
The Efforts to Improve Tax Compliance Through Tax Knowledge and Tax Office Services

¹**Hisar Pangaribuan**, ²**Relon Taufik Hidayat**

¹Universitas Advent Indonesia, Bandung

²STIE Tri Bhakti, Bekasi, Indonesia

*pangabhsr@gmail.com, taufik@stietribhakti.ac.id

Abstract

Tax compliance (TC) is crucial for the economic stability of Indonesia, yet it remains a challenge, particularly in urban areas like Bekasi. This study explores the combined impact of tax knowledge (TK) and tax office services (TOS) on TC in Bekasi, aiming to provide insights into improving taxpayer behavior. A quantitative research design was employed, using a structured questionnaire distributed to 135 taxpayers in the Bekasi region, with 117 valid responses analyzed. The study assessed TK, TOS, and TC, ensuring validity and reliability through expert reviews and factor analysis. Regression analysis was performed using SPSS to examine the relationships between the variables. The findings revealed that both TK and TOS significantly positively influence TC, with TK showing a moderate correlation ($r = 0.417$, $p < 0.05$) and TOS a weaker but still significant correlation ($r = 0.332$, $p < 0.05$). The combined variables explained approximately 48.6% of the variance in TC. This study highlights the importance of improving both tax education and service quality to enhance compliance rates. The implications suggest that integrating effective tax education programs with high-quality services will have a more substantial impact on improving compliance, offering practical recommendations for policymakers to strengthen the tax system in Indonesia.

Keywords: compliance, office services, social exchange theory, theory of planned behavior

INTRODUCTION

TC is a crucial element for the effective functioning of any tax system, influenced by various factors such as TK and the quality of TOS (Palar et al., 2024; Perdana, 2022; Suharti & Rachmania, 2019). In Indonesia, where TC is vital for government revenue, understanding these factors can enhance economic stability (Afkar, 2023). Specifically, the Bekasi region provides a unique setting to examine how TK and TOS impact TC behavior. TK is instrumental in TH, as a better understanding of tax laws, procedures, and the benefits of compliance correlates with higher adherence to tax obligations (Perdana, 2022). Despite governmental efforts in educating taxpayers, gaps persist in comprehending key aspects of TK—general, procedural, and legal—affecting compliance (Judijanto, 2024).

Similarly, TOS significantly influence taxpayer compliance. High-quality services, characterized by clear communication, transparency, and accessibility, foster trust and satisfaction, encouraging compliance (Subekti, 2024). Although advancements in TOS, including user-friendly digital platforms and proactive education, have been made, challenges remain in ensuring their consistent effectiveness in boosting compliance (Pratiwi & Jati, 2020).

This research explores the combined effect of TK and TOS on TC in the Bekasi area. By focusing on this specific context, it will provide insights into how tax education and service quality can be optimized to improve taxpayer behavior.

Previous studies emphasize that TK directly affects compliance, with individuals who possess a strong understanding of tax laws more likely to fulfill their obligations (Perdana, 2022; Kurniawan, 2020). Additionally, effective tax education programs and technological tools are critical in enhancing TK and fostering compliance (Djafri et al., 2023; Saragih et al., 2022). TOS also play a vital role in shaping compliance. High-quality services from tax authorities, such as clear communication and reliable support, increase taxpayer satisfaction, trust, and compliance (Subekti, 2024; Mansyuri et al., 2022; Rahiem &

Ardillah, 2022). Furthermore, effective TOS can reinforce TK, enhancing the impact of services on compliance (Santoso, 2024; Anwar, 2024).

However, literature on the interaction between TK and TOS in fostering compliance, particularly in Indonesia, remains limited. While studies have explored these factors independently, there is little research on their combined influence in regions like Bekasi, where local dynamics may differ from national trends. Despite improvements in TK and TOS, low compliance rates persist, especially in areas with diverse socioeconomic profiles. Thus, it is essential to explore how TK and TOS can synergistically improve compliance.

This study aims to investigate the combined influence of TK and TOS on TC among taxpayers in Bekasi, specifically focusing on the Bekasi Tax Service Office. It will address the following questions: How does TK impact TC in Bekasi? How do TOS contribute to improving TC in this region? What is the combined effect of both TK and TOS on TC behavior in Bekasi?

