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The Effect Of Lottery Tax Regulations, Policies And Administration On Tax Compliance With Tax Socialization As A Moderating Variable (CASE STUDY OF KOSPIN JASA TEGAL)

1st Muhamad Farhun Silmi
Accounting Study Program, Faculty of Economics and Business
Pancasakti University Tegal
irdinaraziq@gmail.com

2nd Abdullah Mubarak
Accounting Study Program, Faculty of Economics and Business
Pancasakti University Tegal
abdullahmubarak@gmail.com

3rd Eva Anggra Yunita
Accounting Study Program, Faculty of Economics and Business
Pancasakti University Tegal
evaanggrayunita@gmail.com

Abstract –

Tax compliance related to lottery prizes requires an adequate understanding of tax regulations, consistent policy implementation, and orderly tax administration. In savings and loan cooperatives, the implementation of lottery tax obligations has particular characteristics because lottery activities may serve as a form of member appreciation and engagement. This study aims to analyze the effects of Lottery Tax Regulations, Lottery Tax Policies, and Lottery Tax Administration on Lottery Tax Compliance and to examine the role of Tax Socialization as a moderating variable at Kospin Jasa Tegal. This study employed a quantitative approach with an explanatory research method. The sample consisted of 120 active Kospin Jasa members selected using saturated sampling from six service units. Primary data were collected through a five-point Likert-scale questionnaire and analyzed using multiple linear regression and Moderated Regression Analysis (MRA) with SPSS. The results show that Lottery Tax Regulations have a positive and significant effect on Lottery Tax Compliance, with a coefficient of 0.423 and a significance value of 0.036. Lottery Tax Policies have no significant effect, with a coefficient of 0.246 and a significance value of 0.183, while Lottery Tax Administration has no significant effect, with a coefficient of 0.133 and a significance value of 0.519. Tax Socialization does not moderate the effects of Lottery Tax Regulations, Lottery Tax Policies, or Lottery Tax Administration on Lottery Tax Compliance. The MRA model produces an R Square of 0.833, indicating that 83.3% of the variation in Lottery Tax Compliance is explained by the variables included in the model, while the remaining 16.7% is explained by factors outside the model.

Keywords – *Lottery Tax Administration, Lottery Tax Compliance, Lottery Tax Policies, Lottery Tax Regulations, Tax Socialization*

I. INTRODUCTION

Tax compliance is a crucial aspect of tax system implementation because it relates to taxpayers' willingness to fulfill their obligations in accordance with applicable regulations. Compliance is not only related to awareness of tax

obligations but is also influenced by an understanding of regulations, clarity of procedures, administration, policies, and tax information received by taxpayers (Supriatiningsih, 2023). In the context of lottery prize tax, organizers have tax obligations that must be fulfilled in accordance with regulations. Therefore, understanding and implementing these obligations are crucial in establishing tax compliance (Robiansah et al., 2020; Listyowati et al., 2018).

Tax on lottery prizes is a subset of Income Tax, which has specific provisions in the Indonesian tax system. Provisions regarding taxation on lottery prizes include obligations for tax deductions, deposits, and reporting by the party organizing the lottery. Implementing these obligations requires clear regulations and proper administrative management. The application of tax provisions on lottery prizes also relates to the accuracy of the organization's withholding and reporting obligations (Burhan et al., 2018; Directorate General of Taxes, 2020; Law of the Republic of Indonesia Number 7 of 2021).

This context is relevant for savings and loan cooperatives that hold lottery programs as a form of appreciation and to increase member loyalty. The Tegal branch of Kospin Jasa was chosen as the research object because it operates activities related to lottery prizes and involves members in several service units. The implementation of lottery taxes in cooperatives requires not only the existence of tax regulations but also the implementation of internal policies and administration that support the orderly implementation of obligations.

Lottery tax regulations provide a legal basis and certainty regarding obligations. Clarity of regulations can help taxpayers understand their obligations and reduce uncertainty in tax administration. Meanwhile, lottery tax policy relates to how these provisions are implemented through internal organizational policies. Lottery tax administration relates to the recording, documentation, withholding, payment, and reporting of tax obligations. In addition to these three factors, tax outreach can play a role in providing information and improving taxpayer understanding of tax obligations.

