

The Influence Of Services, Tax Sanctions, Participation Strategies, And The Role Of Religion On Regional Taxpayer Compliance

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Abstract

This research investigates the factors that influence taxpayer compliance in an economic context, focusing on aspects of tax services, tax sanctions, government strategy, and religion. Through factor analysis and structural equation modeling, this research reveals five main findings: 1) Tax officer service quality has a positive and significant influence on taxpayer compliance, including aspects such as ease of payment and availability of information. 2) Tax sanctions have a positive effect on tax compliance, in line with deterrence theory and social behavior. 3) Government participation strategies may not be effective in increasing tax compliance but are still relevant as part of broader efforts. 4) Religion has a positive influence on tax compliance, supported by various theories such as social and moral values. 5) Structural equation models are used to describe the relationship between these variables and show the influence of each on tax compliance. These findings provide new insights into how governments can improve tax compliance through various approaches, and emphasize the importance of quality services and appropriate application of sanctions.

Keywords: Tax Services, Tax Sanctions, Tax Strategy, The Role of Religion in Taxes

INTRODUCTION

Taxes are a crucial element that funds government operations and the development of various sectors. Therefore very important to ensure the availability of funds needed for national development. However, various challenges related to taxpayer compliance have emerged, including low levels of compliance, legal violations, and tax evasion. This phenomenon encourages the expansion of knowledge regarding the factors that influence taxpayer compliance and effective strategies to increase this compliance. When we look at Sambas Regency, tax realization data shows significant fluctuations from year to year. Even though there is an increase in some years, tax realization generally tends to decrease in other years.

This situation poses a serious challenge for local governments in financing quality public services and programs and emphasizes the importance of maintain the stability of tax realization. Sambas Regency Regional Tax Object Data for 2018-2022 reveals an interactive relationship between taxpayer compliance and services provided by tax officials. Quality services from tax officers can stimulate taxpayer compliance, stabilize government revenues, and support the provision of quality public services.

Efforts to improve these services involve increasing clear and accessible information, easy and efficient tax payment processes, support in resolving tax problems, technology-based services, as well as consulting and training services. However, several other factors can influence the level of taxpayer compliance, such as the effectiveness of tax law enforcement, economic structure, and government policies. To overcome this challenge, the Sambas Regency government must evaluate these factors and improve tax services and law enforcement.

Therefore, there needs to be an increase in tax sanctions policies that can provide a stronger deterrent effect on non-compliant taxpayers. What is the influence of tax officer services, tax sanctions, participation strategies, and the role of religion on taxpayer compliance in Sambas Regency? What strategies are effective for increasing the level of taxpayer compliance in Sambas Regency? The objectives of this research are:

1. To find out and analyze the relationship between tax officer services, tax sanctions, participation strategies, and the role of religion on taxpayer compliance in Sambas Regency.
2. Knowing and analyzing the influence of tax officer services, tax sanctions, participation strategies, and the role of religion on taxpayer compliance in Sambas Regency.
3. Know and formulate effective strategies to increase the level of taxpayer compliance in Sambas Regency.

Several studies have shown that religion and spiritual beliefs can influence human behavior, including in the context of tax compliance. Religion and spiritual beliefs can influence individuals' attitudes and perceptions toward tax obligations and can motivate them to comply with paying taxes. In Islam, paying taxes is seen as a form of worship and obedience to God. The concept of zakat, which is one of the five pillars of Islam, is a form of tax obligation in the Islamic religion. On the other hand, in Christianity, the concept of "rendering to Caesar what is Caesar's" can be interpreted as an endorsement of obedience in paying taxes. In Hinduism, the concept of dharma or sacred duty can be interpreted as supporting compliance in paying taxes.

Thus, religion and spiritual beliefs can influence individuals' attitudes and perceptions toward tax obligations and can motivate them to comply with paying taxes. This suggests that religion and spiritual beliefs can have be considered in efforts to increase tax compliance levels. However, this research only aims to evaluate the influence of tax officer services, tax sanctions, participation strategies, and the role of religion on taxpayer compliance in the Sambas Regency. This research does not aim to evaluate the truth or accuracy of certain religious doctrines or beliefs but only aims to determine the extent to which religious beliefs or beliefs can influence tax compliance behavior (Elyta et al, 2023). This research also does not aim to evaluate or assess tax officer services, tax sanctions, or participation strategies from the perspective of religion or spiritual beliefs, but only aims to determine the extent to which these factors can influence tax compliance behavior.

LITERATURE ANALYSIS AND METHODOLOGY

Based on the explanation above, we can highlight several important points that support the compliance variable in paying taxes: Main Government Income: As explained in Public Revenue Theory, source of income for the government which is used to fund various public needs. Therefore, taxpayer compliance is critical to ensure adequate funding for these services (Bird & Zolt, 2008). Impact of Taxes on the Economy: The Tax Impact Theory highlights the impact of taxes on economic output and growth.

