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The Role of Tax Sanctions in Improving Taxpayer Compliance: A Literature Review

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Abstract: Although reaching governmental income goals depends heavily on taxpayer compliance, Indonesia's official compliance rate is still below ideal. Using a literature review methodology, this study sought to examine how tax penalties might enhance taxpayer compliance. Using a literature review, the research approach examined 12 earlier papers from 2020–2024 that were found using Google Scholar. The findings indicated that while 16.7% of studies revealed insignificant effects, the majority of studies (83.3%) found that tax sanctions have a favorable and significant influence on taxpayer compliance. Tax penalties consistently work for many types of taxpayers, including individuals, corporations, and MSMEs. According to the study's findings, tax penalties significantly increase taxpayer compliance in Indonesia, demonstrating the applicability of deterrence theory in the country's tax system. However, other elements including regulatory knowledge, the caliber of tax authority services, and favorable economic conditions must be present in order for tax punishments to be effective.

Keywords: Tax Sanctions, Taxpayer Compliance, Indonesian Taxation.

INTRODUCTION

Taxes, which are regulated by law and paid by the people to the state, are used to finance public spending without providing direct rewards to taxpayers (Mardiasmo, 2016). In general, taxes play a vital role in the economy because they are the main source of government revenue for financing national development. Many countries, both developed and developing, rely on tax revenues to provide public services and infrastructure for their people. Tax contributions to state revenue are usually very dominant, in Indonesia, for example, tax revenues contribute almost all of the central government's revenue every year (ANTARA, 2023). Thus, the sustainability of development and public services is largely determined by the effectiveness of the tax system in a country (ANTARA, 2023).

As a developing country, Indonesia is highly dependent on the amount of taxes received annually in the State Revenue and Expenditure Budget (APBN). To improve tax revenue and compliance, the Indonesian government continues to carry out tax reforms, including expanding the tax base and modernizing tax administration (Purnomo, 2024). The *self-*

assessment system is one of the major changes in Indonesia's tax system since the tax reform of 1983/1984. Taxpayers can calculate, pay, and then report their own tax payable with *self-assessment*, based on applicable regulations without waiting for the determination of the fiscal (Purnomo, 2024). The Directorate General of Taxes is responsible for coaching and supervision through reporting compliance checks. The purpose of implementing this *self-assessment* system is to improve the efficiency of tax administration and voluntary compliance of taxpayers by reducing the direct involvement of tax officials in the tax calculation process (Purnomo, 2024).

A situation where a taxpayer voluntarily carries out his tax obligations completely, correctly, and on time in line with regulations without requiring excessive enforcement of the law is referred to as tax compliance. To achieve the state revenue target, a high level of tax compliance is essential. Nevertheless, creating optimal tax compliance is a major challenge in many developing countries, including Indonesia. Although various efforts have been made to socialize and improve services, Indonesian Taxpayers' compliance is still relatively low. As an illustration, in the submission of the Annual Individual Taxpayer Notification Letter (SPT), the realization of formal compliance until the reporting deadline has been reported to be only around 63% of the total taxpayers who are required to file their tax returns, even though the target set is 80% (DDTCNews, 2020). This condition indicates that there is still a gap between the number of registered taxpayers and those who actually fulfill their tax obligations. Low tax compliance can be influenced by many things, including the level of tax understanding, awareness and morality of taxpayers, the complexity of the rules, the ease of the system, to law enforcement and sanctions applied to violators (DDTCNews, 2020).

The government imposes tax sanctions on taxpayers who do not comply with the rules to ensure that tax regulations are obeyed. Tax sanctions consist of administrative compliance (such as sanctions, interest, and tax increases) as well as criminal (such as sanctions and imprisonment) for serious violations. Sanctions are applied with the aim of creating a deterrent effect, also known as *a deterrent* effect, so that taxpayers are motivated to fulfill their obligations to avoid punishment (Mardiasmo, 2016). In other words, tax sanctions guarantee that tax regulations will be obeyed and taxpayers who violate will face adverse consequences, so they are expected not to do the same thing again (Mardiasmo, 2016). Clear and fair sanctions also support compliant taxpayers feeling fair because they ensure that violations are not left without consequences. As a result, tax sanctions are one of the important instruments that tax authorities use in improving tax compliance through the use of legal coercive mechanisms.

