



TAX KNOWLEDGE, TAX SANCTIONS, AND TAX DIGITALIZATION AS DETERMINANTS OF TAXPAYER COMPLIANCE: A SYSTEMATIC LITERATURE REVIEW

Alya Maulida ¹⁾; Lintang Ayu Asmara ²⁾; Annathasia Puji Erasashanti ³⁾

¹⁾ alya.maulida17@perbanas.id, Perbanas Institute

²⁾ lintang.ayu32@perbanas.id, Perbanas Institute

³⁾ erasashanti@perbanas.id, Perbanas Institute

Abstract

Corporate taxpayer compliance is an important aspect of supporting the optimization of state revenue under the implementation of the self-assessment system. Previous studies have shown that taxpayer compliance may be influenced by tax knowledge, tax sanctions, and tax digitalization; however, the findings remain inconsistent, particularly regarding tax knowledge and tax sanctions. This study aims to identify, compare, and synthesize findings from previous studies on the effects of tax knowledge, tax sanctions, and tax digitalization on taxpayer compliance, particularly corporate taxpayer compliance. This study employs a Systematic Literature Review (SLR) method using a descriptive approach. Based on the 17 identified, selected, and categorized articles according to the research variables, the studies were analyzed by comparing the similarities and differences in their research findings. The results indicate that tax knowledge generally tends to have a positive effect on taxpayer compliance, although several studies have reported insignificant effects. Tax sanctions demonstrate the most varied findings, while tax digitalization shows a relatively more consistent positive influence. Digitalization can improve compliance by enhancing convenience and efficiency and reducing administrative barriers. Overall, improving corporate taxpayer compliance requires a combination of enhanced tax knowledge, effective implementation of tax sanctions, and the development of accessible and efficient digital tax systems.

Keywords: Corporate Taxpayer Compliance; Systematic Literature Review; Tax Digitalization; Tax Knowledge; Tax Sanctions

INTRODUCTION

Taxation is one of the main sources of state revenue and plays a crucial role in financing national development and government administration. In its implementation, Indonesia adopts a self-assessment system, which entrusts taxpayers with the responsibility of calculating, paying, and reporting their own tax obligations. This system makes taxpayer compliance a critical factor in supporting the optimization of state revenue. Compliance is particularly important given that taxpayers have different characteristics, needs, and levels of understanding in fulfilling their tax obligations. Therefore, improving taxpayer compliance remains an essential consideration in the implementation of Indonesia's tax system.

Taxpayer compliance is influenced by various factors that may affect taxpayers' behavior in fulfilling their tax obligations. One of these factors is tax knowledge. Tax knowledge is essential for taxpayers to understand tax regulations, their rights and obligations, as well as tax payment and reporting procedures. Several studies have demonstrated that tax knowledge has a positive and significant effect on taxpayer compliance. Zulma (2020), Suhendar (2023), and Istutik, N.Y., & Tuakia (2024) found that the better the tax knowledge possessed by taxpayers, the higher their level of compliance. However, these findings are not entirely consistent. Adi, Sanyika, & Purbasari (2022) and Hamida & Hasnawati (2024) found that tax knowledge does not have a significant effect on taxpayer compliance. These differences in findings indicate that tax knowledge alone does not consistently explain variations in taxpayer compliance.



In addition to tax knowledge, tax sanctions constitute an instrument employed by the government to encourage taxpayers to fulfill their tax obligations. Tax sanctions are expected to impose consequences for violations, thereby motivating taxpayers to comply with tax regulations. Several studies support this relationship. Zulma (2020), D. Suhendar & Hakim (2021), Kurniawan & Daito (2021), Hanifan & Ritonga (2025) found that tax sanctions have a positive and significant effect on taxpayer compliance. However, contrasting findings were reported by Widyanti dkk., (2021), Arifin & Ompusunggu (2022), Risa et al., (2023), and Novita, Marundha, & Khasanah (2024) who found that tax sanctions do not have a significant effect on taxpayer compliance. These divergent findings indicate an inconsistency in the empirical evidence regarding the effectiveness of tax sanctions in improving taxpayer compliance.

