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*Call for Paper – 3<sup>rd</sup> International Seminar on Accounting Society  
“The Review and Outlook of The Economy after Covid 19 Pandemic”*

**FACTORS AFFECTING TAXPAYERS IN RESPONDING TO  
THE APPLICATION LETTER TO COMPLIANCE WITH THE  
SUBMITTING OF ANNUAL TAXPAYER  
(Study at the Pratama Tax Service Office Jakarta Pademangan)**

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**ABSTRACT**

*This study aims to examine the effect of tax sanctions, taxpayer awareness, tax understanding, and tax services on compliance with annual tax returns (SPT) at KPP Pratama Jakarta Pademangan. The research methodology used is the Associative method. The population in this study is the total number of taxpayers registered at KPP Pratama Jakarta Pademangan by 93,184 people, while the sample used is 100 respondents with a convenience sampling method. The data used are primary data through a questionnaire containing respondents' answers. The data analysis method uses multiple linear regression. The results of the study show that: 1) simultaneously tax sanctions, taxpayer awareness, tax understanding, and tax services have a significant effect on compliance with annual tax returns (SPT). 2) Partially, Tax Sanctions Have a Significant Effect on Compliance with Annual Tax Returns (SPT). 3) Partially Taxpayer Awareness Has Significant Influence on Compliance with Annual Tax Return (SPT). 4) Partially Tax Understanding has a Significant Influence on Compliance with Annual Tax Returns (SPT). 5) Partially Tax Services Have a Significant Influence on Compliance with Annual Tax Returns.*

*Keywords: Tax Sanctions, Taxpayer Awareness, Tax Understanding, Tax Services, Compliance with Annual Tax Return (SPT).*

**1. INTRODUCTION**

Tax is a source of state revenue that reflects the community's cooperation in financing the state. The submission of the Tax Return (SPT) is one of the obligations of the taxpayer in the Indonesian Taxation Law.

Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed, obeyed, obeyed, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms (Mardiasmo, 2016). If the taxpayer has high awareness and compliance in tax compliance with regulations, this can be done by the government because there is cooperation between the community (mandatory) and the government (mandatory) with the government (mandatory) and the government (mandatory).

Taxpayer's understanding of tax regulations. If the taxpayer does not understand or does not have sufficient knowledge related to taxation, of course, it will be an obstacle for taxpayers in fulfilling their tax obligations (Sari and Jaya, 2017).

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The level of tax compliance is also influenced by tax services. The better the quality of service, the higher the level of taxpayer compliance. Based on the description of the background above, the author intends to conduct further research with the title Factors Affecting Taxpayers in Responding to Appeal Letters to Compliance with Annual Tax Return (SPT) (Study at the Pratama Tax Service Office Jakarta Pademangan).

## **2. LITERATURE REVIEW**

### **Theory of Planned Behavior**

The theory of planned behavior (TPB) proposed by Ajzen (1991) explains the factors that influence taxpayer compliance behavior from a psychological perspective. In this case, that the behavior of taxpayers is influenced by several variables that can be perceived.

### **Theory Agency**

Agency theory was first put forward by Jensen and Meckling (1976), this theory arose because of the relationship between the principal and the agent. In this study, the difference in interest that occurs is between the government or the tax authorities and the taxpayer.

### **Compliance with the Submission of Annual Notification Letters**

The Tax Return (SPT) is submitted to the Indonesian government through the Directorate General of Taxes. PER Number 09/PMK.03/2018 explains that the Annual SPT is an SPT for a Fiscal Year or Part of a Fiscal Year, a Period SPT is an SPT for a Tax Period.

### **Tax Sanctions**

Sari and Jaya (2017) explain that tax sanctions are a guarantee that the provisions of tax laws (tax norms) will be obeyed/obeyed, in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms.

### **Taxpayer Awareness**

According Rahayu (2017) states that taxpayer awareness is a condition where taxpayers understand and understand the meaning, function, and purpose of paying taxes to the state.

### **Tax Understanding**

According Yulianti (2015) Knowledge and understanding of tax regulations is a process where taxpayers know about taxation and apply this knowledge to pay taxes. The higher the understanding of tax regulations, the taxpayers will be more obedient in paying their taxes.

### **Tax Service**

According Widawati (2017), states in her research that tax service is a process of assistance to taxpayers in certain ways that require sensitivity and interpersonal relationships to create satisfaction and success.

