



DOI : <https://doi.org/10.24123/jbt.v7i2.5939>

THE INFLUENCE OF TAX SOCIALIZATION, TAX SANCTIONS, UNDERSTANDING OF TAX REGULATIONS AND TAX AWARENESS REGARDING TAXPAYER COMPLIANCE IN SURABAYA

Widya Indah Nurmalasari

Ubaya Polytechnic; Surabaya, Indonesia

Email: widyaindah@staff.ubaya.ac.id

In September 20, 2023, Publish December 23, 2023

Abstract

Tax is an obligation that must be carried out by every community as a taxpayer to meet state expenditure needs to improve people's welfare. However, there are still many taxpayers who are not aware of their tax compliance. So the aim of this research is to analyze the impact of Tax Socialization, Tax Sanctions, Understanding of Tax Regulations, and Tax Awareness on Taxpayer Compliance. The type of study is quantitative. The population was 100 Taxpayers by getting the sample using the Total Sampling method so that the sample size was 100 respondents Taxpayer in Surabaya. Research data includes primary data from distributing questionnaires and secondary data from the literature. The data analysis technique uses the SEM Partial Least Square test. The research results prove that Tax Sanctions and Tax Awareness have a significant positive impact on Taxpayer Compliance. Then, Tax Socialization and Understanding of Tax Regulations do not have a significant impact on Taxpayer Compliance in Surabaya.

Keywords: Tax Socialization, Tax Sanctions, Understanding Tax Regulations, Tax Awareness, Taxpayer Compliance

Introduction

Indonesia is a developing country with various government problems. One of these problems is taxpayer compliance (Pink, 2022). Taxpayer compliance only reached 14.76 out of 19.01 million people in 2020 (77.63%) (Sembiring, 2021). Taxpayer compliance is related to the individual's attitude in responding positively to fulfilling tax obligations (Pradana & Firmansyah, 2020). Low taxpayer compliance results in government revenues from the tax sector being less than optimal.

Compliance with tax obligations is an important factor because failure to fulfill tax obligations can simultaneously give rise to tax avoidance efforts which result in reduced tax fund deposits to the state treasury and the imposition of tax sanctions on taxpayers. Tax compliance is a condition of fulfilling obligations by taxpayers by reporting taxes in a timely manner. If taxpayer compliance increases, the government collects more tax revenues and can increase the ratio of taxes to Indonesia's gross domestic product. Low taxpayer compliance is a very serious problem. The government

must focus on this problem, where taxes are a source of APBN. The low level of compliance arises from less than optimal understanding, socialization, and tax sanctions. Due to the lack of public education regarding taxation, people tend not to understand the importance of taxes, which results in taxpayers not paying taxes so state revenue is not optimal.

The government and DPR RI on 29 September 2020 passed the 2021 State Revenue and Expenditure Budget Law or APBN. The 2021 APBN Law is the basis for implementing the 2021 APBN. The 2021 APBN was carried out of course taking into account economic conditions in 2021. As a counter-cyclical instrument, the APBN is one of the main instruments that has very broad impact dimensions, both in continuing treatment in the health sector, protecting vulnerable communities, and supporting the national economic recovery process in 2021. This will certainly have burdensome consequences for the resilience and sustainability of the APBN as a fiscal instrument. Therefore, the government is also making gradual efforts to carry out fiscal consolidation in the medium to long term. This is to maintain macroeconomic stability which is a prerequisite for the continuation of Indonesia's development process towards a developed Indonesia. The 2021 APBN fiscal policy carries the theme of accelerating economic recovery and strengthening reform. With estimates of global 2021 conditions but still consolidative fiscal policy. The macro assumptions set out in the 2021 APBN are economic growth of 5%, inflation of 3%, the rupiah exchange rate of 14,600/USD, 10-year SBN interest rate of 7.29%, oil price (ICP) of USD 45/barrel. State revenue in 2021 is targeted at 1,743.6 billion Rupiah, while state expenditure in 2021 is targeted at 2,750 trillion Rupiah, so the 2021 budget financing is planned to be a deficit of 5.7% of GDP. The deficit level will continue to be maintained and managed carefully and used productively.

