

Determinants of Taxpayer Compliance: The Moderating Effect of Socialization on Sanctions, Literacy, and Government Trust

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Abstract

Taxpayer compliance continues to be a considerable difficulty in Indonesia, particularly regarding the filing of Annual Tax Returns by individual taxpayers. This study aims to analyze the effects of tax sanctions, tax literacy, and trust in the government on individual taxpayer compliance and to examine the moderating role of tax socialization in these relationships. This research utilizes a quantitative methodology, including primary data gathered via questionnaires administered to 380 individual taxpayers at KPP Pratama Cirebon Satu. Data were examined utilizing Structural Equation Modeling (SEM) with SmartPLS version 4. The findings demonstrate that tax sanctions and tax literacy significantly enhance taxpayer compliance, whereas trust in the government exerts no meaningful influence. Moreover, tax socialization does not moderate the association between tax sanctions, tax literacy, and trust in government about taxpayer compliance. This study integrates tax socialization as a moderating variable within the framework of Attribution Theory by combining internal (tax literacy) and external factors (sanctions and trust) in explaining taxpayer compliance behavior. The findings suggest that improving taxpayer compliance should focus on strengthening tax literacy, enforcing tax sanctions consistently, and evaluating the effectiveness of tax socialization programs.

Keywords: Individual Taxpayer Compliance, Tax Sanctions, Tax Literacy, Trust in Government, Tax Socialization.

INTRODUCTION

Tax revenue is one of the pillars of state funding for the execution of government functions and development. Tax revenue in Indonesia still faces serious challenges, even though oversight and regulatory systems continue to be strengthened. In this context,

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IJEBIR, Volume 05 Issue 04, 2026



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taxpayer compliance is essential for meeting tax revenue objectives. Taxpayer compliance is assessed through the extent to which tax obligations are fulfilled in accordance with applicable criteria, as reflected in the filing of Annual Tax Returns, which is often used as the primary indicator to evaluate such compliance. Tax compliance is an essential element of the tax system, as it directly affects the government's ability to assign funds for the provision of public services and to foster economic growth (Kharista et al., 2025).

In Indonesia, significant obstacles remain in achieving optimal compliance among individual taxpayers. This problem arises because many taxpayers attempt to evade their tax obligations, particularly by failing to file their Tax Returns (Janiman & Firasati, 2023). The inadequate compliance with tax return filing is evidenced by the proportion of taxpayers filing tax returns to the total number of registered taxpayers, which serves as an indicator of taxpayer compliance (Maharani & Putra, 2025). The Directorate General of Taxes (DJP) reported that in 2024, a total of 16.52 million annual Tax Return forms were recorded, equivalent to nearly 103.05% of the set target. However, the formal compliance rate declined from 86.97% in 2023 and 86.8% in 2022 to 85.75% in 2025 (Wildan, 2025). This condition suggests that public awareness and willingness to fulfill tax obligations are still challenges that require attention, even though the number of submitted tax returns has risen. In line with this situation, observations at the regional level, particularly at the KPP Cirebon Satu, also indicate a discrepancy between the quantity of taxpayers listed and the number of tax returns filed.

Table 1. Tax Return Filing Compliance Rate for Individual Taxpayers at the Cirebon Satu Tax Office, 2020–2024

Year	Number of Individual Taxpayers Required to File	Number of Tax Returns	Percentage (%)
2020	27,868	25,185	90.37%
2021	24,688	28,864	116.92%
2022	25,402	23,504	92.53%
2023	29,418	28,006	95.20%
2024	29,576	25,858	87.43%

Source: KPP Pratama Cirebon Satu

Data on the compliance rate for the filing of WPOP tax returns from 2020 to 2024 shows significant variation. Although the compliance rate peaked in 2021 at 116.92%,



this unusually high figure can be explained by the number of submitted Annual Tax Returns exceeding the number of taxpayers required to file, which may occur due to late filings from previous years, voluntary submissions by non-obligated taxpayers, or corrections and amendments of prior tax returns. However, this trend experienced a sharp decline in 2024, reaching only 87.43%. This reduction signifies a discrepancy between the rise in registered taxpayers and their awareness of the necessity to submit tax returns punctually. Therefore, it is crucial to conduct extensive research to determine whether this decline is also driven by taxpayers' perception that tax sanctions are not sufficiently deterrent, a lack of knowledge regarding tax reporting obligations, or a decline in trust in the government, and to assess whether extensive tax socialization initiatives may enhance and revitalize the compliance rate of individual taxpayers in the area.

