

THE EFFECT OF PERCEIVED BEHAVIORAL CONTROL, SUBJECTIVE NORMS, AND QUALITY OF TAX SERVICES ON TAXPAYER COMPLIANCE WITH TAX SANCTIONS AS A MODERATING VARIABLE

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Artikel History:

Artikel masuk: 26/06/2025

Artikel revisi: 24/07/2025

Artikel diterima: 30/07/2025

Keywords: Behavior Control Perception, Subjective Norm, Service Quality, Itaxpayer Compliance, Itaxi Sanctions, Imoderate Regression Analysis.

ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh Perceived Behavioral Control, Norma Subjektif, dan Kualitas Pelayanan Perpajakan terhadap Kepatuhan Wajib Pajak, dengan Sanksi Perpajakan sebagai variabel moderating. Dengan menggunakan pendekatan kuantitatif, data dianalisis melalui analisis regresi linier dan moderasi ganda menggunakan SPSS 25.0. Hasil penelitian menunjukkan bahwa Norma Subjektif memiliki efek positif yang signifikan terhadap kepatuhan wajib pajak, sedangkan Kontrol Perilaku dan Kualitas Layanan Pajak yang Dirasakan tidak. Sanksi Pajak memperkuat hubungan antara Norma Subjektif dan kepatuhan, menegaskan peran moderator mereka. Namun, Sanksi Pajak tidak memoderasi efek Kontrol Perilaku yang Dirasakan atau Kualitas Layanan Pajak terhadap kepatuhan. Temuan tersebut menyoroti pentingnya pengaruh sosial dan mekanisme penegakan hukum dalam membentuk perilaku wajib pajak. Studi ini berkontribusi pada literatur kepatuhan pajak dengan menguji Teori Perilaku Terencana yang diperluas dalam konteks negara berkembang. Ini memberikan wawasan praktis bagi otoritas pajak yang ingin meningkatkan kepatuhan melalui kebijakan yang ditargetkan dan kerangka kerja sanksi yang lebih kuat.

ABSTRACT

This study aims to examine the effects of Perceived Behavioral Control, Subjective Norms, and Quality of Tax Services on Taxpayer Compliance, with Tax Sanctions as a moderating variable. Using a quantitative approach, data were analyzed through multiple linear regression and moderation analysis using SPSS 25.0. The results indicate that Subjective Norms have a significant positive effect on taxpayer compliance, while Perceived Behavioral Control and Quality of Tax Services do not. Tax Sanctions strengthen the relationship between Subjective Norms and compliance, confirming their moderating role. However, Tax Sanctions do not moderate the effects of Perceived Behavioral Control or Quality of Tax Services on compliance. The findings highlight the importance of social influence and enforcement mechanisms in shaping taxpayer behavior. This study contributes to tax compliance literature by testing an extended Theory of Planned Behavior in a developing country context. It provides practical insights for tax authorities seeking to improve compliance through targeted policies and stronger sanction frameworks.

INTRODUCTION

Indonesia is a country whose main source of revenue comes from the tax sector. Apart from that, taxes are also the foundation for infrastructure development and reducing disparities in each region in a country. The government always targets tax revenues to increase every year. To make this happen, the Directorate General of Taxes has carried out many innovations and breakthroughs so that tax revenues increase. Of course, this must be in accordance with taxpayer compliance in carrying out their tax obligations. Thus, the more taxpayers comply with their tax obligations, the more impact it will have on increasing state revenues.

In optimizing this tax revenue, the government implements a Selfassessment System (SAS). The Selfassessment system is a tax collection system that gives taxpayers the authority to calculate, pay and report the amount of tax owed that must be paid themselves (Sinaga, 2018). With the implementation of this system, it is hoped that it will increase taxpayer participation in paying their tax obligations. However, in fact, the success of this Selfassessment System cannot be achieved without the realization and honesty of the public, especially taxpayers, to carry out their obligations in accordance with applicable regulations. Indicating, from several observations it is proven that the implementation of the Selfassessment System that has been carried out by the government has not been implemented optimally in accordance with the targeted taxes (Akbar, I. N., Atmanto, 2015).