Tax compliance is a condition of fulfilling obligations by taxpayers. Taxpayer compliance is a situation where the Taxpayer meets all tax obligations and exercise their taxation rights (Rahayu, 2010; Agun et al., (2022)). In general, taxpayer compliance is an act of being obedient and aware of the orderly payment and reporting of periodic and annual tax obligations of taxpayers in the form of a group of people and/or capital which constitutes a business in accordance with applicable tax provisions. Tax compliance is one of the supports that can increase local revenue. In improving Taxpayer Compliance there are several influencing factors such as Tax Socialization, Tax Sanctions, Understanding Tax Regulations, Tax Knowledge and Tax Awareness.

Tax socialization is the giving of tax information by tax authorities to taxpayers to motivate taxpayers to have tax-compliant behavior (Pujilestari et al., 2021). Tax socialization is an effort of the Director General of Taxes in particular tax service office to provide understanding, information and guidance to society about everything related to taxation and tax legislation. Pujilestari et al., (2021) concluded tax socialization has a positive influence on taxpayer compliance. Meanwhile, Devi & Purba (2019) and Sesarista (2020) concluded that tax socialization has a negative influence on taxpayer compliance. Tax socialization is carried out by the tax authorities to provide information to taxpayers (Firmansyah et al., 2022).

Tax sanctions are the main factor in stimulating or inhibiting someone from doing something. Tax sanctions are a consequence of taxpayer non-compliance. Sanctions are an action in the form of punishment given to people who break the rules (Agun et al., 2022). Arviana & Indrajati (2018) and Pravasanti & Pratiwi (2020) state tax sanctions have a positive influence on taxpayer compliance. However, Annisah & Susanti (2021)

concluded that tax sanctions have no impact. Tax sanctions are a guarantee of compliance with regulations.

Tax knowledge is a factor in increasing taxpayer compliance with tax payments. Taxpayer awareness is necessary to fulfill state obligations (R. Tan et al., 2021). Some basic tax regulations that must be known and implemented by MSME Taxpayers include Law Number 36 of 2008 concerning Income Tax, Law Number 16 of 2009 concerning General Provisions and Tax Procedures, and Government Regulation Number 23 of 2018 concerning Taxes (Machfuzhoh & Refi, 2021). Income on income from business received or accrued by a Taxpayer with a Certain Gross Turnover. Research by Nabila (2020) found tax understanding has a positive impact on taxpayer compliance, while Arisandy (2017) states taxpayer understanding has a negative impact. Understanding Tax Regulations is an important factor influencing taxpayer compliance (Fitriadi, 2022).

Awareness refers to things that cause taxpayers to fulfill their obligations voluntarily. Low taxpayer awareness affects taxpayer compliance. Tax awareness is the taxpayer's desire to fulfill tax obligations (Tan et al., 2021). Taxpayer awareness of functions taxation as state financing and Awareness of paying taxes is very necessary to increase taxpayer compliance (Agun et al., 2022). Research by Nabila (2020) says tax awareness has a positive impact on taxpayer compliance. Different from Tan et al., (2021) who stated that tax awareness had no impact. Tax awareness is the willingness to fulfill tax obligations.

Based on the results of previous research studies, it can be seen that there are different influences and directions of relationships. The differences in results from each study cause researchers to prove the results are in accordance with the conditions of research respondents, namely Taxpayers in Surabaya. The Gap Analysis of this research lies in the subject of research conducted on Taxpayers in Surabaya. In addition, this research analyzes the influence of four independent variables, namely Tax Socialization, Tax Sanctions, Understanding Tax Regulations and Tax Awareness.

