The Effect of Modernization of the Tax Administration System and Tax Sanctions on Taxpayer Compliance

Annathasia Puji Erasashanti[1], Yuni Andriani[2], Ridarmelli[3], dan Irsan Lubis[4]

[1]erasashanti@perbanas.id, [2]akuntansi21yuniandriani@gmail.com, [3]ridarmelli@perbanas.id
[4]irsan.lubis@perbanas.id

Asian Banking Finance and Informatics Institute Perbanas

Abstract

This study aims to determine the effect of modern tax administration system and tax sanction on tax compliance. The dependent variable in this study is taxpayer compliance, while the independent variable in this study is the modernization of the tax administration system and tax sanctions. This study uses a quantitative approach. The population in this study are corporate taxpayers who are registered at Bogor Tax Service Office. The sampling technique was carried out using the convenience sampling method. Data collection techniques were carried out using questionnaires and data analysis techniques using multiple linear regression analysis with SPSS software. The results of the study are the modernization of the tax administration system and tax sanctions have a positive effect on taxpayer compliance.

Keywords: Modernization of the Tax Administration System, Tax Sanctions, Taxpayer Compliance.

1. Introduction

In increasing state revenues obtained from taxes in order to achieve national development, the government has carried out several ways including reforming taxes, intensifying and extensifying taxes (Agun et al., 2022). In Indonesia, currently there are three types of tax collection systems, namely: self-aVAeVAment system, official aVAeVAment system, and withholding aVAeVAment system (Agun et al., 2022). Taxpayer compliance is aVAeVAed from formal or material compliance, for example related to timelineVA, delays in reporting and taxpayer non-compliance when carrying out obligations as a taxpayer (Ua, Floriana Ceme 2021). Non-compliance by taxpayers in fulfilling their obligations can be a factor causing the failure of tax collection targets in a country (Lestari et al., 2022).

From the results owned by the Directorate General of Taxes on December 31, 2021, the 2020 SPT annual report reached 15.97 million. Where the total number of taxpayers is 19 million. This total meets the annual SPT submiVAion target set by the DGT. More specifically, the number of annual SPTs of recorded corporate taxpayers reaches 1.01 million. From the data from the Directorate General of Taxes' 2020 annual report, the performance level of formal compliance in submitting annual tax returns has increased since 2016. However, in 2018 the level of formal compliance in submiVAion of annual tax returns decreased (Wildan, 2022). In the 2016 period, the total who submitted annual tax returns reached 12.2 million or 60.75% of the total number of taxpayers who were required to submit annual tax returns of 20.1 million taxpayers. In 2017, 12.04 million tax returns were filed by corporate and individual taxpayers. The level of compliance in 2017 reached 72.58% of the total taxpayers, of which 16.6 million were required to submit annual tax returns. In 2018 12.5 million tax returns were submitted to the tax authorities. Of this amount, the level of compliance reached 71.10% of the total taxpayers of which 17.6 million were required to submit annual tax returns. In 2019 the annual SPT report reached 13.3 million. Of this total, the level of compliance reached 73.06% of the total taxpayers, of which 18.3 million were required to submit annual tax returns. Then in 2020 the annual SPT report reached 14.7 million. Of this total, the level of compliance reached 77.63% of the total taxpayers, of which 19 million were required to submit annual tax returns.

The Ministry of Finance (Kemenkeu) noted that tax revenue as of 23 December 2020 reached IDR 1,019.56 trillion or 85.65 percent of the APBN target. This figure is lower than the actual tax revenue as of 30 November 2019, which was IDR 1,312.4 trillion. Minister of Finance Sri Mulyani Indrawati revealed that new tax revenues

reached IDR 1,019.56 trillion or 85.65 percent of the target according to Presidential Decree 72 of 2020 of IDR 1,198.8 trillion until 23 December 2020 (Idris, 2020). Based on this phenomenon, it proves that it is still important to conduct a review related to the factors influencing taxpayer compliance. There are previous studies including namely (Amalia, 2021) shows that there are three factors, namely the modernization of the administrative system, socialization, and tax sanctions. According to (Andry, 2017) shows that there is one factor, namely the modernization of the administrative system.

