Maintaining Taxpayer Compliance in Nation Development in The Post-Pandemic Era

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Abstract—This study aims at examining the effects of awareness, knowledge, service quality and tax sanctions on corporate taxpayer compliance. Population in this study consists of corporate taxpayers at Kantor Pelayanan Pajak Pratama Denpasar Barat with a sample of 100 respondents and 3 key informants. Sampling in this study was done using nonprobability sampling method, with incidental sampling technique. The type of research data is primary data, which was obtained through questionnaires answered by corporate taxpayers. Data were analyzed using comparative descriptive qualitative techniques and Multiple Linear Regression Analysis. From the results of the study it was found that: (1) awareness has a positive and significant effect on corporate taxpayer compliance; (2) knowledge has a positive and significant effect on corporate taxpayer compliance; (3) service quality has a positive and significant effect on corporate taxpayer compliance; and (4) tax sanctions have a positive and significant effect on corporate taxpayer compliance. The magnitude of the influence of the independent variable on corporate taxpayer compliance is 71%, while the remaining 29% is influenced by other factors outside the model studied. The results of the descriptive test uncover that corporate taxpayers are categorized as compliant. Whatever the conditions, whether high or low education and the presence or absence of adequate services, taxpayers still carry out their obligations as well as possible, because they already have a good awareness of the importance of paying taxes. Tax sanctions are something frightening and the taxpayers do not want to be subject to it.

Keywords: awareness; knowledge; service quality; taxpayer compliances; tax sanctions

I. INTRODUCTION

The pandemic has shown a surprising phenomenon yet worried many parties in various sectors. Various things have been done by the Directorate General of Taxes (DGT) of Indonesia in dealing with this problem in order to increase tax revenues. Efforts to increase tax compliance rates can be made either by extensification and intensification of taxes, usually by adding tax subjects and objects as well as socializing either through print or electronic media (Indra Lestari, 2018). The government through the Indonesian DGT has developed several strategies to achieve tax revenue targets. The strategies are:

The expansion of the tax base and the commitment to continue to play a role in improving the national economy by implementing the 2020-2024 Strategic Plan.

The expansion of the tax base to be taken is through:

Increasing high voluntary compliance of taxpayers.

Fair supervision and law enforcement.

Encouraging ease of investment that will improve the national economy through:

Breakthrough in the field of regulation through Government Regulation in Lieu of Law (Perpu) Number 1 of 2020.

Tax facilities through the issuance of incentives.

IT-based user friendly service business processes.

DGT has mapped and supervised voluntary payments to ensure that tax avoidance efforts do not occur in the midst of the COVID-19 pandemic (pajakku.com).

However, increasing effective tax revenue is not solely the task of the Directorate General of Taxes (DGT), the role of taxpayers is indispensable in terms of increasing tax reporting and revenue. One of the obstacles that can hinder the effectiveness of tax reporting is taxpayer compliance (Indra Lestari, 2018). Taxpayer compliance refers to the obedience of taxpayers in carrying out their tax obligations in accordance with applicable rules and regulations (Siamena et al, 2017). Taxpayer compliance can also be influenced by several factors. These factors include taxpayer awareness, knowledge and understanding of taxation, service quality, and tax sanctions.

The previous studies have conducted the similar study. Salindeho (2022) examined the effect of tax awareness, tax socialization, tax sanctions and service quality on motor vehicles taxpayer compliance. The results showed that tax awareness and tax sanctions have positive and significant effect on taxpayer compliance to pay motor vehicle tax. Meanwhile, tax socialization and service quality have no significant effect on taxpayer compliance to pay motor vehicle tax. Another similar study also conducted by Mansyuri et al. (2022) that examined *the effect of service quality and tax knowledge on the level of compliance of individual taxpayers. The results of their study revealed that service quality has a positive effect on the level of compliance of individual taxpayers and tax knowledge has a positive effect on the level of compliance of individual taxpayers.* Based on the formulation of the problem and the previous studies above, this study aims at examining the effects of awareness, knowledge, service quality and tax sanctions on corporate taxpayer compliance.

