

The Effect of Tax Knowledge and Tax Sanctions on Taxpayer Compliance at the Tax Office (KPP) Pratama, Medan Timur through Tax Awareness as an Intervening Variable

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ABSTRACT

This study aims to determine the extent of the effect of tax knowledge and tax sanctions on taxpayer compliance at the Tax Office (KPP) Pratama, Medan Timur through tax awareness as an intervening variable. The samples were determined using the Issac and Micheal sample methods. The data source in this study is primary data in the form of questionnaires. The data analysis model of this research is in the form of path analysis to determine direct and indirect effects. Hypothesis testing in this study used the sobel test. The results of this study indicate that tax knowledge and tax sanctions have an effect on tax awareness. Tax knowledge has no effect on taxpayer compliance. Tax sanctions and tax awareness effect taxpayer compliance. Tax knowledge has a negative effect on taxpayer compliance through tax awareness as an intervening variable and tax sanctions have an effect on taxpayer compliance through tax awareness as an intervening variable.

Keywords: Tax Knowledge, Tax Sanctions, Tax Awareness, Taxpayer Compliance

INTRODUCTION

Tax knowledge is information that can be used by taxpayers as a basis for acting, making decisions, and for taking certain directions or strategies in connection with the implementation of their rights and obligations in the field of taxation. Based on the concept of tax knowledge according to Siti Kurnia Rahayu (2010), "taxpayers must

have, among other things, knowledge of general tax provisions and tax procedures". The taxation system and the tax function in Indonesia have an important role in fostering tax compliance behavior because how can taxpayers be asked to comply if they do not know how tax regulations are, for example how taxpayers are told to submit SPT on time if they do not know when the tax return is due.

Sanctions are actions in the form of punishments given to people who violate regulations or laws. Provisions in the form of regulations and laws are signposts for someone to do something about what should be done and what should not be done. According to Tryana Tiraada (2013) also explains that taxpayer compliance is also affected by tax sanctions. General provisions and procedures for taxation have been regulated in law. The implementation of the self-assessment system by the Indonesian government is important in applying sanctions in taxation. The government has regulated and prepared signs stipulated in the applicable Taxation Law so that the implementation of tax collection can be orderly and in accordance with the expected target. The application of law can be implemented if tax obligations are not carried out, because taxes have an element of force in them.

According to Susilawati and Budiarta (2013) in Kemala (2015), taxpayer awareness is a person's good faith

to fulfill the obligation to pay taxes based on their sincere and sincere conscience. Thus it can be said that the awareness of taxpayers in paying taxes is the behavior of taxpayers in the form of views or feelings that involve knowledge, belief, and reasoning accompanied by a tendency to act according to the rules provided by the tax system and provisions. However, we often encounter corporate or individual taxpayers actually avoiding taxes in order to obtain greater profits, this is due to the low level of taxpayer awareness.

The definition of Taxpayer Compliance according to Safri Nurmantu in Siti Kurnia Rahayu (2010) is "Taxpayer Compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights." Taxpayer Compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to the development of the State which is expected to be fulfilled voluntarily. Taxpayer compliance is an important aspect considering that the Indonesian tax system adopts a Self-Assessment system, which in the process absolutely gives taxpayers confidence to calculate, pay and report their obligations.

The problem of tax compliance is a classic problem faced in almost all countries that apply tax systems. Tax compliance is important because non-compliance will simultaneously lead to tax avoidance efforts (Wulandari, 2015). Widayati and Nurlis (2010) in Ermawati (2018) suggest knowledge of taxation, which is the knowledge that taxpayers have regarding taxes so that taxpayers understand how matters relating to tax obligations. From the results of research conducted by Ermawati (2018), it shows that knowledge has no effect on taxpayer compliance.

Based on research from Akromi (2014), it is stated that tax awareness and tax sanctions do not have a significant effect on the level of taxpayer compliance, this is contrary to Tryana's (2013) research which states that tax awareness and tax sanctions

have a significant effect on taxpayer compliance.

LITERATURE REVIEW

2.1 Taxpayer Compliance

In taxation, the applicable rules are the taxation law. Tax compliance is the compliance of a person, in this case is a taxpayer, with tax regulations or laws. Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to the development of the State which is expected to be fulfilled voluntarily.

Taxpayer compliance is an important aspect considering that the Indonesian tax system adopts a self-assessment system, which in the process absolutely gives taxpayers confidence to calculate, pay and report their obligations. According to Nurmantu (2003) in Akromi (2011) formal compliance, is a condition in which the taxpayer fulfills tax obligations formally in accordance with the provisions of the taxation law, while material compliance, is a condition in which the taxpayer substantively or substantially fulfills all the provisions of the taxation material, namely in accordance with the content and spirit of the taxation law.

