The Influence Of Tax Knowledge And Tax Examination On Taxpayer Compliance With Tax Sanctions As A Moderating Variable AT KPP Pratama Binjai

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Universitas Muhammadiyah Sumatera Utara123

ABSTRACT
The level of taxpayer compliance at KPP Pratama Binjai has decreased in 2018, 2019 and 2021. Taxpayers can be said or considered compliant if the taxpayer pays and reports the tax payable in a timely manner. This study aims to examine and analyze the effect of tax knowledge and tax audits on taxpayer compliance with tax sanctions as a moderating variable at KPP Pratama Binjai. The research method used is quantitative. This research consists of population and sample. Where the population in this study were 76,017 taxpayers registered at the Binjai City Primary Tax Service Office and the sample in this study was 100 respondents. The data analysis technique used in this study is Structural Equation Modeling-Partial Least Squares (SEM-PLS) using SmartPLS software. The results of the study show that (1) Tax Knowledge has a significant effect on Taxpayer Compliance. (2) Tax Audit has a significant effect on Taxpayer Compliance (3) Tax Sanctions significantly moderate the effect of Tax Knowledge on Taxpayer Compliance. (4) Tax Sanctions significantly moderate the effect of Tax Audit on Taxpayer Compliance. (5) Knowledge of Taxes and Tax Audit is able to explain Taxpayer Compliance of 31.5%, the remaining 68.5% is explained by other factors.

INTRODUCTION
In the development process, taxes are an important part of domestic income. In the past two years, revenue from Indonesia’s tax sector has increased. So far, the Budget and Budget Fund (APBN) has been financed with revenue from the tax sector, but more domestic policies are expected to reduce dependence on foreign loans and restore personal life. The brave Indonesian people.

According to (Hamidah, 2022), taxes play an important role in the development of a country, but the increase in Indonesia’s annual tax revenue has not reached its target. This is due to the weak rule of law on the part of taxpayers. There are still people in Indonesia who do not know about taxpayers, so there is a growing awareness of taxpayers who do not pay taxes correctly, and the audit of taxpayers is not enough with taxes and penalties imposed and enforced. Less energy, tax users can live comfortably even if they don't pay. In addition to taxes, taxpayer policies in previous years are still weakly structured and inconsistent, which has a significant

<table>
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<th>Article Info</th>
<th>ABSTRACT</th>
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<td>Article history:</td>
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<td>Keywords:</td>
<td>Tax knowledge, tax audit, tax sanctions and taxpayer compliance.</td>
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One of the main reasons for non-compliance with tax obligations is the difficulty for citizens and taxpayers to understand the tax administration. According to (Mubarokah et al., 2020), in calculating tax, taxpayers have the right to calculate and report the amount of tax they owe. However, the truth is that many taxpayers are not aware of this. A taxpayer's failure to comply with its obligations is influenced by a number of factors, including the taxpayer's knowledge and understanding of taxation, matters, moral obligations and tax penalties. Tax compliance awareness comes when people know about taxes.

The situation of lack of commitment of taxpayers in KPP Pratama Binjai is that the level of tax payment in 2018, 2019, 2020 and 2021 continues to decrease. This can be seen in the table below:

Table 1. Registered Taxpayer Data, Annual SPT Reporting, Level of Taxpayer Taxpayer Compliance and SP2 at KPP Binjai

<table>
<thead>
<tr>
<th>Year</th>
<th>Registered Taxpayer Number Of Annual SPT WP Number Of</th>
<th>Year</th>
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<tr>
<td></td>
<td>Registered Taxpayer Number Of Annual SPT WP Number Of</td>
<td></td>
<td>Registered Taxpayer Number Of Annual SPT WP Number Of</td>
</tr>
<tr>
<td>2017</td>
<td>48,784</td>
<td>42,820</td>
<td>87.77%</td>
</tr>
<tr>
<td>2018</td>
<td>54,193</td>
<td>45,600</td>
<td>84.14%</td>
</tr>
<tr>
<td>2019</td>
<td>59,138</td>
<td>42,500</td>
<td>71.87%</td>
</tr>
<tr>
<td>2020</td>
<td>68,683</td>
<td>56,233</td>
<td>81.87%</td>
</tr>
<tr>
<td>2021</td>
<td>76,017</td>
<td>37,828</td>
<td>49.76%</td>
</tr>
</tbody>
</table>

