Taxpayer Compliance Based on Awareness and Policy

Dadang Suhendar ¹ and Dani Rahman Hakim ²

¹ Department of Accounting, Faculty of Economics at Kuningan University, Indonesia
² Department of Accounting, Faculty of Economics at Pamulang University, Indonesia

ARTICLE INFO

Article History:
Received October 22th, 2020
Accepted February 27th, 2021
Available March 15th, 2021

Keywords:
Awareness; Compliance; Taxpayers; Fiscus Services Quality

ABSTRACT

This study examines the effect of tax policy aspects and awareness on taxpayer compliance in Kuningan Regency. The policy aspects in this study have manifested by tax sanction and Fiscus service quality. This study uses questionnaires which have distributed by random sampling technic. By using the multiple linear regression analysis, this study reveals that tax sanctions, Fiscus service quality, and taxpayer awareness positively affect taxpayer compliance. Aspects of government policy in tax sanctions are more significant than taxpayers’ awareness to affect taxpayer compliance. It means that strict tax sanctions have been necessary accompanied by improving the Fiscus services quality as part of the tax services paradigm. This study can be used as a reference to reexamine the determinants of taxpayer compliance, especially in areas with the same characteristics as the object of this study. Future research is expected to examine the equilibrium between economic and non-economic variables more deeply in increasing taxpayer compliance. It is essential because which variable most determines taxpayer compliance is still unclear, whether theoretically or practically.

© 2021 Published by UNNES. This is an open access article under the CC BY license (http://creativecommons.org/licenses/by/4.0/)

INTRODUCTION

Indonesia’s tax ratio is one of the lowest between countries in the Asia Pacific. For example, Indonesia’s tax ratio in 2017 stood at 11.5%, below the average for member countries of the Organization for Economic Co-operation and Development (OECD), which has 34.2% (OECD, 2020). Based on data from the Ministry of Finance, Indonesia’s tax revenue has never reached the target for the last 4 years. In 2015, Indonesia’s tax realization was only 83.29%, 2016 was 83.48%, 2017 increased to 91.23%, 2018 became 93.86%, and 2019 fell back to 84.4%.

State revenue to move the wheels of the economy still depends heavily on tax revenue. Efforts to increase tax revenue in Indonesia need to be intensified, especially concerning taxpayer compliance. Some studies include Harimulyono (2008), Suhendra (2011), Anggraeni et al. (2013), Silalahi (2015), and Yeni (2013), found empirical evidence that taxpayer compliance can affect tax revenue. Therefore, examining the factors that determine taxpayer compliance is essential to formulate practical efforts to increase it. Moreover, taxpayer compliance is difficult (Garcia et al., 2020).

One of Indonesia’s districts that need to increase taxpayer compliance is Kuningan Regency at West Java Province. From 2014 to 2018, taxpayer compliance in the district with much potential in agriculture and tourism was 49.7% on average (KPP Pratama Kuningan). This condition is profoundly concerning because if compared with the average national individual taxpayer compliance in 2017, it is at 70% (Pajak.go.id, 2017). On that basis, this study seeks to examine the determinants of individual taxpayer compliance in Kuningan Regency. Apart from the fact that taxpayer compliance is still a concern, Kuningan was chosen as the research object because Kuningan is the second impoverished district in West Java. This study’s results are supposed to be an additional reference in examining taxpayer compliance in other Districts classified as destitute.

One of the theories that researchers overuse in examining taxpayer compliance determinants is the theory of planned behaviour (TPB) from Ajzen (1991). TBP states that behaviour was driven by intention, which is determined by 3 elements: attitude toward behaviour, subjective norms, and perceived behavioural control (Ajzen, 1991). Benk et al. (2011) adopted the TBP theory in the context of taxpayer compliance into 3 components: equity attitudes, normative expectations, and legal sanctions. Meanwhile, by adopting TBP, Taing & Chang (2020) categorizing tax awareness, power of

DOI 10.15294/aaj.v10i1.42043
authority, tax compliance, and tax information variables into the perceived behavioural control component, it is considered tax compliance.

This study seeks to re-examine the determinants of tax compliance based on aspects of policy and awareness. The variables for the policy aspects used were legal sanctions and Fiscus services quality. Marandu et al. (2015) stated that legal sanctions and Fiscus services quality are also part of the perceived behavioural control components. However, Marandu et al. (2015) mentioned Fiscus services quality as the tax authority’s role. This study was chosen these three variables because economic aspects such as the level of sanctions and tax ratios are not sufficient in increasing taxpayer compliance (Alm et al., 2012). The economic element needs to be balanced by emotional aspects, including awareness (Enachescu et al., 2019).

