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## DETERMINANTS OF CORPORATE TAXPAYER COMPLIANCE THROUGH THE MEDIATION ROLE OF TAX PLANNING

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### ABSTRACT

**Purpose:** This study aims to empirically examine the factors that influence tax compliance using sanctions, tax rates, tax knowledge, and the mediating role of tax planning.

**Methodology/approach:** The study used a quantitative approach with data collection using a closed questionnaire to 105 corporate taxpayers, answered by managers or business owners in Bali Province. Hypotheses were tested using structural equation modeling (SEM) with Warp PLS 7.0.

**Findings:** The results showed that tax sanctions, tax rates, and tax knowledge have an indirect effect on tax compliance through tax planning

**Practical implications:** In practice, this research is able to become an important source of information to be considered by the relevant government or policymakers in maximizing tax revenue by considering possible loopholes that can be exploited by corporate taxpayers.

**Originality/value:** The novelty of this research is the development of a research model using tax planning as a mediating role, which is an important issue today and is still rarely researched.

**Keywords:** Knowledge; Planning; Rates; Sanctions; Tax Compliance.

### ABSTRAK

**Tujuan:** Penelitian ini bertujuan untuk mengkaji secara empiris faktor-faktor yang mempengaruhi kepatuhan pajak



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*menggunakan sanksi, tarif pajak, pengetahuan pajak, dan peran mediasi perencanaan pajak.*

**Metodologi/pendekatan:** *Penelitian ini menggunakan pendekatan kuantitatif dengan pengumpulan data menggunakan kuesioner tertutup kepada 105 wajib pajak badan, dijawab oleh pengelola atau pemilik usaha di Provinsi Bali. Hipotesis diuji menggunakan pemodelan persamaan struktural (SEM) dengan Warp PLS 7.0.*

**Temuan:** *Hasil penelitian menunjukkan bahwa sanksi pajak, tarif pajak, dan pengetahuan pajak memiliki efek tidak langsung terhadap kepatuhan pajak melalui perencanaan pajak*

**Implikasi praktis:** *Dalam praktiknya, penelitian ini mampu menjadi sumber informasi penting untuk diperhatikan oleh pemerintah atau pembuat kebijakan terkait dalam memaksimalkan penerimaan pajak dengan mempertimbangkan kemungkinan celah yang dapat dimanfaatkan oleh wajib pajak badan.*

**Orisinalitas/nilai:** *Kebaruan dari penelitian ini adalah pengembangan model penelitian yang menggunakan perencanaan pajak sebagai peran mediasi, yang menjadi isu penting saat ini dan masih jarang diteliti.*

**Kata kunci:** *Harga; Kepatuhan Pajak; Pengetahuan; Perencanaan; Sanksi.*

## INTRODUCTION

One of the main sources of national income comes from the people through tax revenues. (Wael & Engko, 2023). In Indonesia, taxes are a crucial source of funding for national development, essential for achieving balanced and comprehensive progress (Fajaria & Nawawi, 2022). According to Tax Law No. 28 of 2007, taxes are mandatory contributions to the state that are calculated. Individuals or legal entities are required to contribute without direct compensation and are obligated by law for the benefit of the state, aiming to achieve the greatest prosperity for its citizens. One of the largest sources of tax revenue is corporate tax (Anggraini & Kusufiyah, 2020). A corporate entity is a taxable subject engaged in business activities such as Perseroan Terbatas (PT), Commanditaire Vennootschap (CV), Badan Usaha Milik Negara (BUMN), Badan Usaha Milik Daerah (BUMD), under any name or form, firms, partnerships, cooperatives, pension funds, associations, and other types of entities, including collective investment contracts and permanent establishments. Therefore, to support national development, revenue from corporate taxpayers needs to be increased through enhanced taxpayer compliance (Wirawan & Darmawati, 2024).

Bali Province has experienced the highest regional tax growth in Indonesia, reaching 81.2% in the previous month (Databoks.com, 2023). This achievement must be maintained through the enhancement of tax revenue. Tax compliance is a key indicator when linked to strategic plans for increasing tax revenue. Tax compliance is defined as the process of preparing, submitting reports, and making payments to tax authorities promptly and under the required

regulations ([Kakra et al., 2020](#)). Based on compliance theory, it is explained that compliance is a behavior or a condition in which a person obeys the orders or rules that have been set. Tax compliance is the behavior of taxpayers (WP) willing to fulfill all tax obligations and exercise their taxation rights ([Hertati, 2021](#)). The achievement of taxpayer compliance can be influenced by several factors, including tax penalties, tax rates, and tax knowledge ([Wangi et al., 2023](#)).