Source: Data dari Kantor PelayananPajakPratamaBinjai

According to the table above, it is known that the number of taxpayers reporting annual SPTs in 2019 and 2021 continues to decrease, and the number of taxpayers has recorded, not an increase in taxpayers' compliance with annual SPT returns. Taxpayers who can be declared or held liable are those who pay and report their taxes on time.

In addition, taxpayers have the right to pay taxes if they understand tax procedures and laws. Regarding the tax knowledge of taxpayers, the problematic situation observed in KPP Pratama Binjai is that there are still some taxpayers who do not know or do not understand the current tax laws, and many changes over time when applying tax laws, which is also the main goal case. If the taxpayer does not agree. About taxes According to (Ahmad Qohar, 2019), “Tax education refers to the amount of knowledge and understanding a taxpayer has about taxes. Tax knowledge influences taxpayers' tax policy."

The purpose of tax education is according to (Adi, 2018), who says that "taxpayers should know, among other things, the general rules and tax procedures". Indonesia's tax system and tax practices play an important role in promoting tax
behavior. If taxpayers don't know what the tax laws are, how can they be advised to comply? I don't know when the SPT submission deadline is.

In a study by (Mubarokah et al., 2020), “Tax awareness has an effect on taxpayer non-compliance in KP2KP Bumiayu Brebes”. Another study by (Lesmana & Setyadi, 2020) found that “taxpayer knowledge does not affect compliance”. Inadequate tax knowledge is due to respondents' lack of formal education and informal knowledge, which has little effect of knowledge on increasing tax laws. Since there is still a gap in previous research findings, the effect of this tax knowledge variable on compliance levels deserves further study.

According to (Alya & Iqbal, 2021), "Tax audit is an activity carried out to monitor the self-assessment system. During implementation, a tax audit is carried out according to the law. Therefore, a tax audit is a job performed to monitor the self-assessment system to test taxpayers' activities to monitor the implementation and to collect and process data, information and evidence, performed in accordance with audit procedures and professionals in accordance with audit standards, and ensure that the work of the tax authorities is carried out in full compliance with the tax laws.

The worrying situation found in the tax audit of KPP Pratama Binjai, according to the table 1 above, the number of SP2 taxpayers in the tax inspection from 2018 continues to decrease until 2020, due to irregularities in tax accounting. Currently, taxes are an inescapable responsibility. We know that paying taxes does not bring any direct or economic benefit to the taxpayer or the taxpayer. Therefore, various forms of tax fraud and tax evasion occur. Tax audits are also on the rise, reflecting the level of public compliance. In an effort to increase taxpayer compliance, inspections are one tool.

Tax audits increase the revenue of the Internal Revenue Service by incentivizing taxpayers, thus returning to the coffers of the State the taxes paid by taxpayers. For the Internal Revenue Service, all types of income, including income tax, value tax and other taxes collected, depend on the taxpayer's level of compliance with the filing and payment of taxes. Therefore, the purpose of a tax audit is to verify compliance with tax obligations and other purposes to apply the provisions of tax laws and regulations.

Tax penalties are guarantees that the provisions of tax laws and regulations are complied with. In other words, tax penalties are a tool to prevent taxpayers from failing to comply with tax laws and regulations.

The problematic situation that exists for taxpayers in KPP Pratama Binjai will be discussed with the researchers. Interviews with taxpayers show that many people are subject to administrative procedures that oblige them to pay the fines imposed by the Commissioner of the National Tax Service. Therefore, tax penalties will be able to meet the obligation to implement a self-assessment system by strengthening the tax knowledge and tax inspection of individuals and individuals to increase the infrastructure standards of individual taxpayers. The reason people are less motivated to pay their taxes (less tax compliance) is because they don't know enough
about taxes. Therefore, taxpayer awareness can increase tax compliance.

