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# IMPROVING TAXPAYER COMPLIANCE THROUGH QUALITY OF TAX SERVICE SYSTEMS AND TAX EDUCATION

Uswatun Khasanah[1]*, Widi Winarso[2], Ziehan Shintya Dewi Mukhti[3]

[1,3] Accounting Departement, Universitas Bhayangkara Jakarta Raya, Indonesia
[2] Management Departement, Universitas Bhayangkara Jakarta Raya, Indonesia
*Email corresponding author: uswatun.khasanah@dsn.ubharajaya.ac.id

## Abstract

This study aims to analyze the effect of the quality of the tax service system, and tax education on individual taxpayer compliance (Case study on individual taxpayers in the Pratama Tax Service Office of Bekasi Barat). The research methodology used is a quantitative method using primary data obtained by distributing questionnaires using hard copies or filling in forms shared using social media. The sampling technique uses Purposive Sampling. Data analysis techniques use multiple linear analysis data by conducting descriptive statistical tests, classical assumption tests (normality tests, heteroscedasticity tests, multicollinearity tests), hypothesis tests, and F-statistics to test the effect simultaneously with a significance level of 5%. The results of this study indicate that the variables of the quality of the service system have a positive and significant effect on individual taxpayer compliance, with a t-count value of 3,130. The variable of tax education has a significant positive effect on individual taxpayer compliance with a t-count value of 3,970. Simultaneously, the variables of the quality of the service system, and tax education have a significant positive effect on individual taxpayer compliance with an F-count value of 62,199.

Keywords: Tax Compliance Education Service Systems

## INTRODUCTION

Indonesia is a developing country (Lestari et al., 2022) that continuously carries out national development in all sectors. In order to realize national development, it must be supported by the availability of adequate financing. Continuous efforts are being made by the government to support the financing of national development independently by tapping into various sources of state revenue. According to the Ministry of Finance of the Republic of Indonesia (2021), there are several types of state revenue that have increased and contributed to the increase in revenue itself, namely taxes, customs and excise, as well as Non-Tax State Revenue (PNBP) such as oil and gas, coal minerals, and palm oil. Based on these various types of state revenue, the tax sector becomes the largest source of revenue in fulfilling state financing. The growth of tax revenue is closely related to taxpayer compliance in fulfilling their tax obligations. Thus, it is very necessary to help the country achieve economic growth. However, in practice, taxpayer compliance still not comprehensively possessed by every taxpayer. There are still many taxpayers who are reluctant to comply with the applicable tax regulations. The non-compliance of taxpayers in fulfilling their obligations can be one of the factors for not achieving the tax revenue targets in Indonesia.

Currently, taxes are a source of state revenue with great potential to support government work programs in making efforts for change so that government objectives can be achieved. Tax according to Law Number 16 of 2009 concerning the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures in Article 1, Paragraph 1, can be defined as a mandatory contribution to the state owed by individuals or entities that is coercive based on the law, without receiving direct compensation, and used for the needs of the state for the greatest prosperity of the people (Rahayu, 2017). Based on that definition, it can be concluded that taxes are actually mandatory contributions. Because of its coercive nature, the public generally tries to avoid it as it is perceived as a routine burden. Therefore, the central government and local governments must strive to increase the target for state revenue from the taxation sector. The influence of taxes in supporting the financing, administration, and national development of a country requires support in the form of taxpayer compliance in carrying out tax activities. Through the obligation to pay taxes, the community has also provided assistance in the form of a significant contribution to the State Revenue and Expenditure Budget (APBN). In Indonesia itself, the number of taxpayers has been increasing year by year. However, the increase in the number of taxpayers is not matched by their compliance in paying taxes. The issue of compliance has become one of the obstacles for the government in maximizing tax revenue. The government must also continue to strive to enhance tax revenue by improving taxpayer compliance. According to (Safri, 2005), the government is currently striving to maximize tax revenue, one of the ways being the implementation of a self-assessment system where taxpayers are given the trust to calculate, pay, and report the amount of tax they owe themselves. The self-assessment system can be implemented if tax officials conduct socialization to taxpayers to enhance their knowledge and awareness..