There are problems in tax revenues that are not optimal, causing the state to be unable to meet the needs of the state and society. The lack of tax revenue is caused by tax compliance which decreases every year. Based on data from Santika (2023), Tax SPT Reporting Compliance in 2022 decreased by 0.87% compared to the previous year. So, to overcome taxpayer discrepancies, it is necessary to study the factors that influence taxpayers to pay taxes. So the researcher will conduct research entitled "The Influence of Tax Socialization, Tax Sanctions, Understanding of Tax Regulations and Tax Awareness on Taxpayer Compliance".

The aim of this research is to analyze the influence of tax socialization, tax sanctions, understanding tax regulations and tax awareness on the taxpayer compliance in Surabaya.

Research Methods

This type of study is quantitative which creates results that can be achieved through statistical procedures (Sujarweni, 2014). The study population was 100 taxpayers with the sample determination method, namely the Total Sampling method, then the sample consisted of 100 respondents Taxpayer in Surabaya. In this study, several variables were used, including Independent Variables and Dependent Variables. Independent Variables are variables that influence being because the change or emergence variable is dependent (Sekaran, 2013). Independent variables in this research

include the variables Tax Socialization (X1), Tax Sanctions (X2), Understanding of Tax Regulations (X3) and Tax Awareness (X4). Meanwhile, the dependent variable is Taxpayer Compliance (Y).

In analyzing the influence between the independent variable and the dependent variable, several indicators are used according to the research variables. Tax Compliance measurement indicators according to Yusdita (2017) are 1) Taxpayer compliance with tax estimates, 2) Taxpayer compliance for tax errors, 3) Taxpayer compliance for tax treatment Taxpayers understand payment procedures, 4) Taxpayer compliance for submitting SPT Taxpayers submit their tax SPT on time and not exceeding the predetermined time limit, 5) Mandatory compliance taxes to pay taxes and 6) Taxpayers face tax underpayments.

The indicators for measuring Tax Socialization according to Putri (2018) are 1) Media, 2) Tax regulations, 3) Direct information, 4) Counseling and seminars, and 5) Talk shows and insights. The indicators for measuring Tax Sanctions according to Mulyati & Ismanto (2021) are 1) Delays in reporting and paying taxes must be subject to sanctions, 2) Level of application of sanctions, 3) Sanctions are used to increase taxpayer compliance and 4) Elimination of sanctions increases mandatory Tax compliance. According to Nugaheni in Meutia et al., (2021), several indicators for measuring the Understanding Tax Regulation variable are 1) Knowing and understanding how to calculate income tax, 2) Knowing and understanding the procedures for paying taxes and 3) Knowing and understanding sanctions for late payment of tax . Meanwhile, the Tax Awareness measurement indicators according to Permana & Susilowati (2021) are 1) Taxes are the largest source of State income, 2) Tax payments are for the State's development process, 3) Late tax payments will be detrimental to the State and 4) Pay taxes that do not correspond to the amount that should be paid are very detrimental to the State.

Research data includes primary data obtained through questionnaires. Meanwhile, secondary data was obtained from related literature. Secondary Data was obtained from Journals, Books, and Supporting Literature. The research questionnaire uses a Likert scale rating system. Data analysis method using PLS software.

Results and Discussion

1. Convergent Validity

The indicator meets the condition if the original sample value is above 0.50. All indicators are valid to use because they have a value above 0.5.

2. Discriminant Validity

The indicator meets the condition if the cross-loading value is greater than other variables All indicator has good discriminant validity.

3. Average Variance Extracted

AVE meets requirements if the value above 0.5.

Table 1. AVE

Variables	AVE
Tax Socialization (X1)	0.636
Tax Sanctions (X2)	0.749
Understanding Tax Regulations (X3)	0.657
Tax Awareness (X4)	0.713
Taxpayer Compliance (Y)	0.670

Source: Researcher Processed Data (2023) All variables meet good requirements

4. Composite Reliability

A variable meets the requirements if it has a composite reliability value above 0.70.

Table 2. Composite Reliability

Variables	CR
Tax Socialization (X1)	0.897
Tax Sanctions (X2)	0.922
Understanding Tax Regulations (X3)	0.852
Tax Awareness (X4)	0.908
Taxpayer Compliance (Y)	0.923

Source: Researcher Processed Data (2023)

All variable has met composite reliability.

