



## The Effect of Modernization of the Tax Administration System and Tax Sanctions on Individual Taxpayer Compliance of Free Workers with Tax Socialization as a Moderating Variable

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### ABSTRACT

This study aims to examine the effect of modernization of the tax administration system and tax sanctions on the compliance of individual taxpayers of independent workers who work as doctors, with tax socialization as a variable that moderates the relationship. The research method used is quantitative, with primary data obtained through distributing questionnaires. Sampling was selected using a simple random sampling technique and calculated using the slovin formula, so that 87 respondents were obtained. Data analysis was performed using Partial Least Squares (PLS). The results showed that the modernization of the tax administration system and tax sanctions positively affected individual socialization and taxpayer compliance. Not moderate, Tax the modernization of the tax administration system, but tax socialization strengthens the influence of tax sanctions on individual taxpayer compliance.

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## INTRODUCTION

Indonesia is categorized as an emerging country, which continues to improve in various sectors to support the country's development (Ahdiat, 2024). One factor for effective development is that the government must have sufficient funding sources. Therefore, the government continues to strive to provide national development financing by optimizing various sources of state revenue. According to Law No. 14/2015 on the 2016 State Budget, state revenue sources include domestic revenues, such as taxes, non-taxes, and grants. Among these various sources, the tax sector primarily contributes to state revenue. (*Badan Pusat Statistik*, 2024). Thus, tax revenue growth is highly dependent on the extent to which taxpayers comply with their tax obligations.

Table 1. Registered Individual Taxpayers and Individual Tax Compliance Ratio at KPP Pratama Purwokerto

Description	Year		
	2021	2022	2023
Individual taxpayers registered at KPP Pratama Purwokerto	394,635	414,997	432,841
Individual tax compliance ratio	22%	14%	14%

(Source: Directorate General of Taxes, 2024)

Based on Table 1, the number of individual taxpayers registered at KPP Pratama Purwokerto shows an increasing trend from year to year. However, this is not accompanied by a tax compliance ratio that has decreased and stagnated. This condition shows that although the number of taxpayers has increased, compliance in carrying out tax obligations is still low. Although there is currently a positive public sentiment towards taxes, the low level of compliance reflects the gap between awareness of the importance of taxes as a contribution to the country's development and concrete actions in carrying out tax obligations (Gloria, 2023). Individual tax compliance reflects the dilemma between maximizing personal benefits and contributing to the public interest (Cahyonowati et al., 2023). When individuals focus more on personal interests, the contribution to the public interest is reduced, and vice versa. Prioritizing the public interest can reduce the direct benefits enjoyed by the individual. This condition is also related to the tendency of some taxpayers to take advantage of loopholes in tax provisions to minimize the tax burden, known as tax avoidance. Tax avoidance is a legal effort to minimize the tax burden by utilizing loopholes in the applicable tax rules and regulations (Sailarizka Nukman et al., 2024). Although done legally, this practice contributes to the overall low level of compliance.

The low level of tax compliance is also reflected in the individual taxpayers who are independent workers. An independent worker is a person

who has special expertise in certain matters to obtain income and is not bound by an employment relationship. One of the professional groups that includes independent workers is doctors. Doctors are often faced with tax complexities that require them to combine various sources of income, ranging from hospital honoraria, independent practice, and other sources, to calculate the tax payable (Susilawati et al., 2024). Also, other parties do not directly deduct doctors' income, as with employees whom the employer automatically deducts. The difference in mechanism gives doctors greater administrative responsibility in fulfilling tax obligations, thus potentially affecting the level of tax compliance in the medical profession.

Table 2. Individual taxpayers of independent workers (doctors) at KPP Pratama Purwokerto

Description	Year 2023
SPT Doctor Reported	227
SPT Doctor Unreported	452
Percentage Compliance Ratio of Individual Taxpayer	33%

*Source: (Directorate General of Taxes, 2024)*

In Table 2, 679 doctors are registered as taxpayers, with an annual tax return reporting rate of 33%. This figure shows that most individual doctor taxpayers have not fulfilled their tax obligations optimally.

