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E-FILING, AWARENESS, AND TRUST IN INDIVIDUAL TAXPAYER COMPLIANCE: TAX SANCTIONS AS A MODERATING VARIABLE

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ABSTRACT

Urgency: Individual Taxpayer Compliance is crucial to optimizing tax revenue in Indonesia, yet the compliance rate remains suboptimal. Various factors such as technology adoption, awareness, and trust in tax authorities are suspected to influence compliance, while tax sanctions may strengthen or weaken these relationships. Objective: This study aims to empirically examine the effect of E-Filing, Tax Awareness, and Trust in Tax Authorities on Individual Taxpayer Compliance and the role of Tax Sanctions as a moderating variable. Method: This study uses a quantitative method with primary data from 100 Individual Taxpayer respondents at KPP Pratama Tangerang Timur, selected through simple random sampling. Data analysis used multiple linear regression and Moderated Regression Analysis (MRA). Finding: The results showed that E-Filing, Tax Awareness, and Trust in Tax Authorities have a positive and significant effect on Individual Taxpayer Compliance. Tax Sanctions were found to be unable to moderate the effect of E-Filing, but can moderate the effect of Tax Awareness and Trust on Individual Taxpayer Compliance. Implication/Contribution: This study provides a theoretical contribution by extending the application of the Theory of Planned Behavior in the context of tax compliance, as well as a practical contribution for tax authorities in formulating policies that integrate technology, awareness, trust, and sanctions proportionally. Originality: The novelty of this study lies in examining the moderating role of tax sanctions, which is still limited in the literature, as well as the context of the study at KPP Pratama Tangerang Timur, which has not been widely researched.

INTRODUCTION

Taxation plays a central and irreplaceable role in a country's public financial structure. In the modern economy, taxes have become the primary fiscal pillar enabling governments to carry out their constitutional functions and mandates. The contribution of taxes transcends mere numbers; it reflects the state's capacity to finance development programs and vital public services independently. The state's dependence on taxes demonstrates financial sovereignty, as

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it reduces reliance on uncertain foreign funds by optimizing domestic revenue (Ramadhanty & Zulaikha, 2020).

As the main instrument of fiscal policy, taxation serves not only as the primary source of state revenue but also as a mechanism to encourage equitable income distribution and support sustainable economic growth (Dwi et al., 2025). Higher tax revenue will strengthen the state's ability to finance government needs and public services (NingTyas, 2024).

Based on tax revenue data from the Directorate General of Taxes for 2020-2024, Indonesia's tax revenue in 2020 fell sharply to Rp1,072.11 trillion, down 19.6% from 2019. This significant decrease was a direct result of the COVID-19 pandemic, which paralyzed various global economic sectors. However, the situation reversed in 2021 with the national economic recovery, as tax revenue grew 19.3% to Rp1,278.63 trillion. This recovery momentum peaked in 2022, with tax revenue soaring 34.3% to Rp1,716.77 trillion. The upward trend continued into 2023, though growth moderated to 8.9%, with total revenue remaining high at Rp1,869.23 trillion. Unfortunately, entering 2024, tax revenue growth slowed and decreased by 3.5%, with realization of Rp1,932.4 trillion. This figure is considered insufficient to achieve the target set in the state budget (Sholeh, 2025).

These developments indicate that taxpayer compliance plays a crucial role in supporting the stability and sustainability of state tax revenue. The decline in tax revenue in 2020 reflects weakening taxpayer compliance due to economic pressures during the COVID-19 pandemic. Meanwhile, the increase in revenue in the 2021-2022 period indicates a recovery in compliance along with improving economic conditions and the implementation of various tax policies. However, the slowdown in tax revenue growth in 2023 and 2024 indicates that taxpayer compliance has not been fully optimal, requiring continuous government efforts to improve it. The number of taxpayers in Indonesia continues to increase each year along with population growth. However, several problems have emerged as the increase in taxpayers is not matched by taxpayer compliance in tax payment and reporting (Ramadhanty & Zulaikha, 2020). This condition indicates a gap between the potential tax revenue reflected in the number of registered taxpayers and the realized tax revenue, which heavily depends on the level of taxpayer compliance.

