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# The Effect of Tax Knowledge, Tax Rates, and Tax Sanctions on E-Commerce Taxpayer Compliance in Indonesia

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**Abstract**

*The rapid expansion of e-commerce has transformed business activities and posed new challenges for tax compliance, particularly among individual digital entrepreneurs operating in platform-based markets. This study aims to examine the effects of tax socialization, tax knowledge, taxpayer awareness, and tax sanctions on e-commerce taxpayer compliance by employing a quantitative explanatory approach. Primary data were collected through structured questionnaires from 80 individual e-commerce entrepreneurs operating on the Shopee marketplace in Bandung City, Indonesia, and analyzed using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with SmartPLS 3.0. The results indicate that tax knowledge and taxpayer awareness have a positive and significant effect on taxpayer compliance, whereas tax socialization and tax sanctions do not significantly influence compliance behavior. These findings suggest that compliance in the digital economy is primarily driven by internal cognitive understanding and normative awareness rather than by external enforcement-oriented mechanisms. This study contributes to the accounting and taxation literature by reinforcing the relevance of behavioral perspectives, particularly compliance theory and the Theory of Planned Behavior, in explaining taxpayer behavior in digital business environments and provides practical implications for tax authorities to prioritize education- and awareness-based strategies supported by digital engagement to enhance voluntary compliance among e-commerce entrepreneurs.*

**Keywords: tax knowledge, tax rates, tax sanctions, taxpayer compliance, e-commerce.**



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## INTRODUCTION

The rapid advancement of information technology has fundamentally transformed business activities and reshaped modern economic systems, particularly through the rapid growth of electronic commerce (e-commerce). E-commerce enables business transactions to be conducted digitally without geographical limitations and has become a major driver of economic growth, especially in developing countries, by expanding market access, reducing transaction costs, and improving business efficiency (Munawar, 2009; Clement, 2019). Recent studies confirm that digital platforms significantly enhance market participation of micro and small enterprises, but simultaneously introduce regulatory and compliance challenges for tax authorities (OECD, 2020; Sudirman & Muslim, 2023).

In Southeast Asia, the digital economy has experienced remarkable growth over the past decade. According to the e-Conomy SEA 2023 report, the Gross Merchandise Value (GMV) of the Southeast Asian digital economy reached USD 218 billion in 2023, with Indonesia contributing the largest share at approximately USD 82 billion. Despite this impressive expansion, the contribution of the digital economy to Indonesia's tax revenue remains relatively low, indicating the presence of a substantial tax gap in the e-commerce sector (Rahayu, 2019; OECD, 2021).

From a fiscal perspective, the expansion of e-commerce presents both opportunities and challenges for tax authorities. On the one hand, digital transactions generate a significant potential tax base. On the other hand, the intangible nature of online transactions, limited physical presence, and high levels of informality among online entrepreneurs complicate tax administration and compliance enforcement (Valentino & Wairocana, 2019). International evidence shows that compliance risks in digital businesses are closely associated with information asymmetry and weak behavioral enforcement mechanisms (Alm & Torgler, 2020).

In Indonesia, tax compliance among micro, small, and medium enterprises (MSMEs), particularly those operating through online marketplaces, remains a persistent issue. Data from the Directorate General of Taxes indicate that only a small proportion of MSMEs consistently fulfill their tax obligations, despite their increasing contribution to national economic output (Pebrianto, 2020). Similar patterns are observed in other developing economies, where digital entrepreneurs often prioritize business sustainability over regulatory compliance (Siahaan & Halimatusyadiah, 2022).

To address these challenges, the Indonesian government has issued several regulatory instruments aimed at integrating e-commerce activities into the formal tax system. The Directorate General of Taxes released Circular Letter No. SE-62/PJ/2013 to clarify tax obligations related to e-commerce transactions. In addition, Minister of Finance Regulation No. 210/PMK.010/2018 introduced a reduced final income tax rate of 0.5


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percent for MSMEs. Although this policy was intended to reduce the tax burden and encourage voluntary compliance, recent empirical studies demonstrate that tax rate incentives alone are insufficient to ensure compliance in the digital economy (OECD, 2020; Savitri & Musfialdy, 2021).