5. Cronbach Alpha

A variable meets the requirements if the Cronbach alpha value is above 0.6.

Table 3. Cronbach Alpha

Variables	CA
Tax Socialization (X1)	0.858
Tax Sanctions (X2)	0.888
Understanding Tax Regulations (X3)	0.739
Tax Awareness (X4)	0.866
Taxpayer Compliance (Y)	0.897

Source: Researcher Processed Data (2023) All variables meet the requirements

Inner Model Testing

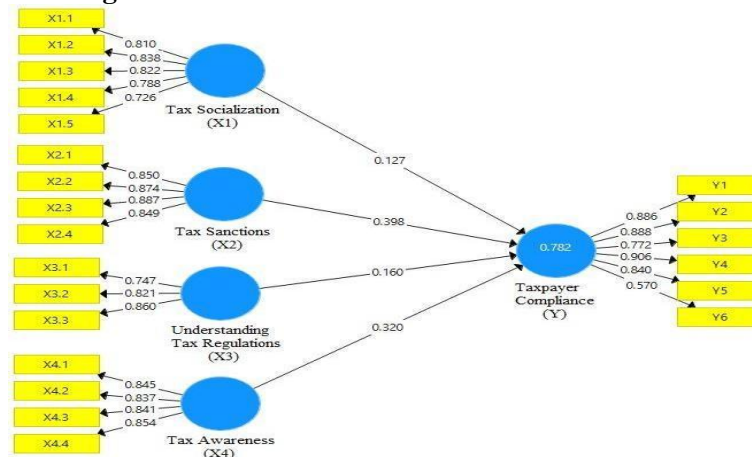


Figure 1. PLS Measurement Model

Source: Researcher Processed Data (2023)

The figure above states Tax Socialization (X1), Tax Sanctions (X2), Understanding Tax Regulations (X3), and Tax Awareness (X4) influence Taxpayer Compliance (Y) then the equation obtained:

$$Y = 0.127 X1 + 0.398 X2 + 0.160 X3 + 0.320$$

1. R Square Testing

The changing R-square value is used in assessing the influence of the eksogen variable on the endogen. Endogenous variables with an R2 value of 0.75 indicate a "strong" model, 0.50 for "Moderate", and 0.25 for "weak" (Ghozali, 2018).

Table 4. R² Value

R ²
Taxpayer Compliance (Y) 0.782

Source: Researcher Processed Data (2023)

Tax Socialization Variable (X1), Tax Sanctions(X2), Understanding Tax Regulations (X3), and Tax Awareness (X4) influence the Taxpayer Compliance variable(Y) has an R2 value of 0.782 then the model is "Strong" and can establish Taxpayer Compliance of 78.2%.

2.Hypothesis Testing

Table 5. Hypothesis Testing

	OS	T-Stat	P-Val	Note
Tax Socialization (X1) -> Taxpayer Compliance (Y)	0.127	1,578	0.115	Not significant
Tax Sanctions (X2) -> Taxpayer Compliance (Y)	0.398	3,156	0.002	Significant
Understanding Tax Regulations (X3) -> Taxpayer Compliance (Y)	0.160	1,822	0.069	Not significant
Tax Awareness (X4) -> Taxpayer Compliance (Y)	0.320	2,650	0.008	Significant

Source: Researcher Processed Data (2023)

The table above shows the following:

- a. Tax Socialization (X1) has no significant positive influence on Taxpayer Compliance (Y). Proven by the statistical T value of 1.578 < 1.96. Apart from that, the *Original Sample value* is positive if 0.127, indicating a positive relationship direction.
- b. Tax Sanctions (X2) have a significant positive influence on Taxpayer Compliance (Y). Proven by the statistical T value of 3.156 > 1.96. Apart from that, the *Original Sample value* is positive 0.398, indicating a positive relationship direction.
- c. Understanding Tax Regulations (X3) has no significant positive influence on Taxpayer Compliance (Y). Proven by the statistical T value of 1.822 < 1.96. Apart from that, the *Original Sample value* is positive if 0.160, indicating a positive relationship direction.
- d. Tax Awareness (X4) has a significant positive influence on Taxpayer Compliance (Y). Proven by the statistical T value of 2.650 > 1.96. Apart from that, the *Original Sample value* is positive 0.320, indicating a positive relationship direction.