The advancement of technology has also brought significant changes to tax administration through tax digitalization. The implementation of various digital-based tax services, such as e-SPT, e-filing, and the modernization of tax administration systems, is expected to facilitate taxpayers in fulfilling their tax obligations. Sinuhaji et al., (2024) found that tax digitalization has a positive effect on taxpayer compliance. Similar findings were reported by Subagijo (2023) who demonstrated that the modernization of the tax administration system has a positive and significant effect on taxpayer compliance. Mulyana & Setyawati (2026) also found that technological digitalization has a positive and significant effect on taxpayer compliance. These findings suggest that the utilization of technology can serve as a supporting factor in improving taxpayer compliance by making tax-related processes more accessible and efficient.

Based on previous studies, a research gap can be identified in the inconsistent findings regarding the effects of tax knowledge and tax sanctions on taxpayer compliance. Meanwhile, studies on tax digitalization tend to report positive effects, although many of them focus on micro, small, and medium-sized enterprises (MSMEs) or taxpayers in general. This condition highlights the need for a study that compares and synthesizes research findings on the effects of these three variables on taxpayer compliance across diverse research settings and taxpayer characteristics.

Therefore, a Systematic Literature Review (SLR) was conducted to identify, compare, and synthesize previous research findings on tax knowledge, tax sanctions, and tax digitalization in relation to taxpayer compliance. This SLR aims to provide an overview of the prevailing trends in research findings, identify consistencies and discrepancies across studies, and highlight research gaps that warrant further investigation.

LITERATURE REVIEW

In addition to the research gap, a theoretical gap can also be identified from the inconsistency between theoretical predictions and the empirical findings of previous studies. One of the relevant theories for explaining taxpayer compliance behavior is the *Theory of Planned Behavior* (TPB) developed by Ajzen (1991). The TPB posits that an individual's intention to engage in a particular behavior is influenced by three main components: attitude toward the behavior, subjective norm, and perceived behavioral control. These three components are shaped by an individual's beliefs regarding the consequences of a behavior, the expectations or social pressures from significant others, and the individual's perception of their ability and the ease or difficulty of performing the behavior (Ajzen, 1991).

Tax knowledge refers to taxpayers' understanding of tax provisions and regulations that serve as the basis for exercising their tax rights and fulfilling their tax obligations. This knowledge encompasses an understanding of tax regulations, tax payment and reporting procedures, as well as taxpayers' rights and obligations (Apriladiestya, 2022). A sound understanding of taxation can



help taxpayers fulfill their obligations correctly and minimize errors in complying with applicable tax provisions.

Tax sanctions refer to the consequences imposed by tax authorities on taxpayers who fail to fulfill or violate tax regulations. The imposition of tax sanctions aims to create a deterrent effect and encourage taxpayers to fulfill their obligations in accordance with applicable regulations (Sumuan & Fidiana, 2020).

Tax digitalization refers to the application of technology in tax administration to enhance the effectiveness, efficiency, and transparency of tax compliance processes. Tax digitalization encompasses the use of various electronic-based tax services that support tax administration, payment, and reporting processes (Dwianti & Damayanti, 2025).

Taxpayer compliance refers to a condition in which taxpayers fulfill their tax obligations and exercise their tax rights in accordance with applicable regulations (Nurmantu, 2022). Tax compliance consists of formal and material compliance. Formal compliance relates to fulfilling tax obligations in accordance with formal requirements, such as the timely payment and reporting of taxes, whereas material compliance concerns the substantive fulfillment of tax obligations in accordance with applicable tax provisions.

In the context of tax compliance, tax knowledge can be associated with attitude toward the behavior and perceived behavioral control, as an understanding of tax regulations can shape taxpayers' evaluations and enhance their ability to fulfill their tax obligations. Tax sanctions can be associated with attitude toward the behavior and subjective norm, as the consequences of violations may influence taxpayers' considerations in determining behavior that is consistent with applicable regulations. Meanwhile, tax digitalization is related to perceived behavioral control because the convenience provided by digital tax administration systems can enhance taxpayers' perceptions that their tax obligations can be fulfilled more easily and efficiently.

Accordingly, the TPB provides a relevant theoretical foundation for explaining how tax knowledge, tax sanctions, and tax digitalization may influence taxpayer compliance.