Previous research has shown that the relationship between tax factors and compliance has not yielded entirely consistent findings. Setiawati and Handayani (2025) found that understanding tax regulations influences compliance, and tax socialization can strengthen this relationship. Ainiyah and Febriani (2023) demonstrated the importance of modernizing tax administration in supporting compliance, while Firmansyah et al. (2022) found that tax socialization does not always have the same effect on compliance. These diverse findings suggest that the relationship between regulations, administration, socialization, and compliance can be influenced by the characteristics of the research subjects and respondents (Andriani & Lahaya, 2024; Guna et al., 2022).

In addition to differences in previous research findings, studies on tax compliance have been conducted primarily within the context of taxpayers in general, MSMEs, and specific sectors. Research specifically examining tax compliance for lottery prizes in savings and loan cooperatives remains relatively limited. This situation indicates a research gap, both in terms of the object context and the consistency of empirical findings. Therefore, the study at Kospin Jasa Tegal is relevant in providing an empirical overview of the factors related to lottery tax compliance in the context of savings and loan cooperatives.

Based on these conditions, this study aims to analyze the influence of Lottery Tax Regulations, Lottery Tax Policies, and Lottery Tax Administration on Lottery Tax Compliance and to test whether Tax Socialization can moderate these three relationships. This study is expected to provide empirical contributions to the study of tax compliance in the context of lottery taxes and provide input for cooperatives in strengthening the implementation of tax obligations.

The research hypothesis proposed is as follows:

H1: Lottery Tax Regulations affect Lottery Tax Compliance. H2: Lottery Tax Policy affects Lottery Tax Compliance. H3: Lottery Tax Administration has an impact on Lottery Tax Compliance. H4: Tax Socialization moderates the influence of Lottery Tax Regulations on Compliance. H5: Tax Socialization moderates the influence of Lottery Tax Policy on Compliance. H6: Tax Socialization moderates the influence of Lottery Tax Administration on Lottery Tax Compliance.

Tax Compliance Theory

Tax compliance theory explains taxpayer behavior in fulfilling obligations according to regulations. Compliance can be influenced by internal factors, such as knowledge and awareness, as well as external factors, such as clarity of regulations, service, administration, and sanctions (Robiansah et al., 2020; Zainudin et al., 2022).

Lottery Tax Regulations

Lottery tax regulations are the legal basis that guides lottery organizers in fulfilling their obligations regarding lottery prizes. Clarity of regulations, ease of understanding of provisions, and legal certainty are key indicators in this research. Understandable regulations are expected to reduce uncertainty and increase taxpayer compliance (Simanjuntak & Manalu, 2023; Setiawati & Handayani, 2025; Nugroho & Setiawan, 2022).

Lottery Tax Policy

The lottery tax policy in this study refers to respondents' perceptions of the cooperative's internal policies regarding lottery tax implementation, including policy consistency, clarity, and commitment. A sound policy can theoretically create work guidelines and internal controls that support compliance.

Lottery Tax Administration

Lottery tax administration encompasses administrative order, completeness of tax documents, and accuracy of tax records. Orderly administration is expected to reduce errors and obstacles in fulfilling obligations. Findings by Ainiyah and Febriani (2023), Mardiana and Wuryani (2022), and Supriatiningsih (2023) demonstrate the importance of tax administration in supporting compliance.

Tax Socialization

Tax socialization is the process of conveying tax information and education through various media and activities. Socialization can help increase taxpayer understanding and awareness (Dewi & Setiawan, 2017; Limbong et al., 2023; Hura & Kakisina, 2022). In the research model, socialization is expected to strengthen or weaken the relationship between the independent variables and compliance.

II. METHOD

The research uses a quantitative approach with the method explanatory research and causality approach. The study population was all active members of the Tegal Branch of Kospin Jasa. The sample used a saturated sampling technique of 120 respondents from six work units, namely the Tegal Branch Office, Banjaran Sub-district Office, Pasar Pagi Cash Office, Kemantran Cash Office, Slawi Cash Office, and Margasari Cash Office, each with 20 respondents.

