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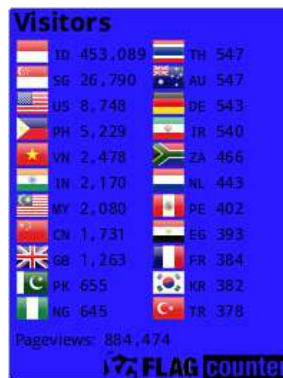


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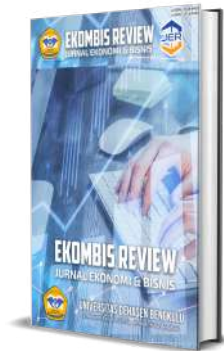
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Tax Amnesty Moderation: The Influence Of Tax Knowledge And Sanctions On Taxpayer Compliance

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ABSTRACT

This study aims to explore the impact of taxpayers' understanding of tax regulations and the influence of fiscal penalties on the likelihood of compliance among individual taxpayers, with tax amnesty serving as a moderating variable at KPP Pratama Batam Selatan. The research focuses on a sample drawn from individual taxpayers (WPOP), registered at the South Batam Tax Office in 2023. The data harnessed in this research are derived from primary sources, meticulously procured via the dissemination of structured questionnaires to designated participants. The analysis was conducted using the SEM-PLS technique, implemented via SmartPLS version 3.0. The results confirm that both tax literacy and fiscal sanctions have a meaningful and statistically significant effect on the compliance behavior of individual taxpayers. Moreover, the study indicates that the implementation of tax amnesty plays a crucial role in enhancing the link between taxpayers' understanding of tax regulations and their adherence to tax obligations. Conversely, the results demonstrate that tax amnesty has no meaningful effect on how fiscal penalties impact taxpayers' compliance behavior.

INTRODUCTION

Taxes represent a financial obligation contributed by citizens to the government, mandated by statutory regulations. In contemporary terms, taxation is understood as the redirection of monetary resources from individuals or entities to the state, primarily to support government expenditures. Any excess revenue collected is often reinvested into society, serving as capital for public development and infrastructure project (Hadipryanto *et al.*, 2023). Taxes are essential for driving development and enhancing the well-being of the population. As a result, the level of taxpayer compliance serves as a crucial indicator in meeting the goals for tax revenue collection (Ilanoputri, 2020). Despite its importance, tax compliance faces considerable challenges in various countries, Indonesia included. This research focuses primarily on analyzing the 2019-2023 tax return (SPT) data collected from the South Batam Tax Office to explore this issue.

Table 1 Targets and Realization of Mandatory Tax Returns for 2019-2023

Tax Return Year	Individual Taxpayers	Number of Mandatory Reports	Amount of Realization	Compliance Level
2019	308. 712	64. 398	53. 500	83, 08%
2020	341. 939	69. 467	52. 788	75, 99%
2021	370. 573	67. 957	56. 117	82, 58%
2022	400. 034	73. 350	61. 019	83, 19%
2023	427. 426	85. 118	75. 569	88. 78%

Source: South Batam Pratama Tax Service Office (KPP).

The data reveals that the number of WPOP registered at the South Batam Pratama Tax Office has steadily increased from 2019 through 2023. However, the compliance rate in submitting Annual Tax Returns has shown irregular and fluctuating patterns each year. Although the taxpayer base is growing, this growth does not consistently translate into higher reporting compliance. This disparity highlights a misalignment in state tax revenue collection, underscoring the need for more strategic, well-structured, and sustainable policy measures to effectively boost tax compliance and maximize government revenue.

Based on the table above, various factors have been identified as determinants, including tax knowledge and the application of sanctions. Tax understanding reflects taxpayers' awareness of their rights and obligations, thus encouraging voluntary compliance. Tax knowledge includes tax regulations, rates, and benefits in everyday life (Prima Yuslina *et al.*, 2018). According to the TPB, taxpayers' actions are shaped by their internal intentions and motivations. This means that individuals with a deeper understanding of tax matters tend to demonstrate higher compliance with tax laws (Anggini *et al.*, 2021). Several prior studies have shown that possessing tax knowledge positively influences taxpayers' compliance behavior (Appiah *et al.*, 2024; Albab & Suwardi, 2021; Zaikin *et al.*, 2022; Muttaqin, 2022; Lailiyah & Andriani 2023; Mulyati & Ismanto 2021; Ngadiman 2021). This is different from the research of Lesmana & Setyadi, (2020) which revealed that tax knowledge does not significantly affect the level of taxpayer compliance.