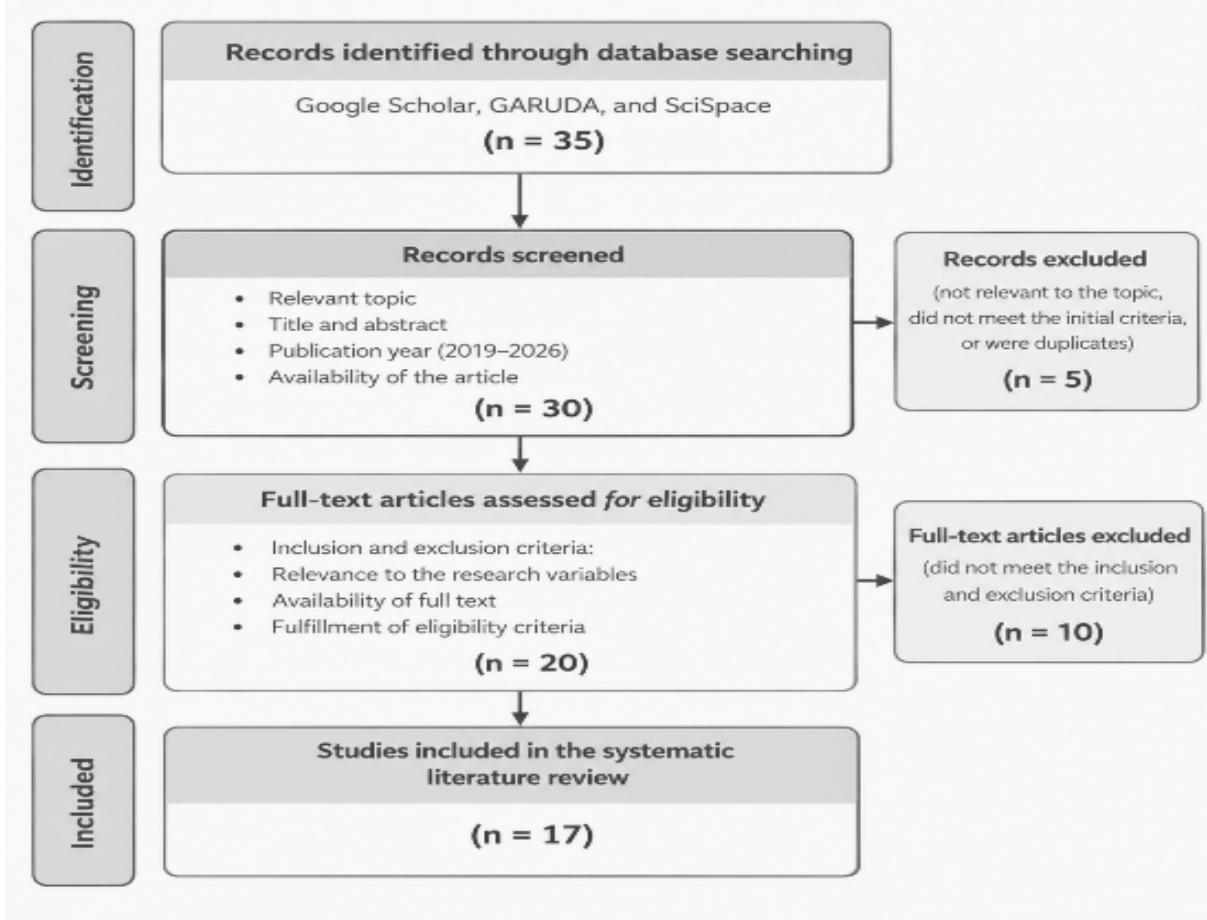
METHODS

This study employed a Systematic Literature Review (SLR) method with a descriptive-comparative approach. This method was used to identify, select, evaluate, and synthesize findings from previous studies examining the effects of tax knowledge, tax sanctions, and tax digitalization on taxpayer compliance. The literature selection process followed the stages outlined in PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses), which include identification, screening, eligibility, and inclusion.

The research design adopted a descriptive SLR approach. The literature reviewed consisted of journal articles published between 2019 and 2026. The literature search was conducted using several academic databases and sources, namely Google Scholar, Garuda, and SciSpace. The keywords used in the search process included "tax knowledge," "taxpayer compliance," "tax sanctions," "taxpayer compliance," "tax digitalization," "taxpayer compliance," "tax knowledge," "tax compliance," "tax sanctions," "tax compliance," "tax digitalization," and "tax compliance." Various combinations of keywords were employed to obtain literature relevant to the research variables.