Compliance with paying taxes ensuring that the impact of taxes is positive for the economy (Lee & Gordon, 2005). Redistribution of Wealth: With compliance with paying taxes, the government can redistribute wealth effectively, as explained in the Theory of Tax Redistribution (Piketty & Saez, 2007). Budget Balance: To achieve a balance between income and expenditure, taxpayer compliance is essential, as per the Budget Balance Theory (Bohn, 2007).

Tax System Effectiveness: Tax Effort and Tax Capacity theories emphasize system works efficiently and effectively (Fjeldstad & Rakner, 2003). Perception of Justice: Fiscal

Justice Theory shows that if people feel there is justice in paying taxes (Alm & Torgler, 2006). Tax Sanctions: Although there is no specific theory about tax sanctions, the existence of sanctions is a tool to ensure taxpayer compliance (Becker, 1968). Community Participation: By increasing community participation in decision-making, public trust in government policies will increase, which in turn can increase taxpayer compliance (Fung, 2006).

From all the points above, it is clear that taxpayer compliance has a central role in the various public economic theories mentioned. Therefore, efforts to increase compliance should be a priority for the government to realize economic and social goals. Service Relationship to Taxpayer Compliance: Based on compliance theory (Kirchgassner, 2011), individuals are more likely to comply with regulations if they are perceived as beneficial. In the tax context, taxpayers who feel that compliance is a rational decision will tend to comply with the rules to gain legal recognition and avoid sanctions.

Meanwhile, service theory (Pertiwi & Rusydi, 2013) emphasizes the importance of quality service in increasing customer trust and satisfaction. In taxation, good service from tax agencies, such as easy processing and clear information, can increase taxpayer compliance. In conclusion, quality services from tax agencies encourage taxpayer compliance by increasing trust, and satisfaction and reducing obstacles in complying with tax obligations. This research shows that although service quality does not directly influence compliance, it does have an impact through increasing taxpayer trust and satisfaction (Putri et al., 2020).

The findings indicate that these two criteria have a notable impact on tax compliance. (Awaluddin & Tamburaka, 2017) examines the adherence to motor vehicle tax payment in Kendari. It was discovered that the quality of service has a notable impact on compliance, although taxpayer satisfaction does not have a notable impact. (Masunga et al., 2020) assess behaviour of major taxpayers in Tanzania. Susuawu et al., (2020) investigates the impact of tax service quality on compliance among SMEs (Susuawu et al., 2020)

The Relationship of Sanctions to Taxpayer Compliance Several theories discuss the impact of sanctions on taxpayer compliance: First, Threat and Punishment Theory: According to this theory, sanctions such as fines or criminal penalties can increase tax compliance. When taxpayers feel threatened by negative consequences, they are more likely to comply with tax rules (Kirchler et al., 2008). Second, Sanction Effectiveness Theory: The effectiveness of sanctions depends on the speed, certainty, and magnitude of the consequences given. Sanctions given quickly and surely can encourage compliance, especially for those with low tax morality. However, the effectiveness of sanctions is only one of many factors that influence compliance (Torgler, 2003).

Third, Deterrence Theory: Sanctions function as a means of preventing violations, providing a deterrent effect to violators thereby encouraging compliance among other taxpayers (Kirchler et al., 2008). Fourth, Social Theory: Sanctions form social norms regarding the importance of complying with tax regulations. Sanctions strengthen social norms that reward compliance with tax regulations. Conditional cooperation, in which individuals are more likely to comply with a rule if they perceive that everyone else is also complying, is also influenced by sanctions (Frey & Torgler, 2007). The conclusion from several theories above is that sanctions have an important role in increasing taxpayer compliance.

However, its execution should be balanced and just to avoid harming taxpayers' confidence or even promoting further infractions. According to research that has been conducted, it can be demonstrated as follows; According to previous studies, many academics have examined the connection between punishments and taxpayer compliance. (Oktavia & Suryani, 2022) A study conducted at KPP Pratama Pasar Rebo shown that understanding of tax regulations, awareness among taxpayers, and the consequences of non-compliance with tax laws have a notable impact on taxpayer adherence. (Happy and colleagues, 2021) Research at KPP Pratama Lubuk Pakam employs the variables Ethics, Tax Sanctions, and Taxpayer Knowledge as moderation.

The results show that ethics influences compliance, while tax sanctions and taxpayer knowledge do not. (Deny et al., 2021) Research at the South Badung Tax Office concluded that the tax amnesty program, compliance fees, and firm action from the tax office increased taxpayer compliance. (Kushwah et al., 2021) In India, tax sanctions and e-filing have a significant impact on corporate tax compliance, while tax knowledge does not. (Palil et al., 2013) Surveys in Malaysia show that although 90% of respondents consider themselves religious, their tax compliance is low compared to their education and tax knowledge. From these various studies, it can be seen that sanctions have various influences on taxpayer compliance and other factors such as tax knowledge, taxpayer awareness, and social aspects also play an important role (Elyta et al, 2021).