One of the government's efforts to improve taxpayer compliance is modernizing the tax administration system. This modernization is divided into several stages starting with Volume I Tax Reform (2002-2008) focusing on modernizing tax administration, Volume II Tax Reform (2009-2016) on improving internal control, to the ongoing Volume III Tax Reform (2017 present) with the theme of consolidation, acceleration, and continuity of tax reform (Putera, 2024). The Directorate General of Taxes has created a support system that is expected to facilitate taxpayers, including doctors, in undergoing taxation processes such as e-filing or e-form, e-billing, e-registration, and e-invoicing (Adawiyah et al., 2021). This update makes it easier for taxpayers to carry out the entire taxation process because there is no need to come directly to the Tax Service Office (KPP). This is very helpful, especially for doctor taxpayers who often have limited time due to their busy schedule. Now, taxpayers can calculate, report, and pay taxes independently through the system that has been provided. Research conducted by Chandra et al. (2021), Putri & Ginting (2024) and Hartinah et al. (2022) states that the modernization of the tax administration system has a positive effect on taxpayer compliance. However, research by Pratiwi & Somantri (2021), Haryanti et al. (2022) and Madurano & Umaimah (2023) shows that the modernization of the tax administration system does not affect taxpayer compliance.

The provisions regarding taxation have been regulated in the legislation, including the existence of coercive sanctions. If tax obligations are not fulfilled, legal consequences in the form of sanctions will be imposed. For doctors, understanding these sanctions is very important because it relates to their level

of compliance as individual taxpayers or independent workers. Based on the type, tax sanctions are divided into two types, namely administrative sanctions and criminal sanctions. Administrative sanctions are imposed for errors or violations that are still classified as minor, while criminal sanctions are imposed for more serious violations (Agung, 2021). Research by Haryanti et al. (2022) Fathani & Apollo (2020), and Azhari & Poerwati (2023) states that tax sanctions have a positive effect on tax compliance. This contrasts with Khodijah et al. (2021) and Saputra et al. (2022), who state that tax sanctions do not affect taxpayer compliance.

Tax socialization is a program implemented by the Directorate General of Taxes, which aims to educate the public, especially taxpayers such as doctors, about tax information and regulations through applicable provisions and regulations (Nelly & Wangdra, 2024). Tax socialization includes many things, including the introduction of general taxation provisions, changes or updates to regulations, modernization of the tax administration system, explanation of tax sanctions, and other information related to taxation. For professions such as doctors who have income from various sources and without tax deductions by other parties, this socialization is crucial so that they understand the procedures for reporting and paying independently and according to the rules. Prena & Putuhena (2022) and Abdullah & Iswara (2023) state that tax socialization has a positive effect on taxpayer compliance, in contrast to (Firmansyah et al., 2022) and (Sulistiyari et al., 2022), who state that tax socialization does not affect taxpayer compliance. Kristawati & Harimurti (2024) and Hartinah et al. (2022) state that tax socialization can strengthen the influence of modernizing the tax administration system. Research by Ariesta & Febriani (2024) and Faidani et al. (2023) states that tax socialization strengthens the influence of tax sanctions. However, research (Ariesta et al., 2024) and (Prihani & Sunarto, 2025) state that tax socialization does not moderate the modernization of the tax administration system, and Nafingah et al. (2024) state that tax socialization also does not moderate tax sanctions.

Based on the previous explanation, some of the issues raised in this study include whether the modernization of the tax administration system and tax sanctions affect the compliance of individual taxpayers of independent workers who are doctors, with tax socialization as a moderating variable. The difference between this research and previous research lies in the research subject. Also, it adds moderating variables, namely taxation socialization, as a differentiator, to expand the scope of research. Tax socialization was chosen as a moderating variable because of the complexity of the doctor's tax system as an independent worker taxpayer. Various sources of income for doctors and income not directly deducted by other parties make tax reporting more diverse and require an in-depth understanding. Likewise, applying tax sanctions requires a clear understanding of the reasons and provisions of sanctions to support physician taxpayer compliance.

