

THE INFLUENCE OF TAX KNOWLEDGE, TAXPAYER AWARENESS, AND TAX SANCTIONS ON TAXPAYER COMPLIANCE: THE MODERATING ROLE OF SERVICE QUALITY AT KPP PRATAMA NGAWI

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Abstract

Tax is a main source of state revenue that is used to finance national development. This study investigates and analyses the effect of tax knowledge, taxpayers' awareness, and tax sanction on personal taxpayers' compliance, with service quality as a moderating variable in Ngawi Pratama Tax Service Office (KPP). Furthermore, the study applies quantitatively with a causal- associative method. The population consists of active personal taxpayers listed on Ngawi Pratama KPP. Moreover, the data were collected using simple random sampling. In line with that, 92 respondents as the samples with Slovin formula. The data were primary and in the form of a questionnaire. The questionnaires were distributed online. Additionally, moderation regression was applied as the data analysis technique. As a result, it indicates that both tax knowledge and taxpayers' awareness have a positive effect on taxpayers' compliance. In contrast, tax sanction does not affect taxpayers' compliance. In addition, service quality is proven to be able to moderate the effect of taxpayers' awareness and tax sanction on taxpayers' compliance. However, it cannot moderate the effect of tax knowledge on taxpayers' compliance. These findings indicate that the incline of tax service quality can strengthen the effectiveness of some factors which support taxpayers' compliance. In addition, this research is expected to contribute to the development of tax policy and become an evaluation for tax authorities in increasing taxpayers' compliance continually.

Keywords: *Taxpayers' Compliance, Tax Knowledge, Taxpayers' Awareness, Tax Sanction, Service Quality*

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1. Introduction

Tax is a major source of state revenue that is used to finance national development and support public welfare through various government programs at both the central and regional levels (Mardiasmo, 2018). The optimization of tax revenue is highly dependent on the level of taxpayer compliance in fulfilling tax obligations accurately, on time, and in accordance with prevailing regulations. A high level of taxpayer compliance contributes directly to the stability of government revenue, enabling the tax system to operate more effectively and sustainably (Handayani *et al.*, 2025). Such compliance is influenced not only by administrative obligations but also by taxpayers' internal awareness and understanding of the importance of tax contributions to national development (Kadar and Yunita, 2020). In the modern tax administration, taxpayer compliance is an important indicator of the success of tax reform because it reflects taxpayers' willingness to fulfill their obligations voluntarily.

The level of tax compliance in Ngawi Regency indicates an interesting trend based on the 2024 performance report of the Directorate General of Taxes, KPP Pratama Ngawi. Data on the realization of annual tax return (SPT) submissions indicate an increase in compliance achievement from 2023 to 2024. In 2023, the target for annual SPT submissions was 80,223, with an actual realization of 73,575, resulting in an achievement rate of 91.71%. In 2024, the target increased to 89,172, with 78,386 returns submitted, and the compliance achievement reached 101.93%. This increase indicates improvements in administrative performance as well as positive taxpayer responses to timely filing policies. Although the actual realization in 2024 reshadowed only 87.9% of the target, the implementation of a 1.2 scoring policy for timely submissions provided an additional incentive for the tax office to boost reporting during the critical months of March and April.

Table 1. Annual Tax Return Filing Realization at KPP Pratama Ngawi, 2023-2024

Year	Annual SPT Filing Target	Actual Annual SPT Filing	Compliance Achievement
2023	80,223	73,575	91.71%
2024	89,172	78,386	101.93%

Source: Performance Report of KPP Pratama Ngawi (2024).