One of the factors that influence taxpayer compliance is the level of understanding of taxation because the higher the level of education or knowledge of the taxpayer, the easier it is to understand tax regulations, leading to more taxpayers complying with their tax obligations and paying their taxes regularly and on time (Kesaulya & Pesireron, 2019). According to research (Yosy & Gideon, 2021), in practice, there are still many taxpayers who lack understanding of tax regulations, and there are even taxpayers who do not know anything about the applicable tax regulations. Meanwhile, the main factor that can influence taxpayer compliance is tax knowledge, which can be defined as the insight or knowledge possessed by taxpayers regarding taxation that can be obtained through formal or non-formal education. The broader the knowledge possessed by the taxpayer, the greater the sense of compliance with their tax obligations.

Service itself in the taxation sector can be defined as the service provided to taxpayers, where the quality of service, especially the service system, can encourage compliance in paying taxes. As a consequence, tax officials are expected to support taxpayers in fulfilling their tax obligations through excellent service and intensive counseling (Ridayaning, 2018). Good, friendly, patient, polite, quick, precise, responsive, and helpful tax officer services, as well as effective communication, always provide taxpayers with information in a good and polite manner, making it easy to understand, and listening to taxpayers' suggestions or complaints, which also provides comfort for taxpayers. Good and polite tax officer services and communication are expected to further increase taxpayer compliance. To improve taxpayer compliance in fulfilling their obligations, the quality of services and communication from tax officers to taxpayers must be further enhanced by tax authorities. Currently, many institutions are competing to further improve the quality of fiscal services, because good service can indirectly contribute to the sales of a product, thereby increasing the revenue of the institution or company. The same applies to the quality of service that tax officials will provide to taxpayers.

Tax education is an effort made by the Director General of Taxes to provide tax knowledge to the public, especially for taxpayers, so that they understand everything about taxation, both in terms of regulations and tax procedures, along with the appropriate methods. The Director General of Taxes consistently strives hard to provide information through counseling or socialization so that it becomes increasingly known and understood by taxpayers (Stefani & Halimatusyadiah, 2018). To achieve the goals of this socialization, these activities must be carried out effectively and regularly because good and efficient socialization will increase tax knowledge for the taxpayers themselves. The higher the intensity of the knowledge received, the more it can increase awareness and make taxpayers comply with their tax obligations. According to (Oktaviane, 2013), the form of tax socialization can be carried out through counseling. Tax counseling and services play an important role in the effort to socialize taxes as part of national and state life. The socialization provided to the community aims to give an understanding of the importance of paying taxes.

According to previous research by (Januar et al., 2017), the variable of fiscal service has a positive effect on taxpayer compliance. According to (Farisi Islami et al., n.d.), tax knowledge has a positive and significant effect on individual taxpayer compliance. Meanwhile, according to (Dewi et al., 2023), tax socialization has a positive effect on individual taxpayer compliance. The research results indicate that the higher the tax socialization, the higher the level of taxpayer compliance.

Tax compliance is a definition for taxpayers to fulfill all their rights and obligations in terms of taxation. Tax compliance is also a form of discipline from taxpayers who adhere to tax regulations. Therefore, a high level of tax compliance is one of the indicators of a taxpayer's positive attitude in fulfilling their tax obligations. By granting full trust to taxpayers to calculate, pay, and report their own taxes, with tax officers supervising these taxpayers, this can create a high sense of care and responsibility among taxpayers towards their obligation to pay taxes. Tax is a contribution from the people to the state treasury based on the law (which can be enforced) without receiving direct reciprocal services (counterprestations) that can be immediately shown, and is used to finance the state's general expenditures. (Yessica & Pujo, 2017).