II. CONCEPT AND HYPOTHESIS

Attribution Theory

Attribution theory is the process of how a person interprets an event, reason, or cause of their behavior. It is a person's behavior is determined by a combination of internal forces, which are factors that come from within a person such as will or effort, and external forces, which are factors that come from outside such as difficulties at work or

luck. Based on this, a person will be motivated to understand their environment and the causes of certain events (Lubis, 2018:90).

Theory of Planned Behavior

In the Theory of Planned Behavior (TPB) it is explained that the behavior caused by individuals arises because of the intention to behave (Kreitner & Kinicki, 2019) while the emergence of the intention to behave is determined by three factors, namely:

Behavioral Beliefs

Behavioral Beliefs are individual beliefs about the results of a behavior and evaluation of these results.

Normative Beliefs

Normative beliefs are beliefs about the normative expectations of others and the motivation to fulfill those expectations.

Control Beliefs

Control Beliefs refer to beliefs about the existence of things that support or hinder the behavior to be displayed and the perception of how strong the things that support and hinder the behavior (perceived power) are.

Associated with this research, the Theory of Planned of Behavior is relevant to explain the behavior of taxpayers in fulfilling their tax obligations. Before individuals do something, they will have confidence about the results that will be obtained from their behavior. Then the person concerned will decide whether to do it or not to do it. Taxpayers who are aware of taxes will have confidence in the importance of paying taxes to help administrate state development (behavioral beliefs).

Awareness

High public awareness will encourage more and more people to fulfill their obligations to register themselves as taxpayers, report and pay taxes accordingly as a form of national and state responsibility (James & Nobes, 1997).

Kurnia (2017) stated that it is not easy to make all taxpayers aware to meet the requirements of the tax system. Extension efforts, education, and so on will not mean much for the community in building taxpayer awareness in carrying out their tax obligations, if the community does not feel the benefits of the compliance of paying tax (Safri, 2020).

Quality of Service

Quality service refers to services that can provide satisfaction to customers and remain within the limits of meeting service standards

that can be accounted for and must be carried out continuously (Gilbert et al, 2018). The demand for fast, easy, cheap, and accurate service is the hope of the community to carry out tax obligations. Providing good service can increase taxpayer compliance. According to Hardiansyah (2018) there are five dimensions that need to be considered when other people evaluate services, namely:

Tangible, which includes physical facilities (buildings), equipment, employees, and communication targets.

Empathy, which includes ease in making relationships, good communication, personal attention, and understanding customer needs.

Responsiveness, which refers to the desire of staff to help customers and provide responsive service.

Reliability, which refers to the ability to provide the promised service promptly, accurately, reliably, and satisfactorily.

Assurance, which includes the ability, knowledge, courtesy, as well as the trustworthy nature of the staff (free from danger, risk, and doubt).

Tax Sanctions

Tax sanctions are a preventive tool to make taxpayers not violate tax norms. Taxpayers will comply with tax regulations if there are strict tax sanctions for violators. Taxpayers' non-compliance in implementing the self-assessment system can develop in the absence of strict regulations from the taxation agency (Choong & Lai, 2019). Law enforcement actions are actualized through inspection, investigation and tax collection. One of them the efforts to enforce the law is through tax audit measures; thus, tax auditors in sufficient quantity and quality are needed.

Taxpayer Compliance

According to Rahayu (2017:193) tax compliance is the obedience of taxpayers in performing the applicable tax provisions. Obedient taxpayers are taxpayers who comply with tax obligations in compliance with the provisions of laws and regulations. Tax compliance is divided into:

Formal tax compliance

Formal tax compliance is the obedience of taxpayers in fulfilling the formal provisions of taxation. These formal provisions consist of:

Timeliness in registering to obtain a Taxpayer Identification Number (NPWP) or to be determined to obtain a Taxable

Entrepreneur Confirmation Number (NPPKP).