Discussion

Tax Socialization has no significant influence on Taxpayer Compliance, which is proven by the t-statistic 1,578 < 1,96. So the hypothesis "Tax Socialization has a significant positive influence on Taxpayer Compliance" is declared rejected. According on direction, Tax Socialization and Taxpayer Compliance have a positive relationship so the relationship between these variables has a direction unidirectional means that better Tax Socialization will increase Taxpayer Compliance with a small effect. Taxpayers will

respond that tax socialization carried out by the tax authorities in a country is an external factor that encourages taxpayers to behave in compliance or not in their tax obligations. Tax socialization will stimulate taxpayers to pay their obligations (Perdana & Dwirandra, 2020). The research results are supported with Khunaina et al. (2021) research where tax socialization has No significant impact on taxpayer compliance.

Tax sanctions have a significant impact on Taxpayer Compliance, which is proven by the t- statistic $3,156 > 1,96$. So the hypothesis "Sanction Taxation has a significant positive influence on Taxpayer Compliance" is declared Accepted. According to the direction of the relation, Tax Sanctions and Taxpayer Compliance have a positive relationship so the relation between these variables has a direction in the same direction, So strict tax sanctions can increase taxpayer compliance. Tax sanctions are punishments for people who violate the rules. The research results are supported by Arviana & Indrajati (2018) and Pravasanti & Pratiwi (2020) showing the results of a positive impact of tax sanctions on taxpayer compliance.

Understanding tax regulations has an insignificant impact on Taxpayer Compliance, which is proven by the t-statistic $1,822 < 1,96$. So hypothesis "Understanding the Rules Taxation has a significant positive impact on Taxpayer Compliance" was declared Rejected. According to the direction of the relation, Understanding of Tax Regulations and Taxpayer Compliance has a positive relation so the relationship between these variables has a direction Unidirectional means that a good understanding of tax regulations can increase Taxpayer Compliance. The research results are supported by Widyanti et al. (2021) and Astrina & Septiani (2019) research which proves that understanding taxation does not have a partial impact on taxpayer compliance.

Tax Awareness has a significant impact on Taxpayer Compliance, which is proven by the t- statistic $2,650 > 1,96$. So the hypothesis "Awareness Taxation has a significant positive effect on Taxpayer Compliance" is declared Accepted. According to the direction of the relation, Tax Awareness and Taxpayer Compliance have a positive relation so that the relationship between these variables has a direction in the same direction, so high awareness increases Taxpayer Compliance. The research results are supported with Nabila (2020) research on state tax awareness has a positive influence on taxpayer compliance.

Conclusion and Recommendation

The research results state that tax sanctions and taxpayer awareness have a positive significant influence on taxpayer compliance. Tax Socialization and Understanding of Tax Regulations have a significant positive influence on Taxpayer Compliance. The Recommendation is that future researchers who carry out similar research can use or add other independent variables as well as suggestions for the Taxation Service to increase Tax Sanctions and Taxpayer Awareness.

References

- Agun, W. A. N. U., Datrini, L. K., & Amlayasa, A. A. B. (2022). Kepatuhan Wajib Pajak Dalam Memenuhi Kewajiban Perpajakan Orang Pribadi. *WICAKSANA: Jurnal Lingkungan Dan Pembangunan*, 6(1), 23–31. <https://doi.org/10.22225/wicaksana.6.1.2022.23-31>
- Annisah, C., & Susanti, S. (2021). Pengaruh pemanfaatan teknologi informasi, pengetahuan perpajakan, dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi. *Jurnal Pendidikan Akuntansi*, 9(2), 262–272.