From the background that has been described, the researcher wants to re-examine the factors that influence taxpayer compliance. This research is interesting to study because research related to taxpayer compliance is still rarely researched and this research is interesting because there is still a research gap from previous research. Based on these reasons, the authors took the research title "THE EFFECT OF MODERNIZATION OF TAX ADMINISTRATION SYSTEM AND TAX SANCTIONS ON TAXPAYER COMPLIANCE (STUDY ON CORPORATE TAXPAYERS AT KPP PRATAMA BOGOR)".

1.1 Objective of The Study

The objective of the study:

To analyze the positive effect of the modernization of the tax administration system on taxpayer compliance

To analyze the positive effect of tax sanctions on taxpayer compliance.

2. Literature Review

Attribution Theory

This theory is related to tax compliance because it refers to the attitude of the taxpayer to aVAeVA his tax (Laksmi P et al., 2022). The aVAumption of attribution theory is that someone will try to find out why someone does something they do so that attribution will lead to behavior. This attribution theory is in accordance with the research that will be carried out so that it is appropriate to be a supporting theory because this theory describes a behavior of the taxpayer due to internal and external attributions that are able to change people's behavior, namely behavior to make tax payments. According to (Meidiyustiani et al., 2022) The theory explains that in eVAence the attribution theory describes an individual in observing people's behavior, the individual then tries to determine the behavior of the person being observed because of it from within him or from outside.

Tax

Tax according to law number 16 of 2009, namely tax is a contribution that must be made in accordance with laws and regulations, with no direct reply and the contribution is used for the public interest in the welfare of society. Taxpayers are defined as any person who carries out tax activities, including paying taxes, withholding taxes, and collecting taxes. Tax obligations are not limited to having an NPWP, paying, withholding and reporting taxes but also cooperating in tax audits and others. Definition of SPT according to (Mardiasmo, 2018) namely files used by taxpayers in making statements in calculating or paying taxes, objects, legal obligations, and others from the tax law.

Tax Compliance

Tax compliance is divided into 2 types, namely formal, which is a condition when taxpayers officially fulfill their tax obligations based on the Tax Law, and material, which is a condition when taxpayers basically carry out all tax regulations, namely based on the contents of the Tax Law.

Tax Administration System Modernization

Tax modernization is carried out in several ways based on overall tax reform which includes the 3 pillars of taxation, namely administration, regulation, and control. Aspects to evaluate the modernization of the tax system are the speed of the management system, the ease of paying online and using electronic administration systems including e-Registration, e-Filling, e-billing.

Tax Sanctions

Tax sanctions are the consequences that arise from behavior violating tax laws, and the imposition of these sanctions aims to increase tax compliance (Abdul Kadir, 2018). The purpose of tax sanctions is in terms of robustneVA and fairneVA in applying tax sanctions. Applying tax sanctions that have not been appropriate can result in damage to the sense of fairneVA towards taxpayers. It can also have a negative impact if the taxpayer makes use of tax evasion and violates tax laws. In addition to fines, taxpayers who are late in submitting their SPT face the risk of interest fines.

3. Method

Research design

This study uses quantitative research. The research method that will be used is a survey of respondents through online questionnaires.

Units of Analysis

In this study, the unit of analysis is included in the organizational unit according to which the object of this research is a corporate taxpayer in Bogor Regency.

Operational Variables

The dependent variable in this study is taxpayer compliance. The independent variable in this study is the modernization of the tax administration system and tax sanctions.

Population and Sampling Techniques

The population in this study are taxpayers who are registered at the Bogor Pratama Tax Service Office, with a total of 440 thousand taxpayers (Malik, 2022). Sampling in this study used the convenience sampling method, which is a method of selecting samples from populations where the data can be obtained by researchers with the selected population having no limit so that researchers have the freedom to determine the fastest and cheapest sample. (Indriantoro, 2002). Researchers gave random questionnaires to corporate taxpayers who were found by researchers when researchers were at the Bogor Primary Tax Service Office looking for research data. In this study, researchers obtained a sample of 100 respondents.

Data Types and Sources

The original source in this research is corporate taxpayers who are registered at the Bogor Pratama Tax Service Office and have submitted their 2020 annual tax returns.