Based on the above description, it can be concluded that there are differences in research results among several researchers for the same variable being studied, so to find the best solution in this effort, it bridges the existing research gap. A good and optimal service system provided to taxpayers will increase satisfaction. This is in line with what was stated by (Freddy, 2012) that satisfaction can be viewed from two variables, namely taxpayer satisfaction and expected services, meaning that the increase in taxpayer satisfaction is highly expected by the state as a reciprocal of optimal fiscal services, thereby fostering taxpayer compliance in paying taxes. This is supported by research (Sari & Erawati, 2018), (Hendri & Hotang, 2019), (Harlim, 2019) that satisfaction can contribute positively to efforts to increase taxpayer compliance.

## LITERATURE REVIEW AND HYPOTHESIS FORMULATION

### Taxpayer Compliance

Taxpayer compliance is defined as a state where the taxpayer adheres to their tax obligations or does not deviate from the applicable tax regulations. Basically, individuals tend to comply with laws that they consider appropriate and consistent with their internal norms. Regulation of the Minister of Finance of the Republic of Indonesia Number 192/PMK.03/2007 Article 1 states that a compliant taxpayer is a taxpayer who meets the following requirements:

- Timely in submitting the Notification Letter.
- There is no tax arrears for all types of taxes, except for tax arrears that have obtained permission to pay installments or postpone payments.
- Financial statements are audited by a Public Accountant or a government financial supervisory institution with a reasonable opinion without exception for 3 (three) consecutive years.
- Never been convicted of committing a criminal act in the field of taxation based on a court decision that has had permanent legal force within the last 5 (five) years.

According to (Hidayah, 2022), defining taxpayer compliance is defined as a situation when taxpayers understand or try to understand all the provisions of tax laws and regulations, fill out tax forms completely and clearly, calculate the amount of tax owed correctly and pay the tax owed on time. Efforts to improve taxpayer compliance can be measured by several indicators, namely:

- Formal Compliance
  - Registration as a Taxpayer
  - Timely reporting of tax returns
  - Punctuality in paying his taxes
- Material Compliance
  - Fill out the tax return honestly according to the actual taxpayer conditions.

- Complete the data needed in reporting tax returns
- Properly pay taxes owed

Tax Service System

Service quality is service that provides satisfaction to customers within the limits of meeting accountable service standards. The quality of fiscal services is the provision of services to the community related to taxation and has an interest in the organization in accordance with the main rules and procedures that have been set (Ariani & Biettant, 2019). Tax services are formed by the quality dimensions of human resources (HR), tax provisions and tax information systems. The standard of excellent service quality to the taxpayer community will be met if human resources carry out their duties professionally, disciplinedly, and transparently. In the condition that the taxpayer is satisfied with the services provided to him, they will tend to carry out the obligation to pay taxes in accordance with the applicable regulations. If the tax provisions are made simple, easy to understand by taxpayers, then tax services for their rights and obligations can be carried out effectively and efficiently. Thus, a reliable tax information system and quality of human resources will result in better tax services.

The results of service quality are also very important and can affect taxpayers' perception of the overall quality of service. The intention of the results of the quality of service provided is that if the services from the fiscal can provide satisfaction to taxpayers, then the taxpayer's perception of the fiscal will be good so that it can increase the willingness of taxpayers to pay. The results of the research conducted (Hardiningsih, 2011).

Based on the explanations that have been explained above, the importance of the quality of service to taxpayers is an important factor for tax service offices to increase the willingness to pay taxes to taxpayers so that state revenue through the tax sector can be more. Providing good service to taxpayers, taxpayers will always fulfill their obligation to pay taxes because by providing good service to taxpayers, taxpayers will feel happy and feel facilitated and helped in completing their tax obligations. This is certainly inseparable from the vital role played by every tax officer. Tax officers are required to be able to serve every taxpayer well, be polite, have respect for taxpayers as customers, and have expertise and knowledge in the field of taxes which will certainly support the quality of service from tax officers to taxpayers.

