

УДК 336.227.2
JEL Code H21, H26

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Вплив знання податкового законодавства, якості податкових послуг, податкового аудиту та використання податкових санкцій на ухилення від сплати податків: дослідження на прикладі Податкової інспекції в місті Палембанг (Індонезія)

Для бізнесу ухилення від сплати податків є частиною податкового планування, метою якого є зменшення суми податкових платежів. Очевидно, що дії по ухиленню від сплати податків є незаконними, адже платники податків намагаються маніпулювати певними операціями задля завищення суми витрат, що зменшують оподатковуваний дохід і навіть спричиняють збитки. Практика ухилення від сплати податків завдає значної шкоди державі, оскільки до бюджетів різних рівнів надходить значно менша сума податків, ніж було заплановано. Доходить до того, що можуть бути випадки, коли підприємства взагалі звільняються від податкового тягаря, показуючи збитки замість доходів. Мета дослідження – з'ясувати, як впливають знання податкового законодавства, якості податкових послуг, податковий аудит та використання податкових санкцій на ухилення від сплати податків, за допомогою базового підходу теорії атрибуції. Вибірку дослідження складають 114 респондентів. Суттєвість та узгодженість всіх обраних для аналізу факторів перевірена шляхом тестування та використання коефіцієнту альфа Кронбаха. Як свідчать результати дослідження, усі фактори (знання податкового законодавства, якості податкових послуг, податковий аудит та використання податкових санкцій) позитивно і суттєво впливають на рівень ухилення від сплати податків, тобто ведуть до зменшення таких дій з боку платників податків. Подальші дослідження на цю тему можна розвивати, додаючи до аналізу інші змінні, такі як модернізація системи адміністрування податків, прозорість програм податкових витрат, аудиторський ризик, обізнаність платників податків, податкова справедливість, податкове регулювання, а також інші фактори, що можуть мати вплив на ухилення від сплати податків.

Ключові слова: знання податкового законодавства, якості податкових послуг, податковий аудит, використання податкових санкцій, ухилення від сплати податків.

DOI [https://doi.org/10.33146/2307-9878-2020-4\(90\)-68-74](https://doi.org/10.33146/2307-9878-2020-4(90)-68-74)

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The Influence of Tax Knowledge, Tax Service Quality, Tax Audit and Use of Tax Sanctions on Tax Evasion: The Case Study of KPP Pratama Seberang Ulu 1 Palembang

Tax evasion and tax avoidance and is part of tax planning which aims to reduce the amount of tax payments. As an illegal act, it is clear that tax evasion violates the law so that the practice is not allowed. The tax evasion action is cheating, because taxpayers try to manipulate transactions so that costs arise that reduce income and even cause losses. Tax evasion is detrimental to the state, because the tax value paid by taxpayers is not the value it should be. It could even be that taxpayers are free from tax burden if their income is minus or experiences a loss. The purpose of the study is to find out how tax knowledge, tax service quality, tax audit and use of tax sanctions affect tax evasion, using a basic approach to the theory of attribution. The sample of the study consists of 114 respondents. The materiality and consistency of all factors selected for analysis were verified by testing and using the Cronbach's alpha. According to the results of the study, all factors (knowledge of tax legislation, quality of tax services, tax audit and use of tax sanctions) have a positive and significant impact on the level of tax evasion, i.e. lead to a reduction in such actions by taxpayers. Future research on this topic can be developed by adding research variables; such as the modernization of the tax administration system, transparency of tax spending, audit risk, taxpayer awareness, tax justice, tax regulations, and other variables that may affect tax evasion (tax evasion). In addition the research sample can also expand by increasing the number of respondents in order to represent the population accurately and more deeply and using different research methods such as purposive sampling method and direct interviews with taxpayers and tax officials to obtain deeper data.

Keywords: tax knowledge, tax service quality, tax audit, use of tax sanctions, tax evasion.