Method of collecting data

The data collection method was carried out using a questionnaire survey method. The questionnaire was given directly to the taxpayer as the respondent and for returning it the researcher would pick it up himself at a predetermined time and the questionnaire must be filled out by the respondent himself.

ProceVAing and data analysis

Methods of data analysis using data interval claVAification test, data quality test, claVAical aVAumption test, and multiple regreVAion analysis test.

4. Data Collection

Table 1: Respondent Data Based on Non-PKP or PKP Companies

Types	The Number	%
PKP	15	15
Non PKP	85	85
Respondent Total	100	100

Table 2: Respondent Data Based on Type of BusineVA

Types	The Number	%
Dagang	45	45
Jasa	55	55
Manufakctur	5	5
Respondent Total	100	100

Table 3: Respondent Data Based on Length of Operation

Types	The Number	%
LeVA than 5 year-old	10	10
5 year-old – 15 year-old	60	60
More than 15 year-old	30	30
Respondent Total	100	100

Table 4: Respondent data based on the company's aVAet claVAification

Types	The Number	%
AVAets leVA than 4.8 billion	35	35
AVAets between 4.8 – 50 billion	65	65
Total Responden	100	100

5. Result and Discussion

1. Tax Administration System Modernization

The results of this study indicate that the modernization of the administrative system has a positive effect on taxpayer compliance. This is consistent with the existing theory that the better the implementation of the modernization of the tax administration system, the higher the level of taxpayer compliance because it is able to create efficiency and is able to save time or expenses for taxpayers who will make tax payments, so that tax compliance will increase. From the results of the existing respondents it is shown that the statement of modernization of the tax administration system can make it easier for corporate taxpayers to fulfill tax obligations to get the highest score, namely 410 so this is in accordance with the results of research that the modernization of the tax administration system affects tax compliance because it can make it easier for corporate taxpayers. This is supported by the results of research from (Lestari et al., 2022)

2. Tax Sanctions on Taxpayer Compliance

The results of this study indicate that tax sanctions have a positive effect on taxpayer compliance. This is in accordance with the existing theory that the higher the tax sanction, the more obedient the taxpayer is to pay taxes. This is in accordance with the results of research from (Hantono, 2021) which shows the results that tax sanctions affect taxpayer compliance because the sanctions set are able to convince taxpayers to obey and comply with tax rules because they will feel afraid of the applicable sanctions. From the results of the existing respondents it is shown that the current statement of tax sanctions is burdensome for taxpayers, getting the highest score, namely 418, so this is in accordance with the results of research that tax sanctions affect tax compliance with tax sanctions that are burdensome for taxpayers.

5.1 Numeric Result

Table 5: Respondents' Assessment of Tax Modernization Variables (X1)

No	Statement		Frekuensi & Persentase Jawaban					Total	Value	Note
			VA	A	AE	Da	VDa			
	Administration System									
1	Modernization of the tax administration system can make it easier for corporate taxpayers to fulfill their tax obligations	F	27	60	9	4	0	100	410	Good
		%	32,9	58,5	6,5	2,1	0	100		
No	Statement		Frekuensi & Persentase Jawaban					Total	Value	Note
			VA	A	AE	Da	VDa			
2	With the implementation of the e-filing system, I don't have to go and queue at the tax office to submit an annual tax return	f	18	60	19	3	0	100	393	Good
		%	22,9	61,1	14,5	1,5	0	100		
3	E-filling systems are more environmentally friendly because they minimize paper use.	f	20	46	31	3	0	100	383	Good
		%	26,1	48,1	24,2	1,6	0	100		
	Average								395	Good
	Supervision Effectiveness									
4	e-filling system can help me to report taxes quickly,	f	27	45	25	3	0	100	396	Good

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	safely and anytime.	%	34,1	45,4	18,9	1,6	0	100		
5	e-filling system can help me to calculate taxes more quickly and accurately.	f	31	43	22	4	0	100	401	Good
		%	38,6	42,9	16,5	2,0	0	100		
	Average								398	Good
	Tax System Modernization Average								396	Good

Based on the data above, responses regarding the modernization of the tax administration system from respondents stated that the average for the first dimension was 395 and for the second dimension was 398. Of these two dimensions the lowest value was in the e-filling system indicator which was more environmentally friendly because it minimized the use of paper and value. the largest is in the indicator of modernization of the tax administration system which can make it easier for corporate taxpayers to fulfill their tax obligations. Thus the respondent's valuation is in the good category, meaning that the modernization of the tax administration system has a good impact.