A crucial factor influencing taxpayer compliance is the strict enforcement of financial penalties. Tax regulations must be followed because, in the event of a violation, penalties will be imposed to prevent similar violations from occurring. In this context, the implementation of tax sanctions functions as an crucial mechanism to discourage breaches of fiscal laws and encourage taxpayers to meet their duties accurately and punctually (Saputra & Darmawan, 2025). As evidenced by studies performed by Halimah et al. (2024), Jihin et al. (2021), Kharista et al. (2025), Maharani & Putra (2025), Saputra & Darmawan (2025) and Saputro & Wahidahwati (2024) posit that the application of tax sanctions positively influences adherence levels among taxpayers. Fundamentally, such penalties serve to incentivize timely tax remittances by taxpayers (Halimah et al., 2024). Consequently, the degree of compliance among individual taxpayers tends to increase proportionally with the intensity or rigor of the imposed tax sanctions. Conversely, research by Agustini & Puspita (2024), Janiman & Firasati (2023) and Manuel & Jonnardi (2021) indicates that tax sanctions do not influence taxpayer compliance. This occurs because the public or taxpayers perceive these penalties as still too lenient, thus failing to influence individual taxpayer compliance.

Most taxpayers still struggle to understand their tax obligations, particularly due to complex and frequently changing tax regulations. One factor contributing to this issue is tax literacy. Tax literacy is a crucial determinant of compliance with tax obligations. It encompasses an understanding of tax regulations, as well as awareness, active engagement, and motivation to fulfill tax obligations. Research by Aini et al. (2025a), Hadinata & Marpaung (2025), Putri & Junaidi (2023), Saputra & Darmawan (2025) and Saputro & Wahidahwati (2024) indicates that tax literacy contributes to strengthening taxpayer compliance. As a form of knowledge, tax literacy shapes taxpayers' perceptions



regarding the tax system, which ultimately influences their level of understanding. However, a study by Fanani & Anggoro (2025) found that tax literacy does not increase tax compliance. This is because taxpayers' knowledge and understanding are not always accompanied by concrete actions, and tax literacy without tax awareness is insufficient to encourage compliance.

The degree of trust in the government is an additional facet that may affect tax compliance rates. This trust embodies taxpayers' faith in the government's capacity to manage public affairs in compliance with relevant legislation and standards (Rahmanto et al., 2025). Trust will develop among taxpayers if they are confident that tax funds are managed transparently and responsibly, thereby making them more willing to pay taxes voluntarily (Atito & Masripah, 2024). According to studies by Atito & Masripah (2024), Gultom & Oktris (2022) and Rahmanto et al. (2025), trust in the government positively impacts taxpayer compliance. This contradicts the findings by Aini et al. (2025a) and Luthfiana et al. (2023), suggest that governmental trust does not greatly influence taxpayer compliance levels. This low influence stems from various factors, such as taxpayers' negative views on tax management.

Improving tax compliance requires effective public socialization on tax-related issues. In this study, public socialization serves as a moderating variable. Such socialization aims to provide information and acts as a communication channel for conveying information, thereby better preparing taxpayers to understand various aspects and issues related to taxation (Khoirunnisaa et al., 2025). Efforts by tax authorities to increase public engagement will broaden the public's understanding of taxation and the tax system, thus elevating the probability that taxpayers will meet their tax responsibilities in good faith (Jihin et al., 2021). A study conducted by Saputro & Wahidahwati (2024) demonstrated that tax socialization serves as a moderating element that enhances the correlation between tax sanctions and taxpayer compliance in meeting fiscal responsibilities. This finding contradicts the research by Manuel & Jonnardi (2021), which determined that tax socialization does not influences the link between tax sanctions and individual tax compliance. Moreover, Aini et al. (2025b) demonstrate that tax socialization serves as a moderating variable in the correlation between tax literacy and tax compliance levels. Meanwhile, the study by Saputro & Wahidahwati (2024) contends that tax socialization does not enhance the impact of tax literacy on taxpayer compliance. Similarly, Luthfiana et al. (2023) determined that tax socialization exerts no moderating effect on the linkage between governmental trust and taxpayer adherence.



The theory used in this study is Attribution Theory, which was originally introduced by Fritz Heider (1958). It elucidates how individuals internally assign causation (attributes) to their own conduct or that of others, which may originate from internal elements (personal qualities, abilities, effort) or external factors (conditions, pressure, or the environment). Robbins & Judge (2017) define Attribution Theory as a framework that elucidates how individuals ascertain whether a person's behavior is influenced by internal or external sources. Attribution Theory elucidates how humans see events and how those perceptions affect their ideas and behaviors (Purba, 2023). In this study, tax literacy is classified as an internal attribution, predicated on the assumption that taxpayers with high levels of tax literacy tend to exhibit positive attitudes toward tax compliance. Conversely, tax sanctions, trust in the government, and tax socialization are classified as external attributions, which are expected to foster positive views of the tax system.

Based on various previous studies that have shown inconsistent results concerning the effects of tax sanctions, tax literacy, governmental trust, and the efficacy of tax socialization initiatives, indicating that individual taxpayer compliance is still conditioned by a complex interaction of internal and external factors. This situation highlights the need for a deeper analysis to understand how tax sanctions, tax literacy, and trust in the government contribute to taxpayer compliance, as well as the extent to which tax socialization can strengthen these relationships.