By examining the joint influence of TK and TOS, this research offers a novel contribution to the literature, addressing a gap in understanding how these factors interact to shape TC. The findings will provide valuable insights for both theoretical advancements in TH and practical solutions for policymakers and tax authorities. This research will inform recommendations for improving tax education and service delivery, ultimately promoting higher compliance and greater public trust in the tax system.

LITERATURE REVIEW

The main theoretical framework for this study is the Theory of Planned Behavior, proposed by Ajzen in the year of 1991 (Ajzen, 1991). TPB is widely used in social science to understand and predict behavioral intentions. It suggests that individual behaviors, including compliance behaviors like tax payment, are influenced by three key factors: attitudes, subjective norms, and perceived behavioral control (Pourmohammad et al., 2021). In the context of TC, TK can influence an individual's attitude towards paying taxes by fostering positive perceptions of the tax system. Additionally, TOS can affect perceived behavioral control by providing resources, guidance, and facilitating ease of TC (Novianti & Dewi, 2018; Mebratu, 2024).

Further, the Social Exchange Theory, which posits that individuals engage in behavior based on perceived rewards and costs of an exchange, is relevant here. In the context of TC, TK and high-quality TOS are perceived as rewards that incentivize compliance through increasing trust and satisfaction, reducing perceived costs (such as complexity and time investment), and enhancing overall cooperation with the tax authorities (Musimenta, 2020).

TK refers to the understanding of tax laws, regulations, and procedures that influence taxpayer behavior and compliance (Nurkhin et al., 2018). This encompasses general knowledge about the tax system, including the purposes and types of taxes, as well as specific procedural and legal knowledge, such as how to file tax returns, the required documents, deadlines, and the penalties for non-compliance (Pangaribuan, 2022). Taxpayers with a greater understanding of these aspects are more likely to comply with their tax obligations, as they possess the necessary knowledge to navigate the complexities of the tax system. To measure TK, a questionnaire will assess respondents' familiarity with these elements through items that gauge their awareness of filing deadlines, required documentation, and the consequences of non-compliance. Furthermore, the assessment will consider both general knowledge about taxes and specific procedural details relevant to the Indonesian tax system (Subekti, 2024).

TOS refers to the quality and accessibility of services provided by tax authorities, which can significantly influence taxpayers' compliance behavior. Effective TOS facilitates the fulfillment of tax obligations by improving taxpayer satisfaction and fostering trust in the tax system (Rahiem & Ardillah, 2022). These services include customer support, where taxpayers can receive assistance with their tax-related queries; educational outreach, which ensures that taxpayers are informed about their obligations; and user-friendly tax filing platforms, such as e-filing systems, which make it easier for taxpayers to file returns and make payments (Mansyuri et al., 2022). A questionnaire designed to measure TOS will focus on respondents' perceptions of the accessibility, clarity, and efficiency of the services offered by the tax

authorities. It will assess satisfaction with customer support, the perceived clarity of tax filing instructions, and the ease of using online tax platforms (Subekti, 2024; Rahiem & Ardillah, 2022).

TC is defined as the extent to which taxpayers adhere to the legal requirements for tax filing and payment. It includes timely and accurate submission of tax returns, payment of taxes due, and compliance with all relevant regulations (Palar et al., 2024). Compliance behavior is a critical determinant of the effectiveness of the tax system and relies on both the taxpayer's knowledge and their experience with TOS. The measurement of TC in this study will be based on self-reported behaviors, such as the timeliness of tax filings, the accuracy of the reported information, the punctuality and completeness of tax payments, and general adherence to the tax laws (Agung et al., 2022). Respondents will be asked about their practices regarding on-time filing, accuracy in reporting, and whether they consistently meet their tax obligations, providing valuable insights into the relationship between TK, TOS, and overall compliance (Santoso, 2024).

A significant body of research has explored the relationship between TK and compliance. Previous studies have demonstrated that a higher level of TK significantly enhances taxpayer compliance, as individuals with more comprehensive knowledge of tax regulations are better equipped to meet their obligations (Perdana, 2022; Judijanto, 2024). Additionally, the awareness of tax responsibilities and benefits, which stems from TK, has a direct positive impact on compliance behavior (Majid, 2024).