## LITERATURE REVIEW

### *Attribution Theory*

Attribution theory, introduced by Fritz Heider in 1958, describes how individual behavior, including taxpayer compliance, is influenced by internal and external factors (Heider, 1958). Attribution theory explains how a person understands and interprets the causes of their behavior and others, and identifies whether internal or external factors influence the behavior (Al-Azan et al., 2025). Behavior that is within the control of the individual himself is behavior that is influenced by internal factors (personality or disposition). In contrast, individuals are said to behave in a certain way because of the influence of external factors (environment or situation) (Madurano & Umaimah, 2023). Modernization of the tax administration system, tax sanctions, and tax socialization can influence taxpayer compliance decisions. Modernization of the system will facilitate reporting and paying taxes, tax sanctions serve as a threat of punishment, and tax socialization can increase taxpayer understanding. Attribution theory is relevant to this study because individual perceptions of these internal and external factors influence taxpayer compliance.

### *The Effect of Modernization of the Tax Administration System on Individual Taxpayer Compliance*

According to Pristina et al. (2024), modernization of the tax administration system is a form of change in the tax system by utilizing technology to improve service quality and effectiveness of supervision of taxpayer compliance. Modernization of the tax administration system includes organizational restructuring, improving business processes through technology, improving human resource management, and implementing good governance (Chandra et al., 2021). Electronic-based administrative services include e-filing or e-form, e-billing, e-registration, and e-invoicing. This application can make it easier for taxpayers to carry out their tax obligations (Pratiwi & Somantri, 2021). This convenience is expected to increase the compliance of individual taxpayers, such as doctors, given the limited time and busyness of their practice. When viewed from the attribution theory, the modernization of the tax administration system includes external factors because they can influence taxpayers to comply with their tax obligations. Putri & Ginting (2024) prove that the modernization of the tax administration system positively affects taxpayer compliance. Based on this, the first hypothesis tested in this study is:

H1: Modernization of the tax administration system has a positive effect on taxpayer compliance

### *The Effect of Tax Sanctions on Individual Taxpayer Compliance*

Tax sanctions function as a legal instrument to prevent violations of taxation provisions taxpayers who do not fulfill their obligations according to existing rules and regulations will be subject to tax sanctions (Ariesta et al., 2024). The aim is to motivate taxpayers, and it is hoped that imposing these sanctions can encourage taxpayer compliance, especially for individual taxpayers who are doctors. Although tax sanctions are included in administrative and criminal law, tax sanctions must be applied fairly and consistently to all taxpayers (Ariesta et

al., 2024). In the context of attribution theory, tax sanctions are considered a factor influencing taxpayer behavior and their perceptions of tax compliance. According to Azhari & Poewarti (2023), tax sanctions positively affect taxpayer compliance, which indicates that the higher the tax sanctions, the higher the likelihood that taxpayers will comply with their obligations. The second hypothesis to be tested in this study is:

H2: Tax Sanctions have a positive effect on individual taxpayer compliance

### ***Tax Socialization Moderates the Relationship between the Modernization of the Tax Administration System and Individual Taxpayer Compliance***