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### **3. DATA AND RESEARCH TECHNIQUE ANALYSIS**

#### **Types of research**

This type of research is quantitative research. While the method used is the associative method, the associative method is research that aims to determine the effect or relationship between two more variables. (Sugiyono, 2017).

#### **Population and Sample**

The population in this study is the total number of taxpayers registered at KPP Pratama Jakarta Pademangan in 2020 of 93,184 people. The sample to be used was selected using a convenience sampling technique using the Slovin formula which resulted in 100 respondents.

#### **Data collection technique**

The data collection instrument in this study used a questionnaire or questionnaire (Questionnaires). Arikunto (2016) explains that questionnaires are many written questions that are used to obtain information from respondents in terms of reports about themselves, or things they know.

#### **Instrument Test**

The primary data used in this study were tested using two instrument tests, namely the validity test and the reliability test.

#### **Classic assumption test**

Before performing linear regression analysis, the data were first tested for the feasibility of the data using the classical assumption test. Classical assumption test consists of Normality Test, Multicollinearity Test, and Heteroscedasticity Test, (Ghozali, 2016).

#### **Descriptive statistics**

Descriptive statistics are statistics that function to describe or provide an overview of the object of research through sample or population data as they are, without analyzing and making generally accepted conclusions (Sugiyono, 2017).

#### **Multiple Linear Regression**

Multiple regression analysis models are if the regression equation includes more than two variables (including dependent variables). The form of the regression model equation is as follows:  $Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + e$ .

#### **Hypothesis Testing**

Quantitative analysis is a study to assess the condition of the influence value, and the significance of the influence. In this study, the hypothesis tests used were: Simultaneous F-Test, Partial T-Test, and Coefficient of Determination Test.

### **4. RESULT AND DISCUSSION**

#### **Validity test**

*Table 1 : Variable Validity Test Results*

No	Variabel	Item	r <sub>hitung</sub>	r <sub>tabel</sub>	Keterangan
1		X1.1	0,686	0,196	Valid

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No	Variabel	Item	$r_{hitung}$	$r_{tabel}$	Keterangan
2		X1.2	0,798	0,196	Valid
3		X1.3	0,774	0,196	Valid
4	Sanksi Perpajakan (X <sub>1</sub> )	X1.4	0,804	0,196	Valid
5		X1.5	0,807	0,196	Valid
6		X1.6	0,789	0,196	Valid
7		X2.1	0,701	0,196	Valid
8		X2.2	0,757	0,196	Valid
9	Kesadaran Pajak (X <sub>2</sub> )	X2.3	0,831	0,196	Valid
10		X2.4	0,848	0,196	Valid
11		X2.5	0,771	0,196	Valid
12		X2.6	0,663	0,196	Valid
13		X3.1	0,806	0,196	Valid
14		X3.2	0,816	0,196	Valid
15	Pemahaman Pajak (X <sub>3</sub> )	X3.3	0,828	0,196	Valid
16		X3.4	0,823	0,196	Valid
17		X3.5	0,781	0,196	Valid
18		X3.6	0,608	0,196	Valid
19		X4.1	0,773	0,196	Valid
20		X4.2	0,766	0,196	Valid
21		X4.3	0,788	0,196	Valid
22		X4.4	0,923	0,196	Valid
23	Pelayanan Pajak (X <sub>4</sub> )	X4.5	0,907	0,196	Valid
24		X4.6	0,931	0,196	Valid
25		X4.7	0,897	0,196	Valid
26		X4.8	0,905	0,196	Valid
27		X4.9	0,821	0,196	Valid
28		X4.10	0,746	0,196	Valid
29		Y1	0,914	0,196	Valid
30		Y2	0,910	0,196	Valid
31	Kepatuhan Penyampaian	Y3	0,733	0,196	Valid
32	Surat	Y4	0,774	0,196	Valid
33	Pemberitahuan (SPT) Tahunan	Y5	0,886	0,196	Valid
34	(Y)	Y6	0,898	0,196	Valid
35		Y7	0,919	0,196	Valid
36		Y8	0,866	0,196	Valid

*Source: Data processed with SPSS 26 (2021)*

From the results of the validity test, it can be explained that the overall value of  $r_{count}$  is greater than  $r_{table}$  (0.196) thus it can be concluded that all items in the variable indicators of Tax Sanctions, Tax Awareness, Tax Understanding, Tax Services, and Compliance with Annual Tax Returns (SPT) is valid. So that no statement items are deleted and all statement items can be used in the entire next test model.

