

The Effect of Taxpayer Awareness and Tax Sanctions on Motor Vehicle Taxpayer Compliance with Intention to Pay Taxes as An Intervening Variable

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Abstract : This study aims to analyze the influence of taxpayer awareness and tax sanctions on motor vehicle taxpayer compliance, with intention to pay taxes as an intervening variable in Kendal Regency. This quantitative study uses primary data collected through questionnaires distributed to 100 motor vehicle taxpayers selected through purposive sampling. Data were analyzed using path analysis and the Sobel test through SPSS 25. The results of the study indicate that taxpayer awareness and tax sanctions have a positive and significant effect on intention to pay taxes. Taxpayer awareness and intention to pay taxes also have a positive and significant direct effect on taxpayer compliance. However, tax sanctions do not directly affect taxpayer compliance. Furthermore, the Sobel test proves that intention to pay taxes significantly mediate the effect of taxpayer awareness and tax sanctions on taxpayer compliance. Therefore, tax authorities are advised to focus more on educational programs to increase taxpayer awareness and encourage their intention to pay taxes, rather than relying solely on strict sanction enforcement .

Keywords : Taxpayer awareness; tax sanctions; intention to pay taxes; taxpayer compliance.

Abstrak: Penelitian ini bertujuan untuk menganalisis pengaruh kesadaran wajib pajak dan sanksi pajak terhadap kepatuhan wajib pajak kendaraan bermotor, dengan niat membayar pajak sebagai variabel intervening di Kabupaten Kendal. Penelitian ini menggunakan pendekatan kuantitatif dengan data primer yang dikumpulkan melalui kuesioner yang dibagikan kepada 100 wajib pajak kendaraan bermotor yang dipilih menggunakan teknik purposive sampling. Data dianalisis menggunakan analisis jalur (path analysis) dan uji Sobel dengan bantuan perangkat lunak SPSS 25.

Hasil penelitian menunjukkan bahwa kesadaran wajib pajak dan sanksi pajak berpengaruh positif dan signifikan terhadap niat membayar pajak. Kesadaran wajib pajak dan niat membayar pajak juga memiliki pengaruh langsung yang positif dan signifikan terhadap kepatuhan wajib pajak. Namun, sanksi pajak tidak berpengaruh secara langsung terhadap kepatuhan wajib pajak. Selanjutnya, hasil uji Sobel membuktikan bahwa niat membayar pajak secara signifikan memediasi pengaruh kesadaran wajib pajak dan sanksi pajak terhadap kepatuhan wajib pajak. Oleh karena itu, otoritas perpajakan disarankan untuk lebih memprioritaskan program edukasi guna meningkatkan kesadaran wajib pajak dan mendorong niat mereka untuk membayar pajak, daripada hanya mengandalkan penegakan sanksi yang ketat.

Kata kunci: Kesadaran wajib pajak; sanksi pajak; niat membayar pajak; kepatuhan wajib pajak.

INTRODUCTION

Continuous regional development aims to improve public welfare. To achieve this goal, the government requires domestic funding, one of which is taxes. As a type of regional tax at the provincial level, the Motor Vehicle Tax (PKB) actually has enormous potential to increase Regional Original Income (PAD) (Jatsiah et al., 2026). However, in Kendal Regency, thousands of vehicles are in arrears for up to 24 years (Irsyaad, 2025). This current situation highlights the importance of improving taxpayer compliance for motor vehicle owners. The level of taxpayer compliance is inseparable from various influencing factors.

It is generally believed that the level of knowledge among taxpayers is one of the internal factors influencing this issue. Awareness is the primary foundation for tax compliance and reflects taxpayers' understanding of the importance of this contribution to supporting national development and shared prosperity (Afilla et al., 2026). In other words, tax awareness must reflect an individual's perception and moral commitment, grounded in knowledge and belief in tax regulations. Through this awareness, the public is encouraged to comply with and fulfill their tax obligations appropriately and voluntarily, in accordance with the law.

In addition to internal factors such as taxpayer awareness, compliance levels are also significantly influenced by external factors such as strict regulatory compliance. To reinforce these regulations, tax sanctions serve as a means of ensuring taxpayers consistently comply with applicable regulations while minimizing tax violations. (Muhammad et al., 2024). Furthermore, these sanctions play a crucial role in encouraging and improving the discipline of vehicle owners in fulfilling their tax obligations (Thensy & Gunarso, 2026). However, for these sanctions and awareness to translate into concrete action, psychological support from within the individual is essential.