The Directorate General of Taxes conducts tax socialization to increase public knowledge, understanding, and awareness of their obligations (Ariesta et al., 2024). This socialization includes delivering information related to general taxation provisions, regulatory updates, and the latest policies implemented by the government, through various media and methods, such as seminars, direct counseling, social media, and other digital platforms. The goal is to reach all levels of taxpayers, including doctors who have income characteristics from various sources and are not directly deducted by other parties, as well as tax obligations that tend to be complex compared to those of employees. One of the important topics in socialization is the modernization of the tax administration system, such as e-Filing, e-Billing, and various other electronic applications that support tax reporting and payment. Without socialization, taxpayers' understanding of system modernization will be low, so that it can hinder compliance, no matter how well and sophisticated a system is developed; without socialization, the system risks not being optimally utilized by taxpayers (Hartinah et al., 2022). Therefore, tax socialization is important. Based on attribution theory, tax socialization includes external factors because they can influence taxpayer behavior when using the electronic taxation system to fulfill their obligations. Kristawati & Harimurti (2024) Concluded that tax socialization can strengthen the relationship between modernization of the tax administration system and taxpayer compliance. Socialization of the use of the tax system provides benefits and convenience for taxpayers; without socialization, the system's benefits cannot be felt optimally. So, the third hypothesis tested in this study is:

H3: Tax socialization strengthens the effect of modernization of the tax administration system on individual taxpayer compliance.

### ***Tax Socialization Moderates the Relationship between Tax Sanctions and Individual Taxpayer Compliance***

The tax socialization carried out by the Directorate General of Taxes is to provide information and education to the public, especially taxpayers, so that taxpayers understand and are aware of their tax obligations (Ardiano Abdullah, 2023), including doctors, who, as freelance taxpayers, need to understand the details of their tax regulations and reporting. This is an effort to increase the tax realization revenue that should be (Pristina et al., 2024). Ariesta et al. (2024) prove that tax socialization can strengthen the relationship between tax sanctions and taxpayer compliance. Tax socialization helps taxpayers understand non-

compliance risks, namely tax sanctions by applicable regulations. So the third hypothesis that will be tested in this study is:

H4: Tax socialization strengthens the effect of tax sanctions on individual taxpayer compliance

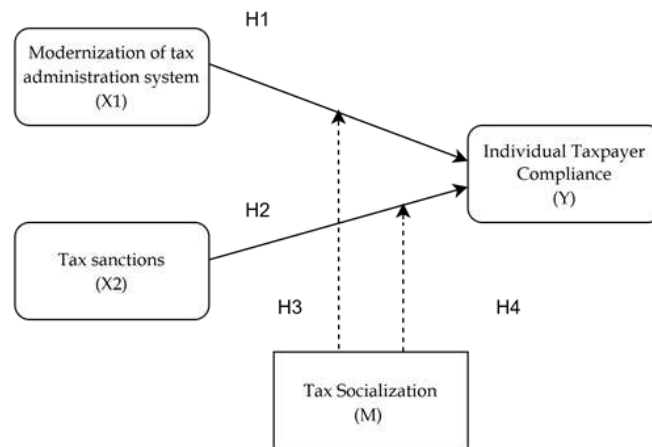


Figure 1. Framework of Thought

## METHODOLOGY

This study uses a quantitative research design, and the primary data collection method is carried out using a questionnaire distributed using two methods, namely Google Forms and a paper questionnaire. This research focuses on individual taxpayers by profession, doctors registered at KPP Pratama Purwokerto and have used the electronic taxation system. Based on data from KPP Pratama Purwokerto, it is known that the population of doctors in 2023 is 679. According to Siyoto & Sodik (2015), population is a generalization area consisting of objects/subjects with certain characteristics set by researchers to study and then draw conclusions. At the same time, the sample is part of the number and characteristics possessed by the population taken according to certain procedures, so that it can represent the population (Siyoto & Sodik, 2015). The sampling technique used is simple random sampling. According to Agustianti et al. (2022), simple random sampling is a method of selecting samples from a population that is carried out randomly. This method is used when the population is considered homogeneous or has relatively uniform characteristics so that each element has the same chance of being selected. The number of respondents was calculated using the slovin formula with an error rate of 10%, which refers to the Isaac and Michael table, so 87 respondents were obtained. The selection of a 10% error rate is considered efficient because it produces a representative sample with more optimal use of resources. Then, the approval of the answers from respondents was measured using a Likert scale of 5, ranging from Strongly Disagree to Strongly Agree. The analysis process was carried out using the Partial Least Squares (PLS) method using SmartPLS 4.0, because SmartPLS can test the relationship between latent constructs simultaneously and uses bootstrapping techniques for estimation and significance testing, and has flexibility with relatively small sample sizes (Bayonne et al., 2020).