Service quality can be assessed using attributes or indicators from the five dimensions of service quality, namely reliability, certainty/guarantee, responsiveness, empathy and persuasion. According to (Zeithaml et al., 2006), the five dimensions of service quality, namely (1) reliability, in the form of the ability to carry out the promised services accurately and reliably, (2) assurance, namely the knowledge and courtesy of employees as well as the ability of the organization and its employees to generate trust and confidence, (3) responsiveness, which is the willingness to help customers and provide services quickly, (4) empathy, in the form of personal care or attention given by the organization to its customers, and (5) tangible, in the form of physical appearance, equipment, personnel and communication media

Tax Education

According to (Novia & Afrizal, 2020), tax socialization is an effort made by the DGT in providing understanding, conveying information and fostering the community to be able to understand the importance of taxes for the state. By holding this socialization, it is hoped that it will be able to encourage public awareness as taxpayers to register themselves, pay taxes and report their tax dependents based on applicable tax laws. In addition, tax socialization can also be an alternative communication between the government and taxpayers to consult on issues regarding the obligation to pay and report their taxes so as to encourage the growth of trust to manage the taxes they pay and report to the government.

Based on the circular letter of the Director General of Taxes number: SE – 98/PJ/2011 concerning guidelines for the preparation of work plans and reports on tax counseling activities for vertical units within the Directorate General of Taxes, tax counseling is an effort and process to provide tax information to produce changes in knowledge, skills, and attitudes of the community. The business world, officials, and government and non-government institutions should be encouraged to understand, be aware, care and contribute to carrying out tax obligations. Efforts to increase public understanding and awareness of their tax obligations must continue to be carried out for several reasons, including:

- The continuous extensification program carried out by the Directorate General of Taxes is expected to increase the number of new taxpayers who need socialization/counseling
- The level of compliance of registered taxpayers still has a lot of room for improvement
- Efforts to increase the amount of tax revenue and increase the amount of tax ratio
- Regulations and policies in the field of taxation are dynamic

In order to achieve the goals of counseling activities, namely people who understand and are aware of fulfilling their tax obligations, it is necessary to carry out planned counseling activities so that counseling activities become a structured, directed, measurable and sustainable process. The purpose of the guidelines for preparing work plans and reporting tax counseling activities is :

- Provide guidance for the preparation of work plans and reporting of tax counseling activities for vertical work units that carry out counseling functions
- Building a common understanding of the extension work plan to be carried out and the procedures for reporting the extension activities that have been carried out
- Build procedures for reporting counseling activities that support the implementation of counseling monitoring and evaluation activities in a more structured, directed, measurable and sustainable manner. Tax socialization or counseling activities can be carried out in two ways as follows. Direct Socialization

Direct socialization is a tax socialization activity by interacting directly with taxpayers or prospective taxpayers. The forms of direct socialization that have been held include Early Tax Education, Tax Goes To School/ Tax Goes To Campus, tax competitions (Smart meticulous, Debate, Tax Speeches, Articles), workshops/tax gatherings, tax classes/tax clinics seminars/discussions/lectures, and workshops/technical guidance. Indirect Socialization Indirect socialization is a tax socialization activity to the community with no or little interaction with participants. Examples of indirect socialization activities include socialization through radio/television, distribution of tax books/booklets/leaflets. Forms of indirect socialization can be distinguished based on the medium. With electronic media, it can be in the form of TV talk shows, built-in programs, and radio talk shows. Meanwhile, with print media (newspapers / magazines / tabloids / books) it can be in the form of supplements, advertorials (tax booklets/leaflets), question and answer rubrics, writing tax articles, and publishing magazines/books/extension props (including tax comics). In addition, activities such as making public service advertisements, installing banners/banners/billboards and the like, spreading short messages, sympathetic actions to take to the streets, tax corners/mobile cars, and tax consultations are important activities to carry out but are not classified as tax socialization activities.

From the description above, the following hypothesis can be drawn.

H1: Hypothesis 1 states that the Tax Service System has an effect on the Compliance of individual taxpayers.