Therefore, this study positions intention to pay taxes as an *intervening variable* to bridge this relationship. Intention to pay taxes is defined as a form of

commitment, motivation, and initial cognitive tendencies of the public in responding to their tax obligations. Tax compliance is largely determined by taxpayer intention, which serves as a basic motivation for compliant behavior (Khoiriyah & Wijayanti, 2025). A strong intention within a taxpayer is the primary prerequisite that motivates the individual to realize tax compliance (Zahirah & Suhartini, 2025).

Many studies have been conducted on taxpayer compliance before, but have shown inconsistent results. Nolanda (2022) found that taxpayer awareness and tax sanctions did not significantly influence taxpayer compliance through intention to pay taxes as an intervening variable. Furthermore, Kharim (2025) it was found that taxpayer awareness and tax sanctions did not influence taxpayer compliance for motor vehicles . In contrast to these results, Navaya et al. (2025) found that taxpayer awareness and tax sanctions have a positive and significant effect on taxpayer compliance. The differences in these research results indicate inconsistencies in research findings regarding the factors influencing taxpayer compliance. In addition to the differences in results, previous studies were also conducted on different objects and regions, while this study focuses on motor vehicle taxpayers in Kendal Regency. Therefore, this study was conducted to re-examine the perception of taxpayer awareness and tax sanctions on motor vehicle taxpayer compliance, with the intention to pay taxes as an intervening variable.

Based on the background description, the problem formulation in this research is:

1. Does taxpayer awareness influence the intention to pay taxes?
2. Do tax sanctions affect the intention to pay taxes?
3. Does the intention to pay taxes influence taxpayer compliance?
4. Does taxpayer awareness influence taxpayer compliance?
5. Do tax sanctions affect taxpayer compliance?
6. Does the intention to pay taxes mediate the influence of taxpayer awareness on taxpayer compliance?
7. Does the intention to pay taxes mediate the effect of tax sanctions on taxpayer compliance?

LITERATURE REVIEW

One of the main provincial tax instruments used to finance regional development projects is the Motor Vehicle Tax (PKB) (Bapenda Jakarta, 2024). The success rate of tax collectors and the fulfillment of tax obligations in paying this PKB are fundamentally influenced by three main factors: taxpayer awareness, Tax Sanctions, and the intention to pay. The following is an in-depth explanation of the definition of each of these variables.

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) explains that a person's behavior is influenced by their intention to perform that behavior. Intention is the underlying factor in determining an action, so the stronger a person's intention, the greater the likelihood that the behavior will be carried out (Ajzen, 1991). Taxpayers' behavior in fulfilling their tax obligations can be explained by applying this theory to the context of taxation. Factors that can influence taxpayers' willingness to pay taxes include their understanding of their tax obligations and the existence of tax sanctions. Furthermore, the intention to pay taxes can encourage taxpayers to fulfill their tax obligations, thus realizing their fulfillment. Therefore, in this study, the TPB is used as a basis to explain the relationship between taxpayer awareness and tax sanctions on their intention to pay taxes, which in turn can influence taxpayer compliance.

Taxpayer Awareness

Taxpayer awareness is the willingness and understanding of taxpayers to fulfill their tax obligations in accordance with applicable regulations (Kharim, 2025). Taxpayer awareness will be higher if taxpayers have a good understanding of taxation and a willingness to fulfill their tax obligations (Saputra, 2024). Tax awareness is reflected in the public's willingness to fulfill their tax obligations as a form of support for the country's development (Hantono & Wijaya, 2025). In general, this awareness can be measured through indicators such as taxpayers understanding of the function of taxes to finance the state and their voluntary tax

payments. Based on this concept, the higher the level of taxpayer awareness, the higher the level of tax compliance (Purnomo et al., 2026).

Tax Sanctions

Tax sanctions are legal action taken against taxpayers for violations of tax regulations (Mantirri et al., 2024). The purpose of these sanctions is to encourage taxpayer discipline while minimizing the risk of reduced state revenues due to negligence or tax evasion. Generally, these tax sanctions are implemented through strict administrative and legal instruments to provide a deterrent effect for violators. (Sari et al., 2026). For sanctions to be effective, their implementation indicators must meet clear, firm criteria, and comply with applicable laws. Therefore, this concept suggests that the stricter the tax sanctions applied, the higher the level of taxpayer compliance due to the deterrent effect (Navaya et al., 2025).

