



Analysis of Determination of Individual Taxpayer Compliance at KPP Pratama Sukoharjo

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Abstract

This study aims to analyze the influence of tax knowledge and understanding, tax sanctions, tax awareness, and e-filing implementation on individual taxpayer compliance at KPP Pratama Sukoharjo. This research method is quantitative, using primary data sources obtained through questionnaire distribution. The population in this study was 78,270 individual taxpayers registered at KPP Pratama Sukoharjo. The sampling technique for this study was simple random sampling, while in determining the number of samples using the Roscoe formula, so that the number of samples was 50 respondents. The analysis tool for this study used Multiple Linear Analysis. The results of this study are (1) Tax Knowledge and Understanding have a significant effect on Individual Taxpayer Compliance. (2) Tax Sanctions have a significant effect on Individual Taxpayer Compliance. (3) Tax Awareness does not have a significant effect on Individual Taxpayer Compliance. (4) E-Filing Implementation does not have a significant effect on Individual Taxpayer Compliance. (5) Tax knowledge and understanding, tax sanctions, tax payment awareness and implementation of e-filing have a joint influence on individual taxpayer compliance.

Introduction

The issue of low levels of taxpayer compliance is very important because tax non-compliance will give rise to tax avoidance and evasion efforts, this will indirectly lead to reduced tax revenues to the Indonesian state treasury (Putu and Ni Luh, 2016). The state has an obligation to improve the welfare of the people, one of which is to carry out national development which requires a lot of funds. The government's efforts to explore sources of income by collecting taxes. Taxes can be interpreted as levies imposed by the state on the community based on laws that are mandatory. Taxes also have a very important role in supporting the survival of the state in order to realize the welfare of the people. (Khairunisa, 2018).

In Article 1 of Law No. 1 of 2007, it is explained that tax is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the Law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people. Taxes are used to finance government spending, for example taxes are included in the State Budget. Therefore, the government must increase public awareness of the importance of paying taxes for the common good of the people. The development of the number of individual taxpayers who have submitted Annual Tax Returns at the Sukoharjo Pratama Tax Office continues to increase. The following table shows the number of Annual Tax Returns submitted in 2017 and 2018.



Table 1. Number of submissions of Annual Tax Returns in 2017 and 2018

Information	Year	Number of Individual Taxpayers Required to Pay Tax Return	Number of Individual Taxpayers who reported		Total SPT Annually Received	Compliance Ratio
			Manual	E-filing		
Private Person	2017	60,008	10,377	20,480	30,857	51.42%
Private Person	2018	78,270	211	58,004	58.215	74.37%

Source: Data and Information Center of Sukoharjo Primary Tax Service Office.

Based on the table above, the development of the number of individual taxpayers reporting SPT has increased, with a compliance ratio of 51.42% in 2017 and 74.37% in 2018. There are two ways to report Annual SPT, namely manual and *e-filing*, at KPP Pratama Sukoharjo, reporting of Annual SPT through the online system (*e-filing*) is more than reporting of Annual SPT manually. Taxpayer compliance is the main thing that continues to be driven by the government. There are two types of factors that can affect taxpayer compliance, namely internal factors that come from oneself to carry out their obligations, such as awareness, knowledge, understanding, level of education. In contrast to external factors are factors that come from outside, for example quality of service, strictness of sanctions.

Theory of Planned Behavior (TPB) developed by Ajzen is a development of *the Theory of Reasonable Action* (TRA) which is related to individual behavior. The TRA theory is related to the variables of attitude and subjective norms while TPB is developed with one additional variable, namely perceived behavioral control (Oktaviani, 2015). *The Theory of Planned Behavior* explains that the behavior of non-compliant taxpayers is greatly influenced by variables of attitude, subjective norms, and perceived behavioral control. The behavior caused by individuals arises because of the intention to behave. While the emergence of the intention to behave is determined by three factors (Tiraada, 2013), namely: *behavioral beliefs, normative beliefs, and control beliefs*. In this study using TPB if someone has a positive attitude towards taxes, they will get support from the people around them and with the perception of ease in carrying out their obligations without any obstacles, a person's intention to report or pay taxes will be even higher.

Technology Acceptance Model is a theory used to see how a technology system can affect users of technology in their daily activities (Susmita and Supadmi, 2016). The users in this study are Individual Taxpayers, while the application of the technology system is *e-filing*. With this theory, it is hoped that the application of *e-filing* will affect compliance in reporting and paying taxes.

