

Social Norms, Perceptions, Taxpayer Behavior, Tax Digitalization and Taxpayer Compliance

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ABSTRACT

Keywords: social norms; perception; taxpayer; digitization of taxation. Considering that the level of tax compliance is important for the country as outlined above, research is needed that can provide solutions to reducing and even eliminating the gap between the ideal conditions of taxpayer compliance and the reality on the ground. This study uses a quantitative research design. The quantitative instrument used was in the form of a questionnaire distributed to prospective respondents. The data was analyzed using SmartPLS software with SEM (Structural Equation Modelling) analysis techniques. This study uses purposive sampling in the determination of samples. Typical case sampling is used in this study, namely, prospective respondents are taxpayers who come directly to the tax office to report their tax returns even though at the time of reporting their tax returns at the tax office, they still use digital tax services such as e-filling or e-form. The results of this study show that three of the four research variables used have a significant effect on taxpayer compliance. For future researchers, there is still a lot of room to continue research that explores other factors that affect the relationship between attitudes to behaviour, social norms and perception of behavioural control towards taxpayer compliance in the hope that the results can be used in efforts to improve tax compliance.



Introduction

Tax compliance is still a concern in all countries, including developed countries (Difinubun & Isnaini, 2022). Even today, there are still many articles, journals, and studies conducted by experts, including international organizations, who continue to seek and develop the best ways to improve tax compliance. The World Bank, the OECD, the IMF and many others to name a few, continue to encourage further research and initiatives to better understand and ultimately strengthen the tax responsibilities of taxpayers or taxpayers.

Then why does tax compliance play an important role that is still a concern in almost all countries? In general, tax compliance can be interpreted as an ideal situation, where taxpayers fulfil their tax rights and obligations both formally and materially,

including the fulfilment of tax obligations by the actual conditions of taxpayers (Siringoringo, 2015). Tax compliance plays an important role and is closely related to state revenue. Currently, almost all countries in the world have realized that taxes have become the main source of government revenue from time to time, and taxes are the main means of financing government activities (Jaya, 2019). Through the website of the Ministry of Finance of the Republic of Indonesia, the government presents information on Indonesia's state revenue in recent years according to Figure 1.



Figure 1 State Revenue

In Law Number 28 of 2022 which regulates the 2023 State Budget, the State Budget still has a deficit of Rp. 598.2T, which means that government revenue is still not able to cover government spending needs. The government needs more state revenue and taxes are its biggest support. Based on the data in the table above quoted from Book II of the 2023 Ministry of Finance's State Budget Financing Memorandum, tax revenues are increasing every year, but they are still unable to fully finance the government's budget needs.

The Directorate General of Taxes (DGT) has made several breakthroughs and improvements, including the start of tax reform in 2000, to achieve the main goal of increasing state revenue through taxation. In its efforts, the DGT is fully aware that this is the digital era, the industrial revolution 4.0 and the digital era that is increasingly widespread around the world, making digital transformation part of the Ministry of Finance's bureaucratic reform plan. The Ministry of Finance has begun to integrate change initiatives into a more modern context by implementing massive digitalization aspects towards a modern and digital-based Ministry of Finance, including through tax digitalization.

The Directorate General of Taxes currently has various digital services that aim to make it easier for the public to carry out their tax rights and obligations. With digital tax

services, taxpayers no longer have to physically come to the tax office every time they need tax services. Digital services can also be used for 24 hours a day, 7 days a week, or simply, taxpayers can access public services at any time, without restrictions on distance, time, or office working hours (onsite officer services).

E-filing, e-form, e-invoice, e-billing, e-pbk, e-photo notary, e-objection, and e-stamp are examples of digital tax services that can be used by current taxpayers. However, it is undeniable that the breadth of Indonesia's territory and the diverse backgrounds of the community, from Sabang to Merauke, make the digital literacy of taxpayers uneven throughout the country, including Bali. Although it is an international tourist destination, the condition of the Balinese people in terms of digital literacy is not evenly distributed, which in this context is related to the use of digital tax services.

Currently, it is a common phenomenon that even though digital tax services are widely available, there are still many taxpayers who choose to come directly to the Tax Service Office (KPP) to fulfil their tax rights and obligations. During the Annual Tax Return reporting period, the queue of taxpayers who come to the Tax Return to report the Tax Return is a common sight in almost all Tax Returns in Indonesia, including Bali. Taxpayers come to the KPP to report their tax returns, where in the reporting process digital services are used.

Based on numerical data, it will be seen that the data of taxpayers who report electronically is very high compared to non-electronic data. As stated by Deputy Minister of Finance Suahasil Nazara in a press conference on the latest developments of the Ministry of Finance on March 31, 2023, the Ministry of Finance received the 2022 Annual Tax Return of 11.39 million units until March 31, 2023, at 09:00 WIB. However, this does not reflect the achievement of the government's goals when viewed from the perspective of the essence of tax digitalization itself.