## RESEARCH RESULTS

### *Descriptive Statistics*

Table 3. Mean Value of Variables

<b>Variables</b>	<b>Score</b>
MTAS	3.637
TS	3.734
TSC	3.714
ITC	4.122

*Source: SmartPLS 4.0 Processed Data*

Description:

MTAS: Modernization of Tax Administration System

TS : Tax Sanctions

TSC : Tax Socialization

ITC : Individual Taxpayer Compliance

Based on Table 2, the average score of all variables is above 3.5, which indicates that respondents give a relatively positive assessment. This is reflected in the scores of tax administration system modernization (3,637), tax sanctions (3,734), and tax socialization (3,714), which show a tendency to agree, although not yet classified as very high. These values indicate that the three variables are considered to play a role in supporting tax compliance, but there is still an opportunity to increase their effectiveness. Meanwhile, the individual taxpayer compliance variable obtained the highest score (4.122), which indicates that respondents generally feel that they are sufficiently compliant with their tax obligations. However, it differs from the data from KPP Pratama Purwokerto, which shows that the doctor taxpayers' compliance level is still low, at only 33%. The difference between quantitative administrative data and the subjective assessment of respondents can cause this difference. In addition, the possibility of bias in filling out the survey can also affect these results.

### *Convergent Validity*

The correlation between indicator scores and variables is used to measure convergent validity. The factor loading value is acceptable if  $> 0.7$  (Setiabudhi et al., 2025).

Table 4. Convergent Validity Value

<b>Item</b>	<b>Outer Loadings</b>	<b>Category</b>
X1.1	0,72	Valid
X1.2	0,77	Valid
X1.3	0,71	Valid
X1.4	0,76	Valid
X1.5	0,73	Valid
X1.6	0,81	Valid
X1.7	0,75	Valid
X2.1	0,79	Valid
X2.2	0,80	Valid
X2.3	0,90	Valid

X2.4	0,81	Valid
X2.5	0,76	Valid
X2.6	0,78	Valid
X2.7	0,77	Valid
M1	0,76	Valid
M2	0,79	Valid
M3	0,87	Valid
M4	0,83	Valid
M5	0,87	Valid
M6	0,90	Valid
M7	0,90	Valid
Y1	0,78	Valid
Y2	0,81	Valid
Y3	0,83	Valid
Y4	0,70	Valid
Y5	0,74	Valid
Y6	0,85	Valid
Y7	0,79	Valid

Source: SmartPLS 4.0 Processed Data

In Table 3, the indicator factor loading value is > 0.70. These results indicate that each indicator can be used to measure latent variables appropriately and can be tested further.

**Discriminant Validity**

Table 5. Discriminant Validity Test Cross-Loading

Variables	X1	X2	M	Y	M x X1	M x X2
<b>X1</b>	<b>0.725</b>	0.463	0.513	0.543	-0.202	0.013
	<b>0.769</b>	0.500	0.391	0.572	-0.296	-0.126
	<b>0.709</b>	0.518	0.448	0.465	-0.075	0.011
	<b>0.764</b>	0.514	0.319	0.576	-0.312	-0.114
	<b>0.734</b>	0.414	0.238	0.443	-0.228	-0.156
	<b>0.808</b>	0.508	0.346	0.593	-0.287	-0.050
	<b>0.753</b>	0.543	0.282	0.536	-0.241	-0.029
<b>X2</b>	0.548	<b>0.791</b>	0.511	0.664	-0.014	-0.211
	0.436	<b>0.800</b>	0.504	0.510	0.037	-0.248
	0.569	<b>0.901</b>	0.468	0.627	-0.106	-0.310
	0.539	<b>0.814</b>	0.378	0.561	-0.089	-0.168
	0.517	<b>0.763</b>	0.360	0.610	-0.099	-0.170
	0.481	<b>0.775</b>	0.374	0.496	0.069	-0.207
	0,596	<b>0,773</b>	0,392	0,526	-0,242	-0,321
<b>M</b>	0.462	0.361	<b>0.758</b>	0.482	-0.095	0.021
	0.391	0.484	<b>0.789</b>	0.301	-0.172	-0.207
	0.356	0.410	<b>0.866</b>	0.443	0.048	0.025
	0.424	0.474	<b>0.830</b>	0.458	0.034	0.077

