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The Influence of Taxpayer Knowledge and Tax Socialization on Taxpayer Compliance with the Firmness of Tax Sanctions as Moderation Variables

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Abstract

This study analyzes and examines the effect of taxpayer knowledge and tax socialization on taxpayer compliance. The effect of taxpayer knowledge and taxation socialization on taxpayer compliance if the strictness of tax sanctions moderates it. This research was conducted at KPP Pratama South Makassar, and this data was collected by distributing questionnaires online to registered taxpayers. The data source used in this research is primary data. The analysis method uses multiple linear regression with the help of the SPSS 21 program. This study indicates that taxpayer knowledge and taxation socialization have a positive and significant effect on taxpayer compliance. Furthermore, the firmness of tax sanctions strengthens the relationship between taxpayer knowledge and taxpayer compliance; and the firmness of tax sanctions strengthens the relationship between socialization and taxpayer compliance.



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1 Introduction

This research is related to the behavior of taxpayers in fulfilling their tax obligations under applicable regulations, as disclosed (Ilhamsyah et al., 2016). Taxpayer compliance is where taxpayers fulfill their tax obligations and carry out tax rights correctly and adequately under applicable tax laws and regulations. As stated by the Director-General of Taxes published that awareness and compliance with paying taxes come from oneself, so instilling an understanding and understanding of taxes can be started from one's own closest family, spread to neighbors, then in the forum- specific forums and certain mass organizations through socialization (www.pajak.go.id).

The low level of compliance in paying taxes is one reason for not optimal tax revenue in Indonesia. This is because taxpayers try to pay their tax obligations less than they should, even to the point of not paying and reporting their taxes (Quote). Taxes payable that are negligent in payment by taxpayers will be collected and accumulated into tax arrears, which can reduce tax revenue. Amelia (2015) said that taxpayer compliance and awareness are critical factors in achieving tax revenue success. Some of the factors causing the low taxpayer compliance put forward by one of the DGT employees, Oji Saeroji, and published (www.pajak.go.id) include public dissatisfaction with public services, uneven infrastructure development, and the number of corruption

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cases committed by high-ranking officials.

Regulation of the Minister of Finance of the Republic of Indonesia No. 74 / PMK.03 / 2012, Chapter II article 2 explains that compliant taxpayers are those who meet four criteria 1) Timely in submitting notification letters for all types of taxes, 2) Having no tax arrears, 3) Financial statements audited by a public accountant or government financial supervisory institution with an unqualified opinion for 3 (three) consecutive years, 4) Has never been convicted of committing a criminal act in the field of taxation based on a court decision that has permanent legal force for a period of 5 (five) last known.

Even the government gives awards as a form of appreciation for compliance from taxpayers who are orderly and aware of their tax obligations as published (klikpajak.id) that the conditions set for the award are Contributing the most nominal local taxes, Paying taxes on time before maturity, 3) Do not have tax arrears. The current phenomenon still shows that the state income from the tax sector has not been maximized up to now. Every year the realization that the government makes for tax recipients is still low.

Table 1. Compliance Level of Individual Taxpayers at KPP Pratama South Makassar 2015-2018

Year	Number of Registered Taxpayers (Private Person)	Number of Registered Taxpayers SPT (a)	Realization of Annual Tax Return (sheet) (b)	Obedience (b/a x 100%)
2015	120.331	81.576	37.112	45%
2016	125.674	82.221	40.332	49%
2017	127.692	82.685	41.778	50%
2018	129.683	83.501	42.735	51%

Table 1 shows that from 2015 to 2018, the condition of taxpayer compliance tended to increase between 45% and 51%. However, this percentage is still relatively low because only 42,735 taxpayers are obedient to report their annual SPT, while the number of registered taxpayers who are taxpayers is 83,501.

In Indonesia, the number of taxpayers is not small. Especially in Makassar, it can be seen based on KPP Pratama South Makassar data, which shows that the number of taxpayers until 2018 reached 83,501 taxpayers. However, the number of taxpayers who reported their annual SPT was only 42,735 taxpayers. Of the many taxpayers in Makassar, most taxpayers do not understand what their tax rights and obligations are. Factors that can affect taxpayer compliance are tax penalties. In order for tax regulations to be obeyed, there must be tax sanctions for violators. Tax sanctions have an essential role in providing lessons for taxpayers not to underestimate tax regulations. The relationship between tax sanctions and pure tax compliance is an instrumental relationship, where the function of tax sanctions is solely to improve taxpayer compliance. Many taxpayers pay their taxes at once or even from taxpayers who do not pay taxes because they are not balanced with strict taxation sanctions, causing taxpayers to underestimate their obligations as legitimate taxpayers under the legislation.

