TAXPAYER KNOWLEDGE, FISCUS SERVICES, AND TAXATION SANCTIONS AFFECT TAXPAYER COMPLIANCE WITH PERSONNELS CASE STUDY: PRATAMA TAX SERVICE OFFICE NORTH BEKASI

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Abstract - This study aims to analyze whether the knowledge of taxpayers, tax authorities and tax sanctions affects individual taxpayer compliance in paying taxes. This study uses primary data obtained through a questionnaire. The population in this study were individual taxpayers registered at KPP Pratama Bekasi Utara

This study uses convenience sampling method in collecting data and using data processing applications to analyze multiple linear regression with SPSS 24.0. The results in this study indicate that the knowledge of taxpayers, tax services and tax sanctions has a significant effect on individual taxpayer compliance in paying taxes at KPP Pratama Bekasi Utara.

Keywords: Taxpayer Knowledge, Fiscal Service, Tax Sanctions, Individual Taxpayer Compliance

Abstrak– Penelitian ini bertujuan untuk menganalisis apakah pengetahuan wajib pajak, pelayanan fiskus dan sanksi perpajakan berpengaruh terhadap kepatuhan wajib pajak orang pribadi dalam membayar pajak. Penelitian ini menggunakan data primer yang diperoleh melalui kuesioner. Populasi dalam penelitian ini adalah wajib pajak orang pribadi yang terdaftar di KPP Pratama Bekasi Utara.

Penelitian ini menggunakan metode *convenience sampling* dalam mengumpulkan datanya dan menggunakan aplikasipengolah data untuk menganalisis regresi linear berganda dengan alat bantu SPSS 24.0. Hasil dalam penelitian ini menyatakan bahwa pengetahuan wajib pajak, pelaynan fiskus dan sanksi perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi dalam membayar pajak di KPP Pratama Bekasi Utara.

Kata kunci : Pengetahuan Wajib Pajak, Pelayanan Fiskus, Sanksi Perpajakan, Kepatuhan Wajib Pajak Orang Pribadi.

I. PRELIMINARY

National Development is a development that takes place continuously and continuously with the aim of improving the welfare of the people both materially and spiritually. To be able to carry out these objectives, the state must seek domestic sources of funds in the form of taxes. The use of taxes starts from personnel expenses to financing various development projects. The construction of public facilities, such as: roads, bridges, schools, hospitals / puskesmas, and police stations is financed from taxes. Infrastructure

development, education costs, health costs, subsidized fuel oil (BBM),civil servant salaries, and the construction of public facilities are all financed from taxes. The more taxes collected, the more facilities and infrastructure will be built.

So the authors are interested in conducting the latest research by adding variables to the study and changing the number of respondents. The research that the researcher will write is entitled "Taxpayer Knowledge, Fiscal Services, and Tax Sanctions Affect Individual Taxpayer Compliance at KPP Pratama Bekasi Utara.

1.1. Formulation of the problem

Based on the background of the problem that has been stated above, the conclusions in this study can be drawn as follows:

- 1. Does taxpayer knowledge affect individual taxpayer compliance?
- 2. Does the tax authorities affect individual taxpayer compliance?
- 3. Do tax sanctions affect individual taxpayer compliance?

1.2. Research purposes

Based on the research background and the problems that have been formulated, the objectives of this study are:

- 1. This is to find out whether taxpayer knowledge affects individual tax compliance.
- 2. To find out whether the tax authorities have an effect on individual taxpayer compliance.
- 3. To find out whether tax sanctions affect individual taxpayer compliance.

II. LITERATURE REVIEW

2.1. Tax Definition

The definition of tax according to Soemitro in Official (2011) Tax is the people's contribution to the state treasury based on the Law (which can be enforced) without receiving reciprocal services (counter-achievement) which can be directly demonstrated, and which is used to pay for general expenses.

2.2. Taxpayer

Taxpayers are individuals or bodies, including taxpayers, tax cutters and tax collectors, who have tax rights and obligations in accordance with the provisions of taxation legislation. (Article 1, UU KUP No. 16 of 2009)

2.3. Tax ID number

Taxpayer Identification Number (NPWP) according to Article 1, UU KUP No. 16 of 2009 reads:

"Taxpayer Identification Number is a number given to taxpayers as a means of tax administration which is used as identification or identity of taxpayers in exercising their tax rights and obligations". Taxpayer Identification Number (NPWP) is an effort to achieve tax goals which is used as identity or personal identification. Apart from being used as an NPWP identity, it is also used to maintain order in paying taxes and in monitoring tax administration. (Official, 2011)

2.4. Taxpayer Knowledge

Knowledge is the result of human knowledge of something, or all human actions to understand a certain object that can be tangible either through the senses or through reason, it can also be an object that is understood by humans in the ideal form, or that is related to psychological problems. Taxpayer knowledge is the ability or a taxpayer who knows tax regulations, whether it is about tax rates based on the law that they will pay and tax benefits that will be useful for their lives (Mas'ud, 2018). Tax knowledge is a process in changing the attitude and behavior of a taxpayer or group of taxpayers in providing knowledge to humans through teaching and training efforts (Hardiningsih, 2013, in Fairani 2018)

2.5. Fiskus ministry

Public service is the provision of services, either by the government, the private sector on behalf of the government, or the private sector to the community, with or without payment to meet the needs and / or interests of the community (Santosa, 2008, in Kundalini, 2016)

The active role of the tax authorities in implementing the disbursement of tax arrears as an effort to increase revenue from the tax sector can be carried out by starting to issue warning letters, forced letters, to confiscation of property belonging to taxpayers.

2.6. Tax Sanctions

Sanction is an action in the form of punishment given to people who violate the rules. Rules or laws are signs for someone to do something about what should be done and what should not be done. Sanctions are needed so that regulations or laws are not violated (Kristianto and Vionita, 2018).