- Arisandy, N. A. (2017). Pengaruh Pemahaman Wajib Pajak, Kesadaran Wajib Pajak Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Yang Melakukan Kegiatan Bisnis Online Di Pekanbaru. *Jurnal Ilmiah Ekonomi Dan Bisnis Unilak*.
- Arviana, N., & Indrajati, D. (2018). Faktor-faktor yang mempengaruhi kepatuhan wajib pajak orang pribadi. *Jurnal Muara Ilmu Ekonomi Dan Bisnis*, 2(1), 146–154. <https://doi.org/https://doi.org/10.24912/jmieb.v2i1.1745>
- Astrina, F., & Septiani, C. (2019). Pengaruh Pemahaman Peraturan Pajak, Sanksi Perpajakan, Pemeriksaan Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Wpop). *Balance : Jurnal Akuntansi Dan Bisnis*, Vol.4(No.2),595–606. <https://doi.org/Https://Doi.Org/10.32502/Jab.V4i2.1986>
- Devi, N., & Purba, M. A. (2019). Pengaruh sosialisasi perpajakan dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi. *Scientia Journal: Jurnal Ilmiah Mahasiswa*, 1(2), 1–10.
- Firmansyah, A., Harryanto, & Trisnawati, E. (2022). Peran Mediasi Sistem Informasi Dalam Hubungan Sosialisasi Pajak, Sanksi Pajak, Kesadaran Pajak Dan Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Pajak Indonesia*.
- Fitriadi, F. (2022). Pengaruh Pemahaman Peraturan Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Badan Pada Kpp Pratama Makassar Utara. *Jurnal Riset Perpajakan Vol. Ino. 1*.
- Khunaina, N., Ainul, K., & Susanti. (2021). Pengaruh Pengetahuan Perpajakan, Sosialisasi Perpajakan, dan Penerapan Sistem E-Filling Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak Pratama Surabaya Wonocolo. *Jurnal Pendidikan Ekonomi: Jurnal Ilmiah Ilmu Pendidikan, Ilmu Ekonomi, Dan Ilmu Sosial* 15. ISSN 1907-9990. E-ISSN 2548-7175. Volume 15 Nomor 1. <https://doi.org/DOI:10.19184/jpe.v15i1.18004>; 2021.
- Machfuzhoh, A., & Refi, P. (2021). The Effect of Understanding Taxation Regulations, Tax Rates, Tax Sanctions, Tax Socialization, Fiscus Services and Online Services on The Level of Compliance with MSME Taxpayers. *Jurnal Riset Akuntansi Terpadu*, 14(1). <https://doi.org/10.35448/jrat.v14i1.10416>
- Meutia, T., Sas, A. R., & Yani, R. (2021). Pengaruh Pemahaman Peraturan Perpajakan, Kesadaran Membayar Pajak, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak di Kota Langsa. *Jurnal Mahasiswa Akuntansi Samudra (JMAS)*, 2(3), 216–229.
- Mulyati, Y., & Ismanto, J. (2021). Pengaruh Penerapan E-Filing, Pengetahuan Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak pada Pegawai Kemendikbud. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 4(2), 139. <https://doi.org/https://doi.org/10.32493/jabi.v4i2.y2021.p139-155>
- Nabila, A. (2020). The Effect of Taxpayer Awareness and Tax Sanctions on Compliance in Paying Land and Building Taxes. *Amnesty Jurnal Riset Perpajakan*, 04(01), 77–88. <https://doi.org/10.2991/assehr.k.200407.031>