The role of TOS in influencing compliance has also been explored. Research by Subekti (2024) highlighted that the quality of services offered by tax authorities positively impacts taxpayer satisfaction and compliance. Previously, studies by Safitri (2023) reveal that when tax services are transparent, easily accessible, and efficient, they help build taxpayer trust, further promoting compliance. However, less attention has been paid to the combined influence of TK and TOS in shaping compliance behavior, particularly in the context of Indonesia.

These studies have shown the importance of both TK and TOS, but they often treat these factors in isolation. As such, there is a need for research that examines how these two factors work together to influence TC in a specific local context, such as Bekasi.

While existing research provides valuable insights into the individual effects of TK and TOS on compliance, the interaction between these two factors has not been thoroughly examined. In particular, the combined influence of both factors on TC in Indonesia, specifically within the Bekasi region, remains underexplored. The literature lacks studies that investigate how the synergies between TK and high-quality tax services impact taxpayer behavior, especially in an area with a unique demographic and economic profile. Additionally, most studies focus on either urban or corporate taxpayers, neglecting the broader population, which includes small and medium taxpayers in suburban areas like Bekasi.

Furthermore, while prior research on TC has focused on developed countries, there is a need for studies contextualized in developing countries like Indonesia, where issues such as TK gaps, trust in authorities, and access to services may present unique challenges. This study aims to address these gaps by examining the combined effects of TK and TOS on TC in Bekasi, Indonesia.

Based on the literature review and the theoretical background provided, the following hypotheses have been developed to guide this research:

H1: TK has a positive and significant influence on TC in the Bekasi community.

H2: TOS have a positive and significant influence on TC in the Bekasi community.

These hypotheses are built upon the Theory of Planned Behavior and Social Exchange Theory, assuming that both TK and the quality of TOS are critical in shaping TC behavior. The research will test these hypotheses to explore the relative importance of each factor and their combined effects on compliance behavior in Bekasi. This study aims to fill the gap in the literature by addressing how these factors interact and influence TC, offering valuable insights for both academic research and practical applications in the tax system.

METHOD

This study employs a quantitative research design with a confirmatory approach. The focus is on examining the relationships between TK, TOS, and TC. By using quantitative methods, this research seeks to quantify the influence of TK and TOS on the level of TC in the Bekasi area. The confirmatory approach

allows for testing predefined hypotheses based on theoretical models derived from previous research, providing statistical evidence to support or reject the proposed relationships.

The population for this study consists of taxpayers registered at the KPP Pratama Bekasi Utara. A total of 135 questionnaires were distributed directly to these taxpayers, with the goal of gathering data on their TK, experiences with TOS, and their level of TC. After data collection, 117 completed questionnaires met the necessary requirements for analysis, thus forming the sample for this research. The selection of KPP Pratama Bekasi Utara as the study site is based on its central role in tax administration in the Bekasi region. To ensure the validity and reliability of the data, the sample was carefully chosen to represent a cross-section of taxpayers from various backgrounds, ensuring diverse perspectives. Additionally, the questionnaire was reviewed for clarity and reliability through pilot testing and validation procedures to confirm that it accurately measures the constructs being studied.

The data collection tool used in this study was a structured questionnaire, designed based on a review of previous research. The questionnaire was modified to fit the specific context of this study, with the key constructs of TK, TOS, and TC being measured using established scales from the literature. The survey included 5 Likert scale items ranging from "Strongly Disagree" to "Strongly Agree," allowing for the measurement of respondents' perceptions of their TK, their satisfaction with the TOS, and their adherence to TC requirements. The questionnaire was subjected to validity and reliability testing. The validity of the constructs was assessed through expert reviews and factor analysis, while reliability was checked using Cronbach's Alpha to ensure the consistency of the measurement scales. This ensures that the data collected is both accurate and dependable for statistical analysis.

The data analysis was conducted quantitatively using SPSS software to perform regression analysis. Regression analysis was chosen as the primary method due to its ability to examine the relationships between multiple independent variables (TK and TOS) and the dependent variable (TC). The analysis included testing the proposed hypotheses and determining the significance of the relationships. Descriptive statistics were also used to provide a clear understanding of the sample's demographic characteristics and the distribution of responses. The results of the regression analysis will be used to confirm or reject the hypotheses, thereby providing insights into the factors influencing TC in the Bekasi region.