Figure 1. PRISMA 2020 Flow Diagram of the Literature Selection Process



Source: Processed Data (2026)

The population and sample in this study consisted of all scientific articles identified through the literature search process using the predetermined keywords. At the identification stage, 35 potentially relevant articles were identified. Subsequently, at the screening stage, the articles were screened based on topic relevance, title and abstract, publication period of 2019–2026, and article availability. This process resulted in 30 articles that proceeded to the next stage, while 5 articles were excluded because they did not meet the initial criteria. At the eligibility stage, the 30 articles were assessed based on their full texts by considering the relevance of the study variables, the availability of information for analysis, and compliance with the inclusion and exclusion criteria. The assessment resulted in 20 articles that met the eligibility criteria. Subsequently, an article quality assessment was conducted to ensure that the selected articles provided adequate information quality and methodological rigor to support the review. The inclusion criteria in this study were as follows: (1) articles discussing tax knowledge, tax sanctions, tax digitalization, and/or taxpayer compliance; (2) articles published during the 2019–2026 period; (3) empirical studies relevant to the objectives of the review; and (4) articles containing information that could be analyzed. Meanwhile, the exclusion criteria included duplicate articles, articles that were not fully accessible, articles that were not relevant to the research variables, opinion-based or non-empirical studies, and articles published outside the specified period.



Based on all stages of the selection and quality assessment process, 17 articles were included in the Systematic Literature Review. The data extracted from each article included the authors' names, publication year, article title, research variables, research methods, sample or research object, and study findings. The extracted data were recorded and organized into a literature review table to facilitate comparisons across studies.

Data collection was conducted through literature searches and documentation of articles obtained from the predetermined databases. The collected data included the authors' names, publication year, research title, research variables, research methods, sample or research object, and research findings. The data were subsequently recorded and systematically organized into a literature review table to facilitate the comparison of findings across studies.

Data analysis employed a descriptive-comparative approach. The 17 articles that had been identified, screened, and categorized according to the research variables were analyzed by comparing similarities and differences in their findings. The analysis aimed to identify trends in the effects of tax knowledge, tax sanctions, and tax digitalization on taxpayer compliance, while also identifying research gaps and theoretical gaps. The findings were then presented descriptively to provide an overview of the consistency and divergence of previous research findings and to establish a basis for further research development.

RESULTS AND DISCUSSION

Several of the reviewed studies identified various factors influencing taxpayer compliance, particularly those related to tax knowledge, tax sanctions, and tax digitalization. The reviewed articles were published between 2019 and 2026 and included studies conducted by various authors, such as Zulma (2020), Kurniawan & Daito (2021), Adi, Sanyika, dan Purbasari (2022), Suhendar (2023), Subagijo (2023), Sinuhaji et al., (2024), Hamida & Hasnawati (2024) Saputri et al., (2025), dan Mulyana & Setyawati (2026). This review aims to identify and analyze previous research findings concerning the effects of tax knowledge, tax sanctions, and tax digitalization on taxpayer compliance. The analytical method employed was a Systematic Literature Review (SLR), which involved comparing findings across the reviewed studies. The articles included in the review covered diverse research settings and taxpayer characteristics, including micro, small, and medium-sized enterprises (MSMEs), taxpayers in general, and corporate taxpayers. A summary of the reviewed studies is presented in the following table.

Table 1. Summary of the Reviewed Articles

Title, Authors & Year	Methodology	Findings/Results
The Effect of Tax Knowledge, Tax Sanctions, and Tax Digitalization on Taxpayer Compliance with Taxpaying Ability as a Moderating Variable (A Case Study of MSMEs in Kediri Regency). Sabina Sri Kirana Saputri, Ahmad Yani, Imarotus Suaidah, and Srikalimah (2025)	Quantitative; survey; 77 taxpayers; regression analysis	Tax knowledge, tax sanctions, and tax digitalization have a positive and significant effect on taxpayer compliance.
The Effect of Tax Knowledge, Tax Sanctions, and Technological Digitalization on Taxpayer Compliance among MSMEs at KSPPS Abdi Kerta Raharja. Yudi Mulyana and Wiwit Setyawati (2026)	Quantitative; survey; number of respondents not specified; regression analysis	Tax knowledge has a positive and significant effect on MSME taxpayer compliance, tax sanctions have no significant effect, while technological digitalization has a positive and significant effect. Simultaneously, the three variables have a significant effect.