The Relationship between Participation Strategy and Taxpayer Compliance Based on the Behavioral Theory of Compliance, taxpayer participation in drafting tax regulations can strengthen their compliance. This theory assumes that taxpayers who are involved in the policy-making process will feel more responsible for complying with these regulations. Participation can take the form of dialogue with the government or public consultation on tax regulations (Kleven et al., 2011) noted the importance of participation strategies to increase compliance. They emphasize that compliance is more likely if tax audits are seen as fair and transparent, especially if taxpayers have the opportunity to participate. Effective

communication between the government and taxpayers is also emphasized as a key to compliance.

However, additional factors like also impact compliance. Therefore, while involvement may enhance adherence, it should not be solely depended upon as the exclusive remedy. Researchers have undertaken empirical research to investigate the connection between participation techniques and taxpayer compliance. In a study by Gede et al. (2020), the impact of tax socialization on compliance was examined by considering tax knowledge. The findings indicate that tax socialization has a notable impact on compliance, both directly and indirectly through tax knowledge. (Feld & Frey, 2007), the psychological tax contract theory highlights that tax compliance is affected by both penalties and the interaction between taxpayers and the government.

Compliance increases when the relationship is perceived as fair and legitimate. In a study(Nwokoye et al., 2022), it was found that fiscal incentives influence corporate tax compliance in Nigeria, as well as improve corporate performance. (Fan & Liu, 2020)studied the impact of China's 2014 tax policy on corporate investment. The results show the policy is most effective in large companies with good tax compliance. Research by(Andersson et al., 2021) shows the threat of handing over tax debts and execution actions increasing tax payments. It was also found that sending simple reminder letters was effective in increasing payments, especially for those who received physical letters. Overall, findings regarding the relationship between participation strategies and taxpayer compliance vary.

However, indications are that participation can increase compliance, especially if supported by quality public services. Further research is needed to clarify this relationship. The Relationship of Religion to Taxpayer Compliance Religion has an important role in influencing behavior, including in the context of tax compliance. Some views related to this are: First, Cultural Values Theory: According to(Sondergaard, 2001) National culture influences behavior, including tax compliance. In this case, religion values such as, and. Second, Social and Religious Norms:(Elster, 1989) states that social norms influence a person's decisions. Religious values such as honesty and social responsibility can encourage tax compliance. Third, According to Tajfel and Turner (1979) in(Austin, 1979), group identity, including religious identity, influences behavior. If religion emphasizes honesty and responsibility, this can increase tax compliance. Tax Theology and Compliance: In some religious traditions, there are sacred texts that emphasize social and legal obligations, including taxes.

For example, in Christianity, there is the teaching "Render unto Caesar what is Caesar's" (Mark 12:17). Fear of Divine Punishment: Fear of divine punishment or bad karma can be a reason for some people to comply with tax obligations. Although many studies show

this relationship can vary depending on cultural context, country, and interpretation of religious teachings. In some places, religious teachings may be seen as supporting tax compliance, but in others, it may be the opposite. Religion determining tax compliance behavior. Some related research findings include Religiosity and Compliance in the United States: Religiosity is positively related to tax compliance attitudes and behavior in the United States (Francis, 2016).

Religiosity in Malaysia: Malaysians show positive attitudes towards tax compliance, which is largely influenced by religious values. However, religiosity only explains 3% of a person's desire to comply with tax laws, with intrapersonal religiosity being the key factor (Mohdali & Pope, 2014). Effect of e-filing: Studies in Jakarta show that religiosity and attitudes influence tax compliance intentions. Additionally, the use of e-filing moderates this influence, taxes to include religiosity and e-filing (Hidayat et al., 2022). Religiosity, In developing countries, love of money has a significant effect on tax evasion, while religiosity does not Islamic Perception of Tax: Although many factors influence tax compliance behavior, the Islamic perspective on tax is often overlooked (Budiarto et al., 2018). This paper discusses the relevance of the theory in the study of tax compliance behavior from an Islamic perspective, emphasizing the importance of considering Muslim attitudes toward taxes in future research (Hassen Al-Ttaffi & Abdul-Jabbar, 2015). The conclusion of several authors above is that religiosity can play a role in determining tax compliance, but the effect can vary based on cultural context and country. Several other factors such as technology and individual values also play an important role in determining.

The target population in this research is taxpayers who regularly pay taxes in Sambas Regency. By using the Stratified Random Sampling sampling technique (Glasow, 2005) namely by dividing taxpayers into certain strata based on the type of tax they pay. After that, sampling was carried out from each stratum randomly and resulted in a sample size of 250 taxpayers.