Ethical considerations in this study were prioritized to ensure that the research adhered to the principles of integrity and respect for participants. The purpose of the research was clearly communicated to all participants, and informed consent was obtained before distributing the questionnaires. Participants were assured that their responses would remain confidential and used solely for research purposes. The research adheres to ethical standards by respecting the privacy and autonomy of participants, ensuring that the research findings are based on truthful and accurate representations of the data. Furthermore, all necessary permissions and approvals were obtained from the relevant authorities before conducting the research. By adopting a rigorous methodology, this study aims to provide valid and reliable insights into the factors that influence TC in Bekasi, contributing to both academic knowledge and practical recommendations for improving tax systems in Indonesia.

RESULT AND ANALISYS

The population of this study consists of taxpayers affiliated with the North Bekasi region, specifically those registered with KPP Pratama Bekasi Utara. These taxpayers include both individual and corporate entities who are subject to the region's tax regulations. A total of 135 questionnaires were distributed to gather data on their TK, experiences with TOS, and TC behavior. Of the 135 questionnaires, 117 were found to meet the necessary criteria for data analysis, representing a valid sample for this study. These respondents are considered to be representative of the businesses and agencies in the North Bekasi area, as they are involved in corporate tax reporting and compliance processes within the local tax system.

The sample consists of 72% male respondents, totaling 84 individuals, and 28% female respondents, totaling 33 individuals. All participants have substantial experience in corporate tax reporting, with each having more than four years of experience in calculating and filing corporate taxes. This extensive experience ensures that the sample is knowledgeable about the complexities of tax regulations and compliance requirements, which enhances the validity of the data collected for the study. The diverse

demographic and professional background of the respondents, coupled with their experience in corporate tax matters, provides a comprehensive view of the factors influencing TC in the North Bekasi region.

Result

The table 1. Correlations is the output of Pearson correlation analysis, showing the relationships between three variables: TK, TOS, and TC. The Pearson correlation coefficient between TK and TC is 0.417, with a p-value of 0.005. This shows a moderate positive correlation between TK and TC. The p-value is again less than 0.05, which makes this result statistically significant. Thus, a higher level of TK is associated with greater TC.

Table 1. Correlations

		TK	TOC	TC
TK	Pearson Correlation	1	.457	.417
	Sig. (2-tailed)		.001	.005
	N	117	117	117
TOC	Pearson Correlation	.457	1	.332
	Sig. (2-tailed)	.001		.003
	N	117	117	117
TC	Pearson Correlation	.417	.332	1
	Sig. (2-tailed)	.005	.003	
	N	117	117	117

The Pearson correlation coefficient between TOS and TC is 0.332, with a p-value of 0.003. This also indicates a positive, but weaker, correlation between the quality of TOS and TC. The p-value is less than 0.05, which means this correlation is statistically significant. Therefore, better TOS are associated with improved TC, although the strength of the relationship is not as strong as the one between TK and TC. These results support the notion that both TK and TOS play important roles in improving TC, with TK having a particularly strong effect.

The Model Summary table analysis result (Table 2) provided valuable information about the contribution of the independent variables TK and TOS to explaining TC. The R value of 0.697 indicates a relatively strong overall fit for the model, suggesting that the combined predictors contribute significantly to explaining TC. The R Square value of 0.486 means that approximately 48.6% of the variance in TC can be explained by the two predictors (TK and TOS), which reflects a moderate contribution of TK and TOS to the model. After adjusting for the number of predictors in the model, the Adjusted R Square value of 0.477 indicates that about 47.7% of the variance in TC is explained by the predictors, which is a slight reduction but still shows a meaningful contribution. This adjustment ensures that the model's explanatory power remains reliable despite having multiple independent variables. The Standard Error of the Estimate is 1.117, indicating that the model's predictions are, on average, within 1.117 units of the actual observed values for TC, signifying a reasonable level of accuracy in the predictions.