Introduction

Taxpayers are individuals or entities that according to the laws and regulations have the obligation to pay taxes, whose nominal income is classified as taxable income. One of the taxes collected from taxpayers, both individuals and legal or business entities is income tax. This tax includes income earned in a tax year, including profits or profits from operations, salaries, gifts, honoraria, and others. Meanwhile, tax can be interpreted as a contribution, which is given by the people to fulfill tax obligations to the government in the form of money based on calculations that have been legally determined as material in the tax law. Tax evasion and tax avoidance and is part of tax planning which aims to reduce the amount of tax payments. The characteristics of tax avoidance and tax evasion are very different even though they both have the same purpose. The application of tax avoidance is quite difficult because taxpayers must have an adequate understanding of tax regulations. The difficulty of implementing tax avoidance makes a taxpayer tend to do tax evasion, namely making tax savings by using methods that violate tax provisions. The income received by the tax office continues to increase, but on the other hand, taxes are a burden for taxpayers. Therefore, taxpayers will always have a

tendency to reduce the amount of their tax payments, both legally and illegally. A company, for example, as a taxpayer will try to manage its tax burden to a minimum in order to obtain maximum profit.

Tax evasion is illegal tax evasion by individuals, companies and representatives. Tax evasion often involves taxpayers who deliberately misrepresent the true circumstances of their affairs to the tax authorities to reduce their tax liability and include dishonest tax reporting, such as stating less income, or a gain over the amount actually received, or excessive deductions. Tax evasion is an activity commonly associated with the informal economy. One measure of the rate of tax evasion ("tax gap") is the amount of unreported income, which is the difference between the amount of income that must be reported to the tax authorities and the actual amount reported. Conversely, tax avoidance is the avoidance of tax laws to reduce a person's tax burden. Both tax evasion and tax avoidance can be viewed as forms of non-tax compliance, as they represent a series of activities aimed at subverting the State's tax system, although the tax avoidance classification is indisputable, given that evasion is legal, in the creation of the system itself.

Tax evasion is an attempt to avoid taxes illegally by not reporting income or reporting but not the actual value of income; so that it is seen as an illegal act and violates the law so the practice is not allowed.

Theoretical basis

Rachmawati (2013) examines the effect of account representative on taxpayer compliance at the Kepanjen Pratama Tax Office. Rachmawati's research (2013) uses variables of education, mentoring and supervision which are the main duties of the account representative. Utami et al (2013) examined the effect of taxpayer awareness and tax sanctions on taxpayer compliance at KPP Pratama Seberang Ulu 1 Palembang. Amanda (2014) in her research examines the influence of taxpayer awareness, tax sanctions, fiscal services, and tax audits on individual taxpayer compliance in Padang City.

Amanda's research (2014) used convenience sampling method. Amanda (2014) uses tax awareness variables, tax penalties, tax authorities and tax audits as independent variables and taxpayer compliance as the dependent variable.

Fahmi (2016), this research examines the effect of tax knowledge, quality of local government services and taxpayer awareness of taxpayer compliance in paying land and building tax. Fahmi's research (2016) used a non-probability sampling method. Rahayu (2017) in her research examines the influence of tax knowledge, firmness of tax sanctions, and tax amnesty on taxpayer compliance. Rahayu's (2017) study used convenience sampling method.

Attribution theory was first introduced by Heider in 1958 which was later developed by Kelley dan Michela (1980).

Hypothesis

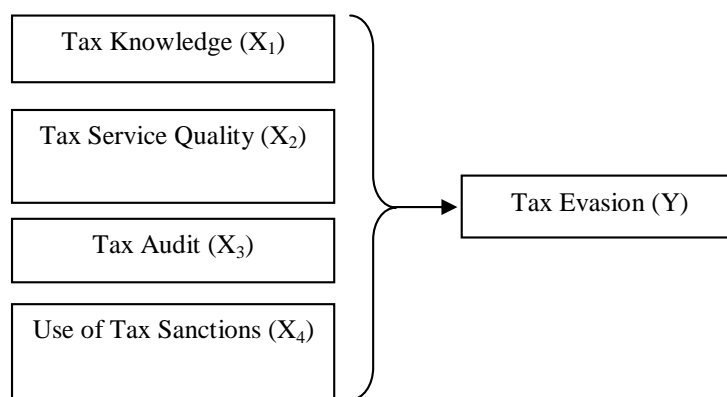


Figure 1. The research hypothesis

The research hypothesis is as follows:

- H₁: Tax knowledge has a positive effect on tax evasion;
- H₂: The quality of tax services has a positive effect on tax evasion;
- H₃: Tax audit has a positive effect on tax evasion;
- H₄: Taxpayers' perceptions of tax sanctions have a positive effect on tax evasion.