This problem is reflected in a more specific scope, namely in the working area of the Pratama Tangerang Timur Tax Service Office (KPP). Based on individual taxpayer compliance data over the past five years, the taxpayer compliance ratio at KPP Pratama Tangerang Timur still has not reached optimal levels.

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This research is grounded in the Theory of Planned Behavior (TPB), which explains that individual behavior, including taxpayer compliance behavior, results from the intention to perform that behavior. This intention is shaped by three main determinants: attitude toward the behavior, subjective norms, and perceived behavioral control (Ajzen, 1991). The stronger the taxpayer's intention to comply, the more likely tax compliance behavior is to be realized in concrete actions.

Taxpayer compliance is defined as the fulfillment of tax obligations carried out by taxpayers to contribute to the country's expected progress, done voluntarily by reporting annual tax returns accurately and completely (Siringoringo & Siringoringo, 2025). However, compliance is not simple; it results from complex interactions between internal (psychological) and external (regulatory) factors. Individual taxpayer compliance is crucial to the success of Indonesia's tax system because it significantly contributes to state revenue.

In the era of tax digital transformation, the government continues to encourage the use of electronic-based tax services to facilitate the fulfillment of tax obligations. However, technological convenience alone may not increase compliance if it is not supported by taxpayer awareness of the importance of taxes and trust in tax authorities as institutions that manage state revenue.

The first factor influencing compliance is E-Filing. According to the Regulation of the Director General of Taxes Number KEP 05/PJ/2005 concerning Procedures for Electronic Submission of Tax Returns (E-Filing) through application service provider companies (ASP), E-Filing is a method of submitting tax returns through a real-time online system. This system is designed to provide convenience, time efficiency, and data accuracy. Theoretically, this ease of access should encourage taxpayers to meet their reporting obligations on time and correctly. Research by Rusyda et al. (2025) shows that using the E-Filing digital system positively affects individual taxpayer compliance, while Artika (2024) found that E-Filing does not significantly affect tax payment compliance.

The second factor is tax awareness. Tax awareness refers to individuals' and business entities' understanding and attitudes toward tax obligations that must be fulfilled to the state in accordance with statutory regulations. These obligations are binding, not accompanied by direct compensation, and allocated to finance public interests and realize broad community welfare (Sihombing & Maharani, 2020). Individuals with a high level of tax awareness usually fulfill their tax obligations voluntarily because they understand the benefits and responsibilities, not merely because of the threat of punishment. A good level of awareness

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also encourages transparency and accountability in state financial management, thereby minimizing potential misuse and corruption (Imam, 2024). Supriatiningsih & Jamil (2021) found that tax awareness affects individual taxpayer compliance, while Made et al. (2024) found that taxpayer awareness negatively affects taxpayer compliance.

The third factor is trust in tax authorities. This trust reflects taxpayers' perceptions of the credibility, integrity, and quality of services provided by tax institutions. According to Kholipah et al. (2024), low taxpayer trust in tax authorities can have broad impacts, ranging from disruptions to state revenue collection efforts and decreased social cohesion to weakened overall economic conditions. The research by Kholipah et al. (2024) shows that trust has a significant positive effect on taxpayer compliance, while Mahadianto & Astuti (2017) found that trust in tax authorities is not supported.

Tax sanctions are also an important component of the tax system in influencing taxpayer compliance. Tax sanctions are law enforcement tools used to penalize taxpayers who do not fulfill their tax obligations. Tax sanctions can strengthen or weaken the relationship between independent variables such as E-Filing, tax awareness, and trust in tax authorities and individual taxpayer compliance.

Several previous studies have examined the relationship between E-Filing, Tax Awareness, and Trust in tax authorities and individual taxpayer compliance. However, these studies produced inconsistent results. Significant gaps remain in the literature, as well as in understanding the importance of taxpayer compliance in Indonesia, which encourages further research. In addition, research that includes tax sanctions as a moderating variable in relation to individual taxpayer compliance remains limited, adding novelty to this research. The use of moderating variables aims to determine whether the relationship between independent and dependent variables strengthens or weakens.

THEORETICAL REVIEW

Theory of Planned Behavior

This research uses the Theory of Planned Behavior (TPB) as the main theoretical foundation. Ajzen (1991) explains that individual behavior results from the intention to perform it. This intention is shaped by three main determinants: attitude toward the behavior, subjective norms, and perceived behavioral control.