	0.433	0.414	<b>0.872</b>	0.362	-0.030	-0.082
	0.381	0.483	<b>0.898</b>	0.439	0.014	-0.079
	0.402	0.534	<b>0.895</b>	0.501	-0.053	-0.067
	0.464	0.534	0.459	<b>0.779</b>	0.039	0.048
	0.546	0.501	0.395	<b>0.814</b>	-0.062	0.054
	0.539	0.542	0.334	<b>0.831</b>	-0.025	0.027
<b>Y</b>	0.617	0.719	0.593	<b>0.704</b>	-0.054	-0.098
	0.633	0.534	0.338	<b>0.743</b>	-0.185	-0.110
	0.530	0.510	0.380	<b>0.854</b>	0.052	0.110
	0.557	0.549	0.285	<b>0.786</b>	-0.058	0.104
<b>M x X1</b>	-0.318	-0.081	-0.036	-0.057	<b>1.000</b>	0.427
<b>M x X2</b>	-0.086	-0.290	-0.041	0.017	0.427	<b>1.000</b>

Source: SmartPLS 4.0 Processed Data

Table 4 shows that the discriminant validity test has met the criteria set. It is known that the measurement cross-loading value of each variable indicator has a higher correlation than other variables (Setiabudhi et al., 2025). This shows that the indicators can be declared valid.

### Composite Reliability

Table 6. Composite Reliability Value

Variables	Cronbach's alpha	Composite Reliability	AVE	Value Standard	Results
Modernization of Tax Administration System (X1)	0,87	0,88	0,57	≥	Reliable
Tax Sanctions (X2)	0,91	0,91	0,65	≥	Reliable
Individual Taxpayer Compliance (Y)	0,90	0,90	0,62	≥	Reliable
Tax Socialization (M)	0,93	0,94	0,72	≥	Reliable

Source: SmartPLS 4.0 Processed Data

Table 5 shows that the composite reliability value is greater than 0.70, the Cronbach's alpha value is greater than 0.60, and the AVE value is greater than 0.5, indicating that each construct has strong reliability. Thus, all the variables studied have met the validity and reliability requirements, making it possible to test the structural model by the previous definition of validity and reliability (Hair et al., 2021).

**R-Square**

Table 7. R-Square Testing Results

Variable		R-Square
Individual Taxpayer Compliance (Y)		0,66

Source: SmartPLS 4.0 Processed Data

Table 6 shows the R-squared value of the taxpayer compliance variable as 0.66. This value explains that 66% of the individual taxpayer compliance variable is influenced by the modernization of the tax administration system, tax sanctions, and tax socialization, and the remaining 34% is influenced by other variables not included in this study.