Some studies reflected legal sanctions by different variables. Some studies use the tax sanction variable, while some others use tax penalties terminology. Tax sanctions are associated with any sanctions that tax offenders will receive, both fines and penalties. However, tax penalties are better known as penalties due to tax administrative violations such as delays, avoidance, and others. Several studies have succeeded in proving a positive influence between tax sanctions on tax compliance in the Indonesian context. Among these studies are Mutia (2014), Ngadiman & Huslin (2015), Wicaksana & Supadmi (2017), Anam et al. (2016), Ismail & Akmil (2017), Syaiful (2016), Dewi & Merkusiwati (2018), and Sapriadi (2013). Nevertheless, Wahyudi (2019) and Triandani & Apollo (2020) show that tax sanctions do not affect tax compliance. Meanwhile, Rahmawati & Yulianto (2018) stated that tax penalties do not affect tax compliance.

According to Paramonova (2015), tax sanctions tend to be effective in areas with relatively low educating populations. On that basis, seeing Kuningan Regency’s condition as one of the most impoverished districts in West Java, tax sanctions’ imposition is considered sufficient. Tax sanctions in this context targeted economically advantaged groups who violate taxes. According to Devos (2014), individuals with high social status tend to be motivated by sanctions, but those with a low economic situation cannot be affected. Thus, it is essential to enforce tax sanctions for tax offenders with high financial capabilities to support economic equality. Based on this, the first hypothesis in this study is:

\[ H_1: \text{Tax sanctions have a positive effect on taxpayer compliance} \]

However, tax sanctions that are too strict with audit rates and severe fines tend to provoke non-compliance (Batrancea et al., 2019). A humanist approach is also needed to build trust from taxpayers in the government to produce compliance (Siglé et al., 2018). One of the tax authorities’ efforts to make this trust is by providing the best service quality. Kirchler (2007) found a customer relationship between taxpayers and tax officials. Taxpayers want the best service quality from the tax authorities instead so that the interaction between taxpayers and tax officers will encourage taxpayer compliance (Silva, Guerreiro, & Flores, 2019).

Sania & Yudianto (2018), Yunianti et al. (2019), Anam et al. (2016), Wahyudi (2019), and Taniasari & Gunarso (2017) have proven that the quality of tax authorities affects taxpayer compliance. However, research conducted by Handayani & Laily (2017), As’ari (2018), and Ismail & Akmil (2017) failed to prove the effectiveness of the Fiscus services quality on taxpayer compliance. However, by referring to the change in the taxation paradigm from a “criminal paradigm” to a “services paradigm” (Silva et al., 2019), the Fiscus services quality is still considered as an essential factor to improve taxpayer compliance. Therefore, the second hypothesis in this study is:

\[ H_2: \text{The quality of tax authorities has a positive effect on taxpayer compliance} \]

Emotional aspects are also crucial for increasing tax compliance (Enachescu et al., 2019). Taxpayer awareness is an emotional aspect that is considered to be an essential aspect in determining tax compliance. According to Taing & Chang (2020), tax awareness is a component of perceived behavioural control in TBP theory. Individuals aware of their tax obligations tend to have a significant intention to show tax compliance behaviour, even in conditions where their trust in the government is relatively small.

Research conducted by Rorong et al. (2017), Anam et al. (2016), Dewi & Merkusiwati (2018), Wicaksana & Supadmi (2017), Taniasari & Gunarso (2017), Kusumaningrum & Aeni (2017), and Wahyudi (2019) state that taxpayer awareness affects tax compliance. Although several other studies such as Syaiful (2016) and Ismail & Akmil (2017) state that taxpayer awareness does not affect tax compliance when referring to TBP, the third research hypothesis in this study is:

\[ H_3: \text{Tax Awareness has a positive effect on tax compliance} \]

RESEARCH METHODS

This study’s data used a questionnaire with a scale of 1 to 5 from taxpayers in the KPP Pratama Kuningan. The total number of individual taxpayers in Kuningan is 223,886 (KPP Pratama Kuningan, 2018). Of these, as many as 105,226 taxpayers reported their SPT. After being categorized by income range, type of profession, and domicile area, this study’s total population was 22,993 individual taxpayers. Based on these population numbers, the sample size is determined based on the equation 1:

\[ n = \frac{N}{1 + N(e)^2} \]