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### Reliability Test

Table 2: Reliability Test Results

Variabel	Cronbach's Alpha	Nilai Kritis	Keterangan
Sanksi Perpajakan	0,863	0,70	Reliabel
Kesadaran Wajib Pajak	0,855	0,70	Reliabel
Pemahaman Pajak	0,870	0,70	Reliabel
Pelayanan Pajak	0,955	0,70	Reliabel
Kepatuhan Penyampaian Surat Pemberitahuan (SPT) Tahunan	0,947	0,70	Reliabel

Source: Data processed with SPSS 26 (2021)

Table 2 above shows that the value of Cronbach's alpha of all the variables of Tax Sanctions, Tax Awareness, Tax Understanding, Tax Services, and Compliance with Annual Tax Returns (SPT) is greater than 0.70, so it can be concluded that the instrument of the questionnaire used for explaining the variables of Tax Sanctions, Tax Awareness, Tax Understanding, Tax Services, and Annual Tax Return Submission (SPT) which are declared reliable or trustworthy as a variable measuring instrument.

### Normality test

Table 3: Normality Test Results

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	0,0000000
	Std. Deviation	2,89351337
	Absolute	0,081
Most Extreme Differences	Positive	0,053
	Negative	-0,081
Test Statistic		0,081
Asymp. Sig. (2-tailed)		,109 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Data processed with SPSS 26 (2021)

The table shows that the value of asymp.sig (2-tailed), which is 0.109 > 0.05, because the value of sig is greater than alpha 0.05, it can be concluded that the data is normally distributed.

### Multicollinearity Test

Table 4: Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
Sanksi Perpajakan	0,178	5,614
Kesadaran Wajib Pajak	0,436	2,292
Pemahaman Pajak	0,188	5,329
Pelayanan Pajak	0,510	1,960

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a. Dependent Variable: Kepatuhan Penyampaian Surat Pemberitahuan (SPT) Tahunan

Source: Data processed with SPSS 26 (2021)

Based on the results of the above calculations indicate that all variables used in this study have a tolerance value of more than 0.10 and a VIF value of less than 10. So it can be concluded that there is no correlation between independent variables in the regression model.

### Heteroscedasticity Test Results

Table 5: Glejser Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-2,098	1,759		-1,193	0,236
Sanksi Perpajakan	-1,676	1,577	-0,358	-1,062	0,291
Kesadaran Wajib Pajak	0,721	0,785	0,151	0,918	0,361
Pemahaman Pajak	0,903	1,619	0,172	0,558	0,578
Pelayanan Pajak	1,257	0,667	0,309	1,884	0,063

a. Dependent Variable: AbsRes

Source: Data processed with SPSS 26 (2021)

From the results of the glejser test in table 5 above, it can be seen that the probability for all independent variables has a significance level (sig) above the 5% confidence level. So, it can be concluded that the regression model does not contain any heteroscedasticity.

### Descriptive statistics

Table 6: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Sanksi Perpajakan	100	6	30	24,19	5,837
Kesadaran Wajib Pajak	100	6	30	23,98	6,265
Pemahaman Pajak	100	6	30	23,87	5,004
Pelayanan Pajak	100	10	50	40,45	11,478
Kepatuhan Penyampaian Surat Pemberitahuan (SPT) Tahunan	100	8	40	32,02	7,853
Valid N (listwise)	100				

Source Data processed with SPSS 26 (2021)

Based on the results of analysis calculations using descriptive statistics, the results on the Tax Sanctions variable (X1) show that from 100 observational data, the minimum value is 6, the maximum value is 30, the mean (average) value is 24.19 and the standard deviation value is 5.837. The Taxpayer Awareness variable (X2) shows a minimum value of 6, a maximum value of 30, a mean (average) value of 23.98 with a standard deviation of 6.265. The Tax Understanding Variable (X3) shows a minimum value of 6, a maximum value of 30, with a mean (average) value of 23.87, and a standard deviation of 5.004. The Tax Service Variable (X4) shows a minimum value of 10, a maximum value of 50, a mean (average) value of 40.45, and a standard deviation of 11.478. The Compliance Variable of Annual Tax Return (SPT) (Y) shows a minimum value of 8, a maximum value of 40, a mean (average) value of 32.02, and a standard deviation of 7.853.

