Research Paper

EPRA International Journal of Economic and Business Review-Peer Reviewed Journal
Volume - 13, Issue - 5, May 2025 | e-ISSN: 2347 - 9671| p- ISSN: 2349 – 0187

SJIF Impact Factor (2025): 8.862 || ISI Value: 1.433 || Journal DOI URL: https://doi.org/10.36713/epra2012

THE IMPACT OF TAX SUPERVISION AND SANCTIONS ON TAXPAYER COMPLIANCE LEVEL: TAX AWARENESS AS A MEDIATION ROLE

(Study of Corporate Taxpayers at the Semarang Madya Tax Service Office)

Fadli Arya Putra [1], Nurchayati [2], Sri Suyati [3]
[1,2,3] *Faculty of Economics and Business, University of August 17, 1945 Semarang*

ABSTRACT **DOI No: 10.36713/epra21511** **Article DOI: https://doi.org/10.36713/epra21511**

This study aims to analyze the influence of tax supervision and tax sanctions on taxpayer compliance both directly and indirectly through tax awareness as mediation. The population used in this study were corporate taxpayers registered at the Semarang Madya Tax Service Office (KPP), with a sample size of 120 respondents. The sampling technique used was accidental sampling. The data source used was primary data, with a questionnaire data collection method. The data analysis technique used was Structural Equation Modeling-Partial Least Square (SEM-PLS). The results of the study stated that tax supervision and tax awareness partially had a positive and significant effect on taxpayer compliance. Tax supervision and tax sanctions partially had a positive and significant effect on tax awareness. The results of the mediation test showed that tax awareness can mediate the effect of tax supervision on taxpayer compliance, and tax awareness can mediate the effect of tax sanctions on taxpayer compliance.

KEYWORDS: ***Tax Supervision, Tax Sanctions, Tax Awareness, and Taxpayer Compliance.***

INTRODUCTION

Tax is a major contributor to the State Budget (APBN), contributing more than 70% to state revenue, thus placing the Directorate General of Taxes (DJP) in a strategic position in supporting state finances (Saeroji et al., 2024) . To improve compliance, DJP is carrying out organizational reforms through PMK No. 184/PMK.01/2020 and Kep-151/PJ/2021, with a focus on effective, efficient, fair, and integrated services and supervision. Tax is not only the main source of funding, but also a tool to achieve social and economic goals such as income redistribution, economic stabilization, and inflation control. However, various challenges faced in improving tax compliance are still obstacles that have the potential to cause budget deficits and disrupt the sustainability of national development (Soetjahyo et al., 2025) .

Taxpayer compliance is the obedience of taxpayers in carrying out tax obligations and fulfilling tax rights in accordance with applicable tax laws and regulations (Mardiasmo, 2018) . This compliance reflects the disciplined and positive attitude of taxpayers towards the taxation system, which is reflected in their willingness to fulfill obligations voluntarily and on time (Aditya & Budiman, 2022) . The level of compliance is an important indicator in optimizing state revenues to support sustainable national development, such as financing infrastructure, education, and health (Indriyanto, 2021) . However, the challenge of non-compliance still often occurs, such as tax avoidance and evasion, which can have an impact on the budget deficit. Therefore, the Directorate General of Taxes needs to understand and improve the factors that influence compliance, including the effectiveness of supervision, enforcement of sanctions, and increasing tax awareness (Matondang et al., 2023; and Saeroji et al., 2024) .

This study focuses on taxpayer compliance at the Semarang Madya Tax Service Office (KPP), a vertical unit of the Directorate General of Taxes tasked with collecting state revenues from strategic taxpayers such as large and medium-sized companies in the Semarang City area. Various strategies have been implemented by the KPP to improve compliance, including strengthening supervision, tax socialization, modernizing the administration system, digitizing services, assisting taxpayers, and implementing strict sanctions for non-compliance. These efforts aim to create a transparent, fair, and conducive tax environment for taxpayers. However, the effectiveness of these strategies still faces a number of obstacles, as indicated by the tax revenue ratio that has not reached the optimal target. The main obstacles include taxpayers' lack of understanding of applicable regulations, low tax awareness, lack of tax literacy, and the continued practice of avoiding tax obligations, which ultimately hinders the maximum potential for state revenues to support sustainable development and public services .

The taxpayer compliance ratio at KPP Madya Semarang over the past three years shows that although the compliance target was set at 100 percent, its realization has never been achieved. Although there has been an increase in several years, the compliance rate is still not optimal and continues to be below the set target. This shows that although various efforts have been made by KPP Madya Semarang, such as strengthening tax supervision and socialization, a number of taxpayers still do not fully fulfill their tax obligations. Several factors, such as lack of understanding of tax regulations, low tax awareness, and tax avoidance, contribute to this non-compliance. As a result, the potential for tax revenue that can be used to support national development and public services has not been optimally utilized. The consistency of the compliance ratio that has not reached the target for several consecutive years indicates the need for further evaluation of tax supervision policies, the application of sanctions, and increasing tax awareness and literacy among taxpayers .