Primary data were obtained through a structured questionnaire using a five-level Likert scale, from 1 (strongly disagree) to 5 (strongly agree). The variables measured were Lottery Tax Regulations (X1), Lottery Tax Policy (X2), Lottery Tax Administration (X3), Lottery Tax Compliance (Y), and Tax Socialization (Z). Secondary data came from Kospin Jasa's internal documents, tax regulations, scientific journals, textbooks, and publications of the Directorate General of Taxes.

The instruments were tested for validity and reliability. Classical assumption tests included normality, multicollinearity, and heteroscedasticity. The main analysis used multiple linear regression and Moderated Regression Analysis (MRA). The basic regression model is $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$, while the moderation model includes the interaction $X_1 * Z$, $X_2 * Z$, and $X_3 * Z$. Hypothesis testing using t-test, F-test, and coefficient of determination (R^2).

III. RESULTS AND DISCUSSION

TABLE I. RELIABILITY TEST RESULTS

Variables	Cronbach's Alpha	Alpha Standard	Information
Lottery Tax Regulations (X1)	0,818	0,70	Reliable
Lottery Tax Policy (X2)	0,816	0,70	Reliable
Lottery Tax Administration (X3)	0,821	0,70	Reliable
Lottery Tax Compliance (Y)	0,820	0,70	Reliable
Tax Socialization (Z)	0,815	0,70	Reliable

Source: Data processed by researchers, 2026.

TABLE II. VALIDITY TEST RESULTS

Variables	Range of r count	r table	Say.	Information
Lottery Tax Regulations (X1)	0,906–0,930	0,177	0,000	Valid
Lottery Tax Policy (X2)	0,892–0,922	0,177	0,000	Valid
Lottery Tax Administration (X3)	0,931–0,962	0,177	0,000	Valid

Variables	Range of r count	r table	Say.	Information
Lottery Tax Compliance (Y)	0,933–0,950	0,177	0,000	Valid
Tax Socialization (Z)	0,873–0,929	0,177	0,000	Valid

Source: Data processed by researchers, 2026.

The results of the reliability test show a valueCronbach's AlphaAll variables were above 0.70. Thus, the instrument has adequate internal consistency and can be used for further analysis.

The calculated r range for Lottery Tax Regulations is 0.906–0.930; Lottery Tax Policy 0.892–0.922; Lottery Tax Administration 0.931–0.962; Lottery Tax Compliance 0.933–0.950; and Tax Socialization 0.873–0.929. All of these values are greater than the r table of 0.177 and have a significance of 0.000, so all indicators can be used in the analysis.

Instrument testing was conducted to ensure that the questionnaire items accurately and consistently measured the research constructs. Validity testing was conducted by comparing the calculated r value with the tabulated r value of 0.177 and taking into account significance. All items in the variables Lottery Tax Regulations, Lottery Tax Policy, Lottery Tax Administration, Lottery Tax Compliance, and Tax Socialization were declared valid (Sugiyono, 2021; Ardiansyah et al., 2023).

Research Instrument Testing

The distribution of respondents by service unit was balanced, with 20 people (17%) in each of the six units. In terms of occupation, 111 respondents (93%) were entrepreneurs. Meanwhile, the highest income was in the range of Rp2,000,000–Rp5,000,000, representing 67 respondents (56%). These characteristics indicate that the majority of respondents were active members of productive age who ran businesses and had been associated with the cooperative for a long time.

Respondents were predominantly female, with 86 respondents (72%). Based on age, the 31–40 age group was the largest, with 80 respondents (67%). In terms of education, 107 respondents (89%) had a high school/vocational high school education. All respondents were active members. Based on length of membership, the group with more than six years was the largest, with 54 (45%), followed by those with 4–6 years, with 50 (42%).

TABLE III. DISTRIBUTION OF RESPONDENTS' INCOME PER MONTH

Income	Frequency	Percentage
< Rp2.000.000	4	3%
Rp2.000.000–Rp5.000.000	67	56%
Rp5.000.000–Rp10.000.000	38	32%
> Rp10.000.000	11	9%
Total	120	100%

Source: Data processed by researchers, 2026.

TABLE IV. DISTRIBUTION OF RESPONDENTS' JOBS

Work	Frequency	Percentage
Private sector employee	8	7%
Businessman	111	93%
Other	1	1%
Total	120	100%

Source: Data processed by researchers, 2026.