Ngawi Regency has an economic structure that differs from major industrial regions, as the majority of its population is employed in the agricultural and trade sectors. This economic structure makes taxpayer

compliance behavior particularly interesting to study because it is influenced by heterogeneous levels of tax literacy. The successful achievement of annual SPT filing targets in this region may reflect taxpayers' level of understanding and awareness in fulfilling their obligations. In addition, the effectiveness of tax officers' services in areas characterized by traditional economic activities is a critical factor in building a positive relationship between the tax authority and the public. Tax knowledge is considered one of the main factors influencing compliance because taxpayers who understand tax regulations, procedures, and the benefits of taxation are more likely to comply with their obligations (Anggarwati, 2025). This knowledge includes the ability to calculate, pay, and report taxes correctly, including completing tax returns in accordance with applicable regulations (Cahyani and Noviyari, 2019; Safitri *et al.*, 2025).

In addition to tax knowledge, taxpayer awareness is a psychological factor that influences compliance behavior. Taxpayer awareness reflects an individual's willingness to fulfill tax obligations voluntarily without external coercion (Noviyanti and Febrianti, 2021). Taxpayers who understand that taxes represent a tangible contribution to national development tend to have stronger moral motivation to comply (Safitri *et al.*, 2025). Previous studies have produced mixed findings. Taxpayer awareness was found to have a positive effect on compliance in studies by Itqoni (2025) and Safitri *et al.* (2025), but no significant effect was reported by Amalia *et al.* (2023).

Next important factor is tax sanctions, which serve as a law enforcement instrument within the tax system. Tax sanctions are imposed to prevent violations and encourage taxpayers to comply with both administrative and substantive tax obligations (Yoga and Dewi, 2022). Provisions concerning administrative and criminal sanctions are regulated under Law No. 28 of 2007 on General Provisions and Tax Procedures, subsequently amended by Law No. 11 of 2020 on Job Creation, Law No. 7 of 2021 on Harmonization of Tax Regulations, and Law No. 6 of 2023 on the Enactment of the Government Regulation in Lieu of Law on Job Creation. Studies by Amalia *et al.* (2023) and Sari *et al.* (2021) found that tax sanctions positively affect taxpayer compliance, whereas Khodijah *et al.* (2021) reported contrasting results.

The quality of tax services is viewed as a moderating variable that may strengthen the relationship between tax knowledge, taxpayer awareness, and tax sanctions on taxpayer compliance. Tax service quality is defined as the activities undertaken to assist and facilitate taxpayers in exercising their rights and fulfilling their obligations easily and in accordance with applicable

regulations (Riani, 2021; Mardiasmo, 2018). Fast, transparent, courteous, and accountable services can enhance taxpayers' trust in the tax authority and promote voluntary compliance. Based on the 2024 Performance Report (LAKIN) of KPP Pratama Ngawi, the annual increase in tax revenue targets indicates growing tax potential in the region and the need for continuously improved service quality. Previous studies have shown that the quality of tax officers' services plays an important role in strengthening taxpayer compliance, particularly in regions with non-industrial economic characteristics. Therefore, this study aims to analyze the effect of tax knowledge, taxpayer awareness, and tax sanctions on taxpayer compliance, with service quality as a moderating variable at KPP Pratama Ngawi.

2. Research Method

This study employs a quantitative research design with a causal associative approach, which aims to examine the relationships and effects among two or more variables through statistical testing, as explained by Sugiyono (2017). A quantitative approach was selected because it is appropriate for empirically testing the effects of tax knowledge, taxpayer awareness, and tax sanctions on taxpayer compliance, with service quality as a moderating variable. This study uses numerical data collected through a questionnaire instrument, allowing each variable indicator to be measured objectively using a Likert scale. The independent variables consist of tax knowledge, taxpayer awareness, and tax sanctions. The dependent variable is taxpayer compliance, while service quality serves as the moderating variable. The quantitative approach also enables hypothesis testing through multiple linear regression and Moderated Regression Analysis (MRA).

