


## The Effect of Tax Knowledge and Tax Sanctions on Individual Taxpayer Compliance (A Case Study at KPP Pratama Pondok Aren)

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Article Info	ABSTRACT
<p><b>Keywords:</b> Taxpayer Compliance, Tax Knowledge, Tax Sanctions, Individual Taxpayers</p>	<p>Individual taxpayer compliance is a crucial factor in supporting the sustainability of state revenue. An optimal level of compliance is influenced not only by the tax administration system but also by taxpayers' understanding of tax regulations and their perceptions of the sanctions imposed. This study aims to analyze the effect of tax knowledge and tax sanctions on individual taxpayer compliance at the Pondok Aren Primary Tax Office. A quantitative research approach with a survey method was employed. Data were collected through questionnaires distributed to registered and active individual taxpayers. Data analysis was conducted using multiple linear regression techniques to examine the relationships among the research variables. The results indicate that tax knowledge has a positive effect on individual taxpayer compliance. In addition, tax sanctions are also proven to have a significant effect in enhancing the level of compliance. These findings suggest that improving the quality of tax education and ensuring consistent enforcement of tax sanctions can promote sustainable taxpayer compliance behavior.</p>
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### INTRODUCTION

Based on Law of the Republic of Indonesia Number 16 of 2009 concerning the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures, tax is defined as a mandatory contribution to the state owed by individuals or entities, which is coercive in nature under the law, without receiving direct compensation, and is used for state purposes aimed at achieving the greatest possible prosperity of the people.

Tax is also described as a compulsory levy imposed on citizens to finance state expenditures, the benefits of which are indirectly enjoyed by society, as its provisions are regulated by law (Wijaya, 2022). Both definitions emphasize that taxation plays a crucial role as a primary source of state revenue used to finance government expenditures in order to improve public welfare.

Tax revenue constitutes the main source of income for a country and is utilized by the government to finance national development programs (Pangestu et al., 2023). In addition to its budgetary function, taxation also serves a regulatory function (regulerend) as a policy

instrument to manage economic growth, maintain national stability, regulate income distribution, and provide fiscal incentives for priority sectors. Thus, taxation functions not only as a source of state finance but also as a macroeconomic control instrument.

In Indonesia, tax revenue is recorded as the most dominant source of state income compared to non-tax state revenue and grants. Fluctuations in tax revenue directly affect the government’s fiscal capacity to finance development programs, subsidies, and strategic public expenditures. As one of the largest sources of state revenue (Sari et al., 2023a), taxation plays a vital role in supporting the State Budget (APBN), which serves as the government’s primary instrument for managing the national economy. Optimal tax revenue is essential to finance various development initiatives and social welfare programs (Kontan, 2025). Conversely, low tax revenue may lead to imbalances between state income and expenditure, potentially resulting in budget deficits and unsustainable fiscal financing.

The performance of tax revenue can be observed through data on the realization and targets of Indonesia’s State Budget for the period 2019–2024. These data illustrate the contribution of taxation to total state revenue each year and reflect how economic fluctuations and fiscal policies influence the achievement of revenue targets.

**Table 1.** Realization and Target of Indonesia’s State Budget (2019–2024)

Year	Total State Revenue (Rp)	Tax Revenue (Rp)	Tax Contribution (%)
2019	Rp1,955,141,000	Rp1,546,141,000	79.05%
2020	Rp1,628,950,500	Rp1,285,136,300	78.86%
2021	Rp2,006,334,000	Rp1,547,841,100	77.12%
2022	Rp2,630,147,000	Rp2,034,552,400	77.36%
2023	Rp2,766,745,500	Rp2,154,208,200	77.87%
2024	Rp2,812,187,110	Rp2,232,666,000	79.38%

Based on Table 1, tax revenue consistently remains the primary source of state income, making a dominant contribution to the State Budget (APBN). Although tax revenue declined temporarily due to the pandemic and fiscal incentive policies, its contribution strengthened again in line with economic recovery. This condition confirms that the achievement of national revenue targets is highly dependent on the level of taxpayer compliance, particularly in fulfilling Annual Tax Return (SPT) reporting obligations. Tax revenue is influenced not only by fiscal policies but also by active public participation.

Along with regional economic dynamics and increasing community income, the number of individual taxpayers registered at KPP Pratama Pondok Aren has shown an upward trend. This reflects an expansion of the tax base while simultaneously emphasizing the importance of examining Individual Taxpayer (WPOP) compliance as a determining factor in optimizing tax revenue at the operational level.