Tax laws set forth specific procedures and penalties to promote adherence among taxpayers. These sanctions function as legal mechanisms designed to guarantee that tax rules are followed, respected, and properly enforced. Their primary purpose is to deter non-compliance by imposing consequences on violators. According to the TPB, individuals weigh the potential outcomes of their actions before deciding how to behave. In this context, the presence of tax sanctions influences taxpayers' willingness to comply, as compliance helps them avoid penalties. Therefore, tax sanctions serve as a key motivator for ensuring tax compliance (Solichin & Astuti, 2021). Multiple earlier studies have demonstrated that enforcing tax sanctions effectively contributes to improving taxpayer compliance (Syahfitri & Ompusunggu, 2024; Mianti & Budiwitjaksono, 2021; Syafira & Nasution, 2021; Ngadiman, 2021; Nugrahani & Suryaningrum, 2023). Different from the research (Sofyan & Sudirgo, 2023; Rahayu, 2022; Santhi *et al.*, 2022).

To enhance tax compliance, Indonesia's fiscal authorities have introduced several initiatives, including the Tax Amnesty program. This program allows taxpayers to settle their tax liabilities by paying a specified amount, while benefiting from exemption of certain tax payments. It offers taxpayers a chance to disclose or correct their tax obligations without facing administrative penalties or fines. The program aims to foster long-term compliance by encouraging transparency and honesty, ultimately leading to sustainable improvements in tax revenue collection.

Several previous studies have shown that tax amnesty there is a positive influence on taxpayer compliance (Karma & Lestari, 2018; Muniroh, 2022 dan Pratiknjo & Lasdi, 2022). Knowledge of the people of Batam City about tax amnesty still limited, due to the lack of effective socialization regarding this matter. Lack of knowledge causes some taxpayers to be

reluctant to pay taxes because they are afraid of becoming victims of schemes implemented by the government. Participation in the tax amnesty program can enhance taxpayers' understanding, which in turn promotes greater compliance. Consequently, this study considers tax amnesty as a moderating factor in the relationship between tax knowledge and taxpayer compliance.

Besides limited taxpayer knowledge, the influence of tax sanctions also plays a significant role in issues related to Tax Amnesty. The Tax Amnesty program promotes voluntary compliance by allowing taxpayers to declare and settle unpaid taxes without facing severe penalties. At the same time, the enforcement of stringent sanctions encourages taxpayers to meet their obligations more diligently and responsibly. Pranandika & Jaeni (2023) and Septyana & Suprasto, (2019) argued that Tax Amnesty can regulate the influence of Tax Sanctions on Taxpayer Compliance. This view contrasts with the findings of Al Abbas and Tumirin (2019), who concluded that Tax Amnesty does not have a significant effect on taxpayer compliance.

The inconsistencies observed in prior studies underscore the need for deeper investigation into the effects of tax knowledge, tax penalties, and tax amnesty on taxpayer compliance. Although numerous studies have examined the influence of tax understanding and sanctions on compliance behavior, limited attention has been given to exploring the moderating impact of tax amnesty within this context. Therefore, this study seeks to investigate Tax Amnesty as a moderating variable that affects taxpayer compliance through the factors of tax knowledge and sanctions. Additionally, it evaluates the extent to which Tax Amnesty can strengthen the relationship between these factors and compliance, as well as its overall impact on taxpayer behavior. Ultimately, this research aims to offer valuable insights to tax authorities, enabling them to develop more effective, data-driven policies that foster sustainable improvements in tax compliance. By understanding how Tax Amnesty supports compliance, policy measures can be better tailored to enhance state tax revenue collection.

This study is grounded in the TPB and attribution theory. The TPB, proposed by Ajzen (1991), expands upon the earlier TRA. TPB posits that an individual's actions are primarily motivated by their intention to carry them out. Essentially, the more favorable a person's attitude toward a specific behavior, the greater their intention to undertake that behavior (Daiyabu *et al.*, 2023). Taxpayers make deliberate decisions by weighing available information and potential outcomes. The Theory of Planned Behavior is used in this study to link and reinforce the relationships between the variables examined.

According to the TPB, taxpayers' actions are influenced by the information they possess. When taxpayers have adequate knowledge about taxation, they are better equipped to make informed decisions, which encourages them to fulfill their tax responsibilities. Additionally, tax sanctions play a role in shaping attitudes within the TPB framework. If sanctions are implemented fairly and effectively, they can foster a positive attitude toward tax compliance. Moreover, consistent enforcement of strong tax sanctions can help establish a social norm that paying taxes is a mandatory duty for all citizens (Putra *et al.*, 2021).

Attribution theory, first proposed by Heider in 1958 and later expanded by Kelley in 1973, posits that a person's behavior or an event is shaped by two primary influences: internal factors and external factors. Internal factors refer to the individual's control over his own behavior, while external factors relate to the influence of the environment or conditions outside the individual that cause a person to act according to the situation he is facing. According to attribution theory, Tax amnesty can change the way taxpayers attribute their compliance. In some cases, tax amnesty can reduce external attribution by providing leniency to taxpayers who were previously non-compliant.

