



Effect of Tax Awareness, Tax Rate and Tax Sanctions on Taxpayer Compliance: Bibliometric Analysis

Lis Yulitasari¹ (✉), Tulus Suryanto², Ranita Pranika¹, and Yuniar Sari¹

¹ Syariah Economic, Universitas Raden Intan Lampung, Bandar Lampung, Indonesia
lisyulitasari05@gmail.com

² Universitas Islam Negeri Raden Intan Lampung, Bandar Lampung, Indonesia
tulus@radenintan.ac.id

Abstract. Taxpayer compliance from 2015 to 2020 is still below the target. This reflects taxpayer non-compliance. Several factors, such as tax awareness, tax rate, and tax sanctions, can influence taxpayer compliance. This study aims to obtain empirical evidence regarding the effect of tax awareness, tax rate, and tax sanctions on taxpayer compliance. This research method uses bibliometric analysis with the Google Scholar database. VOSviewer software is adopted as a bibliometric analysis tool to visualize author, journal, and keyword networks. Analysis conducted on December 9, 2022, found 986 documents in the 2017–2022 period. The results of this study indicate that taxpayer awareness influences tax compliance. The higher the understanding of taxpayers, the more obedient they will be in paying taxes, and vice versa. Tax rates also have an essential role in increasing taxpayer compliance because when tax rates fall, they will undoubtedly encourage interest for taxpayers to carry out their obligations in paying taxes. In addition, giving strict sanctions will enable taxpayers to fulfill their tax obligations so that the higher the tax sanctions given, the higher the taxpayer compliance in fulfilling their tax obligations. Therefore, it is necessary to have the Government's efforts through the government system at the regional level to activate socialization regarding taxpayer compliance to the public so that it can foster a sense of awareness of taxpayers to fulfill their obligations.

Keywords: Tax Awareness · Tax Rate · Tax Sanctions · and Tax Compliance

1 Introduction

Taxes are a source of state revenue. A country's development taxes can work well if taxpayers always voluntarily pay the taxes they owe so that the taxes collected can be used to encourage the country's growth (Ispriyarso, 2019). The tax has a significant role as state revenue, but this role is still not optimal because many taxpayers still need to comply with tax regulations (Wardani, 2018). Tax revenue will reach the target if there is a contribution from the taxpayer to carry out tax obligations (Agustine & Pangaribuan, 2022).

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In Indonesia, tax is a significant source of income because it is the primary source of all types of taxes (including small business taxes) which are collected and used for the benefit of the people. BPS (2022) shows that revenue from tax revenues in 2019 amounted to IDR 1,546,141, or 78% of all realized income. In 2020, state revenue from tax revenue was IDR 1,404,507, or 82% of total state revenue. Finally, in 2021, Indonesia will receive tax revenue of IDR 1,444,541 or 82% of total government revenue. Based on data from three consecutive years, it is known that the tax received by the state is a large part of the total income received by the state. Taxes play a significant role in state revenue.

Tax compliance is the availability of taxpayers to complete all of their tax obligations by applicable laws without any investigations, threats, and imposition of criminal or administrative sanctions (Christian & Aribowo, 2021). Problems in tax compliance are taxpayers who need to comply. The target and realization of income tax compliance for 2015–2020 are shown in Fig. 1.

Based on the graph above, it is known that in 2015 the SPT PPh received in 2015 was 60%, and the target set was 70%. In 2016 the SPT received increased to 61%, and the target set was 72.5%. In 2017 the government set a target of 75%, and 73% was realized. In 2018 the realization of SPT was 71%, while the target set was 80%. In 2019 the completion of SPT had increased to 73%, with a target set at 85%. In 2020 the completion of SPT had risen to 78%, with the target set at 80%. Based on these data, it can be concluded that taxpayer compliance from 2015 to 2020 is still below the target. SPT achievement that is still below the target can reflect taxpayer non-compliance (Direktorat Jendral Pajak Kementerian Keuangan, 2022).