Several studies on the effect of tax supervision and tax sanctions on taxpayer compliance have also been conducted by previous researchers, and show differences in research results. Subhan & Susanto (2020) ; Sulistyari et al., (2022) ; and Saeroji et al., (2024) stated that tax supervision has a positive and significant effect on taxpayer compliance, in contrast to the research of Mimi & Mulyani (2022) ; and Putra & Ardini (2022) which stated that tax supervision has a negative but insignificant effect on taxpayer compliance. Research by Indriyanto (2021) ; Aditya & Budiman (2022) ; Sulistyari et al., (2022) ; Matondang et al., (2023) ; and Soetjahyo et al., (2025) stated that tax sanctions have a positive and significant effect on taxpayer compliance, but in contrast to the research of Firmansyah et al., (2022) ; and Roudlotul et al., (2024) who stated that tax sanctions have a positive but insignificant effect on taxpayer compliance.

Previous studies have shown that there are differences in research results between tax supervision and tax sanctions on taxpayer compliance. Therefore, this study adds tax awareness as an intervening variable that functions as a mediator between tax supervision and tax sanctions on taxpayer compliance. This study will focus on taxpayers at KPP Madya Semarang as a differentiator from previous studies, with the hope that the level of awareness and compliance of taxpayers in this area is better so that it produces significant findings. A high level of tax awareness is believed to be able to increase taxpayers' understanding of the importance of fulfilling tax obligations, which ultimately encourages increased compliance. Tax awareness is expected to strengthen the influence of tax supervision and tax sanctions on taxpayer compliance. The addition of this tax awareness variable is expected to provide a more comprehensive picture of the relationship between tax supervision, tax sanctions, and taxpayer compliance. Awareness as a mediator is also supported by the results of research by Saeroji et al., (2024) which states that tax awareness can mediate the influence of tax supervision on taxpayer compliance. Research results Indriyanto (2021) ; Matondang et al., (2023) ; and Soetjahyo et al., (2025) who stated that tax awareness mediates the influence of tax sanctions on taxpayer compliance.

This study will also use taxpayers at KPP Madya Semarang as the main focus to differentiate it from previous studies, with the hope that the KPP has a better level of taxpayer awareness and compliance, thus providing significant results. High tax awareness can improve taxpayers' understanding of tax obligations, which in turn encourages them to comply with tax regulations. Thus, tax awareness can strengthen tax supervision and sanctions in improving taxpayer compliance. Based on previous studies that show the important role of tax awareness, the researcher argues that adding tax awareness as a mediating variable will provide a more comprehensive picture of the relationship between tax supervision, tax sanctions, and taxpayer compliance.

LITERATURE REVIEW

Taxpayer Compliance

Taxpayer compliance as referred to in the Decree of the Minister of Finance Number 544/KMK.04/2000 is an action by taxpayers in fulfilling their tax obligations in accordance with the provisions of laws and regulations and provisions for implementing taxation in force in a country. Tax compliance refers to the procedural and administrative steps that must be taken by taxpayers to fulfill their obligations in accordance with applicable tax regulations (Matondang et al., 2023) . It can be concluded that taxpayer compliance is an action or condition in which taxpayers carry out all tax obligations, including tax payments and reporting, in accordance with the provisions of applicable laws and regulations, both procedurally and administratively, without any violation of the established tax rules.

Tax Supervision

Circular Letter Number SE-49/PJ/2016 concerning Taxpayer Supervision through Information Systems, tax supervision is a series of data research activities to follow-up on research results in order to explore tax potential, supervise compliance with tax obligations and increase tax revenue in accordance with the provisions of laws and regulations in the field of taxation. Tax supervision is a series of coaching and inspection activities on the implementation of tax obligations by taxpayers, including obligations that are expected, ongoing, or have been completed, with the aim of ensuring taxpayer compliance with tax regulations on an ongoing basis (Saeroji et al., 2024) . It can be concluded that tax supervision is a series of systematic activities carried out by the tax authority to ensure taxpayer compliance in fulfilling tax obligations in accordance with the provisions of applicable laws and regulations, including data research, coaching, inspection, to follow-up with the aim of increasing tax revenue and ensuring ongoing taxpayer compliance with tax regulations.