Tax knowledge includes an understanding of rights and obligations, applicable regulations, and tax benefits that form the basis for determining policies to comply with tax provisions. The level of compliance of a taxpayer grows along with the level of understanding of taxation (Hantono & Sianturi, 2021). In relation to the concept Behavioral Beliefs on TPB this concept

refers to an individual's belief in the consequences of an action and the evaluation of the results obtained. In the context of taxation, a lack of understanding of taxes can encourage fraud, such as tax manipulation, which has the potential to cause a greater tax burden for taxpayers. In Appiah *et al.*, (2024); Albab & Suwardi, (2021); Zaikin *et al.*, (2022); Muttaqin, (2022); Lailiyah & Andriani (2023); Mulyati & Ismanto (2021) and Ngadiman (2021). revealed that tax knowledge has a positive effect on taxpayer compliance.

H₁ : Tax Knowledge Has a Positive Influence on Taxpayer Compliance

Tax sanctions are the consequences imposed on taxpayers who violate tax provisions with the aim of increasing compliance (Hazmi *et al.*, 2020). Imposing sanctions serves as a deterrent, encouraging taxpayers to comply with tax laws. Stricter penalties are directly associated with increased taxpayer compliance, as the greater the severity of sanctions, the higher the likelihood that individuals will conform to tax laws (Sandra & Chandra, 2021). Based on the TPB, sanctions serve as deterrents to undesirable actions by impacting control beliefs, which in turn affect an individual's perceived control over their behavior. When taxpayers perceive sanctions as difficult to evade or manage, this perception influences their future intention to comply with tax obligations (Soda *et al.*, 2021). Tax penalties act as a safeguard to ensure adherence to tax laws. Additionally, they serve a deterrent function, aiming to prevent taxpayers from committing potential breaches of established tax regulations (Solichin & Astuti, 2021). In Fitria *et al.*, (2024); Karnedi & Hidayatulloh, (2019); Septyana & Suprasto, (2019); Syahfitri & Ompusunggu (2024); Nugrahani & Suryaningrum (2023) and Leovika & Trisnawati (2024) revealed that Tax sanctions positively influence taxpayer compliance by encouraging individuals to fulfill their tax obligations in order to avoid penalties..

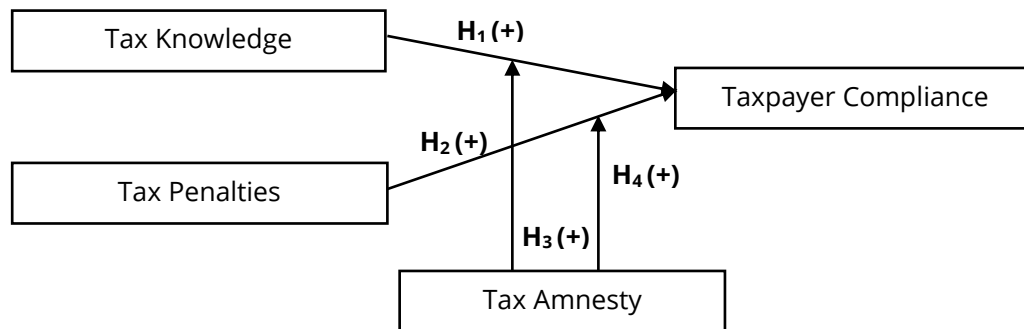
H₂ : Tax Sanctions Have a Positive Impact on Taxpayer Compliance

Taxpayer compliance is largely influenced by how well individuals comprehend tax laws. Those with a clear understanding of these regulations are more likely to accurately report their taxes and fulfill their payment obligations, as they recognize both the consequences of failing to comply and the advantages of adhering to tax requirements (Lestari & Darmawan, 2023). Attribution theory can be applied to understand Tax Amnesty, because taxpayers assess the objectives, implementation, and impact of this policy. Positive perceptions of Tax Amnesty can influence tax compliance. Many taxpayers believe that this program contributes to increasing state revenue, thus supporting funding for government development programs and policies. Tax amnesty programs can serve as an effective bridge that enhances the connection between taxpayers' knowledge and their compliance behavior. By offering a chance to rectify previous errors, tax amnesty raises awareness about the significance of fulfilling tax obligations. Consequently, taxpayers with improved tax understanding become more motivated—both ethically and legally—to maintain compliance going forward. In Septyana & Suprasto, (2019) revealed tax amnesty strengthening the influence of Tax Knowledge on Taxpayer Compliance.