Intention to Pay Taxes

Taxpaying intention is an individual's desire to voluntarily fulfill their tax obligations. This desire is formed through the process of instilling strong character values, so that taxpayers have a high level of awareness and a positive perspective on the importance of paying taxes (Ouduil et al., 2024). Indicators of this variable are reflected in a strong desire to pay taxes on time and a real commitment to dedicate time or funds to fulfilling this obligation. In this study, the intention also serves as an *intervening factor* between variables. When taxpayers have high awareness, it will trigger an intention to pay taxes. This is in line with research Nurkhasanah & Utomo (2025) This states that when a taxpayer decides to comply, they will have an intention, which is what drives them to engage in actual compliant behavior. Similarly, with strict sanctions, these sanctions will encourage taxpayers to make payments immediately to avoid fines, which ultimately increases compliance levels.

Taxpayer Compliance

Taxpayer compliance means that a taxpayer fulfills all of their tax obligations in accordance with applicable regulations and provisions (Siregar et al., 2025).

Taxpayer compliance is an important aspect because taxes are a source of regional revenue used to support development and improve community welfare through the education, social, and infrastructure sectors (Rahayu et al., 2024). The main indicator of this compliance is shown by the absence of tax arrears and paying their tax obligations according to the deadlines set by the government.

Previous Research

Table 1. Previous Research

No.	Title, Researcher Name, and Year of Literature	Research Variables	Research Result
1.	Taxpayer Understanding, Income Level, and Tax Sanctions on Individual Taxpayer Compliance During the Covid-19 Pandemic with Taxpayer Intention as an Intervening Variable (Case Study of Cipondoh District, Tangerang City) (Nolanda, 2022)	1) Taxpayer awareness 2) Income level 3) Tax sanctions 4) Tax compliance 5) Intention to pay taxes	Taxpayer awareness and tax sanctions on taxpayer compliance have an insignificant influence on the intention to pay taxes.
2.	The Influence of Taxpayer Awareness, Tax Sanctions, and Tax Service Quality on Motor Vehicle Taxpayer Compliance in Tangerang City (Thensy & Gunarso, 2026)	1) Taxpayer awareness 2) Tax sanctions 3) Tax service quality 4) Tax compliance	Tax sanctions have been shown to have a significant positive effect on tax compliance.
3.	The Influence of Tax Knowledge, Taxpayer Awareness, and Tax Sanctions on Taxpayer Compliance (Case Study of Rembang Regency Samsat) (Kharim, 2025)	1) Tax knowledge 2) Taxpayer awareness 3) Tax sanctions 4) Tax compliance	Taxpayer awareness and tax sanctions do not affect the fulfillment of motor vehicle tax obligations.
4.	The Influence of Taxpayer Awareness and Tax Sanctions on Motor Vehicle Taxpayer Compliance (Case Study at the Medan City Samsat Office) (Navaya et al., 2025)	1) Taxpayer awareness 2) Tax sanctions 3) Tax compliance	Taxpayer awareness and tax sanctions have a positive and significant influence on taxpayer compliance.
5.	The Influence of Tax Knowledge, Income, and Taxpayer Awareness on Motor Vehicle Tax Compliance in North Lombok Regency (Prayudya et al., 2025)	1) Tax knowledge 2) Income 3) Taxpayer awareness 4) Taxpayer compliance	Tax knowledge, taxpayer income, and taxpayer awareness influence taxpayer compliance by 59.9%, while 40.1% of taxpayer compliance is influenced by other variables.

Previous research on factors influencing taxpayer compliance has shown contradictory findings (*inconsistent findings*). In the research group that supports a positive influence, Navaya et al. (2025) found that taxpayer awareness has a positive and significant influence on motor vehicle tax (PKB) compliance. In line with these findings, Thensy & Gunarso (2026) Confirmation that tax sanctions have been proven to have a positive and significant influence on tax compliance. Meanwhile, Prayudya et al. (2025) it shows that tax knowledge, income, and taxpayer awareness simultaneously influence taxpayer compliance. However, this finding contradicts the results of research Kharim (2025) that shows that taxpayer awareness and tax sanctions have no effect on PKB compliance. The inconsistency of the results is also reinforced by researchers Nolanda (2022) who show that tax awareness and sanctions have no influence on taxpayer compliance through intention to pay taxess as an intervening variable. The existence of differences in research results (*research gap*) serves as the basis for re-examining the perception of taxpayer awareness and tax sanctions on motor vehicle taxpayer compliance with intention to pay taxess as an intervening variable for motor vehicle taxpayers in Kendal Regency.