Research by Subhan & Susanto (2020) shows that tax supervision has a significant positive effect on taxpayer compliance, which indicates that supervision can increase taxpayer tax obligations. The study Sulistyari et al., (2022) revealed that tax supervision has a significant positive impact on taxpayer compliance. This result is reinforced by the research results of Saeroji et al., (2024) which explains that tax supervision has a positive and significant effect on taxpayer compliance .

Research by Saeroji et al., (2024) shows that tax supervision has a positive and significant influence on taxpayer awareness. With strict supervision, taxpayers tend to be more aware of the importance of complying with tax regulations to avoid sanctions and ensure that taxpayer obligations are met properly. Based on this description, the hypothesis proposed:

H1: Tax supervision has a positive and significant effect on taxpayer compliance .

H4: Tax supervision has a positive and significant effect on taxpayer compliance .

Tax Penalties

Tax sanctions are a form of control or supervision by the government to ensure that regulations are complied with by citizens so that there are no violations of the fulfillment of tax obligations by taxpayers (Rahayu, 2020) . Tax sanctions are a mechanism to ensure compliance with tax laws and regulations, also known as tax norms (Indriyanto, 2021) . Tax sanctions function as a guarantee that tax laws and regulations or standards are complied with and implemented (Roudlotul et al., 2024) . It can be concluded that tax sanctions are a mechanism that functions as a guarantee and deterrent to ensure taxpayer compliance with the provisions of tax laws and regulations, and are given to taxpayers who do not fulfill their tax obligations, as a form of control and supervision to ensure implementation and compliance with tax norms.

Research (2021) shows that tax sanctions have a significant positive effect on taxpayer compliance, because they can increase tax awareness which leads to better implementation of tax obligations. Research by Aditya & Budiman (2022) states that tax sanctions have a significant effect on taxpayer compliance. This is reinforced by the research results of Sulistyari et al., (2022) ; Matondang et al., (2023) ; and Soetjahyo et al., (2025) which state that tax sanctions have a significant positive effect on taxpayer compliance.

research (2021) stated that tax sanctions have a positive and significant effect on taxpayer awareness. Matondang et al. 's research (2023) shows that tax sanctions have a significant positive effect on tax awareness, the existence of legal consequences can encourage taxpayers to be more aware of the importance of fulfilling tax obligations. This is reinforced by the results of the study Soetjahyo et al., (2025) stated that tax sanctions have a significant positive effect on tax awareness . Based on this description, the hypothesis proposed is:

H2: Tax sanctions have a positive and significant effect on taxpayer compliance.

H5: Tax sanctions have a positive and significant effect on tax awareness.

Tax Awareness

Taxpayer awareness is an understanding and voluntary attitude to comply with applicable tax provisions, without any coercion from any party (Mardiasmo, 2018) . Taxpayer awareness refers to an understanding of the importance and benefits of paying taxes, which plays a significant role in encouraging increased compliance (Soetjahyo *et al.* , 2025) . Taxpayer awareness is a condition in which taxpayers understand and realize the importance of tax obligations, and voluntarily comply with applicable tax regulations (Saeroji *et al* ., 2024) . Taxpayer awareness can be concluded as a condition in which taxpayers have an understanding and knowledge of tax obligations, and voluntarily fulfill their tax obligations, by complying with applicable tax regulations.

Research by Indriyanto (2021) research shows that tax awareness has a positive and significant effect on taxpayer compliance, where taxpayers who are aware of their tax obligations tend to be more compliant with existing regulations. Firmansyah et al., (2022) found that tax awareness has a significant positive effect on taxpayer compliance. This is reinforced by the research results of Putra & Ardini (2022); Matondang et al., (2023); Roudlotul et al., (2024); Saeroji et al., (2024); and Soetjahyo et al., (2025) which explain that tax awareness has a positive and significant effect on taxpayer compliance.

Research by Saeroji et al., (2024) states that tax awareness plays an important role as a mediator in the relationship between tax supervision and taxpayer compliance. Research by Indriyanto (2021) ; Matondang et al., (2023) shows that tax awareness plays a role as a mediator that strengthens the positive influence between tax sanctions and taxpayer compliance. This is reinforced by the results of the study Soetjahyo et al., (2025) stated that tax awareness mediates the influence of tax sanctions on taxpayer compliance. Based on this description, the hypothesis proposed is:

H3: Tax awareness has a positive and significant effect on taxpayer compliance.

H6: Tax awareness mediates the influence of tax supervision on taxpayer compliance.

H7: Tax awareness mediates the influence of tax sanctions on taxpayer compliance.