Tax sanctions are applied to create taxpayer compliance to pay tax ([Herdiyatna & Salamun, 2020](#)). The firmness of tax sanctions is considered necessary because the application of tax sanctions encourages companies to comply with tax regulations that are their obligations. These sanctions provide a deterrent effect for taxpayers who fail to meet their obligations ([Nepi et al., 2023](#)). This will increase their compliance with taxes. Other studies have found that tax sanctions do not have a positive effect on reducing tax avoidance ([Wulandari & Wahyudi, 2022](#)).

In addition to tax sanctions, tax rates have an important role in increasing taxpayer compliance ([Arta & Alfasadun, 2022](#)). The increase in tax rate policy was carried out in the hope of providing an increase in revenue, but it led to a higher level of tax evasion, so that revenue decreased. This is an indication of the cause of low compliance, which means that high wisdom encourages people to be non-compliant in reporting the appropriate tax ([Arta & Alfasadun, 2022](#)). However, other studies have concluded that tax rate policies have no impact on taxpayer compliance ([Fadilah et al., 2021](#)).

Tax knowledge is also an important factor in improving taxpayer compliance. Tax knowledge refers to an individual's awareness and understanding of the tax system, which encourages taxpayers to fulfill both their obligations and rights ([Bakri, 2024](#)). Taxpayer tax knowledge will provide support that entrepreneurs or business owners will ensure they have become good tax citizens ([Kakra et al., 2020](#)). However, there are still those who conclude that tax knowledge has no significant effect on taxpayer compliance ([Fauziati et al., 2021](#)).

While compliance theory and various empirical studies highlight the impact of sanctions, tax rates, and tax knowledge on taxpayer compliance, discrepancies in research findings create a gap that warrants further exploration. One of them is related to a person's desire to reduce their tax costs. This tax efficiency strategy is referred to as tax planning to expand its productivity and the sustainability of the company. A person's tax affairs planning uses various strategies to legally reduce the tax bill ([Tambun & Resti, 2022](#)). The existence of tax planning will cause tax compliance assessed from tax reporting to increase ([Riris & Humairo, 2019](#)). This is an issue that affects the growth and development of taxes as one of the main sources of government revenue in a country.

Seeing the phenomena that occur and the gaps that exist, this research is developed using tax planning, which is currently an important issue in implementing strategies to increase taxpayer compliance. Tax planning in this study aims to understand and explain the effect of tax sanctions, tax rates, and tax knowledge on taxpayer compliance through tax planning, which is tested as a mediator for corporate taxpayers in Bali Province.

This research highlights the shortcomings in studies that examine the factors that impact corporate taxpayer compliance, especially considering the possibility of tax planning behavior. The difference in research results is the reason for using tax planning as mediation. Companies with good governance in terms of tax knowledge, or increasingly strict interest and sanction rules, can encourage companies to carry out tax planning in a certain way, and the results of the planning will have an impact on their level of compliance with taxes. This

research is important in providing new insights and identifying factors that affect corporate taxpayer compliance.

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Compliance theory is a theory that states that every company must implement the rules made by the legal drafting authority because that authority has the right to regulate company behavior ([Sutinen & Kuperan, 1999](#)). Compliance theory is used in this study because it relates to compliance in timely tax reporting. Tax compliance behavior for individuals becomes a social dilemma between personal interests to maximize profits and minimize losses, as opposed to a moral obligation with legal consequences. The decision to choose self-interest will reduce the value of benefits to the public interest. Conversely, the decision to choose to contribute to the public interest has the effect of reducing the value of the benefits of private interests. This is associated with a person planning their taxes and deciding whether to comply.

The intention to comply with their tax obligations encourages real tax compliance behavior. A person can have various intentions, but in the face of certain conditions, some of these beliefs can influence actions. Tax compliance behavior is currently a social dilemma between personal interests to maximize profits and minimize losses, and moral obligations with legal consequences are required, so that decisions taken to choose personal interests will reduce the value of benefits in the public interest. This study will examine the factors that have an impact on corporate taxpayer compliance.

From the studies that have been submitted, the formulation of this research hypothesis is as follows:

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

Based on compliance theory, there is an explanation that compliance is compliance, which means that someone obeys a rule only for fear of being sanctioned. So that the existence of sanctions will increase taxpayer compliance. Tax sanctions are a guarantee that the provisions of tax legislation (tax norms) will be obeyed, obeyed, and obeyed. Tax sanctions are intended to create taxpayer compliance in carrying out their tax obligations ([Herdiyatna & Salamun, 2020](#)). For taxpayers, tax sanctions encourage compliance with the rules to avoid sanctions that may be burdensome. Tax sanctions are a deterrent so that taxpayers do not violate tax norms ([Agun et al., 2022](#)). The existence of sanctions for companies when they do not report their taxes will create the intention to be more compliant in reporting their taxes. Sanctions are expected to form the perception that violating tax regulations can harm taxpayers, to increase the level of taxpayer compliance ([Bakri, 2024](#)). The stricter tax sanction policy will increase compliance. Based on the theory and empirical data, the hypothesis H1 can be prepared as follows:

H1: It is suspected that there is a positive and significant effect of tax sanctions on corporate taxpayer compliance.