H₃ : *Tax Amnesty* Strengthening the Influence of Tax Knowledge on Taxpayer Compliance

The relationship between tax sanctions and taxpayer compliance generally shows that effective sanctions can increase compliance through a deterrent effect. Tax amnesty becomes a moderating variable that can strengthen the positive effects of sanctions by reducing taxpayer fear, providing an opportunity to correct mistakes, and increasing tax awareness and knowledge. In attribution theory, tax amnesty can reduce external attribution because of its nature of providing relief to taxpayers. Tax amnesty can change taxpayers' perceptions of sanctions. Individuals who previously associated non-compliance with fear of sanctions begin to view the program tax amnesty *as* an opportunity to improve tax obligations and link compliance to personal decisions without external pressure. Taxpayers who feel pressured by the threat of sanctions can see tax amnesty *as* external support that encourages compliance with tax regulations. In the research of Septyana & Suprasto, (2019) revealed tax amnesty strengthening the influence of Tax Sanctions on Taxpayer Compliance.

H₄ : *Tax Amnesty* Strengthening the Influence of Tax Sanctions on Taxpayer Compliance

Figure 1. Research Model

Source: Research Data, 2024

LITERATURE REVIEW

Research on tax compliance has extensively explored various internal and external factors that influence taxpayer behavior. One of the key internal factors is tax knowledge. Studies by Appiah et al. (2024), Albab and Suwardi (2021), and Mulyati and Ismanto (2021) suggest that a solid understanding of tax systems encourages voluntary compliance. Taxpayers who are aware of their rights, obligations, and the broader benefits of taxation are more likely to comply, as they understand both the consequences of non-compliance and the long-term advantages of adhering to tax regulations.

However, not all studies agree. Lesmana and Setyadi (2020) found that tax knowledge does not significantly affect compliance, indicating that other factors, such as perceptions of fairness or financial capacity, may moderate this relationship. Therefore, this study introduces tax amnesty as a moderating variable that may strengthen the relationship between tax knowledge and taxpayer compliance.

On the other hand, tax sanctions are a prominent external factor and have consistently been shown to have a positive effect on taxpayer compliance (Fitria et al., 2024; Karnedi & Hidayatulloh, 2019; Solichin & Astuti, 2021). According to the Theory of Planned Behavior (TPB), sanctions serve as behavioral control mechanisms that reinforce taxpayers' intentions to comply by limiting the perceived feasibility of non-compliant actions.

In the context of tax amnesty, several studies have indicated that such programs not only improve short-term compliance but also shift taxpayers' perceptions of the tax system (Karma & Lestari, 2018; Muniroh, 2022). However, there is ongoing debate regarding whether tax amnesty weakens the deterrent effect of sanctions by forgiving past violations, potentially leading to moral hazard (Al Abbas & Tumirin, 2019; Septyana & Suprasto, 2019).

Theoretically, this study is grounded in the Theory of Planned Behavior (TPB) and Attribution Theory. TPB posits that behavioral intentions are influenced by attitudes, subjective norms, and perceived behavioral control (Ajzen, 1991). Attribution Theory, on the other hand, focuses on how individuals attribute the causes of their behavior to internal or external factors. In the context of tax amnesty, this theory is relevant to analyzing how taxpayers shift their motivations from external enforcement to internal responsibility as a result of the program.

Therefore, this study contributes to the existing literature by investigating the moderating role of tax amnesty in the relationship between tax knowledge, tax sanctions, and taxpayer compliance. It focuses on individual taxpayers in Indonesia—a context that has received limited quantitative and empirical attention—offering new insights to inform more effective tax policy and compliance strategies.

METHODS

This research utilizes a causal approach to analyze the cause-and-effect relationship between the independent and dependent variables (Janah & Farihah, 2021). This study aims to investigate the impact of tax knowledge and the application of tax sanctions on the compliance behavior of individual taxpayers, with the tax amnesty program serving as a moderating variable. To address these objectives, a quantitative research methodology is employed.

The research population includes WPOP. registered at the South Batam Pratama Tax Office in 2023, totaling 427, 426 people. The source of research data is primary data. Primary data refers to respondents' responses given through a survey regarding the variables studied. The questionnaire will be distributed online to respondents. The sample is determined using non probability sampling through the Slovin formula and margin of error 10%, resulting in 100 respondents. This study uses 2 independent variables, 1 moderating variable and 1 dependent variable.

The first independent variable, tax knowledge (X_1) is knowledge and information about taxation that can be applied by taxpayers to change attitudes and behavior in fulfilling tax obligations and rights. Tax knowledge is a process that allows taxpayers to understand, know, and master aspects of taxation and can apply them by paying taxes (Milleani & Maryono, 2022). Indicators of tax knowledge according to Mulyati & Ismanto, (2021) are Familiarity with the General Provisions and Tax Procedures, comprehension of Indonesia's taxation system, and awareness of the fundamental roles that taxation plays.

The second independent variable is Tax Sanctions (X_2) Rahayu (2022) explains that Tax sanctions function as an enforcement tool designed to promote compliance with tax laws and regulations, acting as a deterrent to discourage taxpayers from breaching tax rules. According to Adhimatra & Noviri, (2018), Indicators of tax sanctions.