In this study, tax digitization does not only mean utilizing the "product of taxation" digitization in the form of digital tax services, or the process of changing tax administration from the previous manual (Wahyudi & Nuryanah, 2024), (paper copy) to digital (electronic), or rather digitized, but in a broader sense, namely tax digitization in the sense of digital transformation which refers to the adoption of digital technology in the way of thinking, the views and beliefs of taxpayers and there is a cultural change in it.

Previous studies have attempted to examine various factors that contribute to the improvement of tax compliance (Sriniyati, 2020), but to the author's knowledge, previous studies generally discussed how digitalization "products" (digital tax services) affect taxpayer compliance and no research has been conducted to comprehensively explore how social norms, perceptions, behaviours of taxpayers and tax digitization in the broader context of digitalization affect tax compliance. Based on the literature studies conducted, it turns out that the results of previous studies do not fully show the same results. There is a study that finds that the independent variable has a significant effect on compliance (Sriniyati, 2020) on the other hand, there is a study that shows that each independent variable does not have a significant effect on compliance so the researcher suspects that

there are other factors that affect the relationship between social norms, perceptions, and taxpayers' behaviour towards tax compliance (Purba & Simbolon, 2021).

As explained earlier, currently the world has entered the era of the digital world where all aspects of human life, whether realized or not, have begun to undergo digitalization. In other words, digital has become a part of modern society's life, which makes the digital world also have a role in fulfilling taxpayers' tax rights and obligations. So tax digitization is suspected to be another factor that affects the strong and weak relationship between social norms, perceptions, and taxpayers' behaviour towards tax compliance. In this study, tax digitization is used as a moderation variable with the aim that the results of this study can provide an overview and answers to the phenomena that occur.

Considering that the level of tax compliance is important for the country as described above, research is needed that can provide solutions to reducing and even eliminating the gap between the ideal conditions of taxpayer compliance and the reality in the field. Therefore, this research is important to study more deeply the phenomenon that occurs. This research is expected to fill the literature gap regarding phenomena that still exist in society so that the results of this research not only provide theoretical input for further research but can also provide practical input for policymakers, especially decisions related to digital tax services so that in the future the use of digital tax services can be used to realize optimal tax compliance at all levels of society.

Research Methods

Based on the purpose of the study, this study uses a quantitative research design. The quantitative instrument used was in the form of a questionnaire distributed to prospective respondents. In this study, a closed questionnaire with a Likert scale was used that gave respondents a choice of answers in such a way that respondents had to choose only one answer option. The data was analyzed using SmartPLS software with SEM (Structural Equation Modelling) analysis techniques.

This research will be conducted at KPP Pratama Tabanan which is located at Jalan Gatot Subroto, Banjar Anyar, Kediri, Tabanan, Bali. The working area of KPP Pratama Tabanan includes Tabanan Regency and Jembrana Regency. This location was chosen in addition to the fact that the working area of KPP Pratama Tabanan covers half the area of the island of Bali so it is a tax office with the largest working area in the DGT Bali Regional Office, namely 1,698.44 km², KPP Pratama Tabanan is included in the category of KPP Pratama Tabanan (with a revenue target of less than 1 trillion) so that the situation and condition of KPP Pratama Tabanan Taxpayers can reflect the condition of similar KPP Pratama in various corners of Indonesia that experience the same phenomenon.