HYPOTHESIS DEVELOPMENT

The Effect of Tax Sanctions on Individual Taxpayer Compliance

Tax sanctions are governmental actions implemented to enforce adherence tax legislation, and these sanctions are crucial to prevent the disregard of such regulations (Jihin et al., 2021). Tax sanctions are external attribution factors aimed at preventing and encouraging taxpayers to avoid breaches of tax regulations. The enforcement of strict and severe penalties shapes taxpayers' risk perceptions, leading them to choose compliance to avoid financial or legal losses resulting from non-compliance. The findings are corroborated by the study carried out by Halimah et al. (2024), Jihin et al. (2021), Maharani & Putra (2025) and Saputra & Darmawan (2025), which conclude that tax sanctions can enhance taxpayer compliance. Heightened rigor in tax penalty enforcement amplifies taxpayers' motivation to fulfil their tax obligations.

H1: Tax sanctions have a positive effect on individual taxpayer compliance.



The Effect of Tax Literacy on Individual Taxpayer Compliance

Tax literacy denotes an individual's proficiency and comprehension of essential tax regulations, relevant tax categories, and tax rates, together with the abilities necessary for calculating, documenting, and submitting tax returns (Saputro & Wahidahwati, 2024). From the perspective of attribution theory, tax literacy is classified as an internal attribution factor that is, a factor stemming from an individual's personal abilities or knowledge. Tax literacy includes understanding tax procedures, computations, and reporting. When taxpayers possess a high level of literacy, they have the internal ability and awareness to fulfill their tax obligations independently and without hindrance. Previous research by Aini et al. (2025a), Hadinata & Marpaung (2025), Putri & Junaidi (2023) and Saputra & Darmawan (2025) indicates that tax literacy contributes positively to increased compliance. Taxpayers with a comprehension of the regulations tend to exhibit higher compliance than those lacking such understanding.

H2: Tax literacy has a positive effect on individual taxpayer compliance

The Effect of Trust in Government on Individual Taxpayer Compliance

Trust in the government signifies taxpayers' confidence in its capacity to administer the system in compliance with relevant norms and rules (Rahmanto et al., 2025). Trust in the government is a form of external attribution that influences taxpayer motivation. According to Attribution Theory, the belief that the government is capable of managing tax revenues transparently and accountably will encourage taxpayers' willingness to contribute through tax payments. If this trust is high, taxpayers will not feel disadvantaged or burdened when paying taxes. This aligns with the findings of Atito & Masripah (2024), Gultom & Oktris (2022) and Rahmanto et al. (2025), concluded that trust in the government positively influences individual taxpayers' compliance. Conversely, negative issues or corruption scandals can reduce trust and compliance.

H3: Trust in the government has a positive effect on individual taxpayer compliance.

The Effect of Tax Socialization in Moderating the Relationship Between Tax Sanctions and Individual Taxpayer Compliance

Socialization serves as an educational tool for communication, facilitating the conveyance of messages or information to enhance taxpayers' comprehension of diverse tax matters (Khoirunnisaa et al., 2025). Attribution theory classifies tax socialization activities as an external attribution factor. In this context, tax socialization initiatives function as a moderating variable that can promote the correlation between tax sanctions

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and compliance rates. Severe tax sanctions may prove ineffective if taxpayers are unaware of their existence or the mechanisms involved. Through intensive socialization, information regarding legal consequences and fines is conveyed to the public. Thus, the interaction between effective socialization and the strict enforcement of sanctions is expected to increase compliance more significantly than the enforcement of sanctions alone without socialization. Research by Saputro & Wahidahwati (2024) support this claim by showing that tax socialization can moderate the association between tax sanctions and taxpayer compliance.

H4: Tax socialization moderates the relationship between tax sanctions and individual taxpayer compliance

The Effect of Tax Socialization in Moderating the Relationship Between Tax Literacy and Individual Taxpayer Compliance

Tax literacy, which is an internal attribution factor, requires consistent information support to be practiced correctly. Tax socialization serves as a means of continuous education that updates and reinforces taxpayers' understanding. In the study by Aini et al. (2025b), discovered that tax socialization can mediate the correlation between tax literacy and tax compliance. Taxpayers who already possess a solid foundation of literacy will become more compliant if supported by socialization that reminds them of deadlines or the latest regulatory changes. Outreach transforms passive knowledge into active compliance behavior.

H5: Tax socialization moderates the relationship between tax literacy and individual taxpayer compliance.