Previous literature emphasizes that taxpayer compliance is a multidimensional phenomenon influenced by tax knowledge, taxpayer awareness, perceptions of fairness, and enforcement mechanisms such as tax sanctions (Rahayu, 2017). In the e-commerce context, limited tax knowledge and weak taxpayer awareness are consistently identified as major barriers to compliance. Empirical evidence shows that tax knowledge significantly improves voluntary compliance by reducing uncertainty and increasing taxpayers' confidence in fulfilling their obligations (Savitri & Musfialdy, 2021; Siahaan & Halimatusyadiah, 2022).

Moreover, deterrence-based approaches that rely heavily on tax sanctions may be less effective in the digital economy. Behavioral tax compliance studies suggest that individuals comply not only due to fear of punishment but also because of internalized moral obligations and social norms (Ajzen, 2020; Alm & Torgler, 2020). When enforcement credibility is perceived as weak, tax sanctions may fail to generate the expected deterrent effect, particularly among digital entrepreneurs who perceive a low probability of detection (OECD, 2021; Sudirman & Muslim, 2023).

Based on these considerations, this study focuses on individual e-commerce taxpayers operating on the Shopee marketplace in Bandung City, Indonesia. By employing a quantitative approach and Structural Equation Modeling (SEM) based on Partial Least Squares (PLS), this study examines the effects of tax socialization, tax knowledge, tax sanctions, and taxpayer awareness on e-commerce taxpayer compliance. This research contributes to the accounting and taxation literature by integrating compliance theory and the Theory of Planned Behavior (TPB) and by providing empirical evidence on taxpayer behavior in the digital economy.

## RESEARCH METHODE

This study employs a quantitative research method using primary data as the main data source. Primary data were collected directly from respondents through a structured questionnaire, which is commonly used in behavioral accounting and taxation research to capture taxpayers' perceptions and attitudes (Hair et al., 2021). Respondents were asked to provide their opinions regarding indicators related to the variables examined in this study.

The questionnaire responses were measured using a five-point Likert scale, ranging from strongly disagree (1) to strongly agree (5). The Likert scale is widely used in social science and taxation research because it allows researchers to measure


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attitudes and perceptions in a graded and systematic manner (Likert, 1932; Sekaran & Bougie, 2020).

The population of this study consists of individual taxpayers engaged in e-commerce activities who operate through the Shopee online marketplace. The analytical method applied in this research is Structural Equation Modeling (SEM) based on the Partial Least Squares (PLS) approach, which is suitable for exploratory and explanatory research involving latent variables and relatively small sample sizes (Hair et al., 2021).

**Population, Sample Size, and Sampling Technique**

The population of this study comprises individual e-commerce taxpayers operating in Bandung City who market their products through the Shopee online marketplace. As of December 2023, the population totaled 425 e-commerce entrepreneurs.

This study applies a non-probability sampling technique, specifically voluntary sampling. Voluntary sampling is appropriate when access to the population is limited and respondents participate based on their willingness, which is common in tax compliance studies due to the sensitivity of taxation issues (Etikan et al., 2016).

The determination of sample size refers to the recommendation by Ghozali (2014), which states that the minimum sample size for research using Partial Least Squares (PLS) ranges from 30 to 100 respondents. A total of 100 questionnaires were distributed, and 80 valid responses were obtained and analyzed. Therefore, the final sample size used in this study consists of 80 respondents, which is adequate for PLS-SEM analysis (Hair et al., 2021).

**Data Analysis**

Descriptive analysis was conducted to provide an overview of respondents' characteristics. Descriptive statistics are used to summarize and present data in a concise and understandable manner, enabling readers to easily interpret the research data (Sekaran & Bougie, 2020).

Inferential data analysis was performed using SmartPLS version 3.0 software. The PLS approach employs a bootstrapping technique, which involves random resampling and does not require the data to be normally distributed. Moreover, PLS-SEM does not impose strict minimum sample size requirements, making it suitable for studies with relatively small samples (Hair et al., 2021; Sarstedt et al., 2022).