The object of this study is individual taxpayers registered at KPP Pratama Ngawi. The population includes all active individual taxpayers registered at KPP Pratama Ngawi as of 2024. Based on administrative data from the Directorate General of Taxes through KPP Pratama Ngawi, the number of active individual taxpayers in 2024 was 105,331. This population was selected because it aligns with the purpose of the study, which is to measure the tax compliance behavior of individual taxpayers in fulfilling their tax obligations. Individual taxpayers are considered relevant because they interact directly with the tax reporting, payment, and service systems provided by the tax authority. Given the large population size, a sampling technique was required to ensure

that the study could be conducted efficiently while maintaining representativeness.

The sampling technique used in this study is simple random sampling, in which each member of the population has an equal opportunity to be selected as a respondent. This technique was chosen because the population is considered relatively homogeneous in terms of active individual taxpayer status. The sample size was determined using the Slovin formula to obtain a representative sample from a large population. The Slovin formula is used because it provides a minimum sample size based on a predetermined margin of error. In this study, a margin of error of 10% was applied.

$$n = \frac{N}{1 + Ne^2} \quad (1)$$

where n is the sample size, N is the population size, and e is the margin of error (10%). With a population of 105,331 taxpayers, the sample size was calculated as follows:

$$n = \frac{105331}{1 + 105331(0.1)^2} \quad (2)$$

$$n = \frac{105331}{1 + 1053.31} \quad (3)$$

$$n = \frac{105331}{1054.31} \quad (4)$$

$$n = 99.90 \quad (5)$$

A total of 100 questionnaires were distributed to active individual taxpayers registered at KPP Pratama Ngawi. However, only 92 questionnaires were returned and considered valid for further analysis, while 8 questionnaires could not be used because they were either incomplete or not returned by the respondents. Therefore, the response rate of this study was 92%.

The data collection technique used in this study was a survey method conducted by distributing questionnaires to active individual taxpayers registered at KPP Pratama Ngawi. The questionnaire consisted of closed-ended statements measured using a five-point Likert scale ranging from strongly disagree to strongly agree. The questionnaire was distributed online using Google Forms to allow respondents to complete it flexibly and efficiently. The data collected are primary data because they were obtained directly from the

research respondents. Before large-scale distribution, the research instrument was pre-tested to assess the clarity and comprehensibility of the questionnaire items.

The validity test was used to determine whether the research instrument accurately measures the intended variables. According to Ghazali (2011), a questionnaire item is considered valid if it has a significant correlation between the item score and the total score of the variable. Validity testing was conducted using the Pearson Product Moment Correlation method. The correlation significance of each item was compared with a significance level of 0.05. If the significance value was less than 0.05, the item was considered valid. The higher the correlation between an item and the total score, the better the item represents the research construct. Validity testing was conducted for all items measuring tax knowledge, taxpayer awareness, tax sanctions, taxpayer compliance, and service quality.

The reliability test was used to assess the consistency of the research instrument when administered repeatedly under similar conditions. According to Ghazali (2006), an instrument is considered reliable if it yields a Cronbach's Alpha value greater than 0.60. Reliability indicates that the items within a variable show good internal consistency. The higher the Cronbach's Alpha value, the greater the consistency of the research instrument. Reliability testing was conducted after all questionnaire items were declared valid.

This study includes three types of variables which are independent variables, a dependent variable, and a moderating variable. The independent variables are tax knowledge, taxpayer awareness, and tax sanctions. The dependent variable is taxpayer compliance. The moderating variable is taxpayer service quality. The operational definitions of these variables are showed in Table 2.