Where \( n \) = number of samples, \( N \) = number of populations, and \( e \) = margin of error tolerance. This study sets a fault tolerance limit of 10% so the value of \( n \) generated from the formula is rounded up to 100 individual taxpayers as the final sample. This study uses the
simple random sampling technique to distribute online questionnaires to 130 taxpayers from August 2019 to January 2020. Of the total distributed questionnaires, 112 The respondents’ characteristics in this study came from various professions, including government employees, the private sector, to entrepreneurs. The operationalization of the variables in this study are shown by table 1 and the multiple regression equation model of this study can be seen in equation 2:

\[ TC = \alpha + \beta_1 TS + \beta_2 FSQ + \beta_3 TA + e \] 

Where \( \alpha \) = constant or the dependent value if all the independent value is 0. Value of \( \beta_1, \beta_2, \beta_3 \) = regression coefficient value of the independent variable on the dependent variable. Meanwhile, \( e \) = terms error from the model.

RESULTS AND DISCUSSIONS

The data obtained were then tabulated and tested for validity and reliability. The validity test compares the Pearson correlation value of each question item on the questionnaire with the r-table value at the 0.01 significance level. If the Pearson correlation r-count value in the degree of freedom (DF = N-2) is greater than the r-table, then the question item can be declared valid (Ghazali, 2011). The reliability was checked by reviewing the Cronbach Alpha (\( \alpha \)) value of each research variable. If the \( \alpha \) value is between 0.00 - 0.199 then the reliability is in very low level, 0.20 - 0.399 is low, 0.40 - 0.599 is moderate, 0.60 - 0.799 is strong, and if 0.80 - 1.00 then the reliability is very strong (Sugiono, 2014).

| Variable          | Label | Definition                                                                 | Measures                                                                 | Predicted Sign |
|-------------------|-------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------|
| Taxpayer Compliance | TC    | Fulfillment of tax obligations by taxpayers (Güzel, Özer, & Özcan, 2019)    | Compliance in registering, remitting notification letters, calculating and paying taxes owed, and compliance with arrears payments (Supadmi & Andryani, 2012) |               |
| Tax Sanction      | TS    | Legal sanctions for non-conformity of individual behavior on taxes (Benk et al., 2011 & Ajzen’s, 1991) | Taxpayer’s perception of the seriousness of criminal and administrative sanctions (Benk et al., 2011 & Ajzen’s, 1991) | +              |
| Fiscus Service Quality | FSQ   | The quality of service shown by tax officials (Silva et al., 2019) | Reliability, responsiveness, assurance, empathy, and tangible (Albari, 2009) | +              |
| Tax Awareness     | TA    | Conditions for a person to know, acknowledge, appreciate, and comply with applicable tax provisions with sincerity and desire in fulfilling their obligations (Muliari & Setiawan, 2011) | The level of knowledge of the tax function, understanding tax obligations, experience tax functions, and the ability to calculate, pay and report taxes correctly | +              |

Table 1. Operationalization of Variables

| Variable          | N  | Mean | Std Dev. | Min | Max |
|-------------------|----|------|----------|-----|-----|
| Taxpayer Awareness | 100| 4.128| 0.632    | 1   | 5   |
| Tax Sanction      | 100| 4.006| 0.747    | 1   | 5   |
| Fiscus Services Quality | 100| 3.822| 0.779    | 1   | 5   |
| Taxpayer Compliance | 100| 3.746| 0.650    | 2   | 5   |

Table 3. Results Descriptive Statistics Variable

Source: processed data
uses the Ordinary Least Square (OLS) approach. Therefore, it is necessary to test classical assumptions as a prerequisite for estimating the estimator data. This study was tested the classical assumptions carried out, namely normality, multicollinearity, and heteroscedasticity. The following table 4 is a summary of the classic assumption tests. This study’s model fulfills the normality assumptions and is free from multicollinearity and heteroscedasticity. On that basis, this model can be stated as BLUE (best linear unbiased estimator). Table 5 is the result of multiple linear regression analysis in this study and the regression equation for this study is shown by equation 3:

\[ TC = 5.293 + 0.338TS + 0.164FSQ + 0.210TA \]

Based on the multiple regression equation, the effect of tax services’ quality tends to be smaller than taxpayers’ awareness and tax sanctions. This condition shows that tax sanctions are more dominant in determining taxpayer compliance. In other words, individual taxpayers in KPP Pratama Kuningan tend to be more obedient when there are strict tax sanctions. Table 8 also shows that the first, second, third, and fourth hypotheses are accepted because the sig value is smaller than 0.05. This condition indicates that tax awareness, tax sanctions, and service quality are proven to affect taxpayer compliance in the KPP Pratama Kuningan Regency.