Strict law enforcement by tax officials in tax sanctions is quite essential to be implemented in Indonesia. In essence, the provision of tax sanctions is imposed to create taxpayer compliance in carrying out tax obligations. That is why it is essential for taxpayers to understand tax sanctions to know the legal consequences of what is done or not done (Winerungan, 2013). The tax sanctions imposed on taxpayers are none other than the control for taxpayers. The tax sanctions that the taxpayer will receive are under what regulations they are breaking. So far, there is a general opinion in the community that tax penalties will be imposed only if they do not pay taxes. Whereas in reality, many things make the public or taxpayers subject to tax sanctions, both in the form of administrative sanctions (interest, fines, and increases) or criminal sanctions. Tax sanctions guarantee that taxation provisions based on taxation laws or taxation norms will be obeyed, understood, obeyed. Mardiasmo, (2011) explains that taxation sanctions are a tool to prevent taxpayers from violating them.

Compliance is essential because non-compliance will simultaneously lead to tax avoidance efforts resulting in a lack of tax funds deposited into the state treasury. So the higher the level of truth in calculating and calculating, the accuracy of depositing and filling out and entering the taxpayer's notification, the higher the

level of taxpayer compliance in implementing and fulfilling their tax obligations. Mastery of tax regulations for taxpayers will increase compliance with tax obligations. Taxpayers will try to carry out their obligations to avoid sanctions that apply in taxation regulations (Rahayu, 2017).

Tax knowledge is essential to help taxpayers be aware of tax compliance. Knowledge of taxation is knowledge of the concept of general provisions in the field of taxation, the types of tax applicable in Indonesia, starting from the subject of tax, tax object, tax rate, calculation of payable tax, recording tax payable to how to file tax reporting. Good tax knowledge can help increase taxpayer compliance with the importance of paying taxes, and taxpayers can do it under tax laws and regulations. High knowledge and insight into taxpayers impact the high level of taxpayer compliance (Wardani & Erma, 2018).

Taxpayer knowledge is the taxpayer's ability who knows tax regulations, whether it is about tax rates based on the law that they will pay and tax benefits that will be useful for their lives. Tax knowledge is essential for taxpayers to carry out their obligations, especially knowledge of taxpayers. A taxpayer can be said to be obedient if the taxpayer must first know what his obligations are. If the taxpayer does not have a basic knowledge of the taxpayer, the taxpayer will experience difficulties paying the tax. Mastery of tax regulations for taxpayers will increase compliance with tax obligations. Taxpayers will try to carry out their obligations in order to avoid sanctions that apply in taxation regulations.

Lack of knowledge and understanding of taxes results in a lack of public awareness of paying taxes. People are less interested in paying taxes because there is no incentive or reciprocity directly from the state for them. According to (Nurlaela, 2013), it is said that the things that include taxpayers to know and to understand in taxation are knowledge and understanding of their rights and obligations as a taxpayer. In other words, taxpayers will carry out and carry out their tax obligations and rights if they already know and understand their obligations as a taxpayer.

The third factor that can affect taxpayer compliance is the socialization of taxation. The Directorate General of Taxes, Ministry of Finance, continues to socialize the importance of paying taxes. The Directorate General of Taxes explained that if the government has not maximized the tax revenue, it is not merely the community's fault. However, on the other hand, the role of the government is still not optimal. This happens because the Taxpayers' knowledge is still minimal due to the lack of socialization from the government, especially from the Directorate General of Taxes. From the description, it can be said that the disobedience of the public or taxpayers in paying taxes is not solely due to society's fault. However, the disobedience of the community or taxpayers is also caused by the lack of tax socialization from the Directorate General of Taxes.

Taxation socialization has an essential role in increasing taxpayer compliance because with taxation socialization, both directly and indirectly, taxpayers will gain understanding and information regarding tax provisions so that taxpayers understand and understand and make taxpayers aware of their obligations to deposit and report taxes regularly (Yuliasari, 2015). Taxation socialization is an effort by the Director-General of Taxes to provide understanding, information, and guidance to the public or Taxpayers regarding everything related and the laws and regulations of the Taxpayers.

Based on the Circular of the Directorate General of Taxes Number: SE-90 / PJ / 2011, it is said that taxation socialization is an effort and process of providing tax information to produce changes in the knowledge, skills, and attitudes of the community, business world, apparatus, and government and non-government institutions to be encouraged. To understand, be aware, care, and contribute to carrying out tax obligations. According to (Winerungan, 2013), the Directorate General of Taxes' programs are related to outreach activities to the public. The socialization that is given to the public is intended to provide understanding to the public about the importance of paying taxes.

Tax socialization will increase the awareness of taxpayers to pay taxes and comply with tax regulations. This socialization is intended to make people understand and understand the benefits of paying taxes and sanctions if they do not pay taxes. Thus the socialization of taxation can affect increasing the number of taxpayers and can lead to compliance from taxpayers so that automatically the level of tax compliance will increase and the level of state tax revenue. Tax dissemination is a method used by the Director-General of Taxes to provide knowledge to the public, especially to taxpayers, to know about all taxation, be it taxation regulations or tax procedures with the proper method (Rimawati et al., 2013).