Timeliness in depositing taxes owed.

Timeliness in reporting taxes that have been paid and the calculation of taxation.

Material tax compliance

It is the obedience of the taxpayer in fulfilling the material provisions of taxation. Material provisions consist of:

Accuracy in calculating tax payable in accordance with tax rules and regulations.

Accuracy in calculating the tax payable in accordance with tax rules and regulations.

Accuracy in withholding and collecting taxes (taxpayers as third parties).

III. METHOD

The research was conducted at *Kantor Pelayanan Pajak Denpasar Barat*. The population in this study includes corporate taxpayers who are registered at *Kantor Pelayanan Pajak Pratama Denpasar Barat*. There were 10,947 taxpayers obtained (*Seksi Pengolahan Data dan Informasi*, 2021). Determination of the sample in this study was done using incidental sampling technique, which is a technique of determining the sample by chance—anyone who happened to be met and deemed worthy (the taxpayer himself) of being a respondent. To determine the number of samples from a particular population developed, the Slovin formula is used. Of the 10,947 corporate taxpayers, 100 taxpayers were selected to be the sample which was then given a questionnaire from this study. To make the analysis in-depth, 3 key informants were selected–they provided a detailed description of the problem under the study. The data analysis technique used in this study is triangulation, which is a combination of a quantitative technique and a descriptive–interpretive qualitative technique. The steps taken include: a) The data collection needed for the study was conducted through interviews. Data were analyzed in three flows of activity: 1) data collection, 2) data reduction, and 3) interpretation and drawing conclusions. b) To generate deeper confidence in the taxpayers' responses to the statements in the questionnaire, testing through Multiple Linear Regression Test has been conducted.

Testing of the instruments and classical assumption had been foremost done with the following details:

Research Instrument Testing

Testing the validity and reliability of the

instrument is a first step in data analysis techniques. The seriousness of the respondents in responding to the statements in the questionnaire is essential. Considering this, each instrument and research datum in the research questionnaire needs to be tested. The test includes validity testing and reliability testing.

Validity Testing

According to Ghozali (2016:52), valid denotes that the instrument can be used to measure whether or not a questionnaire is valid. A questionnaire is said to be valid if the questions therein are able to reveal something to be measured. In this case, validity testing means measuring the extent to which the accuracy of the questions used in the questionnaire to measure the variables to be studied. Validity testing is carried out using the help of the Software Statistical Package for the Social Science (SPSS) for Windows

Reliability Testing

Testing the reliability or the reliability of the instrument means showing the extent to which a measurement can provide consistent results if a re-measurement with the same symptoms is carried out (Sugiyono, 2017:183). In this case, the reliability (alpha) close to 1 is very good; if it is above 0.8, it is good; if it is below 0.6, it is not good (unreliable/ inconsistent). An instrument is declared reliable if the reliability coefficient is at minimum 0.7 (Ghozali, 2016:47).

Classic Assumption Testing

Before entering the data analysis stage, the first activity to do was to test the validity and reliability. After testing the validity and reliability, then the classical assumption test was conducted. The following are the stages of testing the classical assumption:

Normality test

Normality test is a test conducted to determine whether a regression model, which is the dependent variable, independent variable or both, has a normal distribution or not (Ghozali, 2016:154). Testing the normality of the data distribution in this study was conducted using Kolmogorov Smirnov statistics. Data is said to be normally distributed if Asymp. Sig. (2-tailed) is greater than the significance level ($\alpha = 0.05$).

Heteroscedasticity Test

Heteroscedasticity test is a testing carried out to determine whether in the regression model there is an inequality of variance from

one observation residual to another observation. If the variance from the residual of one observation to another observation remains the same, then it is called homoscedasticity, and if it is different, it is called heteroscedasticity (Ghozali, 2016:134).