2.7. Taxpayer Compliance

According to the General Indonesian Dictionary in Rahayu (2013) compliance means submitting or obeying the teachings or rules. Based on this understanding, we can give the understanding that compliance in taxation means obedience, compliance in implementing taxation provisions.

Taxpayer compliance, namely where taxpayers fulfill their tax obligations and exercise tax rights properly and correctly in accordance with applicable tax laws and regulations (Ilhamsyah et al., 2016 in Hartono et al, 2018)

2.8. Relationship Between Variables

The awareness of taxpayers is needed to fulfill their obligations in paying taxes, not only being aware but also in carrying out their tax obligations in accordance with the provisions of the applicable taxation laws, a reflection that taxpayers contribute to development, as well as public interests carried out by the government through taxes. which he pays. Taxpayers who have the awareness to pay taxes will have more knowledge about taxation so that taxpayers will understand the correct taxation procedures. In carrying out its obligations as taxpayers, the need for friendly service in serving taxpayers who will pay taxes. Therefore, the tax authorities must make taxpayers feel comfortable and make it easier to fulfill their obligations as taxpayers and are entitled to receive their rights as taxpayers. Tax sanctions must also be implemented firmly and fairly in order to have a deterrent effect on taxpayers who deliberately avoid their obligations as taxpayers.

2.9. Hypothesis Development

2.9.1. Taxpayer Knowledge Affects Individual Taxpayer Compliance

According to Khotimah et al (2018) Knowledge and understanding of taxation regulations is a process where taxpayers know about taxation rules and apply that knowledge to pay taxes. Knowledge and understanding of the tax regulations in question, namely understanding and understanding the general provisions and tax procedures (KUP) which include how to submit a Tax Return (SPT), payment, place of payment, fines and deadline for payment or reporting of SPT. Taxpayers will continue to behave in compliance

with taxation provisions in every situation (consistent) if the taxpayer has interpreted taxes as a form of obligation that must be carried out in the interests of the state.

This research is supported by the results of previous research conducted by Hendrico (2011) in Suryanti and Sari (2018) and also the results of research from Khotimah et al (2018) which prove that tax understanding / knowledge has a positive and significant effect on taxpayer compliance.

H1: Taxpayer knowledge has a significant effect on individual taxpayer compliance.

2.9.2. Fiskus Service Affects Individual Taxpayer Compliance

Taxpayer compliance can also be affected by the quality of services provided by the tax authorities to taxpayers. Fiskus services are the services of tax officials in helping, managing and preparing everything that is needed by taxpayers (Rahman, 2011 in Suryanti and Sari, 2018). The better the quality of service provided by the tax authorities, the higher the level of taxpayer compliance. Conversely, the worse the quality of services provided by the tax authorities, the lower the level of taxpayer compliance.

The results of this study are supported by the results of research by Arifin and Nasution (2017) which note that the influence of Fiskus Services on individual taxpayer compliance is that Service Quality and Tax Sanctions have a significant effect, both partially and simultaneously, on taxpayer compliance. This is in line with the research conducted by Rohmawati and Rasmini (2016), that service quality has a positive effect on individual taxpayer compliance at KPP Pratama Denpasar Barat. It shows that if the better the quality of service provided by KPP Pratama, especially KPP Pratama Denpasar Barat, then the compliance of individual taxpayers at KPP Pratama Denpasar Barat tends to increase.

H2: Fiskus services have a significant effect on taxpayer compliance personal.

2.9.3. Tax Sanctions Affect Individual Taxpayer Compliance

Tax sanctions are a deterrent (preventive) so that taxpayers do not violate norms. Tax sanctions are imposed to create taxpayer compliance in carrying out their tax obligations. Thus, it is hoped that taxation regulations will be obeyed by taxpayers so that taxpayers will fulfill their tax obligations if they consider that tax sanctions will be more detrimental to them.

The results of research conducted by Savitri and Nuraina (2017) show that tax sanctions have a significant effect on the compliance of individual taxpayers registered at KPP Pratama Madiun. The results of this study are in line with the research conducted by Markhumah et al (2019). Based on the results of research on the variable tax sanction firmness in testing the first hypothesis, it is found that the firmness of tax sanctions has an effect on taxpayer compliance. This means that the higher the strictness of tax sanctions will increase taxpayer compliance.

H3: Tax sanctions have a significant effect on individual taxpayer compliance.

2.10. Research Conceptual Framework

According to Sugiyono (2018) the conceptual framework is a synthesis of the relationship between variables compiled from the various theories that have been described. After reading the theoretical basis of previous research regarding the dependent variable to the independent variable. Tax sanctions, Fiscal Services and Taxpayer Knowledge are Independent Variables and Taxpayer Compliance is a Bound Variable So that a

The research conceptual framework is as follows:



Figure 2.1. conceptual framework

III. RESEARCH METHOD

3.1. Research Strategy

Creswell (2014) in Sugiyono (2018) says that the research method is the process of collecting data, analyzing and providing interpretation with regard to research objectives. The research method can be interpreted as a scientific way to obtain data with specific purposes or uses. (Sugiyono, 2018). This research will underlie individual taxpayers who already have a taxpayer identification number (NPWP). The taxpayers that will be examined are individual taxpayers who have been registered at KPP Pratama Bekasi Utara

3.2. Population and Sample Research

Population according to Sugiyono (2018) is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are determined by the researcher to study and then draw conclusions. The population in this study consisted of individual taxpayers who have permanent or non-permanent income and already have a Taxpayer Identification Number (NPWP) that has been registered at KPP Pratama Bekasi Utara in 2020 is equal to**241,960** person

According to Sugiyono (2018) to determine the number of samples can use the Slovin formula. This research uses the Slovin formula because the sample collection must be representative so that the results of the study can be generalized and the calculation does not require a sample size table, but it can be done with simple formulas and calculations.

