

**PENGARUH ETIKA DAN SANKSI PAJAK TERHADAP KEPATUHAN  
WAJIB PAJAK DENGAN PENGETAHUAN WAJIB PAJAK SEBAGAI  
VARIABEL MODERATING PADA KPP PRATAMA LUBUK PAKAM**

**ABSTRAK**

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Taxes are a very important aspect for every country because it is not uncommon for taxes to be one of the main sources of income for that country, just like the Indonesian State, where more than 70% of its expenditure is financed from the taxes it receives. The application of taxes in Indonesia still has many problems that must be addressed immediately. Based on the background of the above problems, research problems can be identified as follows, Increasing taxpayer ethics is not always followed by an increase in taxpayer compliance, Tax sanctions are not always followed by an increase in taxpayer compliance, Taxpayer knowledge is not always followed by an increase in taxpayer compliance. The purpose of this study is to determine the effect of ethics on individual taxpayer compliance at KPP Pratama Lubuk Pakam, the effect of sanctions on individual taxpayer compliance at KPP Pratama Lubuk Pakam, knowledge of taxpayers moderating ethics on individual taxpayer compliance at KPP Pratama Lubuk Pakam. , the knowledge of taxpayers moderates tax penalties on individual taxpayer compliance at KPP Pratama Lubuk Pakam. This study uses quantitative data, the results of this study indicate that ethics affects taxpayer compliance, and other variables have no effect on taxpayer compliance and cannot moderate it. Researcher's suggestion is that the tax sanction variable needs to be maintained, and while other variables listed in this title need to be considered by the tax officer because there is no influence on taxpayer compliance.

**Keywords:** Ethics, Sanctions, Compliance, Knowledge.