

# THE ROLE OF TAX AMNESTY AS A MODERATION OF TAX SANCTIONS AND TAXPAYER AWARENESS TOWARDS TAXPAYER COMPLIANCE IN UMKM IN LUMAJANG REGENCY

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**Abstract.** This study aims to analyze the influence of tax sanctions, taxpayer awareness, and the Tax Amnesty program on the tax compliance of MSMEs in Lumajang Regency, as well as to examine the moderating role of Tax Amnesty in these relationships. The research method used is quantitative with a moderated regression analysis (MRA) approach. Data were collected through questionnaires distributed to 99 MSME respondents. The results show that tax sanctions and taxpayer awareness have a significant effect on tax compliance. Tax Amnesty also significantly affects tax compliance and is able to moderate the relationship between tax sanctions and tax compliance. However, Tax Amnesty does not significantly moderate the relationship between taxpayer awareness and tax compliance. These findings emphasize that strict sanctions and high awareness are the main factors driving taxpayer compliance. Meanwhile, the Tax Amnesty program can strengthen the effect of sanctions but is less effective when linked to taxpayer awareness. This study provides important implications for policymakers to strengthen sanction mechanisms and improve tax education among MSME actors.

**Keywords:** Tax Sanctions, Taxpayer Awareness, Tax Amnesty, Tax Compliance.

**Abstract.** This study aims to analyze the effect of tax sanctions, taxpayer awareness, and Tax Amnesty on taxpayer compliance of MSMEs in Lumajang Regency, and to test the moderating role of Tax Amnesty in the relationship. The method used is quantitative with a moderated regression approach (Moderated Regression Analysis/MRA). Data were collected through questionnaires to 99 MSME respondents. The results of the study indicate that tax sanctions and taxpayer awareness have a significant effect on taxpayer compliance. Tax Amnesty also has a significant effect on taxpayer compliance and is able to moderate the relationship between tax sanctions and taxpayer compliance. However, Tax Amnesty does not significantly moderate the relationship between taxpayer awareness and taxpayer compliance. This finding confirms that strict sanctions and high awareness are the main factors in encouraging taxpayer compliance. Meanwhile, the Tax Amnesty program can strengthen the effect of sanctions but is less effective when associated with taxpayer awareness. This study provides important implications for policy makers to strengthen the sanction mechanism and improve tax education among MSMEs.

**Keywords:** Tax Sanctions, Taxpayer Awareness, Tax Amnesty and Taxpayer Compliance

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## INTRODUCTION

Tax is one of the main instruments used by the government to collect funds to finance various public programs and services (Ragimun, 2011). In addition to being a source of state revenue, taxes also have a strategic function in controlling the economy, maintaining national economic stability, and creating an even distribution of income in society. Taxes play a role in supporting state needs such as infrastructure development, provision of social services, national defense, education, and the health sector. Based on their type, taxes are divided into two, namely direct taxes imposed on individuals or business entities directly, and indirect taxes imposed on the consumption of goods and services, such as Value Added Tax (VAT) and import duties (Mardiasmo, 2018).

The tax system functions as a government mechanism to collect contributions from the community, both individuals and corporations, to fund state expenditures in the form of development and public services. According to Mardiasmo (2018), taxation includes all regulations including the determination, collection, supervision, and utilization of taxes based on applicable legal provisions. It contains fiscal policies that are directed at achieving certain economic and social targets. The development of a good tax system is in line with the increasing economic growth of a country. Given the dynamic nature of taxation, updates to tax regulations and policies are continuously carried out, thus requiring taxpayers to always understand the latest information (Halim, 2020).

As part of its efforts to improve fiscal compliance, the Indonesian government has formulated various policies that encourage public awareness of tax obligations. One such policy is the Tax Amnesty program, which is a government strategy to improve the tax system while expanding the tax base through reporting previously unrevealed assets. This program provides incentives to taxpayers in the form of elimination of administrative and criminal sanctions for past obligations, so that it is expected to increase overall tax compliance (Pratiwi, 2021).