Multicollinearity Test

The purpose of this test is to determine whether in the regression model there is a correlation between the independent variables or not. A good regression model should not allow correlation between independent variables. Multicollinearity can be seen from the tolerance value and the opposite is the variance inflation factor (VIF). If the tolerance value is ≥ 0.10 or equal to the VIF value of ≤ 10, it can be concluded that there is no multicollinearity between the independent variables in the regression model.

Coefficient of Determination (R^2) Test

Coefficient of Determination (R2) Test aims at measuring the extent to which the independent variable can explain the variation of the dependent variable, either partially or simultaneously. The value of the coefficient of determination is between zero to one ($0 < R^2 < 1$). According to Ghozali (2016:95), a small R^2 value implies that the ability of the independent variable to explain the variation of the dependent variable is very limited. On the other hand, the value of R^2 which is close to one implies that the independent variable provides almost all the information needed to predict the variation of the independent variable.

Multiple Linear Regression

Multiple regression was conducted to examine the simultaneous effect of several independent variables on one dependent variable on an interval scale. This analysis is intended to determine how big the effect the independent variables have, which are the influence of awareness (X1), the effect of knowledge (X2), the effect of service quality (X2) and the effect of tax sanctions (X3) on the dependent variable, which is the quality of taxpayers (Y), with the following formula:

$$Y = \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4 + e$$

IV. RESULTS AND DISCUSSION

Descriptive Statistics Testing Results

The description of the data presented using a descriptive statistical technique aims at more than just describing the data. The description of the data for each variable

includes the average score and standard division which is processed using the SPSS program. The summary results of the processing of the data are presented in Table 1.

Table 1
Descriptive Statistics

	Mean	Std. Deviation	N
Y	21.9100	2.04542	100
X1	35.7500	2.41366	100
X2	34.9800	3.47859	100
X3	35.6900	2.46058	100
X4	30.2000	2.35702	100

Source: processed data, 2022

Instrument Testing Results

Validity Test Results

Validity test is used to measure the validity of a questionnaire. The basis for making decisions about whether or not the questions in the questionnaire are valid is the total value of the questionnaire person for each question that shows a value above 0.3, then the data is declared a valid instrument. The results of the validity test are presented in Table 2 below.

Table 2
Validity Test Results

No	Variable	Question Items	Total Correlation	Description
1.	Awareness (X1)	X1.1	0,573	Valid
		X1.2	0,504	Valid
		X1.3	0,567	Valid
		X1.4	0,493	Valid
		X1.5	0,576	Valid
		X1.6	0,410	Valid
		X1.7	0,442	Valid
		X1.8	0,468	Valid
2.	Knowledge (X2)	X2.1	0,731	Valid
		X2.2	0,750	Valid
		X2.3	0,735	Valid
		X2.4	0,726	Valid
		X2.5	0,651	Valid
		X2.6	0,619	Valid
		X2.7	0,735	Valid
		X2.8	0,726	Valid
3.	Service Quality (X3)	X3.1	0,519	Valid
		X3.2	0,470	Valid
		X3.3	0,360	Valid
		X3.4	0,454	Valid
		X3.5	0,534	Valid
		X3.6	0,528	Valid
		X3.7	0,416	Valid
		X3.8	0,510	Valid
4.	Tax Sanctions (X4)	X4.1	0,668	Valid
		X4.2	0,725	Valid
		X4.3	0,656	Valid
		X4.4	0,710	Valid
		X4.5	0,593	Valid
		X4.6	0,446	Valid
		X4.7	0,352	Valid
5.	Taxpayer Compliance (Y)	Y.1	0,573	Valid
		Y.2	0,733	Valid
		Y.3	0,875	Valid
		Y.4	0,625	Valid
		Y.5	0,875	Valid

Source: processed data, 2022

Table 2 shows that each question item from each variable in the questionnaire has a value (r) greater than 0.3, therefore the statement in the questionnaire used is valid and can be continued to the next analysis activity.