**Table 2.** Number and Status of Individual Taxpayers at KPP Pratama Pondok Aren

Year	Status		Total	Status (%)	
	Non-Effective	Normal		% Non-Effective	% Normal
2019	209,94	89,567	299,507	70.10%	29.90%
2020	246,179	94,564	340,743	72.23%	27.77%
2021	266,232	100,308	366,54	72.65%	27.35%

Year	Status		Total	Status (%)	
	Non-Effective	Normal		% Non-Effective	% Normal
2022	277,855	112,719	390,574	71.17%	28.83%
2023	285,827	125,613	411,44	69.45%	30.55%
2024	301,329	140,155	441,484	68.25%	31.75%

Table 2 shows that the number of individual taxpayers registered at KPP Pratama Pondok Aren has continued to increase; however, the majority are categorized as Non-Effective taxpayers. This status does not indicate non-compliance but rather reflects taxpayers who temporarily have no tax obligations. Normal WPOP constitute only a portion of the total taxpayers and represent the group obligated to file Annual Tax Returns. Therefore, an increase in the number of registered taxpayers does not necessarily indicate an increase in formal compliance. To assess compliance more accurately, the relevant indicator is Annual SPT filing by Normal WPOP, as this group is required to fulfill reporting obligations. An analysis of SPT reporting is essential to determine whether compliance levels are optimal or still require strengthening through improved tax knowledge and effective enforcement of tax sanctions.

**Table 3.** Annual SPT Filing of Individual Taxpayers at KPP Pratama Pondok Aren

Year	Number of Filings	Number of WPOP	Ratio
2019	14,249	332,93	4.28%
2020	80,817	338,652	23.86%
2021	84,239	364,436	23.11%
2022	88,659	388,473	22.82%
2023	94,424	409,343	23.07%
2024	96,208	439,392	21.90%

Table 3 indicates that the number of individual taxpayers registered at KPP Pratama Pondok Aren increased significantly throughout the observation period. However, this increase was not fully accompanied by a proportional rise in the Annual SPT filing ratio, which remains relatively low and highlights a gap between registered taxpayers and those fulfilling reporting obligations. This condition suggests that formal compliance among WPOP has not yet reached an optimal level, even though not all registered taxpayers are required to file returns. These findings are consistent with prior studies indicating that formal taxpayer compliance in Indonesia remains a challenge. Suboptimal compliance may potentially affect tax revenue performance, underscoring the importance of examining tax revenue realization as a reflection of WPOP participation in fulfilling tax obligations.

**Table 4.** Tax Revenue Realization at KPP Pratama Pondok Aren

Year	Target	Realization	Achievement
2019	3,705,990,189	3,176,043,534	85.70%
2020	2,785,330,878	2,387,023,400	85.70%
2021	2,219,148,285	2,273,797,917	102.46%
2022	1,679,450,696	2,301,660,608	137.05%
2023	2,330,780,000	2,724,926,208	116.91%

Year	Target	Realization	Achievement
2024	2,921,589,111	2,924,647,052	100.10%

The realization of tax revenue at KPP Pratama Pondok Aren demonstrates relatively strong performance, with consistent achievement of targets and even exceeding targets in several years. However, these revenue achievements do not fully reflect individual taxpayer compliance, as tax revenue is also influenced by other sectors and fiscal policies. Therefore, analyzing formal compliance among individual taxpayers remains a relevant and important research focus.

Tax knowledge is widely regarded as a key factor influencing compliance, as reflected in various tax education and socialization efforts conducted by tax authorities. Although, theoretically, better understanding promotes compliant behavior, prior empirical findings remain inconclusive. Moreover, ongoing changes in tax regulations require enhanced taxpayer understanding to minimize reporting errors.

Tax sanctions also function as a compliance enforcement instrument through deterrent effects, although their implementation must consider fairness and taxpayers' actual conditions. Within the framework of the Theory of Planned Behavior, tax knowledge and tax sanctions are considered capable of influencing attitudes, subjective norms, and perceived behavioral control, which collectively shape taxpayer compliance. Given the regional characteristics and complex compliance dynamics, KPP Pratama Pondok Aren provides a relevant context for examining the effects of these two factors on individual taxpayer compliance.