Through the Tax Amnesty policy, the government also encourages the re-inflow of funds from abroad (repatriation) and provides an opportunity for taxpayers to improve their fiscal condition without being subject to severe sanctions. The main objective of this program is to encourage compliance, optimize tax revenues, and create sustainable economic growth. This is in line with the Tax Compliance Theory, which states that tax compliance is influenced by various factors, including sanctions, fiscal awareness, and moral and ethical aspects (Latuamury, 2021). Therefore, Tax Amnesty is considered an important variable that contributes to increasing tax compliance.

However, in its implementation, increasing taxpayer awareness is not easy. Many taxpayers tend to avoid tax obligations, even committing violations that result in sanctions. The presence of the Tax Amnesty program is expected to motivate them to be more compliant in fulfilling their tax obligations. This program was implemented because there are still many people who have not, or are even reluctant to, report their wealth. One of the benefits of this program is the elimination of pending tax obligations, including administrative and criminal tax sanctions (Husaeri, 2023).

Tax compliance in Indonesia is still relatively low, especially among individual taxpayers who are not employees or who have their own professions. The Deputy Minister of Finance

also acknowledged that the tax contribution from this group is not yet optimal. In Lumajang Regency, data from the Cooperatives Office in 2022 showed that there were around 54,511 MSME actors spread across 21 sub-districts, an increase from the previous year. However, the level of tax compliance among these business actors is still not optimal. This shows that the fulfillment of tax obligations by small and medium business actors is still weak, which has an impact on the low realization of tax revenues (Fatah, 2021).

One of the factors that influence taxpayer compliance is tax sanctions, both administrative (fines and interest) and criminal (prison sentences). Research conducted by Siahaan (2019) shows that tax sanctions have a significant influence on individual taxpayer compliance. Similar findings were also presented by Asfa (2017) and Utami (2023), which showed that the application of sanctions can increase fiscal compliance.

In addition to sanctions, tax awareness is also an important aspect that plays a role in taxpayer compliance. This awareness reflects a person's level of understanding and positive attitude towards the importance of paying taxes. Taxpayers who understand the contribution of taxes to national development tend to be more compliant in reporting and paying their tax obligations. Research by Asfa (2017), Tjondro (2018), and Siahaan (2019) confirms that the higher the tax awareness, the higher the level of taxpayer compliance, especially among small business actors and individuals.

Tax Amnesty as a government policy aims to provide an opportunity for taxpayers to improve past reporting without sanctions, and has been proven to moderate the relationship between sanctions and tax awareness on the level of compliance. This program is believed to be able to create a more orderly taxation system, increase compliance, and strengthen tax revenues (Husaeri, 2023). This is also reinforced by Himerdayanti's research (2021) which states that the effect of sanctions on MSME compliance becomes insignificant when moderated by Tax Amnesty.

MSMEs play an important role in Indonesia's economic growth. With the number of business actors reaching more than 65 million, MSMEs not only drive economic growth but also contribute greatly to state revenues (Farina, 2023). The role of MSMEs in maintaining economic stability and recovery, especially amidst global challenges, is crucial. The success of MSMEs is supported by the enthusiasm and commitment of their actors, as well as the digitalization of the economy driven by the government (Astuti, 2023). In Lumajang Regency, MSMEs are growing rapidly and cover various local economic sectors. Therefore, the level of tax compliance in this sector needs to be studied in depth. The Tax Amnesty Program can be a means to test whether the elimination of sanctions and opportunities for asset reporting can change the fiscal behavior of taxpayers in the MSME sector.

This study is intended to analyze the extent to which Tax Amnesty plays a role as a moderating variable in the relationship between tax sanctions and tax awareness towards taxpayer compliance of MSMEs in Lumajang Regency. It is expected that the results of this study can be a reference in formulating more effective and adaptive tax policies for the MSME sector, both at the regional and national levels.