2.2 Tax Knowledge

"Taxation knowledge is necessary to increase public awareness especially in areas concerning taxation laws, the role of tax in national development, and especially to explain how and where the money collected is spent by the government," (Mohd, 2010 in Obongo, 2015).

Knowledge of taxation is the ability of a taxpayer to know tax regulations, whether it is about tax rates based on the law that will be paid, as well as tax benefits that will be useful for their lives (Helda, 2014).

Knowledge of tax according to Siti Kurnia Rahayu (2010: 141) "taxpayers must have, among other things, knowledge of general provisions and tax procedures". This plays an important role in fostering tax

compliance behavior because how can taxpayers be asked to comply if they do not know how tax regulations are.

tax burden is very detrimental to the state. Third, awareness that taxes are determined by law and can be enforced.

2.3 Tax Sanctions

Tax sanctions are a threat to violations of a taxation norm, some are threatened with administrative sanctions only, some are threatened with criminal sanctions only, and some are threatened with administrative sanctions and criminal sanctions (Mardiasmo, 2013).

In the tax law there are two kinds of sanctions, namely administrative sanctions and criminal sanctions. There are threats to violations of taxation norms that are threatened with administrative sanctions only, some are threatened with only criminal sanctions, and some are threatened with administrative sanctions and criminal sanctions (Mardiasmo, 2013 in Heny Triastuti Kurnia Ningsih, 2016).

2.4 Tax Awareness

Taxpayer awareness is a person's good faith to fulfill the obligation to pay taxes based on a sincere and sincere conscience. Susilawati and Budiarta (2013) in Kemala (2015).

Nurlis (2010) in Akromi (2014) describes several forms of awareness of paying taxes that encourage taxpayers to pay taxes. First, the awareness that taxes are a form of participation in supporting state development. Second, the awareness that postponing tax payments and reducing the

RESEARCH METHODS

The population in this study were 2,761 taxpayers who became corporate taxpayers of the Tax Office (KPP) Pratama, Medan Timur. The sampling technique used in this study was random sampling or random sampling. Random sampling is the selection of a sampling in such a way that each sampling in the population has the same opportunity to be selected as a sampling in the study (Sanuri, 2013), so that the sample is part of the population that you want to study and is intended to represent the research population. So that the sample in this study were people whom the researcher met randomly and in determining the sample was determined using the Issac and Michael table a number of 307 taxpayers with an error rate of 5%.

The research approach used in this research is quantitative research methods and this type of research is a type of quantitative descriptive research which is a causal relationship. The source of data in this study is primary data, which is data that the researcher collects directly from the first source or the place where the object of the research is carried out.

The data analysis model of this research is in the form of path analysis to determine direct and indirect effects. Hypothesis testing in this study used the sobel test.

RESULT AND DISCUSSION

Result

4.1 Result of Path Analysis Test

4.1.1 Substructural Equation Test Results 1

Table 1. Test of the Coefficient of Determination of Tax Knowledge and Tax Sanctions on Tax Awareness

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.222 ^a	.049	.043	1.784	1.475
a. Predictors: (Constant), Tax Knowledge, Tax Sanctions					
b. Dependent Variable: Tax Awareness					

Source: Output SPSS Version 22 (2019)

Based on table 1 above, the R square value in the substructure equation test 1 is 0.049, meaning that the ability of tax knowledge and tax sanctions on tax awareness variable is 4.9%

and the remaining 95.1% is explained by other variables. Based on table 1 above, values can be obtained e_1 :

$$e_1 = \sqrt{1 - R^2}$$

$$e_1 = \sqrt{1 - 0.049} = 0.975$$

Table 2. Statistical test t of Tax Knowledge and Tax Sanctions on Tax Awareness

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.615	1.438		11.558	.000
	Tax Knowledge	-.171	.055	-.173	-3.092	.002
	Tax Sanctions	.147	.055	.148	2.651	.008

a. Dependent Variable: Tax Awareness

Source: Output SPSS Version 22 (2019)

In table 2 above, the t statistical test results are obtained as follows:

a. For the t-table value in this study, the formula for degree of freedom (df) = n-2 in terms of n is the number of samples. In this study, the sample size (n) = 307 and the amount of df can be calculated as 307-2 = 305, with df = 305 and α (alpha) = 0.05, obtained t-table = 1.9678.

b. The t-count value for tax knowledge is -3.092 smaller than the t-table of 1.9847 (-3.092 < 1.9678) with a significance level of 0.002 less than 0.05 (0.002 < 0.05). It can be concluded that tax knowledge has a negative effect on tax awareness.

c. The t-count value for tax sanctions is 2.651, which is greater than the t-table value of 1.9678 (2.651 > 1.9678) with a significance level of 0.008 less than 0.05 (0.008 < 0.05). It can be concluded that tax sanctions have a significant positive effect on tax awareness.