Table 2. Variables and Operational Definitions

Variable	Definition	Indicators	Instrument	Scale
Tax Knowledge	The level of taxpayer understanding regarding tax regulations, procedures, rights, and obligations	Understanding of tax types; understanding of rights and obligations; understanding of annual tax return filing procedures; knowledge of tax rates and calculations	Adapted from Mardiasmo (2018) and Safitri <i>et al.</i> (2025)	Likert 1-5
Taxpayer Awareness	Taxpayers' attitudes and intentions to voluntarily fulfill tax obligations	Awareness of taxes as an obligation; awareness of taxes for national development; intention to	Adapted from Noviyanti and Febrianti (2021) and Itqoni	Likert 1-5

		pay on time; moral and legal compliance	(2025)	
Tax Sanctions	Administrative and legal consequences for tax violations	Perceived threat of fines; effectiveness of administrative sanctions; strictness of criminal sanctions; deterrent effect	Adapted from Yoga and Dewi (2022) and Sari <i>et al.</i> (2021)	Likert 1-5
Taxpayer Compliance	The level of taxpayer adherence in fulfilling tax obligations	Timeliness of reporting; timeliness of payment; accuracy of calculations; compliance with regulations	Adapted from Kadar and Yunita (2020) and Safitri <i>et al.</i> (2025)	Likert 1-5
Service Quality	Taxpayers' perceptions of the quality of services provided by tax officers	Speed of service; staff friendliness; ease of access to information; employee professionalism	Adapted from Riani (2021) and Mardiasmo (2018)	Likert 1-5

Data analysis was conducted using descriptive statistics to describe respondent characteristics and the distribution of responses to the research variables. Descriptive statistics include minimum values, maximum values, means, standard deviations, frequencies, and percentages. Respondent demographic analysis was used to describe the respondents' profiles based on age, gender, education, occupation, and income. Descriptive analysis of variables was conducted to provide an overview of response tendencies for each research variable.

Next is classical assumption tests, according to Ghazali (2018:161), the normality test is used to determine whether the residuals in the regression model are normally distributed. This assumption is important because the t-test and F-test require normally distributed residuals. A good regression model has residuals that are normally distributed or approximately normal. Violation of this assumption may lead to biased statistical results, especially in small samples. Then, according to Ghazali (2018:137), the heteroscedasticity test is used to determine whether the residual variance differs across observations. A good regression model should not exhibit heteroscedasticity. If the residual variance remains constant, the condition is referred to as homoscedasticity; otherwise, it is heteroscedasticity. According to Ghazali (2018:107-108), the multicollinearity test is used to determine whether there is a high correlation among independent variables. This test is assessed using Tolerance and Variance Inflation Factor (VIF) values. If the Tolerance value is greater than 0.10 and the VIF value is less than 10, multicollinearity is not considered a problem. According to Ghazali (2021:111), the autocorrelation test is used to determine

whether residuals are correlated across observations using the Durbin-Watson statistic. The criteria are as follows:

1. $DW < -2$ is positive autocorrelation.
2. $-2 \leq DW \leq +2$ is no autocorrelation.
3. $DW > +2$ is negative autocorrelation.

Hypothesis testing was conducted using Moderated Regression Analysis (MRA). The regression model is specified as follows:

$$Y = \alpha + \beta_1 PP + \beta_2 KWP + \beta_3 SP + \beta_4 (PP \times KP) + \beta_5 (KWP \times KP) + \beta_6 (SP \times KP) + \varepsilon \quad (6)$$

where Y represents taxpayer compliance, a is the constant, $\beta_1 PP$ is the regression coefficient of tax knowledge, $\beta_2 KWP$ is the regression coefficient of taxpayer awareness, $\beta_3 SP$ is the regression coefficient of tax sanctions, and ε is the error term.

According to Ghazali (2018:97), the coefficient of determination is used to assess the extent to which the independent variables explain the variation in the dependent variable. The value of R^2 ranges from 0 to 1. A value closer to 1 indicates stronger explanatory power of the model.

According to Ghazali (2018:98), the F-test is used to evaluate the overall feasibility of the regression model. The decision criteria are:

1. If the significance value is ≤ 0.05 , the model is considered feasible.
2. If the significance value is > 0.05 , the model is not considered feasible.

The t-test is used to examine the partial effect of each independent variable on the dependent variable. The decision criteria are:

1. If the significance value is > 0.05 , the hypothesis is rejected.
2. If the significance value is ≤ 0.05 , the hypothesis is accepted.