The theory of compliance is a responsibility to God, to the government and the people as Taxpayers to fulfill all tax obligations and exercise their tax rights (Tahar and Rahman in Saputro, 2019). This compliance is assessed in relation to applicable policies, rules, provisions, and laws. In addition, compliance determines whether taxpayers have followed the procedures, rules and provisions of the laws and regulations that have been set by the Directorate General of Taxes to check whether they are in accordance with applicable regulations and provisions.

Tax is a contribution from the people to the state treasury based on the Law (which can be enforced) without receiving any reciprocal services (counter-performance) that can be directly demonstrated and which are used for general expenditure. Tax has functions including budget function and regulatory function (Mardiasmo, 2016). Tax Knowledge and Understanding is all matters of tax regulations that are understood and comprehended by taxpayers, so that every taxpayer knows and can apply them to report and pay taxes. guarantee that the provisions of tax laws and regulations (tax norms) will be followed/complied with/adhered to. In other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms (Mardiasmo, 2018).

There are 3 factors that can influence taxpayers to be aware of the importance of paying taxes (Suyono, 2016) :

1. Awareness that taxes are a form of participation in supporting national development.
2. The realization that delaying tax payments and reducing the tax burden is very detrimental to the state.

3. Awareness that taxes are set by law and can be enforced. With the existence of tax laws that have been regulated.

E-filing is a service used to report SPT online for both individuals and organizations addressed to the Directorate General of Taxes. With the breakthrough made by the government through this service, it is increasingly easier for taxpayers to report Tax Returns (SPT) without coming to the Tax Service Office. Knowledge and understanding of paying taxes have a very important role in individual taxpayer compliance. Knowledge and understanding of taxes need to be socialized to the community, so that they know that taxes are a supporter of the survival of the country which will later be felt by the community itself. Research conducted by Agustingsih (2016) stated that knowledge and understanding of tax regulations have a positive effect on individual taxpayer compliance. The higher the level of knowledge and understanding of tax regulations, the higher the level of taxpayer compliance awareness. Therefore, a hypothesis can be taken, namely:

H₁: Knowledge and understanding have an impact on individual taxpayer compliance

Tax sanctions are a tool to prevent non-compliance in paying taxes. These sanctions can be administrative and criminal sanctions aimed at taxpayers who are late or do not pay taxes. Research conducted by Mutia (2014) stated that tax sanctions affect the compliance of individual taxpayers. With the existence of tax sanctions, the government hopes that the level of tax compliance will increase, so that the tax targets that have been set can be realized and state operations can run.

H₂: Tax sanctions have an impact on individual taxpayer compliance

Tax awareness arises from within the taxpayer regarding the importance or unimportance of paying taxes. If the level of awareness is high, the success of tax collection will also be high. Research conducted by Andinata (2015) stated that awareness of paying taxes has a positive effect on individual taxpayer compliance. With the awareness of paying taxes, state revenues will reach the target and will help national development.

H₃: Tax awareness has an impact on individual taxpayer compliance.

E-filing is a means provided by the government to report Annual Tax Returns, thus facilitating, and accelerating the process of reporting Annual Tax Returns. The existence of *e-filing* greatly helps the community to carry out their obligations without hassle, safely, quickly, and accurately. Research conducted by Susmita and Supadmi (2016) stated that the implementation of *e-filing* has a positive effect on taxpayer compliance. This means that the existence of *e-filing* is very helpful for taxpayers who will carry out their obligations.

H₄: The implementation of *e-filing* has an impact on individual taxpayer compliance

