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THE EFFECT OF TAX SANCTIONS AND TAX KNOWLEDGE ON INDIVIDUAL TAXPAYER COMPLIANCE WITH TAX MORALS AS A MODERATION VARIABLE

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ABSTRACT
This study aims to analyze the Effect of Tax Sanctions and Tax Knowledge on Individual Taxpayer Compliance with Tax Morals as a moderating variable (Empirical Study at KPP Pratama Jakarta Cakung Year 2018-2022). The method of determining the sample in this study is the convenience sampling method. In this study, the number of samples used was 100 respondents, the data was processed using the Structural Equation Model (SEM) method using WarpPLS version 7.0 software. The results of this study indicate that (1) tax sanctions have a significant positive effect on individual taxpayer compliance (2) tax knowledge has a significant positive effect on individual taxpayer compliance (3) tax morale cannot moderate the effect of tax sanctions on individual taxpayer compliance (4) tax morale can moderate tax knowledge on individual taxpayer compliance.
Keywords: tax sanctions, tax knowledge, tax morale, individual taxpayer compliance

INTRODUCTION
Development is essentially a systematic and planned effort by each and all components of the nation to change a situation into a better state by utilizing various available resources optimally, efficiently, effectively, and accountably, with the ultimate goal of improving the quality of human life and society in a sustainable manner (Presidential Decree Number 2 of 2015). In order to realize the development program, Indonesia needs a large amount of funding and the funds continue to increase every year.

One of the biggest sources of funding received by the state comes from taxes. As stated by Finance Minister Sri Mulyani Indriwati in the Government Working Meeting on 23, 2022, the realization of state revenue in the 2021 State Budget reached IDR 2,011.3 trillion, of which tax revenue reached IDR 1,547.8 trillion, PNBP of IDR 458.5 trillion, and grant receipts of IDR 5 trillion. The realization of tax revenue reached 107.15% of the target in the 2021 State Budget Law (Minister of Finance, 2022). As well as Director of Counseling, Services, and Public Relations of the Directorate General of Taxes of the Ministry of Finance Neilmaldrin Noor said that the largest tax revenue came from the type of income tax (PPh). (Kompas, 2021).

Although tax revenue has exceeded the target and is dominated by income tax (PPh), the compliance ratio for submitting annual income tax returns has not reached 100%. As stated in the DGT Annual Report 2021 which shows that in 2021, only 61.27% of registered corporate taxpayers must report tax returns out of a total of 1,625,251. And for registered individual taxpayers, 17,350,334 tax returns, only 86% reported. (DGT Annual Report 2021)

The existence of this gap shows that there is still a lack of compliance of taxpayers in submitting their tax return reports. Especially for individual taxpayers, although the number of taxpayers and compliance ratio is greater than Corporate WP, the amount of individual taxpayer tax income does not dominate the total tax revenue. As stated by Research Manager of the Center for Indonesia Taxation Analysis (CITA) Fajry Akbar, that the composition of our tax revenue is far from ideal because it still depends on Corporate Income Tax revenue. Even so, the potential tax revenue from individual taxpayers can be further optimized by paying attention to matters that can affect individual taxpayer compliance in submitting tax returns.

Tax sanctions can affect taxpayer compliance, due to sanctions. can force people to abide by agreements or regulations. Romansyah (2018) Tax sanctions are very important to remind taxpayers who violate, so that taxpayers can meet tax regulations. Famami (2019) said that many taxpayers assume that tax sanctions imposed for tax violations can still be negotiated so that it will affect the level of compliance of taxpayers in fulfilling their tax rights and obligations. According to Mardiasmo (2018: 62) Tax sanctions guarantee that tax regulations, also known as tax norms, will be carried out. In other words, tax sanctions serve as a reminder so that taxpayers do not violate tax regulations. Tax sanctions are regulated in Law Number 28 of 2007 concerning General Provisions of Taxation. In case of violation, taxpayers will be subject to administrative or criminal sanctions in accordance with tax policies. Tax sanctions act as a matter of preventing taxpayers from violating tax regulations (Mardiasmo, 2016). As'ari's research (2018) states that taxpayer compliance is affected by tax sanctions. However, research conducted by Yuli Chomsatu Samrotun, Suhendro (2018) found that the effect of tax sanctions is not significant on individual taxpayer compliance.