Framework of Thought

The contribution of the tax sector plays a crucial role as a fundamental instrument in supporting state financing and expenditure in the modern era (Zaelani et al., 2025). Issues regarding tax implementation are a crucial challenge faced by fiscal authorities worldwide, in both developed and developing countries. The main obstacle that often arises is non-compliance in paying taxes on time, which stems from a lack of taxpayer awareness and responsibility. This condition ultimately triggers negative behaviors such as a tendency to neglect or even deliberately evade taxes (Burdah et al., 2025). To address these issues, taxpayer awareness needs to be increased internally to foster a strong psychological drive in the form of a strong intention to pay taxes. Based on *the Theory of Planned Behavior* , the intention to pay taxes is an internal drive that influences taxpayer behavior in fulfilling their tax obligations. The stronger the intention, the greater the tendency for taxpayers to

comply (Suryandari & Mongan, 2025). On the other hand, the imposition of tax sanctions by the government is an important instrument needed to enforce taxpayer compliance with applicable regulations (Oktariyana et al., 2025). The logistical relationship between these variables can be schematically depicted in the following research framework diagram.

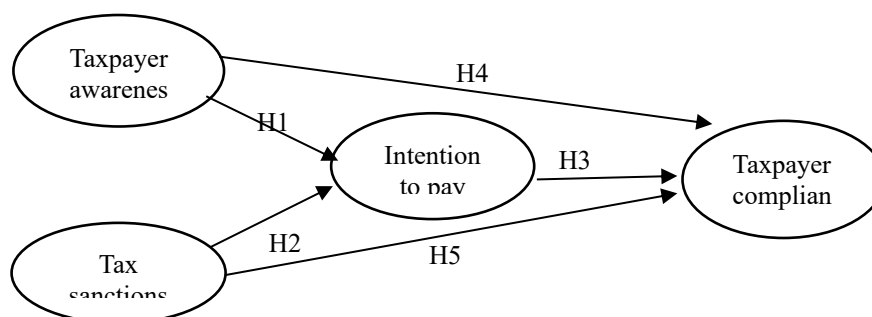


Figure 1. Research Framework

Hypothesis

Based on the framework of thought that has been put forward, the hypothesis proposed in this research is:

H₁ : Taxpayer awareness has a positive and significant effect on the intention to pay taxes.

H₂ : Tax sanctions have a positive and significant effect on the intention to pay taxes.

H₃ : The intention to pay taxes has a positive and significant effect on taxpayer compliance.

H₄ : Taxpayer awareness has a positive and significant effect on taxpayer compliance.

H₅ : Tax sanctions have a positive and significant effect on taxpayer compliance.

RESEARCH METHODS

This research uses a quantitative approach. The object of this study is mandatory motor vehicle tax, and the research location is Kendal Regency. The selection of this location and object is based on the phenomenon of motor vehicle tax arrears reaching 24 years in Kendal Regency. Therefore, the researchers were

interested in analyzing the factors influencing taxpayer compliance levels in the region.

The population in this study was all registered vehicle owners and taxpayers in Kendal Regency. The sampling technique used was *non-probability sampling* with a *purposive sampling method*. The sample criteria in this study were residents domiciled in Kendal Regency, motor vehicle taxpayers, and aware of their Motor Vehicle Tax (PKB) payment obligations.

The determination of the sample size in this study refers to Roscoe's opinion as quoted in Sugiyono (2023), which states that the appropriate sample size for use in a study ranges from 30 to 500 respondents. In addition, in research using multivariate analysis, the recommended sample size is at least 10 times the number of variables studied. This study has 4 main variables, namely Taxpayer Awareness, Tax Sanctions, Intention to pay taxes, and Taxpayer Compliance. Based on these considerations, this study determined 100 respondents as the sample size. The determination of this number takes into account the need for path analysis, the number of research indicators of 16 indicators, and the adequacy of data to test the research model.

Primary data was collected through a questionnaire distributed using Google Forms. Each question was measured using a 5-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree).