Table 6: Respondents' Assessment of Tax Sanctions Variables (X2)

No	Statement	Frekuensi & Persentase Jawaban						Total	Value	Note
			VA	S	CS	TS	STS			
	Notes Late Paying & Reporting Taxes are subject to Sanctions									
1	The tax sanctions applied must be in accordance with the applicable regulations and provisions	F	29	52	18	1	0	100	409	Good
		%	35,4	50,8	13,2	0,6	0	100		
	Rata – Rata								409	Good
	Level of Application of Sanctions									
2	I know the kinds of violations that will be subject to administrative sanctions	F	44	24	22	8	2	100	400	Good
		%	55	24	16,5	4	0,5	100		
	Rata – Rata								400	Good
	Increasing taxpayer compliance									
3	Tax sanctions make taxpayers who violate tax obligations become deterrent	F	49	22	20	8	1	100	410	Good
		%	59,7	21,4	14,6	3,9	0,4	100		
4	The current tax sanctions are not burdensome for taxpayers	F	51	27	12	9	1	100	418	Good
		%	61,0	25,8	8,6	4,3	0,2	100		
5	Tax sanctions are needed to avoid state losses due to	F	53	21	16	7	3	100	414	Good

disorderly taxpayers	%	64,0	20,2	11,6	3,5	0,7	100		
Average								414	Good
Average - Average Tax Sanctions								408	Good

Based on the data above, responses regarding tax sanctions from respondents stated that the average for the first dimension was 409, then the second dimension was 400 and the Noteiga dimension was 414. From the Notethree dimension, the lowest value is on the indicator. I know the types of violations that will be subject to sanctions. administration and the largest value are in the current tax sanction indicator which is not burdensome to the taxpayer. Thus, the respondent's valuation is in the good category, meaning that tax sanctions have a good impact.

Table 7: Respondents' Assessment of Taxpayer Compliance Variables (Y)

No	Statement	Frequency & Percentage of Answers					Total	Value	Note
		VA	S	CS	TS	STS			
	Awareness to register as a taxpayer								
1	Companies register themselves as corporate taxpayers at their own request	F	17	50	29	4	0	100	380	Good
		%	22,4	52,6	22,9	2,1	0	100		
	Rata – Rata							380	Good
	Calculating and paying taxes owed								
NO	**Statement**	**Frequency & Percentage of Answers**					**Total**	**Value**	**Note**
		VA	S	CS	TS	STS			
2	The company fills out the Agency's Annual SPT in accordance with the applicable Statutory Notes	F	17	47	32	4	0	100	377	Good
		%	22,4	52,6	22,9	2,1	0	100		
3	Companies can calculate their own annual tax returns properly and correctly.	F	15	45	29	11	0	100	364	Good
		%	20,6	49,5	23,9	6,0	0	100		
	Rata – Rata							370	Good
	Submit a notification letter (SPT) in a timely manner								
4	the company pays and reports the Annual SPT before the deadline for submitting the Annual SPT	F	16	52	26	4	2	100	376	Good
		%	17	55,3	25	2,1	0,6	100		
	Rata – Rata							376	Good
	Payment of tax arrears before maturity								

5	The company is willing to pay tax arrears along with interest on the late note	F	12	51	32	5	0	100	370	Good
		%	16,3	55,1	25,9	2,7	0	100		
	Average								370	Good
	Average - Average Taxpayer Compliance								374	Good

Based on the data above, responses regarding taxpayer compliance from respondents stated that the average for the first dimension was 380, the second dimension was 370, the Noteiga dimension was 376 and the fourth dimension was 370. Of the four dimensions, the lowest value is on the indicator the company is willing to pay tax arrears along with interest on the late note, the biggest value is in the indicator the company registers itself as a corporate taxpayer at its own request. Thus the respondent's valuation is in the good category, meaning that taxpayer compliance has a good impact. Add graphical results here. Make sure to describe all figures and add inferences. If needed, add statistical analysis here.