In an effort to increase government revenue in the field of taxation, the government has many obstacles, including low levels of fixed tax compliance and taxpayers paying less than they should, as well as a large number of taxpayers who fail to report and pay their taxes. Internal factors and external factors are 2 factors that influence taxpayer compliance. Internal factors are factors that originate from the taxpayer himself and relate to personal traits that give rise to his tax obligations. Education, diversity awareness, tax awareness, understanding of tax laws and regulations, and rationality are internal factors that affect taxpayer compliance. In contrast to internal factors, external factors are factors that are outside the taxpayer, such as the state and environment around the taxpayer (Cindy Jotopurnomo and Yenni Mangoting, 2017).

Both developed and developing countries experience tax compliance problems, which can be defined as empowering taxpayers to comply with established tax regulations. Factors that can affect the level of compliance of Taxpayers are: a) Tax socialization is one of the ways used by DGT to understand information and guide Taxpayers in all matters related to statutory provisions. b) Taxpayer awareness, which is a manifestation of the taxpayer's sincerity and willingness to fulfill its payment obligations by declaring tax. (c) Tax penalties, which are laws and regulations (tax standards), are followed/obeyed/implemented, ie. Tax penalties are a tool that prevents taxpayers from violating tax standards. (Debyta Ayu Umi Hani, Imahda Khori Furqon, 2021).

Tax morality is a strong motivation for paying taxes that stems from the belief that paying taxes is a moral contribution to society or a moral obligation. (Cummings et al., 2005 in Lasmana and Tjaraka, 2011). Basically, a taxpayer must have knowledge so that the public understands the role of taxes for the state and also for taxpayers. This is very important to increase taxes in Indonesia (Nurulita, 2017). The higher the level of taxpayer knowledge of tax information, the more aware the taxpayer will pay taxes and know that there are sanctions and consequences that will be received by taxpayers if taxpayers violate the regulations regulated in tax laws. As taxpayers become more knowledgeable about tax laws, it can motivate individual taxpayers to comply with their tax obligations. If taxpayers already understand and know tax regulations, they may prefer to comply with them rather than accept the consequences of tax violations. Tax laws are a beacon imposed by the government for the implementation of taxation to ensure that taxes are implemented and implemented as expected. However, the coercive nature of taxation has legal consequences if taxpayers are not disciplined in carrying out taxation. (Ida Ayu Candra Apsari Manuaba, Gayatri, 2017)

Table 1.1 Individual Taxpayer Data

of KPP Pratama Jakarta Cakung

2018-2022

Year	Sum		Registered	Report Annual Tax Return	Compliance Ratio
	Usual	Non Effective			
2018	58.372	154.966	213.338	60.768	28,48%
2019	61.704	167.372	229.076	58.934	25,48%
2020	66.481	185.981	252.462	54.332	21,52%
2021	72.357	194.204	266.561	75.159	28,20%
2022	81.553	199.084	280.637	68.566	24,43%

Source: Data from KPP Pratama Jakarta Cakung for 2018-2022

Based on the data above, individual taxpayers registered at KPP Pratama Jakarta Cakung in 2018-2022 have increased, namely in 2018 as many as 213,338 taxpayers, in 2019 as many as 229,076 taxpayers, in 2020 as many as 252,462 taxpayers, in 2021 as many as 266,561 taxpayers and in 2022 as many as 280,637 individual taxpayers registered at KPP Pratama Jakarta Cakung. However, taxpayers who report SPT are only part of the registered taxpayers, for example in 2021 individual taxpayers who report SPT are only 75,159 people out of 266,561 registered individual taxpayers, in 2022 individual taxpayers who report SPT are only 68,566 people out of 280,637 individual taxpayers registered at KPP Pratama Jakarta Cakung. Based on this data, within two years, taxpayers registered in 2021-2020 increased, but for those who reported tax returns, it decreased by 6,593 individual taxpayers. Judging from the compliance ratio at KPP Pratama Jakarta Cakung in 2018-2022 for each year has an unstable ratio and even decreased, for example in 2021 by 28.20% and in 2022 by 24.43%, based on this data, the compliance ratio decreased by 3.77%.