The types of Strata used are as follows:

Strata 1: Hotel Tax and Entertainment Tax

Strata 2: Restaurant Tax, Parking Tax, and Advertisement Tax

Strata 3: Non-Metal Mineral and Rock Tax, Ground Water Tax, and Street Lighting Tax

Strata 4: Land and Building Rights Acquisition Fee (BPHTB)

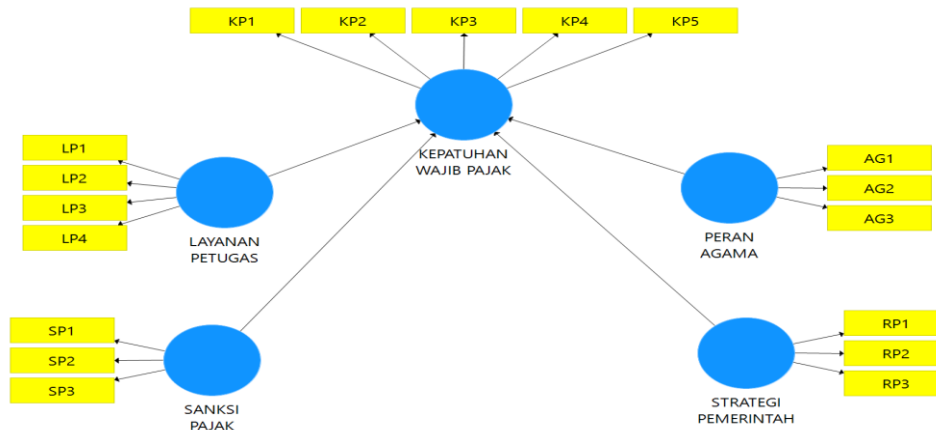
Strata 5: Rural and Urban Land and Building Tax

This research aims to explore various factors that influence taxpayer compliance. By using the stratified random sampling method, researchers seek to ensure that the samples obtained are an accurate representation of the population. The variables considered in this research include taxpayers' perceptions of their obligations, the services they receive, sanctions imposed, government responses, and the influence of religion. Data collected from these variables will provide in-depth insight into what motivates or hinders taxpayers from fulfilling their obligations. Research variables consist of latent variables and observation variables, whereas latent variables are variables that cannot be measured directly but are represented by observation variables.

The following is the use of latent and observation variable abbreviations in the SmartPLS SEM model based on the hypothesis:

No.	Latent Variables	Indicator Variables (Observations)	Symbol
1	Factors that influence taxpayer compliance in paying taxes (KP)	Awareness of Obligations	KP1
		Positive Attitude towards the Government	KP2
		Awareness of the Benefits Obtained	KP3
		Commitment to Social Values	KP4
		Personal interests	KP5
2	Services provided by tax officers and their impact on taxpayer compliance (LP)	Quality of tax services	LP1
		Ease of paying taxes	LP2
		Support and assistance	LP3
		Technology based services	LP4
3	The effect of tax sanctions on taxpayer compliance (SP)	Types of tax sanctions	SP1
		Frequency of application of tax sanctions	SP2
		Taxpayer perceptions of tax sanctions	SP3
4	Government strategy in building a sense of trust and community participation in fulfilling tax obligations (RP)	Education and campaigns	RP1
		Incentives Giving	RP2
		Other actions (such as awards) that can increase taxpayer awareness	RP3
5	Religious factors can influence paying taxes (AG)	Religious beliefs	(AG1)
		Influence of religious figures	(AG2)
		Religious sanctions	(AG3)

The following is an SEM Compliance (KP) and four variables, namely Tax Environment (LP), Tax Sanctions (SP), Government Strategy (RP), and Religious Factors (AG):



Structural Equation Model:

$$KP = \lambda_1 * LP + \lambda_2 * SP + \lambda_3 * RP + \lambda_4 * AG + \epsilon_{KP}$$

Where:

- KP is the dependent variable (Tax Compliance)
- LP, SP, RP, and AG are independent variables that influence Tax Compliance
- λ_1 , λ_2 , λ_3 , and λ_4 are regression coefficients or factor loadings that measure the influence of each independent variable on the dependent variable KP
- ϵ_{KP} is the measurement error or residual that cannot be explained by the model

Measurement Equation Model:

$$LP = \gamma_1 * f_1 + \delta_1$$

$$SP = \gamma_2 * f_1 + \delta_2$$

$$RP = \gamma_3 * f_2 + \delta_3$$

$$AG = \gamma_4 * f_2 + \delta_4$$

Where:

- f_1 and f_2 are latent factors or constructs consisting of the observation variables LP, SP, RP, and AG
- γ_1 , γ_2 , γ_3 , and γ_4 are factor coefficients that measure the relationship between latent factors and observed variables
- δ_1 , δ_2 , δ_3 , and δ_4 are measurement errors or residuals that cannot be explained by the model

RESEARCH AND RESULTS

Path Coefficient Analysis of path coefficients in a structural equation model (SEM) representing the hypothetical relationship between these five variables: Tax Compliance, Officer Services, Role of Religion, Tax Sanctions, and Government Strategy.