5.2 Graph Results

Table 8: Multiple Linear Analysis Test

Coefficientsᵃ					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.293	1.902		.154	.878
System Modernization (X1)	.285	.080	.280	3.574	.001
Tax Sanctions (X2)	.339	.094	.287	3.614	.000

The results of the multiple linear regression test can be used to determine the multiple linear regression equation, which is as follows:

$$Y = a + bX1 + bX2 + e$$
$$Y = 0.293 + 0.285X1 + 0.339X2 + e$$

This equation can be explained if the constant is positive 0.293 meaning that if the variables X1 to X2 have a value of zero (0) or the value is fixed (constant), then variable Y has a value of 0.293.
Tax Administration System Modernization Variable
The regression coefficient of the X1 variable is 0.285, meaning that there is an increase in the X1 variable by 1 unit, which will cause an increase in the Y variable by 0.285 units. The coefficient has a positive value, which means that the direction of the relationship between variable X1 and variable Y is in the same direction, where if variable X1 increases, variable Y increases.
Tax Sanction Variable
The regression coefficient of the X2 variable is 0.339, meaning that there is an increase in the X2 variable by 1 unit, which will cause an increase in the Y variable by 0.339 units. The coefficient has a positive value, which means that the direction of the relationship between variable X2 and variable Y is in the same direction, where if variable X2 increases, variable Y increases.
From this explanation it can be seen that the independent variable that has the highest regression coefficient is the variable Tax Sanctions of 0.339 which is greater than the value of the regression coefficient of the other independent variables..

5.3 Suggestion
Researchers want to provide recommendations as follows:
1. Theoretically
a. To increase state revenues originating from tax payments made by taxpayers, taxpayers should be more obedient and obedient to the tax rules that have been enacted by the Directorate General of Taxes so that state revenues will increase.
b. Whereas the lowest respondent's results on the taxpayer compliance variable are companies that can calculate their own annual SPT properly and correctly with 364 points so that the recommendation given is to increase

taxpayer compliance companies can calculate their own annual SPT properly and correctly. Improving corporate taxpayer compliance can calculate its own annual SPT properly and correctly.

2. Practically

a. To increase the modernization of the tax administration system and tax sanctions, active steps can be taken in socialization and services provided by the tax authorities to taxpayers so that awareness of taxation among taxpayers is increasing. The tax sanctions given are also expected to provide convenience for taxpayers in their imposition.

b. Whereas the lowest respondent results on the variable modernization of the tax administration system, namely the e-filling system is more environmentally friendly because it minimizes the use of paper with point 383 so that the recommendation given is that the tax authorities must have qualified data storage so that Notes when there is an audit the taxpayer does not have to reprint the document tax.

c. Whereas the lowest respondent's results on the tax penalty variable, namely the tax sanctions applied must be in accordance with the applicable regulations and Notes, with point 409 so that the recommendation given is to increase taxpayer compliance, the tax authorities must apply tax sanctions that have been applied in accordance with the regulations and provisions. apply.

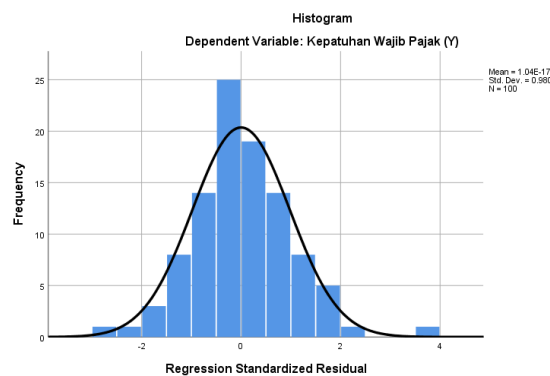**5.4 Validation**

Normality Test

Figure 1: Normality Test

The picture above is a histogram graph where the histogram graph means normal if it is in the form of a bell graph (Santoso, 2018) The histogram graph above forms a bell so that this study has a normal distribution.