Theory Planned Behavior is very relevant and suitable for explaining taxpayer compliance behavior in its

obligation to meet tax payments. Compliance to fulfill obligations for taxpayers is individual behavior. The desire to obey from within the taxpayer can be increased by the socialization of taxation carried out by the Director-General of Taxes. The tax knowledge they have about taxes increases, and the existence of applicable and imposed tax sanctions makes taxpayers not dare to violate tax regulations. So that taxpayer compliance with obligations as taxpayers has increased (Merkusiwati & Hartana, 2018).

A taxpayer's knowledge of tax regulations, both about the tax rates they will pay and also the benefits of taxes for the taxpayer itself, significantly affects taxpayer compliance in paying taxes, such as research (Wardani & Erma, 2018) says that tax knowledge by the taxpayer can guarantee taxpayers to comply with their tax obligations. Because taxpayers have a high level of knowledge about taxation, their taxpayer compliance will increase so that the tax revenue target is achieved.

Tax socialization is a way to increase taxpayer compliance in paying taxes because tax socialization can increase knowledge and awareness of taxpayers' obligations; this statement is in line with research (Wardani & Erma, 2018) which says that tax socialization can increase mandatory knowledge. Taxes in making tax payments taxpayers are satisfied with the socialization of taxation that impacts taxpayer compliance. Tax payments have rules that taxpayers must fulfill so that it is necessary to be firm in collecting taxpayers, which is forcing to increase taxpayer compliance. Merkusiwati & Hartana, (2018) said that the view of tax sanctions would be more detrimental to taxpayers if not making tax payments is a driving factor for taxpayers to fulfill their tax obligations. So that with the firmness of tax sanctions, it can encourage taxpayers to fulfill their tax obligations.

Theory Planned Behavior explains that attitude towards behavior is an important point that can predict an action if there is a positive attitude, support from people around. There is a perception of ease because there are no obstacles to behavior; a person's intention to behave will be even higher (Ajzen & Icek, 2005). Theory Planned Behavior is very relevant and suitable for explaining taxpayer compliance behavior in its obligation to meet tax payments. Compliance to fulfill obligations for taxpayers is individual behavior. The desire to obey from within the taxpayer can be increased by the socialization of taxation carried out by the Director-General of Taxes. The tax knowledge they have about taxes increases, and the existence of applicable and imposed tax sanctions makes taxpayers not dare violate tax regulations. So that taxpayer compliance with obligations as taxpayers has increased (Merkusiwati & Hartana, 2018).

Attribution theory is the observation of someone made by individuals; they analyze whether the behavior occurs internally or externally. Behavior that is caused internally is behavior that is believed to be in the personal control of each individual and behavior caused externally due to environmental situations. So it can be said that this attribution theory is relevant to explain that tax compliance is related to the taxpayer's attitude in assessing the tax itself. A person's perception of assessing others can be influenced by internal and external factors (Lubis, 2010).

To improve taxpayer compliance, tax socialization activities can be carried out. The higher the intensity of tax socialization, the higher the compliance level of individual taxpayers. With the socialization of taxes, it means that taxpayers will know more about the importance of paying taxes so that the knowledge of individual taxpayers will increase and carry out their tax obligations and rights (Wardani et al., 2018). One of the factors emphasized by the government in increasing the awareness and compliance of taxpayers is by socializing tax regulations, either through counseling, moral exclamations using billboards, billboards, or opening a tax regulation site that can be accessed at any time by taxpayers.

The Directorate General of Taxes always strives to optimize its services so that taxpayers always carry out their obligations. One way to optimize its services is by socializing the importance of paying taxes that are expected to increase taxpayer compliance to fulfill their tax obligations. Tax socialization is carried out to provide excellent and correct information to know the importance of paying taxes. In the end, it will increase individual taxpayer compliance. If tax socialization is conveyed correctly and comfortably by tax officers, taxpayers will know the importance of paying taxes, automatically increasing taxpayer compliance (Wardani et al., 2018).

The participation of taxpayers in carrying out their taxation requires voluntary compliance. It is responsible for determining their tax obligations and accurately and on time to pay and report their taxes (Devano & Siti, 2006). Compliance is the willingness of individuals and other taxable entities to act under tax laws and

administration (James & Alley, 2004). In particular, Prakoso et al. (2019) taxpayer compliance is a condition in which the taxpayer fulfills all of his tax obligations and carries out his taxation rights and obligations by registering, calculating, and paying taxes owed, paying arrears, and re-depositing a notification letter.

There are two kinds of compliance, namely formal compliance, and material compliance. Formal Compliance; a condition where the taxpayer fulfills tax obligations formally under the formal provisions and tax laws. Material Compliance is a condition in which the taxpayer substantively or essentially fulfills all the material needs of taxation, namely under the content and spirit of the taxation law. Material compliance includes formal compliance. Taxpayers who meet material compliance are taxpayers who fill in honestly, completely, and correctly the notification letter under the provisions and submit it to the Tax Office before the end of time. Action in the form of imposing sanctions on violators of taxation provisions is an effort to create taxpayer compliance. Compliant taxpayers mean that taxpayers have high tax awareness by understanding their tax rights and obligations and adequately carrying out their tax rights and obligations (Abimanyu, 2004).