The taxpayer's awareness determines taxpayer compliance to fulfill the tax obligations that they should pay. Understanding of taxpayers in paying tax obligations will increase if there is a positive perception of taxes in society (Febrian & Ristiliana, 2019). The higher the taxpayer's awareness, it will be able to influence the level of taxpayer compliance in carrying out its obligations to pay taxes (Masur and Rahayu, 2020). Vice versa, the beautiful awareness of taxpayers, can affect tax compliance (Fitria, 2017). This is supported by research (Khayati, 2021; Puspitasari & Budiman, 2020; Mumu, Sondakh & Suwetja, 2020) revealed that taxpayer awareness has a positive and significant effect on

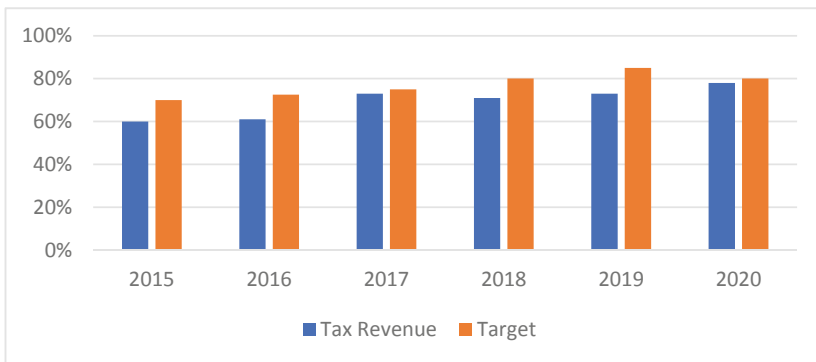


Fig. 1. Target and Realization of Income Taxpayer Compliance 2015–2020

taxpayer compliance. However, when viewed from tax revenue, taxpayer awareness is still low, indicated by the achievement of tax revenue that is not by predetermined targets (Hardiyansah, Purwanto & Ngaisah, 2022).

In addition to taxpayer awareness, there are essential things that also affect taxpayer compliance, namely, tax rates. The government enacted Government Regulation Number 23 of 2018, which is a substitute for Government Regulation No. 46 of 2013. This regulation concerns the reduction of the final income tax (PPh) rate from 1% to 0.5%, with a turnover not exceeding IDR 4.8 billion per year (Agustine & Pangaribuan, 2022). It is backed by research by Chandra and Sandra (2020) which shows that tax rates affect taxpayer compliance. At the same time, Fadilah dkk (2021) research show that the reduction in Tax Rates does not affect Taxpayer Compliance.

Another factor that affects taxpayer compliance is tax sanctions. Tax sanctions can also trigger taxpayers to comply with paying taxes. Tax sanctions are punitive measures under tax laws and are given to taxpayers who do not comply with the rules or fail to take action (Listyowati, 2018). The purpose of tax sanctions is to provide a deterrent effect on taxpayer non-compliance. Taxpayers are required to comply by reconsidering the sanctions that will be given. Tax sanctions positively affect taxpayer compliance (Prananjaya, 2018). Instead, the results of research Nahumury et al., (2018) show that tax sanctions have no significant effect on tax compliance.

A search was conducted on the Google Scholar database and presented in this article to investigate state of the art regarding the effect of tax awareness, tax rate, and tax sanctions on taxpayer compliance. The aim is to assess the most cited sources of publications, articles, journals, authors, and themes on factors affecting taxpayer compliance. This article provides essential information regarding emerging trends in research involving tax awareness, tax rates, tax sanctions, and taxpayer compliance.

Based on the description of the problem above, the formulation of the problem in this study is obtained, namely:

1. Is there any effect of tax awareness on taxpayer compliance?
2. Is there an effect of the tax rate on taxpayer compliance?
3. Is there any effect of tax sanctions on taxpayer compliance?