The Effect of Tax Socialization in Moderating the Relationship Between Trust in Government and Individual Taxpayer Compliance

Taxpayers' trust in the government often depends on the information they receive regarding the use of tax funds. Tax socialization not only explains how to pay taxes but also frequently provides information on the allocation of the state budget and development outcomes. Through transparent socialization, the government can demonstrate its performance, which in turn strengthens taxpayers' trust. When trust is combined with effective communication through public socialization, taxpayers' motivation to comply becomes stronger because they are confident that the funds are being managed properly. This corresponds with the findings of Luthfiana et al. (2023),



determined that tax socialization does not moderate the link between taxpayer compliance and trust in government.

H6: Tax socialization moderates the relationship between trust in the government and individual taxpayer compliance.

RESEARCH METHODS

This study utilizes a quantitative associative methodology, as defined by Sugiyono (2019), the objective of the associative technique is to analyze the link between two or more variables. The subjects examined in this research consist of individual taxpayers (WPOP) who are registered and actively fulfill their tax obligations at the Cirebon Satu Primary Tax Office (KPP). The research objects include the variables of tax sanctions, tax literacy, trust in the government, tax socialization, and taxpayer compliance, which are examined for their relationships. This study employs primary data acquired firsthand from respondents through questionnaires administered to individual taxpayers (WPOP) registered at the Cirebon Satu Primary Tax Office (KPP). The questionnaire included statements pertinent to the research variables. The gathered numerical data was further examined to assess the impact and interrelations among the variables in alignment with the research objectives.

The study's population comprises individual taxpayers (WPOP) registered at the Cirebon Satu Primary Tax Office (KPP), amounting to 151,206 active WPOP. The employed sample technique was simple random sampling, guaranteeing an equal probability of selection for each constituent of the population as a respondent. The Raosoft formula was employed to ascertain the sample size, establishing a margin of error at 5% and a confidence level of 95%. The sample size for this study was calculated to be 380 respondents. Primary data collection was executed by disseminating a questionnaire via Google Forms to individual taxpayers registered at the Cirebon Satu Primary Tax Office. The survey instrument utilized a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). All acquired data were quantitative, facilitating statistical analysis to examine the relationships among the study variables.

Each variable is assessed by indicators that have been formulated and modified based on prior research. There are five variables: tax sanctions (X1), tax literacy (X2), and trust in the government (X3) as independent variables; taxpayer compliance as the dependent variable (Y); and tax socialization as the mediating variable (Z). The measurements and indicators for these variables are shown in Table 2 below:



Table 2. Operational Variables

Variable	Indicator	Scale
Individual Taxpayer Compliance (Y)	1. Filing tax returns on time 2. Calculating and paying taxes correctly and on time 3. Having no tax arrears 4. Not violating regulations or being subject to criminal penalties in the field of taxation 5. Maintaining accurate records (Halimah et al., 2024)	Likert
Tax Sanctions (X1)	1. Tax sanctions imposed on tax rule violators are quite severe 2. Imposing sufficiently severe tax sanctions is one of the recommendations for educating taxpayers 3. Tax sanctions must be enforced on offenders without tolerance. (Halimah et al., 2024)	Likert
Tax Literacy (X2)	1. Knowledge and understanding of the Taxpayer Identification Number (NPWP) 2. An individual's comprehension and awareness of the taxation system and procedures 3. Knowledge and understanding of the latest tax regulations 4. Knowledge regarding tax payment deadlines and filing tax returns (SPT). 5. Knowledge and understanding of penalties for tax non-compliance. (Fanani & Anggoro, 2025)	Likert
Trust in the Government (X3)	1. The government's tax system has been functioning effectively. 2. Tax laws have been effectively enforced. 3. Tax revenues are allocated for the benefit of the people. 4. A willingness to pay taxes because politicians and elected representatives have effectively carried out their duties and exercised their authority.	Likert



	5. Tax revenue is reinvested in the people. 6. Tax revenue is allocated for development. (Gultom & Oktris, 2022)	
Tax Socialization (Z)	1. Conducting socialization. 2. Socialization media. 3. Benefits of socialization. (Wardani & Wati, 2018)	Likert

This study employed the Partial Least Squares (PLS) method, a variance-based methodology within structural equation modeling (SEM) for data analysis. The analysis utilized SmartPLS Version 4 software. This study's analysis comprises three primary steps: analyzing the measurement model (external model), examining the structural model (internal model), and conducting hypothesis testing.

The measurement model analysis was performed to assess the links between the indicators and the latent constructs, with the objective of ensuring the validity and reliability of the research instruments. This analysis included tests of convergent validity, discriminant validity, and reliability, using composite reliability and Cronbach's alpha coefficients as described by Ghazali (2015). An internal model analysis was carried out to examine the interrelations among latent variables within the structural model by analyzing the R-square (R^2) values and path coefficients to determine the direction and magnitude of the linkages between variables. After the measurement and structural models satisfied the evaluation criteria, the subsequent phase was hypothesis testing utilizing the bootstrapping technique in SmartPLS to obtain t-statistic and p-value results.