A taxpayer who already knows the function and purpose of taxes will pay his taxes on time, not subject to sanctions. Knowledge of tax regulations is essential for fostering compliant behavior because taxpayers comply if they do not know how the tax regulations are.

H1: Tax knowledge has a positive effect on taxpayer compliance

Programs that the Directorate General of Taxes has carried out are related to outreach to the public. Tax socialization has an essential role in increasing taxpayer compliance because directly or indirectly, taxpayers will gain understanding and information regarding taxation provisions. This will make taxpayers deposit and report tax obligations regularly. With tax socialization, the public or taxpayers will understand the benefits of paying taxes and sanctions for not paying taxes (Winerungan, 2013).

H2: Taxation Socialization Has a Positive Effect on Taxpayer Compliance

Tax knowledge is knowledge or insight into taxes that taxpayers have regarding tax rates, obligations and rights, applicable tax regulations, tax sanctions, and tax calculation and reporting. One of the bases for tax revenue is taxpayer compliance. Taxpayer compliance is a condition in which the taxpayer fulfills tax obligations and exercises tax rights (Rimawati et al., 2013). Several factors can make taxpayers obey to pay taxes, one of which is tax sanctions. Tax sanctions are everything that taxpayers receive if the taxpayer violates taxation regulations (Jayate, 2017). A taxpayer is considered obedient if he already knows what is his / her obligation as a taxpayer.

H3: Firmness of Tax Sanctions Moderate Taxpayer's Knowledge of Taxpayer Compliance

Tax dissemination is an effort made by the Director-General of Taxes to provide knowledge to the public, especially to taxpayers, to know everything about taxation, tax regulations, and procedures through appropriate methods (Rimawati et al., 2013). In addition to tax socialization, taxpayers must also know about tax sanctions under taxation laws. Tax sanctions have an essential role in providing lessons for tax violators not to underestimate tax regulations. Tax sanctions are given to taxpayers if the taxpayer is late or does not fulfill their obligations. In essence, the provision of tax sanctions is to create taxpayer compliance in carrying out tax obligations.

H4: Firmness of Tax Sanctions Moderate Tax Socialization on Taxpayer Compliance

2 Research Method

The research approach used in this research is descriptive research to test hypotheses or answer questions related to the subject under study (Indriantoro & Supomo, 2013). This research was conducted using KPP Pratama South Makassar. The type of data used in this study is primary data which is directly obtained through a

questionnaire. According to (Arikunto, 1998), a questionnaire comprises several written questions used to obtain information from respondents in the sense of reports about their personalities or things they know. The population in this study were all individual taxpayers registered at KPP Pratama South Makassar, which until 2018 recorded 83,501 taxpayers, and the sampling was done using the Slovin technique.

In this study, researchers used quantitative analysis. Quantitative analysis is a form of analysis intended for extensive data grouped into numerical categories. The data analysis method used descriptive statistics, data quality test, classical assumption test, and hypothesis test with the help of the IBM SPSS 21 for windows program. All variables in this study were measured using a 5-point Likert scale.

Hypothesis testing on the effect of the independent variable on the dependent variable was carried out using multiple linear regression analysis. Regression analysis is used to predict the effect of more than one independent variable on one dependent variable, either partially or simultaneously.

3 Result and Discussion

Result

The process of distributing and collecting data takes approximately three months. The questionnaire used in this study is a questionnaire that has been developed from previous research. The sample in this study was 100 respondents. The characteristics of the respondents are determined based on gender, age, education, occupation, and the length of time they have had an NPWP. The variables examined in this study are taxpayer knowledge, tax socialization, tax sanction firmness, and taxpayer compliance.

Table 2. Descriptive statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Taxpayer Knowledge	100	15,00	25,00	21,07	2,59080
Tax Socialization	100	9,00	20,00	16,28	2,52295
Firmness of Tax Sanctions	100	10,00	20,00	17,04	2,50623
Taxpayer Compliance	100	13,00	25,00	21,03	2,87256
Valid N (listwise)	100				

Table 2 describes the results of descriptive statistics regarding the variables studied. Taxpayer knowledge has a minimum value of 15, a maximum value of 25, and an average value of 21.07 with five statements ($21.07 / 5 = 4.21$) on the value scale indicating the answer is agreed. The standard deviation value of 2.591 indicates a deviation from the average respondent's answer. The socialization of taxation has a minimum value of 9, a maximum value of 20, and an average value of 16.28 with four statements ($16.28 / 4 = 4.07$) which are on a scale of values that indicate the answers agree. The standard deviation value of 2.523 indicates a deviation from the average respondent's answer. The firmness of tax sanctions has a minimum value of 10, a maximum value of 20, and an average value of 17.04 with four statements ($17.04 / 4 = 4.26$) which are on a scale value indicating the answer is strongly agreed. The standard deviation value of 2.506 indicates a deviation from the average respondent's answer. The taxpayer compliance has a minimum value of 13, a maximum value of 25, and an average value of 21.03 with five statements ($21.03 / 5 = 4.21$) on the value scale indicating the answer is agreed. The standard deviation value of 2.873 indicates a deviation from the average respondent's answer.