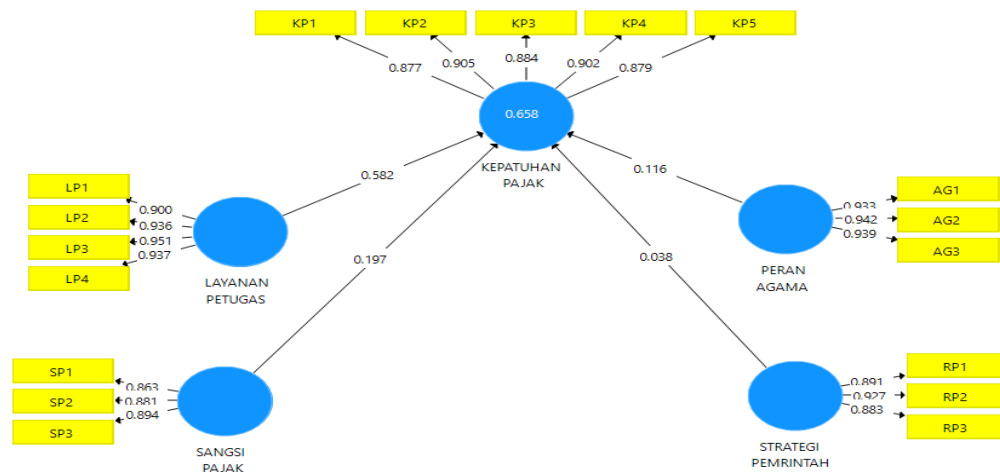


Figure 2 Path Coefficient Values in Structural Equation Models (SEM)

Table 1 Path/Regression Coefficients

LATENT VARIABLES	TAX COMPLIANCE
OFFICER SERVICES	0.582
TAX PENALTIES	0.197
GOVERNMENT STRATEGY	0.038
THE ROLE OF RELIGION	0.116

Based on Table 1, the following interpretation can be obtained:

A. (1) Officer Services have a notable beneficial impact on Tax Compliance with a coefficient of 0.582. This implies that enhancing the standard of officer services will result in higher tax compliance. (2) Tax penalties have a beneficial impact on tax adherence with a coefficient of 0.197. This implies that expanding the use of tax penalties can enhance tax adherence. (3) The impact of Government Strategy on Tax Compliance is slightly favorable, with a value of 0.038. This implies that while government strategy has an impact on tax compliance, the impact is minimal. (4) Religion has a favorable impact on Tax Compliance with a coefficient of 0.116.

While the Officer Services have a greater influence, including religion more can also boost tax compliance.

B. Outer Loading

Measurement indicators and the latent variables they measure. The Outer Loading value ranges from -1 to +1 and shows how much variability in the measurement indicator can be explained by the latent variable. A high Outer Loading value (usually above 0.7) indicates that the measurement indicators have good convergent validity, which means that the indicators can measure the latent variables they are supposed to measure well.

Table2 Outer Loading Value

INDICATOR	TAX COMPLIANCE	OFFICER SERVICES	THE ROLE OF RELIGION	TAX PENALTIES	GOVERNMENT STRATEGY
Religious Beliefs (AG1)			0.933		
The Role of Religious Figures (AG2)			0.942		
Religious Sanctions (AG3)			0.939		
The importance of paying taxes as an obligation (KP1)	0.877				
Positive attitude towards the government in encouraging people to pay taxes (KP2)	0.905				
Benefits obtained (KP3)	0.884				
Social Commitment (KP4)	0.902				
Ease of payment (KP5)	0.879				
Service Quality (LP1)		0.900			
Ease of Service (LP2)		0.936			
Officer Assistance (LP3)		0.951			
Technology Services (LP4)		0.937			
Government Education (RP1)					0.891
Tax Incentive (RP2)					0.927
Commendation Commendation (RP3)					0.883
Level of Understanding of Sanctions (SP1)				0.863	
Hearing about the implementation of sanctions (SP2)				0.881	
Severity of sanctions (SP3)				0.894	

The following is an interpretation of the table provided:

(1) "Religious Beliefs (AG1)", "Role of Religious Figures (AG2)", and "Religious Sanctions (AG3)" have high Outer Loadings on the latent variable 'Religious Role' (0.933, 0.942, and

0.939). This means that the three measurement indicators can measure the latent variable 'Role of Religion' well.

(2) "The importance of paying taxes as an obligation (KP1)" to "Ease of paying (KP5)" have high Outer Loadings on the latent variable 'Tax Compliance' (ranging between 0.877 and 0.905). This means that the five measurement indicators can measure the latent variable 'Tax Compliance' well.

(3) "Service Quality (LP1)" to "Technology Services (LP4)" have high Outer Loadings on the latent variable 'Officer Service' (ranging between 0.900 and 0.951). This means that the four measurement indicators can measure the latent variable 'Officer Service' well.

(4) "Government Education (RP1)" to "Praise and Reward (RP3)" have high Outer Loadings on the latent variable 'Tax Sanctions' (ranging between 0.883 and 0.927). This means that the three measurement indicators can measure the latent variable 'Tax Sanctions' well.

(5) "Level of Understanding of Sanctions (SP1)" to "Severity of Sanctions (SP3)" have high Outer Loadings on the latent variable 'Government Strategy' (ranging between 0.863 and 0.894). This means that the three measurement indicators can measure the latent variable 'Government Strategy' well. Overall, this shows that each measurement indicator has good convergent validity on the latent variable being measured.

Overall, this shows that each measurement indicator has good convergent validity on the latent variable being measured. Construct Validity and Reliability In quantitative research, construct validity and reliability are two important aspects that indicate the extent to which the research instrument can measure the desired concept or variable precisely and consistently.