This study uses a quantitative approach which aims to determine the magnitude of the influence between research variables in a systematic, factual and accurate manner regarding the taxpayers' perceptions of tax knowledge, quality of tax services and tax audits on the level of tax evasion. The research was conducted at the Palembang Seberang Ulu Primary Tax Office. In addition, in the last five years there has been an increase in tax reporting which has minimized taxes in order to obtain large profits.

The dependent variable is a variable that is influenced by other variables or variables that can change due to the influence of other variables. In this study, tax evasion (Y) becomes the dependent variable. Independent variables are variables that can affect the dependent variable. In this study, tax knowledge (X₁), tax service quality (X₂) and tax audit (X₃), the use of tax sanctions (X₄) were determined as independent variables. The research variable has its own definition which is used to avoid errors in interpreting the variables studied. In this study, the tax knowledge variable (X₁) is defined how much

understanding of taxation the taxpayer has; Tax knowledge is a measure of the extent to which taxpayers already understand tax rates, the rights and obligations of taxpayers, applicable tax regulations, tax sanctions and tax calculations and records at KPP Pratama Palembang Seberang Ulu. Meanwhile, the tax service quality variable (X₂) is defined as an assessment of the actual performance of the provision of tax services at KPP Pratama Seberang Ulu 1 Palembang as measured by the level of taxpayer satisfaction. The tax audit variable (X₃) is defined as an activity to collect and process data used for audit purposes and to test compliance with tax obligations. While the use of tax sanctions (X₄) is a form of punishment given to every individual who violates legal norms, one of the sanctions can also be given to individuals or entities registered under legal procedures as taxpayers. The variable of tax evasion is illegal embezzlement of tax objects by individuals and corporations.

The source of research data is primary data obtained from the first source, either from individuals. In this

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study, the data source used was taxpayers as respondents who were randomly selected. Primary data required is data related to the variables used. Secondary data used in this study came from KPP Pratama Palembang Seberang Ulu 1. In this study the population was taxpayers registered at KPP Pratama Palembang Seberang Ulu 1, namely 64.25% of taxpayers.

Sampling in this study was carried out by accidental sampling by taking respondents by chance, namely taxpayers who came to KPP Pratama Palembang Seberang Ulu. Testing a data can be declared valid if the r-count which is the value of the Corrected Item Total Correlation is greater than r-table at a significance of 0.05 (5%). While the Classical Assumption Test is carried out to determine that the processed data is valid (there is no deviation), the Research Hypothesis Test is to examine how much influence between the independent variables, namely tax knowledge, service quality and tax audits, the use of tax penalties on the dependent variable, namely tax

evasion. Testing a data can be declared valid if the r-count which is the value of the Corrected Item Total Correlation is greater than r-table at a significance of 0.05 (5%). This test is carried out to determine that the processed data is valid (no deviation) and normal distribution.

Analysis Results

Data collection in this study was carried out through distributing questionnaires directly to respondents, in this case, individual business taxpayers. The distribution of questionnaires was carried out throughout February and March 2020. Based on the calculation of the Slovin formula which is calculated from the total population of 1,270 with an allowance of 10%, so that a sample size of 93 respondents is obtained who are individual business taxpayers. The number of questionnaires distributed and those received by researchers can be seen in the table 1.

Table 1

Research sample data table

No	Information	Respondents	Percentage
1	Number of distributed questionnaires	160	100
2	Number of returned questionnaires	160	100
3	Number of processed questionnaires	147	92

Source: primary data processed, 2020.

From the table 1, information can be obtained that from the 160 questionnaires that have been distributed, all of them are returned, and only 147 questionnaires can be processed or 92%.