The validity test is a procedure to determine whether the questionnaire to be used to measure research variables is valid or not. The questionnaire can be said to be valid if the questions on the questionnaire can reveal something that is measured by the questionnaire. To find out that the statement item is valid by looking at the Corrected Item Total Correlation value. If the statement item has $r_{count} > r_{table}$, it can be valid. In this study, a number of samples (n) = 100 respondents with $r_{table} = 0.197$. So, valid statement items have an r_{count} greater than 0.197.

Table 3. Validity Test Results

Variabel	Item1	R Calculated	R Table	Info
Taxpayer Knowledge	X1.1	0,701	0,197	Valid
	X1.2	0,676	0,197	Valid
	X1.3	0,733	0,197	Valid
	X1.4	0,732	0,197	Valid
	X1.5	0,604	0,197	Valid
Tax Socialization	X2.1	0,685	0,197	Valid
	X2.2	0,836	0,197	Valid
	X2.3	0,646	0,197	Valid
	X2.4	0,764	0,197	Valid
Firmness of Tax Sanctions	M.1	0,774	0,197	Valid
	M.2	0,874	0,197	Valid
	M.3	0,747	0,197	Valid
	M.4	0,792	0,197	Valid
Taxpayer Compliance	Y.1	0,734	0,197	Valid
	Y.2	0,803	0,197	Valid
	Y.3	0,750	0,197	Valid
	Y.4	0,781	0,197	Valid
	Y.5	0,767	0,197	Valid

A reliability test is used to measure a questionnaire which is an indicator of a variable or constructs. A questionnaire is reliable or reliable if a person's answer to a statement is consistent or stable over time. The data reliability test was performed using the Cronbach Alpha method, an instrument that is said to be reliable if it has a reliability coefficient of 0.60 or more. Table 4 shows that the Cronbach's alpha value of all variables is more significant than 0.60, so it can be concluded that the instrument from the questionnaire used to explain the variables of taxpayer knowledge, tax socialization, tax sanction firmness, and taxpayer compliance is declared reliable or trustworthy. As a variable measuring tool.

Table 4. Reliability Test Results

No	Variable	Cronbach' Alpha	Info
1	Taxpayer Knowledge	0,713	Reliabel
2	Tax Socialization	0,710	Reliabel
3	Firmness of Tax Sanctions	0,807	Reliabel
4	Taxpayer Compliance	0,824	Reliabel

Before using the Multiple Linear Regression analysis techniques to test the hypothesis, the classical assumption test is first. The classical assumption test is carried out to see whether the assumptions required in the linear regression analysis are met. The classical assumption test in this study tests the normality of the data statistically, the multicollinearity test, and the heteroscedasticity test.

The normality test is performed to check if the residual value is normally distributed. The statistical test to determine whether the residual data is normally distributed or not is the Kolmogorov-Smirnov single sample test. This test produces more precise figures as to whether a regression equation is normal. A regression equation shall be considered natural if the value of the Kolmogorov-Smirnov test is more than 0.05. The meaning of Kolmogorov-Smirnov shown in Asymp sig in Table 5 is higher than 0.05, equivalent to 0.726; this shows that data are normally distributed.

Table 5. Normality Test Results - One Sample Kolmogorov-Smirnov

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,87749968
	Absolute	,069
Most Extreme Differences	Positive	,049
	Negative	-,069
Kolmogorov-Smirnov Z		,691
Asymp. Sig. (2-tailed)		,726

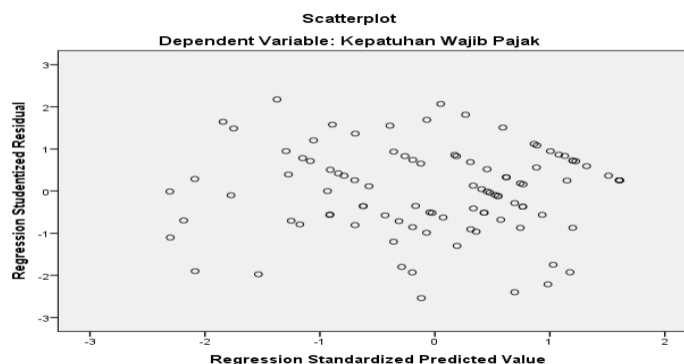
The multicollinearity test aims to test whether the regression model found a correlation between independent variables (independent). A good regression model should not correlate with the independent variables. Multicollinearity testing can be seen from the Tolerance Value or Variance Inflation Factor (VIF), as follows: If the tolerance value is > 0.10 and $VIF < 10$, it means that there is no multicollinearity. Based on table 6, the VIF value for all variables is smaller than 10, namely 2.457; 2.591; 1.469. This result is supported by a tolerance value that shows a value greater than 0.10, namely 0.407, 0.386, 0.681. Thus, it can be concluded that there are no multicollinearity symptoms in the regression model.