The Slovin formula for determining the sample is as follows:

Information:

- n : Sample size / number of respondents
- P : Size Population
- e : Allow inaccuracy due to fetching errors which can still be tolerated, e = 0.1.

So the vulnerable sample taken from the Slovin technique is 10% or 0.1 of the study population In this study, there were 241,960 individual taxpayers who had registered at KPP Pratama Bekasi Utara. Then the number of samples in this study is n = 241,960 / (1 + 241,960 (0.1) 2) = 99.94 which will rounded to 100 samples.

3.3. Data analysis method

3.3.1. Data Quality Test

3.3.1.1. Validity test

The validity test is a tool to measure whether a questionnaire is valid or not (Ghozali, 2016). A questionnaire is considered valid if the questions in the questionnaire are able to reveal something that will be measured by the questionnaire. The significance test is carried out by comparing the calculated r value and the r table for degree of freedom (df) = n-2, in this case n is the number of samples, the sig α used is 0.05. Then do a comparison between r count and r table. If r count> r table then the question is declared valid. Conversely, if r count <r table then the question is declared invalid. The validity test in this research is calculated using the help of the SPSS 24.0 program.

3.3.1.2. Reliability Test

The reliability of an instrument shows the level of reliability of the instrument in disclosing reliable data (Lupiyoadi, 2015). To test the reliability of taxpayer knowledge instruments, tax authorities and tax sanctions, the Alpha Cronbach formula is used (Sugiyono, 2018), because the Cronbach Alpha formula is used to find the reliability of instruments whose scores are not 0 and 1, for example a questionnaire or non-description questions. The reliability test in this study used the SPSS version 24.0 computer assistance program with the Cronbach Alpha technique reliability test. The decision making criteria is to determine whether it is reliable or not if the Cronbach Alpha value is greater than 0.60 then the item is not reliable.

3.4. Classic assumption test

3.4.1. Normality test

To test whether the research data carried out has a normal distribution or not, this study uses the normality test. As stated by (Ghozali, 2018) the purpose of the normality test is to find out whether in the regression model, confounding or residual variables have a normal contribution or not. Normal data in its distribution can be called good data. There are two ways to detect whether the residuals are normally distributed or not, namely by using graph analysis and statistical analysis.

3.4.2. Multicollinearity Test

To test whether the regression model found a correlation / relationship between the independent variables, this study used the Multicolinearity Test. A good regression model should not have a correlation / relationship between the independent variables. If the independent variables are correlated, the variable is not orthogonal.

The independent variable whose correlation value between the independent variables is equal to zero (0) is called an orthogonal variable. To be able to see multicolinearity, it can be seen from the tolerance value and variance inflation factor (VIF). Each independent variable becomes the dependent variable and regresses to the other independent variables. If the Tolarance value is> 0.1 and the VIF value is \leq 10, the variable does not occur multicollinearity.

3.4.3. Heteroscedasticity Test

The purpose of the heteroscedasticity test is to test whether the regression model has an inequality of variance from the residuals of one observation to another. If the variance and residuals from one observation to another are constant, it is called homocedasticity and if it is different it is called heterocedasticity (Ghozali, 2018).

How to detect heteroscedasticity is to look at the plot graph between the predicted value of the dependent variable and its residual and see whether there is a certain pattern on the scater plot graph. If there is a certain pattern, such as the dots forming regular

patterns (wavy, widening, then narrowing) then it indicates that heterocendasticity has occurred, if there is no clear pattern, and the dots spread above and below the 0 on the axis. Y, then there is no heterocendasticity (Ghozali, 2018).

3.5. Multiple Linear Regression Test

According to Sugiyono (2018) Multiple Linear Regression Analysis is used by researchers if the researcher intends to predict how the state (rise and fall) of the dependent variable (criterion), if two or more independent variables as predictor factors are manipulated (increased or decreased in value). The formula to use: Information :

- KWP : Dependent variable (mandatory compliance tax)
- a : Constants
- β 1 : Regression coefficient of variable X1 (mandatory knowledge tax)
- PWP : Mandatory Knowledge Tax

 $KWP = a + \beta 1 PWP + \beta 2 PF + \beta 3 SP + e$

- $\beta 2$: Regression coefficient of variable X2 (tax office services)
- PF : Fiskus Ministry
- β : Regression coefficient of X3 (tax sanctions)
- SP : Tax Sanctions
- e : Error

If the statistical test value is in a critical area (the area where Ho is rejected) then a statistical calculation can be called statistically significant. Conversely, it is said to be insignificant if the statistical test value is in the area where Ho is accepted. The purpose of testing the hypothesis is to see the effect of the independent variable on the dependent variable

3.6. Hypothesis testing

3.6.1. T-Statistical Test

The t test is carried out to test the significance value of the constants and independent variables used in a study, whether individually has an influence or not on the value of the dependent variable. This is done by comparing the t count with the table at the level of significance of 5% with the following test criteria:

H0: $\beta = 0$ means that there is no significant effect of the independent variable on the dependent variable

H1: $\beta \neq 0$ means that the independent variable has a significant effect on the dependent variable

With Kiretria Testing as follows:

- a. If t <t table or GIS> 0.05 then Ho is accepted and H1 is rejected
- b. If t > t table and SIG < 0.05 then H1 is accepted and Ho is rejected

3.6.2. The Coefficient of Determination R

This test is to test the level of closeness or attachment between the dependent variable and the independent variable which can be seen from the value of the coefficient of determination (adjusted R-square). The coefficient of determination is between zero and one. A small R2 value means that the ability of the independent variables to explain their

attachment to the dependent variable is very limited, while a value close to one means that the independent variables provide almost all the information needed to predict the variation in the dependent variable.