RESEARCH METHODS

This research is explanatory research with a quantitative approach that aims to reveal the causal relationship between the variables studied, by collecting and analyzing data statistically to test the formulated hypotheses and provide a deeper understanding of the phenomena studied. (Sugiyono, 2019) . The variables used include tax supervision (X1) and tax sanctions (X2) as independent variables, tax awareness (Z) as mediation, and taxpayer compliance (Y) as dependent variable. The population used is all corporate taxpayers registered at the Semarang Madya Tax Service Office (KPP) with a total of 1,765 taxpayers . The selected sample must be representative, reflecting the entire population studied, with the number of samples in accordance with the population. The number of samples used was 120 respondents. The sampling technique used in this study was non-random sampling, especially *accidental sampling* , which is a sampling technique based on coincidence, namely anyone who accidentally meets the researcher and is considered suitable as a data source can be used as a sample (Sugiyono, 2019) .

The research data used is primary data, with data collection techniques carried out using two methods, namely questionnaires and literature studies. Variables will be measured using a Likert Scale from 1 - 5, with a score of 1 =

strongly disagree to a score of 5 = strongly agree . Descriptive testing tools will use a frequency distribution table that will analyze and interpret data on the characteristics or identities of respondents, as well as descriptions of the research variables. The analysis tool used to test the hypothesis is the structural equation model (SEM) through SmartPLS 3.233 software.

RESEARCH RESULT

Research Respondent Identity

Data on respondent characteristics, including gender, age, education level, and length of service, were successfully collected through a questionnaire. The results of the analysis of the respondent characteristics data are as follows :

Table 1: Research Respondents

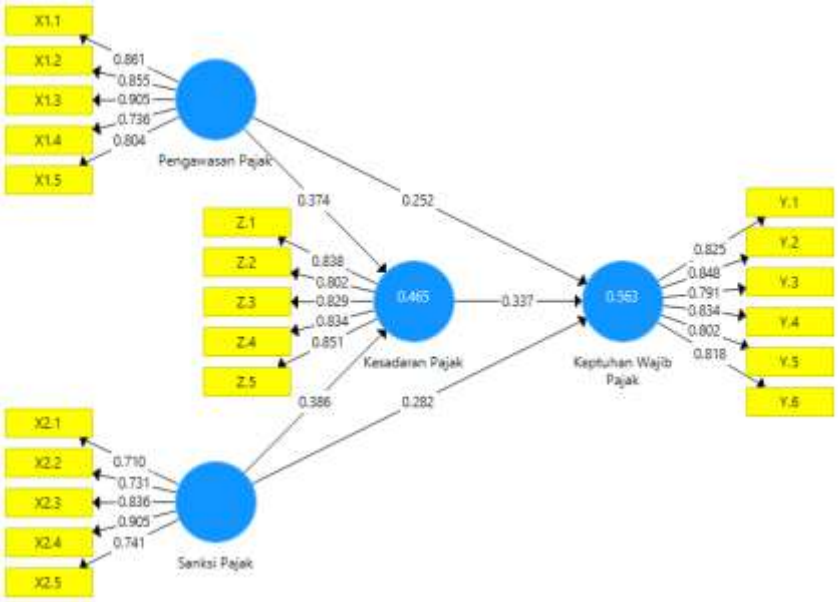
Characteristics	Information	Frequency	Percentage
Gender	Man	89	74.2
	Woman	31	25.8
	Total	**120**	**100**
Age	21 – 30 years	15	12.5
	31 – 40 years	35	29.2
	41 – 50 years	49	40.8
	> 50 years	21	17.5
	Total	**120**	**100**
Education	High School/Vocational School/Equivalent	41	34.2
	Diploma	14	11.7
	Bachelor	61	50.8
	Postgraduate	4	3.3
	Total	**120**	**100**
Work	Private sector employee	43	35.8
	Self-employed	77	64.2
	Total	**120**	**100**

Source: Processed primary data, 2025.

Table 1 shows that out of 120 taxpayers at KPP Madya Semarang, the majority of respondents were male, 89 people (74.2%), indicating male dominance in financial management and tax reporting, possibly because the economic sector in the region involves more men as business actors. The highest age group was 41–50 years with 49 people (40.8%), indicating that active taxpayers are generally in a productive stage with stable income and greater tax obligations. Most respondents had a Bachelor's degree, 61 people (50.8%), which could support a better understanding of tax regulations. Most were also self-employed, 77 people (64.2%), indicating that many taxpayers have their own businesses, which contribute to regional tax revenues .

Full Structural Model

Figure 1. Outer Model



Source: Processed Primary Data, 2025.