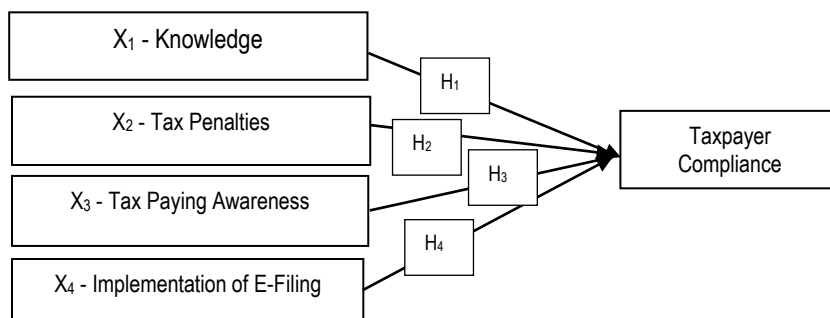


Figure 1. Framework of Thought



Methodology

The object of research is the target used to conduct research. The researcher took the research object of Individual Taxpayers registered at the Sukoharjo Pratama Tax Service Office. Population is a consisting of or subjects that have specific characteristics and quantities that are determined and will be concluded by the researcher (Sugiyono, 2017). The population of this study is the number of taxpayers who pay taxes at the Sukoharjo Pratama Tax Office, which is 78,270 people. The sample selection in this study used the Roscoe formula 10 times the number of variables where there were 5 variables in this study, so that the result was $10 \times 5 = 50$. So, the sample in this study was 50 samples from a population of 78,270 using the Purposive sampling technique. Purposive sampling is a sampling technique with certain considerations (Sugiyono 2017). The criteria used as samples in this study are as follows:

1. Individual Taxpayers registered at the Sukoharjo Primary Tax Service Office.
2. Individual Taxpayers domiciled in Sukoharjo District.
3. Non-Employee Individual Taxpayers.

Result And Discussion

Results

A statement can be said to be valid if the corrected item-total correlation value is compared to the r table. With the provision that the calculated r result is > from the r table, the statement is said to be valid. This study used a sample (N) of 50 respondents. To determine the calculation formula $df = N - 2$, then $df = 50 - 2 = 48$. By using alpha 5% or 0.05 which has an r table value of 0.2353. The following are the results of the validity test:

Table 1. Validity Test Results

Variables	Item	R Count	R Table	Information
Tax Knowledge and Understanding	PPP1	0.316	0.2353	Valid
	PPP2	0.756	0.2353	Valid
	PPP3	0.732	0.2353	Valid
	PPP4	0.797	0.2353	Valid
	PPP5	0.79	0.2353	Valid
Tax Penalties	SP1	0.774	0.2353	Valid
	SP2	0.694	0.2353	Valid
	SP3	0.627	0.2353	Valid
	SP4	0.546	0.2353	Valid
	SP5	0.805	0.2353	Valid
Tax Paying Awareness	KMP1	0.507	0.2353	Valid
	KMP2	0.591	0.2353	Valid
	KMP3	0.49	0.2353	Valid
	KMP4	0.491	0.2353	Valid
	KMP5	0.646	0.2353	Valid
	KMP6	0.366	0.2353	Valid
Implementation of E-Filing	PE1	0.704	0.2353	Valid
	PE2	0.733	0.2353	Valid
	PE3	0.716	0.2353	Valid
	PE4	0.713	0.2353	Valid
	PE5	0.679	0.2353	Valid
	PE6	0.574	0.2353	Valid
	PE7	0.722	0.2353	Valid
	PE8	0.42	0.2353	Valid



Variables	Item	R Count	R Table	Information
	PE9	0.713	0.2353	Valid
Taxpayer Compliance	KWP1	0.484	0.2353	Valid
	KWP2	0.458	0.2353	Valid
	KWP3	0.448	0.2353	Valid
	KWP4	0.641	0.2353	Valid
	KWP5	0.799	0.2353	Valid
	KWP6	0.572	0.2353	Valid

Source: Primary data processed, 2020

All statements of knowledge and understanding of taxation, tax sanctions, awareness of paying taxes, and implementation of e-filing show that the calculated r is greater than the r table, so the data obtained is valid and other tests can be carried out.

A variable can be said to be reliable if the Cronbach's Alpha value is more than 0.60. The test results in this study can be seen in the following table:

Table 2. Reliability Test Results

Variables	Cronbach's Alpha	Information
Tax Knowledge and Understanding	0.856	Reliable
Tax Penalties	0.869	Reliable
Tax Paying Awareness	0.767	Reliable
Implementation of <i>E-Filing</i>	0.896	Reliable
Taxpayer Compliance	0.801	Reliable

Source: Primary Data processed, 2020

The variables of tax knowledge and understanding, tax sanctions, tax awareness, and e-filing implementation show that the *Cronbach's Alpha value* is greater than 0.60, which means that the instrument of the questionnaire is reliable or can be trusted. This is because the answers of all respondents are consistent over time.

The purpose of the data normality test is to determine whether a data distribution is normal or not. The test results in this study are as follows:

Table 3. Normality Test Results

	Unstandardized Residual	Information
N	50	
Asymp. Sig. (2-tailed)	0,482	Normally Distributed

Source: Primary Data processed, 2020

From the output data results of SPSS *One-sample Kormogorov-Smirnov Test*, the *Asymp. Sig. (2-tailed)* value is 0.482 or more than 0.05, so the residual is normally distributed.