2 Methods

Initially, a search was performed on the google scholar database. The evaluation of the documents obtained was divided into three phases (Fig. 2): (PHASE 1) definition of search criteria to identify records in the google scholar database and refinement of the retrieved records (data collection phase); (PHASE 2) documents are exported to VOSviewer software for bibliometric analysis of publication, author, and country (data visualization phase); and (PHASE 3) data analysis to identify the main themes discussed in the research being developed on tax awareness, tax rates, tax sanctions, and tax compliance.

Bibliometrics is an analytical method used to identify scientific trends and systematize research, ensuring the quality of the information and production of the resulting results. The documents in this study were collected from the Google Scholar data platform, which is considered an ideal database for bibliometric analysis and includes information published in indexed journals in several areas of knowledge, one of which is tax

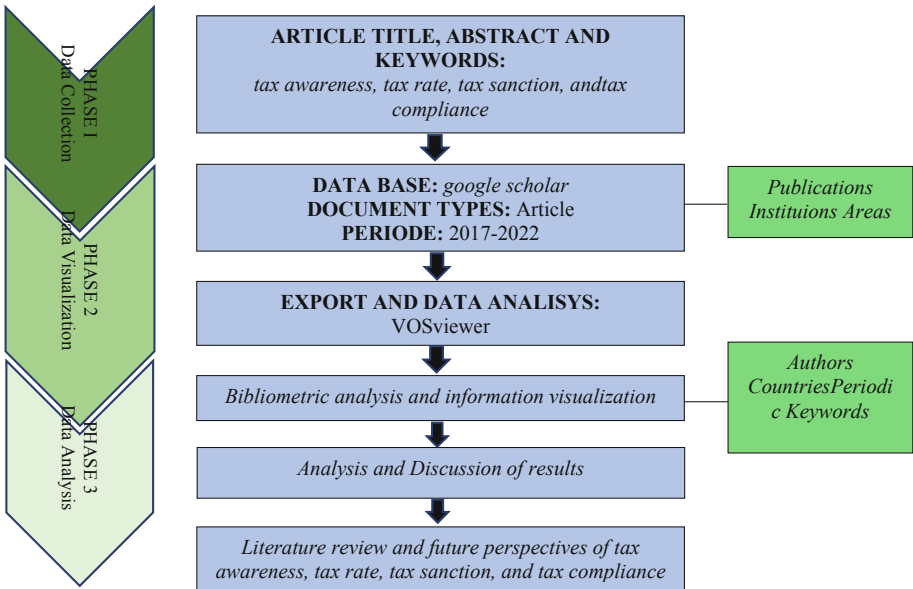


Fig. 2. The methodological phase and its main steps and analysis criteria are applied to this work

compliance. This database has been widely used in the bibliometric analysis. The search was carried out on December 9, 2022, by inputting the keywords “tax awareness (tax awareness), tax rates (tax rate), tax sanctions (tax sanctions), and tax compliance (tax compliance).” The search period was determined to be between 2017 and 2022 for a publication-wide analysis. We limit the literature to articles, research, conference, and review-type documents. The number of publications citing the words “tax awareness, tax rate, tax sanction, and tax compliance” is 986. All data collected is exported as a “RIS” file containing “Full notes and cited references.” This data is used for co-authorship and co-occurrence analysis. Thus, generating a network map of authors, countries, and keywords is possible. In addition, a network map of scientific journals is generated from the analysis of citations. Was 986. All data collected was exported as a “RIS” file containing “Full notes and cited references.” This data is used for co-authorship and co-occurrence analysis. Thus, generating a network map of authors, countries, and keywords is possible. In addition, a network map of scientific journals is generated from the analysis of citations. Was 986. All data collected was exported as a “RIS” file containing “Full notes and cited references.” This data is used for co-authorship and co-occurrence analysis. Thus, generating a network map of authors, countries, and keywords is possible. In addition, a network map of scientific journals is generated from the analysis of citations.