Results of Construct Validity and Reliability Tests

Based on the results of the research analysis, it was obtained that the results of the validity test and reliability test of the variables can be seen in the following table:

Table 1. Construct Validity and Reliability Test

Variables	Indicator	Item	Loading	AVE	Cronbach-Alpha	Composite Reliability
Tax Supervision (X1)	Data analysis and issuance of SP2DK to Taxpayers	X1.1	0.861	0.696	0.889	0.919
	Proposed inspection and investigation according to regulations	X1.2	0.855			
	Tax bill letter	X1.3	0.905			
	Appeal to pay the shortfall and correct the report	X1.4	0.736			
	Account Representative Competencies	X1.5	0.804			
Tax Penalty (X2)	Sanctions as a consequence	X2.1	0.710	0.621	0.845	0.890
	Strict sanctions imposed	X2.2	0.731			
	Sanctions in disciplinary efforts	X2.3	0.836			
	Sanctions as a means of educating taxpayers.	X2.4	0.905			
	Strict and proportionate sanctions	X2.5	0.741			
Tax Awareness (Z)	Understanding of tax regulations	Z.1	0.838	0.672	0.905	0.925
	Compliance in carrying out tax obligations	Z.2	0.802			
	Willingness to pay taxes	Z.3	0.829			
	Awareness of the importance of taxes for national development	Z.4	0.834			
	Awareness to behave honestly in responding to tax obligations	Z.5	0.851			
Taxpayer Compliance (Y)	Registering as a taxpayer	Y.1	0.825	0.690	0.888	0.918
	No tax arrears	Y.2	0.848			
	Calculating taxes correctly	Y.3	0.791			
	Pay taxes on time	Y.4	0.834			
	Reporting taxes	Y.5	0.802			
	Not committing any violations	Y.6	0.818			

*) Loading Factor must be greater than 0.7; **) AVE must be greater than 0.5 ***) Cronbachs Alpha and Composite reliability must be greater than 0.7;
Source: Processed primary data, 2025.

The results of the analysis show that all instruments in this study have met the criteria for convergent validity, as evidenced by the loading factor and Average Variance Extracted (AVE) values. Each construct has a loading factor value above 0.70 and an AVE value exceeding 0.5, according to the reference from Ghozali (2021) , so it can be declared valid. In addition, the results of the reliability test based on the Cronbach Alpha and Composite Reliability values also show that all constructs are classified as reliable, with each value above 0.70. Thus, all measuring instruments used have met the validity and reliability requirements, so that the analysis process can be continued to the next stage.

Table 2. ***Fornell-Lacker Criterion Results***

	Taxpayer Compliance	Tax Awareness	Tax Supervision	Tax Penalties
Taxpayer Compliance	**0.820**			
Tax Awareness	0.664	**0.831**		
Tax Supervision	0.629	0.609	**0.834**	
Tax Penalties	0.642	0.614	0.608	**0.788**

Source: Processed primary data, 202 5 .

The results of the discriminant validity test show that the square root value of AVE for each variable is greater than the correlation between other variables, according to the Fornell-Larcker criteria. Thus, each variable is stated to have met good discriminant validity and can be clearly distinguished from other variables.

R-Square

R-Square is used to measure how much the independent variable is able to explain the variation of the dependent variable. The model is categorized as strong if the R-Square value is 0.67 or more, is classified as moderate if it is in the range of 0.33 to 0.66, and is considered weak if the value is between 0.19 to 0.32. (Ghozali, 2021) :

Table 3. R-Square Results

Variables	R Square	R Square Adjusted
Taxpayer Compliance	0.563	0.552
Tax Awareness	0.465	0.456

Source: Processed primary data, 2025.

R-Square value for the taxpayer compliance variable is 0.563. This shows that the variables of tax supervision, tax sanctions, and tax awareness can explain the variation of the taxpayer compliance variable by 56.3%. This value places the first model in the moderate model category. The *R-Square value* for the tax awareness variable is 0.465. This shows that the variables of tax supervision and tax sanctions can explain the variation of the tax awareness variable by 46.5%. This value places the second model in the moderate model category.

Hypothesis Test Results

Hypothesis testing is conducted to analyze how much influence tax supervision, tax sanctions, and tax awareness have on taxpayer compliance, as well as to evaluate the relationship between tax supervision and tax sanctions on the level of tax awareness. This test is conducted by comparing the t-statistic value to 1.96 and the p-value to 0.05. The *bootstrapping results* regarding the influence between variables are presented in Table 4 below:

Table 4. Hypothesis Test Results

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Decision-making
Tax Supervision →of Taxpayer Compliance	0.252	2,633	0.009	H1 accepted
Tax Sanctions →Taxpayer Compliance	0.282	3,429	0.001	H2 accepted
Tax Awareness →Taxpayer Compliance	0.337	3,996	0,000	H3 accepted
Tax Supervision →Tax Awareness	0.374	3,778	0,000	H4 accepted
Tax Sanctions →Tax Awareness	0.386	4,496	0,000	H5 accepted

Source: Processed primary data, 2025.