The moderating variables of this study are, Tax Amnesty (Z) is a government initiative that provides taxpayers with exemption from their tax obligations in exchange for the settlement of a predetermined ransom amount and disclosure of previously undisclosed or incomplete income (Risnawati, 2022). In the realm of tax amnesty, individuals are given a certain period of time to proactively step forward and complete previously undisclosed tax obligations (Novita *et al.*, 2024). Indicators of Tax Amnesty According to N. Rahayu, (2017) it is Knowledge, Understanding, Awareness and Motivation as well as the benefits of taxpayers regarding the program tax amnesty.

The dependent variable, Tax Compliance (Y) refers to the behavior of individuals or organizations in fulfilling their tax duties and exercising their tax rights in alignment with the tax laws established by the country (Albab & Suwardi, 2021). Indicators of tax compliance according to N. Rahayu, (2017) are the compliance of Taxpayers (WP) to register themselves, report Tax Returns (SPT) on time, pay off their tax arrears and comply with the calculation and payment of taxes owed on income earned.

The data analysis employed Structural Equation Modeling with Partial Least Squares (SEM-PLS) using SmartPLS software. The evaluation involved testing the measurement model (outer model) for convergent validity, discriminant validity, and reliability. In addition, the structural model (inner model) was assessed using the Coefficient of Determination (R^2), Goodness of Fit, T-statistics, and hypothesis testing outcomes (Nurhalizah *et al.*, 2024). The following is the regression equation model in this study:

$$KWPjk_{it} = \alpha + \beta_1 PP_{it} + \beta_2 SP_{it} + \beta_3 PP * TA_{it} + \beta_4 SP * TA_{it} + \varepsilon_{it}$$

Information :

KWPjk : Taxpayer Compliance
 PP : Taxation Knowledge
 SP : Tax Sanctions

TA	: Tax Amnesty
PP*TA	: Moderation Tax Amnesty with Tax Knowledge
SP*TA	: Moderation Tax Amnesty with Tax Sanctions
a	: Constant
β_1, \dots, β_4	: Regression Coefficient
ε	: Error (residual value)

RESULTS AND DISCUSSION

Descriptive statistics aim to analyze respondents' responses to indicators in research variables, therefore descriptive statistics are important to do. Here is the calculation of the scale range:

$$RS = \frac{\text{value maximum} - \text{value minimum}}{\text{number of categories}} = \frac{4-1}{3} = 1$$

1. 00 - 2. 00 Low category; 2. 00 - 3. 00 Medium category; 3. 00 - 4. 00 High category

Table 2 Descriptive Statistical Test Results

	N	Mean	Median	Min	Max	Standard Deviation
KP1	100	3.540	4.000	2.000	4.000	0.607
KP2	100	3.560	4.000	1.000	4.000	0.622
KP3	100	3.570	4.000	2.000	4.000	0.587
KP4	100	3.530	4.000	2.000	4.000	0.574
KP5	100	3.620	4.000	1.000	4.000	0.544
KP6	100	3.470	4.000	1.000	4.000	0.608
KP7	100	3.500	4.000	2.000	4.000	0.539
KP8	100	3.440	3.000	1.000	4.000	0.571
PP1	100	3.310	3.000	1.000	4.000	0.674
PP2	100	3.190	3.000	1.000	4.000	0.758
PP3	100	3.540	4.000	2.000	4.000	0.573
PP4	100	3.130	3.000	1.000	4.000	0.757
PP5	100	3.080	3.000	1.000	4.000	0.821
PP6	100	3.270	3.000	1.000	4.000	0.719
PP7	100	3.260	3.000	1.000	4.000	0.702
SP1	100	3.400	3.000	1.000	4.000	0.678
SP2	100	3.300	3.000	1.000	4.000	0.700
SP3	100	3.400	3.000	1.000	4.000	0.648
SP4	100	3.480	4.000	1.000	4.000	0.640
SP5	100	3.510	4.000	1.000	4.000	0.592
SP6	100	3.300	3.000	2.000	4.000	0.592
SP7	100	3.320	3.000	1.000	4.000	0.691
TA1	100	2.970	3.000	1.000	4.000	0.768
TA2	100	3.200	3.000	1.000	4.000	0.648
TA3	100	3.210	3.000	1.000	4.000	0.725
TA4	100	3.080	3.000	1.000	4.000	0.703
TA5	100	3.100	3.000	1.000	4.000	0.714
TA6	100	3.230	3.000	1.000	4.000	0.676
TA7	100	3.270	3.000	1.000	4.000	0.746
TA8	100	3.240	3.000	2.000	4.000	0.665

Source: Research Data (2024)

Referring to the table, it shows that the standard deviation value (s). descriptive variable of tax compliance (KP). is not close to 0 (zero) specifically it is 0. 607 for indicator item KP1, 0. 622 for indicator item KP2, 0. 587 for indicator item KP3, 0. 574 for indicator item KP4, 0. 544 for indicator item KP5, 0. 608 for indicator item KP6, 0. 539 for indicator item KP7, and 0. 571 for indicator item KP8. This indicates that respondents' answers to the tax compliance variable vary, with a range from 1 and 2 to a maximum of 4.