This test is used to find out the variance of the variable is not the same with all observations that can be seen in the scatterplot image. If the points appear to be spread out, it indicates that there is no heteroscedasticity or homoscedasticity. The test results in this study can be seen in the following image:

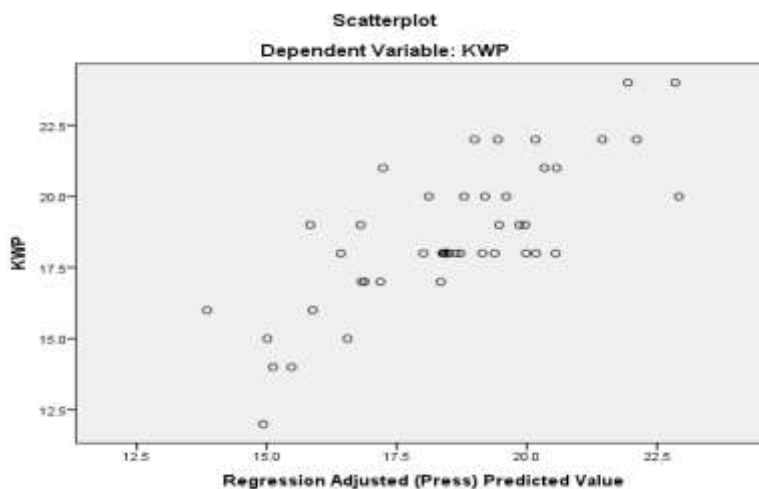


Figure 2. Heteroscedasticity Test Results

From the image above, the points are spread out and clustered, so the researcher conducted a re-test using the glejser test with the provision that if the Sig value is less than or equal to 0.05, heteroscedasticity occurs, conversely if the Sig value is more than or equal to 0.05, heteroscedasticity does not occur. The following are the results of the glejser test:

Table 4. Heteroscedasticity Test Results

Model	Sig.	Information
(Constant)	0.346	
Tax Knowledge and Understanding	0.443	There is no heteroscedasticity
Tax Penalties	0.539	There is no heteroscedasticity
Tax Paying Awareness	0.371	There is no heteroscedasticity
Implementation of <i>E-filing</i>	0.272	There is no heteroscedasticity

Source: Primary Data processed, 2020

The table above shows that the variables of tax knowledge and understanding, tax sanctions, tax payment awareness, and *e-filing implementation* have a Sig value of more than or equal to 0.05, which means that there is no heteroscedasticity or homoscedasticity.

This test aims to determine whether there is a correlation between the independent variables. A good regression model does not have a correlation between the independent variables, to determine whether there is a correlation can be seen from the VIF (Variant Influence Factor) and Tolerance values. With the provision that the VIF value < 10 and *tolerance* > 0.10 does not occur multicollinearity, and the VIF value > 10 *tolerance* < 0.10 means that multicollinearity occurs. The test results in this study can be seen in table 5 below:

Table 5. Multicollinearity Test Results

Model	Collinearity Statistics		Information
	Tolerance	VIF	
X1	0.224	4,463	No Multicollinearity Occurs
X2	0.174	5,732	No Multicollinearity Occurs
X3	0.271	3,695	No Multicollinearity Occurs



Model	Collinearity Statistics		Information
	Tolerance	VIF	
X4	0.340	2,941	No Multicollinearity Occurs

Source: Primary Data processed, 2020

The variables of tax knowledge and understanding, tax sanctions, tax payment awareness, and *e-filing implementation* show a tolerance value of more than 0.10 and for the VIF (Variant Influence Factor) value, the value is less than 10, which means that there is no multicollinearity between the variables.

The analysis technique used to determine the hypothesis uses multiple regression analysis by regressing the independent variables (tax knowledge and understanding, tax sanctions, tax awareness, and application of *e-filing*) with the dependent variable, namely taxpayer compliance.

