

## **ABSTRACT**

### ***The Effect of Awareness, Tax Sanctions and Tax Knowledge on Tax Compliance with Technology as a Moderating Variable***

***(Study on Individual Taxpayers Registered at KPP Pratama Serpong)***

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*This study aims to analyze whether tax awareness, tax sanctions, and tax knowledge affect tax compliance in the South Tangerang area. This study uses a quantitative method by collecting data through questionnaires distributed to taxpayers in South Tangerang with the condition of being an active taxpayer for 2 years. The collected data were then analyzed using descriptive and statistical regression techniques.*

***Keywords: Tax Awareness, Tax Sanctions, and Knowledge of Taxation, Tax Compliance***