The Effect of Taxpayer Knowledge, Tax Administration, Tax Rates, and Tax Sanctions on Tax Compliance among MSMEs in Indonesia. Gandy Wahyu Maulana Zulma (2020)	Quantitative; survey; 154 taxpayers; regression analysis	Tax knowledge, tax administration, and tax sanctions have a positive and significant effect on tax compliance. Tax rates have no significant effect. The model explains approximately 62% of the variation in tax compliance.
The Effect of Tax Digitalization and Tax Understanding on Taxpayer Compliance with Tax Socialization as a Moderating Variable. Viona Latersia Sinuhaji, Heddry Purba, and Joan Yuliana Hutapea (2024)	Quantitative; survey; 109 taxpayers; multiple linear regression	Tax understanding and tax digitalization have a positive effect on taxpayer compliance, while tax socialization does not have a significant effect.
The Effect of Tax Incentives, Tax Literacy, and Tax Sanctions on MSME Taxpayer Compliance. Nurma Risa, Ghahara Diandra Bilqis, and Neneng Lasmita Susanti (2023)	Quantitative; survey; 118 MSME taxpayers; multiple linear regression	Tax literacy has a positive and significant effect on MSME taxpayer compliance, while tax incentives and tax sanctions do not have a significant effect.
Analysis of the Effect of Taxation Knowledge, Taxpayer Awareness, Taxation Socialization, Tax Sanctions, and E-Filing on Taxpayer Compliance (Empirical Study at the Primary Tax Office in Jepara Regency, Central Java). Suyatmin Waskito Adi, Atantya Wahyu Sanyika, and Heppy Purbasari (2022)	Quantitative; survey; 100 taxpayers; multiple linear regression	Tax knowledge and tax sanctions do not have a significant effect on taxpayer compliance. Taxpayer awareness, tax socialization, and e-filing have a significant effect. The adjusted R^2 is 89.6%.
The Effect of Tax Understanding Level, Tax Sanctions, Taxpayer Awareness, and Tax Socialization on MSME Taxpayer Compliance. Yeni Widyanti, Deni Erlansyah, Sesti Dewi Redica Butar Butar, and Yurika Narulita Maulidya (2021)	Quantitative; survey; number of respondents not specified; regression analysis	Simultaneously, tax understanding, tax sanctions, taxpayer awareness, and tax socialization affect compliance. Partially, tax understanding and tax sanctions have no significant effect, while tax socialization has a positive and significant effect.
The Effect of Tax System Modernization on Taxpayer Compliance Based on Law in Indonesia. Kevin Putra Subagijo (2023)	Quantitative; survey; 100 taxpayers; multiple linear regression	Tax administration system modernization has a positive and significant effect on taxpayer compliance. Tax sanctions have no significant effect, while taxpayer awareness has a positive and significant effect.
Taxpayer Compliance Based on Awareness and Policy. Dadang Suhendar and Dani Rahman Hakim (2021)	Quantitative; survey; number of respondents not specified; regression analysis	Tax sanctions, tax authority service quality, and taxpayer awareness have a positive and significant effect on taxpayer compliance.
The Effect of Tax Sanctions and Tax Authority Services on Tax Compliance with Taxpayer Awareness as a Moderating Variable (Survey of Corporate Taxpayers Domiciled in Tangerang). Irwan Kurniawan and Apollo Daito (2021)	Quantitative; survey; 88 corporate taxpayers; multiple linear regression	Tax sanctions and tax authority services have a significant effect on corporate taxpayer compliance. Taxpayer awareness serves as a moderating variable in the relationship examined.
Risk Preference in Moderating the Effects of Tax Regulation Understanding, Tax Sanctions, and Taxpayer Awareness on Taxpayer Compliance. Karina Elsani and Aries Tanno (2023)	Quantitative; survey; 99 taxpayers; multiple linear regression	Understanding of tax regulations has a negative and significant effect on taxpayer compliance. Tax sanctions have a positive but insignificant effect. Taxpayer awareness has a significant effect on compliance.