Although tax sanctions have been regulated and available, in practice various problems have arisen related to the effectiveness of the implementation of these sanctions on increasing taxpayer compliance. First, the enforcement of tax sanctions in the field is often considered not firm and consistent enough. If tax violations are not always acted upon or the sanctions are considered light, then the expected deterrent effect of sanctions can be reduced (Majid, 2020). There are still taxpayers who feel that the chances of detection or punishment are low, so that existing sanctions are not ignored in their compliance decision-making. Second, many taxpayers do not understand the provisions of tax sanctions or are not even aware of certain sanctions for violations committed (Supriatiningsih & Jamil, 2021). The low socialization and understanding of sanctions makes this instrument lose its motivation for compliant behavior. In addition, environmental factors such as compliance culture, morals, and public perception of tax law enforcement also affect the effectiveness of sanctions. If taxpayers consider the enforcement of sanctions to be unfair or only ensnare minor violators while major violations are missed, this can actually reduce voluntary compliance. Thus, the main challenge is to ensure that tax sanctions are implemented firmly, consistently, and known by all taxpayers so that they truly function as a tool to increase compliance (Majid, 2020).

A number of previous empirical studies have explored the impact of tax sanctions on taxpayer compliance, and most preliminary findings point to a positive relationship between the two variables. These studies generally argue that the existence of strict sanctions can result in increased taxpayer discipline. Research by Indriati dkk., (2022), Pratiknjo & Lasdi (2022), Suyanti & Sulastri (2023) It also indicates that tax sanctions have a significant positive impact on taxpayer compliance.

On the contrary, there are other studies that have found different results and deny the significant influence of tax sanctions on taxpayer compliance. According to Khodijah dkk., (2021) In his study, tax sanctions did not have a significant effect on taxpayer compliance. Similar findings were also found in the study Rahmadhani (2023), which reveals that tax sanctions have no effect on taxpayer compliance. They argue that the low impact of these sanctions is due to the lack of taxpayer understanding of sanctions and the low probability of law enforcement, so that existing sanctions are not ignored. These inconsistent findings open up a debate about how much of a role sanctions play in tax compliance management, as well as what factors might strengthen or weaken the influence of those sanctions.

Variations in the results of previous research on the impact of tax sanctions on compliance show that there are research gaps that must be considered. Referring to this, this study aims to examine the role of tax sanctions in making compliance from taxpayers increase with a literature study method. This study will discuss the results of previous research related to the impact of tax sanctions on taxpayer compliance.

METHOD

This study applies a qualitative method with literature review as the main basis for collecting and analyzing data. Smela dkk., (2023) Literature review is a research approach that aims to find, evaluate, and combine the results of previous research to provide a comprehensive understanding of a topic. In this case, literature review serves as a way to summarize the available evidence as well as find gaps in the science that could be the basis for future research. In this study, literature review was used to examine various studies that discussed the effects of tax sanctions on taxpayer compliance, both individuals and business entities. The data used comes from scientific articles published between 2020 and 2024 and is pulled from academic search engines such as Google Scholar.

RESULTS AND DISCUSSION

The following article reviews tax sanctions and taxpayer compliance obtained from Google Scholar:

Table 1. Relevant Previous Research

No.	Author (Year)	Judul	Indexing	Method	Referred	Results (Influential)
1	Joalgabsa dkk., (2021)	The Influence of the Taxpayer Environment and Tax Sanctions on Taxpayer Compliance in Paying Taxes (Study in Maesa Unima Village, Minahasa Regency)	Sinta 3	Quantitative	14	✓
2	Sandra & Anwar (2021)	*The Effect of Tax Sanctions on Taxpayer Compliance with Services as a Moderating Variable*	-	Quantitative	6	✓
3	Mar'ati & Sudarmawanti (2022)	*Analysis of Service Quality, Tax Sanctions, on Taxpayer Compliance in KP2KP Ungaran*	Sinta 3	Quantitative	3	✓