Reliability Test

A construct or variable is said to be reliable if the Cronbach Alpha value is > 0.70 (Gozali, 2018: 46). The results of the reliability test of this study are shown in Table 3:

Table 3
Reliability Test Results

Variable	Cronbach'sAlpha	Description
Awareness (X1)	0,740	Reliabel
Knowledge (X2)	0,781	Reliabel
Service Quality (X3)	0,731	Reliabel
Tax Sanctions (X4)	0,764	Reliabel
Taxpayer Compliance (Y)	0,804	Reliabel

Sumber: data Sumber: data diolah, 2022

The reliability test in Table 3 shows that the resulting Cronbach's Alpha value is greater than 0.70 so it can be concluded that the questionnaire used in this study is reliable. Because the questionnaire was declared reliable, it could be used as a measuring tool and material for further analysis.

All classical assumption tests produce test results that are passing the minimum scores, so the activity can proceed to regression testing.

Multiple Linear Regression Analysis

This analysis is used to determine the simultaneous effect of the modernization of the tax administration system, taxpayer awareness, and service quality on taxpayer reporting compliance, that is to say, a change in the level of taxpayer reporting compliance due to the modernization of the tax administration system, taxpayer awareness and service quality in a simultaneous manner. The regression equation model used Ghozali (2016:96) was $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$. The results of the regression analysis using the Statistical Package of Social Science (SPSS) program are presented in Table 4.

Table 4
Summary of Linear Regression Analysis Results

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	3,398	2,911		1,167	0,246
	X1	0,100	0,079	0,118	1,269	0,007
1	X2	0,274	0,051	0,466	5,350	0,000
	X3	0,141	0,079	0,169	1,772	0,010
	X4	0,344	0,071	0,396	4,832	0,000

Source: Processed Data, 2022

Dependent Variabel:Y

Based on Table 4, the following multiple linear regression equation is obtained:

$$Y = 0,118X_1 + 0,466X_2 + 0,169X_3 + 0,396X_4$$

The multiple linear regression equation shows the direction of each independent variable to the dependent variable. The multiple linear regression equation can be described as follows:

The coefficient value of the awareness variable is 0.118, which means that if awareness increases, taxpayer compliance will also increase, assuming other variables are constant.

The value of the knowledge variable coefficient is 0.466, which means that if knowledge increases, taxpayer compliance will also increase, assuming other variables are constant.

The coefficient value of the service quality variable is 0.169, which means that if the service quality increases, taxpayer compliance will also increase, assuming the other variables are constant.

The coefficient value of the tax sanctions

variable is 0.396, which means that if the tax sanctions increase, taxpayer compliance will also increase, assuming the other variables are constant.

Coefficient of Determination Analysis

The coefficient of determination (R^2) essentially measures how far the model used is able to explain the variation of the dependent variable. The value of the coefficient of determination is between zero and one. A small value of R^2 means that the ability of the independent variables in explaining the dependent variable is very limited. A value close to one indicates that the independent variables provide almost all the information needed to predict the variation of the dependent variable. In general, the coefficient of determination for cross-sectional data is relatively low due to the large variation between each observation, while for time series data, they usually have a high coefficient of determination (Ghozali, 2016:97). Based on SPSS results, these values are as presented in Table 5.

Table 5
Coefficient of Determination Analysis Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,663 a	0,440	0,716	1,56262

Source: processed data, 2022

Predictors: (Constant), X4, X2, X1, X3

Dependent Variable: Y

Based on Table 5, it can be seen that the Adjusted R Square value is as follows:

(R2) = 0,716.

The analysis was done using the formula: D = R2 x 100%

D = 0,716 x 100%

D = 71%

Based on the test results in Table 5, the coefficient value (R) is 0.716, which shows the magnitude of the relationship between the variables and the coefficient of determination (Adjusted R Square) which is 0.716 or 71%; while the remaining 29% is explained by other variables that are not included in the model or research.