Table 2. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.697 ^a	.486	.477	1.117

a. Predictors: (Constant), TK, TOS

The regression analysis results, presented in Table 3, offer insight into the contributions of TK and TOS on TC. The unstandardized coefficients show that for each unit increase in TK, TC is expected to increase by 1.235 units, holding TOS constant. Similarly, for each unit increase in TOS, TC is expected to

increase by 1.337 units, holding TK constant. This suggests that both variables are positively associated with TC, with TOS having a slightly larger impact than TK. The standardized coefficients indicate the relative importance of each predictor. TK has a standardized coefficient (Beta) of 0.274, while TOS has a Beta of 0.357. These values suggest that TOS has a stronger effect on TC compared to TK, though both contribute positively to the outcome.

Table 3. Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.617	7.294		.216	.076
TK	1.235	.427	.274	2.767	.005
TOS	1.337	.476	.357	2.887	.009

a. Dependent Variable: TC

Regarding the statistical significance, the t-values for TK and TOS are 2.767 and 2.887, respectively, both of which are associated with p-values of 0.005 and 0.009. Since both p-values are less than 0.05, this indicates that both predictors are statistically significant, meaning they significantly influence TC. The regression equation derived from these coefficients is:

$$TC = 1.617 + 1.235(TK) + 1.337(TOS)$$

This equation indicates that both TK and TOS positively influence TC, with TOS having a slightly stronger impact. The results suggest that improving TK and enhancing the quality of TOS can significantly improve TC among taxpayers. The regression analysis highlights the important roles of both TK and TOS in driving TC. The statistical significance of both variables reinforces their relevance, suggesting that tax authorities should focus on enhancing these areas to improve overall compliance rates.

DISCUSSION

The findings of this study highlight the significant role that both TK and TOS play in improving TC in the Bekasi region of Indonesia. The results reveal that a higher level of TK correlates positively with greater compliance, supporting previous research that suggests individuals with a better understanding of tax laws and procedures are more likely to fulfill their tax obligations (Perdana, 2022; Kurniawan, 2020). This finding underscores the importance of targeted tax education programs that bridge the existing knowledge gaps, particularly in urban areas like Bekasi. Additionally, the study emphasizes that TOS, though somewhat weaker in their influence compared to TK, still contribute significantly to enhancing compliance. High-quality services that are clear, accessible, and efficient build trust and satisfaction among taxpayers, reinforcing the findings of Subekti (2024) and Safitri (2023), who argue that such services positively influence taxpayer behavior. These findings are consistent with the Theory of Planned Behavior, where both knowledge and perceived behavioral control—shaped by the quality of services—directly influence compliance intentions.

However, while both factors independently contribute to improved TC, the study also indicates that the combined effect of TK and TOS is substantial, yet the interaction between these two variables has not been thoroughly explored in previous research, particularly in the context of developing countries like Indonesia. The regression analysis shows that both TK and TOS are statistically significant, with TOS having a slightly stronger impact on compliance. This finding challenges some earlier studies that considered these factors in isolation, highlighting the need for a more integrated approach to improving TC. The results suggest that efforts to enhance tax education should be coupled with continuous improvements in the quality of tax services, a strategy that could have a more substantial impact on compliance rates in Bekasi. Furthermore, the study calls for further research to explore how local socioeconomic factors might interact with these elements to influence compliance behavior, thus offering valuable insights for policymakers aiming to tailor interventions that address the unique challenges faced by Indonesian taxpayers.

CONCLUSIONS

In conclusion, this study provides valuable insights into the factors that influence TC in the Bekasi region of Indonesia, focusing on the roles of TK and TOS. The findings demonstrate that both TK and TOS significantly contribute to improving TC, with TK having a slightly stronger effect. A higher level of TK equips taxpayers with the necessary understanding of tax laws and procedures, leading to greater compliance. Similarly, the quality of services provided by tax authorities fosters trust and satisfaction, which in turn enhances taxpayer behavior. These results support the importance of comprehensive tax education programs and the continuous improvement of service quality in ensuring higher compliance rates.