The data analysis technique in this study was processed using IBM SPSS software version 25 by adopting the analysis stages from previous research. Nolanda (2022) namely: (1) descriptive statistics, used to describe data characteristics; (2) validity test, to test the validity of questionnaire questions; (3) reliability test, to measure the consistency of the instrument with a benchmark of *Cronbach's Alpha value* ≥ 0.60 ; (4) classical assumption testing, including normality, multicollinearity, and heteroscedasticity tests; (5) path analysis *through* two multiple linear regression equations to test the direct and indirect influence between variables; and (6) hypothesis testing, including the coefficient of determination (R^2), and the significance test of individual parameters (*t-test*). The operational definitions used in this study are presented in Table 2.

Table 2. Definition of Operational Variables

Variables	Definition	Indicators	Scale
Taxpayer Awareness (X1) (Kusuma & Diana, 2022)	Taxpayer awareness is a condition in which taxpayers clearly understand their tax rights and obligations.	<ol style="list-style-type: none"> 1) Be aware that delayed tax payments are detrimental to the state. 2) Awareness of paying taxes comes from within oneself. 3) Understanding that taxes are a source of state revenue. 4) Understanding that taxes are used to support national development. 	Likert
Tax Sanctions (X2) (Hantono & Sianturi, 2022, modified)	Tax sanctions are punishments given to taxpayers who violate tax provisions.	<ol style="list-style-type: none"> 1) Understanding the imposition of sanctions due to tax obligations. 2) Level of strictness of sanctions 3) the role of sanctions as an instrument to increase taxpayer discipline. 4) The role of sanctions in encouraging timely tax payments. 	Likert
Intention to Pay Taxes (Z) (Koridama et al., 2025, modified)	The intention to pay taxes is the taxpayer's desire to carry out the obligation to pay taxes in accordance with applicable regulations.	<ol style="list-style-type: none"> 1) Intention to pay taxes on time. 2) Readiness to complete the required documents for tax payments. 3) Commitment to comply with tax regulations. 4) Initiative to set aside tax liability funds. 	Likert
Tax Compliance (Y) (Putri et al., 2026, modified)	Taxpayer compliance is a form of taxpayer compliance in fulfilling tax obligations in accordance with applicable tax provisions.	<ol style="list-style-type: none"> 1) Timeliness of PKB payments. 2) Compliance with paying PKB according to the provisions. 3) NMAO PKB arrears. 4) Consistency in paying PKB. 	Likert

RESULTS AND DISCUSSION

Respondent Data Results

Based on the following table, the author reports the results of the research:

Table 3. Respondent Data Results
Respondent data based on gender

Gender	Respondents	Percentage (%)
Male	28	28%
Female	72	72%
Total	100	100%

Respondent data by age

Age	Respondents	Percentage (%)
17-25	71	71%
26-35	24	24%
36-45	4	4%
>45	1	1%
Total	100	100%

Based on the characteristics of the respondents, of the 100 respondents studied, the majority were female (72 people) and male (28 people). Based on age, the majority of respondents were in the 17-25 years age range (71 people) followed by 24 people (24%) aged 26-35 years, 4 people (4%) aged 36-45 years, and 1 person (1%) aged over 45 years.

1. Descriptive Statistics

Table 4. Results of Descriptive Analysis Test

	N	Min	Max	Mean	Standard Deviation
X1	100	11	20	16.05	2.401
X2	100	8	20	15.88	2.698
Z	100	9	20	16.55	2.376
Y	100	11	20	16.74	2.286
Valid N (listwise)	100				

Source: Primary data processed using SPSS 25

The results of descriptive statistics on 100 respondents showed a high average score for all variables, namely X1 of 16.05 (SD = 2.401), X2 of 15.88 (SD = 2.698),

Intention to Pay Tax (Z) of 16.55 (SD = 2.376), and Taxpayer Compliance (Y) of 16.74 (SD = 2.286) from a minimum score range of 8-11 to a maximum of 20. These results indicate that respondents' perceptions are positive, with a standard deviation value below the average, indicating that the data distribution is homogeneous and does not have extreme deviations.