Table 6. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
Taxpayer Knowledge	,407	2,457
Tax Socialization	,386	2,591
Firmness of Tax Sanctions	,681	1,469

a. Dependent Variable: Taxpayer Compliance

The heteroscedasticity test aims to test whether there is an inequality of variance from the residuals of one observation to another in the regression model. To detect heteroscedasticity can be done by using the Scatter Plot. If there is no regular pattern, then the regression model is free from heteroscedasticity problems.

**Figure 2. Heteroscedasticity Results - Scatterplot Graph**

The results of the heteroscedasticity test from Figure 2 show that the scatterplot graph between SRESID and

ZPRED shows a distribution pattern, where the dots spread randomly and are spread either above or below the number 0 on the Y-axis. This can be concluded that there is no heteroscedasticity in the regression model. Determination coefficient test results show the value of R² (Adjusted R Square) from the regression model is used to determine how much the ability of the independent variable (independent) to explain the dependent variable (dependent).

Table 7. Determination Coefficient Test Results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,722 ^a	,521	,512	2,00754

From table 7, it is known that the adjusted r square value is 0.512; this means that 51.2% indicates that taxpayer compliance is influenced by the taxpayer knowledge and tax socialization variables. The remaining 48.8% is influenced by other variables that have not been examined in this study.

Table 8. F-Test Results - Simultaneous Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	425,977	2	212,989	52,848	,000 ^b
	Residual	390,933	97	4,030		
	Total	816,910	99			

Table 9. T Test Results - Partial Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,691	1,655		3,439	,001
	Taxpayer Knowledge	,275	,120	,248	2,284	,025
	Tax Socialization	,587	,123	,515	4,752	,000

a. Dependent Variable: Taxpayer Compliance

Based on table 9, the estimation model can be analyzed as follows:

$$Y = 5,691 + 0,275 X_1 + 0,587 X_2 + e$$

A constant value of 5.691 indicates that if the independent variable (taxpayer knowledge and tax socialization) is zero, taxpayer compliance will occur at 5.691. The regression coefficient of the taxpayer's knowledge variable is 0.275 and indicates that each increase of one unit of the taxpayer's knowledge variable will increase taxpayer compliance by 0.275. The regression coefficient of the tax socialization variable is 0.587 and indicates that each increase of one unit of the tax socialization variable will increase taxpayer compliance by 0.587.

Taxpayer knowledge has a positive and significant effect on taxpayer compliance. The taxpayer knowledge variable has a count of 2.248, which is greater than the t table of 1.9847, with a beta coefficient of 0.275, and a significant level of 0.025, which is smaller than 0.05. So it can be concluded that taxpayer knowledge affects taxpayer compliance, so H1 is accepted. Tax socialization has a positive and significant effect on taxpayer compliance. The tax socialization variable has a count of 4.752, which is greater than the t table of 1.9847, with a beta coefficient of 0.587, and a significant level of 0.000 that is smaller than 0.05. So it can be concluded that tax socialization affects taxpayer compliance, so H2 is accepted.

Table 10. The Result of Determination Coefficient (R2) – Moderation

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,814 ^a	,662	,644	1,71308

From table 10, it is known that the adjusted r square value is 0.644, which means that 64.4%, which indicates that taxpayer compliance is influenced by the taxpayer's knowledge, tax socialization, tax sanction firmness, X1_M, and X2_M. The remaining 35.6% is influenced by other variables that have not been examined in this study.

Table 11. F Test Results - Simultaneous Test – Moderation

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	541,054	5	108,211	36,874	,000 ^b
Residual	275,856	94	2,935		
Total	816,910	99			

a. Dependent Variable: Taxpayer Compliance

Based on table 11, it can be seen that in multiple regression testing, the result of F count is 36.874 with a significance level of 0.000 which is smaller than 0.05, where the calculated F value of 36.874 is greater than the F table value of 2.31. It means that the variability of taxpayer knowledge, tax socialization, firmness of tax sanctions, X1_M and X2_M together affect taxpayer compliance. A T-test is used to test the hypothesis partially to show the effect of each independent variable individually on the dependent variable.

Table 12. T Test Results - Partial Test – Moderation

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	19,822	,298		66,429	,000
Zscore: Taxpayer Knowledge	,459	,271	,160	1,696	,093
1 Zscore: Tax Socialization	1,332	,282	,464	4,724	,000
Zscore: Firmness of Tax Sanctions	,988	,213	,344	4,628	,000
X1_M	,858	,351	,181	2,443	,016
X2_M	,771	,332	,173	2,324	,022

a. Dependent Variable: Taxpayer Compliance

Based on table 12, it can be seen that the variable X1_M has a count of 2.443, which is greater than the t table of 1.9847, with a beta coefficient of 0.858, and a significant level of 0.016, which is smaller than 0.05. So it can be concluded that the firmness of tax sanctions is a moderating variable that strengthens the relationship between taxpayer knowledge and taxpayer compliance, so H3 is accepted. Tax socialization has a positive and significant effect on taxpayer compliance with the firmness of tax sanctions as a moderating variable. The variable X2_M has a count of 2.324, which is greater than the t table of 1.9847, with a beta coefficient of 0.771, and a significant level of 0.022, which is smaller than 0.05. So it can be concluded that the firmness of tax sanctions is a moderating variable that strengthens the relationship between tax socialization and taxpayer compliance, then H4 is accepted.