## **METHOD**

This study uses a quantitative method with an associative approach to examine the relationship between tax sanctions, taxpayer awareness, and taxpayer compliance, with Tax

Amnesty as a moderating variable. In other words, the research analyzes how Tax Amnesty influences the relationship between tax sanctions and taxpayer awareness on taxpayer compliance, particularly among MSME (Micro, Small, and Medium Enterprises) actors.

The research was conducted from February to September 2024, covering the stages of preparation, data collection, analysis, and report writing. The study was centered at the Cooperative Office of Lumajang Regency and several MSMEs in Yosowilangun District, chosen for its high concentration of MSMEs and the availability of relevant data related to Tax Amnesty.

The data used in this study consist of primary and secondary data. Primary data were obtained through a closed-ended questionnaire using a Likert scale, distributed via Google Form to the WhatsApp numbers of MSME actors. The population of this study includes all MSME actors in Yosowilangun, with the latest data indicating 54,730 MSMEs in 2023. The sample was determined using random sampling due to limitations in time, cost, and resources. In this study, hypothesis testing and problem-solving were carried out using several measurement tools. The primary instrument used was a closed-ended questionnaire with a Likert scale, designed to measure the variables of Tax Amnesty, tax sanctions, taxpayer awareness, and taxpayer compliance. To ensure the quality of the instrument, a validity test was conducted using the Product Moment correlation method, where a statement is considered valid if the calculated  $r$ -value is greater than the table  $r$ -value and has a positive correlation. In addition, a reliability test was carried out using the Cronbach's Alpha coefficient, with the instrument considered reliable if the alpha value exceeds 0.60.

Before conducting regression analysis, the data were tested through classical assumption tests, which include normality, multicollinearity, and heteroscedasticity tests, to ensure that the data met the requirements for linear regression analysis. Hypothesis testing was then conducted using Moderated Regression Analysis (MRA) to examine both the direct effects and interaction effects between the independent variables and the moderating variable on the dependent variable. Finally, the coefficient of determination ( $R^2$  and Adjusted  $R^2$ ) was used to measure the extent to which the independent variables explain the variance in the dependent variable within the regression model.

## **RESULTS**

This study was conducted on Micro, Small, and Medium Enterprises (MSMEs) in Yosowilangun District, Lumajang Regency. The main focus of this study is to analyze the role of Tax Amnesty as a moderating variable in the relationship between Tax Sanctions and Taxpayer Awareness towards Taxpayer Compliance. With the Tax Amnesty policy, it is expected to provide more understanding for taxpayers regarding more transparent tax reporting and encourage compliance in fulfilling tax obligations.

The population in this study includes all MSME actors in Yosowilangun District. The research sample was determined using a random sampling technique, which resulted in 99 respondents selected randomly. The respondents came from various business sectors, including trade, services, and production, who already have a Taxpayer Identification Number (NPWP) and active tax obligations.

The research data was collected through two ways, a questionnaire given directly to business actors and a questionnaire shared online using Google Form. This questionnaire

contains a series of questions designed to measure several main variables in this study, namely Independent Variables, Tax Sanctions and Taxpayer Awareness. The following is a table of questionnaire distribution for this study.

### Instrument Test

#### A. Validity Test

Validity test aims to measure the extent to which the research instrument can accurately assess the variables to be studied. In this study, the validity test is used to evaluate the validity of each statement item in the questionnaire that has been given to respondents. An instrument is declared valid if the calculated  $r$  value exceeds the  $r$  table at a certain level of significance, which means that the item is suitable for use in the data collection process. From the Validity Test data above, it can be concluded that if the Pearson Correlation value is greater than the R-Table value of 0.257, the Instrument can be said to be valid, and the research can be continued.

#### B. Reliability Test

C. Table 4.3 Reliability Test

D.