H2: Hypothesis 2 states that Tax Education has an effect on the Compliance of individual taxpayers

H2: Hypothesis 3 states that the Tax Service System and Tax Education have a simultaneous effect on the compliance of individual taxpayers

## RESEARCH METHODS

This type of research is quantitative research. According to (Sugiyono, 2017) Quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, and quantitative/statistical data analysis. Aim to test the hypothesis that has been established. Positivist philosophy views that reality/symptoms/phenomena can be classified, relatively fixed, concrete, observable, measurable, and causal symptom relationships. The population of the subject of the Provincial Taxpayer in the West Bekasi KPP The research process is deductive, where to answer the wrong formulation a concept or theory is used so that a hypothesis can be formulated. The hypothesis was then tested through the collection of field data.

In this study, the nonprobability sampling method is used with purposive sampling, which is a method of determining samples with certain considerations (Sugiyono, 2017). This study uses the Lemeshow formula as follows:

n=(Z^2.P(1-P))/d^2
n=( 〖(1,96)〗^2 x 0,1 (1-0,1))/ 〖(0,05)〗^2 =138 respondents

Keterangan :
n = Number of Samples
z = Z score at 95% confidence = 1.96
p = Maximum estimate (derived from Pavlou's research)
d = Alpha (0.05) or 5% sampling error

The operational variables of the research can be seen in the following table

Table 1. Variable operations

| No. | Variable | Definition | Indicator | Scale |
|---|---|---|---|---|
| 1 | Kualitas Sistem Pelayanan pajak (Agus, 2006) | Service System is a way of serving (Helping to take care of or prepare all the needs needed by a person). | ● Average time to complete tax applications<br>● Waiting time at the service counter<br>● Time for resolving objections and appeals<br>● Accuracy of tax data and information<br>● Reliability of information technology systems. | Likert |
| 3 | Edukasi Perpajakan (Stefani & Halimatusyadiah, 2018) | Education, in this case, tax socialization is an effort made by the Director General of Taxes to provide tax knowledge to the public, especially for taxpayers to know everything about taxation both in terms of regulations and tax procedures with the proper methods. | ● Socialization media<br>● Information and services delivered<br>● Delivery of information through socialization activities<br>● Socialization time and schedule | Likert |

| No. | Variable | Definition | Indicator | Scale |
|---|---|---|---|---|
| 4 | Kepatuhan wajib pajak (Stefani & Halimatusyadiah, 2018) | Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to the development of the country which is expected to be carried out voluntarily and submit its annual notification letter correctly and completely | ● Register, file tax returns, and pay taxes<br>● Provide the necessary data<br>● Calculate taxes owed and pay tax shortfalls | Likert |

The data analysis technique used multiple linear analysis data by conducting descriptive statistical tests, classical assumption tests (normality test, heteroscedasticity test, and multicoloniality test), and hypothesis and f-statistical tests to test the influence simultaneously with a significance of 5% short.

## RESULTS AND DISCUSSION

### Results

Through partial analysis of the service system quality variable, a t-value of 3.130 with a sig value of 0.002 was obtained. Thus, the tcal value of 3.130 is greater than the t-value of the table 1.997 at a significant level of 0.05. The hypothesis is accepted, indicating that the quality of the service system has a positive and significant influence on taxpayer compliance.

The results of the t test on the variable Tax Education produced a tcal value of 3.970 and a sig magnitude value of 0.000. With a value of 3.970 which exceeds the value of the table of 1.997 at a significant level of 0.05, the hypothesis is accepted. This means that tax education has a positive and significant influence on taxpayer compliance.

Table 2. Regresi Linear Berganda

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 7,285 | 1,603 | | 4,546 | ,000 |
| | Quality of Service System | ,268 | ,086 | ,297 | 3,130 | ,002 |
| | Tax Education | ,312 | ,079 | ,354 | 3,970 | ,000 |

a. Dependent Variable: Taxpayer Compliance

The test results in table 3 show the test results. It can be observed that there is a dfn (degrees of freedom numerator = degree free of numbering) of 3 and dfd (degrees of freedom denominator = degree of freedom denominator) of 134. The Fcal value obtained is 62.199, with a sig.count value of 0.000.

