success in increasing taxpayer compliance. Research (Angraini & Furqon, 2021) proves that good service quality contributes significantly to increasing motor vehicle taxpayer compliance. Thus, integration between effective tax sanctions and quality services is a strategic step to create a more accountable and sustainable tax system.

Tax Sanctions Moderate the Effect of Tax Literacy on Taxpayer Compliance

The research results show that tax sanctions and tax literacy have a significant influence on the level of taxpayer compliance at the Rengat Revenue Management UPT. Tax sanctions that are applied firmly and clearly provide encouragement to taxpayers to fulfill their tax obligations on time, because taxpayers are aware of the serious consequences of non-compliance. However, the effectiveness of these sanctions is more optimal when supported by good tax literacy. Tax literacy allows taxpayers to understand the rights, obligations and benefits of taxes for regional development. Previous research (Argyanti & Mardiana, 2024) also supports this finding, by showing that individuals with a good understanding of taxation tend to be more compliant because they realize the important role of tax in society.

Tax sanctions act as a moderating factor that strengthens the relationship between tax literacy and taxpayer compliance. Taxpayers with a high level of literacy are better able to understand the risks and consequences of non-compliance, so that strict tax sanctions encourage taxpayers to be more disciplined in fulfilling tax obligations. On the other hand, without adequate tax literacy, taxpayers may not fully understand the consequences they face, so that the effectiveness of sanctions is reduced. Research by (Vera Indra Sari, 2019) reveals that tax literacy and tax sanctions have a positive influence on compliance, while tax literacy plays a supporting role in increasing taxpayer awareness in fulfilling their obligations (Wea, 2022). Thus, integration between strict tax sanctions and increasing tax literacy through effective education is an important strategy to increase taxpayer compliance.

CONCLUSION

The results of this research are that service quality, tax literacy, and tax sanctions have a significant influence on taxpayer compliance at the Rengat Revenue Management UPT. Fast, friendly and transparent service creates a positive experience for taxpayers, while good tax literacy helps increase taxpayers' understanding of their rights, obligations and the importance of tax contributions. In addition, tax sanctions that are applied firmly and consistently serve as a reminder and incentive to ensure compliance is maintained. The combination of these three aspects, namely service quality, tax literacy, and effective application of sanctions, is a strategic step in increasing awareness and motivation of taxpayers to fulfill tax obligations on time, thus supporting increased tax revenues and successful regional development.

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