Analysis of the Effect of Tax Knowledge on MSME Taxpayer Compliance in Bandar Lampung. Suhendar (2023)	Quantitative; survey; 100 taxpayers; multiple linear regression	Tax knowledge has a positive and significant effect on MSME taxpayer compliance, with a regression coefficient of 0.932 and a significance value of 0.000.
Analysis of Tax Knowledge and Tax Sanctions on MSME Taxpayer Compliance in Batam City. Arifin and Hermaya Ompusunggu (2022)	Quantitative; survey; 100 taxpayers; multiple linear regression	Tax knowledge has a positive and significant effect on taxpayer compliance, while tax sanctions have no significant effect. Simultaneously, the research variables affect compliance.
The Effect of Taxpayer Awareness, Tax Knowledge, and Tax Sanctions on Corporate Taxpayer Compliance in Paying MSME Income Tax. Nandrian Hanifan and Ferdiansyah Ritonga (2025)	Quantitative; survey; 100 taxpayers; multiple linear regression	Taxpayer awareness, tax knowledge, and tax sanctions have a positive and significant effect on corporate taxpayer compliance, both partially and simultaneously. Taxpayer awareness is the most dominant factor.
The Effect of Tax Administration System Modernization, Tax Knowledge, and Tax Sanctions on MSME Taxpayer Compliance with Tax Socialization as a Moderating Variable. Eka Aulianavisha Hamida and Hasnawati (2024)	Quantitative; survey; 163 MSME taxpayers; multiple linear regression	Tax administration system modernization and tax sanctions have a positive and significant effect on taxpayer compliance, while tax knowledge has no significant effect.
The Effect of Tax Knowledge, Tax Sanctions, and Perceived Fairness on MSME Taxpayer Compliance in Malang City. Istutik, Amelia Aurel N.Y., and Hedher Tuakia (2024)	Quantitative; survey; 98 taxpayers; multiple linear regression	Tax knowledge and tax sanctions have a positive and significant effect on MSME taxpayer compliance. Perceived fairness also has a positive effect on compliance.
The Effect of Tax Administration System Modernization, Tax Knowledge, and Tax Sanctions on MSME Taxpayer Compliance in East Jakarta. Rahma Dwi Novita, Amor Marundha, and Uswatun Khasanah (2024)	Quantitative; survey; 100 taxpayers; multiple linear regression	Tax administration system modernization has a positive and significant effect on taxpayer compliance. Tax knowledge and tax sanctions have no significant effect on taxpayer compliance.

Source: Processed Data (2026)

The Effect of Tax Knowledge on Taxpayer Compliance

Based on the literature review findings, tax knowledge generally tends to have a positive effect on taxpayer compliance, although previous studies have reported inconsistent results. Tax knowledge encompasses taxpayers' understanding of tax regulations, rights and obligations, procedures, and the processes involved in fulfilling tax obligations. An adequate level of tax knowledge enables taxpayers to understand the implications of their tax obligations, thereby increasing their tendency to fulfill those obligations. The findings of Zulma (2020) indicate that taxpayer knowledge has a positive and significant effect on tax compliance. Similar results were reported by S. Suhendar (2023) who found that tax knowledge has a positive and significant effect on MSME taxpayer compliance. Furthermore, Istutik, N.Y., & Tuakia (2024) also found that tax knowledge has a positive and significant effect on MSME taxpayer compliance. These findings indicate that improving taxpayers' understanding of taxation can contribute to increased taxpayer compliance.

However, different findings were reported by Adi, Sanyika, & Purbasari (2022) who found that tax knowledge does not have a significant effect on taxpayer compliance. Similar results were reported by Hamida & Hasnawati (2024) who found that tax knowledge does not have a significant effect on MSME taxpayer compliance.

Based on these findings, it can be concluded that tax knowledge tends to have a positive relationship with taxpayer compliance; however, its effect has not been consistent across all



studies. These differences in findings indicate that tax knowledge is not the sole determinant of taxpayer compliance. The effect of tax knowledge may interact with other factors, such as taxpayer awareness, perceptions of tax regulations, the level of administrative convenience, and the prevailing tax environment.