3. Result and Discussion

Results

The subjects of this study were active individual taxpayers registered at KPP Pratama Ngawi. The research was conducted in Ngawi Regency and focused on taxpayers under the administrative supervision of KPP Pratama Ngawi. Based on 2024 administrative data, the total number of active individual taxpayers was 105,331. A total of 100 questionnaires were distributed, but only 92 questionnaires were returned and completed properly. The remaining 8 questionnaires were excluded because several respondents did not complete all

questionnaire items or did not return the questionnaire. Thus, the response rate achieved in this study was 92%.

The respondents showed various categories of age, gender, education, and occupation, and were therefore considered sufficiently representative of the characteristics of individual taxpayers in Ngawi Regency. This diversity is important because it may influence respondents' perceptions of tax knowledge, taxpayer awareness, tax sanctions, service quality, and taxpayer compliance.

Respondent Characteristics

Respondent characteristics are showed in an integrated table to provide a general overview of the respondents' profiles based on age, gender, education, and occupation.

Table 3. Respondent Characteristics

Characteristic	Category	Frequency	Percentage
Age	< 30 Years	12	13.6%
	30-39 Years	35	38.04%
	40-50 Years	35	38.04%
	> 50 Years	10	10.86%
Gender	Male	38	41.3%
	Female	54	58.7%
Education	Diploma IV/Bachelor's Degree (D4/S1)	45	48.9%
	Master's Degree (S2)	4	4.3%
	Other Educational Backgrounds	43	46.7%
Occupation	Private Employees	34	37.0%
	Paramedics	15	16.3%
	Civil Servants (ASN)	12	13.0%
	Entrepreneurs	11	12.0%
	Other Occupations	20	21.7%

Source: SPSS Output.

Based on Table 3, the majority of respondents were in the productive age group of 30-50 years, totaling 70 respondents or 76.08%. This indicates that most respondents were economically active and directly involved in fulfilling tax obligations.

In terms of gender, female respondents were more dominant, accounting for 54 individuals (58.7%), while male respondents totaled 38 individuals (41.3%). Regarding educational background, the majority of respondents held a Diploma IV or Bachelor's degree, totaling 45 respondents (48.9%), showing that most respondents had an educational level sufficient to understand tax regulations.

Based on occupation, the largest group consisted of private employees (34 respondents or 37.0%), followed by other occupations (20 respondents or 21.7%), paramedics (15 respondents or 16.3%), civil servants (12 respondents or 13.0%), and entrepreneurs (11 respondents or 12.0%). This occupational diversity reflects the varied socioeconomic backgrounds of the respondents.

Descriptive Analysis

Descriptive statistical analysis was used to describe respondents' responses to all research indicators, including Tax Knowledge (TK), Taxpayer Awareness (TA), Tax Sanctions (TS), Taxpayer Compliance (TC), and Tax Service Quality (SQ).

Table 4. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Tax Knowledge (TK)	92	1.6	5.0	3.741	0.7026
Taxpayer Awareness (TA)	92	1.0	5.0	4.096	0.6777
Tax Sanctions (TS)	92	1.0	5.0	3.763	0.7628
Taxpayer Compliance (TC)	92	1.6	5.0	4.054	0.6206
Service Quality (SQ)	92	1.4	5.0	3.913	0.7642

Source: SPSS Output.

The descriptive analysis results show that all variables have mean values above the midpoint of the Likert scale (3.00), showing that respondents generally had positive perceptions of all research constructs.

Taxpayer Awareness recorded the highest mean value (4.096), showing that respondents had a high level of awareness regarding their tax obligations. Taxpayer Compliance also showed a high mean value (4.054), suggesting that respondents tended to comply with their tax obligations.

Service Quality had a mean value of 3.913, showing that respondents perceived the quality of tax services positively. Tax Sanctions and Tax Knowledge had mean values of 3.763 and 3.741, respectively, suggesting that respondents had a reasonably good understanding of tax regulations and the consequences of tax sanctions.