#### **The Effect of Tax Sanctions on Tax Planning**

Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed so that taxpayers do not violate tax norms. The tax sanctions applied cause taxpayers to be more orderly in paying taxes and reporting them on time, so that these tax sanctions are not imposed that which can reduce the burden on the company ([Wael & Engko, 2023](#)). In order to increase tax revenue, the government imposes sanctions so that taxpayer compliance can be achieved. However, this has a goal that is contrary to the company, namely, to obtain as much profit as possible to ensure the survival of the company. To minimize the cost of paying taxes, including avoiding the tax burden that will occur, the company will carry

out careful and optimal tax planning ([Sundari, 2020](#)). The loopholes found in tax policy are used by taxpayers to set strategies that can avoid the possibility of receiving sanctions, so that tax sanctions affect increasing the likelihood of tax planning behavior ([Panggabean et al., 2020](#)). Based on the theory and empirical data, the hypothesis H2 can be compiled as follows:

H2: It is suspected that there is a positive and significant effect of tax sanctions on corporate tax planning.

### **The Effect of Tax Rates on Corporate Taxpayer Compliance**

Currently, taxpayers do not fully accept certain tax controls, such as audits of financial statements; however, the demand for reporting compliance, including the accurate calculation of taxes and determination of the applicable tax rate, represents a key aspect of tax compliance. The tax rate serves as the basis for calculating the tax liability that a taxpayer must pay on their taxable income or property ([Barek et al., 2024](#)). Taxpayers make their assessment motivation on the applicable tax rate. The effect of tax rates on taxpayer compliance indicates that the more appropriate the tax rate, the more taxpayer compliance will increase ([Bakri, 2024](#)). This means that the higher tax rate encourages taxpayers to behave non-compliant ([Okpeyo et al., 2019](#)).

H3: It is suspected that there is a negative and significant effect of tax rates on corporate taxpayer compliance.

### **The Effect of Tax Rates on Tax Planning**

Tax rates will increase tax planning. The applicable income tax rate in Indonesia applies a progressive rate scheme. Taxpayers tend to avoid higher rates by keeping reported income low, at least in part, related to avoidance, so that tax planning behavior arises. Some tax planning methods include moving income from one period to another ([Ftouhi & Ghardallou, 2020](#)). When the current tax rate is lower than the future rate, it will result in tax savings to recognize income now rather than later, and vice versa. To save taxes, companies will usually carry out tax planning so that higher tax rates will increase the tendency of taxpayers to carry out tax planning. Based on this theory and empirical data, the hypothesis H4 can be prepared as follows:

H4: It is suspected that there is a positive and significant effect of tax rates on tax planning by corporate taxpayers.

### **The Effect of Tax Knowledge on Corporate Taxpayer Compliance**

Compliance theory explains tax knowledge as one of the important elements that becomes a driving factor in improving taxpayer compliance because tax knowledge is the basis that must be possessed so that taxpayers can be obedient in reporting their taxes on time and reporting correctly. Tax knowledge is an important element in the voluntary compliance tax system, especially in determining accurate tax obligations under the self-assessment system. ([Fauziati et al., 2021](#)). Tax knowledge can be used by taxpayers as a basis for making certain decisions or strategies in the field of taxation. When taxpayers have good tax knowledge, taxpayers will find it easier to carry out their tax obligations ([Andhika & Johan, 2019](#)). Knowledge of tax rights and responsibilities, knowledge of working income, and awareness of sanctions were found to have a positive and significant relationship with tax compliance ([Kakra et al., 2020](#)). Based on the theory and empirical data, the hypothesis H5 can be formulated as follows:

H5: It is suspected that there is a positive and significant effect of tax knowledge on corporate taxpayer compliance.

### **The Effect of Tax Knowledge on Tax Planning**

Sufficient knowledge by a taxpayer or a person who does tax reporting is a fundamental first step in conducting tax planning because it helps taxpayers identify gaps that can benefit the taxpayer itself. Taxpayers will usually try to minimize the amount of tax payable through legal means that lead to violations of tax regulations by utilizing the loopholes found in tax policies so that increased tax knowledge of taxpayers will increase the tendency of taxpayers to carry out tax planning. The better the knowledge of a taxpayer, he will know the measurable actions that can trick the tax system in the form of tax planning ([Barek et al., 2024](#)). Based on the theory and empirical data, the H6 hypothesis can be formulated as follows:

H6: It is suspected that there is a positive and significant influence of tax knowledge on tax planning among Corporate Taxpayers.