In the context of tax compliance, TPB provides a relevant framework for understanding the factors that influence taxpayer compliance. Attitude toward behavior is reflected in tax

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awareness, subjective norms in trust in tax authorities, and perceived behavioral control in E-Filing. Tax sanctions serve as external factors that can moderate the relationship between these three determinants and compliance behavior.

Individual Taxpayer Compliance

According to Manrejo (2023), tax compliance refers to the level of willingness and obedience of individuals, companies, or other entities to comply with applicable tax laws in their country. Hidayat (2022) defines taxpayer compliance as a condition in which taxpayers submit and report the required information on time, correctly fill in the amount of tax owed, and pay taxes on time without coercive action. Fitriyah et al. (2024) proposed indicators for measuring Individual Taxpayer Compliance as follows: (1) registering themselves, (2) having no arrears, (3) timeliness in reporting SPT, (4) accuracy in calculating and depositing taxes, and (5) accuracy in filling out SPT in accordance with tax regulations.

E-Filing

According to Giawa & Aisyah (2024), E-Filing is a service for filing and submitting Taxpayer Returns conducted through a real-time online system to the Directorate General of Taxes via the internet on the DGT website or through Application Service Providers appointed by the DGT. NingTyas (2024) adds that E-Filing is an SPT reporting system submitted electronically through the official DGT website or through appointed application service providers. Ayu et al. (2020) proposed indicators for measuring E-Filing as follows: (1) security and confidentiality, (2) information technology readiness, (3) perceived usefulness, and (4) perceived convenience.

Tax Awareness

Ayem & Maria Liliyanti Bete Mau (2025) define tax awareness as a situation in which individuals obliged to pay taxes know, understand, and follow tax regulations in an appropriate and unforced manner. Rachmawati & Haryati (2021) state that tax awareness is the willingness to know, understand, acknowledge, respect, and comply with existing tax regulations in order to fulfill tax obligations properly. Assegaf & Andesto (2023) proposed indicators for measuring Tax Awareness as follows: (1) tax is an obligation regulated in statutory regulations and binding for taxpayers, (2) tax is a form of community contribution in supporting public interests and national development, (3) implementation of tax obligations reflects citizen participation in supporting governance, (4) delays in tax payment and withholding can hurt state revenue, and (5) tax payment has an important role in supporting development planning and implementation to improve community welfare.

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Trust in Tax Authorities

Khamis & Mastor (2023) define trust in tax authorities as the level of taxpayer confidence in tax authorities, both government and tax institutions, in administering the tax system fairly, transparently, and effectively. Kholipah et al. (2024) state that trust in tax authorities is taxpayers' behavioral attitude based on their personal assessment of the quality of services provided by tax authorities and the integrity of individuals or entities in fulfilling their obligations and responsibilities. Fitriyah et al. (2024) proposed indicators for measuring Trust in Tax Authorities as follows: (1) trust in the government system, (2) taxpayer trust regarding the consistent attitude of tax authority performance, (3) trust in tax authorities regarding the services provided, and (4) appreciating the honesty of tax authorities.

Tax Sanctions

Mardiasmo (2023) defines tax sanctions as a preventive measure to discourage taxpayers from violating applicable tax regulations and to encourage compliance with existing provisions. Khodijah et al. (2021) state that tax sanctions are control and prevention instruments aimed at encouraging taxpayer compliance with applicable tax provisions. Mulyati & Ismanto (2021) proposed indicators for measuring Tax Sanctions as follows: (1) delays in submitting reports and making tax payments must be subject to sanctions, (2) the level of tax sanction imposition, (3) sanctions are applied to increase taxpayer compliance, and (4) the imposition of sanctions can increase taxpayer compliance.

The Effect of E-Filing on Individual Taxpayer Compliance

From the TPB perspective, E-Filing reflects perceived behavioral control, namely taxpayers' perception of the ease or difficulty in carrying out their tax obligations. The easier and faster the E-Filing system is to use, the greater the control taxpayers perceive, which encourages the intention and behavior of tax compliance. Lubis et al. (2023) stated that implementing the E-Filing system provides convenience and ease for taxpayers in preparing and submitting SPT. Surenggono (2023) added that the more taxpayers use the E-Filing system to submit SPT, the greater the potential increase in individual taxpayer compliance. Rusyda et al. (2025) found that using the E-Filing digital system affects the level of individual taxpayer compliance.