Model Feasibility Test (F-test)

The F statistical test is used to test the effect of the modernization of the awareness system, knowledge, service quality and tax sanctions simultaneously on corporate taxpayer compliance at Kantor Pelayanan Pajak Pratama Denpasar Barat. The decision-making criteria is if the probability is <0.05, all independent variables have a joint influence on the dependent variable (Ghozali, 2016:98). Based on the results of data processing, the results of f-test using SPSS are as presented in Table 6.

Table 6
F-Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7,391	4	1,848		
	Residual	65,486	95	0,689	26,681	0,036 a
	Total	72,877	99			

Source: Processed Data, 2022

Predictors: (Constant), X4, X2, X1, X3

Dependent Variable: ABSU

Based on Table 6, the F-count value is 2.681 and the significant value is 0.000. Because the significant probability is smaller than 0.05, it can be concluded that awareness, knowledge, service quality and tax sanctions simultaneously have an effect on taxpayer compliance.

t-Test Results

The t-statistical test was used to determine the partial effect of modernization of the tax administration system, taxpayer awareness and service quality on taxpayer compliance at the Kantor Pelayanan Pajak Pratama Denpasar Barat. The decision-making criteria are if the significant value is > 0.05, there is no partial effect of the independent variable and the dependent variable, and conversely, if the significant value is <0.05, there is a partially significant effect of the independent variable

on the dependent variable (Ghozali, 2016:98).

Based on the results of data processing,

the results of the t-test using SPSS are as in Table 7

Table 7
t-Test Results

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,398	2,911		1,167	0,246
	X1	0,100	0,079	0,118	1,269	0,007
	X2	0,274	0,051	0,466	5,350	0,000
	X3	0,141	0,079	0,169	1,772	0,010
	X4	0,344	0,071	0,396	4,831	0,000

Source: processed data, 2022

Dependent Variabel: Y

Based on Table 7, it can be explained that the results of the t-test on each variable are as follows:

The Awareness variable has a regression coefficient of 0.118 and a t-value of 0.100, with a significance value of 0.007, which means it is smaller than 0.05. It can be concluded that Awareness has a positive effect on taxpayer compliance.

The Knowledge variable has a regression coefficient value of 0.466 and a t-value of 5.350 with a significant value of 0.000, which means it is smaller than 0.05. It can be concluded that Knowledge has a positive effect on taxpayer compliance.

The Service Quality variable has a regression coefficient of 0.169 and a t-value of 1.772 with a significant value of 0.010, which means it is smaller than 0.05. It can be concluded that Service Quality has a positive effect on taxpayer compliance.

The Tax Sanctions variable has a regression coefficient of 0.396 and a t-value of at 4.831 with a significant value of 0.000, which means it is smaller than 0.05. It can be concluded that tax sanctions have a positive effect on taxpayer compliance.

The discussion of quantitative testing is as follows:

The Effect of Awareness on Corporate Taxpayer Compliance
The first hypothesis (H1) shows that awareness has an effect on corporate taxpayer compliance. The test results show that the awareness variable has a regression coefficient value of 0.118 and a t-count value of 0.100 with a significant value of 0.007, which means it is smaller than 0.05. It can be concluded that awareness has a positive effect on taxpayer

compliance, thus H1 is accepted.

High public awareness will encourage more and more people to fulfill their obligations to register as taxpayers, report and pay taxes accordingly as a form of national and state responsibility (James & Nobes, 1997).

The results of the present study are in line with the results of research conducted by Ilhamsyah (2020), Faiza (2017) and Shinta Dewi (2019) who stated that Taxpayer Awareness had a positive effect on Taxpayer Compliance.

The Influence of Knowledge on Taxpayer Compliance
The second hypothesis (H2) shows that tax knowledge has an effect on corporate taxpayer compliance. The results of testing show that the tax audit variable has a regression coefficient value of 0.466 and a t-count value of 5.350 with a significant value of 0.000, which means it is smaller than 0.05. Therefore, it can be concluded that Knowledge has a positive effect on Taxpayer Compliance, thus H2 is accepted.