### **The Effect of Tax Planning on Corporate Taxpayer Compliance**

Tax planning is considered the right way to minimize the tax burden. This activity is usually planned from the beginning to ensure that it is carried out without violating applicable tax regulations. This tax planning aims to minimize the amount of tax that must be paid, so it requires consideration of reasonable tax provisions and is based on supporting evidence that is both formal and substantive ([Christyanto & Hermanto, 2022](#)). With tax planning, the company will have a high level of compliance because the tax has been planned properly ([Riris & Humairo, 2019](#)). Based on the theory and empirical data, the hypothesis H7 can be formulated as follows:

H7: It is suspected that there is an effect of tax rates on corporate taxpayer compliance with tax planning as an intervening variable for corporate taxpayers

### **The Mediating Role of Tax Planning on the Effect of Tax Rate on Corporate Taxpayer Compliance**

Tax planning not only involves strategies that aim to minimize tax liabilities, but also considers the cash flow effects on the business in terms of when it is the most profitable time for the business to settle tax liabilities without incurring penalties ([Ebubechukwu & Obada, 2021](#)). Currently, there are obstacles for taxpayers, where taxpayers feel that paying taxes is very detrimental because it reduces their income. However, taxpayers also do not want to be subject to tax sanctions for not paying their tax obligations. So that the mediating role of tax planning will help taxpayers to comply with reporting their taxes to avoid sanctions. This is in line with what [Zulma \(2020\)](#) also concluded, that fair and transparent sanctions can increase the level of tax compliance. [Rezeki \(2021\)](#) in their research explain the importance of tax planning in a company to avoid tax sanctions.

H8: It is suspected that there is an effect of tax rates on corporate taxpayer compliance with tax planning as an intervening variable

### **The Mediating Role of Tax Planning on the Effect of Sanctions on Corporate Taxpayer Compliance**

The greater the tax burden, the stronger the motive, and the wider the scope of tax avoidance, because taxpayers can avoid higher tax rates but still owe lower tax rates ([Barek et al., 2024](#)). This is because taxes for companies are a burden that will affect the lack of net income and the taxes imposed are still too large to pay, so taxpayers make every effort to pay taxes at a minimal rate in the end a tax planning behavior arises that aims to reduce taxes legally ([Herdiyatna & Salamun, 2020](#)). Research by [Tilahun \(2019\)](#) and [Yanti & Wijaya \(2023\)](#) concluded that there is a negative and significant influence between tax rates and taxpayer compliance. This is also consistent with [Barek's \(2024\)](#) that high tax rates encourage people to do tax avoidance. So that tax planning is used as a strategy to reduce the amount of tax

burden that must be paid from an increase in tax rates is ultimately a cost that can be managed and can be minimized.

H9: It is suspected that there is an effect of tax rates on corporate taxpayer compliance with tax planning as an intervening variable

### **The Mediating Role of Tax Planning on the Effect of Tax Knowledge on Corporate Taxpayer Compliance**

Tax knowledge is an important element in the voluntary compliance tax system, especially in determining accurate tax obligations under the self-assessment system (Fauziati et al., 2020). Understanding of these regulations will encourage taxpayers to comply, because in tax regulations, there are obligations and rights that must be carried out by taxpayers (Bakri, 2024). This can happen because most taxpayers already understand the role of taxes thanks to the information they receive about tax provisions. adequate to implement tax planning will be useful for taxpayers in determining loopholes that can benefit taxpayers themselves (Rezeki et al., 2021), which ultimately has an impact on increasing taxpayer compliance. This is in accordance with what is conveyed in the research of Jiang & Kim (2022) concluded that with greater knowledge of a taxpayer, the taxpayer will know the measurable actions that can trick the tax system.

H10: It is suspected that there is an influence of tax knowledge on corporate taxpayer compliance with tax planning as an intervening variable

### **METHOD**

This research was conducted using a quantitative approach that focuses on the variables of tax sanctions, tax rates, tax knowledge, and corporate taxpayer compliance. Data collection was carried out using a questionnaire distributed to 105 corporate taxpayers in Bali Province. The questionnaire is measured using a 5-point Likert scale.