The Effect of Tax Sanctions on Taxpayer Compliance

The results of this study prove that there is a positive effect of tax sanctions on taxpayer compliance. Therefore, firmer tax sanctions are needed to encourage an increase in the percentage of taxpayer compliance in Kuningan, which is still low. Tax sanctions in this study are the variable that has the most significant influence on taxpayer compliance. The relatively large effect of tax sanctions on taxpayer compliance at KPP Pratama Kuningan shows that relatively large law enforcement and fines are still important factors to be applied.

According to TBP, sanctions are part of perceived behavioural control that can determine the intention of taxpayer compliance behaviour (Benk et al., 2011). Therefore, taxpayers, especially those with high welfare who violate taxes, need to pursue their taxes to support economic equality. According to Devos (2014), individuals with high social status will be motivated by sanctions, but those with a low financial situation cannot be affected.

The findings of this study are in line with research from Mutia (2014) in Padang, Ngadian & Huslin (2015) in Kembangan Jakarta, Wicakasana & Supadmi (2017) in Tabanan, Anam et al. (2016) in Salatiga, Ismail & Akmil (2017) in Jepara, Syaiful (2016) in Padang, Dewi & Merkuswati (2018) in Denpasar, and Sapriadi (2013) in Rejang Lembong. This study can be used as a benchmark to determine the effective way of tax enforcement in other regions.
an argument that tax sanctions are still more dominant than the awareness aspect until now. But of course, it is hoped that taxation policy will be less coercive because the heavier the sanctions are applied, it can also trigger non-compliance (Batrancea et al., 2019; Enachescu et al., 2019).

The Effect of Fiscus Service Quality on Taxpayer Compliance

The quality of tax office services as part of the tax policy in this study is also proven to affect individual taxpayer compliance. The better the quality of service provided by tax officers, the more taxpayers tend to have better tax compliance. In the context of this research, the service quality of the tax authorities or tax officers is relatively in a reasonably good category. However, the limited quantity of tax authorities tends to be an issue that needs to be anticipated immediately.

This study strengthens Kirchler (2007) assumption that there is a customer relationship between taxpayers and tax officers. If the quality of tax services tends to be high, taxpayers will be satisfied, thus triggering compliance (Silva et al., 2019). This research is also supported by the previous study conducted by Sania & Yudianto (2018), Yunianti et al. (2019), Anam et al. (2016), Wahyudi (2019), and Tanilasari & Gunarso (2017). On that basis, good service quality from tax officers can provide a sense of comfort and trust from taxpayers in Kuningan Regency to increase their compliance.

The Effect of Tax Awareness Against Taxpayer Compliance

The results of this study prove that awareness affects individual taxpayer compliance at KPP Pratama Kuningan. This finding tends to support the opinion of Güzel et al. (2019), which states that non-economic aspects such as taxpayer awareness are also essential to increase taxpayer compliance. Referring to TBP that awareness is also part of perceived behaviour control (Taing & Chang, 2020), taxpayer awareness needs to be improved through various government efforts. For example, by intensifying tax regulations’ socialization to the public, education on taxation from an early age, inviting obedience to pay taxes, and increasing public trust. Individuals aware of their tax obligations tend to have a significant intention to show tax compliance behaviour, even in conditions where their faith in the government is relatively small.

The results of this study tend to be in line with previous studies including those conducted by Rorong et al. (2018) in Pati, Kusumaningrum & Aeni (2017) in South Malang, Kusumaningrum & Aeni (2017) in Pati, and Wahyudi (2019) in Bangkalan. When viewed from the poverty level, the characteristics of Kuningan with a poverty rate of 11.30% are similar to Manado with a poverty rate of 9.22%, Salatiga 10.8%, Pati 9.90%, and Bangkalan 18.9%. Therefore, although it cannot be generalized to taxpayers throughout Indonesia, this study’s results can be used to reference regions with a reasonably high poverty level category.