H1: E-Filing has a positive effect on Individual Taxpayer Compliance.

The Effect of Tax Awareness on Individual Taxpayer Compliance

TPB explains that tax awareness relates to attitude toward behavior, namely taxpayers' positive attitude towards tax obligations. Taxpayers with high understanding and awareness

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tend to have a positive attitude towards tax compliance, thereby increasing the intention to comply. Giawa & Aisyah (2024) stated that the higher the taxpayer awareness, the better the understanding and implementation of tax obligations. Maulina et al. (2025) found that taxpayer awareness strongly and significantly influences the level of compliance. Supriatiningsih & Jamil (2021) also found that tax awareness affects individual taxpayer compliance.

H2: Tax Awareness has a positive effect on Individual Taxpayer Compliance.

The Effect of Trust in Tax Authorities on Individual Taxpayer Compliance

Trust in tax authorities is related to subjective norms and taxpayer attitudes. Beliefs that tax authorities are fair, transparent, and responsible create social pressure and moral conviction to comply with tax rules, thereby encouraging the intention to comply. Fitriyah et al. (2024) stated that taxpayer compliance is influenced by trust in tax authorities. Kholipah et al. (2024) stated that trust in tax authorities affects the level of individual taxpayer compliance.

H3: Trust in Tax Authorities has a positive effect on Individual Taxpayer Compliance.

The Moderating Effect of Tax Sanctions on the Relationship between E-Filing and Individual Taxpayer Compliance

From the TPB perspective, E-Filing represents perceived behavioral control. Firm, clear tax sanctions strengthen this perception by increasing the drive to translate the intention to comply into actual behavior. Prayoga et al. (2024) stated that applying electronic archiving methods helps increase the effectiveness of the tax system and taxpayer compliance.

H4: Tax Sanctions moderate the effect of E-Filing on Individual Taxpayer Compliance.

The Moderating Effect of Tax Sanctions on the Relationship between Tax Awareness and Individual Taxpayer Compliance

Tax awareness reflects attitude toward behavior in TPB. Tax sanctions serve as external factors that reinforce the importance of compliance. Utami (2021) explained that increased taxpayer awareness, accompanied by the firm imposition of tax sanctions, can encourage taxpayer compliance. Utami (2021) found that taxpayer awareness has a positive and significant effect on taxpayer compliance, moderated by tax sanctions.

H5: Tax Sanctions moderate the effect of Tax Awareness on Individual Taxpayer Compliance.

The Moderating Effect of Tax Sanctions on the Relationship between Trust in Tax Authorities and Individual Taxpayer Compliance

Trust in tax authorities is related to subjective norms in TPB. Fair and consistent tax sanctions will strengthen this trust and encourage taxpayers to translate their intention to comply into actual compliance behavior.

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H6: Tax Sanctions moderate the effect of Trust in Tax Authorities on Individual Taxpayer Compliance.

RESEARCH METHOD

Type and Source of Data

This research uses primary data obtained by distributing questionnaires via Google Forms. The population in this research is Individual Taxpayers registered in the KPP Pratama Tangerang Timur area in 2025, totaling 527,839 WPOP.

Sampling Technique

The sampling technique used was simple random sampling. Using the Slovin formula with a 10% error rate (0.1), the required sample size was 100 respondents. The Slovin formula calculation is as follows:

$n = N / (1 + N \times e^2)$

$n = 527{,}839 / (1 + 527{,}839 \times 0.1^2)$

$n = 527{,}839 / (1 + 5{,}278.39)$

$n = 527{,}839 / 5{,}279.39$

$n = 99.98 \approx 100$ respondents

Data Collection Technique

The data collection technique used was a questionnaire with a 1-5 Likert scale. Questionnaires were distributed online via Google Form to respondents who met the criteria as Individual Taxpayers registered at KPP Pratama Tangerang Timur.