Quoted from the website of the Performance Institute of the Ministry of Finance, in 2021 as of December 31, the realization of state revenue reached 21.6% compared to the previous year, namely in 2020 around IDR 1,019.56 trillion. Minister of Finance Sri Mulyani Indrawati stated that the temporary realization of tax revenue in 2021 was IDR 1,227.50 trillion, while in 2020 it was around IDR 1,019.56 trillion in the same period, so it can be concluded that state revenue experienced growth of 19.2% compared to tax revenue in 2020. previously in 2020 due to the Covid-19 pandemic. This shows positive performance in the implementation of the 2021 APBN. Meanwhile, in 2019 tax revenues again did not reach the target. Of the target of 1,557.56 trillion, tax revenue realization only reached 85.56%, compared to 2020, which contracted by 19.6% due to the impact of the Covid-19 pandemic. In 2018 tax revenues reached 92.38% with a realization of IDR 1,424.00 trillion. When compared with 2017, the performance of tax revenue realization was better than 2017 with an achievement of 81.59%.

There are still many taxpayers who are not responsible for their tax obligations, not only due to their own lack of willingness to comply with

existing tax regulations. Obstacles that arise for an individual when behaving come from within the individual himself and the surrounding environment. In Planned Behavior Theory, there are three factors that determine an individual's intention to behave, namely attitude towards behavior, subjective norms, perceived behavior control. Taxpayer non-compliance is closely related to the taxpayer's own intention to behave, if a taxpayer does not feel supervised and does not care about the sanctions given by the Directorate General of Taxes as well as the pressure or invitations he gets from people around him then he will easily behave in non-compliance with tax regulations.

This research is an adaptation of several previous studies conducted by Hamdah et al., (2020) which stated that Attitude, Subjective Norm, Perceived Behavior Control have a positive effect on Individual Taxpayer Compliance. Karwur et al., (2020) stated that Norms and Behavioral Control have a positive effect on Taxpayer Compliance, while Attitudes have no effect on Taxpayer Compliance. In Suryani & Yushita's (2017) research, it is stated that perceived behavioral control does not significantly influence individual taxpayer compliance.

Planned Behavior Theory

Ajzen and Fishben in Pangestu (2020) define that the Theory of Planned Behavior is a theory that emphasizes the rationality of human behavior and the belief that behavior is under the control of individual consciousness. Behavior does not only depend on a person's intentions, but also depends on other factors that are not under the individual's own control. This theory aims to predict behavior more specifically and comprehensively. Before developing into Planned Behavior Theory, Reasoned of Action Theory was a theory previously used to predict intentions or behavior. This theory was coined by Fishben and Ajzen (1985), the difference between these two theories lies in the addition of components in the Planned Behavior Theory, namely the perceived behavioral control variable. The addition of this variable is considered to influence individual intentions or behavior. Based on Planned Behavior Theory, Taxpayers can comply with tax provisions, including the obligation for Taxpayers to carry out their tax obligations if the Taxpayer himself has the intention to do so (Susmita & Supadmi, 2016). Taxpayers' intentions to behave in compliance can be formed from three factors, namely attitudes, subjective norms and behavioral control, such as good service provided by tax officers to Taxpayers and tax sanctions given to Taxpayers who do not comply with tax provisions/phases in which a Taxpayer Tax will have the intention to behave after going through three main factors, which then enter

the final phase, namely the phase where the individual will start to behave (behavior).