IV. RESULTS AND DISCUSSION

4.1. Description of Research Object

This research makes the North Bekasi Pratama Tax Office (KPP) as the object of research with the target subject is an individual taxpayer who has been registered in it. North Bekasi Tax Service Office (KPP) is an agency that provides services in the field of taxation to the public, whether registered as taxpayers or not, within the scope of the work area of the Directorate General of Taxes (DJP). The Tax Office (KPP) has modernized its system and organizational structure to become a function-oriented agency, no longer the type of tax. The modern Tax Office (KPP) is also an amalgamation of the conventional tax service office, the tax audit and investigation office. North Bekasi Tax Service Office (KPP) was originally located at Jalan Sersan Aswan No. 407, Margahayu, East Bekasi, Bekasi, 17113 and starting July 20, 2020 moved to Graha Persada II Building on Jalan. KH. Noer Ali JL. Kalimalang Jemb. 2 No. 89A, Kayuringan Jaya, South Bekasi, Bekasi, West Java 17144.

4.2. Respondent Description

The sample that has been collected in this study is 100 individual taxpayers at the North Bekasi Tax Office (KPP) Pratama. Some samples were obtained by providing questionnaire sheets to tax officers who were willing to help researchers to ask individual taxpayers to fill out questionnaires given by tax officials and some others via google form or online ..

| No. | Information | amount | Percentage |
|-----|---|--------|------------|
| 1. | Number of questionnaires distributed | 115 | 100% |
| 2. | Number of returned questionnaires | 100 | 87% |
| 3. | Number of questionnaires that were not returned | 15 | 13% |
| 4. | Number of questionnaires that can be processed | 100 | 87% |

Table 4.1. Questionnaire Distribution Results

In table 4.1. shows the level of acquisition of the questionnaire. It can be seen that the questionnaire that the researchers succeeded in distributing was 115 people, not all of the questionnaires were distributed successfully or returned and the rate of return that could be analyzed was 87%. Researchers can only distribute 65 questionnaires out of 115 questionnaires at KPP Pratama due to the Covid-19 pandemic problems experienced by Indonesia and the rest of the world so that the North Bekasi Pratama Tax Office (KPP) only allows researchers to distribute 65 questionnaire sheets according to their recommendations. And the remaining 50 are done online via google form.

4.2.1. Respondent Profile Characteristics

This research is supported by the willingness of respondents from individual taxpayers who are registered at the North Bekasi Pratama Tax Office (KPP). The following is a profile regarding the identity of the respondents that the researcher presents in table 4.2

to table 4.4 which consists of gender, age, and education level of individual taxpayers registered at the North Bekasi Tax Office (KPP) Pratama.

a. Respondents' Description by Gender

| Gender | amount | Percentage (%) |
|--------|--------|----------------|
| Male | 60 | 60% |
| Women | 40 | 40% |
| TOTAL | 100 | 100% |

| 1 | 5 |
|---------|---------------------------|
| Table 4 | 4.2 Gender of Respondents |

In table 4.2. above shows that based on gender, the number of male taxpayers is 50 people (60%) relativelymore compared to the number of female taxpayers of 40 (40%). This means that individual male taxpayers have more awareness in participating in paying taxes.

b. Respondents' Description by Age

| Age | amount | Percentage (%) |
|-------------|--------|-------------------|
| 20-30 years | 67 | 67% |
| 31-40 years | 24 | 24% |
| 41-50 years | | 2% |
| > 50 years | | 7% |
| Total | 100 | 100% |

 Table 4.3 Age Range of Respondents

In table 4.3. Above shows that respondents based on age show that there are 67 taxpayers (67%) aged 20-30 years, 24 taxpayers (24%), age range 41-50 years. as many as 2 taxpayers (2%), and over 50 years of age there were 7 taxpayers (7%). So it can be concluded that most respondents or taxpayers are 20-30 years old, which means that 20-30 years of age are the most productive ages.

c. Respondent Descriptions Based on Education Level

| Level of education | amount | Percentage (%) |
|--------------------|--------|----------------|
| SMA / equivalent | 62 | 62% |
| Diploma (D3) | 10 | 10% |
| Bachelor degree) | 22 | 22% |
| Masters (S2) | 5 | 5% |
| Doctorate (S3) | 1 | 1% |
| Total | 100 | 100% |

In table 4.4. indicates that based on the level of education the number of respondents or taxpayers with a high school education / equivalent is62 taxpayers (62%), Diploma (D3) totaling 10 taxpayers (10%), Bachelor (S1) totaling 22 taxpayers (22%), Masters (S2) totaling 5 taxpayers (5%) and Doctor (S3) does not exist or there is 1 taxpayer (1%). So it can be concluded that most respondents or taxpayers are dominated by high school education / equivalent, which means that the level of high school education / equivalent has the awareness of paying high taxes.

4.3. Data Quality Test Results

4.3.1. Validity Test Results

To measure a questionnaire can be said to be a valid questionnaire (valid) or not, the researcher needs a validity test. A questionnaire is said to be valid if there is a similarity between the data collected and the data that actually occurs on the object under study (Sugiyono, 2018). The validity test in this study was carried out by comparing the roount value of the answer value of each respondent for each statement with the rtabel for degree of freedom (df) = n-2, in this case n is the number of samples in the study, namely (n) = 100 then the amount of df can be calculated as 100-2 = 98. With df = 98 and alpha = 0.05, the r table = 0.196 is obtained (by looking at the r table at df = 98 with a two-sided test). Each statement or indicator can be said to be valid if the value of roount is greater than rtable (roount> r table) and is positive. The following are the results of the validity test of this study which are available in the following table:

| Table 4.5 Results of the Taxpayer Rhowledge Variable Valuery Test | | | |
|---|--------------|-----------|-------------|
| Item Code | The value of | The value | Information |
| | rtable | of rcount | |
| PENG_WP 1 | 0.1966 | 0.587 | VALID |
| PENG_WP 2 | 0.1966 | 0.685 | VALID |
| PENG_WP 3 | 0.1966 | 0.641 | VALID |
| PENG_WP 4 | 0.1966 | 0.740 | VALID |
| PENG_WP 5 | 0.1966 | 0.719 | VALID |
| PENG_WP 6 | 0.1966 | 0.659 | VALID |