4	Khodijah dkk., (2021)	The Effect of Understanding of Tax Regulations, Quality of Fiscal Services, Tax Rates and Tax Sanctions on Individual Taxpayer Compliance	Sinta 3	Quantitative	106	×
5	Septiani dkk., (2022)	*The Effect of Tax Incentives, Modernization of Tax Administration and Tax Sanctions on MSME Tax Payer Compliance*	Sinta 4	Quantitative	2	✓
6	Rahmadhani (2023)	*Factors Affecting Taxpayer Compliance at KPP Pratama Medan Timur in the Covid-19 Endemic Period*	Sinta 3	Quantitative	-	×
7	Tirani dkk (2020)	The Effect of Tax Audit and Tax Sanctions and Tax Socialization on Taxpayer Compliance of Income Tax Agency Article 25	Sinta 5	Quantitative	6	✓
8	Wahyudi (2022)	*Determinants of Taxpayer Compliance with Self-Assessment System as a Mediation Variable during the COVID-19 Pandemic*	Sinta 4	Quantitative	-	✓
9	Wahyuni dkk., (2023)	*Can Fiscus Services and Tax Sanctions Improve Individual Taxpayer Compliance?*	-	Quantitative	2	✓
10	Rahmah (2021)	*Quality Services Moderation on Moral Impact of Taxpayers and Tax Penalties on Compliance Taxpayers*	Sinta 4	Quantitative	4	✓
11	Zulma (2020)	The Influence of Taxpayer Knowledge, Tax Administration, Tax Rates and Tax Sanctions on Tax Compliance in MSME Business Actors in Indonesia	Sinta 3	Quantitative	167	✓
12	Anggini dkk (2021)	The Effect of Knowledge and Sanctions on Taxpayers' Compliance with Religiosity as a Moderation Variable	Sinta 4	Quantitative	68	✓

Source: Research Data Processing.

Based on Table 1 which presents 12 previous studies on the impact of tax sanctions on taxpayer compliance in the 2020-2024 period, it can be seen that most studies show results that support the positive contribution of tax sanctions in making taxpayer compliance increase. Of the total 12 studies studied, 10 of them (83.3%) revealed that tax sanctions had a positive and significant effect on taxpayer compliance, while only 2 studies (16.7%) found that tax sanctions had no significant effect on taxpayer compliance. The two studies that did not find significant results were research by Khodijah dkk., (2021) that focuses on individual taxpayers and Rahmadhani (2023) which analyzes taxpayer compliance throughout COVID-19.

Most of the studies listed in the table applied quantitative techniques by using a survey approach to assess taxpayers' views on tax sanctions as well as their level of compliance. These studies were conducted in various locations in Indonesia and involved various taxpayer groups, ranging from individuals, companies, to MSME actors. The varying levels of citations from these studies, show that Khodijah dkk., (2021) has the highest citation with 106 times and

Zulma (2020) with 167 citations, which indicates that this issue has received considerable attention from academics. The variety of contexts in this study creates a comprehensive understanding of the function of tax sanctions in various situations and conditions of taxpayers in Indonesia.

The Effectiveness of Tax Sanctions as an Instrument for Enforcement of Compliance

The dominance of findings that show the positive influence of tax sanctions on taxpayer compliance shows that the theory *of deterrence* (prevention) in taxation has strong relevance in the Indonesian context. Research by Joalgabsa dkk., (2021) illustrating that tax sanctions have an effect on taxpayers' compliance in fulfilling tax obligations, which confirms that the threat of sanctions can function as an effective driver for taxpayers in carrying out their responsibilities. In line with the findings, Sandra & Anwar (2021) Identify that tax sanctions have a positive effect on taxpayer compliance, even when services are a moderation variable. The consistency of these findings confirms that tax sanctions play a fundamental role in creating a conducive compliance environment. The effectiveness of tax sanctions as an instrument for enforcement of compliance is also reflected in the research of Mar'ati & Sudarmawanti (2022) which analyzes the quality of services and tax sanctions on taxpayer compliance in KP2KP Ungaran, where tax sanctions are proven to have a significant positive effect on compliance. These findings reinforce the argument that tax sanctions are not just a threat, but are an empirically proven mechanism to encourage taxpayer compliance.

The Influence of Tax Sanctions in the Context of MSMEs and Business Entities

Studies examining the impact of tax sanctions on MSME taxpayer groups and business entities show results that are in line with the findings of individual taxpayers. Septiani dkk., (2022) In their study on the impact of tax incentives, tax administration modernization, and tax sanctions on tax compliance on MSME taxpayers, they found that tax sanctions had a positive effect on compliance. This result is very important because MSMEs are the foundation of the Indonesian economy and make a meaningful contribution to tax revenue. Zulma (2020) also emphasized that tax sanctions have a positive impact on tax compliance among MSME actors in Indonesia, which shows that the effectiveness of tax sanctions does not only apply to large taxpayers but is also relevant in the MSME segment. Research by Tirani dkk., (2020) which focuses on corporate taxpayers' compliance with Article 25 income tax also revealed that tax sanctions have a significant impact on the level of compliance. The consistency of the findings of this study in various segments of taxpayers shows that tax sanctions are generally effective in encouraging compliance, regardless of the size or type of taxpayer's business.