Tax

Taxes are the largest state revenue used for government spending and development. Tax revenues are used as a tool for the government to achieve its goals of obtaining direct and indirect revenues from the community to finance routine expenditure and national development. Tax allocations are not only given to people who pay taxes but also for the benefit of people who do not pay taxes. In accordance with Article 1 Paragraph 1 of Law Number 20 of 2007, tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive based on law, without receiving direct compensation and is used for state needs as much as possible. prosperity of the people. The tax collection process is carried out by a government agency, namely the Directorate General of Taxes (DJP), which is structurally under the Ministry of Finance. The Directorate General of Taxes has the duty and obligation to provide excellent service to Taxpayers in carrying out their tax obligations to the maximum extent possible.

Taxpayer Compliance

Mandatory compliance is a situation where taxpayers comply with all tax obligations and exercise their own tax rights in accordance with applicable regulations. Taxpayer compliance is an applicable tax provision. Compliant taxpayers are taxpayers who comply with their tax obligations in accordance with applicable laws (N. Rahayu, 2017).

Behavior Control Perception

According to Ajzen (2009), the more an individual feels many supporting factors and few inhibiting factors to be able to carry out a behavior, the greater control they feel over that behavior and vice versa, the less the individual feels supporting factors and many inhibiting factors to be able to carry out it. a behavior, then individuals will tend to perceive themselves as difficult to carry out the behavior.

Subjective Norms

Subjective Norms are individual perspectives on society to carry out or not carry out certain behaviors (Karolina & Noviari, 2019). Normative beliefs are beliefs about the normative expectations of other individuals that motivate individuals to fulfill these expectations. Normative beliefs are indicators of subjective norms. So, subjective norms are individual perceptions about social influences in shaping certain behavior. So, in relation to this research, the subjective norm in question is the view of other individuals which can influence an individual to comply with or violate tax obligations in accordance with tax

regulations, usually this influence is received from that person, for example family or those closest to them.

Quality of Tax Services

Service quality is the level of excellence that taxpayers expect in competent and quality services (Utami & Amanah, 2018). Furthermore, another factor that influences low tax compliance is often caused by a lack of quality service from tax officers. The better and better the quality of services provided by tax officers, the impact on taxpayers will obtain accurate information which encourages taxpayers to comply with tax obligations in accordance with applicable regulations.

Tax Sanctions

Tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with, in other words tax sanctions are a tool to prevent taxpayers from violating tax regulations (As'ari, 2018). Tax sanctions encourage taxpayers to be responsible for their tax rights and obligations in accordance with applicable regulations. The imposition of tax sanctions is imposed to create taxpayer compliance in carrying out tax obligations in accordance with statutory regulations. Tax sanctions are expected to make taxpayers afraid to violate or deliberately neglect their tax obligations.

METHOD

Data Collection Techniques

This research was conducted in Tangerang Regency at KPP Pratama Tigaraksa which is located on Jl. Scientia Boulevard Blok U No. 5, Sangereng Waterfall, District. Kelapa Dua Tangerang Regency by distributing questionnaires to individual taxpayers registered at KPP Pratama Tigaraksa and implemented for 3 (three) months, starting from March 2023 to May 2023 to get maximum results.

Operational Definitions of Variables

Behavior Control Perception (X1)

Behavior Control Perception is a number of external controls that individuals believe will hinder them from displaying tax compliance behavior (Ajzen, 2002 in Karwur et al., 2020). Behavior Control Perception in the tax context is the taxpayer's belief about whether or not the monitoring system implemented by the Directorate General of Taxes is strong to optimize the level of tax compliance. This behavior control perception variable was measured using a questionnaire developed by Harinurdin (2009) with a Likert scale that has a value of 1-5 which indicates a score,

namely (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

Subjective Norms (X2)

Subjective Norms are an individual perspective on social pressure to perform or not perform certain behaviors (Karwur et al., 2020). Furthermore, subjective norms in the context of taxation are the views of other individuals which can influence an individual to comply with or violate tax obligations in accordance with tax regulations, usually this influence is received from those closest to them, such as family or relatives. This subjectivenorms variable is measured using a questionnaire developed by Rohmah & Herwinarni (2018) with a Likert scale that has a value of 1-5 which indicates a score, namely (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