At KPP Pratama Jakarta Cakung Satu, there are several studies that conduct research on taxpayer compliance. In the study, there are several variables that affect individual taxpayer compliance. In Marselinus' research (2021) individual taxpayers registered at KPP Pratama Jakarta Cakung Satu from 2017-2019 have increased, but effective individual taxpayers and individual taxpayers who reported SPT in 2017 were only 73,435 and 25,278 where the percentage of compliance was only 34%, in 2018 it was only 66,892 and 24,432 where the percentage of compliance was only 37%, then in 2019 effective individual taxpayers and individual taxpayers who reported tax returns were only 72,825 and 26,476 where the percentage of compliance was only 36%. Based on these data, it can be seen that the percentage of compliance with individual tax permits at KPP Pratama Jakarta Cakung Satu still does not reach 50%. The results of Marselinus' (2021) research show that tax knowledge affects individual taxpayer compliance significantly, tax sanctions affect individual taxpayer compliance, tax rates affect individual taxpayer compliance, and compliance costs affect individual taxpayer compliance.

Rinia Mayang Safitry's (2019) further research on fiscal services, the application of e-SPT and tax knowledge on individual taxpayer compliance at KPP Pratama Jakarta Cakung Satu shows that fiscal services and tax knowledge partially show an effect on individual taxpayer compliance at KPP Pratama Jakarta Cakung Satu and the partial application of e-SPT has no effect on individual taxpayer compliance at KPP Pratama JakartaCakung One. Research conducted by Ibnu Choiru Syiva and BambangSantoso (2020) on the Effect of Tax Knowledge, Taxpayer Awareness, and Tax Officer Services on Individual Taxpayer Compliance shows that Tax Knowledge has a significant effect on Individual Taxpayer Compliance. Meanwhile, the variables of Taxpayer Awareness and Tax Officer Services do not significantly affect the Compliance of Individual Taxpayers at KPP Pratama Jakarta Cakung Satu.

From the data obtained by the author from KPP Pratama Jakarta Cakung and some of the studies above, there are differences in years, factors and research results that affect individual taxpayer compliance, therefore the author wants to reexamine some of these factors coupled with the existence of moral tax moderation variables as moderation variables that may be able to strengthen or weaken sanctions variables and knowledge of individual taxpayer compliance, thus the researcher conducted a study entitled "The Effect of Tax Sanctions and Tax Knowledge on Individual Taxpayer Compliance with Tax Moral as a moderation variable in KPP Pratama Jakarta Cakung"

Problem Statement

1. Do tax sanctions affect taxpayer compliance?
2. Does tax knowledge affect taxpayer compliance?
3. Do tax sanctions affect taxpayer compliance moderated by tax morals?
4. Does tax knowledge affect taxpayer compliance moderated by tax morals?

Research Objectives

1. Obtain empirical data and analyze the effect of tax sanctions on taxpayer compliance.
2. Obtain empirical data and analyze the effect of tax knowledge on taxpayer compliance.
3. Obtain empirical data and analyze the effect of tax morale in moderating the effect of tax sanctions on taxpayer compliance.
4. Obtain empirical data and analyze the effect of tax morale in moderating the effect of tax knowledge on taxpayer compliance.

Research Benefits

1. Theoretical Benefits

a. For Academics

Can be used as a reference for further research that wants to analyze tax compliance.

b. For Further Researchers

The author can then use this research as a reference or reference for further research.

2. Practical Benefits

a. For Taxpayers

This research serves as a source of information about taxes with the aim of increasing people's awareness about taxes so that they can fulfill their tax obligations.

b. For the Tax Service Office

With the conduct of this research, it is expected to provide benefits that can be used as evaluation considerations in improving taxpayer compliance at KPP Pratama Jakarta Cakung.

RESEARCH METHODS

Object of Research

The research object used in this study is in the form of tax sanctions and tax knowledge on individual taxpayer compliance with tax morals as a moderation variable. The focus of this research is Individual Taxpayers registered at KPP Pratama Jakarta Cakung from 2018 to 2022. This research is quantitative.

Research Plan and Stages

This planning is expected to help researchers so that this thesis research can run well and on time at a predetermined time. Here are the plans and stages of the research:

Table 3.1 Research Plan and Stages

No.	Action Plan	October 2022	November 2022	April 2023	Jun e 2023	August 2023
1.	Proposal Preparation	■	■			
2.	Seminar Proposal		■			
3.	Data Collection From Respondents in KPP			■		
4.	Data Processing and Analysis			■	■	
5.	Thesis Preparation				■	■
6.	Thesis Examination Session					■

Source: processed author, 2022

Research Data

1. Data Source and Type

a. Data Source

Data on individual taxpayers registered at KPP Pratama Jakarta Cakung during 2018–2022 was used as a data source for this study.

b. Data Type

In this study, primary data were used. Because the data from this study is directly from respondents who are individual taxpayers registered at KPP Pratama Jakarta Cakung.