RESULTS AND DISCUSSION

Respondent Profile

Table 3. Respondent Profile

Respondent Characteristics		Number of Respondents	Percentage (%)
Gender			
1	Male	182	47.9%
2	Female	198	52.1%
Total		380	100%
Age			



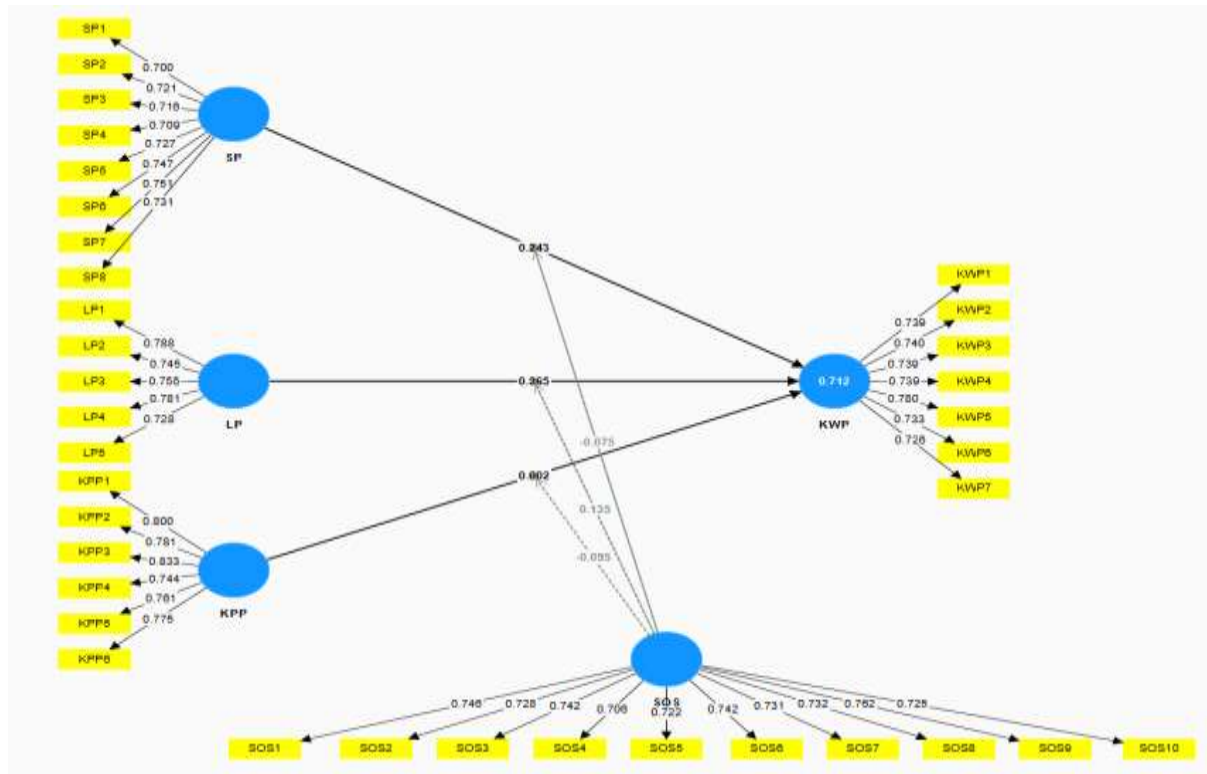
1	<20	7	1.8%
2	21-30	92	24.2%
3	31-40	183	48.2%
4	41-50	84	22.1%
5	>50	14	3.7%
Total		380	100%
Last Education			
1	SMA/SMK	74	19.5%
2	D1/D2/D3	48	12.6%
3	Bachelor (S1)	214	56.3%
4	Master (S2)	37	9.7%
5	Doctor (S3)	4	1.1%
6	Other	3	0.8%
Total		380	100%
Type of Work			
1	Civil Servant	105	27.6%
2	Private-Sector Employee	139	36.6%
3	Entrepreneur	99	26.1%
4	Unemployed	33	8.7%
5	Other	4	1.1%
Total		380	100%

Table 3 provides a summary of the attributes of the survey participants. Based on the data, the respondents were primarily women, with the largest age group being 31–40 years old. Moreover, the predominant number of respondents possessed a bachelor's degree and were employed in the private sector.



Testing the Measurement Model or Outer Model Convergent Validity

Figure 1. Path Diagram



Source: SmartPLS 4 Output Data

According to the Path Diagram, each indicator of the variables analyzed in this study possesses an Outer Loading coefficient over 0.70, indicating that these indicators fulfil the criteria and may advance to the subsequent phase of the research. This outcome confirms that every indicator exhibits robust convergent validity, effectively capturing the underlying latent constructs examined in the study.