Furthermore, the study highlights the combined influence of TK and TOS on TC, emphasizing the need for a synergistic approach to enhance TC. While previous research often treated these factors in isolation, this study's findings suggest that integrating both factors can lead to more effective TC strategies. The results are particularly relevant for policymakers and tax authorities in Indonesia, where improving public trust in the tax system is crucial for boosting compliance rates. By focusing on enhancing both TK and service quality, this research offers practical recommendations that can inform future tax reforms and initiatives aimed at improving TC in the region and beyond.

The findings of this study have significant implications for both policy and practice in improving TC in Indonesia. Policymakers and tax authorities should prioritize enhancing both TK and TOS to create a more effective and accessible tax system. Efforts to improve tax education programs that address specific knowledge gaps—particularly in urban areas like Bekasi—are essential for fostering a more informed taxpayer base. Simultaneously, improving the quality of services, such as providing clear communication, user-friendly platforms, and accessible support, will build trust and increase taxpayer satisfaction. By integrating these two factors, authorities can create a more comprehensive approach to TC that addresses both the knowledge and the perceived ease of compliance, ultimately leading to improved tax behavior and greater public trust in the tax system.

REFERENCES

- Afkar, I. (2023). Analysis of the effect of government expenditure, tax revenue, and road infrastructure on economic growth in lampung province. *Jurnal Ekonomi Dan Bisnis Digital*, 2(4), 1327-1338. <https://doi.org/10.55927/ministal.v2i4.6076>
- Agung, S., Zuhroh, D., & Apriyanto, G. (2022). taxpayers' compliance from the tax officers' perspective: a grounded theory approach. *Universal Journal of Accounting and Finance*, 10(6), 953-966. <https://doi.org/10.13189/ujaf.2022.100604>
- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179-211. [https://doi.org/10.1016/0749-5978\(91\)90020-t](https://doi.org/10.1016/0749-5978(91)90020-t)
- Anwar, S. (2024). Assessing individual taxpayer compliance: does service quality moderate tax knowledge and tax penalties?. *SBAMR*, 6(2), 1-12. <https://doi.org/10.61656/sbamr.v6i2.118>
- Djafri, I., Damawati, I., Suharto, S., Satwika, I., & Rahmatullah, R. (2023). Utilization of information and communication technology in the tax administration system to increase taxpayer compliance. *Ilomata International Journal of tax and Accounting*, 4(1), 14-25. <https://doi.org/10.52728/ijtc.v4i1.670>
- Furqon, R. H., Affandi, A., Suteja, J., & Suwanda, D. (2022). Brand Valuation of Garment Companies for Tax Purposes. *Kontigensi: Jurnal Ilmiah Manajemen*, 10(2), 282-290.
- Judijanto, L. (2024). the effect of tax incentives, tax socialization, and law enforcement on motor vehicle tax compliance in East Java. *West Science Accounting and Finance*, 2(02), 299-309. <https://doi.org/10.58812/wsaf.v2i02.1048>
- Kurniawan, D. (2020). The influence of tax education in higher education on tax knowledge and its effect on personal tax compliance. *Journal of Indonesian Economy and Business*, 35(1). <https://doi.org/10.22146/jieb.54292>
- Majid, A. (2024). the relationship between tax knowledge and social environment on tax awareness among accounting students in the state of polytechnic sriwijaya, south sumatera. *International Journal of*