2. Population and Sample

a. Population

In a study, it is necessary to have a collection of objects that will be material for analysis. Population is all objects that have traits and properties determined by researchers as data sources and then generate conclusions based on the data collected (Lubis, 2021). Individual taxpayers in KPP Pratama Jakarta Cakung are the population used in this study.

b. Sample

The sample in the study is a small portion of the population that represents the characteristics and traits of the population as a whole. The results of the study on the sample are considered representative of the entire population (Sudarmanto et al., 2021).

The convenience sampling selection method was used in this study. According to Sugiyono (2015), Convenien sampling is a sampling method where researchers choose samples according to their own wishes. The number of samples can be calculated by the slovin formula, with an error rate of 10%, as follows:

n = N 1 + N. e^2

Information:

n = Sample Size N = Population Size

e = Tolerable error percentage (10%)

The above formula determines the number of samples to be taken for this study. Here's the calculation of the formula:

n = 280.637 / (1 + (280.637 x 10%2)

= 280,637 / (1 + (280,637 x 0.12)

= 280.637 / (1 + (280.637 x 0.01)

= 280,637 / 1+ (2,807.37)

n = 99.96 rounded to 100

Based on this formula, this study must take data from a sample of individual taxpayers at KPP Pratama Jakarta Cakung of at least 100 people.

3. Data Collection Techniques and Tools

The technique or method used in this research is Field Study. The author used a questionnaire addressed to individual taxpayers registered at KPP Pratama Jakarta Cakung to conduct a field study. Data collection through this questionnaire can learn the attitudes, behaviors, and characteristics of the respondents to be studied.

The measurement tool used to collect this research data was a questionnaire. A questionnaire is a written question about a problem/field to be researched and asked to the respondent or object of research. For measurement scales using Likert Scale, which can be:

a. Strongly Agree = SS Rated 5

b. Agree = ST Rated 4

c. Neutral = N Rated 3

d. Disagree = TS Rated 2

e. Strongly Disagree = STS Rated 1

Research instruments that use the Likert scale can be made in the form of checklists. In this study using a checklist form.

RESULTS AND DISCUSSION
Descriptive Statistics
1. Respondent Profile

Individual taxpayers registered at KPP Pratama Cakung Jakarta in 2018-2022 were respondents to this study. Based on the results of the questionnaire that respondents have filled out, the author includes 2 characteristics of respondents, namely job and salary. It can be seen in table 4.1 that there are 5 types of the majority of respondents' jobs in KPP Pratama Jakarta Cakung, namely private employees, self-employed people, TNI-AD, CIVIL SERVANTS, and also teachers. For salary characteristics the author includes a salary of < 5, 000 000 and a salary of > 5, 000, 000.

Table 4.1 Respondent Profile

Information	Sum	Percentage
Sample	100	100%
Work		
Private Employees	84	84%
Self employed	9	9%
TNI-AD	1	1%
Civil servants	3	3%
Teacher	3	3%
Salary		
< 5,000,000	39	39%
> 5,000,000	61	61%

Source: questionnaire data processing, 2023

It is known that the majority of respondents in this study are taxpayers who work as private employees, which is 84 people and the rest are self-employed as many as 9 people, TNI-AD as many as 1 person, civil servants as many as 3 people, and teachers as many as 3 people. In addition, table 4.1 shows that of the 61 respondents, most were taxpayers with income over $5,000,000, and another 39 respondents had income below $5,000,000.

2. Description of Respondents' Answers

The authors used the questionnaire as a data collection tool to collect primary data for the study. The author distributed 100 questionnaires to respondents, namely individual taxpayers registered at KPP Pratama Jakarta Cakung. All questionnaires totaling 100 questionnaires with the total number of questions in the questionnaire as many as 22 questions with each variable having 6 and 5 namely tax sanction variables (x1) as many as 6 questions, tax knowledge varaibel (X2) as many as 5 questions, tax moral variables (Z1) as many as 5 questions and individual taxpayer compliance variables (Y1) as many as 5 questions. The questions have been filled in and returned to the author for processing.