## METHODS

This study employs a quantitative approach aimed at explaining the causal relationship between tax knowledge and tax sanctions on individual taxpayer compliance. A quantitative approach is selected as it allows for objective hypothesis testing through structured variable measurement and statistical analysis. This research is explanatory in nature, focusing on elucidating the effects of independent variables on the dependent variable based on established theoretical frameworks and prior empirical findings.

The object of this study is individual taxpayers registered at the Pondok Aren Primary Tax Office (KPP Pratama Pondok Aren). The research location is chosen due to its characteristics of a continuously increasing number of registered taxpayers each year, while the level of formal compliance in submitting Annual Tax Returns has not yet reached an optimal level. These conditions make KPP Pratama Pondok Aren a relevant context for an in-depth examination of factors influencing individual taxpayer compliance.

The population of this study comprises all registered and active individual taxpayers at KPP Pratama Pondok Aren. The sampling technique employed is purposive sampling, with criteria including individual taxpayers who are required to submit Annual Tax Returns and have interacted with the tax administration system. This technique ensures that the selected respondents are directly relevant to the research objectives and capable of providing information aligned with the studied variables.

The type of data used in this study is primary data, collected directly through the distribution of questionnaires to respondents. The questionnaire instrument is developed based on indicators derived from taxation theories and previous studies. All questionnaire items are designed using a Likert scale to systematically and quantitatively capture respondents' perceptions, understanding, and attitudes.

The variables in this study consist of tax knowledge and tax sanctions as independent variables, and individual taxpayer compliance as the dependent variable. Tax knowledge is measured through respondents' understanding of tax rights and obligations, reporting procedures, and applicable tax regulations. Tax sanctions are measured based on respondents' perceptions of the strictness, fairness, and consistency of sanction enforcement. Meanwhile, taxpayer compliance is measured through compliance in filing Annual Tax Returns and fulfilling other formal tax obligations.

Prior to conducting the main analysis, the research data are tested for quality through validity and reliability tests. Validity testing is performed to ensure that each indicator accurately measures the intended construct, while reliability testing assesses the consistency of respondents' answers. Data that meet validity and reliability criteria are subsequently used for statistical analysis.

Data analysis is conducted using multiple linear regression techniques with the assistance of statistical software. This method is applied to examine the effects of tax knowledge and tax sanctions on individual taxpayer compliance, both partially and simultaneously. In addition, classical assumption tests are performed to ensure that the regression model satisfies statistical requirements and produces unbiased estimates.

To strengthen the research findings, a robustness test is also conducted using Structural Equation Modeling (SEM) based on Partial Least Squares (PLS). This test aims to confirm the consistency of the direction and strength of relationships among variables previously examined through multiple linear regression. Consequently, the research results are expected to demonstrate higher reliability and provide a more comprehensive understanding of the factors influencing individual taxpayer compliance.

## RESULTS AND DISCUSSION

### Descriptive Statistical Analysis

Descriptive statistics are used to describe the characteristics of the research data without making generalizations. This analysis presents the mean, maximum, and minimum values of each variable examined. The variables in this study consist of individual taxpayer compliance as the dependent variable, and tax knowledge and tax sanctions as independent variables. The results of the descriptive statistical analysis for each variable are presented in the following table based on the processed research data.

**Table 5.** Descriptive Statistics Test

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Tax Knowledge	100	24	75	58.34	11.648
Tax Sanctions	100	15	75	58.70	11.751
Tax Compliance	100	17	75	60.07	11.521

Based on the descriptive statistical results, the variables of tax knowledge, tax sanctions, and individual taxpayer compliance exhibit relatively high mean values with a stable level of data dispersion. Tax knowledge and perceptions of tax sanctions fall within a fairly good category, indicating that respondents possess an adequate level of understanding and perception of tax regulations. Meanwhile, the taxpayer compliance variable shows a relatively high level of compliance with consistent response variation among respondents. This suggests that, in general, respondents tend to comply with their tax obligations.

**Data Quality Test**

**Validity Test**

The validity test is conducted to ensure that the questionnaire instrument is appropriate for use as a research measurement tool. A statement is considered valid if the correlation coefficient value exceeds the r-table value and the significance level is below the predetermined threshold.