CONCLUSIONS

This study indicates that both the awareness and policy aspects in the form of tax sanctions and Fiscus quality services positively affect taxpayer compliance in the KPP Pratama Kuningan. The taxpayer awareness effect was smaller than the tax sanction but more prominent than the tax authorities in influencing taxpayer compliance. On that basis, the government’s role in increasing taxpayer compliance and taxpayer revenue is dominant.

The government supposed to formulate strategies with an appropriate and effective policy in increasing taxpayer compliance. The government should become more assertive in enforcing tax sanctions, balanced with efforts to improve tax authorities’ services quality as part of implementing the taxation services paradigm. This study can be used as a reference to reexamine the determinants of taxpayer compliance, especially in areas with the same characteristics as the object of this study. Future research is expected to examine the economic and non-economic variables more deeply in increasing taxpayer compliance simultaneously. It is essential because which variable most determines taxpayer compliance is still unclear, whether theoretically or practically.

REFERENCES

Ajzen, I. (1991). The Theory of Planned Behaviour. Organizational Behavior and Human Decision Processes, 50(2), 179–211. https://doi.org/10.1016/0749-5978(91)90020-T
Albari, A. (2009). Pengaruh Kualitas Layanan terhadap Kepatuhan Membayar Pajak. Jurnal Siasat Bisnis, 13(1), 1–13.
Alm, J., Kirchler, E., & Muehlbacher, S. (2012). Combining Psychology and Economics in the Analysis of Compliance: From Enforcement to Cooperation. Economic Analysis and Policy, 42(2), 133–151. https://doi.org/10.1016/S0313-5926(12)00160-6
Anam, M. C., Andini, R., & Hartono. (2016). Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi yang Melakukan Kegiatan Usaha dan Pekerjaan Bebas Sebagai Variabel Intervening (Studi di KPP Pratama Salatiga). Journal of Accounting, 4(4), 1–18.
Anggraeni, I. Y., Farida, N., & Saryadi, S. (2013). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Terhadap Penerimaan Pajak Penghasilan Pada Kantor Pelayanan Pajak Pratama Semarang Tengah Satu. Jurnal Ilmu Administrasi Bisnis, 2(2), 1–11.
As’ari, N. G. (2018). Pengaruh Pemahaman Perpajakan, Kualitas Pelayanan, Kesadaran Wajib Pajak, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. Jurnal Ekobis Dewantara, 16(6), 64–76.
Batrancea, L., Nichita, A., Olsen, J., Kogler, C., Kirchler, E., Hoelzl, E., … Zukauskas, S. (2019). Trust and power as determinants of tax compliance across 44 nations. Journal of Economic Psychology, 74(October 2019), 102191. Elsevier. https://doi.org/10.1016/j.joep.2019.102191
Benk, S., Çakmak, A. F., & Budak, T. (2011). An investiga-
tion of tax compliance intention: A theory of planned behavior approach. European Journal of Economics, Finance and Administrative Sciences, 28(28), 180–188.

Devos, K. (2014). Factors Influencing Individual Taxpayer Compliance Behaviour. London: Springer. https://doi.org/10.1007/978-94-007-7476-6

Dewi, S. K., & Merkuswati, N. K. L. A. (2018). Pengaruh Ke-sadaran Wajib Pajak, Sanksi Perpajakan, E-Filing, dan Tax Amnesty Terhadap Kepatuhan Pelaporan Wajib Pajak. E-Jurnal Akuntansi, 22(2), 1626–1655. https://doi.org/10.24843/eja.v2018.i22.02.p30

Enachescu, J., Olsen, J., Kogler, C., Zeelenberg, M., Breugelmans, S. M., & Kirchler, E. (2019). The role of emotions in tax compliance behavior: A mixed-methods approach. Journal of Economic Psychology, 74(October), 102194. Elsevier. https://doi.org/10.1016/j.joep.2019.102194

Garcia, F., Opmomlla, L. D., Vezzulli, A., & Marques, R. (2020). The effects of official and unofficial information on tax compliance. Journal of Economic Psychology, 78, 102265. Elsevier. https://doi.org/10.1016/j.joep.2020.102265

Ghozali, I. (2011). Aplikasi Analisis Multivariate dengan Program SPSS. Semarang: Badan Penerbit Universitas Diponegoro.