VOSviewer software is used for the construction and visualization of bibliometric networks. The software allows extracting information from publications, such as authorship, magazine, organization, country, and keywords. Output results are displayed in interlocking circles to see the relationships between the bibliometric data. The distance between two or more circles indicates the strength of the relationship between the terms represented by each. Different colors represent different term groups. In addition, circle

size correlates with the frequency with which the term occurs. The number of clusters in each network map may change depending on the number of links. In some cases, terms are not displayed with labels to avoid overlapping. It should be highlighted that terms that were repetitive or irrelevant for this study were excluded manually. Considering the relationship between the keywords in each cluster, relevant themes are identified and discussed in detail.

3 Results and Discussion

The publish or perish application via the Google Scholar database is used to search for a bibliography as the database source to be used. The choice to use Google Scholar is because Google Scholar is one of the largest databases that provide literature and publications worldwide. In this study, the bibliographical search was limited to several aspects. First, the type of bibliography used in the journal article title, abstract, and keywords. Second, the keywords used are “tax awareness, tax rates, tax sanctions, and tax compliance.” Third, restrictions are placed on Indonesian and English searches.

Based on search results on the google scholar database found, 986 publications about “tax awareness, tax rate, tax sanction, and tax compliance” for the period 2017 to 2022. The cumulative index and the number of publications show an increasing trend in the investigated period (Fig. 3). The analysis reveals that between 2017 and 2022, there was significant growth in the number of tax compliance-related publications. In 2017 there were 120 publications; in 2018, it increased to 125 publications; in 2019, there were 168 publications; in 2020, it only increased slightly to 170 publications; in 2021, it experienced a significant increase to 181 publications, and in 2022 it increased again to 222 publications. In fact, in the last five years, the number of Publications

The screenshot displays the Publish or Perish software interface. At the top, the search terms are "tax awareness, tax rate, tax sanction, tax compliance" and the source is "Google Scholar". The search results table is as follows:

Cites	Per year	Rank	Authors	Title	Year	Publication	Publisher	Type
50	25.00	1	TML PHAM, TT LE...	Determinants influencing tax com...	2020	The Journal of Asian ...	korreessionce.or.kr	
89	22.25	2	W Newman, N Mw...	Literature review on the impact of ...	2018	International Journal ...	search.proquest.com	
40	8.00	3	N Bt Yunus, R Bt Ra...	Tax penalties and tax compliance o...	2017		ijbel.com	PDF
85	42.50	4	P Fauziah, AF Mino...	The impact of tax knowledge on t...	2020	Journal of Advanced ...	akademiarbaru.com	
39	9.75	5	MAA, Al-Zaqaba S...	Tax compliance of individual tempa...	2018	International Journal of ...	careg.uspm.edu.my	
28	9.33	6	INW Sentama, K Bu...	Effect of taxation modernization o...	2019	... Research Journal of ...	pdfs.semanticscholar.org	PDF
44	11.00	7	N Wadesango, A M...	Tax compliance of small and medi...	2018	... of Accounting and ...	search.proquest.com	
53	10.60	8	CO Olaoye, AR Aye...	Tax information, administration an...	2017	Journal of Finance ...	pdfs.semanticscholar.org	PDF
37	7.40	9	M Wicaksono, T Le...	Effect of awareness, knowledge an...	2017	International Journal of Ec...	journal.stie-aaa.ac.id	
39	9.75	10	I Lederman	Does enforcement reduce voluntar...	2018	BYU L. Rev.	HeinOnline	
15	3.75	11	O Handayani, TW ...	Determinants of Individual Irapay...	2018	The Indonesian Journal of ...	ijai-linkapd.or.id	
36	12.00	12	LN Yunianti, NK Pu...	The influence of awareness, moral ...	2019	Journal of Accounting ...	justsuprim.ac.id	
22	11.00	13	NP Rahmayanti, Y...	Effect of tax penalties, tax audit, an...	2020	International Journal of ...	pubsfnf.com	
13	4.33	14	N Meidawati, MN A...	Factors influencing the compliance...	2019	Journal of Contemporary ...	journal.lit.ac.id	

The right-hand panel shows citation metrics: Publication years: 2017-2022; Citation years: 5 (2017-2022); Papers: 986; Citations: 6899; Cites/year: 1379.80; Cites/paper: 7.00; Authors/paper: 1.90; h-index: 39; g-index: 67; h2norm: 26; h5annual: 5.20; hA-index: 19; Papers with ACC >= 1,2,5,10,20: 388,252,114,51,18. Below this are options for Copy Results, Save Results, and Paper details.