**Table 6.** Validity Test (X1) – Tax Knowledge Variable

No	r-calculated	r-table	Validity	Remark
1	0.786	0.195	Valid	Usable
2	0.779	0.195	Valid	Usable
3	0.678	0.195	Valid	Usable
4	0.802	0.195	Valid	Usable
5	0.697	0.195	Valid	Usable
6	0.636	0.195	Valid	Usable
7	0.761	0.195	Valid	Usable
8	0.723	0.195	Valid	Usable
9	0.710	0.195	Valid	Usable
10	0.738	0.195	Valid	Usable
11	0.785	0.195	Valid	Usable
12	0.765	0.195	Valid	Usable
13	0.774	0.195	Valid	Usable
14	0.818	0.195	Valid	Usable
15	0.721	0.195	Valid	Usable

Based on Table 6, all questionnaire items for the tax knowledge variable are declared valid and suitable for use as measurement indicators in this study.

**Table 7.** Validity Test (X2) – Tax Sanctions Variable

No	r-calculated	r-table	Validity	Remark
1	0.790	0.195	Valid	Usable
2	0.832	0.195	Valid	Usable
3	0.756	0.195	Valid	Usable
4	0.769	0.195	Valid	Usable
5	0.682	0.195	Valid	Usable
6	0.807	0.195	Valid	Usable
7	0.778	0.195	Valid	Usable
8	0.739	0.195	Valid	Usable

No	r-calculated	r-table	Validity	Remark
9	0.798	0.195	Valid	Usable
10	0.742	0.195	Valid	Usable
11	0.716	0.195	Valid	Usable
12	0.812	0.195	Valid	Usable
13	0.823	0.195	Valid	Usable
14	0.808	0.195	Valid	Usable
15	0.862	0.195	Valid	Usable

Based on Table 7, all questionnaire items for the tax sanctions variable are declared valid and appropriate for use in this study.

**Table 8.** Validity Test (Y) – Individual Taxpayer Compliance Variable

No	r-calculated	r-table	Validity	Remark
1	0.803	0.195	Valid	Usable
2	0.857	0.195	Valid	Usable
3	0.795	0.195	Valid	Usable
4	0.819	0.195	Valid	Usable
5	0.839	0.195	Valid	Usable
6	0.703	0.195	Valid	Usable
7	0.876	0.195	Valid	Usable
8	0.850	0.195	Valid	Usable
9	0.848	0.195	Valid	Usable
10	0.852	0.195	Valid	Usable
11	0.869	0.195	Valid	Usable
12	0.840	0.195	Valid	Usable
13	0.697	0.195	Valid	Usable
14	0.835	0.195	Valid	Usable
15	0.834	0.195	Valid	Usable

Based on Table 8, all questionnaire items for the individual taxpayer compliance variable are declared valid and suitable for use as research measurement indicators.

### Reliability Test

The reliability test is conducted to assess the consistency of the questionnaire instrument in measuring research variables. A variable is considered reliable if the Cronbach's Alpha value exceeds the established threshold. The results of the reliability test are presented in the following table.

**Table 9.** Reliability Test

No	Variable	Cronbach's Alpha	Threshold	Remark
1	Tax Knowledge	0.941	> 0.60	Reliable
2	Tax Sanctions	0.952	> 0.60	Reliable
3	Individual Taxpayer Compliance	0.964	> 0.60	Reliable

Based on Table 9, all research variables—tax knowledge, tax sanctions, and individual taxpayer compliance—have Cronbach’s Alpha values above the specified threshold, indicating that the instruments are reliable and suitable for further analysis.

### Classical Assumption Test

The normality test is conducted to determine whether the residuals in the regression model are normally distributed. The test is performed using the one-sample Kolmogorov–Smirnov test, with the criterion that the significance value exceeds the predetermined threshold or that the data pattern follows the diagonal line in the Normal P–Plot graph. The results of the normality test are presented in the following table.

**Table 10.** Kolmogorov–Smirnov Normality Test

N	Std. Deviation	Test Statistic	Asymp. Sig. (2-tailed)
100	495.796.621	0.074	0.200

The Kolmogorov–Smirnov test results indicate that the significance value exceeds the specified threshold, confirming that the residuals in this study are normally distributed.

**Table 11.** Multicollinearity Test

Variable	Collinearity Statistics	
	Tolerance	VIF
Constant	–	–
X2 (Tax Sanctions)	0.428	2.337
X1 (Tax Knowledge)	0.428	2.337

Based on the coefficient test results, the tolerance and Variance Inflation Factor (VIF) values for all independent variables fall within the acceptable thresholds. Therefore, it can be concluded that the regression model does not exhibit multicollinearity, indicating that the independent variables are not highly correlated with one another and that the regression estimates are reliable.