It is known that the question on indicator 4 is the answer with the lowest average value of 4.03. As for the questions on indicators 1, 2, 5 and 6 have the same average of 4.14 and are the highest value.

Table 4.3 Description of Respondent Answers Tax Knowledge Variable (X2)

Indicators	Score					Sum	Average
	1	2	3	4	5		
PP1	0	8	11	48	33	100	4,06
	0	16	33	192	165	406	
PP2	0	8	10	60	22	100	3,96
	0	16	30	240	110	396	
PP3	0	4	15	26	55	100	4,32
	0	8	45	104	275	432	
PP4	0	4	13	58	25	100	4,04
	0	8	39	232	125	404	
PP5	0	0	4	55	41	100	4,37
	0	0	12	220	205	437	
Total						**2075**	**4,15**

Source: data processed by author, 2023

Based on the respondents' answers in table 4.3, it can be seen that the question on indicator 2 is the answer with the lowest average value of 3.96. As for the questions on indicator 5, it has the highest average value of 4.37.

Table 4.4 Description of Respondents' Answers *Tax Moral* Variable (Z1)

Indicators	Score					Sum	Average
	1	2	3	4	5		
TM1	0	0	9	57	34	100	4,25
	0	0	27	228	170	425	
TM2	0	0	10	50	40	100	4,3
	0	0	30	200	200	430	
TM3	0	0	4	44	52	100	4,48
	0	0	12	176	260	448	
TM4	0	1	1	47	51	100	4,45
	0	1	1	188	255	445	
TM5	0	0	3	53	44	100	4,41
	0	0	9	212	220	441	
TM6	0	1	14	46	39	100	4,22
	0	1	42	184	195	422	
Total						**2611**	**4,35**

Source: data processed by author, 2023

Based on the respondents' answers in table 4.4, it can be seen that the question on indicator 6 has the lowest average value of 4.22. While the question on indicator 3 has an average value of 4.48 and is the highest score.

Table 4.5 Description of Respondents' Answers Individual Taxpayer Compliance Variable (Y1)

Indicators	Score					Sum	Average
	1	2	3	4	5		
KWPOP1	0	0	3	53	44	100	4,41
	0	0	9	212	220	441	
KWPOP2	0	0	4	55	41	100	4,37
	0	0	12	220	205	437	
KWPOP3	0	3	7	47	43	100	4,3
	0	6	21	188	215	430	
KWPOP4	0	1	10	48	41	100	4,28
	0	1	30	192	205	428	
KWPOP5	0	0	1	43	56	100	4,55
	0	0	3	172	280	455	
Total						**2191**	**4,38**

Source: data processed by author, 2023

Based on the respondents' answers in table 4.4, it can be seen that the question on indicator 6 has the lowest average value of 4.22. While the question on indicator 3 has an average value of 4.48 and is the highest score.

Outer Model Evaluation (Measurement Model): Validity and Reliability Testing

1. Model Fit Testing (Goodness Of Fit)

Testing model fit or Goodness of Fit Model in this study by evaluating the values of Average path coefficients (APC), Average R-Squared (ARS), Average adjusted R-squared (AARS), Average Variance Inflation Factor (AVIF), Average full collinearity VIF (AFVIF) and Tenenhaus GoF (GoF). Here are the results of the model fit test:

Table 4.6 *Goodness Of Fit Test Results*

Model Fit and Quality indices
Average path coefficient (APC)=0.171, P=0.019 Average R-squared (ARS)=0.166, P=0.022
Average adjusted R-squared (AARS)=0.130, P=0.045
Average block VIF (AVIF)=1.418, acceptable if <= 5, ideally <= 3.3 Average full collinearity VIF (AFVIF)=1.452, acceptable if <= 5, ideally <= 3.3
Tenenhaus GoF (GoF)=0.350, small >= 0.1, medium >= 0.25, large >= 0.36

Source: WarpPLS processed, 2023

- Based on the results of the match test in the table above, it can be seen that:

- Based on the APC indicator, it is known that the APC value is 0.171, with P-Value = 0.019 < 0.05, which indicates that the value of the APC indicator in the model fit test has been fitted.
- Based on the ARS indicator, it is known that the ARS value is 0.166, with P-Value = 0.022 < 0.05, which indicates that the value of the ARS indicator in the fit test has been fitted.
- Based on the AARS indicator, it is known that the AARS value is 0.3130, with P-Value = 0.045 < 0.05, which indicates that the value of the AARS indicator in the model fit test has been fitted.
- Based on the AVIF indicator, it is known that the AVIF value is
- 1.418 < = 5, then the value of the AVIF indicator in model fit testing has been fitted.
- Based on the AFVIF indicator, it is known that the AFVIF value is
- 1,452 < = 5, then the value of the AFVIF indicator in model fit testing has been fitted.
- Based on the GoF indicator, it is known that the GoF value is 0.377 = 0.350, then the value of the GoF indicator in model fit testing is included in the medium category.