**Research Hypotheses**

Based on the theoretical framework and previous empirical studies on tax compliance, the hypotheses proposed in this study are as follows:


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H1: Tax socialization has a positive and significant effect on e-commerce taxpayer compliance in fulfilling tax obligations.
H2: Tax knowledge has a positive and significant effect on e-commerce taxpayer compliance in fulfilling tax obligations.
H3: Taxpayer awareness has a positive and significant effect on e-commerce taxpayer compliance in fulfilling tax obligations.
H4: Tax sanctions have a positive and significant effect on e-commerce taxpayer compliance in fulfilling tax obligations.

## RESULT

### Respondent Profile

The respondent profile in this study includes gender, taxpayer identification number (NPWP) ownership, and business experience. The purpose of presenting respondent characteristics is to provide an overview of the background of the respondents who constitute the research sample.

**Table 1. Respondent Demographic Characteristics**

| Description | Frequency | Percentage |
|---|---|---|
| **Gender** | | |
| Male | 46 | 57.50% |
| Female | 34 | 42.50% |
| **Total** | 80 | 100% |
| **NPWP** | | |
| NPWP | 80 | 100% |
| Non NPWP | 0 | 0% |
| **Total** | 80 | 100% |
| **Length of Business Operation** | | |
| < 5 years | 57 | 71.25% |
| 5–10 years | 17 | 21.25% |
| > 10 years | 6 | 7.50% |
| **Total** | 80 | 100% |

The table indicates that the majority of respondents are male (57.50%), all respondents possess a taxpayer identification number (NPWP), and most have operated their e-commerce businesses for less than five years (71.25%), reflecting the dominance of relatively new e-commerce entrepreneurs in the sample.


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**Structural Equation Modeling (SEM-PLS) Analysis**

Data analysis in this study was conducted using Structural Equation Modeling (SEM) based on the Partial Least Squares (PLS) approach with SmartPLS version 3.0. SEM-PLS analysis consists of two main stages: evaluation of the measurement model (outer model) and evaluation of the structural model (inner model).

**1. Measurement Model Evaluation (Outer Model)**

The outer model evaluation aims to assess the reliability and validity of the measurement instruments used in this study. The criteria applied include reliability testing and convergent validity testing.

**a. Reliability Test**

Reliability testing is used to examine the consistency of respondents' answers. Reliability is assessed using Cronbach's Alpha and Composite Reliability (CR). A construct is considered reliable if the Cronbach's Alpha and Composite Reliability values exceed 0.70.

**Table 2. Cronbach's Alpha and Composite Reliability**

| Variable | Cronbach's Alpha | Composite Reliability |
|---|---|---|
| Taxpayer Compliance (Y) | 0.813 | 0.865 |
| Tax Socialization (X1) | 0.909 | 0.925 |
| Tax Knowledge (X2) | 0.854 | 0.899 |
| Taxpayer Awareness (X3) | 0.834 | 0.877 |
| Tax Sanctions (X4) | 0.858 | 0.892 |

Source: SmartPLS 3.0 Output, 2025

The results indicate that all constructs have Cronbach's Alpha and Composite Reliability values above 0.70. Therefore, all measurement instruments used in this study meet the reliability criteria and demonstrate high internal consistency.

**b. Convergent Validity Test**

Convergent validity assesses the extent to which indicators represent the same construct. Convergent validity is evaluated using outer loading values and Average Variance Extracted (AVE). An indicator is considered valid if its outer loading value exceeds 0.50.