Table 6. Multiple Regression Analysis Test Results

Model	B	T count	Sig	Information
Tax knowledge and understanding	0.387	2,131	0.039	Influential
Tax sanctions	0.585	2,793	0.008	Influential
Tax paying awareness	-0.211	-1,234	0.224	No effect
Implementation of <i>e-filing</i>	0.075	0.791	0.433	No effect
F count	0.000 ^b			Influential together
Adjusted R Square	0.660			Independent variables explain dependent variables

Source: Primary Data processed, 2020

This T-test is used to determine whether the independent variable partially has a significant effect on the dependent variable. The test results in this study can be seen in the following table 7:

Table 7. T-test Results

Model	B	T	Sig	Information
(Constant)	5,609	3,229	0.002	
Tax Knowledge and Understanding	0.387	2,131	0.039	Influential
Tax Penalties	0.585	2,793	0.008	Influential
Tax Paying Awareness	-0.211	1,234	0.224	No effect
Implementation of <i>E-Filing</i>	0.075	0.791	0.433	No effect

Source: Primary Data processed, 2020

From the *coefficients table* it can be seen that:

- 1) The regression equation coefficients, shown in column B (beta) show the following regression equation:

$$Y = 5.609 + 0.387 X_1 + 0.585 X_2 - 0.211X_3 + 0.075 X_4$$
 - a) The constant of 5.609 states that if there is no increase in the independent variables (tax knowledge and understanding, tax sanctions, awareness of paying taxes, and implementation of *e- filing*), then the taxpayer compliance value is 5.609.



- b) The regression coefficient X1 or knowledge and understanding of taxation of 0.387 states that every additional one understanding and knowledge regarding taxation will increase the amount of taxpayer compliance by 0.387.
 - c) The regression coefficient X2 or tax sanctions of 0.585 states that every additional sanction regarding taxation will increase the amount of taxpayer compliance by 0.585.
 - d) The regression coefficient X3 or tax awareness of -0.211 states that every additional one level of awareness regarding taxation will reduce the amount of taxpayer compliance by -0.211.
 - e) The regression coefficient X4 or the application of *e-filing* of 0.075 states that every additional application of *e-filing* in carrying out its obligations will increase the number of taxpayer compliance by 0.075.
- 2) The results of the T-test analysis, shown in the Sig. column, show that:
- a) Tax knowledge and understanding has a value of 0.039 or less than 0.05, which means it has an impact on taxpayer compliance.
 - b) Tax sanctions have a value of 0.008 or less than 0.05, which means they have an impact on taxpayer compliance.
 - c) Tax awareness has a value of 0.224 or more than 0.05, meaning it has no effect on taxpayer compliance.
 - d) The implementation of *e-filing* is 0.443 or more than 0.05, which means that this variable does not have a significant effect on taxpayer compliance.

This F test is used to determine whether the independent variable has a significant relationship to the dependent variable with the provision of a Sig. value < 0.05 then the independent variable has a significant effect on the dependent variable, and vice versa if the Sig. value > 0.05 then it does not have a significant effect on the dependent variable. The results of the F test in this study can be seen in table 8 below:

Table 8. F Test Results

Model	Sig.	Information
1	0.000 ^b	Influential together

Source: Primary Data processed, 2020

From the SPSS output results above, the Sig. value is 0.000 or <0.05, which means that the independent variables (tax knowledge and understanding, tax sanctions, tax awareness, and *e-filing* implementation) have a simultaneous or joint effect on the dependent variable (taxpayer compliance). The results of the determination coefficient can be seen in the summary model of the adjusted R² value Adjusted R Square. The results of this study can be seen in table 9 of the Determination Coefficient below:

Table 9. Results of Determination Coefficient

Model	R ²	Adjusted R Square	Information
1	0.687	0.660	Independent variables explain dependent variables

Source: Primary Data processed, 2020

Based on the output above, the Adjusted R Square value is 0.660. This means that the magnitude of the independent variable in explaining the dependent variable is 66% while the remaining 34% is influenced by other factors outside the research.



Discussion

The first hypothesis based on previous research proposed is that tax knowledge and understanding influence taxpayer compliance. The results of this analysis show that the Sig. value is $0.017 < 0.05$ and $t_{count} > t_{table}$, namely $2.131 > 2.014$, which means that tax knowledge and understanding influence individual taxpayer compliance. These results prove that H_1 is supported. This is because taxpayers know the importance of paying taxes by calculating, paying, and reporting themselves in accordance with the provisions of the laws and regulations that have been set by the Directorate General of Taxes. The results of this study support previous research by Agustini (2016) which stated that the variables of tax knowledge and understanding have an influence on taxpayer compliance, although the influence is still low.