Quality of Tax Services (X3)

Service quality is the level of excellence that taxpayers expect in competent and quality services (Utami & Amanah, 2018). Furthermore, the cause of low tax compliance is often due to a lack of service quality from tax officers (Gardina & Haryanto, 2006 in Noviantari & Setiawan, 2018). The better and better the quality of services provided by tax officers, the impact that taxpayers will receive accurate information that will encourage them to comply with tax obligations in accordance with applicable regulations. The tax service quality variable is measured using a questionnaire developed by Yadinta et al., (2018) with a Likert scale which has a value of 1-5 which indicates a score, namely (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

Taxpayer Compliance (Y)

Taxpayer compliance is a taxpayer's obedience regarding how the taxpayer implements the applicable tax provisions. Compliant taxpayers are taxpayers who comply with their tax obligations in accordance with applicable laws (N. Rahayu, 2017). Taxpayer compliance variables were measured using a questionnaire developed by Yadinta et al., (2018) with a 1-5 Likert scale indicating scores, (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

Tax Sanctions (Z)

Tax sanctions are a guarantee that the provisions of tax laws and regulations will be complied with, in other words tax sanctions are a deterrent so that taxpayers do not violate tax regulations (Mardiasmo, 2006:39 in As'ari, 2018). Tax sanctions encourage taxpayers to be responsible for their tax rights and obligations in accordance with applicable regulations.

The tax sanctions variable was measured using a questionnaire developed by Rohmah & Herwinarni, (2018) with a Likert scale that has a value of 1-5 which indicates a score, (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree.

Sample Collection Techniques

The sample is part of the number and characteristics of the population (Swarjana & SKM, 2022:13). The sample in this research is individual taxpayers domiciled in Tangerang Regency who are registered with KPP Pratama Tigaraksa with the criteria, namely, having a NPWP, aged 20-45 years, and working as Civil Servants, Private Employees and Entrepreneurs.

Data Analysis Techniques

Validity Test

The validity test is used to measure whether or not the questions contained in the previously created questionnaire are appropriate. In this research, to test the validity of using Person Correlation, namely by calculating the correlation between the values obtained from the questions in the questionnaire. If the Person Correlation value obtained has a sign (**) and a sig value < 0.05 then it is declared valid (Ghozali, 2016).

Reliability Test

The Reliability Test is used to test whether the data obtained from respondents is consistent and reliable in this research. The reliability test used in this research is Cronbach Alpha (α). A variable is said to be reliable if it has a Cronbach Alpha value > 0.70 .

Normality Test

If the results of the significant value show > 0.05 then it can be interpreted that the data is normally distributed. However, if the results of the significant value show < 0.05 , it means that the distributed data is still not normal (Ghozali, 2016).

Multicollinearity Test

Multicollinearity testing was carried out to see whether there was a linear relationship between the independent variables using Variance Inflation Factors (VIF) and tolerance value. If the tolerance value is > 0.10 or the VIF value is < 10 , then multicollinearity will not occur. Meanwhile, if the tolerance value is below 0.10 or the VIF value is above 10, multicollinearity occurs (Ghozali, 2016).

Heteroscedasticity Test

In this study, the statistical test used was the Glejser test. According to Ghozali, (2016) the Glejser test is carried out by regressing the absolute value of the residual on the independent variable. Heteroscedasticity does not

occur if the significant value is > 0.05 . On the other hand, heteroscedasticity will occur if the significant value is < 0.05 .