Each variable has research indicators, including taxpayer compliance, measured using four indicators, namely the desire to report taxes on time, the desire to pay voluntarily, the desire to pay taxes with an audit, and the desire to pay taxes correctly (Christyanto & Hermanto, 2022; Twum et al., 2020). Tax planning variables are measured by indicators of confidence in doing tax planning, loopholes in tax rules, performing cash control, minimizing tax burden, and moral trust (Panggabean et al., 2020; Christyanto & Hermanto, 2022). Tax sanctions are measured using indicators of criminal sanctions, administrative sanctions, imposition of sanctions, and sanctions without tolerance. Tax rates use indicators, namely progressive tax rates, equal, proportional, and perceptions of burdensome tax rates (Mariganto et al., 2023; Bakri et al., 2024). Finally, tax knowledge is measured using indicators of knowledge of tax rights and obligations, knowledge of the imposition of income, knowledge of calculation methods, and knowledge of applicable tax rates (Twum et al., 2020; Yanti & Wijaya, 2023).

The respondents in the study were business owners or accounting managers who were responsible for corporate taxes. This is done to ensure that respondents understand the statements given by the author so that the results obtained are more accurate. Furthermore, hypothesis testing is carried out using structural equation modeling (SEM).

### **RESULTS AND DISCUSSION**

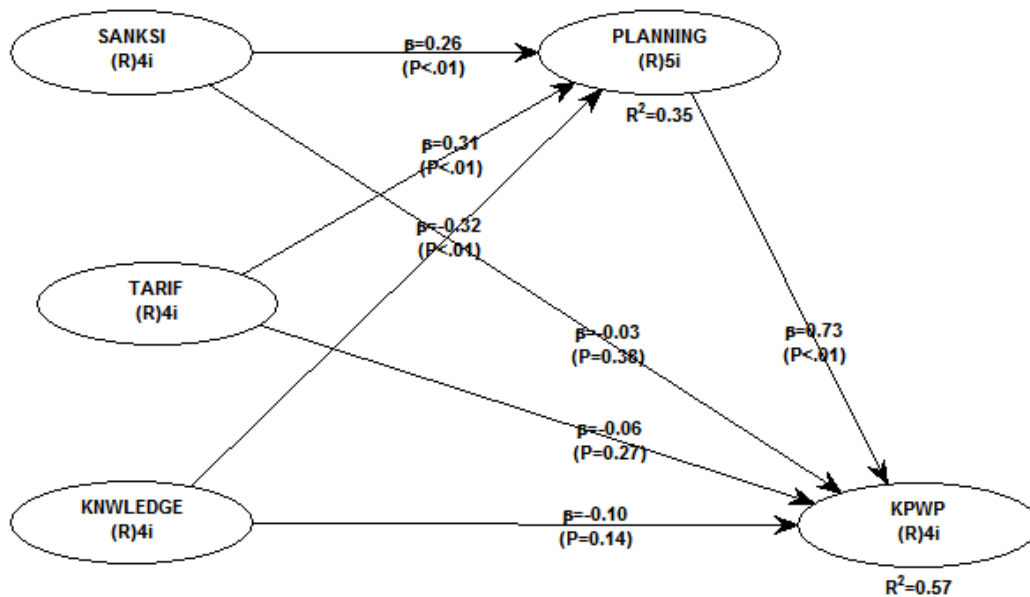
#### **Descriptive Data**

Descriptive data in this study provides a comprehensive summary of individual answers to research variables. This data will provide the lowest, maximum, mean, and standard deviation values for each variable. Table 1 displays the data.

Variable	Number of Indicators	Average	Category
Tax Sanctions	4	3,47	Agree
Tax Rate	4	3,54	Agree
Tax knowledge	4	3,83	Agree
Tax Planning	5	3,73	Agree
Compliance	4	3,98	Agree

**Table 1.**  
Descriptive Statistics Data

Source: Processed data (2024)



**Figure 1.**  
Direct Effect

Source: Processed data (2024)

### The Effect of Tax Sanctions on Corporate Taxpayer Compliance

Tax sanctions on taxpayer compliance obtained a path coefficient value of -0.03 with a p-value of  $0.383 > 0.05$ , so H1 is rejected, which means that tax sanctions cannot increase taxpayer compliance. The existence of lower tax sanctions is unable to provide encouragement to taxpayers to comply with tax regulations by reporting their taxes in accordance with applicable regulations. This can be because the applicable sanctions tend to be weak, which does not cause fear of legal consequences, so it is not a driving factor in increasing voluntary compliance.