Reliability and Convergent Validity Test

Table 4. Reliability and Convergent Validity Test

Variable	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
KPP	0.873	0.877	0.905	0.613
KWP	0.864	0.864	0.896	0.551

LP	0.817	0.821	0.872	0.578
SP	0.872	0.874	0.899	0.526
SOS	0.905	0.906	0.921	0.538

Source: SmartPLS 4 Output Data

Each variable examined in this study demonstrated Cronbach's alpha and composite reliability metrics exceeding the 0.70 level, signifying that the research instrument possesses a high degree of internal consistency. Convergent validity was evaluated using Average Variance Extracted (AVE), with all variables surpassing the 0.50 threshold. This signifies that each latent construct may account for, on average, over 50% of the variance in its indicators. According to these findings, all variables in this research satisfy the criteria for convergent validity and reliability.

Discriminant Validity Test - Heterotrait-Monotrait Ratio (HTMT)

Table 5. Discriminant Validity Test - Heterotrait-Monotrait Ratio (HTMT)

	KPP	KWP	LP	SOS	SP	SOS x SP	SOS x LP	SOS x KPP
KPP								
KWP	0.704							
LP	0.836	0.832						
SOS	0.673	0.840	0.798					
SP	0.769	0.878	0.846	0.854				
SOS x SP	0.564	0.779	0.658	0.845	0.857			
SOS x LP	0.590	0.659	0.786	0.772	0.751	0.834		
SOS x KPP	0.651	0.734	0.693	0.803	0.756	0.864	0.880	

Source: SmartPLS 4 Output Data

According to Henseler et al. (2015) assert that a construct possesses discriminant validity if the Heterotrait-Monotrait (HTMT) ratio is below the threshold of 0.90. If the value is above this threshold, there is an indication that the variables are not unique or overlap.



The HTMT table shows that all inter-construct correlation values are below 0.90; therefore, it can be inferred that discriminant validity is met. This proves that the research instrument is capable of clearly distinguishing between variables.

Structural Model or Inner Model Testing

R-Square Test

Table 6. R-Square Test

	R-square	R-square adjusted
KWP	0.712	0.707

Source: SmartPLS 4 Output Data

Table 6 reveals an R-Square (R) value of 0.712 for individual taxpayer compliance (KWP), signifying that 71.2% of the variability in individual tax compliance (KWP) is attributable to tax sanctions (SP), tax literacy (LP), trust in the government (KPP), and tax socialization (SOS). Nonetheless, the remaining 28.8% pertains to other variables not encompassed by this research paradigm.

Hypothesis Test

Table 7. Hypothesis Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
KPP -> KWP	0.002	0.005	0.061	0.026	0.490
LP -> KWP	0.365	0.365	0.110	3.325	0.000
SP -> KWP	0.243	0.225	0.091	2.670	0.004
SOS x SP -> KWP	-0.075	-0.077	0.072	1.048	0.147
SOS x LP -> KWP	0.135	0.149	0.094	1.434	0.076
SOS x KPP -> KWP	-0.095	-0.106	0.111	0.856	0.196

Source: SmartPLS 4 Output Data



The Effect of Tax Sanctions on Individual Taxpayer Compliance

Table 7 reveals that the analysis demonstrates the influence of tax sanctions on individual taxpayer compliance has a p-value < 0.05 ($0.004 < 0.05$) and a computed t-value exceeding the threshold t-value ($2.670 > 1.65$). The results indicate a substantial and favorable effect of tax sanctions on individual taxpayers' compliance, hence validating the first hypothesis (H1). The findings indicate that increased enforcement of tax sanctions correlates with improved tax compliance among taxpayers at the Cirebon Satu Tax Office.

This finding aligns with attribution theory, which states that the influence of external attribution can affect an individual's behavior. In this context, tax sanctions constitute as an external attribution factor motivating taxpayers to comply with the law to avoid negative consequences such as fines or criminal penalties. The strict and consistent enforcement of penalties is believed to improve taxpayers' perceptions, leading them to view compliance as a strategy to avoid the threat of punishment. Consequently, robust enforcement of sanctions not only deters non-compliance but also serves as a catalyst, encouraging taxpayers to fulfill their fiscal duties punctually.

This study's results corroborate the results of Halimah et al. (2024), Jihin et al. (2021) and Saputro & Wahidahwati (2024), who state that tax sanctions are effective in creating a deterrent effect and increasing compliance. However, these results contradict the findings of Janiman & Firasati (2023), who previously stated that sanctions had no effect in the Cirebon region, indicating a shift in taxpayers' risk perceptions at the Cirebon Satu Tax Office during the study period.

The Effect of Tax Literacy on Individual Taxpayer Compliance

The examination of the correlation between tax literacy and individual taxpayer compliance revealed a p-value of less than 0.05 ($0.000 < 0.05$) and a computed t-value exceeding the crucial t-value ($3.325 > 1.65$). The results demonstrate that tax literacy positively influences individual taxpayer compliance, hence validating the second hypothesis (H2). Furthermore, the tax literacy variable exerts the strongest influence compared to other independent variables. This suggests that taxpayer compliance with tax regulations increases in tandem with their understanding and knowledge of such regulations.