Referring to the table, it shows that the standard deviation value (s). descriptive variable of tax knowledge (PP). does not approach 0 (zero) specifically it is 0. 674 for indicator item PP1, 0. 758 for indicator item PP2, 0. 573 for indicator item PP3, 0. 757 for indicator item PP4, 0. 821 for indicator item PP5, 0. 719 for indicator item PP6, and 0. 702 for indicator item PP7. This indicates that respondents' answers to the tax knowledge variable vary, with a range from 1 and 2 to a maximum of 4.

Referring to the table, it shows that the standard deviation value (s). descriptive variable of tax sanctions (SP). does not approach the number 0 (zero) specifically it is 0. 678 for indicator item SP1, 0. 700 for indicator item SP2, 0. 648 for indicator item SP3, 0. 640 for indicator item SP4, 0. 592 for indicator item SP5, 0. 592 for indicator item SP6, and 0. 691 for indicator item SP7. This indicates that respondents' answers to the tax sanctions variable vary, with a range from 1 and 2 to a maximum of 4.

Referring to the table, it shows that the standard deviation value (s). descriptive variables Tax Amnesty (TA). not approaching the number 0 (zero); specifically it is 0. 768 for the TA1 indicator item, 0. 648 for the TA2 indicator item, 0. 725 for the TA3 indicator item, 0. 703 for the TA4 indicator item, 0. 714 for the TA5 indicator item, 0. 676 for the TA6 indicator item, 0. 746 for the TA7 indicator item, and 0. 665 for the TA7 indicator item. This indicates that the respondents' answers to the variable tax *amnesty varies*, ranging from 1 and 2 to a maximum of 4.

Table 3 Validity Test Results

	KP (Y)	PP (X1)	SP (X2)	TA (Z)	PP* TA	SP* TA	Information √ = Valid
KP1	0. 817						√
KP2	0. 849						√
KP3	0. 866						√
KP4	0. 865						√
KP5	0. 814						√
KP6	0. 845						√
KP7	0. 830						√
KP8	0. 855						√
PP1		0. 641					√
PP2		0. 725					√
PP3		0. 776					√
PP4		0. 710					√
PP5		0. 784					√
PP6		0. 778					√
PP7		0. 684					√
SP1			0. 687				√
SP2			0. 764				√
SP3			0. 801				√
SP4			0. 768				√
SP5			0. 719				√
SP6			0. 695				√

SP7			0.561				√
TA1				0.839			√
TA2				0.840			√
TA3				0.862			√
TA4				0.861			√
TA5				0.808			√
TA6				0.881			√
TA7				0.860			√
TA8				0.872			√
PP (X1) *TA (Z)					1.493		√
SP (X2) *TA (Z)						1.852	√

Source: Research Data (2024)

If the value factor loading on output Smart PLS more than 0.5, then the validity test is considered valid (Suryanto, 2022).. Based on the results of the validity test above, all indicators show a *value factor loading above 0.5*, which shows that the indicator for the Tax Knowledge variable (X₁) Tax Sanctions (X₂) Tax Compliance (Y) and *Tax Amnesty* (Z). is declared valid.

Table 4 Values Discriminant Validity

	KP (Y)	PP (X1)	PP*TA	SP (X2)	SP*TA	TA (Z)
KP1	0.817	0.585	-0.343	0.626	-0.336	0.618
KP2	0.849	0.602	-0.505	0.552	-0.370	0.592
KP3	0.866	0.620	-0.451	0.548	-0.348	0.587
KP4	0.865	0.588	-0.464	0.524	-0.333	0.604
KP5	0.814	0.602	-0.553	0.613	-0.452	0.603
KP6	0.845	0.617	-0.525	0.596	-0.416	0.586
KP7	0.830	0.582	-0.410	0.630	-0.380	0.598
KP8	0.855	0.590	-0.472	0.621	-0.424	0.608
PP (X1). * TA (Z)	-0.552	-0.442	1.000	-0.419	0.809	-0.399
PP1	0.517	0.641	-0.371	0.522	-0.293	0.540
PP2	0.521	0.725	-0.386	0.499	-0.282	0.585
PP3	0.494	0.776	-0.391	0.465	-0.216	0.444
PP4	0.502	0.710	-0.250	0.486	-0.201	0.551
PP5	0.557	0.784	-0.321	0.468	-0.290	0.577
PP6	0.582	0.778	-0.261	0.602	-0.259	0.509
PP7	0.432	0.684	-0.279	0.425	-0.164	0.463
SP (X2). * TA (Z)	-0.455	-0.338	0.809	-0.535	1.000	-0.330
SP1	0.442	0.522	-0.302	0.687	-0.384	0.431
SP2	0.564	0.526	-0.339	0.764	-0.427	0.542
SP3	0.541	0.536	-0.322	0.801	-0.402	0.419
SP4	0.493	0.524	-0.400	0.768	-0.566	0.473
SP5	0.559	0.479	-0.373	0.719	-0.426	0.410
SP6	0.505	0.374	-0.171	0.695	-0.249	0.402
SP7	0.372	0.484	-0.158	0.561	-0.189	0.392
TA1	0.549	0.646	-0.302	0.533	-0.264	0.839
TA2	0.603	0.653	-0.367	0.485	-0.315	0.840
TA3	0.604	0.637	-0.307	0.507	-0.228	0.862
TA4	0.623	0.576	-0.312	0.549	-0.259	0.861
TA5	0.604	0.637	-0.293	0.541	-0.236	0.808