The Effect of Tax Sanctions on Taxpayer Compliance

Tax sanctions constitute one of the instruments used to enforce tax regulations and encourage taxpayers to fulfill their tax obligations. Conceptually, the imposition of sanctions is expected to create consequences for violations, thereby motivating taxpayers to act in accordance with applicable regulations.

The literature review findings indicate that the effect of tax sanctions on taxpayer compliance remains inconsistent. Zulma (2020) found that tax sanctions have a positive and significant effect on taxpayer compliance. This finding is consistent with D. Suhendar & Hakim (2021) who found that tax sanctions have a positive and significant effect on compliance. Kurniawan & Daito (2021) also found that tax sanctions have a significant effect on corporate taxpayer compliance. In addition, Hanifan & Ritonga (2025) found that tax sanctions have a positive and significant effect on the compliance of corporate MSME taxpayers.

On the other hand, Widyanti et al. (2021) found that tax sanctions do not have a significant effect on taxpayer compliance. Similar findings were reported by Arifin & Ompusunggu (2022) and et al., (2023). Furthermore, Elsani & Tanno (2023) found that tax sanctions have a positive direction of effect but are not statistically significant. Novita, Marundha, & Khasanah (2024) also found that tax sanctions do not have a significant effect on taxpayer compliance.

These differences in findings indicate that the effectiveness of tax sanctions in improving taxpayer compliance is context-dependent. Tax sanctions may have a deterrent effect on non-compliance; however, their implementation does not necessarily result in higher compliance when it is not accompanied by adequate understanding, taxpayer awareness, perceptions of fairness, and consistent enforcement of regulations. Accordingly, efforts to improve taxpayer compliance through sanctions should be considered alongside other factors that shape taxpayer behavior.

The Effect of Tax Digitalization on Taxpayer Compliance

Tax digitalization is part of the transformation of tax administration aimed at improving the effectiveness and efficiency of tax compliance. The application of technology in tax administration, such as e-SPT, e-filing, and the modernization of tax administration systems, provides taxpayers with alternatives for making tax payments and reporting tax obligations more easily and efficiently.

Based on the literature review findings, tax digitalization shows a relatively more consistent positive effect compared with tax knowledge and tax sanctions. Subagijo (2023) found that the modernization of the tax administration system has a positive and significant effect on taxpayer compliance. This finding is consistent with Sinuhaji et al. (2024) who found that tax digitalization has a positive effect on taxpayer compliance.

Furthermore, Hamida & Hasnawati (2024) found that the modernization of the tax administration system has a positive and significant effect on MSME taxpayer compliance. Saputri et al., (2025) also demonstrated that tax digitalization has a positive and significant effect on taxpayer compliance. The latest finding by Mulyana & Setyawati (2026) further supports these results, showing that technological digitalization has a positive and significant effect on MSME taxpayer compliance.

These findings indicate that digitalization can improve taxpayer compliance through easier access, greater administrative efficiency, reduced administrative burdens, and greater convenience in tax reporting and payment. Nevertheless, the effectiveness of digitalization remains influenced



by taxpayers' ability to use technology, system quality, and infrastructure readiness. Therefore, digitalization should be accompanied by improvements in taxpayer literacy and assistance so that the benefits of technology can be optimized.

The Effects of Tax Knowledge, Tax Sanctions, and Tax Digitalization

A review of studies examining multiple variables simultaneously indicates that tax knowledge, tax sanctions, and tax digitalization can jointly contribute to explaining taxpayer compliance.

(Saputri dkk., 2025) found that tax knowledge, tax sanctions, and tax digitalization simultaneously have a positive and significant effect on taxpayer compliance. This finding indicates that compliance is not only related to taxpayers' ability to understand tax regulations but is also influenced by enforcement mechanisms and the convenience provided through digital systems.

Meanwhile, Mulyana & Setyawati (2026) found that tax knowledge has a positive and significant effect, while technological digitalization also has a positive and significant effect. In contrast, tax sanctions do not have a significant partial effect. Nevertheless, the three variables simultaneously have a significant effect on taxpayer compliance.

The differences in the partial findings indicate that each variable has a different mechanism of influence on taxpayer compliance. Tax knowledge plays a role in improving taxpayers' understanding, tax sanctions function as an instrument for enforcing compliance, while digitalization helps reduce administrative barriers in fulfilling tax obligations.