Multiple Linear Regression Analysis

Multiple linear regression analysis itself has the same concept as simple regression analysis, the only difference is in terms of the number of independent variables used. Simple regression analysis consists of one dependent variable and one independent variable. Meanwhile, in multiple linear regression analysis there is one dependent variable and two or more independent variables. Multiple linear regression analysis is needed to determine the direction of the relationship (positive/negative) between the independent variable and the dependent variable. This can be measured from the coefficient of determination (R^2), F statistical test, t statistical test. The independent variables in this research are behavior control perception, subjective norms, quality of tax services. Then the dependent variable is taxpayer compliance. To test the hypothesis from the variables above, the regression equation formula used is:

$$Y = \alpha + \beta_1 + X_1 + \beta_2 + X_2 + \beta_3 + X_3 + e$$

Information:

Y = Individual Taxpayer Compliance

α = Constant

$\beta_1 - \beta_3$ = Regression Coefficient for $X_1 - X_3$

X_1 = Behavior Control Perception

X_2 = Subjective Norms

X_3 = Quality of Tax Services

e = Error

Coefficient of Determination (R^2)

The coefficient of determination value is between zero and one. A small R^2 value indicates that the ability of the independent variable to explain the dependent variable is very limited. If the R^2 value is close to one, it means that the independent variable provides almost all the information needed to predict the dependent variable (Ghozali, 2016).

F Test

This test aims to test whether the independent variables included in the model used have a simultaneous effect on the dependent variable. The basis for decision making in this test is that if the F significance value in the output of the regression results has a significance value of <0.05 ($\alpha = 5\%$) then the regression model can be used to predict the dependent variable, which indicates that all independent variables simultaneously influence the dependent variable or in other words, the hypothesis is accepted (Ghozali, 2016).

Partial T Test

This test aims to test the significant level of influence of individual independent variables in describing the dependent variable. With a significance level of 5% (0.05), the test criteria are as follows (Ghozali, 2016):

If the significant value of $t < 0.05$, then H_0 will be rejected, thus stating that there is a significant influence between all independent variables on the dependent variable.

If the significant value of $t > 0.05$, then H_0 will be accepted, thus stating that there is no significant influence between all independent variables on the dependent variable.

RESULT AND DISCUSSION

Validity tes

Table 1 Validity test result

| Variabel | Pernyataan | R _{hitung} | R _{tabel} | Keterangan |
|--|------------|---------------------|--------------------|------------|
| <i>Behavior Control Perception (X₁)</i> | BCP1 | ,628 | 0,281 | VALID |
| | BCP2 | ,670 | 0,281 | VALID |
| | BCP3 | ,471 | 0,281 | VALID |
| | BCP4 | ,287 | 0,281 | VALID |
| | BCP5 | ,288 | 0,281 | VALID |
| | BCP6 | ,437 | 0,281 | VALID |
| | BCP7 | ,493 | 0,281 | VALID |
| | BCP8 | ,458 | 0,281 | VALID |
| | BCP9 | ,478 | 0,281 | VALID |
| | BCP10 | ,287 | 0,281 | VALID |
| <i>Subjective Norm (X₂)</i> | SN1 | ,477 | 0,281 | VALID |
| | SN2 | ,530 | 0,281 | VALID |
| | SN3 | ,608 | 0,281 | VALID |
| | SN4 | ,597 | 0,281 | VALID |
| | SN5 | ,433 | 0,281 | VALID |
| | SN6 | ,300 | 0,281 | VALID |
| | SN7 | ,391 | 0,281 | VALID |
| | SN8 | ,418 | 0,281 | VALID |