Validity and Reliability Test

Validity testing was conducted using the Pearson Product Moment Correlation method by comparing the corrected item-total correlation values of each item with the significance level of 0.05. All questionnaire items showed significance values below 0.05, indicating that all indicators used in this study were valid. Reliability testing was conducted using Cronbach's Alpha. A

variable is considered reliable if the Cronbach's Alpha value exceeds 0.60. The results of the validity and reliability tests in Table 5.

Table 5. Validity and Reliability Tests

Variable	Item	Corrected Item-Total Correlation	Cronbach's Alpha	Status
Tax Knowledge	PP1-PP5	0.673 - 0.833	0.850	Valid & Reliable
Taxpayer Awareness	KWP1-KWP5	0.842 - 0.897	0.919	Valid & Reliable
Tax Sanctions	SP1-SP5	0.741 - 0.901	0.899	Valid & Reliable
Taxpayer Compliance	KP1-KP5	0.806 - 0.903	0.917	Valid & Reliable
Service Quality	KPP1-KPP5	0.881 - 0.948	0.955	Valid & Reliable

Classical Assumption Tests

Normality Test

Table 6. Kolmogorov-Smirnov Normality Test

Statistic	Value
N	92
Mean Residual	0.0000000
Std. Deviation	0.28529868
Kolmogorov-Smirnov Z	1.236
Asymp. Sig. (2-tailed)	0.094

Source: SPSS Output.

Table 6 indicates a significance value of 0.094, which is greater than 0.05, showing that the residuals are normally distributed.

Heteroscedasticity Test

Table 7. Glejser Test

Variable	B	t	Sig.
Tax Knowledge	-0.059	-1.350	0.181
Taxpayer Awareness	0.068	1.537	0.128
Tax Sanctions	-0.067	-1.629	0.107

Source: SPSS Output.

All significance values are greater than 0.05, showing that heteroscedasticity is not present.

Multicollinearity Test

Table 8. Multicollinearity Test

Variable	Tolerance	VIF
Tax Knowledge	0.453	2.210
Taxpayer Awareness	0.438	2.281
Tax Sanctions	0.449	2.225

Source: SPSS Output.

All Tolerance values exceed 0.10 and all VIF values are below 10, showing that multicollinearity is not present.

Autocorrelation Test

Table 9. Durbin-Watson Test

R	R Square	Adjusted R Square	Std. Error	Durbin-Watson
0.887	0.786	0.779	0.2901	1.962

Source: SPSS Output.

The Durbin-Watson value of 1.962 falls within the acceptable range, showing that autocorrelation is not present.

Hypothesis Testing Results

Moderated Regression Analysis

Table 10. Moderated Regression

Variable	B	t	Sig.
Tax Knowledge	0.202	2.706	0.008
Taxpayer Awareness	0.782	9.468	0.000
Tax Sanctions	0.010	0.126	0.900
Tax Knowledge × Service Quality	0.003	0.031	0.975
Taxpayer Awareness × Service Quality	0.252	2.362	0.020
Tax Sanctions × Service Quality	0.262	2.714	0.008

Source: SPSS Output.

Table 10 indicates that the interaction terms Taxpayer Awareness × Service Quality and Tax Sanctions × Service Quality are statistically significant, while the interaction term Tax Knowledge × Service Quality is not significant.

Coefficient of Determination

Table 11. Coefficient of Determination

R	R Square	Adjusted R Square	Std. Error
0.897	0.804	0.791	0.4577

Source: SPSS Output.

The R^2 value of 0.804 indicates that 80.4% of the variation in taxpayer compliance can be explained by the variables included in the research model.

Model Feasibility Test (F-Test)

Table 12. F-Test Results

Sum of Squares	df	Mean Square	F	Sig.
73.197	6	12.199	58.246	0.000

Source: SPSS Output.