The results of the study concluded that the theory and previous empirical studies were not proven in this study. The existence of aspects related to tax sanctions, such as the uncertainty of sanctions, can be the cause of the insignificance of the resulting relationship. The effectiveness of sanctions also depends heavily on taxpayers' perceptions of the level of law enforcement by tax authorities. If taxpayers assess that the possibility of being audited or penalized is very small, then they tend to ignore their tax obligations. This is not in line with research that concludes tax sanctions have a positive effect on taxpayer compliance because,

in this study, tax sanctions cannot provide a deterrent effect for taxpayers who do not carry out their obligations ([Supriatiningsih & Jamil, 2021](#)).

### **The Effect of Tax Sanctions on Tax Planning**

Tax sanctions on tax planning obtained a path coefficient value of 0.26 with a p-value of  $0.003 < 0.05$ , so H2 is accepted, which means that the greater tax sanction policy will increase the motivation of Corporate WP to plan their tax reporting. This means that the severity of sanctions given to violators, both criminal sanctions and administrative sanctions given without tolerance, will put pressure on Corporate Taxpayers, which will causes the intention to carry out tax planning. The tax system applied in Indonesia is a self-assessment system that provides opportunities for tax planning. So that the pressure received from the sanctions applied will increase tax planning behavior to reduce the tax costs incurred by the agency. This is in line with the conclusion that there is a positive and significant influence between tax sanctions and taxpayer compliance ([Sundari, 2020](#)). Another study concluded that tax sanctions have a positive and significant effect on tax planning ([Panggabean et al., 2020](#)).

### **The Effect of Tax Rates on Corporate Taxpayer Compliance**

The tax rate on taxpayer compliance obtained a path coefficient value of  $-0.06$  with a p-value of  $0.272 > 0.05$ , so H3 was rejected, which means that the reduction in tax rates has no impact on increasing corporate taxpayer compliance. This happens because taxpayers feel that the tax system is unfair, complicated, or does not provide direct benefits to them, so the motivation to comply will remain low. Rate reductions can also be ineffective if they are not accompanied by strengthening the tax administration system.

Complying with the calculation of taxes owed by taxpayers. This means that the level of compliance of Corporate WP in this study is still not optimal. Tax controls that are not carried out, such as audits, give Corporate Taxpayers the freedom to report (reporting compliance) in filing tax returns. This can be caused by aspects related to tax rates that are not agreed upon by some respondents. This is not in line with research, which concludes that there is a negative and significant influence between tax rates and taxpayer compliance because, in this study, tax rates are unable to encourage Corporate WP to carry out their obligations ([Arta & Alfasadun, 2022](#)). However, it supports research that concludes that the tax rate policy has no significant effect or relationship on taxpayer compliance ([Fadilah et al., 2021](#)).

### **The Effect of Tax Rates on Tax Planning**

The tax rate on tax planning obtained a path coefficient value of 0.31 with a p-value of  $0.001 < 0.05$ , so H4 is accepted, which means that the higher tax rate policy will increase the motivation of Corporate Taxpayers to plan their tax reporting. This can happen because taxpayers tend to avoid higher rates by keeping reported income low, so tax planning behavior arises. Some tax planning methods include moving income from one period to another. When the current tax rate is lower than the future rate, it will result in tax savings to recognize income now rather than later, and vice versa ([Ftouhi & Ghardallou, 2020](#)). To save taxes, companies will usually carry out tax planning so that the high imposition of tax rates will increase Corporate WP to carry out tax planning. Based on the results of descriptive analysis, on average, respondents agree with the existing statements related to tax rates. This will have an impact on the desire of Corporate Taxpayers to pay their taxes as low as possible. In line with the conclusions of previous researchers that in line with the higher imposition of tax rates, the higher the tax rate will encourage companies to carry out tax planning ([Bakri, 2024](#)).

### The Effect of Tax Knowledge on Corporate Taxpayer Compliance

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Tax knowledge on taxpayer compliance obtained a path coefficient value of -0.10 with a p-value of  $0.142 > 0.05$ , so H5 is rejected, which means that increasing knowledge about taxes from Corporate Taxpayers, represented by management or owners, has no impact on increasing corporate taxpayer compliance. This can happen because the decision to comply with or avoid taxes in the context of business entities is often not based solely on understanding, but rather on strategic business considerations and profit and loss calculations. In other words, tax knowledge may be used not to improve compliance, but to find legal loopholes (tax avoidance) or minimize the tax burden aggressively but legally. In addition, in practice, corporate tax compliance is influenced by internal organizational factors such as compliance culture, pressure from shareholders, efficiency of internal financial systems, as well as external factors such as tax authority supervision and perception of audit risk. Thus, knowledge alone without integrity, a good internal control system, and a sense of corporate social responsibility, is not enough to ensure increased compliance.