Table 4.5 Results of the Taxpayer Knowledge Variable Validity Test

Source: Data Processing Application SPSS 24, 2020

Based on the table above, it can be seen that the taxpayer knowledge variable which consists of six statement items is known that all statement items for the taxpayer knowledge variable are valid because they have a correlation value greater than the r table, which is equal to 0.1966. So that all statement items for the taxpayer knowledge variable in this study can be said to be valid items and can measure the correlation between variables.

| Table 4.0 Valuaty Test Results for Fiscal Service Valiables | | | | |
|---|------------------------|------------------------|-------------|--|
| Item Code | The value of rtable | The value of rcount | Information | |
| PEL_FIS 1 | 0.1966 | 0.660 | VALID | |
| PEL_FIS 2 | 0.1966 | 0.688 | VALID | |
| PEL_FIS 3 | 0.1966 | 0.762 | VALID | |
| PEL_FIS 4 | 0.1966 | 0.774 | VALID | |
| PEL_FIS 5 | 0.1966 | 0.721 | VALID | |

Table 4.6 Validity Test Results for Fiscal Service Variables

| PEL_FIS 6 | 0.1966 | 0.758 | VALID |
|-----------|--------|-------|-------|
| PEL_FIS 7 | 0.1966 | 0.561 | VALID |

Source: Data Processing Application SPSS 24, 2020

Based on the table above, it can be seen that the tax officers (tax officers) service variable which consists of seven statement items, it is known that all statement items for the tax officers (tax officers) service variables are valid because they have a correlation value greater than the r table, which is equal to 0.1966. So that all statement items for discus service variables in this study can be said to be valid items and show the degree of accuracy between variables.

| Table 4.7 Test Results of the validity of Tax Sanctions variables | | | | |
|---|--------------|-----------|-------------|--|
| Item Code | The value of | The value | Information | |
| | rtable | of rcount | | |
| SANK_PJK 1 | 0.1966 | 0. 664 | VALID | |
| SANK_PJK 2 | 0.1966 | 0. 694 | VALID | |
| SANK_PJK 3 | 0.1966 | 0. 729 | VALID | |
| SANK_PJK 4 | 0.1966 | 0. 495 | VALID | |
| SANK_PJK 5 | 0.1966 | 0. 658 | VALID | |
| SANK_PJK 6 | 0.1966 | 0. 457 | VALID | |

Table 4.7 Test Results of the Validity of Tax Sanctions Variables

Source: Data Processing Application SPSS 24, 2020

Based on the table above, it can be seen that the tax sanction variable consisting of six statement items is known that all statement items for the tax sanctions variable are valid because they have a correlation value greater than the r table, which is equal to 0.1966. So that all statement items for the tax sanctions variable in this study can be said to be valid variables and can reveal the correlation between variables.

| variables – | | | | |
|-------------|---------------|-----------|-------------|--|
| Item Code | The value | The value | Information | |
| | of rtable 🚺 🗋 | of rcount | | |
| KEP_WP_OP 1 | 0.1966 | 0. 583 | VALID | |
| KEP_WP_OP 2 | 0.1966 | 0. 631 | VALID | |
| KEP_WP_OP 3 | 0.1966 | 0. 677 | VALID | |
| KEP_WP_OP 4 | 0.1966 | 0. 703 | VALID | |
| KEP_WP_OP 5 | 0.1966 | 0. 696 | VALID | |
| KEP_WP_OP 6 | 0.1966 | 0. 755 | VALID | |
| KEP_WP_OP 7 | 0.1966 | 0. 704 | VALID | |
| KEP_WP_OP 8 | 0.1966 | 0. 714 | VALID | |

 Table 4.8 Validity Test Results of Individual Taxpayer Compliance

 Variables

Source: Data Processing Application SPSS 24, 2020

Based on the table above, it shows that the individual taxpayer compliance variable which consists of eight statement items, it is known that all statement items for the taxpayer compliance variable have a correlation value greater than the r table, which is 0.1966. So that all statement items for individual taxpayer compliance variables in this study can be

stated as valid items. Data that has been said to be valid, then the data can enter the next data quality test, namely reliability to find out whether the data is reliable (reliable) or not.

4.3.2. Reliability Test Results

To determine the extent of the consistency of the research instrument, the researcher conducted a reliability test. If the Cronbach Alpha value is > 0.60 then a research instrument can be said to be reliable or consistency. In table 4.9. The following shows the results of the reliability test in the study.

| Variable | Cronbach's Alpha | Information |
|--------------------------------|---------------------|-------------|
| Taxpayer Knowledge | 0.758 | Reliable |
| Fiskus ministry | 0.829 | Reliable |
| Tax Sanctions | 0.644 | Reliable |
| Individual Taxpayer Compliance | 0.838 | Reliable |

| | - | |
|-----------|-------------|----------------|
| Table 4.9 | Reliability | 7 Test Results |

Source: Data Processing Application (Output) SPSS 24, 2020

From the results of the data processing above, the reliability of the consistency between items or the reliability coefficient of the Cronbach's alpha value is shown in table 4.9. above, the taxpayer knowledge variable is 0.578, for the tax tax service variable is 0.892, the tax sanction variable is 0.644, and for the individual taxpayer compliance variable it is 0.838. Thus it can be concluded that all research instruments can be said to be reliable because they have Cronbach's alpha greater than 0.60. This shows that each statement item used as a research instrument is able to obtain consistent data, so if the statement is submitted again, an answer that is relatively the same as the previous answer will be obtained.