Fig. 3. In-App Bibliography Search publish or perish

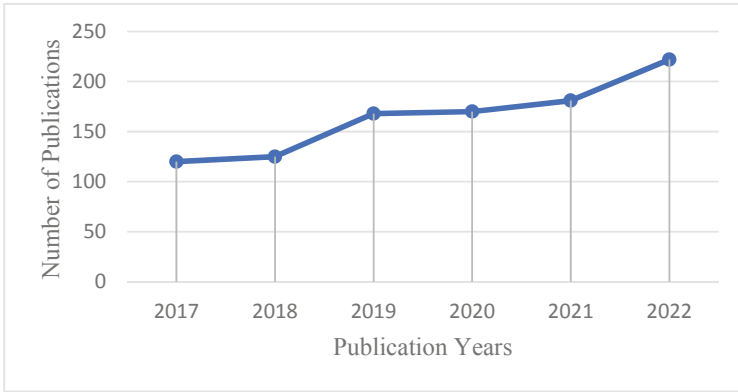


Fig. 4. Quantitative distribution of publications in tax compliance studies (2017–2022)

has experienced quite significant growth, indicating that research on tax compliance is growing and getting stronger from year to year.

Regarding author analysis, out of 1,578 authors who have published tax compliance themes, only 123 (7.79%) have two or more documents related to their names. The top 10 authors by some citations and documents are presented in Fig. 4. The most cited author is William sc, with 376 citations and five documents, followed by Horodnic and Freudenberg. Another interesting fact is that among the top ten authors, three are associated with Australian institutions, equivalent to 30%.

Figure 5 shows the semantic network of documents published by country. As can be seen from the distribution, Australia is the country with the most publications on tax compliance, with the production of 111 (11.25%) documents, followed by Europe with 102 (10.3%) documents and Italy with 97 (9.8%) documents.

Another essential aspect of analyzing is the number of journal citations to identify the main research areas involving tax compliance. The documents obtained in this study were

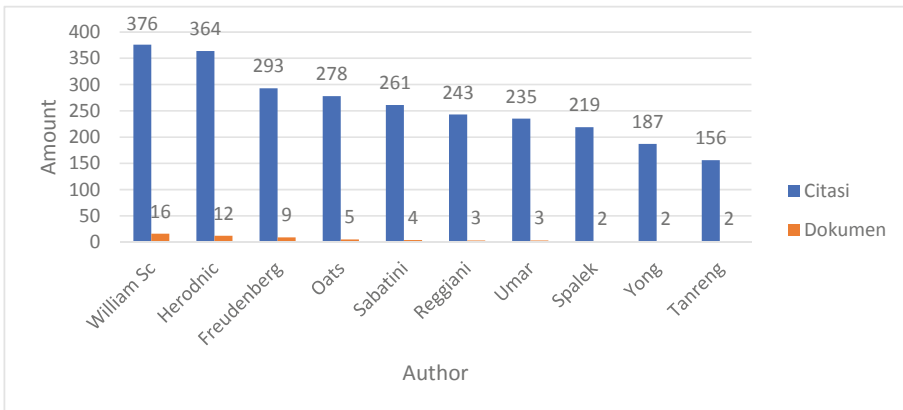


Fig. 5. Distribution of the top 10 authors by the number of citations and documents