TABLE V. DISTRIBUTION OF RESPONDENTS' MEMBERSHIP UNITS

Unit	Frequency	Percentage
Tegal Branch	20	17%
Banjaran Sub-district	20	17%
Morning Market Cash	20	17%
Kemantran Cash	20	17%
Is Slaw	20	17%
What is Margasari?	20	17%

Unit	Frequency	Percentage
Total	120	100%

Source: Data processed by researchers, 2026.

TABLE VI. DISTRIBUTION OF LENGTH OF MEMBERSHIP

Long	Frequency	Percentage
1-3 years	16	13%
4-6 years	50	42%
> 6 years	54	45%
Total	120	100%

Source: Data processed by researchers, 2026.

TABLE VII. DISTRIBUTION OF RESPONDENTS' MEMBERSHIP STATUS

Status	Frequency	Percentage
Active members	120	100%
Total	120	100%

Source: Data processed by researchers, 2026.

TABLE VIII. RESPONDENT CHARACTERISTICS BASED ON EDUCATION

Education	Frequency	Percentage
SD	1	1%
JUNIOR HIGH SCHOOL	5	4%
High School/Vocational School	107	89%
Diploma	6	5%
S1	1	1%
Total	120	100%

Source: Data processed by researchers, 2026.

TABLE IX. RESPONDENT CHARACTERISTICS BASED ON AGE

Age	Frequency	Percentage
21-30 years	13	11%
31-40 years	80	67%
41-50 years	27	23%
Total	120	100%

Source: Data processed by researchers, 2026.

TABLE X. RESPONDENT CHARACTERISTICS BASED ON GENDER

Gender	Frequency	Percentage
Man	34	28%
Woman	86	72%
Total	120	100%

Source: Data processed by researchers, 2026.

Respondent characteristics were used to provide a profile of the 120 active members who comprised the research sample. The profile included gender, age, highest level of education, membership status, length of membership, membership unit, occupation, and income. This data also helped provide context for respondents' perceptions when answering the research questionnaire.

Respondent Characteristics

Prize draw programs in cooperatives are part of an activity that can increase member participation and loyalty. However, lottery prizes also have tax consequences. Therefore, tax deductions, payments, recording, and reporting must be carried out in accordance with regulations. This context provides an important context for examining whether

perceptions of lottery tax regulations, policies, and administration are related to tax compliance, and whether public awareness campaigns can strengthen this relationship.

The Tegal Branch of Kospin Jasa has several service units that served as sources of research respondents: the Tegal Branch Office, the Banjaran Branch Office, the Pasar Pagi Branch Office, the Kemantran Branch Office, the Slawi Branch Office, and the Margasari Branch Office. Each unit provided 20 respondents, resulting in a total sample size of 120 active members. The equal distribution across the six units provided balanced representation across units in data collection.

Kospin Jasa is a savings and loan cooperative that provides member-based financial services. Its activities include fundraising and distribution, as well as financial services aimed at supporting its members' needs. In this research, the Tegal branch of Kospin Jasa was chosen as the research location due to its active membership and its lottery program, which is relevant to tax obligations on lottery prizes.

Descriptive Statistics of Variables

A total of 120 respondents were analyzed. Based on gender, 34 respondents (28%) were male and 86 respondents (72%) were female. Based on age, 13 respondents (11%) were aged 21–30 years, 80 respondents (67%) were aged 31–40 years, and 27 respondents (23%) were aged 41–50 years. Respondents were predominantly of the productive age group. Based on occupation, 111 respondents (93%) were entrepreneurs, 8 respondents (7%) were private employees, and 1 respondent (1%) was in other categories. Six service units each contributed 20 respondents or approximately 17%.

TABLE XI. DESCRIPTIVE STATISTICS

Variables	N	Min	Max	Mean	Std. Dev.
Lottery Tax Regulations (X1)	120	6	30	17,91	7,785
Lottery Tax Policy (X2)	120	6	30	17,90	7,669
Lottery Tax Administration (X3)	120	6	30	17,84	7,968
Lottery Tax Compliance (Y)	120	6	30	17,88	7,988
Tax Socialization (Z)	120	6	30	17,96	7,603

Source: Data processed by researchers, 2026.