4.4 Classic assumption test

4.4.1 Normality test

This normality test aims to determine the distribution of data in the variables to be used in the study. Data that is good and suitable for use in research are data that have a normal distribution. As stated by Ghozali (2018) the purpose of the normality test is to find out whether in the regression model, confounding or residual variables have a normal contribution or not. Good data is data that is normal in its distribution. There are two ways to detect whether the residuals are normally distributed or not, namely by using graph analysis and statistical analysis.

a. Graph Analysis

By looking at the distribution of points around the diagonal line and following the direction of the diagonal line, the regression model can be said to fulfill the assumption of normality. The normal distribution will form a straight diagonal line, and the plot of residual data will be compared with the diagonal line.



Based on the results of the normality test, the data spread around the diagonal line, it means that the regression model fulfills the normality assumption. It can be taken a decision that the data analyzed has met the assumption of normality.

b. Statistic analysis

The next normality test can use statistical analysis to provide further explanation if there is an error in interpretation through graphic analysis, so that in testing the distribution normally or not through statistical analysis, a Kolmogorov-Smirnov non-parametric test is required. The results of the Normality Test using the SPSS version 24 program are as follows:

| One-Sample Kolmogorov-Smirnov Test | | | | | |
|--|------------|-------------------------|--|--|--|
| TER. | | Unstandardized Residual | | | |
| N | | 100 | | | |
| Normal Parametersa, b | Mean | .0000000 | | | |
| | Std.) () N | SIA 2.05290933 | | | |
| | Deviation | | | | |
| Most Extreme Differences | Absolute | .072 | | | |
| | Positive | .072 | | | |
| | Negative | 043 | | | |
| Statistical Test | .072 | | | | |
| Asymp. Sig. (2-tailed) | .200c, d | | | | |
| a. Test distribution is Normal. | | | | | |
| b. Calculated from data. | | | | | |
| c. Lilliefors Significance Correction | 1. | | | | |
| d. This is a lower bound of the true significance. | | | | | |

Table 4.10 Kolmogorov-Smirnov Non Parametic Test

Source: Data Processing Application (Output) SPSS 24, 2020

In the Kolmogrov-Smirnov test method, if the significance value is> 0.05 then the variables are normally distributed and vice versa if the significance is <0.05 then the variables are not normally distributed. From the results of table 4.10, it can be seen that the Asymp.Sig. (2-tailed) value is 0.200> 0.050, this proves that the data is normally distributed.

4.4.2 Multicollinearity Test

To test whether the regression model found a correlation between the independent variables, the researchers conducted a multicollinearity test. A good regression model

should not have a correlation between the independent variables. To test the presence or absence of multicollinearity in the regression model, it can be seen through the Variance Factor (VIF) value and tolerance. Is VIF <10 and the tolerance value above 0.10.

| Independent Variable | Calculation | | Information |
|----------------------|-------------|-------|-------------------------------|
| | Tolerance | VIF | |
| Taxpayer Knowledge | 0.531 | 1,882 | There is no multicollinearity |
| Fiskus ministry | 0.699 | 1,430 | There is no multicollinearity |
| Tax Sanctions | 0.666 | 1,502 | There is no multicollinearity |

Table 4.11 Multicollinearity Test

Source: Data Processing Application (Output) SPSS 24, 2020

In table 4.11, it can be seen that the tolerance value obtained by each Taxpayer Knowledge variable is obtained amounting to 0.531, the Fiscal Service variable is 0.699 and the tax sanctions are 0.666. The VIF value of the Taxpayer Knowledge variable is 1,882, the Fiscal Service variable is 1,430, and the Tax Sanctions are 1,502. Based on the test results, it can be concluded that there is no multicollinearity in the multiple regression model, which means that there is no correlation between independent variables and this regression can be said to be a good regression model.

4.4.3 Heteroscedasticity Test

To test the difference in residual variance from one observation period to another, the researchers conducted a heteroscedasticity test. If the residuals have the same variance, it is called homoscedasticity or heteroscedasticity does not occur. The regression equation is good if there is no heteroscedasticity.

How to predict the presence or absence of heteroscedasticity in a model can be seen from the scatterplot pattern. The results of the Heteroscedasticity Test using the SPSS version 24 program are as follows:

Figure 4.2 Heteroscedasticity Test

Scatterplot



Source: Data Processing Application (Output) SPSS 24, 2020

Figure 4.2 shows that the dots spread randomly and are well spread above and below the number 0 on the Y axis, and the points are randomly distributed without forming a specific pattern, meaning that there is no heteroscedasticity in the multiple regression model. So that this regression model is feasible to be used to predict Individual Taxpayer Compliance based on the variables that influence it, Taxpayer Knowledge, Fiscal Services and Tax Sanctions.

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4.5 Multiple Linear Regression Analysis

Linear regression analysis aims to examine the effect of one variable on another. The variable that is influenced is called the dependent variable or dependent variable, while the variable which affects it is called the independent variable or independent variable. Based on the calculation of multiple linear regression analysis carried out through statistical tests using the SPSS version 24 program, the following results were obtained:

| Coefficientsa | | | | | | |
|----------------------------|---------------|----------------|-------|--------------|-------|------|
| Model | | Unstandardized | | Standardized | t | Sig. |
| | | Coefficients | | Coefficients | | |
| | | В | Std. | Beta | | |
| | | | Error | | | |
| 1 | (Constant) | 3,873 | 2,132 | | 1,817 | .072 |
| | Knowledge_WP | .309 | .123 | .237 | 2,500 | .014 |
| | Service_Fis | .332 | .093 | .296 | 3,592 | .001 |
| | Sanctions_Pjk | .468 | .105 | .377 | 4,462 | .000 |
| a. Dependent Variable: KWP | | | | | | |

Source: Data Processing Application (Output) SPSS 24, 2020

Based on the table 4.12 above, the regression equation is obtained as follows: KWP = 3.873 + 0.309 PWP + 0.332 PF + 0.468 SP + e, the equation model means that:

1. Constant = 3.873

It means that if there is no Taxpayer Knowledge, Fiscal Service and Tax Sanctions (independent variable) variables, then Individual Taxpayer Compliance has a value of 3,873.