**Table 12.** Heteroscedasticity Test Using the Glejser Method

Variable	B	Std. Error	Beta	t	Sig.
Constant	7.595	1.753	–	4.333	< 0.001
X1 (Tax Knowledge)	-0.046	0.042	-0.166	-1.094	0.276
X2 (Tax Sanctions)	-0.020	0.042	-0.072	-0.477	0.634

The results of the Glejser test indicate that all independent variables have significance values above the specified threshold. Therefore, the regression model is free from heteroscedasticity and satisfies the classical assumption requirements. This finding is further supported by the scatterplot analysis, which shows no specific pattern in the distribution of residuals.

### Hypothesis Testing

The results of the regression analysis are presented in the following table.

**Table 13.** Multiple Linear Regression Test

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
Constant	5.121	2.733	–	1.873	0.064

Model	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
X2 (Tax Sanctions)	0.643	0.065	0.656	9.815	< 0.001
X1 (Tax Knowledge)	0.295	0.066	0.298	4.469	< 0.001

Based on the results of the multiple linear regression test, the regression equation can be formulated as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

Thus, the estimated multiple linear regression equation is:

$$Y = 5.121 + 0.295X_1 + 0.643X_2$$

Based on the regression equation above, the results indicate that tax knowledge and tax sanctions have a positive and significant effect on individual taxpayer compliance. The positive regression coefficients of both variables indicate a direct relationship, meaning that an increase in tax knowledge and the strictness of tax sanctions leads to higher levels of compliance. Moreover, based on the magnitude of the coefficients, tax sanctions are identified as the most dominant variable influencing taxpayer compliance compared to tax knowledge.

The t-test results demonstrate that tax knowledge and tax sanctions each have a positive and significant effect on individual taxpayer compliance. This indicates that improvements in taxpayers' understanding of tax regulations and the strict enforcement of tax sanctions effectively encourage compliant taxpayer behavior.

**Table 14.** Coefficient of Determination Test (Adjusted R-Square)

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.903	0.815	0.811	5.009

Based on the test results, the Adjusted R Square value indicates that tax knowledge and tax sanctions simultaneously explain a substantial proportion of the variation in individual taxpayer compliance, while the remaining variation is influenced by other factors not included in the research model.

#### Robustness Test Results Using SEM-PLS (SmartPLS 4)

The robustness test was conducted using the SEM-PLS approach through SmartPLS 4 to ensure the consistency of the research findings with the results obtained from multiple linear regression analysis. This approach involves the evaluation of both the measurement model and the structural model, thereby allowing SEM-PLS to function as a supporting analysis that strengthens and validates the main findings of the study.

The measurement model evaluation was performed to ensure the quality of the indicators in measuring the constructs of tax knowledge, tax sanctions, and individual taxpayer compliance. The evaluation focused on assessing the validity and reliability of the indicators using the SEM-PLS approach. The results indicate that all indicators meet the required measurement criteria.

Convergent validity was assessed by examining the outer loading values and the Average Variance Extracted (AVE). Indicators that did not meet the established criteria were

eliminated through an iterative process until all constructs were confirmed to be valid and suitable for further analysis.

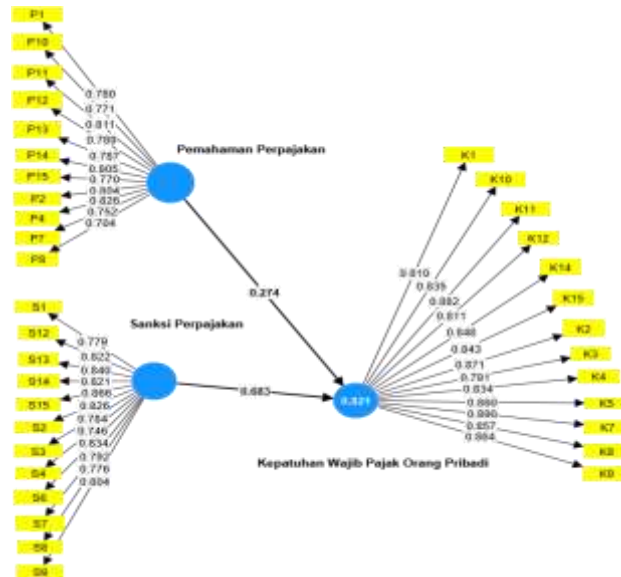


Figure 3. SEM-PLS Model

The results of the convergent validity test indicate that the indicators in the final model meet the required validity criteria after a stepwise elimination of indicators with outer loading values below the established threshold. With these criteria satisfied, all indicators in the final model are declared valid and suitable for further analysis.