2. Validity Test

a. Taxpayer Awareness

Table 5. Validity Test Results

Items	R _{count}	R _{Table}	Conclusion
X1.1	0.774	0.1966	Valid
X1.2	0.680	0.1966	Valid
X1.3	0.716	0.1966	Valid
X1.4	0.769	0.1966	Valid

Source: Primary data processed using SPSS 25

Based on the validity test table for variable X1 above, all statement items for variable X1 (X1.1-X1.4) are declared valid because the calculated R_{value} (0.680-0.774) > R_{table} (0.1966), making them suitable for further analysis.

b. Tax Sanctions

Table 6. Validity Test Results

Items	R _{count}	R _{Table}	Conclusion
X2.1	0.670	0.1966	Valid
X2.2	0.852	0.1966	Valid
X2.3	0.764	0.1966	Valid
X2.4	0.850	0.1966	Valid

Source: Primary data processed using SPSS 25

Testing the validity of the X2 variable (X2.1-X2.4) shows correlation coefficients (R_{count}) ranging from 0.670 to 0.852. These values all exceed the R_{table} (0.1966), indicating that all statement items are valid and suitable for use.

c. Intention to Pay Taxes

Table 7. Validity Test Results

Items	R _{count}	R _{Table}	Conclusion
Z1	0.877	0.1966	Valid
Z2	0.671	0.1966	Valid
Z3	0.810	0.1966	Valid
Z4	0.783	0.1966	Valid

Source: Primary data processed using SPSS 25

The results of the validity test of the Intention to Pay Taxes (Z) variable produced R_{count} values for items Z1 to Z4 of 0.671 to 0.877. All of these values are greater than the R_{table} (0.1966), so each statement is declared valid and can be used in the analysis.

d. Taxpayer Compliance

Table 8. Validity Test Results

Items	R_{count}	R_{Table}	Conclusion
Y1	0.830	0.1966	Valid
Y2	0.791	0.1966	Valid
Y3	0.772	0.1966	Valid
Y4	0.804	0.1966	Valid

Source: Primary data processed using SPSS 25

Validity testing on the Taxpayer Compliance variable (Y) produced R_{count} values between 0.772 and 0.830 for items Y1 to Y4. Because all R_{count} values exceed the R_{table} (0.1966), all items are declared valid and worthy of further analysis.

3. Reliability Test

Table 9. Reliability Test Results

Taxpayer (X1)	
Cronbach's alpha	N of Items
0.714	4
Tax Sanctions (x2)	
Cronbach's alpha	N of Items
0.794	4
Intention to Pay Tax (Z)	
Cronbach's alpha	N of Items
0.795	4
Taxpayer Compliance (Y)	
Cronbach's alpha	N of Items
0.809	4

Source: Primary data processed using SPSS 25

Based on the reliability test results, all research variables had Cronbach's Alpha values above 0.60, namely taxpayer awareness (0.714), tax sanctions (0.794), intention to pay taxes (0.795), and taxpayer compliance (0.809). Thus, all

instruments in this study were declared reliable and demonstrated good internal consistency for use in further analysis.

4. Normality Test

Table 10. Normality Test Results

	Equation 1	Equation 2
N	100	100
Asymp. Sig. (2-tailed)	0.200	0.090
Conclusion	Normal	Normal

Source: Primary data processed using SPSS 25

Based on the results of the normality test using Kolmogorov-Smirnov in the table above, the Asymp.Sig.(2-tailed) value for equation 1 is 0.200 and equation 2 is 0.090. Because the significance value of both equations is greater than 0.05 ($0.200 > 0.05$ and $0.090 > 0.05$), it can be concluded that the residual data in the regression model of equation 1 and equation 2 are normally distributed.

5. Multicollinearity Test

Table 11. Multicollinearity Test Results

Model	Equation 1		Equation 2	
	Tolerance	VIF	Tolerance	VIF
Taxpayer Awareness (X1)	0.513	1.948	0.403	2.482
Tax Sanctions (X2)	0.513	1.948	0.389	2.569
Intention to Pay Taxes (Z)	-	-	0.388	2.578

Source: Primary data processed using SPSS 25

Based on the results of the multicollinearity test, tolerance values of more than 0.10 and VIF values of less than 10 were observed in all variables in Equations 1 and 2. This indicates that the regression model is free from multicollinearity problems.

6. Heteroscedasticity Test

Table 12. Results of Heteroscedasticity Test

Model	Equation 1 Sig. (2-tailed)	Equation 2 Sig. (2-tailed)
Taxpayer Awareness (X1)	0.708	0.522
Tax Sanctions (X2)	0.058	0.366
Intention to Pay Taxes (Z)	-	0.331

Source: Primary data processed using SPSS 25

The findings of the heteroscedasticity test show that all variables in equation 1 and equation 2 have a Sig. (2-tailed) value > 0.05 . Thus, there are no symptoms of heteroscedasticity in the regression model.