4.1.2 Substructural Equation Test Results 2

Table 3. Test of the Coefficient of Determination of Tax Knowledge Tax Sanctions and Tax Awareness on Taxpayer Compliance

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.313 ^a	.098	.089	1.767	1.490

a. Predictors: (Constant), Tax Knowledge, Tax Sanctions, Tax Awareness

b. Dependent Variable: Taxpayer Compliance

Source: Output SPSS Version 22 (2019)

Based on table 3 above, the R square value in the substructure equation test 2 is 0.098, which means that the ability of the tax knowledge and tax sanctions on the taxpayer compliance variable through tax awareness is 9.8% and the remaining 90.2% is explained by variables. other. Based on table 3 above, values can be obtained e_2 :

$$e_2 = \sqrt{1 - R^2}$$

$$e_2 = \sqrt{1 - 0.098} = 0.950$$

Table 4. Statistical test t of Tax Knowledge, Tax Sanctions and Tax Awareness on Taxpayer Compliance

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.873	1.709		11.046	.000
	Tax Knowledge	-.107	.056	-.107	-1.920	.056
	Tax Sanctions	.123	.056	.123	2.224	.027
	Tax Awareness	.241	.057	.237	4.237	.000

a. Dependent Variable: Taxpayer Compliance

Source: Output SPSS Version 22 (2019)

In table 4 above, the t statistical test results are obtained as follows:

a. The tcount value for tax knowledge of -1.920 is smaller than the t table of 1.9678 (-1.920 < 1.9678) with a significance level of

0.056 is greater than 0.05 (0.056 > 0.05). It can be concluded that tax knowledge has no effect on taxpayer compliance.

b. The t-count value for tax sanctions is 2,224 greater than the t-table value of

1.9678 ($2.224 > 1.9678$) with a significance level of 0.027 which is smaller than 0.05 ($0.027 < 0.05$). It can be concluded that tax sanctions have a significant positive effect on taxpayer compliance.

c. The t-count value for tax awareness variable of 4.237 is greater than the t table of 1.9678 ($4.237 > 1.9678$) with a significance level of 0.000 less than 0.05 ($0.000 < 0.05$). It can be concluded that tax awareness has a significant positive effect on taxpayer compliance.

4.2 Result of Direct Effect and Indirect Effect

The magnitude of the direct effect of each independent variable on the dependent variable in the equation substructure 1 and substructure 2 is obtained from the beta or standardized coefficient value as follows:

a. The effect of tax knowledge on tax awareness: -0.173.

b. The effect of tax sanctions on tax awareness: 0.148.

c. The effect of tax knowledge on taxpayer compliance: -0.107.

d. The effect of tax sanctions on taxpayer compliance: 0.123.

e. The effect of tax awareness on taxpayer compliance: 0.237.

The amount of the indirect effect can be calculated as follows:

a. The effect of tax knowledge on taxpayer compliance through tax awareness = $-0.173 \times 0.237 = -0.041$.

b. The effect of tax sanctions on taxpayer compliance through tax awareness = $0.148 \times 0.237 = 0.035$.

Total effect calculation:

a. The total effect of tax knowledge on taxpayer compliance = $-0.173 + -0.041 = -0.214$.

b. The total effect of tax sanctions on taxpayer compliance = $0.148 + 0.035 = 0.183$.

c. The total effect of tax awareness on taxpayer compliance = 0.237.

Based on the results of the path analysis test, it can be concluded that the structural equation is as follows:

a. Substructural equation 1: $Y_1 = -0.173X_1 + 0.148X_2 + 0.975$

b. Substructural equation 2: $Y_2 = -0.107X_1 + 0.123X_2 + 0.237Z + 0.950$

4.3 Sobel Test Results

Based on the sobel test stage 1 in this study, the resulting tcount value of -2.46051 is greater than the t table of -1.9678, so it can be concluded that tax knowledge has a negative effect on taxpayer compliance through tax awareness as an intervening variable.