Mark mean All variables are in the range of 17.84–17.96 from a maximum score of 30. This shows that respondents' perceptions of the research variables are in a moderate to high tendency, but the relatively large standard deviation indicates that there is variation in perceptions between respondents.

Instrument Test and Classical Assumptions

The test results show that the instrument meets the criteria used in the study. The reliability test produces Cronbach's Alpha of 0.818; 0.816; and 0.821 in the tested instrument groups, so that internal consistency is considered adequate. Normality test Kolmogorov-Smirnov yields a significance of 0.200 and Shapiro-Wilk 0.372. This value is greater than 0.05 so that the residual meets the assumption of normality. The multicollinearity test shows a tolerance of X1 of 0.385 with a VIF of 2.595; X2 of 0.426 with a VIF of 2.346; and X3 of 0.340 with a VIF of 2.940. All VIFs are below 10. The Glejser test produces a significance of X1 of 0.295, X2 of 0.177, and X3 of 0.952, so no symptoms of heteroscedasticity were found.

TABLE XII. SUMMARY OF CLASSICAL ASSUMPTION TESTS

Test	Indicator	Mark	Criteria	Information
Normality	Kolmogorov-Smirnov	0,200	Significance > 0.05	Normal
Normality	Shapiro-Wilk	0,372	Significance > 0.05	Normal
Multicollinearity	X1 Rules	VIF 2,595	VIF < 10	Not occur
Multicollinearity	X2 Policy	VIF 2,346	VIF < 10	Not occur
Multicollinearity	X3 Administration	VIF 2,940	VIF < 10	Not occur
Heteroscedasticity	X1 Rules	0,295	Significance > 0.05	Not occur
Heteroscedasticity	X2 Policy	0,177	Significance > 0.05	Not occur
Heteroscedasticity	X3 Administration	0,952	Significance > 0.05	Not occur

Source: Data processed by researchers, 2026.

4.3 Multiple Linear Regression

TABLE XIII. MULTIPLE LINEAR REGRESSION TEST

Variables	B	Beta	t	Say.
Permanent	-0,507	-	-0,589	0,557
Lottery Tax Regulations	0,383	0,374	5,912	0,000
Lottery Tax Policy	0,421	0,404	6,717	0,000
Lottery Tax Administration	0,224	0,223	3,316	0,001

Source: Data processed by researchers, 2026.

The multiple linear regression model produces the equation $Y = -0.507 + 0.383X_1 + 0.421X_2 + 0.224X_3 + e$. In the model without interaction, all three independent variables show positive and significant coefficients. The F test produces a calculated F of 177.035 with a significance of 0.000, so the basic regression model is declared feasible.

However, because the study included Tax Socialization as a moderating variable, the primary test to address the moderation hypothesis was the MRA. Therefore, the final interpretation of the direct and interaction relationships was based on the MRA model.

4.4 Results Moderated Regression Analysis (MRA)

TABLE XIV. RESULTS MODERATED REGRESSION ANALYSIS (MRA)

Variables	B	Beta	t	Say.	Information
Permanent	0,757	-	0,807	0,421	-
Lottery Tax Regulations (X1)	0,423	0,412	2,117	0,036	Significant
Lottery Tax Policy (X2)	0,246	0,236	1,339	0,183	Not significant
Lottery Tax Administration (X3)	0,133	0,132	0,648	0,519	Not significant
X1 × Z	-0,003	-0,092	-0,308	0,759	Not moderating
X2 × Z	0,007	0,216	0,749	0,455	Not moderating
X3 × Z	0,004	0,121	0,379	0,705	Not moderating

Source: Data processed by researchers, 2026.

The MRA equation obtained is $Y = 0.757 + 0.423X_1 + 0.246X_2 + 0.133X_3 - 0.003X_1Z + 0.007X_2Z + 0.004X_3Z$. The complete results of the coefficients, t-values, and significance are derived from the research MRA output.

Discussion

TABLE XV. F TEST AND COEFFICIENT OF DETERMINATION (R²)

Testing	Mark	Say.	Information
Uji F	177,035	0,000	Significant/ feasible model
R	0,912	-	Very strong correlation
R Square	0,833	-	83.3% of the variation in Y is explained by the model
Adjusted R Square	0,824	-	R ² Adjustment
Std. Error of Estimate	3,353	-	Estimation error

Source: Data processed by researchers, 2026.