The results of these findings indicate that independent factors of service system quality, and tax education together have a significant positive impact on the dependent variables of taxpayer compliance.

Table 3. Test F

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 1452,477 | 3 | 484,159 | 62,199 | ,000[b] |
| | Residual | 1043,059 | 134 | 7,784 | | |
| | Total | 2495,536 | 137 | | | |

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant) Quality of Service System, Tax Education

## Dsicussion

Within the framework of this study, according to the hypothesis, the test results show that there is a significant positive influence of the quality of the service system on the compliance of individual taxpayers. The results of data processing reflected in table 2 show that the t-value of the fiscal service quality variable is 3.130, while the t-value of the table is 1.997. Because the tcal value (3.130) is greater than the table t-value (1.997) and the significance value of 0.002 is smaller than 0.05, it can be concluded that the quality of fiscal services has a positive and significant influence on taxpayer compliance.

Based on this study from 138 individual taxpayer respondents, it was stated that the quality of the service system had a positive and significant effect on the compliance of individual taxpayers. This means that the quality of the service system is in accordance with taxpayers because the good quality of service from tax agencies can be the main capital and is important to be able to attract the attention of taxpayers. This shows that the better the quality of the service system provided, the higher the level of taxpayer compliance. On the other hand, the worse the quality provided by the fiscal authorities, the lower the level of taxpayer compliance. This research is in line with what was conducted by (Adnyana et al., 2023) stating that the results of the analysis of the quality of the service system have a positive and significant effect on the compliance of individual taxpayers.

Within the framework of this study, in accordance with the third hypothesis, the test results show that there is a significant influence of tax education on the compliance of individual taxpayers. The results of data processing reflected in table 2 show that the t-value of the tax socialization variable calculation is 3.970, while the t-value of the table is 1.997. Because the calculated t value (3.970) is greater than the table t-value (1.997) and the significance value of 0.000 is smaller than 0.05. So it can be stated that tax education has a positive and significant influence on taxpayer compliance.

Based on this study from 138 individual taxpayer respondents, it is stated that tax education has a positive and significant effect on the compliance of individual taxpayers. This is an indicator of increased taxpayer knowledge related to taxation with the benefits of educational media, how to conduct education, affecting taxpayer compliance. To increase taxpayer compliance by paying attention to regular tax socialization both directly and indirectly. This research is in line with research conducted by (Lestari et al., 2022) stating that tax education has a positive and significant effect on taxpayer compliance

## CONCLUSION (Calibri Light 11, Bold, spasi 1,5, spacing before 12 pt, after 0 pt)

### Conclusoins

Based on the results of the partial test, the fiscal service quality variable had a significance value of 0.002, less than 0.05, and a calculation of 3.130, greater than the t of table 1.997. This means that the variable of fiscal service quality has a positive and significant influence on taxpayer compliance

In a partial test, the variable of tax socialization has a significance value of 0.000 smaller than 0.05 and a tcal value of 3.970 greater than t table 1.997. Thus, the variable of tax socialization has a positive and significant influence on taxpayer compliance.

Based on the results of the simultaneous test, the variables of tax knowledge, fiscal service quality, and tax socialization have a significant value of 0.000 less than 0.05. Thus, the variables of tax knowledge, the quality of fiscal services, and tax socialization together have a significant influence on taxpayer compliance

### Implication

Develop an integration model between public services and education in the context of taxation. Contributing to the theory of taxpayer behavior. It is necessary to invest in the modernization of information technology systems in the field of tax by increasing the capacity and competence of resources and the need for real time monitoring of service quality.

### limitations, and suggestions

Research is limited to a specific era, underrepresented nationally. Moreover, nationally it has different socio-economic and cultural characteristics as well as local numbers. The study does not anticipate regulatory or policy changes that may occur after the study and does not consider external factors that may affect the results of the study.

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