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### Multiple Linear Regression

Table 7: Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,328	1,473		-0,902	0,370
Sanksi Perpajakan	0,407	0,120	0,303	3,380	0,001
Kesadaran Wajib Pajak	0,232	0,072	0,185	3,238	0,002
Pemahaman Pajak	0,383	0,137	0,244	2,795	0,006
Pelayanan Pajak	0,217	0,036	0,318	6,001	0,000

a. Dependent Variable: Kepatuhan Penyampaian Surat Pemberitahuan (SPT) Tahunan

Source Data processed with SPSS 26 (2021)

$$Y = -1,328 + 0,407X_1 + 0,232X_2 + 0,383X_3 + 0,217X_4$$

1. A constant of -1.328, indicates that if all the independent variables, namely Tax Sanctions, Taxpayer Awareness, Tax Understanding, and Tax Services are considered constant, the Compliance for Submission of Annual Tax Returns (SPT) will be equal to -1.328.
2. The regression coefficient of the Taxation Sanctions variable (X1) is positive at 0.407 indicating that every one-unit increase in the Tax Sanctions variable will increase the Compliance of Annual Tax Return Submission (SPT) by 0.407 units assuming other independent variables are fixed.
3. The regression coefficient of the Taxpayer Awareness variable (X2) has a positive value of 0.232 indicating that every one-unit increase in the Taxpayer Awareness variable will increase the Annual Tax Return Submission Compliance (SPT) by 0.232 units assuming other independent variables remain.
4. The regression coefficient for the Tax Understanding variable (X3) is positive at 0.383 indicating that each increase in one unit of the Tax Understanding variable will increase the Annual Tax Return Submission Compliance (SPT) by 0.383 units assuming other independent variables remain.
5. The regression coefficient of the Tax Service variable (X4) has a positive value of 0.217 indicating that every increase of one unit of the Tax Service variable will increase the Compliance of Annual Tax Return (SPT) submission by 0.217 units assuming other independent variables remain.

### Simultaneous F Test

Table 8: Simultaneous F Test Results

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	5277,090	4	1319,273	151,207	,000 <sup>b</sup>
Residual	828,870	95	8,725		
Total	6105,960	99			

a. Dependent Variable: Kepatuhan Penyampaian Surat Pemberitahuan (SPT) Tahunan

b. Predictors: (Constant), Pelayanan Pajak, Kesadaran Wajib Pajak, Pemahaman Pajak, Sanksi Perpajakan

Source Data processed with SPSS 26 (2021)

The results of table 8 show that the value of Fcount 151,207 > Ftable 2.31 and the

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value of sig (0.000) < (0.05) means that Tax Sanctions, Taxpayer Awareness, Tax Understanding, and Tax Services simultaneously or jointly have a significant effect on Submission Compliance. Annual Notification Letter (SPT), so hypothesis H1 is accepted.

### Partial t-Test

Table 9: Statistical Test Results t

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,328	1,473		-0,902	0,370
Sanksi Perpajakan	0,407	0,120	0,303	3,380	0,001
Kesadaran Wajib Pajak	0,232	0,072	0,185	3,238	0,002
Pemahaman Pajak	0,383	0,137	0,244	2,795	0,006
Pelayanan Pajak	0,217	0,036	0,318	6,001	0,000

a. Dependent Variable: Kepatuhan Penyampaian Surat Pemberitahuan (SPT) Tahunan

Source Data processed with SPSS 26 (2021)

1. Based on the analysis of the H2 test data, the tcount value is 3.380 > the ttable value is 1.985 with a significance level of 0.001 < 0.05. So it can be concluded that Ho is rejected and Ha is accepted, which means that Tax Sanctions Have a Significant Effect on Compliance with Annual Tax Returns (SPT).
2. Based on the analysis of the H3 test data, the tcount value is 3,238 > the ttable value is 1,985 with a significance level of 0.002 < 0.05. So it can be concluded that Ho is rejected and Ha is accepted, which means that taxpayer awareness has a significant effect on compliance with annual tax returns. So the hypothesis H3 is accepted.
3. Based on the analysis of the H4 test data, the tcount value is 2.795 > the ttable value is 1.985 with a significance level of 0.006 < 0.05. So it can be concluded that Ho is rejected and Ha is accepted, which means that Tax Understanding has a Significant Effect on Compliance with Annual Tax Returns (SPT).
4. Based on the analysis of the H5 test data, the tcount value is 6,001 > the ttable value is 1,985 with a significance level of 0.000 < 0.05. So it can be concluded that Ho is rejected and Ha is accepted, which means that the Tax Service has a Significant Effect on the Compliance of Annual Tax Return (SPT).