2. Taxpayer Knowledge Coefficient (PWP)

The taxpayer knowledge coefficient value of 0.309 means that other variables have a constant value, so if every 1 unit increase in the taxpayer's knowledge value occurs, it will also be followed by an increase in individual taxpayer compliance of 0.309. Or in other words that the taxpayer's knowledge of individual taxpayer compliance is positive.

3. Fiscal Service Coefficient (PF)

The value of the Fiskus Service coefficient of 0.332 means that if other variables have a constant value, every time there is an increase of 1 unit of the value of the Fiscal Service, an increase in Individual Taxpayer Compliance of 0.332 will also be followed by a value of 0.332. Or it can be said that the tax authorities service to individual taxpayer compliance has a positive value.

4. Coefficient of Tax Sanctions (SP)

The value of the Tax Sanctions coefficient of 0.468 means that if the other variables have a fixed value, every time there is an increase of 1 unit in the value of Tax Sanctions, it will also be followed by an increase in Individual Taxpayer Compliance of 0.468. Or it can be said that tax sanctions on individual taxpayer compliance are positive.

4.6. Hypothesis testing

4.6.1. T test

This test basically shows how far the influence of one independent variable individually (partially) in explaining a variation of the dependent variable. To test the effect of each independent variable used in this study partially the t test with a significance level of 0.05 was used (Gozali, 2018). The basis for decision making is as follows.

- 1. Decision making based on probability values
 - a. If significant <0.05 then Ho is rejected, Ha is accepted.
 - b. If significant> 0.05 then Ho is accepted, Ha is rejected.
- 2. Making decisions based on the t-count value.
 - a. If t Count> t Table, then Ho is rejected.
 - b. If t Count <t Table, then Ho is accepted.

Testing is done by processing data using the SPSS program. The results of the t-test (partial test) can be seen in table 4:14 as follows:

| Table 4:13 T Test Results | | | | | | | |
|---|------------|----------------|-------|--------------|-------|------|--|
| Coefficientsa | | | | | | | |
| Model | | Unstandardized | | Standardized | t | Sig. | |
| | | Coefficients | | Coefficients | | | |
| | | В | Std. | Beta | | | |
| | | | Error | | | | |
| 1 | (Constant) | 3,873 | 2,132 | | 1,817 | .072 | |
| | Knowledge | .309 | .123 | .237 | 2,500 | .014 | |
| | _WP | | | | | | |
| | Pealyanan_ | .332 | .093 | .296 | 3,592 | .001 | |
| | Fis | | | | | | |
| | Sanctions | .468 | .105 | .377 | 4,462 | .000 | |
| | Pjk | | | | | | |
| a. Dependent Variable: Compliance_WP_OP | | | | | | | |
| | | | | | | | |

Source: Data Processing Application (Output) SPSS 24, 2020

Based on the test results listed in the table above by using multiple linear regression analysis, the results are:

The number of respondents was 100 (n = 100), the variables were 4 (k = 4), and Degree Of Freedom (df) = nk or 100-4 = 96, with df = 96 and a significant level of 0.05 (α = 5%), then the t table can be determined using Microsoft Excel with the Insert Function formula:

t table = TINV (probability, deg freedom)

= TINV (5%; 100)

t table = 1.98498

 a. The Influence of Taxpayer Knowledge on Individual Taxpayer Compliance From the results of the table 4.14 above, it can be seen that for the Taxpayer Knowledge variable, the t-count value is 2,500> 1.98498 (t table) with sig. 0.014
 <0.05 (a) or a significance value less than 0.05. So from that H0 is rejected or Ha is accepted, which means that partially the Taxpayer's Knowledge has a significant effect on Individual Taxpayer Compliance.

b. The Influence of Fiscal Services on Individual Taxpayer Compliance

- From the results of the table 4.14 above, it can be seen that for the Fiscal Service variable, the t-count value is 3.592> 1.98498 (t table) with sig. 0.001 <0.05 (a) or a significance value less than 0.05. So from that H0 is rejected or Ha is accepted which means that partially the Fiscal Service has a significant effect on Individual Taxpayer Compliance.
- c. The Effect of Tax Sanctions on Job Satisfaction Then for the Tax Sanctions variable, the t-count value is 4.462> 1.98498 (t table) with sig. 0.000 <0.05 (a) or a significance value less than 0.05. Therefore H0 is rejected or Ha is accepted which means that partially the Tax Sanctions have a significant effect on Individual Taxpayer Compliance.
- 4.6.2. Determination Coefficient Test (R2)

In regression analysis it is also necessary to see what percentage of the variation in the dependent variable can be explained by variations in the independent variable. For this reason, the coefficient of determination (R2) is used. The coefficient of determination is between zero and one.

If the coefficient value is close to zero, then the ability of the independent variable to influence the dependent variable in the study is very limited. Then, if the coefficient value approaches the number one, then the ability of the independent variable provides almost all information about the dependent variable, meaning the independent variable contributes perfectly to the dependent variable .

| Model Summary b | | | | | | |
|---|-------|----------|----------------------|-------------------------------|--|--|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | | |
| 1 | .737a | .543 | .529 | 2,085 | | |
| a. Predictors: (Constant), Sanksi_Pjk, Jasa_Fis, Peng_WP_OP | | | | | | |
| b. Dependent Variable: Compliance_WP_OP | | | | | | |

 Table 4.14 Test of the Coefficient of Determination (R2)

Source: Data Processing Application (Output) SPSS 24, 2020

Based on the table 4.14 above, the R Square value is 0.529 or 52.9%. This means that 52.9% of Individual Taxpayer Compliance variables can be explained by variations of the three independent variables, namely Taxpayer Knowledge, Fiscal Service and Tax Sanctions. While the remaining 47.1% is explained by other causes that are outside the variables in this study.