- Academic Research in Business and Social Sciences, 14(7). <https://doi.org/10.6007/ijarbss/v14-i7/22038>
- Mansyuri, M., Mauzu, F., & Yuliana, Y. (2022). the influence of service quality and tax knowledge on the compliance level of individual taxpayers at the dompu tax service, counseling and consultation office (kp2kp). *International Journal of Social Science*, 2(2), 1321-1328. <https://doi.org/10.53625/ijss.v2i2.3059>
- Mebratu, A. (2024). Theoretical foundations of voluntary tax compliance: evidence from a developing country. *Humanities and Social Sciences Communications*, 11(1). <https://doi.org/10.1057/s41599-024-02903-y>
- Muji, A., Hamsinah, H., Nara, N., & Syahribulan, S. (2022). Inhibiting Factors in the Implementation of the Non-Cash Food Assistance Program (BPNT)/Basic Food Assistance in Jeneponto Regency. *Journal Dimensi Management and Public Sector*, 3(1), 33-40.
- Musimenta, D. (2020). knowledge requirements, tax complexity, compliance costs and tax compliance in uganda. *Cogent Business & Management*, 7(1), 1812220. <https://doi.org/10.1080/23311975.2020.1812220>
- Novianti, A. F. and Dewi, N. H. U. (2018). An investigation of the theory of planned behavior and the role of tax amnesty in tax compliance. *The Indonesian Accounting Review*, 7(1), 79-94. <https://doi.org/10.14414/tiar.v7i1.961>
- Nurkhin, A., Novanty, I., Muhsin, M., & Sumiadji, S. (2018). the influence of tax understanding, tax awareness and tax amnesty toward taxpayer compliance. *Jurnal Keuangan Dan Perbankan*, 22(2). <https://doi.org/10.26905/jkdp.v22i2.1678>
- Palar B. E., Maruli S. M., & Pangaribuan H., (2024). Pengaruh pemahaman digitalisasi sistem administrasi pajak dan digital transformasi terhadap kepatuhan pajak non-karyawan. *Jurnal Lentera Bisnis*, 13(3), 1699-1716. <https://doi.org/10.34127/jrlab.v13i3.1217>
- Pangaribuan, H. (2022). Perpajakan Indonesia: Seri belajar dan panduan praktis. *Yogyakarta: UPP STIM YKPN*.
- Perdana, S. (2022). Increasing taxpayer compliance through justice and tax knowledge. *Journal of Economics Finance and Management Studies*, 05(02). <https://doi.org/10.47191/jefms/v5-i2-06>
- Pourmohammad, M., Maheri, M., Khalkhali, H., & Didarloo, A. (2021). The effect of an educational intervention based on the theory of planned behavior (tpb) on self-care behavior and glycosylated hemoglobin (hba1c) levels in patients with type 2 diabetes.. <https://doi.org/10.21203/rs.3.rs-970643/v1>
- Pratiwi, P. E. and Jati, I. K. (2020). Pengaruh sosialisasi perpajakan, pengetahuan perpajakan, kualitas pelayanan fiskus dan minat penerapan e-filling pada kepatuhan wpop. *E-Jurnal Akuntansi*, 30(3), 674. <https://doi.org/10.24843/eja.2020.v30.i03.p10>
- Priadana, M. S., & Sunarsi, D. (2021). *Metode penelitian kuantitatif*. Pascal Books.
- Pugu, M. R., Riyanto, S., & Haryadi, R. N. (2024). *Metodologi Penelitian; Konsep, Strategi, dan Aplikasi*. PT. Sonpedia Publishing Indonesia.
- Rahiem, C. and Ardillah, K. (2022). tax awareness, tax services quality, and tax sanctions on individual taxpayer compliance. *the Accounting Journal of Binaniaga*, 7(1), 1-16. <https://doi.org/10.33062/ajb.v7i1.489>
- Safitri, R. (2023). Influencing factors on taxpayer compliance: quantitative insights from medan marelان, north sumatra. *Jurnal Ilmiah Manajemen Kesatuan*, 11(2), 535-544. <https://doi.org/10.37641/jimkes.v11i2.2135>
- Santoso, S. (2024). the influence of taxpayer awareness, tax sanctions, tax service quality, and tax knowledge on the individual taxpayer compliance. *Journal of Applied Business Taxation and Economics Research*, 4(1), 93-106. <https://doi.org/10.54408/jabter.v4i1.348>
- Saragih, A. H., Reyhani, Q., Setyowati, M. S., & Hendrawan, A. (2022). The potential of an artificial intelligence (ai) application for the tax administration system's modernization: the case of indonesia. *Artificial Intelligence and Law*, 31(3), 491-514. <https://doi.org/10.1007/s10506-022-09321-y>

- Subekti, K. (2024). tax knowledge, taxpayer awareness and tax service quality on taxpayer compliance moderated by tax sanctions. *Owner*, 8(1), 470-482. <https://doi.org/10.33395/owner.v8i1.1804>
- Suharti, E. and Rachmania, D. (2019). tax officer services and tax justice as preventive action for tax evasion. *Jurnal Akuntansi*, 23(2), 285. <https://doi.org/10.24912/ja.v23i2.589>