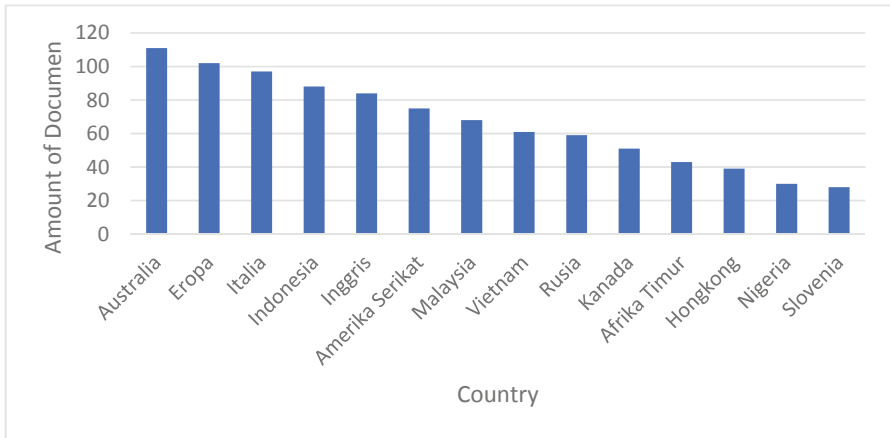


Fig. 6. Distribution of Documents by Country

published in 986 different journals; however, only 123 journals have two or more related documents. In general, the leading journals on tax compliance are multidisciplinary or interdisciplinary, involving various research fields: tax awareness, tax rate, tax sanction, tax compliance, and others (Figs. 6 and 7).

In order to verify the scope of the work and the main themes in the research related to tax compliance, it is essential to go into each document and extract the main keywords. This analysis is vital for determining trends in emerging themes and identifying hotspots that may be of interest as areas of research, development, and innovation. The keyword analysis related to tax compliance totaled 986 results (Fig. 8).

Taxpayer awareness can be seen from how much the level of discipline and willingness of taxpayers is in carrying out their rights and obligations by the provisions of the applicable laws and regulations. Awareness is the primary key for someone to carry

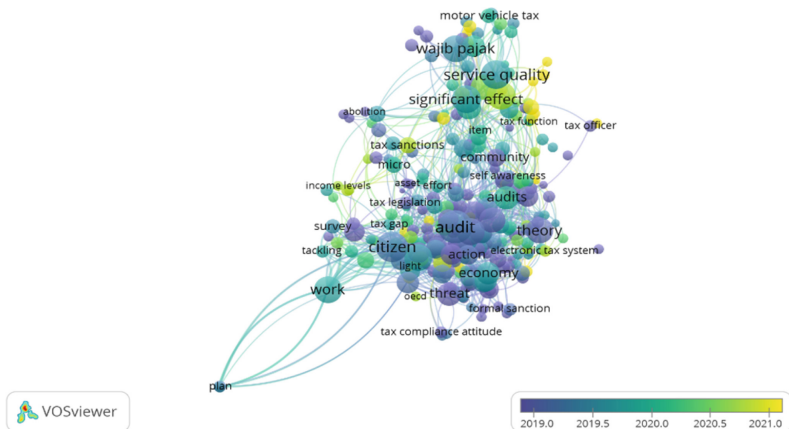


Fig. 7. Visualization of Terms in the Title of the Program Coordination Article

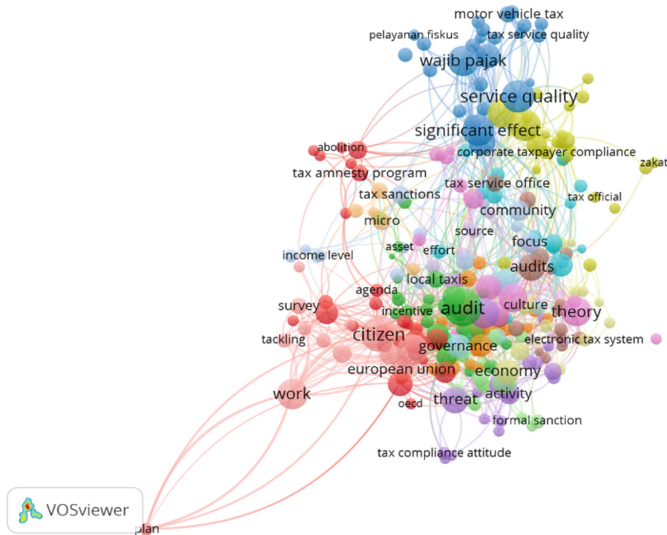


Fig. 8. Keyword network visualization based on total link strength

out their obligations properly. All kinds of efforts made by the tax authorities will not be maximized if there is no awareness of the obligation to weak themselves. Taxpayers with high awareness will make them obedient in carrying out their tax obligations and rights. So the higher the taxpayer's awareness, the more taxpayer compliance will increase (Mansur et al., 2022).