Table 3 Construct Validity and Reliability Indicators

INDICATOR	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
TAX COMPLIANCE	0.934	0.935	0.950	0.791
OFFICER SERVICES	0.949	0.950	0.963	0.867
THE ROLE OF RELIGION	0.932	0.934	0.957	0.880
TAX PENALTIES	0.858	0.890	0.911	0.774
GOVERNMENT STRATEGY	0.885	0.897	0.928	0.811

Typically, a Cronbach's Alpha value above 0.7 is considered good. In this situation, all structures have Cronbach's Alpha values higher than 0.7, which suggests good dependability. rho_A: rho_A is an additional measure of reliability that is similar to Cronbach's Alpha. Greater values indicate improved reliability. In this situation, all structures have rho_A values above 0.7, suggesting satisfactory dependability.

Composite dependability: This is a stronger measure of dependability compared to Cronbach's Alpha and rho_A, particularly when the data has a complicated structure. A composite dependability value exceeding 0.7 is regarded as satisfactory. All structures in this table have a composite reliability greater than 0.7, which suggests satisfactory reliability. Which measures the extent to which the items within a construct are positively connected. A value of above 0.5 for AVE is regarded favorable, suggesting that the construct's items explain a greater amount of variance relative to the variance caused by measurement error. All items in this table have average variance extracted (AVE) values higher than 0.5, indicating satisfactory convergent validity.

In general, according to the table given, it appears that all components in the model demonstrate satisfactory validity and reliability. R Square, also known as coefficient of determination, is a statistical metric used to show how much of in a dependent variable can be accounted for by an independent variable. The range of values is between 0 and 1. A large R Square value suggests that the statistical model is able to account for a significant portion of the variability in the dependent variable. Adjusted R Square, however, is a variation of R Square that accounts for the number of variables in the model. Frequently, including a variable in a statistical model can raise the R Square value, even if the variable is not significant. Adjusted R Square decreases the R Square value depending on the amount of variables in the model, giving a more precise representation of how well the model fits (Yohanes et al, 2023).

Table 4 R Square and Adjusted R Square Tax Compliance Indicators

	R Square	Adjusted R Square
TAX COMPLIANCE	0.658	0.652

In this context, the R Square for the variable 'Tax Compliance' is 0.658. This means that 65.8% of the variation in 'Tax Compliance' can be explained by the independent variables in the model.

Adjusted R Square for 'Tax Compliance' is 0.652. This means that after adjustment for the number of variables in the model, 65.2% of the variation in 'Tax Compliance' This shows that the statistical model used has a good fit and is relevant to explain 'Tax Compliance'.

C. *f* Square

The *f* Square value in the PLS-SEM (Partial Least Square Structural Equation Modeling) model is a measure of the effect size of the independent variable on the dependent variable. This value shows how much variation in the dependent variable can be explained by a particular independent variable.

Table 5 *f* Square Value in PLS-SEM Model

INDICATOR	TAX COMPLIANCE
OFFICER SERVICES	0.558
THE ROLE OF RELIGION	0.027
TAX PENALTIES	0.030
GOVERNMENT STRATEGY	0.001

The following is an explanation of the *f* Square value in this:

1. Officer Services: The coefficient of determination (R-squared) is 0.558, indicating that the variable 'Officer Services' accounts for approximately 55.8% of the variability in the variable 'Tax Compliance'. This indicates that the impact of 'Officer Services' on 'Tax Compliance' is significant.
2. The coefficient of determination (R-squared) for the variable 'Role of Religion' is 0.027, indicating that it accounts for around 2.7% of the variability in 'Tax Compliance'. This indicates that the 'Influence of Religion' has a limited impact on 'Tax Compliance'.
3. Tax Sanctions: The coefficient of determination (R-squared) is 0.030, indicating that the 'Tax Sanctions' variable accounts for approximately 3% of the variability in the 'Tax Compliance' variable. This indicates that 'Tax Sanctions' have a limited impact on 'Tax Compliance'.
4. Government Strategy: The coefficient of determination (R-squared) is 0.001, indicating that the variable 'Government Strategy' accounts for approximately 0.1% of the variability in 'Tax Compliance'. This indicates that the 'Government Strategy' has minimal or almost no impact on 'Tax Compliance'.
5. This *f*-squared value can assist us in comprehending the significance of each independent variable in elucidating fluctuations in the dependent variable in the model.

DISCUSSION

Service Relationship to Taxpayer Compliance

Compliance is a rational and profitable choice, and this can be improved by good service. Factors such as ease of payment, clarity of procedures, availability of information, and technical assistance increase taxpayer confidence and satisfaction.

Thus, this research supports both theories by showing that improving service quality can encourage tax compliance, helping reduce risks and obstacles. The research results show that officer services have a significant positive influence on results from Teja & Journal (2020), Putri et al., (2020), Awaluddin & Tamburaka, (2017), Masunga et al., (2020), and Susuawu et al., (2020), where each of these studies shows that service quality plays an important role in creating a higher level of taxpayer compliance.