Attribution Theory posits that tax literacy functions as an internal attribution factor influencing taxpayers' perceptions or evaluations of their obligations within the tax sphere. Individuals with extensive tax knowledge tend to have a better understanding of payment



procedures, tax filing methods, and tax-related rights and obligations, resulting in enhanced tax compliance. In taxation, tax literacy is essential for transforming people's perceptions of the tax system, consequently affecting their tax compliance behavior.

The findings of this study correspond with those of Aini et al. (2025a), Hadinata & Marpaung (2025) and Putri & Junaidi (2023), indicating that tax literacy enhances taxpayer compliance. However, they contradict Fanani & Anggoro (2025), who contends that tax literacy does not affect compliance levels.

The Effect of Trust in Government on Individual Taxpayer Compliance

The analysis indicates that the correlation between governmental trust and taxpayer compliance produces a t-value of 0.026, which is below the critical t-value of 1.65, accompanied by a p-value of 0.490, surpassing the significance level of 0.05. The findings indicate that individual taxpayer compliance is not significantly affected by the level of trust in the government. As a result, the third hypothesis (H3) is dismissed. This implies that taxpayers' trust in the government is not yet sufficiently strong or does not function as a primary driver of tax compliance.

This finding can also be elucidated by the attributes of the participants in this study. Based on the respondent profile, the majority of taxpayers are private sector employees, whose income taxes are generally withheld directly by their employers under the withholding tax system. In such conditions, compliance tends to be administrative and automatic, reducing the role of individual perceptions, including trust in the government, in influencing compliance behavior. As a result, taxpayers may continue to comply with their obligations regardless of their level of trust, as the tax payment process is largely managed by the employer rather than the individual.

From the perspective of Attribution Theory, trust in the government is an external attribution factor that should influence how taxpayers evaluate the prevailing tax system. However, research findings indicate that taxpayers do not rely on external factors such as trust as the primary basis for determining compliance behavior. This suggests that external attribution in the form of trust in the government is relatively weak in shaping compliant behavior.

These results correspond with the study undertaken by Aini et al. (2025a) and Luthfiana et al. (2023), who reported that governmental trust exerts no substantial influence on individual taxpayer adherence. Conversely, these findings contradict the conclusions of Atito & Masripah (2024) and Gultom & Oktris (2022), the latter positing a



beneficial effect of public trust in government on the degree of fiscal compliance among taxpayers.

The Effect of Tax Socialization in Moderating the Relationship Between Tax Sanctions and Individual Taxpayer Compliance

A series of assessments were performed to examine the function of tax socialization as a moderator in the correlation between tax sanctions and individual taxpayer compliance (WPOP). The study produced a p-value of 0.147, over 0.05, and a calculated t-value of 1.048, which is below 1.65. The findings demonstrate that tax socialization does not mitigate the impact of tax sanctions on taxpayer compliance, therefore refuting the fourth hypothesis (H4). This suggests that the intensity of tax socialization does not directly influence taxpayers' compliance obligations, due to the belief that the punishments imposed in this country are comparatively moderate. Taxpayers comply out of fear of the penalties themselves, not because they frequently hear explanations regarding penalties through educational campaigns.

This result may indicate that tax socialization has not been sufficiently effective in reinforcing the role of tax sanctions. In practice, taxpayers may already perceive tax sanctions as a direct and compelling deterrent, making additional information delivered through socialization less impactful. Furthermore, if socialization programs do not clearly emphasize the consequences of non-compliance or fail to communicate them in a persuasive and practical manner, their ability to strengthen the effect of sanctions becomes limited.

From the perspective of attribution theory, tax socialization is an external attribution factor that influences how taxpayers view the tax system and provides information. However, the findings of this study indicate that communication neither weakens nor strengthens this relationship, meaning that increased environmental information does not alter how taxpayers link their actions to sanctions. In other words, taxpayers continue to attribute compliance directly to the threat of sanctions, rather than to the knowledge gained from such outreach. Thus, the external attribution of sanctions is already sufficiently dominant, so that the presence of socialization does not provide any additional influence.

These findings are consistent with the conclusions of Manuel & Jonnardi (2021), discovered that tax socialization did not serve as a mediator in the correlation between tax sanctions and taxpayer compliance. Nonetheless, these results are at odds with those of Saputro & Wahidahwati (2024), who illustrated that tax socialization significantly

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moderates the association between tax sanctions and the fiscal compliance of individual taxpayers.