Based on the results of this study, it shows that the Sig. value on the tax sanction variable is $0.000 < 0.005$ and $t_{count} > t_{table}$, which is $2.793 > 2.014$, which means that tax sanctions influence individual taxpayer compliance. The results of this study prove that H_2 is supported. This is because taxpayers know that the existence of tax sanctions is formed to create discipline in fulfilling their obligations, and taxpayers know that the sanctions that have been set by the Directorate General of Taxes regarding document falsification will be given criminal sanctions while administrative sanctions are given to taxpayers if they do not or are less in paying taxes when due. This study is in line with research conducted by Mutia (2014) that tax sanctions influence taxpayer compliance even though they have a low level.

This study shows that the Sig. value on tax awareness has a value of $0.102 > 0.05$ and $t_{count} < t_{table}$, which is $1.234 < 2.014$, which means that this variable does not affect individual taxpayer compliance. The results of this study prove that H_3 is not supported. Taxpayers registered at the Sukoharjo Pratama Tax Office have not shown any awareness of paying taxes that have been applied to each taxpayer themselves. Taxpayers have not realized that taxes as state revenue for the continuity of the state household are allocated to development which will later also be felt by the community. Taxpayers are also not aware that delays in paying taxes can also hinder the growth of the country, for example the development of public service facilities is hampered. So, awareness of paying taxes at the Sukoharjo Pratama Tax Office has not been applied to every taxpayer. The results of the study are consistent with research conducted by Handayani, et al. (2012) which shows that the variable of awareness of paying taxes does not affect the compliance of individual taxpayers.

The results of this study indicate that the Sig. value on the e-filing implementation variable is $0.497 > 0.05$ and $t_{count} < t_{table}$, namely $0.791 < 2.104$, which means that the implementation of e-filing has no effect on individual taxpayer compliance, proving that H_4 is not supported. Taxpayers registered at KPP Pratama Sukoharjo have difficulty in using this e-filing service due to a lack of understanding of the e-filing service created by the Directorate General of Taxes. The results of this study contrast with the study conducted by Susmita and Supadmi (2016) which stated that the variable of e-filing implementation influences individual taxpayer compliance.

Conclusions

Based on the findings and discussion described above, the conclusions of this study are:

1. Tax knowledge and understanding influences individual taxpayer compliance.
2. Tax sanctions affect the compliance of individual taxpayers at the Sukoharjo Pratama Tax Office.
3. Tax awareness does not affect individual taxpayer compliance.
4. The implementation of E-filing does not affect the compliance of individual taxpayers.

Limitations

This study has limitations in selecting samples that only take individual taxpayer respondents. Further research is



expected to consider the following:

1. The Sukoharjo Pratama Tax Service Office should conduct socialization to the public about the importance of taxes and e-filing services so that every taxpayer can report and pay taxes without hassle, quickly, and on time. So that the achievement of tax revenue continues to increase.
2. Awareness of paying taxes arises from oneself when carrying out one's obligations without any coercion from any party. So as obedient citizens who will pay taxes, they will report and pay their taxes owed before they are due. Here the role of the government is very much needed to continue to emphasize that taxes are important for the continuity of the state household, for example the government provides counseling or approaches to the community regarding taxes, it can also be done through television advertisements, tax seminars or advertising.
3. For further researchers, it is expected to add samples for research and add variables that can influence individual taxpayer compliance, for example tax audits, security regarding tax funds, allocation of individual tax funds.

Research Contribution

This study contributes to the existing body of knowledge on taxpayer compliance by examining the influence of tax knowledge, tax sanctions, tax awareness, and e-filing implementation on individual taxpayer compliance. The findings confirm that tax knowledge and understanding significantly influence taxpayer compliance, aligning with previous research by Agustiningsih (2016). This reinforces the importance of taxpayer education in enhancing compliance and highlights the role of knowledge in shaping taxpayer behavior. Additionally, the study supports the deterrence theory by demonstrating that tax sanctions significantly impact compliance, as taxpayers are motivated to adhere to regulations to avoid penalties. However, the study finds that tax awareness does not significantly influence compliance, contrasting with some prior studies but consistent with research by Handayani et al. (2012). This suggests that awareness alone may not be sufficient to drive compliance, particularly when taxpayers do not perceive a direct link between tax payments and public benefits. Furthermore, the implementation of e-filing is found to have no significant effect on compliance, contradicting research by Susmita and Supadmi (2016). This indicates that the effectiveness of e-filing may depend on factors such as taxpayer understanding and system usability, emphasizing the need for better user education and system improvements.

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