**Capital Structure Analysis**

**Hypothesis Test**

The hypothesis of this study was tested using SmartPLS (Partial Least Squares) software version 4.0. To see the results, we can use bootstrapping analysis. Bootstrapping is done with 87 samples to normalize the data and check the statistical significance of the path coefficients. Research is considered to have an effect if the P value is 1.66. All relationships in the model support the hypothesis if the original sample (O) value shows the appropriate direction. If the original sample is positive, the resulting direction is positive, and if the original sample value is negative, the direction is negative. The results of testing the significance of path coefficients between variables can be seen in Table 8:

Table 8. Hypothesis Test (Path Coefficients)

	Original Sample	Sample Mean	Standard Deviation (STDEV)	T Statistics	P Values	Results
MTAS (X1) -> ITC (Y)	0,39	0,38	0,10	3,71	0,00	Accepted
TS (X2) -> ITC (Y)	0,47	0,47	0,12	3,76	0,00	Accepted
TSC (M) -> MTAS (X1)	0,04	0,01	0,10	0,36	0,36	Rejected
TSC (M) -> TS (X2)	0,21	0,21	0,11	1,82	0,03	Accepted

Source: SmartPLS 4.0 Processed Data

The following is an explanation of the relationship between variables based on Table 8:

H1 : The tax administration system modernization variable has a positive effect on the individual taxpayer compliance variable

The results of this test show an original sample value of 0.39 (positive), a t-statistic value of  $3.71 > (1.66)$  and a p-value of 0.00 (1.66) and the p-value of 0.00  $< 0,05$  which indicates that the tax administration system modernization has a positive effect on individual taxpayer compliance, thus **H1 is accepted**.

H2 : The tax sanction variable has a positive effect on the individual taxpayer compliance variable

The results of this test show the original sample value of 0.47 (positive), the t-statistic value of  $3.76 > (1.66)$ , and the p-value of 0.00  $< 0,05$ , which indicates that the tax sanction variable has a positive effect on individual taxpayer compliance, thus H2 is accepted.

H3 : Tax socialization variables can moderate the variable modernization of the tax administration system on individual taxpayer compliance

The results of this test show the original sample value of 0.04 (positive), the t statistic value of  $0.36 < (1.66)$  and the p-value of  $0.36 > 0.05$  which indicates that the tax socialization variable does not moderate the relationship between the modernization of the tax administration system and individual taxpayer compliance, thus **H3 is rejected**.

H4 : The variable of tax socialization can moderate the variable of tax sanctions on individual taxpayer compliance

The results of this test show the original sample value of 0.21 (positive), the t-statistic value of  $1.82 < (1.66)$ , and the p-value of  $0.03 < 0.05$ , which indicates that the tax socialization variable strengthens the relationship between tax sanctions and compliance of individual taxpayers, thus **H4 is accepted**.

## DISCUSSION

### *The Effect of Modernizing the Tax Administration System on Individual Taxpayer Compliance*

The results of the analysis show that the modernization of the tax administration system has a positive effect on individual taxpayer compliance, in line with (Hartinah et al., 2022), (Putri & Ginting, 2024), and (Chandra et al., 2021). This indicates that the modernization of the tax administration system can increase individual taxpayer compliance. With the system, individual taxpayers, especially in the medical profession, feel facilitated in the tax process, because it can be done independently and does not need to come directly to the Tax Service Office (KPP) to calculate, report, and pay their taxes. In addition, the ease of systems provided by the Directorate General of Taxes, such as e-filing or e-form, e-billing, e-registration, and e-invoicing, plays a role in reducing the potential for administrative errors (Adawiyah et al., 2021). Thus, this condition increases the efficiency of time and resources and supports realizing a more transparent and accountable tax administration. In connection with attribution theory, which

discusses how a person interprets the cause of a behavior, both self and others, and whether it is influenced by internal or external factors, the modernization of the tax administration system can be categorized as an external factor that can encourage behavior to comply through increased ease in carrying out tax obligations.

### ***The Effect of Tax Sanctions on Individual Taxpayer Compliance***

The results of the analysis show that tax sanctions have a positive effect on individual taxpayer compliance, in line with (Haryanti et al., 2022), (Fathani & Apollo, 2020), and (Azhari & Poerwati, 2023). This indicates that tax sanctions can have a deterrent effect and can increase individual taxpayer compliance. Firm and effective sanctions can encourage taxpayer compliance in reporting and paying taxes. Taxpayers also tend to be more careful in carrying out their tax obligations for fear of being subject to fines or sanctions. For individual taxpayers who work as doctors, tax sanctions are an external factor that affects the level of taxpayer compliance. Doctors, with various sources of income, have a greater potential to not report all of their income. Therefore, applying strict sanctions is very important to encourage doctor taxpayers to fulfill tax obligations, while supporting the creation of a fair and transparent tax system.