The t-statistic value that describes the effect of tax supervision on taxpayer compliance is more than 1.96 and the p-value is less than 0.05. These results explain that tax supervision has a positive and significant effect on taxpayer compliance. These results can be concluded, hypothesis one (H1) which states that tax supervision has a positive and significant effect on taxpayer compliance, can be **accepted** .

The t-statistic value that describes the effect of tax sanctions on taxpayer compliance is more than 1.96 and the p-value is less than 0.05. These results explain that tax sanctions have a positive and significant effect on taxpayer compliance. These results can be concluded, hypothesis two (H2) which states that tax sanctions have a positive and significant effect on taxpayer compliance, can be **accepted** .

The t-statistic value that describes the effect of tax awareness on taxpayer compliance is more than 1.96 and the p-value is less than 0.05. These results explain that tax awareness has a positive and significant effect on taxpayer compliance. These results can be concluded, hypothesis three (H3) which states that tax awareness has a positive and significant effect on taxpayer compliance, can be **accepted** .

The t-statistic value that describes the effect of tax supervision on tax awareness is more than 1.96 and the p-value is less than 0.05. These results explain that tax supervision has a positive and significant effect on tax awareness. These results can be concluded, hypothesis four (H4) which states that tax supervision has a positive and significant effect on tax awareness, can be **accepted** .

The t-statistic value that describes the effect of tax sanctions on tax awareness is more than 1.96 and the p-value is less than 0.05. These results explain that tax sanctions have a positive and significant effect on tax awareness. These results can be concluded, hypothesis five (H5) which states that tax sanctions have a positive and significant effect on tax awareness, can be **accepted** .

Intervening Test

The mediation test in this study aims to analyze the results of the influence of tax supervision and tax sanctions on taxpayer compliance through tax awareness, which can be seen in the following table:

Table 5. Mediation Test Results

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Decision-making
Tax Supervision -> Tax Awareness -> Taxpayer Compliance	0.126	3,009	0.003	H6 accepted
Tax Sanctions -> Tax Awareness -> Taxpayer Compliance	0.130	2,662	0.008	H7 accepted

Source: Processed primary data, 2024.

The t-statistic value for the influence of tax supervision on taxpayer compliance through tax awareness is greater than the t-table (3.009 > 1.96) and the p-value is less than 0.05. This result means that tax awareness can mediate the influence of tax supervision on taxpayer compliance. The results can be concluded if the sixth hypothesis (H6) which states that tax awareness mediates the influence of tax supervision on taxpayer compliance, **can be accepted** .

The t-statistic value for the effect of tax sanctions on taxpayer compliance through tax awareness is greater than the t-table (2.662 > 1.96) and the p-value is less than 0.05. This result means that tax awareness can mediate the effect of tax sanctions on taxpayer compliance. The results can be concluded if the seventh hypothesis (H7) which states that tax awareness mediates the effect of tax supervision on taxpayer compliance, **can be accepted** .

DISCUSSION

The Influence of Tax Supervision on Taxpayer Compliance

The results of this study indicate that tax supervision plays a crucial role in improving taxpayer compliance at KPP Madya Semarang. Supervision carried out intensively and based on data allows for early identification of potential non-compliance, so that SP2DK issuance actions can be carried out on target. Examination in accordance with regulations provides legal certainty for taxpayers, which ultimately encourages them to be more disciplined in fulfilling their obligations. Active assistance by *Account Representatives* also plays a role in providing understanding and guidance to taxpayers, so that they not only comply with regulations because of supervision, but also because of awareness of the importance of tax compliance. Effective supervision not only creates coercive compliance but also builds a culture of voluntary compliance in the long term. These results support the research results of Subhan & Susanto (2020) ; Sulistyari et al., (2022) ; Saeroji et al., (2024) which state that tax supervision has a positive and significant effect on taxpayer compliance.

The Influence of Tax Sanctions on Taxpayer Compliance

The results of this study indicate that tax sanctions have an important role in increasing taxpayer compliance at KPP Madya Semarang. The application of strict and consistent sanctions creates a deterrent effect for non-compliant taxpayers, thus encouraging them to fulfill their tax obligations in a timely manner and in accordance with the regulations. Fairness and transparency in the application of sanctions provide legal certainty, so that taxpayers understand that every violation will receive commensurate consequences. Compliance resulting from sanctions alone tends to be coercive, so an educational approach is needed that provides an understanding of the benefits of taxes for development. The combination of effective sanctions and comprehensive education, taxpayers are not only compliant because they are afraid of punishment, but also because they have a higher awareness of the importance of tax compliance. These results have supported the research results of Indriyanto (2021) ; Aditya & Budiman (2022) ; Sulistyari et al., (2022) ; Matondang et al., (2023) ; and Soetjahyo et al., (2025) which state that tax sanctions have a significant positive effect on taxpayer compliance.