4.7. Discussion of Research Results

Based on the results of tests that have been carried out on Taxpayer Knowledge, Fiscal Services, and Tax Sanctions that Affect Individual Taxpayer Compliance at KPP Pratama Bekasi Utara, it can be explained through the following discussion:

4.7.1 Taxpayer Knowledge Affects Individual Taxpayer Compliance

Based on the results of the test and data analysis, the partial test results showed that the t-count value was 2,500> 1.98498 (t table) with sig. 0.014 < 0.05 (a) or a significance value less than 0.05. Therefore, partially, Taxpayer Knowledge (X1) has a significant effect on Individual Taxpayer Compliance (Y). This shows that the higher the level of knowledge and understanding of taxpayers on tax regulations, the higher the level of taxpayer compliance with these tax regulations. Conversely, the lower the level of knowledge and understanding of taxpayers on tax regulations, the lower the level of knowledge and understanding of taxpayers on tax regulations, the lower the level of knowledge and understanding of taxpayers on tax regulations, the lower the level of taxpayer compliance with these tax regulations.

The results of this study are in line with research conducted by Septyana et al. (2019) which concluded that taxpayer knowledge has a significant effect on individual taxpayer compliance. While the results of this study contradict the results of research conducted by Markhumah et al (2019) that tax knowledge does not have a significant effect on taxpayer compliance with corporate taxpayers at KPP Pratama Surakarta.

4.7.2 Fiskus Service affects Individual Taxpayer Compliance

Based on the results of the test and data analysis, the partial test results showed that the t-count value was 3.592 > 1.98498 (t table) with sig. 0.001 < 0.05 (a) or a significance value less than 0.05. So from that partially the Fiscal Service (X2) has a significant effect on Individual Taxpayer Compliance (Y). Which means that there are services that are accompanied by desire and sincerity, tax officers who can communicate well and are supported by facilities such as large parking lots and air-conditioned places, electronic queue numbers, tax forms, making it easier for taxpayers to pay and report SPT, at one time, IT or e-systems support. With these facilities it can be said that North Bekasi KPP Pratama has provided good service,

The results of this study are in line with research conducted by Arifin and Nasution (2017) which states that the influence of Fiskus Services on Individual Taxpayer compliance is that Service Quality and Tax Sanctions have a significant effect on taxpayer compliance. While the results of this study contradict the results of research conducted by Handayani and Laily (2017) which concluded that the quality of taxpayer services has no effect on taxpayer compliance variables.

4.7.3 Tax Sanctions Affect Individual Taxpayer Compliance

Based on the results of the test and data analysis, the partial test results showed that the t-count value was 4.462 > 1.98498 (t table) with sig. 0.000 < 0.05 (a) or a significance value less than 0.05. So from partially Tax Sanctions (X3) have a significant effect on Individual Taxpayer Compliance (Y). This means that if the tax sanctions increase the compliance of individual taxpayers at KPP Pratama Bekasi Utara, it tends to increase if the imposition of sanctions is in accordance with statutory regulations and is imposed on anyone with or without discrimination.

The results of this study are in line with the results of research conducted by Savitri & Nuraina (2017) which shows that tax sanctions have a significant effect on the compliance of individual taxpayers who are registered at KPP Pratama Madiun. Meanwhile, the results of this study are not in line with the results of Handayani and Laily's research (2017) which show that tax sanctions have no significant effect on individual taxpayer compliance.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

This study aims to determine the effect of Taxpayer Knowledge, Fiscal Service, and Tax Sanctions on Individual Taxpayer Compliance at KPP Pratama Bekasi Utara. In this study, 100 registered taxpayers were used as respondents. With the research results that have been described previously, it can be concluded as follows:

- 1. The results of this study indicate that Taxpayer Knowledge has a significant effect on Individual Taxpayer Compliance at KPP Pratama Bekasi Utara at KPP Pratama Bekasi Utara. So that the knowledge that taxpayers have about taxation regulations is an important factor so that individual taxpayers obey in paying taxes.
- 2. The results of this study indicate that the Fiskus Service variable has a significant effect on Individual Taxpayer Compliance at KPP Pratama Bekasi Utara at KPP Pratama Bekasi Utara. So that the tax authorities must be improved by KPP Pratama in an effort to comply with taxpayers in paying taxes.
- 3. The results of this study indicate that the Tax Sanctions have a significant effect on Individual Taxpayer Compliance at KPP Pratama Bekasi Utara at KPP Pratama Bekasi Utara. So that the sanctions given to tax violators are a threat that needs to be considered so that taxpayers pay taxes.

5.2. Suggestion

From the results of research and data processing, the authors have several suggestions that need to be considered so that they can be used to support future research, namely:

1. Based on the research results, taxpayer knowledge has a significant effect on taxpayer compliance in paying motorized vehicle taxes. With this, taxpayers actually need to have knowledge about taxation, because with the knowledge that taxpayers have, it will make taxpayers understand why taxpayers must obey in paying taxes.

2. Based on the research results, the tax authorities have a significant effect on individual taxpayer compliance. So it is hoped that this result needs to be maintained and enhanced by KPP Pratama so that individual taxpayers feel comfortable in carrying out their obligations in paying taxes.

Based on the research results, Tax Sanctions have a significant effect on individual taxpayer compliance. So that it is hoped that the imposition of sanctions will provide a deterrent effect to offenders who have not complied with their tax obligations.

5.1. Constraints in Research

In carrying out this research activity, researchers experience various obstacles or limitations which will be explained below:

- 1. The scope of research is limited only in the North Bekasi area
- 2. There are limitations to research using a questionnaire, namely that sometimes the answers given by the sample do not show the real situation.

This research was conducted when Indonesia and around the world experienced an outbreak or pandemic of the Covid-19 virus where all access to data collection at KPP Pratama was very limited and was carried out briefly.

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