The Effect of Tax Socialization in Moderating the Relationship Between Tax Literacy and Individual Taxpayer Compliance

The subsequent examination assessed the moderating influence of Tax Socialization on the correlation between Tax Literacy and Taxpayer Compliance. The research indicated a p-value exceeding 0.05 ($0.076 > 0.05$) and a computed t-value below the critical t-value ($1.434 < 1.65$), implying that tax socialization does not function as a moderator in the correlation between tax literacy and taxpayer compliance. The results suggest that for taxpayers possessing adequate understanding or literacy, increased socialization does not significantly enhance their compliance. Conversely, for individuals with little literacy, current socialization efforts may inadequately facilitate their grasp of the technical aspects of taxation, hindering their comprehension. The compliance of individual taxpayers with their tax duties is more significantly affected by their tax literacy than by the socialization programs enacted.

This finding may also indicate that the current tax socialization programs tend to focus on basic and repetitive information, which does not provide additional value for taxpayers who already possess adequate tax literacy. For tax-literate individuals, socialization that merely reiterates fundamental concepts is unlikely to enhance their understanding or influence their compliance behavior. Instead, more advanced, targeted, and practical forms of socialization may be required to create a meaningful impact, such as updates on regulatory changes, case-based guidance, or personalized tax assistance. This indicates that the efficacy of tax socialization relies not only on its frequency but also on its substance and degree of sophistication.

According to Attribution Theory, tax literacy constitutes an internal attribution factor, while tax socialization represents an external attribution. When socialization is ineffective in enhancing this link, it indicates that internal causes exert a more significant influence on taxpayer compliance behavior. Taxpayers possessing elevated tax literacy typically maintain compliance due to their intrinsic awareness, unaffected by external influences. Meanwhile, for taxpayers with low financial literacy, existing socialization efforts have not been effective enough to change their attitudes toward tax obligations.

The findings align with the study by Saputro & Wahidahwati (2024), which established that tax socialization does not affect the correlation between tax literacy and individual taxpayer compliance. This finding differs from that of Aini et al. (2025b), who

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stated that tax socialization can moderate literacy, suggesting that in this study, the effectiveness of tax socialization methods in supporting literacy needs to be re-evaluated.

The Effect of Tax Socialization in Moderating the Relationship Between Trust in Government and Individual Taxpayer Compliance

The examination of the moderating effect of Tax Socialization on the association between Trust in the Government and Individual Taxpayer Compliance resulted in a p-value over 0.05 ($0.196 > 0.05$) and a computed t-value lower than the crucial t-value ($0.856 < 1.65$). This suggests that tax socialization does not serve as a moderating factor in the correlation between trust in government and taxpayer compliance. Thus, Hypothesis H6 is rejected. This suggests that the tax socialization programs implemented have not yet succeeded in building taxpayers' trust in the government to encourage them to pay taxes voluntarily. The main cause is taxpayers' low trust in tax officials, so the tax socialization initiatives undertaken have received little attention from taxpayers.

This finding may further suggest that existing tax socialization efforts tend to be formalistic and one-directional, limiting their ability to build genuine trust among taxpayers. If socialization primarily focuses on procedural information without providing transparency regarding the use of tax revenues or demonstrating government accountability, it is unlikely to influence taxpayers' perceptions. Consequently, tax socialization does not enhance the correlation between governmental trust and taxpayer compliance.

In Attribution Theory, both trust in the government and tax socialization fall under external attribution factors. The absence of a significant effect from either factor indicates that these external influences are not the principal determinants of compliance behavior. The inability of tax socialization to moderate this relationship also indicates that the information provided has not yet been able to change taxpayers' perceptions of the government. Consequently, taxpayers do not associate their compliance with their level of trust but rather with formal obligations or pressure from the tax system.

The results corroborate the conclusions of Luthfiana et al. (2023), which indicate that tax socialization does not alter the association between trust in government and taxpayer compliance.

CONCLUSION

The examination and discourse of this study concerning individual taxpayers at the Cirebon Satu Tax Office reveal that taxpayer compliance is affected by a confluence of

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internal and extrinsic factors. Tax literacy is the paramount factor in improving compliance, as a robust comprehension of tax regulations and processes motivates taxpayers to meet their duties more meticulously. In addition, tax sanctions exert a considerable influence as an external regulatory mechanism, motivating taxpayers to remain compliant due to the perceived risk of fines and penalties. In contrast, trust in the government does not significantly influence taxpayer compliance, suggesting that compliance is primarily driven by administrative obligations. This study also finds that tax socialization does not act as a moderating variable in strengthening the effects of tax sanctions, tax literacy, or trust in the government, indicating that current socialization efforts have not provided additional impact on compliance behavior.

Based on these findings, it is suggested that the Cirebon Satu Tax Office focus on improving tax literacy through more comprehensive education and maintain consistent enforcement of tax sanctions, while evaluating socialization methods to ensure they are more effective and targeted. This study is limited to individual taxpayers at a single tax office and relies on questionnaires that may introduce response bias. Therefore, future research should expand the study area, include additional variables influencing taxpayer compliance, and reevaluate the function of tax socialization to achieve a more thorough comprehension of compliance behavior.

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