Research by Teja & Journal (2020) emphasizes that taxpayer satisfaction is an important mediator, as is the research of Awaluddin & Tamburaka, (2017) which shows Both support the results of research conducted which shows that improving service quality can increase tax compliance. Research by Putri et al., (2020) also supports the results of this research (Masunga et al, 2020)

The Relationship of Sanctions to Compliance

From the results of the author's research, Tax Sanctions have a positive influence on Tax Compliance with a coefficient of 0.197. This means that increasing the application of tax sanctions can increase tax compliance. Meanwhile, in theory, it shows the following;

1. Deterrence theory argues that the threat or application of firm and swift sanctions can prevent or reduce violations of the law, including violations in paying taxes. In the context of tax sanctions, deterrence theory argues that the firmer and faster the sanctions implemented by the government, the higher the level of taxpayer compliance.
2. Compliance Theory; Compliance theory explains the factors that influence a person to comply with applicable rules and regulations. In the context of tax sanctions, compliance theory suggests that someone will be more likely to comply with the obligation to pay taxes if they feel that this action is correct and necessary and that the government can be trusted to utilize tax funds.
3. Social Behavior Theory; Social behavior theory explains that a person's behavior is influenced by the norms and values that apply in society. In the context of tax sanctions, this theory argues that taxpayer compliance can be influenced by social norms that require someone to comply with the rules and the obligation to pay taxes. Overall, the results of the author's research are in line with these three theories, although further research may be needed to explore how each of the factors highlighted by these

theories interacts with tax sanctions in influencing tax compliance.

Regarding comparisons with other researchers, it can be seen as explained as follows;

1. Research by Oktavia & Suryani, 2022: This research supports the results of the author's research because they found that tax sanctions have a significant influence on taxpayer compliance. This is in line with the author's findings that tax sanctions have a positive influence on tax compliance.
2. Research by Bahagia et al., This research does not support the results of the author's research because they found that tax sanctions do not affect taxpayer compliance. However, it should be noted that they used taxpayer knowledge as a moderating variable, which may have influenced their results.
3. Research by Deny et al., This research seems to support the results of the author's research. They found that the implementation of firm and zero-tolerance measures by the Tax Office can increase taxpayer compliance, which is in line with the results of the author's research.
4. Research by Kushwah et al., 2021: This research supports the results of the author's research because they found that tax sanctions have a significant influence on the tax compliance of corporate taxpayers. This is in line with the author's findings that increasing the application of tax sanctions can increase tax compliance.
5. Research by Palil et al., 2013: This research does not directly support or reject the results of the author's research.

Overall, most research supports the author's research results which show that. However, there are some differences in the study results, which may be caused by other variables used in their studies or by differences in samples and research contexts. Strategy has a very small positive influence on Tax Compliance with a coefficient of 0.038.

This means, that although government strategy affects tax compliance, the effect is very small. From one perspective, this can be taken as an indication that government participation strategies may not be effective in increasing tax compliance. Other factors such as tax sanctions, tax awareness, and good public services may have a greater role in encouraging tax compliance. However, on the other side, this small influence does not mean that the government's participation strategy is meaningless or irrelevant.

According to the theory of government participation proposed by Arnstein, a government that involves the community in the decision-making process and implementation of government programs can create a greater sense of ownership and involvement in society. In a tax context, this could mean that taxpayers who feel they have a

voice in the tax system and believe that the process is fair and transparent may. For example, research by Kusuma Wardani Erma Wati found that influence on tax knowledge and taxpayer compliance. Another study by Nwokoye et al. (2022) also found that fiscal incentives and the political legitimacy of the current government behavior. Therefore, although the influence of government participation strategies may not be as great as other factors, it is still important to continue implementing these strategies as part of broader efforts to encourage tax compliance.

According to existing empirical studies, this could involve efforts such as tax socialization, increasing the government's political legitimacy, and providing fair and transparent fiscal incentives. The Role of Religion in Taxpayer Compliance From the research results, the variable Role of Religion has a positive influence on Tax Compliance with a coefficient of 0.116. Although its influence is not as strong as that of the Officer Services, increasing the role of religion can also increase tax compliance. In theory, religious adherence has a positive impact on taxpayer compliance, which is supported by various theories.

1. The theory of social and moral values shows that religion, through the moral and social values taught, encourages individuals to pay taxes. Religion teaches honesty, integrity, and social responsibility, important attitudes in tax compliance.
2. Social control theory highlights how social relationships, including those formed through religion, function as a social control mechanism that encourages compliance with social norms and values, including the payment of taxes. Religion creates strong and positive social networks that encourage tax compliance.
3. Social Behavior Theory shows how religion shapes the social environment and internal values that support tax compliance. Religion can help shape an environment that encourages tax paying and shapes the beliefs and values that support this behavior. Finally,
4. Compliance and Voluntary Compliance Theory emphasizes the importance of awareness and motivation in paying taxes. Religion can help build this awareness and motivation, for example by teaching about social responsibility and the importance of contributing to society.