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1) **Convergent Validity Based on Outer Loadings**

**Table 3. Outer Loading Results**

| Indicator | Original Sample | Sample Mean | Std. Dev. | T-Statistic | P-Value |
|---|---|---|---|---|---|
| X1.10 ← Tax Socialization (X1) | 0.76 | 0.738 | 0.115 | 6.582 | 0.000 |
| X1.2 ← Tax Socialization (X1) | 0.714 | 0.715 | 0.088 | 8.074 | 0.000 |
| X1.3 ← Tax Socialization (X1) | 0.768 | 0.767 | 0.067 | 11.381 | 0.000 |
| X1.4 ← Tax Socialization (X1) | 0.721 | 0.725 | 0.102 | 7.061 | 0.000 |
| X1.6 ← Tax Socialization (X1) | 0.842 | 0.821 | 0.088 | 9.562 | 0.000 |
| X1.7 ← Tax Socialization (X1) | 0.729 | 0.7 | 0.134 | 5.446 | 0.000 |
| X1.8 ← Tax Socialization (X1) | 0.857 | 0.829 | 0.101 | 8.516 | 0.000 |
| X1.9 ← Tax Socialization (X1) | 0.832 | 0.816 | 0.1 | 8.324 | 0.000 |
| X2.1 ← Tax Knowledge (X2) | 0.795 | 0.794 | 0.06 | 13.207 | 0.000 |
| X2.2 ← Tax Knowledge (X2) | 0.844 | 0.845 | 0.039 | 21.419 | 0.000 |
| X2.3 ← Tax Knowledge (X2) | 0.591 | 0.599 | 0.097 | 6.103 | 0.000 |
| X2.5 ← Tax Knowledge (X2) | 0.629 | 0.624 | 0.09 | 6.988 | 0.000 |
| X2.6 ← Tax Knowledge (X2) | 0.705 | 0.691 | 0.107 | 6.57 | 0.000 |
| X2.7 ← Tax Knowledge (X2) | 0.725 | 0.709 | 0.114 | 6.342 | 0.000 |
| X3.1 ← Taxpayer Awareness (X3) | 0.791 | 0.792 | 0.058 | 13.527 | 0.000 |
| X3.2 ← Taxpayer Awareness (X3) | 0.844 | 0.845 | 0.039 | 21.502 | 0.000 |
| X3.3 ← Taxpayer Awareness (X3) | 0.658 | 0.64 | 0.115 | 5.74 | 0.000 |
| X3.4 ← Taxpayer Awareness (X3) | 0.657 | 0.646 | 0.104 | 6.299 | 0.000 |
| X3.5 ← Taxpayer Awareness (X3) | 0.694 | 0.695 | 0.071 | 9.712 | 0.000 |
| X3.6 ← Taxpayer Awareness (X3) | 0.769 | 0.776 | 0.059 | 13.051 | 0.000 |
| X4.1 ← Tax Sanctions (X4) | 0.79 | 0.772 | 0.11 | 7.193 | 0.000 |
| X4.2 ← Tax Sanctions (X4) | 0.671 | 0.657 | 0.158 | 4.244 | 0.000 |
| X4.3 ← Tax Sanctions (X4) | 0.699 | 0.68 | 0.15 | 4.652 | 0.000 |
| X4.4 ← Tax Sanctions (X4) | 0.877 | 0.88 | 0.052 | 16.732 | 0.000 |
| X4.5 ← Tax Sanctions (X4) | 0.893 | 0.892 | 0.055 | 16.152 | 0.000 |
| Y1 ← Taxpayer Compliance (Y) | 0.682 | 0.671 | 0.099 | 6.884 | 0.000 |
| Y11 ← Taxpayer Compliance (Y) | 0.668 | 0.669 | 0.107 | 6.251 | 0.000 |
| Y2 ← Taxpayer Compliance (Y) | 0.627 | 0.615 | 0.115 | 5.455 | 0.000 |
| Y3 ← Taxpayer Compliance (Y) | 0.796 | 0.795 | 0.061 | 12.971 | 0.000 |
| Y4 ← Taxpayer Compliance (Y) | 0.769 | 0.774 | 0.057 | 13.48 | 0.000 |
| Y6 ← Taxpayer Compliance (Y) | 0.765 | 0.766 | 0.056 | 13.723 | 0.000 |

Source: SmartPLS 3.0 Output, 2025



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The results show that all retained indicators have outer loading values greater than 0.50, indicating that all indicators meet the convergent validity criteria after the removal of invalid indicators.