The characteristics of respondents who are dominated by accounting managers who do not make final decisions, the results obtained still have limitations. Knowledge of rights and obligations, income estimates, how to calculate, and knowledge of tax rates cannot increase taxpayer compliance. This is not in line with research that concludes that tax knowledge significantly affects tax compliance because respondents who agree with the statement that they have good tax knowledge are not encouraged to be more compliant with tax reporting ([Kakra et al., 2020](#)).

### Effect of Tax Knowledge on Tax Planning

Tax knowledge on tax planning obtained a path coefficient value of -0.32 with a p-value of 0.001. Because the p-value is smaller than  $\alpha 0.001 < 0.05$ , H6 is accepted, which means that a better tax knowledge policy will reduce tax planning by Corporate Taxpayers. The tax knowledge possessed will encourage Corporate Taxpayers to use legal means so as not to take advantage of existing loopholes to reduce the tax burden. Taxpayers who understand the potential legal or ethical risks of tax planning, especially those that are close to legal gray areas, prefer not to actively engage in tax planning. This means that the increased ability or knowledge of taxpayers will have a tendency not to do tax planning. This is not in line with one of the studies that tax knowledge has a positive and significant effect on tax planning ([Riris & Humairo, 2019](#)). Other research concludes that better taxpayer knowledge knows information on measurable actions that can trick the tax system in the form of tax planning ([Barek et al., 2024](#)).

### The Effect of Tax Planning on Corporate Taxpayer Compliance

Tax planning on taxpayer compliance obtained a path coefficient value of 0.73 with p-values of  $0.001 < 0.05$ , so H7 is accepted, which means that the existence of tax planning carried out by Corporate WP will increase tax reporting compliance. Tax planning is a strategy planned to minimize the tax burden without violating applicable tax provisions. Based on the results of descriptive analysis, it can be seen that the average respondent agrees with the existing statement, so that with tax planning, the company will have a high level of compliance because the tax has been planned properly. Entities that have adequate tax understanding tend to show a higher level of compliance, as they understand their tax rights and obligations well. High knowledge not only improves technical ability in understanding tax regulations, but also strengthens moral and ethical awareness of the importance of contributing to the state. In this context, tax knowledge encourages Corporate Taxpayers to use legal and ethical means and avoid aggressive tax planning practices, even though they are

legally allowed. This is what is concluded that planning has a significant has a significant positive effect on corporate taxpayer compliance ([Tambun & Resti, 2022](#)).

**Indirect Effect**

The mediation role test is carried out by looking at the results of the path testing, that is passed can be seen in the following table:

	Indirect effects	P values
Sanctions - Tax Planning - Taxpayer Compliance	0.188	0.003
Tariff - Tax Planning - Taxpayer Compliance	0.224	<0.001
Tax Knowledge - Tax Planning - Taxpayer Compliance	-0.231	<0.001

**Table 2.**  
Indirect Effect

Source: Data processed (2024)

**The Indirect Effect of Tax Sanctions on Taxpayer Compliance with Variable Tax Planning as Intervening**

The indirect effect of tax sanctions on the taxpayer compliance variable through the tax planning intervening variable is 0.188 with a p-value score of 0.003 <0.05, so it can be concluded that tax planning is able to mediate the effect of tax sanctions on taxpayer compliance, so H8 is accepted. Tax planning can lead to legal and illegal tax planning. Tax planning not only involves strategies that aim to minimize tax obligations, but also considers the effect of cash flow on the business in terms of when the most profitable time for the business to settle tax obligations without incurring penalties ([Ogochukwu & Paradise, 2021](#)).

These results indicate that the existence of tax sanctions does not necessarily increase taxpayer compliance directly, but is more effective if it motivates taxpayers to develop good tax planning strategies. Tax planning acts as an adaptive mechanism used by taxpayers to adjust their tax reporting and payment behavior in the face of sanction risks. In the context of a self-assessment system, taxpayers have autonomy in calculating, paying, and reporting their tax obligations. Therefore, the existence of strict sanctions will create compliance pressure, which is then responded to through tax planning to minimize potential violations that can lead to sanctions. Tax planning can be done in legal (tax avoidance) or illegal (tax evasion) forms. In practice, legal tax planning is considered as a strategy to optimize legal tax obligations in accordance with the loopholes available in tax regulations. One form of this planning is to arrange the timing of tax reporting and payment to align with the company's cash flow, so as to fulfill tax obligations without incurring a liquidity burden or risk of fines. So that the mediating role of tax planning will help taxpayers to comply with reporting their taxes to avoid sanctions. This means that the importance of tax planning in a company to avoid tax sanctions ultimately increases taxpayer compliance ([Khoerunnisa & Apriliawati, 2021](#)). This is in line with what is conveyed that fair and transparent sanctions can increase the level of tax compliance ([Zulma & Hizazi, 2020](#)).