<i>Reliability Statistics</i>	
<i>Cronbach's Alpha</i>	<i>N of Items</i>
.894	24

E. Source: Processed data, 2025

Reliability testing is an important step in quantitative research to measure the internal consistency of research instruments, such as questionnaires or measurement scales. Based on the results of the reliability test using *Cronbach's Alpha* of 0.894, it can be concluded that the research instrument has a high level of internal consistency. Thus, the questionnaire or measurement scale used can be considered reliable and suitable for further research.

### Classical Assumption Test

#### A. Normality Test

Normality test was conducted using One-Sample Kolmogorov-Smirnov Test on 99 residual data. The results showed a residual *mean value* of 0 and a *standard deviation* of 2.03, with a significance value of 0.200 ( $> 0.05$ ). This indicates that the residuals are normally distributed, so the assumption of normality in the regression is met and the model is suitable for further analysis.

#### B. Multicollinearity Test

The results of the multicollinearity analysis indicate that there are no serious problems in the regression model, indicated by the VIF value which is below the threshold of 10. The Tax Sanction and Tax Amnesty variables have relatively high VIF (6.106 and 5.976) but are still acceptable. Meanwhile, the Taxpayer Awareness variable has a low VIF (1.068), indicating the absence of multicollinearity. The model is still suitable for use, although, if necessary, mitigation can be carried out such as deleting variables, transforming data, or using alternative regressions such as ridge regression or PCA.

#### C. Heteroscedasticity Test

Based on the results of the heteroscedasticity test, it can be concluded that the regression model used does not experience heteroscedasticity problems. This can be seen from the significance value (Sig.) in each independent variable, namely Tax Sanctions (0.390), Taxpayer Awareness (0.471), and Tax Amnesty (0.523), all of which are greater than 0.05. Thus, there is no indication of inequality of variance from the residuals in this model, so that the assumption of homoscedasticity is met. This shows that the regression model used has valid and unbiased estimates, so it can be trusted in analyzing and interpreting research results.

#### **D. Moderated Regression Analysis (MRA) Technique**

Based on the results of the MRA analysis, tax sanctions ( $B = 0.948$ ; Sig. = 0.003), taxpayer awareness ( $B = 2.494$ ; Sig. = 0.001), and *Tax Amnesty* ( $B = 1.863$ ; Sig. = 0.047) have a significant effect on taxpayer compliance. Tax Amnesty is also proven to moderate the relationship between tax sanctions and compliance ( $B = 0.020$ ; Sig. = 0.030) but is not significant in moderating the relationship between taxpayer awareness and compliance ( $B = 0.115$ ; Sig. = 0.060). Thus, *Tax Amnesty* is effective in strengthening the influence of tax sanctions but is not strong enough in strengthening the influence of taxpayer awareness on compliance.

#### **E. Coefficient of Determination (R<sup>2</sup>)**

The results of the determination coefficient analysis show an increase in the Adjusted R<sup>2</sup> value from Model 1 to Model 3, indicating a greater contribution of variables in explaining taxpayer compliance. Model 1 (without moderator) has an Adjusted R<sup>2</sup> of 0.272, meaning that 27.2% of the variation in compliance is explained by sanctions and tax awareness. Model 2 adds Tax Amnesty, increasing the Adjusted R<sup>2</sup> to 0.281 and decreasing the Standard Error, indicating an increase in accuracy. Model 3, which adds an interaction between Tax Amnesty and the independent variables, increases the Adjusted R<sup>2</sup> to 0.284 and significantly decreases the Standard Error, indicating that the moderation effect of Tax Amnesty works better in the interaction model.

## **DISCUSSION**

Based on the results of the Moderated Regression Analysis (MRA), it was found that tax sanctions have a significant effect on taxpayer compliance, with a coefficient value of  $B = 0.948$  and a significance level of 0.003 ( $<0.05$ ). This indicates that the stricter the sanctions imposed, the higher the level of taxpayer compliance. These findings support Hypothesis 1 and align with the Tax Compliance Theory, which suggests that the threat of sanctions can increase taxpayer caution in fulfilling tax obligations. This is also supported by previous studies from Rahayu (2016) and Siahaan (2013), which found that firm tax sanctions can improve compliance, particularly in the MSME sector.