Validity Test

The validity test is used to determine whether the questionnaire used can determine the level of confidence of the measuring instrument in measuring an object. A questionnaire can be said to be valid if it can reveal appropriate data from the variables accurately studied. In this study, there were two types of validity tests: convergent and disciplinant.

a. Convergent Validity Test

Convergent validity is measured based on the loading value for each indicator in the study with the criteria of the loading value of each indicator >0.70 can be said to be valid and the P-Value < 0.05 is considered significant.

In some cases according to Sholihin and Ratmono (2013), loading criteria above 0.70 are often not met, especially for newly developed questionnaires. Therefore, the loading value of 0.40 – 0.70 is still considered to be maintained. Basically the loading indicator < 0.40 should be removed. However, the removal of the indicator is done if the indicator can increase the value of AVE and Composite reliability above the limit value, namely for AVE 0.50 and composite reliability 0.70. Here are the results of the convergent validity test,

It is concluded that the values for all instruments have a P-Value value of < 0.05 and this indicates that all instruments are of good convergent validity. Based on the results of data processing, this loading value is the best result. According to the criteria described above, that the value for the loading indicator between 0.04-0.70 must still be considered to be maintained.

then it can be concluded that the Average Variances Extracted (AVE) value of all variables has a value greater than 0.50 which indicates that all constructs are a good measure of convergent validity.

b. Discriminant Validity Test

The validity of the discriminant tests the extent to which a construct is completely different from another construct. And it can be seen from the test results of the crossloading value against the loading value. A variable is said to be valid if the loading value is greater than the crossloading value.

In addition, a variable can be said to be valid if it has an AVE value greater than 0.50. Here are the results of the discriminant validity test:

that all AVE values in each variable are greater than 0.50, namely for the SP (Tax Sanction) variable of 0.730, for the PP (Tax Knowledge) variable of 0.775, for the TM variable of 0.765, and for the KWPOP (Individual Taxpayer Compliance) variable of 0.854. Therefore, it can be concluded that all variables used meet the requirements of the discriminant validity test. The validity test is said to be fulfilled if the variable AVE value is greater than the correlation value of other varaibels. For example, the AVE value of the SP (Tax Sanction) variable is 0.730, and the value is greater than the correlation value with other variables below it, namely 0.46, 0.479, and 0.354.

Reliability Test

The purpose of the reliability test is to determine the consistency of the measuring instrument, whether the measuring instrument used is reliable and remains consistent if the measurement is repeated. In this study, measuring instruments can be said to be reliable if the respondents' answers to questions are stable or consistent. The reliability test in this study consisted of composite reliability test and Cronbach's alpha.

a. Composite Reliability

The assessment of composite reliability is carried out by looking at the output of latent variable coefficients. Ghozali and Latan (2017: 89) say that composite reliability constructs meet reliability.

It is known that all variables have a composite reliability value above 0.70 with each value, namely SP (Tax Sanction) of 0.872, PP (Tax Knowledge) of 0.881, TM (Tax Moral) of 0.891, and for KWPOP (Individual Taxpayer Compliance) of 0.930. So it can be concluded that each variable in this research questionnaire has reliable data has met the requirements of the composite reliability test.

b. Cronbach's Alpha

The assessment of Cronbach's alpha is also done by looking at the output of latent variable coefficients. There are criteria for the questionnaire to be reliable, namely with Cronbach's alpha value above or equal to 0.60 (> 0.60). Here are the results of Cronbach's alpha test:

Table 4.11 *Cronbach's Alpha* on *Latent Variable Coefficients*

Variable	*Cronbach's Alpha*
SP	0.822
PP	0.828
CE	0.849
KWPOP	0.905

Source: WarPLS processed, 2023

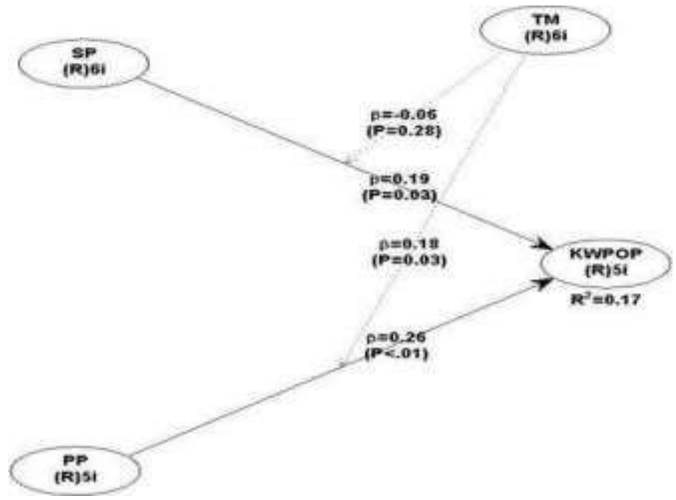
Based on the table above, it can be seen that all variables have a Cronbach's alpha value above 0.60 with a tax sanction value (SP) of 0.822, tax knowledge (PP) of 0.828, tax moral (TM) 0.849, and individual taxpayer compliance (KWPOP) of 0.905. So it can be concluded that all variables in this study are reliable and meet the requirements of Cronbach's Alpha test.

Test the hypothesis

The significance rate in this study was 5%. And the hypothesis will be accepted if the p-value is less than 0.05. The path coefficient value is a measuring tool used to see how much influence one variable has on another.

The following are the results of the model calculation using WarrpPLS 7.0:

Figure 4.1 WarpPLS Model Output Results



Source: WarpPLS processed, 2023

Based on the results of WarpPLS 7.0 output in the figure above, it can be described briefly in the following table:

Table 4.12 Hypothesis Test Results

Influence	Path Coefficents	P-Value
SP → KWPOP	0.186	0.027
PP → KWPOP	0.265	0.003
TM*SP → KWPOP	-0.058	0.279
TM*PP → KWPOP	0.176	0.034

Source: WarpPLS processed, 2023

Based on the description in the table above, it can be seen that there are 3 hypotheses that have a p-value smaller than 0.05 (<5%), it can be concluded that the 3 hypotheses have a significant influence and 1 hypothesis that has a p-value greater than 0.05 (5%) which means that the hypothesis has no significant effect.

Hypothesis 1: states that tax sanctions have a positive effect on individual taxpayer compliance at KPP Pratama Jakarta Cakung. The results of the hypothesis test show that the p-value of tax sanctions is 0.027 < 0.05 with a path coefficient of 0.186.

Hypothesis 2: states that tax knowledge has a positive effect on individual taxpayer compliance at KPP Pratama Jakarta Cakung. The results of the hypothesis test show that the p-value of tax knowledge is 0.003 < 0.05 with path coefficients of 0.265.

Hypothesis 3: states that tax morale does not have a significant effect on moderating the effect of tax sanctions on individual taxpayer compliance at KPP Pratama Jakarta Cakung. The results of the hypothesis test show that the p-value is 0.279 > 0.05 with path coefficients of -0.058.

Hypothesis 4 states that tax morale has a significant effect on moderating the effect of tax knowledge on individual taxpayer compliance in KPP Pratama Jakarta Cakung. The results of the hypothesis test show that the p-value is 0.034 < 0.05 with a path coefficients value of 0.176.

Discussion of Research Results

This study aims to examine the effect of tax sanctions and tax knowledge on individual taxpayer compliance and tax morals as a moderation variable at KPP Pratama Jakarta Cakung in 2018 –2022. Based on the results of the analysis, the discussion of the research results is as follows:

1. The Effect of Tax Sanctions on Individual Taxpayer Compliance.

Based on the table of the results of the Tax Sanctions variable hypothesis test shows that the value of path coefficients is 0.186 and the p-value is 0.027 < 0.05. Then it can be concluded that Tax Sanctions have a positive and significant effect on Individual Taxpayer Compliance, the first hypothesis is accepted.