### Coefficient of Determination Test

Table 10: Coefficient of Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,930 <sup>a</sup>	0,864	0,859	2,954

a. Predictors: (Constant), Pelayanan Pajak, Kesadaran Wajib Pajak, Pemahaman Pajak, Sanksi Perpajakan

Source Data processed with SPSS 26 (2021)

Based on Table 10, it can be seen that the Adjusted R Square value is 0.859 or 85.9%, this indicates that the contribution of the variable Tax Sanctions, Taxpayer Awareness, Tax Understanding, and Tax Services to Compliance with Annual Tax Return (SPT) is 85,9% while the remaining 14.1% is explained by other variables outside the model that are not included in this study.



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### **Discussion**

#### **The Effect of Tax Sanctions, Taxpayer Awareness, Tax Understanding, and Tax Services on Compliance with Annual Tax Returns (SPT)**

Based on the results of statistical testing, it shows that simultaneously Tax Sanctions, Taxpayer Awareness, Tax Understanding, and Tax Services have a significant effect on the Compliance of Annual Tax Return (SPT), it can be proven from the value of  $F_{count} 151,207 > F_{table} 2.31$  and the value of  $sig (0.000) < (0.05)$ .

#### **The Effect of Tax Sanctions on Compliance with Annual Tax Returns**

Based on the results of statistical testing, it is shown that partially Tax Sanctions Have a Significant Effect on Compliance with Annual Tax Returns (SPT), these results can be proven from the tcount value of  $3.380 > t_{table}$  value of  $1.985$  with a significance level of  $0.001 < 0.05$ .

#### **The Effect of Taxpayer Awareness on Compliance with Annual Tax Returns**

Based on the results of statistical testing, it is shown that partially Taxpayer Awareness has a Significant Influence on Compliance with Annual Tax Returns (SPT) these results can be proven from the tcount value of  $3,238 > t_{table}$  value of  $1,985$  with a significance level of  $0.002 < 0.05$ .

#### **The Effect of Tax Understanding on Compliance with Annual Tax Returns**

Based on the results of statistical testing, it is shown that partially Tax Understanding has a Significant Influence on Compliance with Annual Tax Returns (SPT) these results can be proven from the tcount value of  $2.795 > t_{table}$  value of  $1.985$  with a significance level of  $0.006 < 0.05$ .

#### **The Influence of Tax Services on Compliance with the Submission of Annual Tax Returns**

Based on the results of statistical testing, it is shown that partially Tax Services Have a Significant Influence on Compliance with Annual Tax Returns (SPT) these results can be proven from the tcount value of  $6.001 > t_{table}$  value of  $1.985$  with a significance level of  $0.000 < 0.05$ .

### **5. CONCLUSION**

Simultaneously, Tax Sanctions, Taxpayer Awareness, Tax Understanding, and Tax Services have a significant effect on the Compliance of Annual Tax Return (SPT). Thus, it can be interpreted that the better the Tax Sanctions, Taxpayer Awareness, Tax Understanding, and Tax Services, the greater the Compliance of Annual Tax Return (SPT) submission. Partially, tax sanctions have a significant effect on compliance with the submission of annual tax returns. Thus, it can be interpreted that the better the Tax Sanctions, the more compliance with the Annual Tax Return (SPT) submission.

Partially, Taxpayer Awareness has a Significant Influence on Compliance with Annual Tax Returns (SPT). Influence on Compliance with Annual Tax Return (SPT). Thus, it can be interpreted that the better the awareness of taxpayers, the more compliance with the submission of annual tax returns (SPT). Partially, Tax Understanding has a Significant Influence on Compliance with Annual Tax Return (SPT). Thus, it can be interpreted that

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the better the understanding of taxes, the more compliance with the submission of annual tax returns (SPT). Partially, Tax Services Have a Significant Influence on Compliance with Annual Tax Returns (SPT). Thus, it can be interpreted that the better the tax service, the more compliance with the submission of annual tax returns (SPT).

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