The significance value of 0.000 indicates that the regression model is statistically feasible and appropriate for hypothesis testing.

Partial Significance Test (t-Test)

Table 13. Partial Test Results (t-Test)

Variable	B	Std. Error	Beta	t	Sig.	Conclusion
Constant	-0.003	0.052	-	-0.056	0.955	Not Significant
Tax Knowledge	0.202	0.075	0.202	2.706	0.008	Significant
Taxpayer Awareness	0.782	0.083	0.782	9.468	0.000	Significant
Tax Sanctions	0.010	0.079	0.010	0.126	0.900	Not Significant
Tax Knowledge $\times$ Service Quality	0.003	0.082	0.005	0.031	0.975	Not Significant
Taxpayer Awareness $\times$ Service Quality	0.252	0.107	0.485	2.362	0.020	Significant
Tax Sanctions $\times$ Service Quality	0.262	0.097	0.476	2.714	0.008	Significant

Source: SPSS Output.

Based on the Partial Test Results in Table 13, the Following Findings Were Obtained:

1. Tax Knowledge (TK)

The t-test results show that the Tax Knowledge (TK) variable has a coefficient value of 0.202, a t-value of 2.706, and a significance level of $0.008 < 0.05$. This indicates that Tax Knowledge has a positive and significant effect on Taxpayer Compliance (TC). The higher the level of Tax Knowledge, the higher the level of Taxpayer Compliance. Therefore, the first hypothesis is accepted.

2. Taxpayer Awareness (TA)

The t-test results show that the Taxpayer Awareness (TA) variable has a coefficient value of 0.782, a t-value of 9.468, and a significance

level of $0.000 < 0.05$. This indicates that Taxpayer Awareness has a positive and significant effect on Taxpayer Compliance. The higher the level of Taxpayer Awareness, the higher the level of Taxpayer Compliance. Therefore, the second hypothesis is accepted.

3. Tax Sanctions (TS)

The t-test results show that the Tax Sanctions (TS) variable has a coefficient value of 0.010, a t-value of 0.126, and a significance level of $0.900 > 0.05$. This indicates that Tax Sanctions do not have a significant effect on Taxpayer Compliance. Therefore, the third hypothesis is rejected.

4. Tax Knowledge and Tax Service Quality (TK $\times$ SQ)

The coefficient value for the interaction between Tax Knowledge and Tax Service Quality (TK $\times$ SQ) is 0.003, with a t-value of 0.031 and a significance level of $0.975 > 0.05$. This result indicates that Tax Service Quality is not able to moderate the effect of Tax Knowledge on Taxpayer Compliance. Therefore, the fourth hypothesis is rejected.

5. Taxpayer Awareness and Tax Service Quality (TA $\times$ SQ)

The coefficient value for the interaction between Taxpayer Awareness and Tax Service Quality (TA $\times$ SQ) is 0.252, with a t-value of 2.362 and a significance level of $0.020 < 0.05$. This result indicates that Tax Service Quality significantly moderates and strengthens the effect of Taxpayer Awareness on Taxpayer Compliance. The better the quality of tax services, the stronger the influence of Taxpayer Awareness on compliance.

6. Tax Sanctions and Tax Service Quality (TS $\times$ SQ)

The coefficient value for the interaction between Tax Sanctions and Tax Service Quality (TS $\times$ SQ) is 0.262, with a t-value of 2.714 and a significance level of $0.008 < 0.05$. This result indicates that Tax Service Quality significantly moderates and strengthens the effect of Tax Sanctions on Taxpayer Compliance. With high-quality tax services, the implementation of tax sanctions becomes more effective in improving taxpayer compliance.