The Impact of Lottery Tax Regulations on Lottery Tax Compliance

Lottery Tax Regulations have a positive and significant effect on Lottery Tax Compliance. A coefficient of 0.423 with a significance of 0.036 indicates that the better members' perceptions of the clarity, ease of understanding, and legal certainty of lottery tax regulations, the higher their lottery tax compliance. This finding supports tax compliance theory because clear regulations reduce uncertainty regarding obligations. These results align with Simanjuntak and Manalu (2023) and Setiawati and Handayani (2025), who place understanding and clarity of regulations as important factors in compliance.

The Impact of Lottery Tax Policy on Lottery Tax Compliance

Lottery Tax Policy has no significant effect on Lottery Tax Compliance. The coefficient of 0.246 has a significance level of 0.183, greater than 0.05. This means that the existence of internal policies is not sufficient to explain the

variation in compliance among the research subjects. While established policies can serve as guidelines, their influence on compliant behavior requires consistent understanding and application. This finding suggests that organizational policies do not automatically result in compliance when members do not yet understand their substance and implementation.

The Influence of Lottery Tax Administration on Lottery Tax Compliance

Lottery Tax Administration does not significantly influence Lottery Tax Compliance. The coefficient of 0.133 and significance of 0.519 indicate that the positive relationship is not statistically strong enough. Administration, which includes recording, documentation, and tax processes, can support smooth tax obligations, but is not necessarily a primary factor in shaping compliance without adequate understanding and awareness. This finding differs from most general research on administrative modernization, demonstrating the importance of the context of the research object.

Moderation of Tax Socialization on the Influence of Lottery Tax Regulations

The $X1 \times Z$ interaction has a coefficient of -0.003 and a significance level of 0.759. Since the significance level is greater than 0.05, Tax Socialization is not proven to moderate the relationship between Lottery Tax Regulations and Lottery Tax Compliance. The negative direction of the interaction coefficient indicates a weakening trend, but statistically this trend cannot be stated as a moderating effect. Thus, H4 is rejected.

Moderation of Tax Socialization on the Influence of Lottery Tax Policy

The $X2 \times Z$ interaction produces a coefficient of 0.007 with a significance level of 0.455. This value does not meet the 0.05 significance threshold, indicating that Tax Socialization is unable to moderate the effect of Lottery Tax Policy on Lottery Tax Compliance. This finding indicates that the addition of socialization to the model has not resulted in a statistically strong change in the relationship. H5 is rejected.

Moderation of Tax Socialization on the Influence of Lottery Tax Administration

The $X3 \times Z$ interaction has a coefficient of 0.004 with a significance of 0.705. Thus, Tax Socialization does not moderate the relationship between Lottery Tax Administration and Lottery Tax Compliance. Although the direction of the interaction coefficient is positive, the magnitude of the effect is not significant. H6 is rejected. This finding is in line with research showing that socialization does not always perform a moderating function in the relationship between administration and compliance, depending on the characteristics of the respondents and the research context.

Coefficient of Determination

The MRA model produced an R of 0.912, R Square of 0.833, Adjusted R Square of 0.824, and standard error of estimate of 3.353. Thus, 83.3% of the variation in Lottery Tax Compliance can be explained by Lottery Tax Regulations, Lottery Tax Policy, Lottery Tax Administration, and their interaction with Tax Socialization. The remaining 16.7% is explained by other factors outside the model.

IV. CONCLUSIONS

Based on the research results, Lottery Tax Regulations were proven to have a positive and significant effect on Lottery Tax Compliance. Lottery Tax Policy and Lottery Tax Administration were not proven to have a significant effect in the MRA model. Tax Socialization was unable to moderate the effect of Lottery Tax Regulations, Lottery Tax Policy, or Lottery Tax Administration on Lottery Tax Compliance. The research model has high explanatory power with R Square by 83.3%.

The Tegal branch of Kospin Jasa is recommended to strengthen the clarity and communication of lottery tax regulations, improve internal policy structures, and enhance administrative order. Outreach should be conducted regularly with simple, easy-to-understand materials, although this study did not find a significant moderating effect. Future research could expand the object and sample size and consider other variables such as tax sanctions, service quality, taxpayer awareness, and the use of digital tax systems.

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