Data Analysis Technique

This research uses statistical analysis, namely multiple linear regression using SPSS (Statistical Package for the Social Sciences) version 31. The multiple linear regression equation is as follows:

$\mathbf{Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon}$ ... (1)

Description:

Y = Individual Taxpayer Compliance

X_1 = E-Filing

X_2 = Tax Awareness

X_3 = Trust in Tax Authorities

α = Constant

$\beta_1, \beta_2, \beta_3$ = Regression coefficients

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ε = Epsilon (error)

To test the moderating effect, Moderated Regression Analysis (MRA) was used with the following equation:

$$\mathbf{Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4Z + \beta_5(X_1 \times Z) + \beta_6(X_2 \times Z) + \beta_7(X_3 \times Z) + \varepsilon} \ \ldots (2)$$

Description:

Z = Tax Sanctions

$(X_1 \times Z)$ = Interaction between E-Filing and Tax Sanctions

$(X_2 \times Z)$ = Interaction between Tax Awareness and Tax Sanctions

$(X_3 \times Z)$ = Interaction between Trust and Tax Sanctions

Before conducting the regression analysis, we performed classical assumption tests, including the normality, multicollinearity, and heteroscedasticity tests.

RESULTS AND DISCUSSION

Respondent Characteristics

This research involved 100 respondents who are Individual Taxpayers registered at KPP Pratama Tangerang Timur. Respondent characteristics by gender showed that most respondents were female (56%) and male (44%). By age, most respondents were 26-35 years old (45%), followed by 36-45 years (30%), 18-25 years (15%), and over 45 years (10%). By education level, most respondents had a bachelor's degree (52%), followed by a diploma (20%), high school (18%), a master's degree (8%), and others (2%). By occupation, most respondents were private employees (40%), followed by civil servants (25%), entrepreneurs (20%), professionals (10%), and others (5%).

Validity Test

The validity test was conducted by comparing the calculated r value with the r table. With the number of respondents (n) = 100 and a significance level of 5% ($\alpha = 0.05$), the r table value is 0.374. The validity test results show that all statement items for each variable have calculated r values > r table, so they are declared valid.

Table 1. Validity Test Results for E-Filing Variable (X_1)

Item	r calculated	r table	Description
X1.1	0.698	0.374	Valid
X1.2	0.857	0.374	Valid
X1.3	0.764	0.374	Valid

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X1.4	0.841	0.374	Valid

Table 2. Validity Test Results for Tax Awareness Variable (X_2)

Item	r calculated	r table	Description
X2.1	0.704	0.374	Valid
X2.2	0.796	0.374	Valid
X2.3	0.693	0.374	Valid
X2.4	0.818	0.374	Valid
X2.5	0.852	0.374	Valid

Table 3. Validity Test Results for Trust in Tax Authorities Variable (X_3)

Item	r calculated	r table	Description
X3.1	0.763	0.374	Valid
X3.2	0.872	0.374	Valid
X3.3	0.832	0.374	Valid
X3.4	0.893	0.374	Valid

Table 4. Validity Test Results for Individual Taxpayer Compliance Variable (Y)

Item	r calculated	r table	Description
Y.1	0.815	0.374	Valid
Y.2	0.845	0.374	Valid
Y.3	0.761	0.374	Valid
Y.4	0.690	0.374	Valid
Y.5	0.869	0.374	Valid

Table 5. Validity Test Results for Tax Sanctions Variable (Z)

Item	r calculated	r table	Description
Z.1	0.839	0.374	Valid
Z.2	0.830	0.374	Valid
Z.3	0.787	0.374	Valid
Z.4	0.777	0.374	Valid

Reliability Test

The reliability test used Cronbach's Alpha. A variable is declared reliable if the Cronbach's Alpha value > 0.60. Table 6 presents the reliability test results.

Table 6. Reliability Test Results

Variable	Cronbach's Alpha	Description

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E-Filing (X_1)	0.800	Reliable
Tax Awareness (X_2)	0.829	Reliable
Trust in Tax Authorities (X_3)	0.862	Reliable
Individual Taxpayer Compliance (Y)	0.857	Reliable
Tax Sanctions (Z)	0.823	Reliable

Based on Table 6, all variables have Cronbach's Alpha values > 0.60, so all research instruments are declared reliable.

Classical Assumption Test

Normality Test

The normality test used the Kolmogorov-Smirnov test. The test results showed a significance value of 0.087 > 0.05, so the data are normally distributed.