| | | | | |
|--|-------|------|-------|-------|
| | SN9 | ,574 | 0,281 | VALID |
| | SN10 | ,283 | 0,281 | VALID |
| Kualitas Pelayanan Perpajakan (X₃) | KPP1 | ,340 | 0,281 | VALID |
| | KPP2 | ,294 | 0,281 | VALID |
| | KPP3 | ,292 | 0,281 | VALID |
| | KPP4 | ,485 | 0,281 | VALID |
| | KPP5 | ,346 | 0,281 | VALID |
| | KPP6 | ,703 | 0,281 | VALID |
| | KPP7 | ,336 | 0,281 | VALID |
| | KPP8 | ,374 | 0,281 | VALID |
| | KPP9 | ,401 | 0,281 | VALID |
| | KPP10 | ,341 | 0,281 | VALID |
| Kepatuhan Wajib Pajak (Y) | KWP1 | ,438 | 0,281 | VALID |
| | KWP2 | ,634 | 0,281 | VALID |
| | KWP3 | ,692 | 0,281 | VALID |
| | KWP4 | ,664 | 0,281 | VALID |
| | KWP5 | ,593 | 0,281 | VALID |
| | KWP6 | ,624 | 0,281 | VALID |
| | KWP7 | ,470 | 0,281 | VALID |
| | KWP8 | ,496 | 0,281 | VALID |
| | KWP9 | ,372 | 0,281 | VALID |
| | KWP10 | ,299 | 0,281 | VALID |
| Sanksi Pajak (Z) | SP1 | ,424 | 0,281 | VALID |
| | SP2 | ,441 | 0,281 | VALID |
| | SP3 | ,523 | 0,281 | VALID |
| | SP4 | ,650 | 0,281 | VALID |
| | SP5 | ,427 | 0,281 | VALID |
| | SP6 | ,389 | 0,281 | VALID |
| | SP7 | ,310 | 0,281 | VALID |
| | SP8 | ,291 | 0,281 | VALID |
| | SP9 | ,380 | 0,281 | VALID |
| | SP10 | ,288 | 0,281 | VALID |

Source: Output SPSS 25, 2023

Reliability Test

Table 2. Reliability Test Result

| Variabel | Cronbach Alpha | Keterangan |
|------------|----------------|------------|
| BCP | ,781 | RELIBEL |
| SN | ,784 | RELIBEL |
| KPP | ,729 | RELIBEL |
| KWP | ,835 | RELIBEL |
| SN | ,726 | RELIBEL |

Source: Output SPSS 25, 2023

Table 2 shows that the behavior control perception, subjective norm, tax service quality, taxpayer compliance and tax sanctions variables have Cronbach Alpha values > 0.70 so that all variables in this research are reliable.

Normality Test

Table 3. Normality Test Result

One-Sample Kolmogorov-Smirnov Test

| | | Unstand ardzied Residual |
|-------------------------------------|----------------|-----------------------------|
| N | | 49 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | 4,68114108 |
| Most Extreme Differences | Absolute | ,111 |
| | Positive | ,111 |
| | Negative | -,070 |
| Test Statistic | | ,111 |
| Asymp. Sig. (2-tailed) | | ,181 ^c |

Sourch:Output SPSS 25, 2023

Based on table above, it shows the Asymp value. Sig. (2-tailed) is 0.181, which means that the value is greater than 0.05 so that the data in this study can be said to be normally distributed data.

Heteroscedasticity Test

Table 4. Heteroskedastisitas Test Result with Glejser Test

| | | Coefficients ^a | | | | |
|-------|----------------|------------------------------------|------------|-------------------------------|--------|------|
| | | Unstand ardized Coefficients | | Stand ardzied Coefficients | | |
| Model | | B | Std. Error | Beta | t | Sig. |
| 1 | (Cons tant) | 9,03 0 | 4,451 | | 2,029 | ,048 |
| | X1 | ,130 | ,091 | ,200 | 1,430 | ,160 |
| | X2 | -,051 | ,084 | -,105 | -,603 | ,550 |
| | X3 | -,230 | ,125 | -,327 | -1,848 | ,071 |

Sourch: Output SPSS 25, 2023

Based on table above, the sig value. behavior control perception variable is 0.160, sig value. the subjective norm variable is 0.550 and the sig. the tax

service quality variable is 0.071. This indicates that the probability value for each variable is greater than the alpha value of 0.05, so it can be concluded that the regression model does not have heteroscedasticity.