- Perdana, E. S., & Dwirandra, A. A. N. . (2020). Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan, dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak UMKM. *E-Jurnal Akuntansi*, 30(6), 1458. <https://doi.org/https://doi.org/10.24843/eja.2020.v30.i06.p09>
- Permana, F. T., & Susilowati², E. (2021). Pengaruh Kesadaran Wajib Pajak Dan Pemahaman Wajib Pajak Terhadap Penerimaan Pajak Dengan Kepatuhan Wajib Pajak Sebagai Variabel Intervening Pada Kpp Pratama Surabaya Karang Pilang. *Jimat (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*, Vol: 12 No: 03.
- Pink, B. (2022). *Kebijakan tax amnesty jilid II tidak jadi jaminan tingkatan kepatuhan wajib pajak*.
- Pradana, R. F., & Firmansyah, A. (2020). The role of prevention efforts in association between interactional fairness and taxpayer compliances intentions. *International Journal of Scientific and Technology Research*, 9(2), 3176–3186.
- Pravasanti, Y. A., & Pratiwi, D. N. (2020). *Pengaruh kesadaran, pemahaman, sanksi, dan pelayanan terhadap kepatuhan wajib pajak pada KPP pratama Surakarta (Seminar Nasional Sistem Informasi)*.
- Pujilestari, H., Amrie, F., & Estralita, T. (2021). Peran kualitas pelayanan dalam kepatuhan wajib pajak orang pribadi: sosialisasi pajak dan sanksi pajak. *Jurnal Wahana Akuntansi*, 16(1), 36–51.
- Putri, N. E. (2018). The Correlation Of Information Technology , Taxpayer Socialization , Taxpayer Knowledge And Taxpayer Compliance. *JRAA*, 6(2), 30–41.
- Santika, E. (2023). *Ini Rasio Kepatuhan Pelaporan SPT Pajak 2022, DJP Klaim Kenaikan pada 2023*. Databook. Katadata. <https://databoks.katadata.co.id/datapublish/2023/03/02/ini-rasio-kepatuhan-pelaporan-spt-pajak-2022-djp-klaim-kenaikan-pada-2023>
- Sekaran, U. (2013). *Research Methods for Business*. Salemba Empat.
- Sembiring, L. J. (2021). Ternyata Cuma Segini Orang RI Patuhi Pajak, Kamu Termasuk? *CNBC Indonesia*.
- Sesarista, N. (2020). *Pengaruh pengetahuan perpajakan, kualitas pelayanan pajak, sosialisasi dan sanksi perpajakan terhadap kepatuhan wajib pajak dalam membayar PBB-P2 di kota Tangerang Selatan [Universitas Multimedia Nusantara]*.
- Sujarweni, V. W. (2014). *Metode Penelitian: Lengkap, Praktis, dan Mudah Dipahami*. Yogyakarta. Pustaka Baru Press.
- Tan, R., Hizkiel, Y. D., Firmansyah, A., & Trisnawati, E. (2021). Kepatuhan wajib pajak di era pandemi Covid19: kesadaran wajib pajak, pelayanan perpajakan, peraturan perpajakan. *Educoretax*, 1(3), 208–218. <https://doi.org/https://doi.org/10.54957/educoretax.v1i3.35>

- Tan, Reynaldo, Yusak, D. H., Amrie, F., & Estralita, T. (2021). Kepatuhan Wajib Pajak di Era Pandemi Covid-19: Kesadaran Wajib Pajak, Pelayanan Perpajakan dan Peraturan Perpajakan. *Educoretax*, 1(3), 208–218.
- Widyanti, Y., Erlansyah, D., Butar, S. D. R. B., & Maulidya, Y. N. (2021). Pengaruh Tingkat Pemahaman, Sanksi, Kesadaran Wajib Pajak, dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM. *Journal Management, Business, and Accountingp-ISSN 2086-5090, e- ISSN: 2655-8262* Vol. 20, No. 3,. <https://doi.org/https://doi.org/10.33557/mbia.v20i3.1614>
- Yusdita, E. E. (2017). Studi Interpretif Untuk Memahami Perilaku Keengganan Menggunakan EBilling. *Jurnal Akuntansi Dan Pendidikan*, 6(1), 5–92. <https://doi.org/Https://Doi.Org/Http://Doi.Org/10.25273/Jap.V6i1.1295>