7. Path Analysis Test

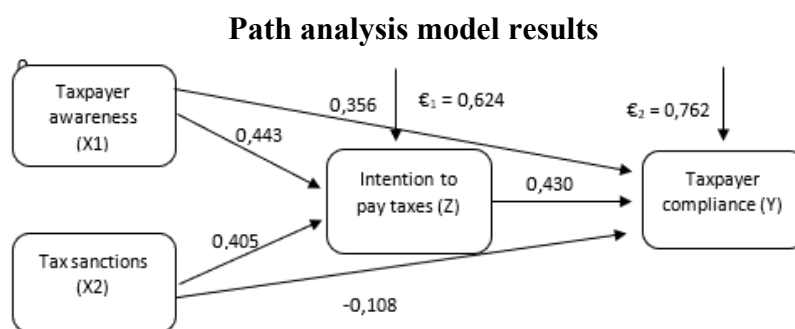
Table 13. Path Analysis Test Results

Model	B	Standard Error	Beta	Sig.
Equation 1				
Constant	-15.902	2.691	-	0.000
Taxpayer Awareness (X1)	6.678	1,335	0.443	0.000
Tax Sanctions (X2)	5.091	1.111	0.405	0.000
Equation 2				
Constant	5.910	1.322	-	0.000
Taxpayer Awareness (X1)	0.339	0.117	0.356	0.005
Tax Sanctions (X2)	-0.091	0.106	-0.108	0.388
Intention to Pay Taxes (Z)	0.413	0.120	0.430	0.001

Source: Primary data processed using SPSS 25

Based on Table 13 for Equation 1, the significance values for taxpayer awareness (0.000) and tax sanctions (0.000) are both < 0.05 , indicating that both variables have a significant effect on the intention to pay taxes.

For Equation 2, taxpayer awareness (0.005) and intention to pay taxes (0.001) show significance values < 0.05 , having a significant effect on taxpayer compliance. Meanwhile, tax sanctions (0.388) show a significance value > 0.05 , indicating that tax sanctions do not have a significant effect on taxpayer compliance.



Source: Primary data processed using SPSS 25

Based on the path model analysis image above, the first equation shows that taxpayer awareness (X1) and tax sanctions (X2) have a positive effect on the intention to pay taxes (Z) with the coefficient values of each path of 0.443 and 0.405, and an error value of 0.624. Furthermore, in the second equation, taxpayer awareness (X1) and the intention to pay taxes (Z) have a positive effect on taxpayer compliance (Y) with the path coefficient values of 0.356 and 0.430, while tax sanctions (X2) have a negative value of -0.108 with an error value of 0.762.

8. Multiple Linear Analysis Test

Table 14. Coefficient Test Results

Model	B	Standard Error	Beta	<i>t</i>	Sig.
Equation 1					
Constant	-15.902	2.691	-	-5.910	0.000
Taxpayer Awareness	6.678	1.335	0.443	5.003	0.000
Tax Sanctions	5.091	1.111	0.405	4.581	0.000
Equation 2					
Constant	5.910	1.322	-	4.471	0.000
Taxpayer Awareness	0.339	0.117	0.356	2.909	0.005
Tax Sanctions	-0.091	0.106	-0.108	-0.867	0.388
Intention to Pay Taxes	0.413	0.120	0.430	3.444	0.001

Source: Primary data processed using SPSS 25

Based on the results of the multiple linear regression analysis, two regression equations were obtained. The first equation shows that intention to pay taxes is influenced by taxpayer awareness and tax sanctions, while the second equation

shows that taxpayer compliance is influenced by taxpayer awareness, tax sanctions, and intention to pay taxes.

9. Coefficient of Determination (R^2)

Table 15. Results of Coefficient of Determination Test (R^2)

Equation	R Square	Adjusted R Square
Equation 1	0.610	0.602
Equation 2	0.420	0.402

Source: Primary data processed using SPSS 25

Based on the table above, the Adjusted R Square value of Equation 1 is 0.602, which indicates that taxpayer awareness and tax sanctions are able to explain 60.2% of the variation in intention to pay taxes, while 39.8% is explained by other factors outside the model. In equation 2, the Adjusted R Square value is 0.402, which means that taxpayer awareness, tax sanctions and intention to pay taxes are able to explain 40.2% of the variation in taxpayer compliance, while 59.8% is explained by other factors outside the model.