Discussion

The Influence of Taxpayer Knowledge on Taxpayer Compliance

The results showed that taxpayer knowledge had a positive effect on taxpayer compliance at KPP Pratama South Makassar. This shows that the better the taxpayer's knowledge of taxation, the higher the level of taxpayer compliance. The respondents' responses to taxpayer knowledge with an average value are at the level of strongly agree. This shows that overall, taxpayers at South Makassar KPP have good knowledge of taxation, which means that with the increasing knowledge of taxpayers, the level of awareness to carry out tax obligations also increases. The highest respondent's answer is in the second indicator, namely knowledge, and understanding of rights and obligations, with a score of 4.46, which indicates that the respondent strongly agrees with this statement. This means that taxpayers can fill out the SPT form correctly, completely, and clearly. Knowledge of tax regulations is essential for fostering compliant behavior because taxpayers comply if they do not know how the tax regulations are. Tax knowledge of a taxpayer can be measured through knowledge and understanding of a taxpayer's rights, obligations, and responsibilities. A taxpayer who already knows the function and purpose of taxes will pay his taxes on time, not subject to sanctions. In other words, taxpayers will carry out and carry out their tax obligations and rights if they already know and understand their obligations as a taxpayer.

Based on the attribution theory, it is stated that the understanding of taxpayers about taxation regulations is an internal cause that can affect the perception of taxpayers in making taxpayer compliance behavior decisions in carrying out tax obligations. People who understand taxation mean that taxpayers are willing to pay taxes because they feel no tax collection loss and that there is no coercion. However, the understanding of taxation is often misinterpreted by the community because people feel burdened by additional expenses in paying taxes (Purnaditya & Rohman 2015). The results of this study are in line with the research of Wardani & Erma (2018), Andiko et al. (2018), Ardiyanti & Supatmi (2020), which state that tax knowledge has a positive effect on taxpayer compliance. However, the results of this study are different from research (Arisandy, 2017) which states that the understanding of taxpayers does not affect taxpayer compliance. This shows that the higher or lower the understanding of the taxpayer, it will not affect the taxpayer compliance itself. This is because there are still many taxpayers who do not understand in detail all existing tax regulations. From the researchers' observations, many taxpayers have not been able to fill out their SPT.

The Influence of Taxation Socialization on Taxpayer Compliance

The results showed that tax socialization had a positive effect on taxpayer compliance at KPP Pratama South Makassar. This shows that the better the taxation socialization, the higher the level of taxpayer compliance. The respondents' responses to the taxation socialization with an average value are at the level of agreement. This means that tax socialization has gone well where taxpayers at South Makassar KPP can access information through the official tax website or consult directly through AR. The respondent's highest answer is in the third indicator, namely the installation of a billboard with a score of 4.31, which indicates that the respondent strongly agrees with this statement. This means that taxpayers strongly agree on the importance of installing banners or attributes regarding the latest tax information. Tax dissemination is an external factor affecting obligatory awareness. With the socialization of taxes, it means that taxpayers will know more about the importance of paying taxes so that the knowledge of individual taxpayers will increase and carry out their tax obligations and rights. If tax socialization is conveyed correctly and comfortably by tax officials, taxpayers will know the importance of paying taxes, automatically increasing taxpayer compliance (Wardani & Erma, 2018).

As in Theory of Planned Behavior (TPB), normative beliefs are also determinants of a person's intention to behave, where individuals have beliefs on motivation or encouragement from others (outsiders). As with the socialization of taxation which is an essential role of the government, especially the Director-General of Taxes, to become a means of tax information, knowledge, and understanding for taxpayers (Sihaan & Halimatusyadiah, 2018). One of the factors emphasized by the government in increasing the awareness and compliance of taxpayers is by socializing tax regulations, either through counseling, moral exclamations using billboards, billboards, or opening a tax regulation site that can be accessed at any time by taxpayers. The results of this

study are in line with the research of Wardani & Erma (2018); Ardiyanti & Supatmi (2020), which states that taxation socialization has a positive effect on taxpayer compliance. The results of this study are different from the research of Sihaan & Halimatusyadiah (2018), which states that taxation socialization does not affect individual taxpayer compliance.