Synthesis of the Literature Review Findings

Based on the overall findings from the reviewed articles, several main patterns can be identified. First, tax knowledge tends to have a positive effect on taxpayer compliance; however, some studies have reported insignificant results. Second, tax sanctions show the most diverse findings, with some studies reporting a positive and significant effect, while others find no significant effect. Third, tax digitalization demonstrates a relatively more consistent positive effect on taxpayer compliance.

Overall, the literature review findings indicate that taxpayer compliance is a multidimensional phenomenon. Tax knowledge provides the foundation for taxpayers to understand their tax obligations, tax sanctions impose consequences for non-compliance, while digitalization facilitates the fulfillment of tax obligations. Therefore, improving taxpayer compliance cannot rely on a single approach but requires a combination of enhanced tax literacy, effective and proportionate enforcement of tax sanctions, and the development of digital tax systems that are accessible, efficient, and reliable.

Challenges and Recommendations for Future Research

Based on the findings of the literature review covering the 2019–2026 period, several challenges remain in research on taxpayer compliance. The main challenge lies in the inconsistency of research findings, particularly regarding tax knowledge and tax sanctions. Some studies report positive and significant effects, whereas others find no significant effects. In addition, previous studies have predominantly focused on MSMEs or taxpayers in general, while studies specifically examining corporate taxpayers remain relatively limited. Differences in sample characteristics, sample sizes, analytical methods, and the ongoing development of digital tax systems also make the findings difficult to compare directly.

Therefore, future research could expand the scope of analysis to corporate taxpayers, while considering differences in business sectors and business scales. Future studies could also integrate tax knowledge, tax sanctions, and tax digitalization into a single research model and incorporate



additional variables, such as tax awareness, trust in tax authorities, perceived fairness, service quality, and digital literacy, as mediating or moderating variables. Furthermore, longitudinal or mixed-methods approaches could be considered to obtain a more comprehensive understanding of changes in taxpayer compliance behavior alongside the development of digitalized tax administration.

CONCLUSION

Based on the findings of the Systematic Literature Review (SLR) of 17 articles that underwent identification, screening, eligibility assessment, and quality assessment, it can be concluded that tax knowledge, tax sanctions, and tax digitalization are associated with taxpayer compliance, although the consistency of their effects varies. Tax knowledge generally demonstrates a tendency to have a positive effect, as an understanding of tax regulations and obligations can enhance taxpayers' ability to fulfill their tax obligations. However, several studies have reported insignificant findings.

Tax sanctions demonstrate the most diverse findings. Some studies found that tax sanctions have a positive and significant effect on taxpayer compliance, whereas others reported that tax sanctions have no significant effect. Meanwhile, tax digitalization demonstrates a relatively more consistent positive effect. The convenience, efficiency, and modernization of tax administration can reduce barriers to fulfilling tax obligations.

Overall, the findings indicate that taxpayer compliance is influenced not only by taxpayers' understanding of regulations and the implementation of sanctions but also by the convenience of the tax administration system. Therefore, improving taxpayer compliance requires an integrated approach through enhancing tax knowledge, implementing effective and proportionate sanctions, and developing digital tax systems that are accessible, efficient, and reliable.

Recommendations

Based on the findings of the Systematic Literature Review, improving taxpayer compliance should be pursued through an integrated approach involving enhanced tax knowledge, the implementation of effective and proportionate sanctions, and the development of digital tax administration systems that are accessible, efficient, and reliable. Tax authorities should strengthen education and socialization regarding taxpayers' rights, obligations, and tax payment and reporting procedures, accompanied by assistance and improvements in digital literacy to optimize the utilization of technology-based tax services.

For future research, studies could expand the research scope by placing greater emphasis on corporate taxpayers, considering that many previous studies have focused on MSMEs or taxpayers in general. Future studies could also integrate tax knowledge, tax sanctions, and tax digitalization into a single research model by incorporating variables such as tax awareness, trust in tax authorities, perceived fairness, service quality, and digital literacy as mediating or moderating variables. Longitudinal or mixed-methods approaches could also be considered to provide a more comprehensive understanding and explain the inconsistencies found in previous research findings.

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