Multicollinearity Test

The multicollinearity test was conducted by examining the Variance Inflation Factor (VIF) and tolerance. The results showed that all variables had VIF values < 10 and tolerance values > 0.10, indicating no multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test used the Glejser test. The test results showed that the significance value of all variables was > 0.05, so there was no heteroscedasticity.

Hypothesis Testing

Table 7. Multiple Regression Analysis Results (Y)

Variable	Regression Coefficient	t-calculated	Probability	Description
E-Filing (X_1)	0.281	4.674	0.001	H1 Accepted
Tax Awareness (X_2)	0.117	2.516	0.014	H2 Accepted
Trust in Tax Authorities (X_3)	0.217	3.400	0.001	H3 Accepted
Constant	7.447			
F-calculated	14.457			
Adjusted R-Square	0.311			

Table 8. Moderated Regression Analysis Results (MRA)

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Variable	Regression Coefficient	t-calculated	Probability	Description
$X_1 \times Z$ (E-Filing × Sanctions)	-0.143	-1.865	0.065	H4 Rejected
$X_2 \times Z$ (Awareness × Sanctions)	0.198	2.582	0.011	H5 Accepted
$X_3 \times Z$ (Trust × Sanctions)	0.215	2.863	0.005	H6 Accepted

Discussion

The Effect of E-Filing on Individual Taxpayer Compliance

The test results show that E-Filing has a positive and significant effect on Individual Taxpayer Compliance, as shown by t-calculated > t-table (4.674 > 1.985) and the significance value (0.001 < 0.05). This indicates that the better the E-Filing system, the higher the taxpayer compliance. These findings support research by Rusyda et al. (2025), Lubis et al. (2023), and Surenggono (2023), which found that the E-Filing system positively affects taxpayer compliance. From the TPB perspective, E-Filing reflects perceived behavioral control, where the ease and convenience of accessing the system increases taxpayers' perceived control over their tax obligations. When taxpayers feel that fulfilling tax obligations is easy and efficient, their intention to comply increases, which is then realized in compliance behavior. The E-Filing system also reduces the time and cost of submitting tax returns, which further encourages compliance.

The Effect of Tax Awareness on Individual Taxpayer Compliance

The test results show that Tax Awareness has a positive and significant effect on Individual Taxpayer Compliance, as shown by t-calculated > t-table (2.516 > 1.985) and the significance value (0.014 < 0.05). This indicates that higher tax awareness is associated with higher taxpayer compliance. These findings support research by Supriatiningsih & Jamil (2021), Giawa & Aisyah (2024), and Maulina et al. (2025), which found that tax awareness positively affects taxpayer compliance. From the TPB perspective, tax awareness reflects attitude toward behavior. Taxpayers with high awareness understand that tax is a legal obligation and contributes to national development. This positive attitude strengthens the intention to comply, which then manifests in compliance behavior. Aware taxpayers also understand the negative consequences of non-compliance, which further strengthens their intention to comply.

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The Effect of Trust in Tax Authorities on Individual Taxpayer Compliance

The test results show that Trust in Tax Authorities has a positive and significant effect on Individual Taxpayer Compliance, evidenced by t-calculated > t-table (3.400 > 1.985) and significance value (0.001 < 0.05). This indicates that the higher the trust in tax authorities, the higher the individual taxpayer compliance. These findings support research by Kholipah et al. (2024) and Fitriyah et al. (2024), which found that trust in tax authorities positively affects taxpayer compliance. From a TPB perspective, trust in tax authorities relates to subjective norms and taxpayer attitudes. When taxpayers believe tax authorities are fair, transparent, and provide quality services, social pressure and moral conviction to comply with tax rules increase. Trust also reduces the perceived risk of unfair treatment, which increases taxpayers' willingness to comply voluntarily.

The Moderating Effect of Tax Sanctions on the Relationship between E-Filing and Individual Taxpayer Compliance

The test results show that Tax Sanctions do not moderate the effect of E-Filing on Individual Taxpayer Compliance, with a t-calculated of -1.865 < t-table of 1.986 and a significance value of 0.065 > 0.05. This indicates that the convenience of using the E-Filing system can directly encourage taxpayer compliance, so the presence of tax sanctions does not provide significant additional reinforcement. This finding suggests that the intrinsic benefits of E-Filing, such as convenience, efficiency, and accuracy, are strong enough to motivate compliance without requiring the deterrent effect of sanctions. Taxpayers perceive E-Filing as a facilitative tool that makes compliance easier, so sanctions become less relevant in strengthening this relationship. This finding is consistent with the TPB perspective that strong perceived behavioral control can directly influence behavior without additional external factors.