The increase in taxpayer compliance is, of course, due to several internal and external factors. Internally, taxpayer compliance originates from within the taxpayer himself, such as taxpayer awareness and understanding of tax regulations. In comparison, external factors come from the Government's encouragement to increase taxpayer compliance, such as policies, tax sanctions, or administrative systems (Pawama, Sondakh and Warongan, 2021). Based on this description, this indicates that internal factors such as the self-awareness of taxpayers can affect compliance in paying taxes, as well as external such as sanctions as an effort by the Government to implement appropriate regulations to increase taxpayer compliance. However, in research conducted by Hapsari and Kholis (2020), Tests on taxpayer awareness show results that do not significantly affect taxpayer compliance. This is because taxpayers are unaware of the obligations and consequences of not paying taxes. At the same time, Saraswati (2018) research explained that tax sanctions do not significantly affect taxpayer compliance.

This research is supported by research conducted by (Jihan & Purwaningrum, 2021), (AR, Bakar and Haryanto, 2020), (Rizal, 2019), (Abdullah & Hamdiah, 2019), (Febrian & Ristiliana, 2019), (Anggarini, 2019), (Sandra & Chandra, 2021) (Prayitna & Witono, 2022) (Muhlis & Trisna, 2020) (Permata & Amanah, 2020) (Alfarisi & Mahpudin, 2020) which states that tax compliance affects taxpayer compliance. However, according to research (Karnedi & Hidayatulloh, 2019), (Fitria, Sonjaya and Pasolo, 2021), and (Kesaulya & Pesireron, 2019) in his research stated that taxpayer awareness

is not affected by taxpayer compliance. Taxpayer awareness is not a consideration in increasing taxpayer compliance.

Taxpayers who always have a sense of responsibility as citizens have to know and understand the applicable tax regulations and not just be afraid of sanctions from the applicable tax laws. As a compliant taxpayer, he must be able to submit tax returns promptly and not commit violations or do bad things. Judging from the tax awareness data that has not been maximized in Indonesia, several regions in the last five years have yet to implement 100%, as obtained from Google Trends, which states that only the Bengkulu area has implemented 100% tax awareness. Meanwhile, only 54% of the Lampung region complies with paying taxes. This refers to means that taxpayer awareness does influence tax compliance.

Tax rates have an essential role in increasing taxpayer compliance because when tax rates fall, they will undoubtedly encourage interest for taxpayers to carry out their obligations in paying taxes. As well as the enactment of a tax incentive policy by the Regional Government in the form of reducing motor vehicle tax rates is a very effective policy for the public as taxpayers (Salsabila, 2018). By the theory of attribution, a decrease in tax rates is an external factor that can influence taxpayers' attitudes or actions to decide whether to comply or not to pay taxes. The results of this study are from previous research conducted by Tambun and Barokah (2020), which states that the reduction in tax rates has a positive and significant effect on taxpayer compliance. Furthermore, (Mansur et al., 2022) state that tax rates affect taxpayer compliance.

However, this is contrary to research (Hardiyansah, Purwanto and Ngaisah, 2022; Intan Permata & Zahroh, 2022) Which states that tax rates do not affect taxpayer compliance. According to Muhamad, Asnawi and Pangayow (2020), the tax rate is one of the factors that cause the level of taxpayer compliance. If the rates are unbalanced or inappropriate, the tax rate is high while the taxpayer's income is low, or the rate is low while the taxpayer's income is high, it causes taxpayer compliance to decrease.