	KP (Y)	PP (X1)	PP*TA	SP (X2)	SP*TA	TA (Z)
TA6	0.606	0.606	-0.370	0.532	-0.307	0.881
TA7	0.637	0.588	-0.381	0.508	-0.324	0.860
TA8	0.627	0.580	-0.382	0.521	-0.313	0.872

Source: Research Data (2024)

From table 4, the value *cross loading shows* good discriminant validity, because the relationship between the indicator and its construct exceeds its correlation with other constructs.

Table 5 Cronbach's Alpha, Composite Reliability And AVE

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
KP (Y)	0.942	0.952	0.711
PP (X1)	0.853	0.888	0.533
PP*TA	1.000	1.000	1.000
SP (X2)	0.840	0.880	0.514
SP*TA	1.000	1.000	1.000
TA (Z)	0.947	0.955	0.728

Source: Research Data (2024)

Reliability is assessed using both construct reliability and AVE for each construct. A construct is considered reliable if its reliability exceeds 0.7 and its AVE ranges between 0.5 and 0.6. Moreover, a Cronbach's Alpha value exceeding 0.6 is required to confirm reliability. As presented in Table 5, all constructs meet these standards, with Cronbach's Alpha values above 0.6, Composite Reliability scores exceeding 0.7, and AVE values greater than 0.5, demonstrating that all constructs adhere to the accepted reliability thresholds.

Table 6 R-Square

	R Square	R Square Adjusted
KP (Y)	0.689	0.672

Source: Research Data (2024)

As indicated in Table 6, the Adjusted R Square value of 0.672 signifies that 67.2% of the variance in Tax Compliance (Y) is accounted for by the independent variables: X1, TX2, and Z. The remaining 32.8% of the variance is explained by factors beyond the scope of this study.

Table 7 Predictive Power (Q₂)

	SSO	SSE	Q ² (=1-SSE/SSO)
KP (Y)	800.000	429.048	0.464
PP (X1)	700.000	700.000	
PP*TA	100.000	100.000	
SP (X2)	700.000	700.000	
SP*TA	100.000	100.000	
TA (Z)	800.000	800.000	

The prediction power test in the context of PLS-SEM is used to understand the extent to which the model is able to predict the value of the dependent variable (endogenous construct), accurately. Interpretation range of Q Value₂ are as follows: 0. 02 = small; 0. 15 = medium; and 0. 35 = large. Thus, if the Q² value = 0. 464, this indicates that the model has a very strong predictive ability against the endogenous variable.

Table 8 Test Results

	<i>Original Sample (O)</i>	<i>Sample Mean (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T-Statistics (O/STDEV)</i>	<i>P-Values</i>
PP(X1). -> KP(Y).	0. 152	0. 149	0. 084	1. 987	0. 036
SP (X2). -> KP (Y).	0. 358	0. 377	0. 099	3. 613	0. 000
TA (Z). -> KP (Y).	0. 299	0. 290	0. 079	3. 781	0. 000
PP*TA -> KP (Y).	0. 241	0. 210	0. 143	2. 175	0. 046
SP*TA -> KP (Y).	0. 096	0. 076	0. 106	0. 907	0. 182

Source: Research Data (2024)

These results demonstrate a significant positive influence of tax knowledge on tax compliance, leading to the acceptance of hypothesis H1. In summary, the hypothesis testing confirms that tax knowledge positively affects tax compliance, this is in line with the findings of Appiah *et al.*, (2024); Albab & Suwardi, (2021); Zaikin *et al.*, (2022); Muttaqin, (2022); Lailiyah & Andriani (2023); Mulyati & Ismanto (2021) and Ngadiman (2021). This analysis aims to evaluate the impact of tax knowledge on taxpayer compliance at the South Batam Pratama Tax Office. The results reveal that taxpayers possessing a deeper understanding of tax regulations are more inclined to meet their tax obligations. Individuals who are well-versed in taxation procedures tend to handle tasks like calculation, payment, deduction, and filing of taxes more efficiently.