Thus, through these various methods, religion can function as a positive catalyst in encouraging tax compliance. In line with the moral and social principles it emphasizes, religion forms social bonds, environments, and beliefs that support taxpayer behavior. So, adherence to religion can play an important role in increasing taxpayer compliance.

Referring to research that has been conducted, Francis's (2016) study supports this research, where religiosity attitudes and behavior. This directly supports the authors' findings about. A study by Mohdali & Pope (2014) also supports the authors' findings, although they note that religiosity only explains 3% of a person's willingness to comply with tax laws.

This suggests that although religion has an influence, other factors may also play a role. Research by Hidayat et al., (2022) also supports the authors' findings, by finding that religiosity influences tax compliance intentions, with the use of e-Filing as a moderating variable. This further strengthens the argument that religiosity influences taxpayer attitudes and behavior. Research by Budiarto et al., (2018) contradicts the author's findings, stating that religiosity does not have a significant influence on tax evasion.

Research by Hassen et al., (2015) does not provide direct empirical evidence to support or refute the authors' findings but implies that taxpayer attitudes and perceptions, including those influenced by religion, can influence tax compliance behavior. Overall, four of these five studies support the authors' findings, indicating an influence of religion on tax compliance, while one study suggests that in a specific context (tax evasion), religion may not have a significant effect. Nevertheless, the authors' findings are generally supported by related literature.

CONCLUSION AND RECOMMENDATIONS

The level of service provided by tax officers has a beneficial and noteworthy impact on taxpayer adherence. Enhancing the quality of this service can involve making payment easier, clarifying procedures, providing information, and offering technical support, all of which can boost taxpayer trust and satisfaction. This finding is backed by several other studies that have been carried out, including research by Teja & Journal (2020), Putri et al., (2020), Awaluddin & Tamburaka, (2017), Masunga et al., (2020), and Susuawu et al. ., (2020). This demonstrates that enhancing tax services, whether through direct means or by utilizing digital systems like e-tax, can contribute to a rise in taxpayer adherence. Therefore, it can be inferred that enhancing the standard of tax officer services is a crucial element in boosting taxpayer compliance. Tax penalties have a beneficial impact on tax adherence (Islam et al, 2023). This means that implementing tax sanctions more firmly and quickly can encourage increased taxpayer compliance. This is in line with deterrence theory, compliance theory, and social behavior theory, each of which explains how the threat of sanctions, a sense of responsibility, and social norms can influence a person's compliance behavior, including in the tax context. Several other studies also support these findings, although some show different results, perhaps due to differences in research variables or research context.

Nevertheless, the overall evidence supports the idea that the application of tax sanctions can increase tax compliance. However, further research may be needed to understand how the various factors highlighted by these theories interact with tax sanctions to influence tax compliance. Government participation strategies may not be effective in increasing tax compliance. Other factors such as tax sanctions, tax awareness, and good public services may have a greater role in encouraging tax compliance. However, on the other side, this small influence does not mean that the government's participation strategy is meaningless or irrelevant. According to the theory of government participation proposed by Arnstein, a government that involves the community in the decision-making process and implementation of government programs can create a greater sense of ownership and involvement in society. In a tax context, this could mean that taxpayers who feel they have a voice in the tax system and believe that the process is fair and transparent may be more likely to comply with tax rules. Also found that fiscal incentives and the political legitimacy of the current government have a significant effect on tax compliance behavior. Therefore, although the influence of government participation strategies may not be as great as other factors, it is still important to continue implementing these strategies as part of broader efforts to encourage tax compliance. According to existing empirical studies, this could involve efforts such as tax socialization, increasing the government's political legitimacy, and providing fair and transparent fiscal incentives (Nwokoye et al, 2022).

RECOMMENDATIONS

Religion has a positive influence on tax compliance, although the influence is not as big as officer service. Several theories support this relationship. First, the theory of social and moral values, where religion through its moral and social values encourages individuals to pay taxes. Second, social control theory, shows that religion creates social control mechanisms through the social relationships formed, which encourage compliance with social norms and values, including the payment of taxes. Third, Social Behavior Theory, suggests that religion shapes the social environment and internal values that support tax compliance. Fourth, the Theory of Compliance and Voluntary Compliance, emphasizes the importance of awareness and motivation in paying taxes, and religion can help build this awareness and motivation. In previous research, most showed. However, in general, these findings support the role of religion in increasing tax compliance. So, it can be concluded that religion has an important role in encouraging tax compliance, although its influence may not be as strong as some other factors, and may not always be influential in specific. The economy in Sambas Regency includes increasing the understanding of village officials about village authority in utilizing village potential to increase per capita income in their village. This is expected to increase their commitment to overcoming VOE's stagnation in their region. Second, provide continuous education and training to village officials to improve

VOE's managerial capabilities and recruit professionally competent employees to overcome the lack of human resources. Third, build the need for facilities and infrastructure to support the distribution and marketing of commodities sold by VOEs. Fourth, establish partners with investors to manage natural resources in the Sambas Regency area to increase the selling value of existing commodities.

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