The table 2 shows the respondent's profile obtained by the author based on the information in the questionnaire filled out by the respondent.

Table 2

General of profit respondents

Information	Total	Percentage
Gender:		
a. Male	68	46
b. Women	79	54
Total Respondents	147	100
Age:		
a. < 25	26	18
b. 25 – 50	102	69
c. > 50	19	13
Total Respondents	147	100
Last Education:		
a. SMA	35	24
b. D3	9	6
c. S1	94	64
d. S2	9	6
Total Respondents	147	100
Type of Business:		
a. Trade	99	67
b. Manufacture	14	10
c. Others	34	23
Total Respondents	147	100

Source: primary data processed, 2020.

In the table 2, it can be seen that most of the respondents who participated in this study were women, namely 79 respondents or 54%, while men were 68 respondents or 46%. For the age of the most respondents in this study were between 25-50 years, as many as 102 respondents or 69%, then at the age of more than 50 years there were 19 respondents or 13% and for the smallest age, namely those who were less than 25 years old 26 respondents or 18%. The most recent education of respondents was S1 as many as 94 respondents or 64%,

while for the last education the smallest were S2 and D3, respectively 9 respondents or 6%. For the type of business, the largest proportion of respondents was trading business as many as 99 respondents or 67%, while the smallest type of business was manufacturing as many as 14 respondents or 10%.

Table 3 shows the participation of respondents who submitted the Annual SPT obtained by researchers based on questionnaire data that had been filled in by respondents.

Table 3

Community participation submitting Annual Tax Returns (SPT) (effective taxpayers)

Information	Questionnaire	Percentage
Taxpayers who file annual tax returns	105	71%
Taxpayers who do not file annual tax returns	42	29%
Number of samples	147	100%

Source: primary data processed, 2020.

The table 3 shows, that the number of community respondents who participated in the submission of annual tax returns was 105 respondents or 71% of the 147 samples, while for the rest 42 respondents or 29% who did not participate in submitting annual tax returns. This means that there are still many people who do not know about tax reporting.

Table 4

Descriptive Statistics

Descriptive Statistics					
Variable	No	Minimum	Maximum	Mean	Std. Deviation
X1	147	13.83	34.77	27.04	4.79
X2	147	14.60	37.43	26.91	5.24
X3	147	7.96	26.66	20.72	4.38
X4	147	10.05	29.54	22.13	4.24
Y	147	0	1	0.71	0.45

Source: primary data processed, 2020.

The descriptive statistical analysis (table 4) shows that the number of data (n) is 147 respondents. For the lowest value of the public perception variable that conveyed like annual (dependent variable) was 0 and the highest value was 1, while the average value was 0.71 with a standard deviation of 0.45. The results of the descriptive statistical output for the tax knowledge variable (X₁) above show that with (n) 147 respondents, the lowest value is 13.83 and the highest value is 34.77. While the average value is 27.04 with a standard deviation of 4.79. The tax service quality variable (X₂) from the descriptive statistical analysis shows that the number of data (n) is 147 respondents, where the lowest value is 14.60 and the highest value is 37.43 with an average value of 26.91 while the standard deviation is 5.24. For the tax audit variable (X₃) with data (n) 147 respondents, based on the results of the descriptive statistical analysis showed a minimum value of 7.96 and a maximum value of 26.66 then the average value showed a result of 20.72 with a standard deviation of 4.38.

The results of the validity test show that all items in the tested variables state that each statement instrument is considered valid because the Corrected Item-Total Correlation value > from r table is at a significance of 0.05 (5%). The criteria for a research instrument are said to be reliable if using the Cronbach Alpha (α) statistical test, the reliability coefficient is > 0.60.

The data normality test is carried out to see whether the data is normally distributed or not. The data normality test was performed using a standardized residual histogram. The normality test aims to test the dependent and independent variables, namely tax knowledge (X₁), tax service quality (X₂), tax audit (X₃), the use of tax sanctions (X₄) on tax evasion (Y), both of which have a normal distribution or not.

The multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). If the independent variables are correlated, the variables are not orthogonal. A good regression model is one that is free from multicollinearity. The cut off value that is commonly used to show the multicollinearity value of tolerance > 0.10 or equal to the variance inflation factor (VIF) value < 10. Based on the results of data processing, variance inflation shows that the VIF value is < 10 so that it is categorized as free of multicollinearity, meaning the dependent variables are orthogonal.

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the residual variance from one observation to another is constant, then it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one that is homoscedastic or does not occur heteroscedasticity.

Discussion

The first hypothesis (H_1) proposed in this study is that tax knowledge has an effect on taxpayer compliance. This means those taxpayers who know the tax function and the role of taxes for state needs for the greatest welfare of the people. They will not hesitate in cases regarding the tax elements which are coercive and counterintuitive. They are aware that they will comply with paying taxes through the prevailing systems and regulations, because they already know how the flow of tax revenue can be felt even though indirectly. Someone who is not knowledgeable about taxes, will judge all the facilities they have used in this country are the responsibility of the government, without them thinking where the funds will come from to realize all these facilities. Thus, taxpayers who have knowledge of taxation will implement this knowledge with an obedient attitude in carrying out their tax obligations so that the level of taxpayer compliance will be high.

Knowledge and understanding of tax regulations is the reasoning and understanding of the meaning of tax regulations. Knowledge and understanding of taxpayers regarding tax regulations are related to the perception of taxpayers in determining their behavior (perceived control behavior) in the awareness of paying taxes. The higher the knowledge and understanding of the taxpayer, the taxpayers can better determine their behavior and in accordance with taxation provisions. However, if the taxpayer does not have knowledge of tax regulations and processes, the taxpayer cannot determine their behavior appropriately (Kemala, 2015).

From the data obtained, the frequency of respondents' answers to the tax knowledge variable shows a positive answer. Most of the respondents' answers are in the third range, namely high, while the indicator which occupies a high frequency position reads the statement "Taxpayers get knowledge of taxes from the socialization conducted by the Magelang regional government". This means that most respondents get knowledge of taxes through the socialization media that the local government is doing. The indicator which is at the lowest frequency is the first indicator and is in the medium range with a statement saying "Taxpayers will get sanctions if they do not carry out their obligations".

The results of this study are in accordance with research by Rachmawati (2013), Rahayu (2017) and Notohatmodjo (2017) which reveal that taxpayer knowledge affects taxpayer compliance. The higher the level of taxpayer's knowledge of taxation, the greater the potential for how this taxpayer can fulfill his tax obligations. However, the results of this study indicate that tax knowledge has a significant positive effect on taxpayer compliance. It is different from Fahmi's research (2016) which states that tax knowledge has no effect on taxpayer compliance. Fahmi's research (2016) found that taxpayers who have good knowledge of the taxation system will have an incentive not to carry out their tax obligations. Researchers assume that the higher a person's understanding of tax calculations, the greater the incentive that causes taxpayers to make efforts to suppress the amount of tax owed.

The second hypothesis (H_2) proposed in this study is that the quality of tax services has a positive effect on taxpayer compliance. That is, with optimal service it will increase the level of taxpayer compliance. Based on the results of the analysis, it shows that the quality of tax authorities has a positive and significant effect on taxpayer compliance.

These results indicate that research respondents think that the existence of optimal service from the tax authorities will have implications for increasing taxpayer compliance.

Taxpayer compliance in fulfilling tax obligations depends on how the attitude of the tax officer to provide the best service to taxpayers. Services provided by the tax authorities during the tax process are related to the attitude of the taxpayer. The taxation process involves the tax authorities and taxpayers making the services provided by the tax authorities also shape the attitude of the taxpayer in following the tax process. The better the tax authorities service, the taxpayer will have a positive attitude towards the taxation process because the tax authorities are highly demanded to provide friendly, fair, and firm services to taxpayers at all times and can foster public awareness of the responsibility of paying taxes.