Thus, it can be concluded that the influence of tax sanctions on tax compliance is positive, so that H₂ accepted. This finding is in line with Fitria *et al.*, (2024); Karnedi & Hidayatulloh, (2019); Septyana & Suprasto, (2019); Syahfitri & Ompusunggu (2024); Nugrahani & Suryaningrum (2023) and Leovika & Trisnawati (2024). This test aims to evaluate the impact of tax sanction variables on taxpayer compliance at the South Batam Pratama Tax Service Office, and the results show that the level of taxpayer compliance tends to increase along with the increasing severity of tax sanctions (Pujilestari *et al.*, 2021). In general, every taxpayer tries to avoid sanctions that have the potential to cause additional costs higher than the obligations that should be. This contributes to increased compliance and indirectly encourages compliance.

The analysis shows that the t-statistic for the effect of tax amnesty on tax compliance is 3.781, exceeding the critical threshold of 1.96, with a p-value of 0.000, indicating a statistically significant positive effect. Hypothesis 3 suggests that tax amnesty moderates the relationship between tax knowledge and tax compliance. This moderation is confirmed by a t-statistic of 2.175 (greater than 1.96) and a p-value of 0.046 (below 0.05). Consequently, it can be concluded that tax amnesty significantly strengthens the influence of tax knowledge on taxpayer compliance at the South Batam Tax Office, supporting the acceptance of hypothesis H3. The results of the hypothesis testing are in line with the research of Septyana & Suprasto, (2019). Generally, greater tax knowledge leads to higher levels of tax compliance because informed taxpayers better understand their responsibilities and the consequences of non-compliance. However, knowledge alone does not always guarantee full compliance, as some taxpayers may

still hesitate due to factors like perceived heavy tax burdens or outstanding debts. The implementation of a tax amnesty program encourages knowledgeable taxpayers to take advantage of the opportunity to improve their compliance. This program strengthens the link between tax knowledge and compliance by offering incentives, particularly motivating those who were previously non-compliant. By eliminating past penalties and boosting taxpayers' confidence, tax amnesty acts as a catalyst that amplifies the positive impact of tax knowledge on compliance.

Concerning Hypothesis 4, which posits that tax amnesty enhances the influence of tax sanctions on tax compliance, the analysis yielded a t-statistic of 0.907—below the critical value of 1.96—and a p-value of 0.182, exceeding the 0.05 significance threshold. These results indicate that tax amnesty does not significantly moderate the relationship between tax sanctions and compliance. Therefore, Hypothesis 4 is rejected, demonstrating that tax amnesty does not strengthen the effect of tax sanctions on taxpayer compliance at the South Batam Tax Office. Tax amnesty which provides the elimination of sanctions and the opportunity for taxpayers to pay off past taxes without punishment, can actually weaken the impact of tax sanctions. With the existence of tax amnesty, tax sanctions lose their power of pressure or threat because taxpayers can avoid punishment through the program. Taxpayers feel they can delay compliance because of the program's opportunities. tax amnesty in the future. Tax amnesty also has the potential to create moral hazard, where taxpayers intentionally do not comply in the hope of taking advantage of it in the future. This program weakens the relationship between sanctions and tax compliance because it reduces the urgency of complying with the rules. With the elimination of sanctions, compliance is more influenced by incentives tax amnesty rather than fear of sanctions.

CONCLUSION AND LIMITATION

The study demonstrates that tax knowledge has a positive effect on tax compliance, suggesting that taxpayers with a stronger grasp of tax regulations are more diligent in fulfilling their reporting and payment duties. Likewise, tax sanctions contribute positively to compliance, as their deterrent effect encourages taxpayers to adhere to tax obligations. Additionally, the findings indicate that tax amnesty enhances the relationship between tax knowledge and compliance, with well-informed taxpayers more likely to utilize the opportunities provided by the amnesty program. In contrast, the study reveals that tax amnesty does not strengthen the connection between tax sanctions and compliance. By diminishing the threat posed by sanctions, tax amnesty shifts taxpayer motivation from fear of penalties toward the benefits of the amnesty, thereby weakening the deterrent power of tax sanctions on compliance behavior.

This study has several limitations. Firstly, the research was limited to Batam, which restricts the generalizability of the findings to the broader Indonesian context. Secondly, taxpayer responses may be biased due to concerns about disclosure or limited knowledge of tax matters. Additionally, external factors such as economic fluctuations, political shifts, and policy changes could have influenced the data collected through questionnaires. For future research, it is recommended to broaden the scope by including additional variables beyond those examined here, as there remain unexplored factors that may affect tax compliance.

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