Güzel, S. A., Özer, G., & Özcan, M. (2019). The effect of the variables of tax justice perception and trust in government on tax compliance: The case of Turkey. Journal of Behavioral and Experimental Economics, 78, 80–86. https://doi.org/10.1016/j.socec.2018.12.006

Handayani, U., & Laily, N. (2017). The Influence of Consciousness, Tax Penalty and the Quality of Tax Authorities Service on Tax Compliance Journal of Accounting and Business Education, 1(2), 286–297.

Harimulyono, N. (2008). Pengaruh Efektivitas administrasi perpajakan dan kepatuhan wajib pajak terhadap penerimaan pajak daerah. Media Ekonomi Universitas Muhammadiyah Purwokerto, 8(1), 1–16.

Ismail, & Akmil, F. (2017). Analisis Pengaruh Tax Amnesty, Kesadaran Perpajakan, Sanksi Pajak dan Pelayanan Fiskus terhadap Kepatuhan Wajib Pajak pada KPP Pratama Jepara.

Kirchler, E. (2007). The economic psychology of tax behaviour. New York: Cambridge University Press.

Kusumaningrum, N., & Aeni, I. (2017). Pengaruh Tax Amnesty, Pengetahuan Perpajakan, dan Kesadaran Perpajakan terhadap Kepatuhan Wajib Pajak pada Kantor Pelayanan (KPP) Pratama Pati. Accounting Global Journal, 1(1), 209–224.

Marandu, E. E., Mbekomize, C. J., & Ifezue, A. N. (2015). Determinants of Tax Compliance: A Review of Factors and Conceptualizations. International Journal of Economics and Finance, 7(9), 207–218. https://doi.org/10.5539/ijef.v7n9p207

Muliai, N. K., & Setiawan, P. E. (2011). Pengaruh persepsi tentang sanksi perpajakan dan Kesadaran wajib pajak pada kepatuhan Pelaporan wajib pajak orang pribadi di kantor Pelayanan pajak pratama denpasar timur. Jurnal Ilmiah Akuntansi Dan Bisnis, 6(1), 1–23.

Mutia, S. P. T. (2014). Pengaruh Sanksi Perpajakan, Kesadaran Perpajakan, Pelayanan Fiskus, Dan Tingkat Pemahaman Terhadap Kepatuhan Wajib Pajak orang Pribadi (Studi Empiris pada Wajib Pajak Orang Pribadi yang terdaftar di KPP Pratama Padang). Jurnal Akuntansi, 2(1), 2–29.

Ngadiman, N., & Huslin, D. (2015). Pengaruh Sunset Policy, Tax Amnesty, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak (Studi Empiris di Kantor Pelayanan Pajak Pratama Jakarta Kembangan). Jurnal Akuntansi, 19(2), 225–241.

OECD. (2020). Revenue Statistics in Asian and Pacific Economies 2019. https://doi.org/https://doi.org/10.1787/b61e435-en

Pajak.go.id. (2017). Kepatuhan dan Penerimaan Pajak 2017 Tumbuh Pesat, DJP Optimis Hadapi 2018. https://www.pajak.go.id/kepatuhan-dan-penerimaan-pajak-2017-tumbuh-pesat-djp-optimis-hadapi-2018

Paramonova, Y. (2015). Collateral Tax Sanctions: A Way to Correlate Punishment with Ability. Proceedings. Annual Conference on Taxation and Minutes of the Annual Meeting of the National Tax Association, 108, 1–20. National Tax Association.

Rahmahwati, R., & Yulianto, A. (2018). Analysis of the Factors Affecting Individual Taxpayers Compliance. Accounting Analysis Journal, 7(1), 17–24. https://doi.org/10.15294/aaj.v5i3.1841

Rorang, E. N., Kalangi, L., & Runtu, T. (2017). Pengaruh Kebijakan Tax Amnesty, Kesadaran Wajib Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Manado. Jurnal Riset Akuntansi Going Concern, 12(2), 296–303.

Sania, A. F., & Yudianto, I. (2018). Analysis of Factors that Influence Taxpayers Compliance in Filling their Taxation Obligation: Study of Small Medium Entrepreneurs (SMEs) Taxpayers Based on eCommerce in the Bandung Area. Journal of Accounting Auditing and Business, 1(2), 17–27. https://doi.org/10.24198/jab.v1i2.18270

Sapriad, D. (2013). Pengaruh kualitas pelayanan pajak, sanksi pajak dan kesadaran wajib pajak terhadap kepatuhan wajib pajak dalam membayar PBB (Pada Kecamatan Selupu Rejang). Jurnal Akuntansi UNP, 1(1), 1–25.