Multicollinearity Test

Table 5. Multicollinearity Result Test

| | | Coefficients ^a | |
|-------|----|---------------------------|-------|
| | | Collinearity Statistics | |
| Model | | Tolerance | VIF |
| 1 | X1 | ,926 | 1,080 |
| | X2 | ,610 | 1,641 |
| | X3 | ,529 | 1,889 |
| | Z | ,810 | 1,234 |

Source: Output SPSS 25, 2023

Based on the table above, the results of the multicollinearity test on the behavior control perception, subjective norm, and tax service quality variables have a tolerance value of > 0.10 , namely the behavior control perception variable has a value of 0.926, the subjective norm variable has a value of 0.610, the tax service quality variable has a value of 0.529, and the tax sanctions variable has a value of 0.810. The results of calculating the VIF values for these four variables also show a VIF value < 10 so it can be concluded that there is no multicollinearity in the multiple regression analysis model.

Coefficient of Determination Test (R²)

Table 6. Coefficient of Determination Test (R²) Result

| Model Summary ^b | | | |
|----------------------------|----------|-------------------|----------------------------|
| R | R Square | Adjusted R Square | Std. Error of the Estimate |
| ,802 ^a | ,643 | ,610 | 3,364 |

Source: Output SPSS 25, 2023

Based on table, it shows that the variables behavior control perception, subjective norm, quality of tax services can explain the taxpayer compliance variable with a value of 0.643 or 64.3%. Meanwhile, the remaining 0.357 or 35.7% is explained by other variables outside this research, such as the implementation of e-filing, tax socialization, and tax knowledge.

Table 7. Simultaneous F Test Results

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 896,040 | 4 | 224,010 | 19,795 | ,000 ^b |
| | Residual | 497,919 | 4 | 11,316 | | |
| | Total | 1393,959 | 4 | | | |
| | | | 8 | | | |

Source: Output SPSS 25, 2023

sig value. of 0.000, which means <0.05 . Indicates that the variables behavior control perception, subjective norms, quality of tax services have a simultaneous or joint effect on taxpayer compliance.

Tabel 8. Partial T Test Results

| Coefficients ^a | | | | | | |
|---------------------------|--------------|------------------------------|------------|----------------------------|--------|------|
| Model | | Unstand ardized Coefficients | | Stand ardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Con stant) | 8.823 | 9.800 | | .900 | .373 |
| | X1 | .246 | .182 | .176 | 1.352 | .183 |
| | X2 | .282 | .132 | .311 | 2.134 | .038 |
| | X3 | -.182 | .152 | -.169 | -1.200 | .236 |
| | z | .449 | .166 | .360 | 2.707 | .010 |

Source: Output SPSS 25, 2023

The significance value of the behavior control perception variable and the quality of tax services is > 0.05 , so that these three variables do not partially influence the dependent variable, namely taxpayer compliance.

Tabel 9. Moderate Test Results

| Coefficients ^a | | | | | |
|---------------------------|--------------|------------------------------|------------|----------------------------|------|
| Model | | Unstand ardized Coefficients | | Stand ardized Coefficients | Sig. |
| | | B | Std. Error | Beta | |
| 1 | (Co nsta nt) | -15,558 | 47,357 | | ,744 |
| | X1 | -,239 | ,944 | -,198 | ,801 |

| | | | | | |
|-----|--------|-------|--------|--------|------|
| X2 | -1,606 | 1,263 | -1,777 | -1,271 | ,027 |
| X3 | 2,433 | 1,862 | 1,852 | 1,306 | ,199 |
| Z | 1,210 | 1,248 | ,935 | ,970 | ,338 |
| X1Z | ,006 | ,026 | ,282 | ,234 | ,816 |
| X2Z | ,044 | ,034 | 2,550 | 1,301 | ,043 |
| X3Z | -,060 | ,050 | -2,900 | -1,200 | ,237 |

Sourch: Output SPSS 25, 2023

The significance value of the subjective norm variable and the interaction variable between subjective norm and the presence of tax sanctions is <0.05 , which means this variable partially influences the dependent variable, namely taxpayer compliance. Meanwhile, for the behavior control perception variable, the quality of tax services, the interaction variable between behavior control perception and the presence of tax sanctions, and the variable quality of tax services with the presence of tax sanctions > 0.05 , so that these four variables do not partially influence the dependent variable, namely taxpayer compliance.