Moderation Factors and Context in the Implementation of Tax Sanctions

The various studies in Table 1 examine the role of moderation variables that can strengthen or reduce the effectiveness of tax sanctions in improving compliance. Anggini dkk., (2021) Conduct research on the impact of knowledge and sanctions on taxpayers' compliance with religiosity as a moderation variable. They found that tax sanctions still had an effect on taxpayer compliance, despite the religiosity factor. This study shows that the success of tax sanctions can be increased by the moral and religious values that taxpayers adhere. Rahmah (2021) examined how service quality can affect the correlation between tax morale and tax sanctions in compliance, with results revealing that tax sanctions have a positive effect on taxpayer compliance. Wahyudi (2022) It also results that tax sanctions have an impact on taxpayer compliance, with the *self-assessment* system as an intermediate factor throughout COVID-19. These results show that the effectiveness of tax sanctions can vary according to the context and other supporting factors, but in general it still shows a positive impact in improving compliance.

Variations in Results and Challenges in the Implementation of Tax Sanctions

Although the majority of studies showed positive results, the existence of 2 studies that found insignificant results provided an important perspective on the complexity of the relationship between tax sanctions and taxpayer compliance. Khodijah dkk., (2021) It found that tax sanctions did not have a significant impact on individual taxpayer compliance, which may be due to the factors of understanding tax laws, the quality of services from the tax authorities, and the amount of tax rates that were more dominant in influencing compliance. Research by Rahmadhani (2023) also found that tax sanctions did not affect taxpayer compliance at KPP Pratama Medan Timur during the COVID-19 endemic period, which could be attributed to difficult economic conditions during the pandemic and changing taxpayer priorities. This variation in results indicates that the effectiveness of tax sanctions can be influenced by economic, social, and external conditions such as pandemics. These findings also indicate that tax sanctions, while important, cannot stand alone as an instrument to improve compliance, but need to be supported by other factors such as service quality, regulatory understanding, and conducive economic conditions.

Theoretical and Practical Implications of Research Findings

The dominance of positive findings regarding the influence of tax sanctions on taxpayer compliance provides strong empirical support for the theory *of deterrence* in taxation, which states that the threat of sanctions can prevent non-compliant behavior. Wahyuni dkk., (2023) In its research it confirms that fiscal services and tax sanctions can improve individual taxpayer compliance, demonstrating the importance of a holistic approach in compliance management. From a practical perspective, these findings provide justification for tax authorities to maintain and strengthen the tax sanctions system as an integral part of compliance enforcement strategies. However, the variation in the results of the study also proves that the effectiveness of tax sanctions is not universal and can be influenced by various contextual factors. The consistency of the quantitative methodology used throughout the analyzed studies provides a high degree of reliability to these findings, although a qualitative or *mixed-method* approach may provide deeper *insight* into the psychological and social mechanisms underlying the effectiveness of tax sanctions. This implication shows that tax sanctions have proven to be effective, their application needs to be adjusted to the characteristics of taxpayers and specific environmental conditions.

CONCLUSION

Based on an analysis of twelve studies that discuss the role of tax sanctions in encouraging taxpayer compliance during 2020-2024, this study finds several important things that answer the research questions. Most studies, which are 83.3% or ten out of twelve studies, found that tax sanctions increase taxpayer compliance in Indonesia. These findings provide strong evidence that the theory of deterrence is indeed applicable in the context of Indonesian taxation, where the threat of sanctions has been proven to be able to help taxpayers be more compliant to carry out their tax obligations. This proves that tax sanctions are not only a tool of punishment, but also an effective way to shape taxpayers' compliant behavior through the consideration of the benefits and losses between non-compliance and compliance with tax rules.

The effectiveness of tax sanctions as a means to increase compliance has been proven to apply to all categories of taxpayers, ranging from individuals, companies, to MSME actors. The similarity of these results shows that the way tax sanctions work in creating a deterrent effect is not limited to certain characteristics or business sizes, but applies to all taxpayers in Indonesia. This proves that tax sanctions have a strong deterrent, no matter how complex the business structure or the taxpayer's level of understanding. In fact, research that studies MSMEs

show that tax sanctions remain effective even though this segment usually has limitations in understanding rules and administrative capabilities, which means that the deterrent effect of tax sanctions can overcome these technical obstacles.