In other words, this study uses tax penalties as control variables that can strengthen the relationship between tax knowledge and tax control in increasing tax laws. Penalties as a deterrent to negligence are important in promoting and enforcing tax laws, and can be used to deter taxpayers from breaking the rules.

METHODS

Type Of Research
The type of research used is quantitative research. Quantitative research describes problems as specific phenomena in the world, so they are called variables. Quantitative approaches use objective theory to analyze the nature of relationships between variables (Sugiyono, 2013). This study analyzes the impact of tax knowledge and tax audits as KPP control variables on taxpayer compliance with tax penalties.

Data Collection Technique
1. Daya Type
   The type of data used in this research is quantitative data, namely data related to numbers, the data of which was obtained directly from the Binjai Tax Service Office, namely the number of corporate and individual taxpayers.

2. Data Source
   a. Primary Data
      The type of data used in this research is quantitative data, namely data related to numbers, the data of which was obtained directly from the Binjai Tax Service Office, namely the number of corporate and individual taxpayers.
   b. Secondary Data
      Data obtained from the Binjai Tax Service Office.

Population and Sample
a. Population
   The population in this research is all individual and corporate taxpayers registered at the Binjai Pratama Tax Service Office, totaling 76,017 taxpayers.

b. Sample
   The research sample was drawn using the Slovin (2015) formula. The number of samples used in the research was 100 respondents.

Data Analysis Method
Data were analyzed using the structural equation modeling-partial least squares (SEM-PLS) method using SmartPLS software. (SEM) is a statistical technique used to test and validate complex relationships among variables. Partial Least Squares (PLS) is a specific method within SEM that is particularly useful when dealing with small sample sizes, non-normal data, or situations with complex relationships.
RESULTS AND DISCUSSION

Result

Based on the results of the significance test (Hypothesis Test) of the Inner Model, the following results were obtained:

Table 2. Path Coefficient Test & Significance of Direct Effect

|                       | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (|O/STDEV|) | P Values |
|-----------------------|---------------------|-----------------|---------------------------|------------------------|----------|
| Tax Audit (X2) -> Taxpayer Compliance (Y) | 0.231              | 0.246           | 0.109                     | 2.115                  | 0.035    |
| Tax Knowledge (X1) -> Taxpayer Compliance (Y) | 0.227              | 0.237           | 0.110                     | 2.054                  | 0.040    |
| X1*Z -> Taxpayer Compliance (Y) | 0.250              | 0.245           | 0.085                     | 2.927                  | 0.004    |
| X2*Z -> Taxpayer Compliance (Y) | 0.246              | 0.237           | 0.089                     | 2.754                  | 0.006    |

Based on the results in Table 2, the following results are obtained:
1) Tax Audit (X2) has a significant effect on Taxpayer Compliance (Y), with a T-Statistics value = 2.115 > 1.96 and P-Values = 0.035 < 0.05 (Hypothesis Accepted).
2) Tax Knowledge (X1) has a significant effect on Taxpayer Compliance (Y), with T-Statistics = 2.054 > 1.96 and P-Values = 0.040 < 0.05 (Hypothesis Accepted).
3) Tax Sanctions (Z) significantly moderate the effect of Tax Knowledge (X1) on Taxpayer Compliance (Y), with T-Statistics = 2.977 > 1.96 and P-Values = 0.004 < 0.05 (Moderation Hypothesis Accepted).
4) Tax Sanctions (Z) significantly moderate the effect of Tax Audit (X2) on Taxpayer Compliance (Y), with T-Statistics = 2.754 > 1.96 and P-Values = 0.006 < 0.05 (Moderation Hypothesis Accepted).

Table 3. R-Square

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<td>0.315</td>
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It is known that the R-Square value of Taxpayer Compliance (Y) is 0.315, which means that Tax Knowledge (X1) and Tax Inspection (X2) are able to explain Taxpayer Compliance (Y) of 31.5%, the remaining 68.5% is explained by factors- other factors.
Table 4. Q-Square

| Kepatuhan Wajib Pajak (Y) | 0.297 |

It is known that the Q-Square (Q²) value of Taxpayer Compliance (Y) is 0.297 > 0, which means Tax Knowledge (X1) and Tax Inspection (X2) have predictive relevance to Taxpayer Compliance (Y).