The Influence of Taxpayer Knowledge on Taxpayer Compliance with the Firmness of Tax Sanctions as a Moderation Variable

The results showed that the firmness of tax sanctions moderated the relationship between taxpayer knowledge and taxpayer compliance. The respondents' responses to the tax sanction firmness variable are at the level of strongly agree. This shows that the limitation of tax sanctions has worked well, where the firmness of tax sanctions can provide a deterrent effect on taxpayers who are late in fulfilling their tax obligations. The highest respondent's answer is in the third indicator with a score of 4.39, which indicates that the respondent strongly agrees with this statement. This shows that respondents agree that tax sanctions must be implemented fairly and transparently for all taxpayers. Tax knowledge describes how far the taxpayer understands the obligations and rights of taxpayers, the importance of paying taxes, and the procedures for paying taxes. Taxpayers with high tax knowledge can realize and carry out their tax obligations properly so that taxpayers tend to be more obedient (Ardiyanti & Supatmi, 2020). Knowledge is influenced by several things, including formal education factors. A person's knowledge of an object contains two aspects, namely negative aspects, and positive aspects. These two aspects will determine a person's attitude. A person who has education or knowledge will be aware and obedient to their rights and obligations without being forced and threatened with several applicable sanctions.

The results showed that the firmness of tax sanctions moderated the relationship between taxpayer knowledge and taxpayer compliance. The respondents' responses to the tax sanction firmness variable are at the level of strongly agree. This shows that the limitation of tax sanctions has worked well, where the firmness of tax sanctions can provide a deterrent effect on taxpayers who are late in fulfilling their tax obligations. The highest respondent's answer is in the third indicator with a score of 4.39, which indicates that the respondent strongly agrees with this statement. This shows that respondents agree that tax sanctions must be implemented fairly and transparently for all taxpayers. Tax knowledge describes how far the taxpayer understands the obligations and rights of taxpayers, the importance of paying taxes, and the procedures for paying taxes. Taxpayers with high tax knowledge can realize and carry out their tax obligations properly so that taxpayers tend to be more obedient (Ardiyanti & Supatmi, 2020). Knowledge is influenced by several things, including formal education factors. A person's knowledge of an object contains two aspects, namely negative aspects, and positive aspects. These two aspects will determine a person's attitude. A person who has education or knowledge will be aware and obedient to their rights and obligations without being forced and threatened with several applicable sanctions.

The Influence of Taxation Socialization on Taxpayer Compliance with the Firmness of Tax Sanctions as Moderation Variables

The results showed that the firmness of tax sanctions moderated the relationship between tax socialization and taxpayer compliance. This shows that the limitation of tax sanctions has worked well, where the firmness of tax sanctions can provide a deterrent effect on taxpayers who are late in fulfilling their tax obligations. The respondents' responses to the tax sanction firmness variable are at the level of strongly agree. This shows that the respondent agrees that the firmness of tax sanctions has worked well and has a deterrent effect on taxpayers who do not fulfill their tax obligations. Tax sanctions must also be applied fairly and transparently to all taxpayers. Control beliefs in the theory of planned behavior are also factors determining a person's intention to behave, where individuals have beliefs about the existence of things that support or hinder a behavior and their perceptions of how strong these things are. The desire to obey from within the taxpayer can be increased by the socialization of taxation carried out by the Director-General of Taxes. The tax knowledge they have about taxes increases, and the existence of applicable and imposed tax sanctions makes taxpayers not dare to violate tax regulations. So that taxpayer compliance with obligations as taxpayers has increased (Merkusiwati & Hartana, 2018).

4 Conclusions

The results showed that the firmness of tax sanctions moderated the relationship between tax socialization and taxpayer compliance. This shows that the limitation of tax sanctions has worked well, where the firmness of tax sanctions can provide a deterrent effect on taxpayers who are late in fulfilling their tax obligations. The respondents' responses to the tax sanction firmness variable are at the level of strongly agree. This shows that the respondent agrees that the firmness of tax sanctions has worked well and has a deterrent effect on taxpayers who do not fulfill their tax obligations. Tax sanctions must also be applied fairly and transparently to all taxpayers. Control beliefs in the theory of planned behavior are also factors determining a person's intention to behave, where individuals have beliefs about the existence of things that support or hinder a behavior and their perceptions of how strong these things are. The desire to obey from within the taxpayer can be increased by the socialization of taxation carried out by the Director-General of Taxes. The tax knowledge they have about taxes increases, and the existence of applicable and imposed tax sanctions makes taxpayers not dare to violate tax regulations. So that taxpayer compliance with obligations as taxpayers has increased (Merkusiwati & Hartana, 2018).

This study suggests that the role of KPP Pratama Makassar Selatan officers can be increased the awareness of taxpayers in fulfilling their tax obligations. For this reason, the importance of socialization given by the South Makassar KPP Pratama to taxpayers is to increase taxpayer knowledge about everything related to taxation and taxation legislation. This socialization can be through advertisements on television, newspapers, billboards, or direct socialization by holding tax seminars. Taxpayers who have just registered themselves should be more active in exploring information in knowing their tax obligations. The more open channels of tax public relations in electronics have become an alternative media for obtaining information. Also, taxpayers can consult directly with their respective Account Representatives if there are problems. This can prevent taxpayers from being late in fulfilling tax obligations such as late payment and tax filing.

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