Although most of the results showed a positive impact, the existence of two studies (16.7%) that found that tax sanctions did not have a significant impact on taxpayer compliance provides an important picture of the complexity of the relationship between compliance and sanctions. This difference in results proves that the effectiveness of tax sanctions can be influenced by various other factors such as economic conditions, extraordinary situations such as the COVID-19 pandemic, the quality of tax office services, and how well taxpayers understand tax rules. These findings suggest that tax sanctions, while proven to be generally effective, cannot stand alone to achieve optimal compliance. The effectiveness of tax sanctions needs to be supported by a complete tax system, including modern administration, good services, effective socialization, and economic conditions that support voluntary compliance.

In terms of theory, this study strengthens the truth of the deterrence theory in the context of Indonesian taxation, where the threat of real and appropriate sanctions has been proven to be able to influence taxpayers' considerations when making choices to comply or not. These findings also confirm that tax compliance behavior is not only influenced by moral factors or awareness, but also by rational economic considerations of the consequences of non-compliance. From a practical point of view, the dominance of positive findings provides a strong reason for tax authorities to maintain and strengthen the tax sanctions system as an important part of the strategy to improve compliance, but with the important note that its implementation must be carried out consistently, fairly, and supported by other supporting factors to achieve maximum results.

Based on research findings that show the important role of tax sanctions in encouraging taxpayers to pay taxes, the Directorate General of Taxes (DGT) as a national tax institution needs to optimize the implementation of tax sanctions through several comprehensive strategies. First, the DGT must ensure consistency and firmness in implementing tax sanctions for taxpayers who do not understand the rules, without favoritism and without exceptions, to create the maximum deterrent effect. Second, the DGT needs to increase socialization and education about the types of tax sanctions and their consequences to all taxpayers through various effective communication methods, including digital media, seminars, and counseling programs, so that every taxpayer clearly understands the risks of non-compliance. Third, the DGT must combine the implementation of tax sanctions with improving the quality of tax services, because research shows that the effectiveness of sanctions can be strengthened by quality services. Fourth, the DGT needs to develop a complete monitoring and evaluation system to ensure that the implementation of tax sanctions is truly effective in increasing compliance and does not have a negative impact.

Tax Service Offices at the regional level have an important role in the implementation of tax sanctions in the field and need to take some concrete actions to optimize the effectiveness of sanctions. KPP must provide the best service to taxpayers while still conducting strict supervision of compliance through well-planned regular audits and audits. Tax officers at the KPP need to be trained regularly on how to enforce sanctions that are effective but still humane, so that they can create a balance between law enforcement and taxpayer coaching. The KPP should also develop an integrated database of violations and sanctions to ensure the fair and appropriate application of sanctions, as well as conduct periodic evaluations of the effectiveness of sanctions implemented in their respective regions to identify best practices that can be replicated.

Taxpayers as the main party in the tax system need to understand and respond to the findings of this research by developing a higher awareness of the importance of tax compliance. Taxpayers must view tax sanctions not as a threat alone, but as a tool to enforce justice that

ensures that all taxpayers contribute fairly to national development. They need to actively increase their understanding of tax rules and their sanctions through participation in socialization programs, consultations with tax consultants, or accessing official DGT information sources. Taxpayers must also develop adequate internal systems to ensure compliance, including proper record-keeping, timely reports, and payments in accordance with regulations, as well as utilizing technology and information systems to minimize the risk of errors that can lead to the imposition of sanctions.

For researchers and academics who are interested in developing further studies on taxation, this study opens up several interesting and relevant research opportunities. Researchers further need to conduct more in-depth studies using a combined quantitative and qualitative approach to explore the psychological and social mechanisms underlying the effectiveness of tax sanctions, including an analysis of factors that can strengthen or weaken the deterrent effect. Long-term research is also needed to examine the long-term impact of the implementation of tax sanctions on the compliance culture in Indonesia, as well as analyze how changing economic, social, and political conditions affect the effectiveness of sanctions. Researchers also need to find the best model for the implementation of tax sanctions that can maximize compliance while minimizing compliance costs for taxpayers, as well as examine the application of technology and artificial intelligence in the tax sanctions enforcement system to increase efficiency and effectiveness. Comparative studies with other countries with similar economic and social characteristics can also provide valuable insights into best practices in the application of tax sanctions that can be adopted in Indonesia.

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