Based on the stage 2 sobel test, the resulting tcount value of 2,21535 is greater than ttable of 1,9678, so it can be concluded that tax sanctions have a positive effect on taxpayer compliance through tax awareness as an intervening variable.

DISCUSSION

Effect of Tax Knowledge on Tax Awareness

According to Hardiningsih (2011) education received by taxpayers does not guarantee that a taxpayer will be more aware of the willingness to pay his tax obligations. Based on the test results above, it can be seen that tax knowledge has a negative effect on tax awareness. The results of the study are not in line with previous research by Hardiningsih (2011) which states that tax knowledge has no effect on the willingness to pay taxes. But this is in line with previous research by Tuti (2015), Setyani (2018) and Intan (2018) which stated that tax knowledge has an effect on tax awareness.

The negative effect between tax knowledge on taxpayer awareness in this study shows that the higher the taxpayer's knowledge of taxation, the lower the taxpayer's awareness of the obligation to pay taxes. Because the more taxpayers know and master the regulations, especially those related to their field of business, the more likely the taxpayer is able to find loopholes and minimize the taxes imposed on his business.

Effect of Tax Sanctions on Tax Awareness

According to Syarifudin (2016) in Ega (2018) states that taxation sanctions are a guarantee that the provisions of taxation laws (taxation norms) will be obeyed or in other words tax sanctions are a tool (preventive) so that taxpayers do not violate norms. taxation. Based on the test results above, it can be seen that tax sanctions have a significant positive effect on tax awareness. The results of this study are in line with previous research by Ega (2018) which states that tax sanctions have a significant positive effect on awareness of paying taxes.

In this study shows that tax sanctions affect the awareness of taxpayers in carrying out their tax obligations. The heavier the tax sanctions that are applied, the higher the awareness of taxpayers in carrying out tax obligations. The imposition of quite heavy sanctions is also one of the means to educate taxpayers to comply with and carry out tax obligations properly.

Effect of Tax Knowledge on Taxpayer Compliance

Utomi in Arini (2019) explains that taxation knowledge is an ability that a taxpayer has in knowing every taxation regulation, be it about the tax rate based on the law that they will pay and the tax benefits that will be useful for them. When the level of knowledge and understanding of tax regulations increases, it will encourage taxpayers to carry out their obligations.

Based on the test results above, it can be seen that tax knowledge has no effect on taxpayer compliance. The results of this study are in line with previous research by Ermawati (2018) which states that knowledge of taxation has no effect on taxpayer compliance. But the results of this study are not in line with previous research by Obongo (2018) and Amrie (2018), which states that tax knowledge has a significant positive effect on the level of taxpayer compliance. The results of this study

indicate that tax knowledge has no effect on the level of taxpayer compliance.

The higher or lower the taxpayer knowledge of taxation, it does not affect taxpayer compliance. The level of tax knowledge of the taxpayer shows the absence of a taxpayer's influence in carrying out their obligations. This shows that even though taxpayers have tax knowledge, it is not certain that they will obey and report their taxes as well as a taxpayer who does not have tax knowledge who actually has a low level of compliance.

Effect of Tax Sanctions on Taxpayer Compliance

Syarifudin (2016) in Ega (2018) states that taxation sanctions are a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed or in other words tax sanctions are a tool (preventive) so that taxpayers do not violate taxation norms. Based on the test results above, it can be seen that tax sanctions have a significant positive effect on taxpayer compliance.

The results of this study are in line with previous research by Tryana (2013) which states that tax sanctions have a significant effect on the level of taxpayer compliance. But it is not in line with Arini's research (2019) which states that tax sanctions do not have a positive effect on taxpayer compliance. In this study shows that the heavier the sanctions imposed by the tax authorities, the higher the taxpayer compliance in carrying out tax obligations. Heavy sanctions can educate taxpayers in carrying out tax obligations and improve tax compliance. Such as administrative sanctions if late in reporting SPT, so that taxpayers can carry out tax obligations on time.

Effect of Tax Awareness on Taxpayer Compliance

According to Ermawati (2018), the taxpayer's awareness of the obligatory attitude in carrying out their tax obligations is not compulsion with his own awareness

that paying taxes is an obligation. Based on the test results above, it can be seen that tax awareness has a significant effect on taxpayer compliance. The results of this study are in line with previous research by Obongo (2018), Andinata (2015), Ega (2018), Hardiningsih (2011) and Ermawati (2018) which states that tax awareness has a significant positive effect on the compliance level of corporate taxpayers.