In addition, the results show that taxpayer awareness also significantly influences taxpayer compliance, with a B value of 2.494 and a significance level of 0.001 ( $<0.05$ ), thereby supporting Hypothesis 2. This suggests that when taxpayers have a higher level of awareness regarding their obligations and the importance of taxes, they are more likely to comply voluntarily. This aligns with the voluntary compliance aspect of the Tax Compliance Theory, which emphasizes that an understanding of tax duties and social responsibility motivates

taxpayers to fulfill their obligations without coercion. These findings are consistent with the research of Wibowo & Purnamasari (2019) and Safitri & Fitria (2020), which highlight the critical role of awareness in encouraging tax compliance among MSMEs.

Furthermore, the study found that Tax Amnesty significantly moderates the relationship between tax sanctions and taxpayer compliance, with a coefficient value of  $B = 0.020$  and a significance level of  $0.030 (<0.05)$ , thus supporting Hypothesis 3. This implies that the presence of the Tax Amnesty program strengthens the influence of tax sanctions on compliance. According to the Tax Compliance Theory, combining enforcement with incentives can be more effective in increasing compliance. Tax Amnesty, in this context, offers taxpayers a chance to correct their reporting behavior without facing severe penalties, thereby enhancing both awareness and willingness to comply. These findings are supported by the studies of Susanti (2019) and Mardiasmo (2018), which show that Tax Amnesty, when implemented alongside strict sanctions, can significantly improve compliance in the MSME sector.

However, the results also show that Tax Amnesty does not significantly moderate the relationship between taxpayer awareness and compliance, with a  $B$  value of  $0.115$  and a significance level of  $0.060 (>0.05)$ . While this finding supports Hypothesis 4, the moderation effect is statistically insignificant. This is consistent with the Theory of Planned Behavior (Ajzen, 1991), which posits that individuals with high awareness already possess a strong internal intention to comply, making them less influenced by external incentives such as Tax Amnesty. In this case, moral considerations and a good understanding of tax obligations play a more dominant role. This result is in line with the findings of Nur Layliya (2020) and Nugroho (2022), who also found that Tax Amnesty does not significantly affect compliance among highly aware taxpayers, particularly within the MSME group.

## CONCLUSION

This study concludes that tax sanctions and taxpayer awareness have a significant effect on taxpayer compliance of MSMEs in Lumajang Regency. The stricter the sanctions applied, the higher the level of compliance, in accordance with *the Tax Compliance Theory*. On the other hand, high taxpayer awareness also encourages voluntary compliance, as explained in *the Theory of Planned Behavior*.

The results of the moderation analysis show that Tax Amnesty plays a role in moderating the influence of tax sanctions, strengthening the relationship between the strictness of sanctions and tax compliance. However, Tax Amnesty does not significantly moderate the relationship between taxpayer awareness and compliance, indicating that conscious taxpayers do not rely too much on incentives, but rather on moral values and personal responsibility.

Overall, this study emphasizes the importance of consistent enforcement of sanctions and increasing tax education and understanding, rather than relying solely on incentive policies such as Tax Amnesty, in order to improve tax compliance in the MSME sector.

## RECOMMENDATION

Based on the results of this study, there are several suggestions that can be given. For the government and the Directorate General of Taxes (DJP), it is necessary to increase the effectiveness of tax sanctions and expand education and socialization so that taxpayer

awareness grows without relying on Tax Amnesty. Evaluation of the Tax Amnesty policy is also needed to be more optimal in encouraging tax compliance.

For MSME taxpayers, it is important to increase awareness of paying taxes voluntarily and improve tax administration to avoid sanctions. Utilizing tax consulting services can also help understand tax obligations better.

For further researchers, it is recommended to expand the scope of research, use mixed-method methods, and consider other factors such as digitalization of taxation and trust in the government. It is hoped that various parties can work together to create a more effective taxation system and support the growth of the MSME sector and the national economy.

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