This is in accordance with research by (Marselinus, 2021) and (Viscan Margesti Yonita Mooy, 2022) showing that tax sanctions have a significant effect on taxpayer compliance. However, this is not in line with research (Sriniyati, 2020) which shows that tax sanctions do not have a significant impact on individual taxpayer compliance.

One way to improve taxpayer compliance is to make tax sanctions on taxpayers so that it is expected to encourage and increase taxpayer awareness in paying taxes. This is in accordance with the SDGs theory, namely control beliefs because taxpayer compliance will be determined by taxpayer perceptions of the strength of sanctions that tend to maintain taxpayer compliance.

2. The Effect of Tax Knowledge on Individual Taxpayer Compliance.

Based on the table of the results of the Tax Knowledge variable hypothesis test showing that the value of path coefficients is 0.265 and the p-value of 0.003 < 0.05, it can be concluded that tax knowledge has a positive and significant effect on individual taxpayer compliance, the second hypothesis is accepted.

This is in accordance with research conducted by (Marselinus, 2021) and (Ibnu Choiru Syiva, Bambang Santoso, 2020) which shows that taxation knowledge has a significant effect on individual taxpayer compliance. However, this is not in line with research (Viscan Margesti Yonita Mooy, 2022) which shows that taxation knowledge does not have a significant effect on individual taxpayer compliance.

With an understanding of taxation, it will cause the attitude or behavior of taxpayers to be obedient to paying taxes. In accordance with the SDGs where knowledgeable taxpayers behave to comply with tax regulations with their own intentions and motivations. (Ermawati &; Afifi, 2018).

3. Tax Moral moderates the effect of tax sanctions on individual taxpayer compliance.

Based on the table of hypothesis test results on the variable Tax Sanctions on Individual Taxpayer Compliance moderated by Tax Moral shows that the path coefficients value is -0.058 and the p-value is 0.279 > 0.05, it can be concluded that Tax Moral does not have a significant effect on moderating the effect of Tax Sanctions on Individual Taxpayer Compliance, the third hypothesis is rejected.

This is in line with research conducted (Nur Hayrah Astuti Arman, 2017) which states that Tax Moral does not moderate Individual Taxpayer Compliance.

Tax Moral is the motivation from within the taxpayer to pay taxes and the motivation to pay taxes will appear as a moral obligation. However, if there is no motivation from within the taxpayer even with tax sanctions, the taxpayer will not comply with his obligations. In accordance with the theory used in this study, one of the factors of the Theory of Planned Behavior (TPB) in the form of Control Beliefs because of the emergence of awareness in oneself and motivated to obediently pay taxes.

4. Tax morals moderate the effect of tax knowledge on individual taxpayer compliance.

Based on the table of hypothetical test results on the effect of tax knowledge on individual taxpayer compliance moderated by Tax Moral shows that the path coefficients value of 0.0176 and the p- value of 0.034 < 0.05, it can be concluded that Tax Moral moderates the influence between Tax Knowledge on Individual Taxpayer Compliance and significantly, the fourth hypothesis is accepted.

The results of the test show that Tax Moral is able to moderate and strengthen the influence between Tax Sanctions on Individual Taxpayer Compliance. In line with the Theory of Planned Behavior (TPB), namely control beliefs that taxpayers who have knowledge about taxation and are motivated will appear as their moral obligation to obediently carry out their obligations, the awareness and perception of taxpayers will support this behavior to comply.

CONCLUSION

Based on the results of research and discussion on the Effect of Tax Sanctions and Tax Knowledge on Individual Taxpayer Compliance with Tax Moral as a moderation variable (Empirical Study at KPP Pratama Jakarta Cakung Year 2018-2022), it can be concluded as follows: The results showed that tax sanctions have a significant positive influence on individual taxpayer compliance. That is, the first hypothesis in this study is that tax sanctions affect individual taxpayer compliance is accepted. The results showed that tax knowledge has a significant positive influence on the needs of individual taxpayers. That is, the second hypothesis in this study is that tax knowledge affects individual taxpayer compliance is accepted. The results showed that tax morale cannot moderate the effect of tax sanctions on individual taxpayer compliance. That is, the third hypothesis in this study, namely moral tax can moderate the effect of tax sanctions on individual taxpayer compliance, is rejected. The results showed that tax morale can moderate and strengthen the influence of tax knowledge on individual taxpayer compliance. That is, the fourth hypothesis in this study is that tax morals can moderate the effect of tax knowledge on individual taxpayer compliance received.

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