Discussion

The Influence of Behavior Control Perception on Taxpayer Compliance

The significance level for the behavior control perception variable is 0.183. This shows that the significance level is <0.05 . The research results also show a negative direction with stand ardisized beta coefficients of 0.176. So, thus H1 is rejected, which means that behavior control perception has no effect on taxpayer compliance.

The Influence of Subjective Norms on Taxpayer Compliance

The significance level for the subjective norm variable is 0.038. This shows that the significance level is <0.05 . The research results also show a positive direction with a stand ardisized coefficient beta value of 0.311. So, thus H2 is accepted, which means subjective norms influence taxpayer compliance.

The Influence of Tax Service Quality on Taxpayer Compliance

The significance level for the tax service quality variable is 0.236. This shows that the significance level is > 0.05 . The research results also show a positive direction with a stand ardisized coefficient beta value of -0.169. Therefore, H3 is rejected, which means that the quality of tax services has no effect on taxpayer compliance.

The Effect of Tax Sanctions on the Relationship Between Behavior Control Perception and Taxpayer Compliance

Tax sanctions on the relationship between behavior control perception and taxpayer compliance have a significance level of 0.816. This shows that the

significance level is > 0.05 . Therefore, H4 is rejected, which means that the influence of tax sanctions cannot strengthen the relationship between behavior control perception and taxpayer compliance.

The Effect of Tax Sanctions on the Relationship Between Subjective Norms and Taxpayer Compliance

The influence of tax sanctions on the relationship between subjective norms and taxpayer compliance has a significance level of 0.043. This shows that the significance level is < 0.05 . So, thus H5 is accepted, which means that the influence of tax sanctions strengthens the relationship between subjective norms and taxpayer compliance.

The Effect of Tax Sanctions on the Relationship Between Tax Service Quality and Taxpayer Compliance

The effect of sanctions on the relationship between tax service quality and taxpayer compliance has a significance level of 0.237. This shows that the significance level is < 0.05 . Therefore, H6 is rejected, which means that the influence of tax sanctions cannot strengthen the relationship between the quality of tax services and taxpayer compliance.

CONCLUSION

The Behavior Control Perception variable has a significance level of 0.183. This shows that the significance level is > 0.05 . The research results also show a negative direction with a standardized beta coefficient of 0.176. So, Perception of Behavioral Control has no effect on Taxpayer Compliance. The Subjective Norm variable has a significance level of 0.038. This shows that the significance level is < 0.05 . The research results also show a positive direction with a standardized beta coefficient value of 0.311. So, Subjective Norms influence Taxpayer Compliance. The Tax Service Quality variable has a significance level of 0.236. This shows that the significance level is > 0.05 . The research results also show a positive direction with a standardized beta coefficient value of -0.169. So the Quality of Tax Services has no effect on Taxpayer Compliance. Tax sanctions on the relationship between perceived behavioral control and taxpayer compliance have a significance level of 0.816. This shows that the significance level is > 0.05 . Therefore, the existence of Tax Sanctions cannot strengthen the relationship between Perceived Behavioral Control and Taxpayer Compliance. Tax sanctions on the relationship between Subjective Norms and Taxpayer Compliance have a significance level of 0.043. This shows that the significance level is < 0.05 . Therefore, the existence of Tax Sanctions can strengthen the relationship between Subjective Norms and Taxpayer Compliance. Tax sanctions on the relationship between tax service quality and taxpayer compliance have a significance level of 0.237. This shows that the significance

level is <0.05 . Therefore, the application of Tax Sanctions cannot strengthen the relationship between Tax Service Quality and Compliance

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