### ***Tax Socialization Moderates the Relationship between the Modernization of the Tax Administration System and Individual Taxpayer Compliance***

The analysis results show that tax socialization does not moderate the relationship between the modernization of the tax administration system and individual taxpayer compliance. This finding is reinforced by the descriptive statistical value on the tax socialization variable of 3.714 and the tax administration system modernization variable of 3.637, which means that it is still in the category of sufficient or neutral on a Likert scale of 1-5. This value shows that respondents' perceptions of the effectiveness of tax socialization and modernization of the tax administration system are not fully positive. Considering the respondents' perception score, it can be concluded that the role of socialization in moderating the influence of system modernization on compliance is not optimal. In line with (Ariesta et al., 2024) and (Prihani & Sunarto, 2025), socialization does not provide an important moderating influence on the relationship between taxpayer compliance and modernization of the tax administration system. However, tax socialization plays a role in building taxpayers' understanding of the importance of complying with taxes and the benefits of modernizing the tax administration system. However, this role cannot significantly affect the relationship between the two because it is not balanced with direct assistance. As independent workers, doctors have different and more complex tax obligations than employees, who must calculate, report, and pay taxes independently. Therefore, a more practical approach is needed, such as technical guidance, hands-on training, or easily accessible assistance services, so taxpayers, including doctors, are informed and able to use the system properly and are motivated to comply. The results of this study are not in line with attribution theory, where tax socialization should be an external factor. However,

the results show that socialization has not been done effectively, so it does not moderate the relationship.

### ***Tax Socialization Moderates the Relationship between Tax Sanctions and Individual Taxpayer Compliance***

The analysis results show that tax socialization can strengthen tax sanctions on individual taxpayer compliance, in line with (Ariesta et al., 2024) and (Faidani et al., 2023). This indicates that socialization strengthens the relationship between tax sanctions and compliance of individual taxpayers. Tax socialization benefits the community, including doctors, because it helps increase understanding and awareness of the importance of paying taxes and the consequences of violations. With socialization, doctor taxpayers understand the purpose of imposing tax sanctions; therefore, doctor taxpayers will be more compliant in carrying out tax obligations without coercion. Based on attribution theory, tax socialization can be classified as an external factor. Socialization plays an important role in helping taxpayer doctors understand the purpose and consequences of tax sanctions. This can strengthen the role of sanctions as an external pressure that encourages the level of taxpayer compliance.

## **CONCLUSIONS, RECOMMENDATIONS, AND SUGGESTIONS**

### ***Conclusion***

Based on the data collected and the results of the tests carried out, it can be concluded that the modernization of the tax administration system and tax sanctions positively influence the compliance of individual doctor taxpayers. Tax socialization does not moderate the modernization of the tax administration system on compliance of individual taxpayers of doctors; however, tax socialization strengthens the influence of tax sanctions on individual taxpayers of doctors.

### ***Recommendations***

Based on the results of the analysis, discussion, and conclusions that have been presented in this study, several recommendations and suggestions are expected to provide benefits for taxpayers and other related parties: The Directorate General of Taxes is expected to focus more on socialization related to modernizing the tax administration system so that taxpayers not only understand the theory but also need training and assistance to implement the new system practically.

## **ADVANCED RESEARCH**

1. For further researchers, adding other variables that affect taxpayer compliance is recommended.
2. Future researchers are advised to consider stratification in the sample to improve the representation and accuracy of the research results.
3. This research focuses on taxpayers who are independent workers, such as doctors, so further researchers are advised to involve other independent worker professions to expand the scope of the research.

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