The Influence of Tax Awareness on Taxpayer Compliance

The results of this study indicate that tax awareness plays an important role in increasing taxpayer compliance at KPP Madya Semarang. Taxpayers who have a good understanding of tax regulations and the benefits of taxes for development tend to be more compliant in fulfilling their obligations. Continuous education and transparency in tax management help increase taxpayer trust in the tax system, so that compliance is formed not because of external pressure, but because of personal awareness and responsibility. Taxpayers who understand that the taxes they pay contribute directly to the welfare of society are more motivated to pay taxes on time and in accordance with applicable provisions. Efforts to increase tax awareness must continue to be carried out through effective socialization and clear delivery of information, so that taxpayer compliance can be maintained in the long term. These results have supported the research results of Indriyanto (2021) ; Firmansyah et al., (2022) ; Putra & Ardini (2022) ; Matondang et al., (2023) ; Roudlotul et al., (2024) ; Saeroji et al., (2024) ; and Soetjahyo et al., (2025) who explained that tax awareness has a positive and significant effect on taxpayer compliance.

The Influence of Tax Supervision on Tax Awareness

The results of this study indicate that tax supervision not only functions as a control tool, but also as an educational tool that can increase taxpayer awareness at KPP Madya Semarang. Supervision carried out persuasively through active socialization and providing appeals allows taxpayers to better understand their rights and obligations in the tax system. Accurate data analysis allows the tax authorities to provide more targeted assistance, so that taxpayers get information that is in accordance with their tax conditions. Supervision is not only repressive, but provides constructive education, taxpayers will be more aware of the importance of taxes and feel encouraged to fulfill their obligations voluntarily. The implementation of a supervision strategy based on an educational and transparent approach is very important in creating high tax awareness. These results have supported the research results of Saeroji et al., (2024) which stated that tax supervision has a significant positive effect on tax awareness.

The Influence of Tax Sanctions on Tax Awareness

The results of this study indicate that tax sanctions not only function as a law enforcement tool, but also as an educational tool that can increase taxpayer awareness at KPP Madya

Semarang. Sanctions accompanied by intensive socialization, taxpayers not only comply with the rules because they are afraid of punishment, but also because they have a better understanding of the role of taxes in development. This approach creates stronger tax awareness, where taxpayers feel compelled to comply voluntarily, not only because of the threat of sanctions. The application of sanctions balanced with effective education and communication is an important strategy in increasing tax awareness in a sustainable manner. These results have supported the research results of Indriyanto (2021) ; Matondang et al., (2023) , and Soetjahyo et al., (2025) which stated that tax sanctions have a significant positive effect on tax awareness.

CONCLUSION

Based on the results of the research and analysis in the previous chapter, it can be concluded that the increase in taxpayer compliance at KPP Madya Semarang, Semarang City, is not only influenced by tax supervision and tax sanctions, but also by other factors that play a significant role, namely tax awareness. This finding shows that the combination of tax supervision, tax sanctions, and tax awareness together provide a significant contribution to increasing taxpayer compliance at KPP Madya Semarang. Several main conclusions are that tax supervision, tax sanctions, and tax awareness each have a positive and significant effect on taxpayer compliance. Tax supervision and tax sanctions each have a positive and significant effect on tax awareness. Tax supervision has a positive and significant effect on taxpayer compliance through tax awareness, meaning that tax awareness can mediate the effect of tax supervision on taxpayer compliance. Tax sanctions have a positive and significant effect on taxpayer compliance, meaning that tax awareness can mediate the effect of tax sanctions on taxpayer compliance.

SUGGESTION

Based on the conclusion, it is recommended that KPP Madya Semarang increase the effectiveness of tax supervision by strengthening the role of Account Representatives (AR) through ongoing training so that they are able to approach and assist taxpayers more actively, especially in understanding warning letters or SP2DK. Supervision also needs to be carried out objectively and communicatively so as not to create an intimidating impression. In addition, the application of tax sanctions should be carried out in an educational manner, namely not only as a form of law enforcement, but also as a means to improve discipline and compliance. Counseling regarding the types of sanctions and their legal basis needs to be delivered in simple and easy-to-understand language. To increase tax awareness, KPP can optimize social campaigns and testimonials that show the real contribution of taxes to public facilities felt by the community, as well as expand socialization that emphasizes the importance of taxes for national development and public welfare.