Table 5. Pengujian Goodness of Fit Model

<table>
<thead>
<tr>
<th>Estimated Model</th>
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<tbody>
<tr>
<td>SRMR</td>
<td>0.025</td>
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</table>

It is known that based on the results of the SRMR goodness of fit test, the SRMR value = 0.025 < 0.1, it is concluded that the model is FIT.

Discussion

1. The Influence of Tax Knowledge on Taxpayer Compliance

As a result of the hypothesis test, it was found that the p-value of the tax knowledge index on taxpayer compliance is 0.040. This value means that there is an effect between tax knowledge and tax compliance in KPP Pratama Binjai. The higher the taxpayer's awareness, the higher the taxpayer's level of commitment to KPP Pratama Binjai.

This finding is similar to the research of (Ahmad Qohar, 2019), who found that the role of tax science is good and important for taxpayer compliance. Moreover, the above results are not consistent with the research conducted by (Lesmana & Setyadi, 2020), who found that tax education does not affect tax payments.

2. The Effect of Tax Audits on Taxpayer Compliance.

The results of the hypothesis test show that the tax audit variable on taxpayer compliance has a p-value of 0.035. This value means that there is an influence between tax audits and taxpayer compliance at KPP Pratama Binjai. This test explains that the higher the number of tax audits, the greater the taxpayer compliance.

This is in line with research conducted by (Windasari & Ernandi, 2021) that based on the results of the research conducted, it shows that tax audits are appropriate for taxpayer compliance. Next, the results of the research above are not in line with the research conducted by (Alya & Iqbal, 2021), which contradicts this research. Where tax audits do not have a significant effect on corporate taxpayer compliance. By holding audits, companies are increasingly reluctant to pay taxes. It is empirically proven that the level of compliance of unexamined corporate taxpayers is higher than that of audited corporate taxpayers.
3. Tax sanctions are able to moderate the influence of tax knowledge on taxpayer compliance.

As a result of the hypothesis test, the p-value of the interaction coefficient between tax knowledge and tax penalties, using taxpayer compliance as a control variable, is 0.004. This means that tax penalties can reduce the effect of tax knowledge on taxpayers' tax compliance, so the tax knowledge hypothesis can be determined through tax penalties as a variable.

This is similar to the research of (Lesmana & Setyadi, 2020), who found that tax penalties have a positive and significant effect on tax laws. This means that tax penalties have a significant effect on increasing tax compliance. This demonstrates that the addition of tax variables can strengthen the relationship between tax knowledge and taxpayer compliance, resulting in better compliance with applicable laws and regulations. Greater or lesser awareness of the tax liability of tax penalties can influence taxpayers to be more tax compliant. Because most taxpayers in Binjai KPP know or are familiar with the penalty policies and filing procedures when they report their SPT every year.

4. Tax Sanctions Are Able to Moderate the Effect of Tax Audits on Taxpayer Compliance.

The results of research regarding the effect of tax audits on taxpayer compliance with tax sanctions as a moderating variable show a p-value of 0.006. This means that tax sanctions are able to moderate the influence of tax audits on taxpayer compliance, so that the hypothesis of tax audits with tax sanctions as a moderating variable on taxpayer compliance can be accepted.

The results of this research are supported by research conducted by (Windasari & Ernandi, 2021) which states that audits are a medium for law enforcement for negligent taxpayers and encourage taxpayer compliance. The greater the risk posed by an audit, the taxpayer will perceive tax evasion as something that has a high risk of detection so that taxpayers tend to be more compliant.

CONCLUSIONS
Tax Knowledge influences Taxpayer Compliance at KPP Pratama Binjai. Furthermore, Tax Audits affect Taxpayer Compliance at KPP Pratama Binjai. Next, Tax Sanctions moderate the influence of Tax Knowledge on Taxpayer Compliance and finally Tax Sanctions moderate the influence of Tax Audits on Taxpayer Compliance.

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