Siglé, M., Goslinga, S., Speklé, R., van der Hel, L., & Veldhuizen, R. (2018). Corporate tax compliance: Is a change towards trust-based tax strategies justified? Journal of International Accounting, Auditing and Taxation, 32, 3–16. Elsevier Inc. https://doi.org/10.1016/j.intacc.2018.06.003

Silalahi, S. (2015). Pengaruh Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak, Kesadaran Wajib Pajak dan Penerimaan Pajak (Studi pada Kantor Pelayanan Pajak Madya Malang). Jurnal Mahasiswa Perpajakan, 4(1), 1–5.

Silva, F. P. da, Guerriero, R., & Flores, E. (2019). Voluntary versus enforced tax compliance: the slippery slope framework in the Brazilian context. International Review of Economics, 66(2), 147–180. https://doi.org/10.1007/s12232-019-00321-0

Sugiono. (2014). Metode Penelitian Pendidikan Pendekatan Kuantitatif & Kualitatif. Bandung: Alfabeta.

Suhendra, E. S. (2011). Pengaruh tingkat kepatuhan wajib pajak badan terhadap peningkatan penerimaan pajak penghasilan badan. Jurnal Ilmiah Ekonomi Bisnis, 15(1), 58–65.

Supadmi, N. L., & Andryani, W. (2012). Analisis Tingkat Pemahaman Wajib Pajak Orang Pribadi Pada Pelaksanaan Self Assesment System Dalam Melaksanakan Kewajiban Pernyataan. Jurnal Ilmiah Akuntansi Dan Bisnis, 7(1), 1–25.

Syafiful, R. (2016). Pengaruh Kesadaran Wajib Pajak, Administrasi Perpajakan, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Pajak Bumi dan Bangunan (Studi Empiris di Kecamatan Koto Tangah Padang). Jurnal
Taing, H. B., & Chang, Y. (2020). Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior. International Journal of Public Administration, 44(1), 62–73. https://doi.org/10.1080/01900692.2020.1728313

Tanillasari, Y., & Gunarso, P. (2017). Analisis Pengaruh Kesadaran Wajib Pajak dan Kualitas Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Orang Pribadi pada Kantor Pelayanan Pajak Pratama Malang Selatan. Jurnal Akuntansi Dan Perpajakan, 3(1), 1–9.

Triandani, M., & Apollo, A. (2020). Effect the Understanding of Taxation, Tax Sanctions and Taxpayer Awareness of Taxpayer Compliance (Research on Taxpayers of Individual Entrepreneurs in Tangerang Region). Dinasti International Journal of Digital Business Management, 2(1), 87–93. https://doi.org/10.31933/dijdbm.v2i1.638

Wahyudi, A. T. (2019). Pengaruh Kesadaran Perpajakan, Pengetahuan Dan Pemahaman Perpajakan, Kualitas Pelayanan Fiskus, Dan Sanksi Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak (Studi Kasus Terhadap Pemilik Umkm Yang Berada Di Kabupaten Bangkalan). STIE Perbanas Surabaya.

Wicaksana, I. G. P. A. D., & Supadmi, N. L. (2019). Pengaruh Kesadaran WP, Pelayanan Fiskus, Sanksi Pajak, dan Tax Amnesty Pada Kepatuhan WPOP. E-Jurnal Akuntansi, 27(3), 2039–2065.

Yeni, R. (2013). Pengaruh Tingkat Kepatuhan Wajib Pajak Badan Terhadap Peningkatan Penerimaan Pajak Yang Dimoderasi Oleh Pemeriksaan Pajak Pada KPP Pratama Padang. Jurnal Akuntansi UNP, 1(1), 1–12.

Yunianti, L. N., Putri, N. K., Sudibyo, Y. A., & Rafinda, A. (2019). The Influence of Awareness, Moral Obligations, Tax Access, Service Quality and Tax Sanctions on Taxpayer compliance in Paying Motor Vehicle Tax. Journal of Accounting and Strategic Finance, 2(1), 1–13. https://doi.org/10.33005/jasf.v2i1.20