The Moderating Effect of Tax Sanctions on the Relationship between Tax Awareness and Individual Taxpayer Compliance

The test results show that tax sanctions moderate the effect of Tax Awareness on Individual Taxpayer Compliance, with a t-calculated of 2.582 > t-table of 1.986 and a significance value of 0.011 < 0.05. This indicates that higher taxpayer awareness, supported by firm imposition of tax sanctions, is associated with higher individual taxpayer compliance. This finding supports research by Utami (2021), which found that tax awareness moderated by tax sanctions has a positive and significant effect on taxpayer compliance. From the TPB perspective, tax sanctions serve as an external factor that strengthens the relationship between

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attitude toward behavior (tax awareness) and actual behavior. Taxpayers with high awareness already have a positive attitude toward compliance, and firm sanctions reinforce the intention to comply by providing clear consequences for non-compliance. This dual effect- internal motivation from awareness and external pressure from sanctions- creates a stronger drive for compliance.

The Moderating Effect of Tax Sanctions on the Relationship between Trust in Tax Authorities and Individual Taxpayer Compliance

The test results show that tax sanctions moderate the effect of Trust in Tax Authorities on Individual Taxpayer Compliance, with a t-calculated of 2.863 > t-table of 1.986 and a significance value of 0.005 < 0.05. This indicates that the higher the taxpayer trust in tax authorities, supported by fair and consistent imposition of tax sanctions, the higher the level of individual taxpayer compliance. From the TPB perspective, trust in tax authorities relates to subjective norms. When taxpayers trust that tax authorities apply sanctions fairly, consistently, and transparently, this trust reinforces their belief that the tax system is just. Fair and consistent sanctions strengthen positive perceptions of tax authorities, which in turn encourages compliance. Unfair or inconsistent sanctions could undermine this trust, but when trust and fair sanctions work together, the effect on compliance is stronger.

CONCLUSION

This study proves that E-Filing, Tax Awareness, and Trust in Tax Authorities have a positive and significant effect on Individual Taxpayer Compliance at KPP Pratama Tangerang Timur. These findings confirm that the ease of access to electronic reporting systems, understanding and positive attitudes towards tax obligations, and belief in the integrity and quality of tax authority services collectively encourage taxpayers' intention and compliant behavior, as explained within the Theory of Planned Behavior framework. Furthermore, this study finds that Tax Sanctions do not moderate the effect of E-Filing on compliance, indicating that the intrinsic benefits of technological convenience are strong enough to encourage compliance without requiring the deterrent effect of sanctions. However, tax sanctions moderate the effect of Tax Awareness and Trust on compliance, meaning that applying firm, fair, and consistent sanctions can strengthen the relationship between internal factors (awareness) and socio-psychological factors (trust) and compliance behavior. Practically, these findings imply that tax authorities should continue to improve the quality of the E-Filing system, intensify tax awareness socialization, build public trust through transparency and

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excellent service, and apply sanctions proportionally as a compliance reinforcement instrument.

This study has several limitations that need to be considered. First, the study is limited to one tax office (KPP Pratama Tangerang Timur), so generalize the results to other regions with caution. Second, the sample size is relatively small (100 respondents) and relies solely on quantitative questionnaire data, so it does not explore taxpayers' subjective perceptions and experiences in depth. Third, this study examines only three independent variables and one moderating variable, so other potential factors affecting tax compliance remain uninvestigated. Based on these limitations, it is recommended for future researchers to expand the research scope to several KPPs in various regions to improve the generalizability of results, increase the sample size to enhance estimation accuracy, use mixed methods approaches to gain deeper qualitative insights, and integrate other variables such as tax service quality, tax knowledge, economic conditions, and demographic factors to enrich the tax compliance analysis model. Additionally, longitudinal research is also suggested to observe changes in taxpayer compliance behavior over time and the evolving dynamics of tax policies.

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