In this study shows that when the taxpayer is aware of the obligation to pay taxes, the higher the level of taxpayer compliance. If taxpayers are aware of their tax obligations, namely to pay their own taxes, it will directly increase the compliance of the taxpayers in calculating, paying and reporting. The important thing in increasing tax compliance is to foster tax awareness in taxpayers.

Effect of Tax Knowledge on Taxpayer Compliance through Tax Awareness

According to Rohmawati (2013) in Tuti (2015) states that increasing knowledge of taxation will also increase the level of awareness and compliance of taxpayers. Based on the test results above, it can be seen that tax knowledge has an effect on taxpayer compliance through tax awareness as an intervening variable. This is in line with previous research by Setyani (2018) which states that taxpayer awareness mediates the influence of taxation knowledge on taxpayer compliance. This is not in line with previous research by Intan (2018) and Tuti (2015) which states that taxpayer awareness cannot be a mediation between partial tax knowledge on taxpayer compliance.

From the results of this study, it can be seen that the higher the taxpayer's knowledge of taxes, the lower the level of awareness of paying taxes which results in a lower level of taxpayer compliance. The level of taxpayer knowledge affects taxpayer awareness. If they are aware of the importance of taxes, it will increase awareness and have an impact on increasing tax compliance. But in this study, a fairly

good knowledge of taxpayers actually makes them aware of the tax loopholes so that this results in low tax compliance.

Effect of Tax Sanctions on Taxpayer Compliance through Tax Awareness

According to Syarifudin (2016) in Ega (2018) states that taxation sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed in other words, tax sanctions are a tool (preventive) so that taxpayers do not violate norms. taxation. Based on the test results above, it can be seen that tax sanctions have an effect on taxpayer compliance through tax awareness as an intervening variable. This is in line with previous research by Ega (2018) which states that the effect of mediating awareness of paying taxes between tax sanctions on taxpayer compliance has an indirect effect.

From the results of this study it can be seen that the heavier the tax sanctions imposed by the tax authorities, the higher the level of taxpayer awareness in paying taxes which results in the higher the level of taxpayer compliance. By providing awareness of the sanctions obtained by taxpayers if they violate or do not comply with tax obligations, it can raise awareness in taxpayers to carry out tax obligations so that this can increase taxpayer compliance.

CONCLUSION AND SUGGESTION

Conclusion

Based on the results of the research and discussion previously described, conclusions can be drawn from research on the analysis of the effect of tax knowledge, tax sanctions and tax awareness on taxpayer compliance as follows:

1. Tax knowledge effect on tax awareness at the Tax Office (KPP) Pratama, Medan Timur.
2. Tax sanctions effect on tax awareness at the Tax Office (KPP) Pratama, Medan Timur.
3. Tax knowledge no effect on taxpayer compliance at the Tax Office (KPP) Pratama, Medan Timur.

4. Tax sanctions effect on taxpayer compliance at the Tax Office (KPP) Pratama, Medan Timur.

5. Tax awareness effect on taxpayer compliance at the Tax Office (KPP) Pratama, Medan Timur.

6. Tax knowledge effect on taxpayer compliance through tax awareness as an intervening variable at the Tax Office (KPP) Pratama, Medan Timur.

7. Tax sanctions effect on taxpayer compliance through tax awareness as an intervening variable at the Tax Office (KPP) Pratama, Medan Timur.

Suggestion

Suggestions from the results of this study are:

1. The factor of tax knowledge and tax sanctions has a general effect on taxpayer compliance at the Tax Office (KPP) Pratama, Medan Timur, the tax authorities must pay attention to how the public understands tax knowledge and tax sanctions in order to improve taxpayer compliance.

2. For The Tax Office (KPP) Pratama, Medan Timur, it is recommended to instill a tax function for the community, so that the public, especially taxpayers, are aware that the taxes paid are for the common interest that has been realized with various developments in public facilities and infrastructure, besides that in calculating the amount of tax payable, it is necessary to make it easier and clearer.

3. The Tax Office (KPP) Pratama, Medan Timur must also consider other factors that were not analyzed in this study, due to the significant role of these factors in the future.

4. For further researchers, the research conducted by the author is limited to tax knowledge, tax sanctions, and tax awareness. Researchers do not investigate other factors that can increase taxpayer compliance, therefore it is hoped that further research can examine other factors that can increase taxpayer compliance.

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How to cite this article: Handoko Y, Toni N, Simorangkir EN. The effect of tax knowledge and tax sanctions on taxpayer compliance at the tax office (KPP) Pratama, Medan Timur through tax awareness as an intervening variable. International Journal of Research and Review. 2020; 7(9): 294-302.