10. Partial Hypothesis Test (t-Test)

With a significance value of $0.000 < 0.05$, the test results indicate that taxpayer awareness significantly influences the intention to pay taxes. With a significance value of $0.000 < 0.05$, tax sanctions also significantly influence the intention to pay taxes. The significance value of $0.001 < 0.05$ indicates that the intention to pay taxes significantly influences taxpayer compliance. Taxpayer awareness has a significant effect on taxpayer compliance, with a significance value of $0.005 < 0.05$. Meanwhile, tax sanctions do not have a significant effect on taxpayer compliance, with a significance value of $0.388 > 0.05$. Thus, H1, H2, H3, and H4 are accepted, while H5 is rejected.

11. Mediation Test

Based on the results of the mediation test, a Sobel value of 2.835 was obtained from the indirect influence of taxpayer awareness on taxpayer compliance through their intention to pay taxes. With a score higher than 1.96, it can be said that taxpayer awareness has an influence on compliance through the intermediary of taxpayer intention to pay their taxes. In addition, the significance value of $0.005 <$

0.05 shows that taxpayer awareness has a strong direct impact on taxpayer compliance, so the mediation that occurs is partial mediation .

The Sobel value for the mediation test that examines the relationship between tax sanctions and taxpayer compliance measured by referring to the intention to pay taxes is 2.752. This value is greater than 1.96, so it can be concluded that the intention to pay taxes is able to mediate the effect of tax sanctions on taxpayer compliance. However, with a significance level of $0.388 > 0.05$, there is no statistically significant relationship between tax sanctions and taxpayer compliance, so the mediation that occurs is full *mediation* .

Discussion

Based on the research results, taxpayer awareness has a positive and significant effect on the intention to pay taxes and taxpayer compliance. Tax sanctions have a positive and significant effect on the intention to pay taxes, but do not have a significant effect on taxpayer compliance. The intention to pay taxes has a positive and significant effect on taxpayer compliance . The results of the influence of taxpayer awareness on compliance with the study by Navaya et al. (2025) This shows that there is a strong and significant relationship between taxpayer awareness and compliance. However, the results of the influence of tax sanctions on compliance differ from the research. Thensy & Gunarso (2026) And Navaya et al. (2025) which found a positive and significant influence, but in line with Kharim (2025) which shows that tax sanctions have no effect on compliance.

The results of the mediation test indicate that intention to pay taxes mediates the influence of taxpayer awareness and tax sanctions on taxpayer compliance. In the relationship between tax sanctions and compliance, the mediation that occurred was full mediation because the direct effect of tax sanctions was not significant. This result differs from previous research by Nolanda (2022) which shows that compliance with tax obligations, as measured by the intention to pay, is not influenced by sanctions and tax awareness. The results of this study indicate differences in research findings regarding the role of intention to pay taxes in the relationship between taxpayer awareness, tax sanctions, and taxpayer compliance.

CONCLUSION

Based on the analysis and discussion, this study concludes that taxpayer awareness has a positive and significant effect on both intention to pay taxes and taxpayer compliance. Although tax sanctions do not directly affect taxpayer compliance, they have a positive and significant effect on taxpayer intention to pay. Furthermore, taxpayer compliance is also positively and significantly influenced by intention to pay taxes. The path analysis and Sobel test demonstrate that intention to pay taxes significantly mediates the influence of taxpayer awareness and tax sanctions on taxpayer compliance.

Recommendations

Based on the research results, it is suggestion that the UPPD/Samsat further optimize tax socialization and education to build taxpayer intention and awareness, as strict sanctions alone have proven ineffective in directly encouraging compliance. Academically, future research can develop the research model by adding psychological and perception variables, such as trust in tax authorities, perceived tax fairness, sanction effectiveness, tax morale, and service quality. Future studies are also recommended to examine other mediating or moderating variables to gain a deeper understanding of taxpayer compliance mechanisms. Furthermore, subsequent researchers may differentiate between intention to pay taxes and actual compliance using a longitudinal approach to determine the extent to which intention is realized in tax payment behavior. In addition, using more comprehensive analytical methods, expanding respondent characteristics and sample size, as well as conducting comparative studies across regions should be considered to enhance the generalizability of result and assess the consistency of inter-variable relationships across different taxpayer characteristics and geographical areas.

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