Discussion

The effect of Tax Knowledge on Taxpayer Compliance was found to be positive and significant. This result indicates that the better taxpayers understand tax regulations and procedures, the higher their level of compliance. This finding is consistent with tax compliance theory, which states that compliant behavior is influenced by individuals' understanding of tax rules and the consequences of non-compliance (Mardiasmo, 2018). Safitri *et al.* (2025) also found that adequate tax knowledge increases taxpayer compliance. This suggests that tax education and socialization are effective strategies for improving compliance. Tax knowledge plays an important role in shaping taxpayers' compliant attitudes. Taxpayer Awareness also has a positive and significant effect on Taxpayer Compliance. This finding indicates that compliance is influenced not only by external factors such as sanctions, but also by taxpayers' internal awareness of the importance of taxes for national development and public welfare (Itqoni, 2025). Taxpayers who are aware of the benefits of taxation are more likely to report and pay their taxes on time. Putri and Setiawan (2019) similarly found that taxpayer awareness is a dominant factor in promoting voluntary compliance. Therefore, persuasive and educational strategies aimed at increasing taxpayer awareness are essential. High internal awareness fosters strong intrinsic motivation to comply, thereby reducing dependence on external pressure.

Tax Sanctions were found to have no significant direct effect on Taxpayer Compliance. This result indicates that the existence of sanctions alone does not guarantee taxpayer compliance in Ngawi Regency. Theoretically, sanctions are intended to create a deterrent effect (Mardiasmo, 2018), but their effectiveness depends heavily on taxpayers' perceptions of fairness and consistency in enforcement. Khodijah *et al.* (2021) also found that tax sanctions did not significantly affect individual taxpayer compliance. This suggests that sanctions serve more as a supporting factor rather than a primary determinant of compliance. Tax Knowledge moderated by Tax Service Quality did not show a significant moderating effect. This finding is consistent with Rahayu (2017), who stated that tax knowledge has a strong direct effect on compliance regardless of service quality. In other words, taxpayers who already understand tax regulations tend to remain compliant irrespective of the quality of service they receive. From the perspective of attribution theory, taxpayer behavior is influenced more by internal factors than external ones. This finding highlights the importance of improving tax literacy as a primary strategy for enhancing compliance.

Taxpayer Awareness moderated by Tax Service Quality showed a significant moderating effect. High-quality tax services simplify the processes of tax payment and reporting while also strengthening taxpayers' trust in the tax authority (Antika, 2024). This result confirms that the interaction between internal awareness and responsive service reinforces compliance. Taxpayers who understand the importance of taxation and receive high-quality service are more motivated to comply. Therefore, improving service quality is an important strategy for strengthening the influence of taxpayer awareness on compliance. Tax Sanctions moderated by Tax Service Quality also showed a significant effect. Responsive, informative, courteous, and professional service enhances taxpayers' understanding and trust in the tax authority, thereby increasing the effectiveness of sanctions. This finding is consistent with compliance theory, which states that compliance is influenced by both coercive and psychological factors, including service quality. When service quality is high, taxpayers comply not only because they fear sanctions, but also because they are motivated by awareness and willingness to fulfill their obligations. This suggests that the combination of law enforcement and high-quality service creates a more effective and sustainable tax system.

4. Conclusion

Taxpayer compliance in Ngawi Regency is influenced more strongly by internal factors, namely tax knowledge and taxpayer awareness, both of which significantly encourage compliant behavior in fulfilling tax obligations. Tax knowledge has been shown to improve compliance by enabling taxpayers to understand tax regulations and procedures, while taxpayer awareness fosters intrinsic motivation to fulfill tax obligations as a contribution to national development and public services. Tax sanctions do not have a significant direct effect; however, their effectiveness increases when supported by high-quality tax services characterized by responsiveness, friendliness, professionalism, and transparency. Service quality also moderates the relationship between taxpayer awareness and compliance, showing that positive interactions with the tax authority strengthen compliant behavior. In contrast, service quality does not moderate the effect of tax knowledge, suggesting that taxpayers' understanding of tax regulations has an independent influence on compliance.

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