From the data obtained, the frequency of respondents' answers to service quality variables shows a positive answer. Most of the respondents' answers are in the high range, while the indicator that occupies a high frequency position is the statement "The schedule for implementing tax services is in accordance with a predetermined schedule". This means that most respondents agree if taxpayers are given excellent service. The indicators that are at the lowest frequency are the indicators of the statement "Courtesy and friendliness of officers in providing services in accordance with taxpayer expectations". This means that most respondents agree that if taxpayers are given friendly and courteous service, then taxpayers feel helped and helped.

The results of this study are consistent with the research of Notohatmodjo (2017), Amanda (2014) and Fahmi (2016) which found that the effect of service quality has a positive effect on taxpayer compliance to behave obediently. The higher the quality of service provided by the tax authorities will encourage taxpayers to be more obedient. In contrast to the research of Tulenan et al. (2017) which concluded that service quality has no effect on taxpayer compliance. This research is different because the object used by Tulenan et al. (2017) is an individual taxpayer who is located at KPP Bitung City. This study states that the taxpayers obey or not in paying taxes is not only due to technical problems of taxation, but also how the taxpayers' willingness to pay taxes owed. So taxpayers think it is appropriate for the tax authorities to provide good services to taxpayers.

The third hypothesis (H_3) proposed in this study is that tax audit has an effect on taxpayer compliance. That is, with an optimal tax audit it will increase the level of taxpayer compliance. Based on the results of the analysis, it shows that tax audit has a positive and significant effect on taxpayer compliance. These results indicate that the

research respondents are of the opinion that the existence of an optimal tax audit from the tax authorities will have implications for increasing taxpayer compliance.

The second hypothesis (H_4) proposed in this study is that the use of tax sanctions has a positive effect on taxpayer compliance. This means that the use of tax sanctions will increase the level of taxpayer compliance. The analysis results show that the use of tax sanctions has a positive and significant effect on compliance taxpayer. These results indicate that the research respondents think that the use of tax sanctions will have implications for increasing taxpayer compliance.

From the data obtained, the frequency of respondents' answers to the tax audit variable shows a positive answer. Most of the respondents' answers are in the high range, while the indicator that occupies a high frequency position is the statement that "Officer wears a complete agency uniform, complete with identification and examination assignment warrant". This means that most respondents agree that the tax officer is disciplined in carrying out their duties. The indicators that are at the lowest frequency are the indicators of the statement "Proof of transactions and sales reports are things that are always requested by officers in tax audits". This means that most respondents agree that if the tax officer asks for report evidence or supporting evidence to support the smoothness of the tax audit process, there will be a transparent process.

The results of this study agree with the research of Utami et al (2013), Rahayu (2017) and Notohatmodjo (2017) which state that tax audit actions have an effect on increasing taxpayer compliance. The more frequent audits are carried out, the more obedient the taxpayer is in carrying out their obligations. This study does not agree with Amanda's (2014) study which found that tax audits have no effect on taxpayer compliance. This research is different because the object used by Amanda (2014) is an individual taxpayer located in the city of Padang. This study states that tax audits are only carried out when the tax implementation is not in accordance with tax regulations, so that the tax audit has not been able to influence the level of taxpayer compliance.

Conclusions

According to the study results, all analyzed variables (tax knowledge, tax service quality, tax audit, use of tax sanctions) have a positive and significant impact on the level of tax evasion, i.e. lead to a reduction in such actions by taxpayers at KPP Pratama Seberang Ulu I Palembang.

The results of this study agree with the research of Utami and Kardinal (2013), Rahayu (2017) and Notohatmodjo (2017), Notohatmodjo (2017), Amanda (2014) and Fahmi (2016), Rachmawati (2013), Rahayu (2017) and Notohatmodjo (2017). This fact underscores the importance and effectiveness of measures taken to reduce tax evasion in Indonesia.

Future research on this topic can be developed by adding research variables; such as the modernization of the tax administration system, transparency of tax spending, audit risk, taxpayer awareness, tax justice, tax regulations, and other variables that may affect tax evasion (tax avoidance). Future research can also expand the research sample by increasing the number of respondents in order to represent the population accurately and more deeply and using different research methods such as purposive sampling method and direct interviews with taxpayers and tax officials to obtain deeper data.

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