### **The Indirect Effect of Tax Rates on Taxpayer Compliance with Tax Planning Variables as Intervening**

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The indirect effect of the tax rate on the taxpayer compliance variable through the tax planning intervening variable is 0.224 with a p value of  $0.001 < 0.05$  so it can be concluded that tax planning is able to mediate the effect of tax rates on taxpayer compliance, so H9 is accepted. This is because the large tax burden encourages taxpayers to avoid higher tax rates through tax planning and will ultimately lead to higher taxpayer compliance ([Barek et al., 2024](#)). This is because the company considers tax to be a burden that reduces the company's net profit, besides that the amount of tax imposed is considered to exceed the standard so that taxpayer make every effort to be able to pay taxes at a minimal rate in this end a tax planning behavior arises that aims to reduce taxes legally ([Herdiyatna & Salamun, 2020](#)).

High tax rates are perceived as a burden that can reduce the company's net profit. A common response to this burden is the urge to seek efficient strategies, one of which is through tax planning, so that tax obligations can be reduced without violating the law. Tax planning is an adaptive tool used by companies to legally avoid excessive tax burdens, for example by delaying revenue recognition, accelerating cost recognition, or utilizing incentives and legal loopholes in tax regulations. When companies are able to develop efficient tax strategies, there will be a sense of security and control in dealing with tax obligations, which ultimately encourages compliance. This is in line with Tilahun's research with the conclusion that there is a negative and significant influence between tax rates and taxpayer compliance which is avoided by tax planning ([Tilahun, 2019](#)). This means that tax planning will help taxpayers increase their compliance even though it is followed by an increased tax rate.

### **The Indirect Effect of Tax Knowledge on Taxpayer Compliance with Tax Planning Variable as Intervening**

The indirect effect of tax knowledge on the taxpayer compliance variable (Y1) through the intervening variable tax planning (Z) is -0.231 with a p value of  $0.001 < 0.05$ , so it can be concluded that tax planning is able to mediate the effect of tax knowledge on taxpayer compliance. H10 is accepted. Tax knowledge in direct influence proves a negative relationship to taxpayer compliance, but with tax planning, the knowledge possessed is used to carry out tax planning and ultimately determine accurate tax obligations under the self-assessment system and to report in a timely manner ([Fauziati et al., 2021](#)). Understanding of these regulations will encourage taxpayers to comply, because in tax regulations there are obligations and rights that must be carried out by taxpayers ([Bakri, 2024](#)). This can occur because most taxpayers already understand the role of taxes thanks to the information they receive about tax provisions. Providing opportunities for taxpayers who have sufficient knowledge to implement tax planning will be useful for taxpayers in order to increase taxpayer compliance. Tax knowledge gives them a deeper understanding of tax rights and obligations as well as legal loopholes that can be legally utilized. As a result, tax knowledge does not automatically promote compliance, as taxpayers may use the knowledge to avoid taxes through aggressive planning, even though it does not violate the law. However, when such knowledge is used within a legal tax planning framework, it can have a positive impact on compliance. Tax planning allows taxpayers to strategize tax payments and reporting in an efficient, timely and compliant manner. In the context of Indonesia's self-assessment system, where the entire taxation process is controlled by taxpayers themselves, the ability to plan taxes is very important. Tax knowledge combined with good planning will help taxpayers fulfill their obligations optimally while avoiding administrative or criminal sanctions. Therefore, although tax knowledge directly shows a negative relationship with compliance,

with tax planning as an intervening variable, the knowledge can be directed to produce better compliance. This is in accordance with what concludes that with the improvement of a taxpayer's knowledge, the taxpayer will know measurable actions through tax planning and ultimately have an impact on increased taxpayer compliance ([Jiang & Kim, 2022](#)).

## CONCLUSIONS

The findings indicate that tax sanctions, tax rates, and tax knowledge do not have a direct significant effect on corporate taxpayer compliance. However, tax planning does have a significant impact on taxpayer compliance. The study further shows that tax rates and tax sanctions positively and significantly influence tax planning, whereas tax knowledge has a significant negative effect on tax planning. Additionally, tax planning plays a mediating role in the relationship between tax sanctions, tax rates, and tax knowledge, influencing corporate taxpayer compliance.

The limitations of the results in this study are that they cannot be generalized to individual taxpayers or the informal sector, who may have different motivations and compliance challenges. In addition, the characteristics of respondents are dominated by accounting managers who are not the final decision makers that which can cause bias in the answers. The data collection method that relies entirely on closed questionnaires is also an obstacle in exploring information, risk perception, and the context of taxpayers' strategic decisions. This reduces the depth of analysis and narrows the meaning of the findings.

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