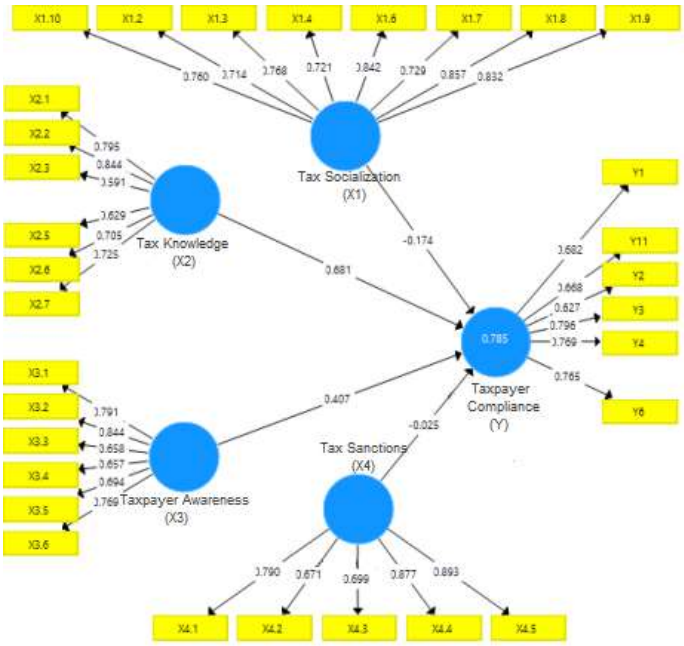



**Figure 1. Outer Loading Test Results**

**2. Structural Model Evaluation (Inner Model)**

The inner model evaluation aims to examine the causal relationships among latent variables using path coefficient values, t-statistics, and p-values obtained from the bootstrapping procedure.

**Table 4. Path Coefficient Results**

| Relationship | β (Original Sample) | Sample Mean | Std. Dev. | T-Statistic | P-Value |
|---|---|---|---|---|---|
| Tax Socialization (X1) → Taxpayer Compliance (Y) | -0.132 | -0.103 | 0.104 | 1.268 | 0.206 |
| Tax Knowledge (X2) → Taxpayer Compliance (Y) | 0.502 | 0.502 | 0.095 | 5.308 | 0.000 |
| Taxpayer Awareness (X3) → Taxpayer Compliance (Y) | 0.554 | 0.547 | 0.133 | 4.162 | 0.000 |
| Tax Sanctions (X4) → Taxpayer Compliance (Y) | 0.015 | 0.01 | 0.099 | 0.149 | 0.881 |

Source: SmartPLS 3.0 Output, 2025


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## DISCUSSION

This study provides empirical insights into taxpayer compliance behavior among e-commerce entrepreneurs by distinguishing the relative roles of informational, cognitive, and enforcement-based factors. The findings collectively suggest that compliance in the digital economy is predominantly shaped by internal behavioral mechanisms, rather than by external regulatory instruments. This pattern highlights a structural shift in compliance dynamics within platform-based business environments.

The absence of a meaningful relationship between tax socialization and taxpayer compliance indicates that information dissemination alone is insufficient to induce behavioral change among e-commerce actors. In digital marketplaces, entrepreneurs are continuously exposed to fragmented information from multiple sources, which may reduce the marginal impact of formal tax socialization initiatives. From a behavioral perspective, tax socialization may fail to influence compliance when it does not translate into perceived relevance or personal applicability. Recent literature emphasizes that compliance responses are more likely when communication is personalized, contextualized, and embedded within taxpayers' operational environments rather than delivered through generic outreach programs (Alm & Torgler, 2020; Richter et al., 2023).

In contrast, tax knowledge emerges as a central explanatory factor in understanding compliance behavior. Rather than merely providing information, tax knowledge enhances taxpayers' capacity to act, enabling them to navigate complex reporting requirements and reduce compliance uncertainty. This finding reinforces the argument that compliance in self-assessment systems depends heavily on taxpayers' cognitive readiness. In digital business contexts, where income streams and transactions are less transparent, adequate tax knowledge becomes a critical resource that transforms compliance from a perceived burden into a manageable obligation. This supports recent evidence showing that tax literacy plays a more decisive role than enforcement in shaping compliance among digital SMEs (Kleven et al., 2020; Sandford & Hutton, 2022).