The results of this study indicate that the better the taxpayer's knowledge of taxation, the higher the taxpayer's own compliance. The existence of knowledge about tax rules and regulations will be able to encourage awareness of taxpayers to comply with paying taxes owed. The higher the knowledge of tax regulations, the higher the taxpayer's compliance in paying taxes.

The results of this study are in line with the results of research conducted by Ilhamsyah, et al. (2020) and Faiza (2017) who found that tax knowledge has a positive and significant effect on Taxpayer Compliance.

The Effect of Service Quality on Taxpayer Compliance
The third hypothesis (H3) shows that

service quality has an effect on corporate taxpayer compliance. The test results show that the tax collection variable has a regression coefficient value of 0.169 and a t-count of 1.772 with a significant value of 0.010, which means it is smaller than 0.05. Therefore, it can be concluded that Service Quality has a positive effect on Taxpayer Compliance, thus H3 is accepted.

Quality service to taxpayers, if it meets or exceeds the expectations of taxpayers or if the gap between the fulfillment of promises and expectations is getting smaller, it is getting closer to the quality measure. Services that meet the expectations of taxpayers can encourage the optimization of tax revenue.

The results of this study are in line with the results of research conducted by Ilhamsyah, et al (2020), Faiza (2017), and Shinta Dewi (2019) who found that Service Quality had a positive effect on taxpayer compliance in fulfilling Tax Obligations.

The Effect of Tax Sanctions on Taxpayer Compliance

The results of testing show that the tax collection variable has a regression coefficient value of 0.396 and a t-count of 4.831 with a significant value of 0.000, which means it is smaller than 0.05. Therefore, it can be concluded that tax sanctions have a positive effect on taxpayer compliance, thus H4 is accepted.

Sanctions are a guarantee that taxpayers will not neglect to carry out their obligations as taxpayers. With sanctions that provide a deterrent effect, taxpayer compliance will increase. Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with. Or in other words, tax sanctions are a preventive tool to stop taxpayers from violating tax norms (Mardiasmo, 2019:62).

The results of this study are in line with the results of research conducted by Ilhamsyah (2020) and Faiza (2017) who found that the firmness of tax sanctions has a positive effect on corporate taxpayer compliance in paying income tax.

V. CONCLUSION

Based on the results obtained above, it can be concluded that a) awareness has a positive effect on Corporate Taxpayer Compliance. This means that the better the awareness of the taxpayer, the better the taxpayer's compliance with their tax obligations. b) Knowledge has a positive and significant effect on Corporate Taxpayer Compliance. This means that the better knowledge of taxpayers about taxation, the higher the taxpayer's compliance with their obligations to pay taxes. c) Service quality has a positive effect on corporate taxpayer compliance. This means that the better the quality of service applied to the West Denpasar Pratama Tax Service Office, it will encourage taxpayers to be more obedient to their tax obligations. d) Tax Sanctions have a positive and significant effect on Corporate Taxpayer Compliance. This means that the stricter the tax sanctions, the higher the taxpayer's compliance with their obligations to pay taxes.

Based on the conclusions above, in an effort to improve taxpayer compliance, the present study proposes the following suggestions.

For Kantor Pelayanan Pajak Pratama Denpasar Barat

The results of this study can provide an overview for Kantor Pelayanan Pajak Pratama Denpasar Barat. The Kantor Pelayanan Pajak Pratama Denpasar Barat is expected to improve corporate taxpayer compliance by providing socialization and counseling about the importance of paying taxes and improving and facilitating services for taxpayers so that people feel that paying taxes is not as difficult as they think.

For next researchers

The results of this study are expected to be able to encourage further researchers to observe other factors that can affect taxpayer compliance other than Awareness, Knowledge, Quality of Service and Tax Sanctions, because the value of the coefficient of determination of research is 71% with the remaining 29%, for example like self-assessment system, tax audit and other variables. Further research is also expected to add the number of research samples and expand the research sample area so that later the results can be generalized to a wider scope.

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