Multicollinearity Test

Table 9: Multicollinearity Test

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.293	1.902		.154	.878		
	System Modernization (X1)	.285	.080	.280	3.574	.001	.777	1.287
	Tax Sanctions (X2)	.036	.066	.042	.544	.588	.800	1.249

The results of the multicollinearity test can be seen that each independent variable gets a tolerance result of more than 0.10 and a VIF value of less than 10. So it can be stated that each variable does not experience multicollinearity.
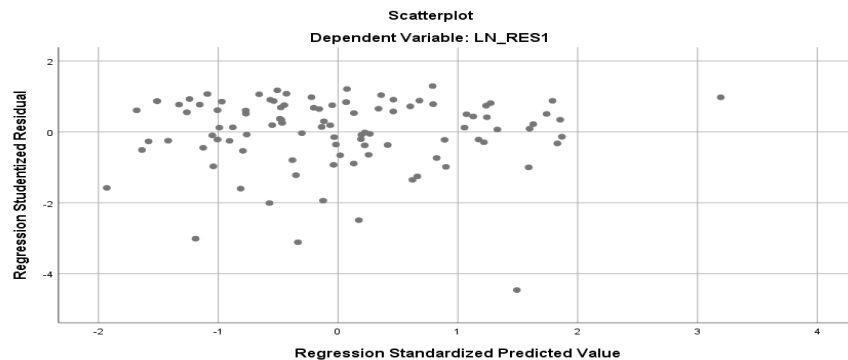
Heteroscedasticity Test

Figure: Heteroscedasticity Test

Based on the figure above the points on the graph are spread out and are neither directed nor irregular, meaning that the data in this study are protected from symptoms of heteroscedasticity.

F Test

Table 10: F Test

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	547.089	4	136.772	28.500	.000[b]
	Residual	455.911	95	4.799		
	Total	1003.000	99			
a. Dependent Variable: Taxpayer Compliance (Y)						
b. Predictors: (Constant), System Modernization (X1), Tax Sanctions (X2)						

Based on the table above, it is known that the calculated F value is greater than the F table value (28.5 > 2.47), with a significance value of 0.000 <0.05. Thus, H0 is rejected by Hadi Acceptance, which means that variables X1 and X2 if tested simultaneously or simultaneously have an effect on variable Y..

Determination Coefficient Test (R2)

Table 11: Determination Coefficient Test (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.739[a]	.545	.526	2.19068
a. Predictors: (Constant), Tax Sanctions (X2), System Modernization (X1),				

It can be seen from the R-square value of 0.545 (54%), meaning that the variable y can be explained by the variables x1 and x2 by 54% and the remaining 46% (100% -54%) is explained by the other X variables.

T Test

Table 12: T Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.293	1.902		.154	.878
	System Modernization (X1)	.285	.080	.280	3.574	.001
	Tax Sanctions (X2)	.339	.094	.287	3.614	.000
a.	Dependent Variable: Taxpayer Compliance (Y)					

1. Tax Administration System Modernization Variable

Based on the t test table above, the effect of the X1 variable on the Y variable is 0.001 <0.050, while the calculated t value is 3.574 > t table (1.98525), where Ho is rejected and Hi is accepted, which means that there is an influence of X1 variable on Y variable.

2. Variable Tax Sanctions

Based on the t test table above, the effect of the X2 variable on the Y variable is 0.000 <0.50, while the calculated t value is 3.614 <t Table (1.98525), where Ho is rejected and Hi is accepted, which means that there is an effect of the X2 variable on the Y variable. Add any validation here including improvement with statistical hypothesis tests write here (10 fonts)

6. Conclusion

From the results of the analysis and testing of the hypothesis it can be concluded that:

1. Modernization of the Tax Administration System has a positive and significant influence on taxpayer compliance

2. Tax sanctions have a positive and significant influence on taxpayer compliance.

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Biografi

Annathasia Puji is a lecture in FEB Department at ABFII Perbanas who teaches taxation, finance and auditing

Yuni Andriani is student at ABFII Perbanas and working in accounting and taxation in Bogor west Java Indonesia.

Ridarmelli is chairman of the accounting programe and teaching accounting and finance at ABFII Perbanas

Irsan Lubis is a lecture in FEB Department at ABFII Perbanas who teaches taxation, finance. He's active wrote books on tax and accounting