Taxpayer awareness further strengthens this behavioral explanation by highlighting the role of moral and normative considerations. Awareness reflects an internalized understanding of tax obligations as a civic responsibility rather than an externally imposed rule. Within the framework of the Theory of Planned Behavior, awareness contributes to favorable attitudes and stronger behavioral intentions toward compliance. In digital economies characterized by limited enforcement visibility, such intrinsic motivation becomes particularly salient. Prior studies demonstrate that awareness-driven compliance tends to be more persistent and less sensitive to enforcement fluctuations, making it a sustainable foundation for long-term compliance strategies (Richardson & Sawyer, 2020; Slemrod & Weber, 2019).


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The limited explanatory power of tax sanctions underscores the declining effectiveness of deterrence-based approaches in digital business environments. While sanctions remain a formal component of tax systems, their behavioral impact depends on perceived detection probability and enforcement credibility. In e-commerce settings, where transactions are decentralized and monitoring is challenging, sanctions may be viewed as abstract or unlikely, weakening their deterrent effect. Contemporary tax compliance research suggests that sanctions are most effective when combined with trust-building and educational mechanisms, rather than applied in isolation (Erard & Feinstein, 2021; Gillis & Richardson, 2022).

Overall, this study advances the understanding of tax compliance in the digital economy by demonstrating that knowledge and awareness function as primary compliance drivers, while traditional regulatory tools play a secondary role. These findings imply that tax authorities should recalibrate compliance strategies toward behavioral-oriented interventions, emphasizing education, digital literacy, and value-based engagement. Such an approach aligns more closely with the operational realities of e-commerce entrepreneurs and the evolving nature of tax compliance in platform-based economies.

## CONCLUSION

This study investigates the determinants of taxpayer compliance among individual e-commerce entrepreneurs operating on a digital marketplace by examining the roles of tax socialization, tax knowledge, taxpayer awareness, and tax sanctions. The findings demonstrate that compliance behavior in the digital economy is predominantly shaped by internal cognitive and normative factors, rather than by external enforcement mechanisms.

The evidence indicates that tax knowledge and taxpayer awareness constitute the primary drivers of compliance among e-commerce taxpayers. These findings underscore the importance of taxpayers' capacity to understand tax regulations and their internalized recognition of tax obligations as a civic responsibility. In contrast, tax socialization and tax sanctions appear to play a limited role in influencing compliance behavior within platform-based business environments, where enforcement visibility is relatively low and information is widely accessible through informal digital channels.

From a theoretical perspective, this study reinforces the relevance of behavioral approaches to tax compliance by integrating insights from compliance theory and the Theory of Planned Behavior in a digital context. The results highlight that voluntary compliance is more likely to emerge when taxpayers possess adequate knowledge and awareness, rather than when compliance is driven solely by deterrence-based policies.


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From a practical standpoint, the findings suggest that tax authorities should recalibrate compliance strategies toward education-oriented and awareness-based interventions that are tailored to the operational realities of e-commerce entrepreneurs. Leveraging digital platforms for targeted tax education and integrating tax guidance into marketplace ecosystems may enhance compliance more effectively than traditional enforcement-focused approaches.

This study is subject to several limitations. The sample is confined to e-commerce entrepreneurs operating on a single marketplace and within a specific geographic area, which may limit the generalizability of the findings. Future research is encouraged to extend the analysis across multiple digital platforms, incorporate additional behavioral variables such as trust and perceived fairness, and explore longitudinal designs to capture changes in compliance behavior over time.

In conclusion, strengthening tax knowledge and taxpayer awareness represents a more sustainable pathway to improving tax compliance in the digital economy, complementing formal regulatory frameworks and supporting the long-term effectiveness of tax administration.

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