Based on this, the imposition of low tax rates makes people not really object to fulfilling their obligations. In another sense, if the imposition of a high tax rate while the taxpayer's income is low or the imposition of a low tax rate. In contrast, if the taxpayer's income is high, it will decrease the level of taxpayer compliance, so it can be understood that the fairer the tax rate set, the higher the level of taxpayer compliance in paying taxes.

The state uses taxes to build facilities and infrastructure for the public interest. Therefore, the government's success in carrying out development must be connected to the awareness of taxpayers to pay taxes on time. However, the current problem is the need for more awareness of taxpayers to pay their taxes. The level of taxpayer compliance plays a vital role in the government's success in determining the level of state revenue. Therefore, taxpayer awareness is a factor that needs to be considered to increase taxpayer compliance. It has been proven empirically that the higher the taxpayer's awareness, the higher the taxpayer's compliance. Tax sanctions also affect taxpayer compliance. The imposition of tax sanctions can prevent taxpayers from violating their tax obligations under the tax law. Imposing strict sanctions will encourage taxpayers to fulfill tax obligations, so the higher the tax sanctions have been given, the higher the taxpayer's compliance in fulfilling their tax obligations.

Tax sanctions are used to improve administrative order so that taxpayers can comply with tax regulations so that taxpayer compliance increases, related to the existence of tax sanctions, taxpayers need to understand tax sanctions so that they are more orderly in paying taxes and report them on time so that these tax sanctions are not imposed on taxpayers. Taxpayers will comply with tax regulations if they know tax sanctions will be more detrimental. Therefore, the taxpayer's view of tax sanctions influences and increases taxpayer compliance in paying taxes. This is supported by research (Dewi, 2020), (Abbas & Tumirin, 2019), (Yusnindar, 2020), (Jihin & Sulistyowati, 2021), (Erawati, 2021), (Kusumawai et al., 2022), (Aqiila & Furqon, 2021), and (Khairunisa et al., 2021) which states that tax sanctions have a positive influence on taxpayer compliance.

This is contrary to research (Waruwu & Sudjiman, 2022) and (Rois & Asyik, 2022) which says that tax sanctions do not affect taxpayer compliance. Taxpayers will still pay and report their taxes by applicable regulations even without knowing that there are applicable tax sanctions. Taxpayers have complied in paying and reporting their tax obligations according to applicable regulations. This is different from Rahayu's theory (2017) that stricter sanctions given will further increase taxpayer compliance. Taxpayers who know high sanctions cannot directly create behavior to comply with tax regulations.

The authors conclude that tax sanctions can influence taxpayer compliance based on the discussion above. Sanctions significantly affect taxpayer compliance which illustrates that the existence of tax sanctions that must be imposed on taxpayers who commit violations or are reluctant to pay taxes can increase taxpayer compliance in paying taxes on time. However, tax sanctions must be more stringent so that taxpayers feel afraid if they do not pay taxes and will carry out tax calculations according to the income earned.

4 Conclusions and Suggestions

This study provides an overview of the main themes related to factors influencing taxpayer compliance that have been investigated in recent years. The trend is the continued growth of publications on taxpayer compliance each year, indicating that this theme is gaining increasing interest. Based on the analysis of the most cited keywords, we identify that tax awareness, tax rates, and tax sanctions are among the main themes currently being studied and are related to tax compliance. The conclusion is that tax awareness, tax rate, and tax sanctions on taxpayer compliance.

Non-compliance in paying taxes has become a reality. The government has issued various policies and warnings so that people comply with paying taxes. The results of this study indicate that tax awareness, tax rates, and tax sanctions affect taxpayer compliance. Therefore, it is necessary to intensify R&D efforts to overcome challenges regarding the lack of compliance by the public in paying taxes. This intensification can be encouraged by the government's efforts through the government system at the regional level to activate socialization regarding taxpayer compliance to the public in order to foster a sense of awareness of taxpayers to fulfill their obligations. Another effort that can be made is to reduce the tax rate according to the ability of business actors so that they do not mind paying taxes. In addition, the government can be more assertive in imposing sanctions on people who do not comply with paying taxes.

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