In addition, the Average Variance Extracted (AVE) test indicates that each construct has an adequate ability to explain the variance of its indicators. Therefore, the measurement model is considered valid and suitable for further analysis.

Table 17. Results of AVE Testing

Variable	Average Variance Extracted (AVE)
Individual Taxpayer Compliance	0.716
Tax Knowledge	0.612
Tax Sanctions	0.653

Based on the AVE test results, all research constructs meet the convergent validity criteria, as they are able to adequately explain the variance of their indicators. With these requirements fulfilled, all variables are declared valid and appropriate for use in the subsequent stages of analysis.

Furthermore, Composite Reliability and Cronbach's Alpha tests were conducted to assess the internal consistency of the indicators in measuring the research constructs, indicating an adequate level of measurement reliability and stability in the SEM-PLS analysis.

Table 19. Results of Composite Reliability and Cronbach's Alpha Tests

Variable	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)
Individual Taxpayer Compliance	0.967	0.967	0.970

Variable	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)
Tax Knowledge	0.936	0.939	0.945
Tax Sanctions	0.952	0.954	0.958

Based on the reliability test results, all constructs in this study meet the criteria for Cronbach's Alpha and Composite Reliability, indicating an excellent level of internal consistency among the indicators. Therefore, all constructs are declared reliable and suitable for use in testing the structural model in the subsequent stage of analysis.

**Table 22.** Hypothesis Testing Results

Intervariable Relationship	Original Sample	Sample Mean	Standard Deviation	t-Statistic	Significance Value
Tax Knowledge → Individual Taxpayer Compliance	0.274	0.272	0.068	4.039	0.000
Tax Sanctions → Individual Taxpayer Compliance	0.683	0.684	0.068	10.093	0.000

The hypothesis testing results indicate that both tax knowledge and tax sanctions have a positive and significant effect on individual taxpayer compliance. Furthermore, tax sanctions exhibit a more dominant influence on taxpayer compliance compared to tax knowledge.

## Discussion

### 1. The Effect of Tax Knowledge on Individual Taxpayer Compliance

The analysis results indicate that tax knowledge has a positive and significant effect on individual taxpayer compliance. This finding is consistent across both multiple linear regression and SEM-PLS analyses, indicating that the relationship between the variables is stable and robust. From a theoretical perspective, this result aligns with the Theory of Planned Behavior, which posits that knowledge shapes positive attitudes toward tax obligations, ultimately fostering compliant intentions and behavior. This finding also supports the majority of previous empirical studies, although it differs from several studies that found no significant effect of tax knowledge on compliance. Accordingly, the first hypothesis is accepted.

### 1. The Effect of Tax Sanctions on Individual Taxpayer Compliance

The results of the analysis demonstrate that tax sanctions have a positive and significant effect on individual taxpayer compliance, with a more dominant influence compared to tax knowledge. The consistency of results between the multiple linear regression and SEM-PLS analyses further confirms the robustness of the research findings. Conceptually, this result is consistent with Attribution Theory, which views sanctions as external factors shaping taxpayers' perceptions of the risks associated with non-compliance. This finding supports the majority of prior studies emphasizing the importance of sanction strictness, although variations in results have been reported in certain regional contexts. Therefore, the second hypothesis is accepted.

## CONCLUSION

This study aims to examine the effects of tax knowledge and tax sanctions on individual taxpayer compliance at the Pondok Aren Primary Tax Office. The results indicate that tax knowledge plays a significant role in shaping compliant behavior, as taxpayers who understand tax regulations, procedures, and obligations tend to demonstrate more positive attitudes toward fulfilling formal tax requirements, particularly Annual Tax Return filing. In addition, tax sanctions are proven to have a significant influence on taxpayer compliance. Clear, firm, and consistent enforcement of sanctions creates a perception of real consequences for non-compliance, thereby encouraging compliant behavior. Robustness testing using a Partial Least Squares-based structural model confirms the consistency of these findings with the linear regression results. Overall, this study provides empirical evidence that improving individual taxpayer compliance requires an integrated strategy combining enhanced tax education with fair and proportional sanction enforcement. These findings offer practical insights for tax authorities in formulating policies aimed at strengthening sustainable formal compliance.

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