BIBLIOGRAPHY

1. *Aditya, M. R., & Budiman, J. (2022). Pengaruh Persepsi Wajib Pajak Mengenai Kualitas Pelayanan Fiskus, Kesadaran Wajib Pajak, Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi Dengan Kepuasan Sebagai Variable Intervening. Konstelasi Ilmiah Mahasiswa Unissula, 1(1), 365–378.https://jurnal.unissula.ac.id/index.php/kimue/article/view/20413*
2. *Firmansyah, A., Harryanto, & Trisnawati, E. (2022). Peran Mediasi Sistem Informasi Dalam Hubungan Sosialisasi Pajak, Sanksi Pajak, Kesadaran Pajak Dan Kepatuhan Wajib Pajak Orang Pribadi. Jurnal Pajak Indonesia, 6(1), 130–142. https://doi.org/10.31092/jpi.v6i1.1622*
3. *Ghozali, I. (2021). Partial Least Squares: Konsep, Teknik dan Aplikasi Menggunakan Program SmartPLS 3.2.9 Untuk Penelitian Empiris. Badan Penerbit Universitas Diponegoro.*
4. *Indriyanto, E. (2021). The Mediating Role of Tax Awareness: Understanding and Sanctions on Taxpayer Compliance. Atestasi: Jurnal Ilmiah Akuntansi, 4(2), 430–445. http://dx.doi.org/10.57178/atestasi.v4i2.711*
5. *Mardiasmo. (2018). Perpajakan Edisi Terbaru. Andi.*
6. *Matondang, W. A., Ratnawati, V., & Wahyuni, N. (2023). The Effect of Tax Sanctions and Tax Incentives with Taxpayer Awareness as Intervening Variables. Bilancia: Jurnal Ilmiah Akuntansi, 7(3), 737–749.*
7. *Mimi, & Mulyani, S. D. (2022). Pengaruh Pelayanan, Pengawasan dan Pemeriksaan Pajak terhadap Kepatuhan Wajib Pajak Badan yang Dimoderasi Digitalisasi Administrasi Perpajakan. Jurnal Magister Akuntansi Trisakti, 9(1), 37–54. https://doi.org/10.25105/jmat.v9i1.10573*
8. *Putra, M. B. N., & Ardini, L. (2022). Analisis Pengetahuan Wajib Pajak Pemilik UMKM terhadap Kepatuhan Membayar Pajak. Jurnal Ilmu Dan Riset Akuntansi, 11(11), 1–18. https://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/4913*
9. *Rahayu, S. K. (2020). Perpajakan : Konsep. Sistem dan Implementasi. Rekayasa Sains.*
10. *Roudlotul, J. A., Dewi, W. P., Parwoto, P., & Najma, A. M. (2024). The Influence of Taxpayer Knowledge, Tax Sanctions, and Taxpayer Awareness on Taxpayer Compliance: Service Quality as a Moderating Variable. SHS Web of Conferences 201, 1–11. http://dx.doi.org/10.1051/shsconf/202420101012*
11. *Saeroji, O., Patiro, S. P. S., & Meliala, J. S. (2024). How Tax Payer Awareness Mediates Fiscal Services and Supervision Towards Tax Compliance: Post Organization Study at Cilegon Tax Service Office. Pinisi Discretion Review, 7(2), 291–302. https://ojs.unm.ac.id/UDR/article/view/60994/26675*
12. *Soetjahyo, Cahyono, D., & Sanosra, A. (2025). Taxpayer Knowledge, Service Quality, Tax Sanctions, and Awareness in Enhancing Property Tax Compliance in Jember Regency. Sentralisasi, 14(1), 220–236. https://doi.org/10.33506/sl.v14i1.3840*
13. *Subhan, & Susanto, E. (2020). Pengaruh Konsultasi Perpajakan dan Pengawasan Perpajakan oleh Account Representatif terhadap Kepatuhan Wajib Pajak di DJP KPP Pratama Makassar Selatan. Amnesty: Jurnal Riset Perpajakan, 3(1), 65–72.https://doi.org/10.26618/jrp.v3i1.3407*
14. *Sugiyono. (2019). Metode Penelitian Kuantitatif Kualitatif dan R&D. Alfabeta.*
15. *Sulistyari, P. I., Yuesti, A., & Bhegawati, D. A. S. A. (2022). Pengaruh Kualitas Pelayanan, Pengawasan, Konsultasi Account Representative, Sosialisasi Perpajakan dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi Di KPP Pratama Badung Selatan. Jurnal Kharisma, 4(2), 289–300. https://ejournal.unmas.ac.id/index.php/kharisma/article/view/4879*