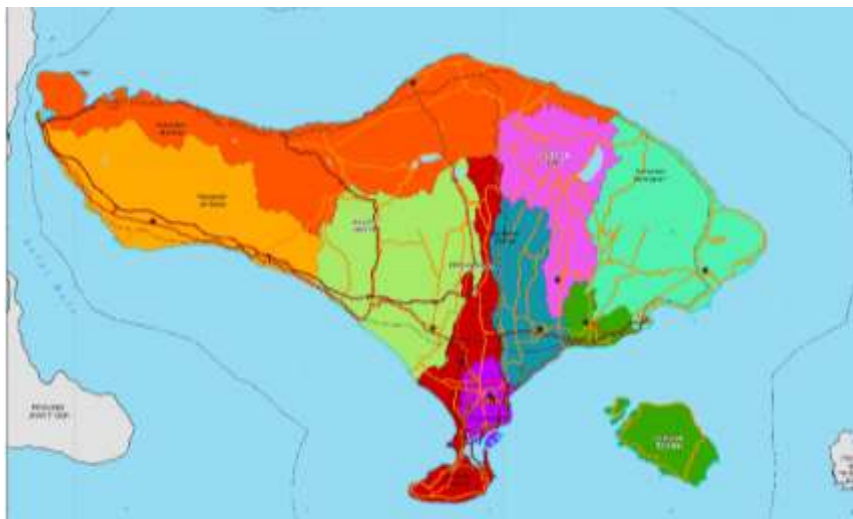


Figure 2. Research Location

The population in this study is effective taxpayers registered at KPP Pratama Tabanan because the obligation to report tax returns is attached to taxpayers with active (effective) NPWP status. Seeing fairly large population data with the distribution of taxpayers in two districts, namely Tabanan and Jembrana, this study uses Purposive Sampling in determining the sample. Typical case sampling is used in this study, namely, prospective respondents are taxpayers who come directly to the tax office to report their tax returns even though at the time of reporting their tax returns at the tax office, they still use digital tax services such as e-filing or e-form.

Results and Discussion

Based on the questionnaire that has been filled out by the respondents, the following information is obtained:

**Table 1
Gender**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Man	86	45.3	45.3	45.3
	Woman	104	54.7	54.7	100.0
	Total	190	100.0	100.0	

Table 2 Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	> 50 year	48	25.3	25.3	25.3
	20 - 30 year	62	32.6	32.6	57.9
	31 - 40 year	42	22.1	22.1	80.0

41 - 50 tahun	38	20.0	20.0	100.0
Total	190	100.0	100.0	

Table 3
Education

		Freque ncy	Per cent	Valid Percent	Cumulativ e Percent
Valid	Diploma I / Diploma III	33	17.4	17.4	17.4
	Diploma IV / Sarjana	87	45.8	45.8	63.2
	Magister / S2	38	20.0	20.0	83.2
	SMA/Sederaja t	32	16.8	16.8	100.0
	Total	190	100.0	100.0	

The demographics of the respondents showed an almost even distribution in each age range classification and the majority had an undergraduate educational background. The description in the table above briefly shows that the majority of respondents have a higher education background. The selection of these criteria is important in measuring variables where education tends to have a positive relationship with the level of digital literacy (Khoiriyah, Sudarno, & Setyowibowo, 2022).

The data processing technique in this study uses the SEM method based on Partial Least Square (PLS). Data analysis techniques with SmartPLS to assess the outer model are by Convergent Validity and Composite Reliability. The convergent validity of the measurement model with reflective indicators is assessed based on the correlation between the estimated score/component score items and the PLS software. Individual reflex measures are said to be high if they correlate more than 0.70 with the construct being measured. In this study, a loading factor limit of 0.70 will be used.

Table 4
Composite Reliability Variabel

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Tax Digitalization (X4)	0.904	0.915	0.933	0.778
Taxpayer Compliance (Y)	0.701	0.707	0.833	0.625
Moderating Effect 1 (x1*x4)	1.000	1.000	1.000	1.000
Moderating Effect 2 (x2*x4)	1.000	1.000	1.000	1.000
Moderating Effect 3 (x3*x4)	1.000	1.000	1.000	1.000

Social Norms (X2)	0.724	0.742	0.878	0.782
Perception of Behavior Control (X3)	0.851	0.859	0.930	0.870
Attitude to Behavior (X1)	0.740	0.749	0.852	0.657

The table above shows that the composite reliability values for all constructs in the variable are above 0.7 which indicates that all constructs in the estimated model meet the criteria for discriminant validity. In addition, all values of Average Variance Extracted (AVE) > 0.50 and all values of Cronbach's Alpha (α) > 0.70 so that all variables are said to be reliable.

The validity of the indicators on each research variable can also be done by testing the validity of discriminant validity, namely by checking the cross-loading value, which is the correlation coefficient of the indicator to its construct compared to the correlation coefficient with other constructs. The value of the correlation coefficient of the indicator must be greater concerning its construct than to other constructs.

Table 5
Discriminant Validity Test Results

	Tax Digitalization (X4)	Tax payer Compliance (Y)	Moderating Effect 1 (x1*x4)	Moderating Effect 2 (x2*x4)	Moderating Effect 3 (x3*x4)	Social Norms (X2)	Perception of Behavioral Control (X3)	Attitude to Behavior (X1)
Social Norms (X2) * Digitization of Taxation (X4)	-0.444	-0.434	0.930	1.000	0.944	-0.416	-0.380	-0.356
Perception of Behavioral Control (X3) * Digitization of Taxation (X4)	-0.419	-0.422	0.927	0.944	1.000	-0.396	-0.374	-0.375
Attitudes to Behavior (X1) * Digitization of Taxation (X4)	-0.472	-0.446	1.000	0.930	0.927	-0.379	-0.383	-0.444
x1.1	0.530	0.541	-0.336	-0.254	-0.268	0.523	0.460	0.786
x1.2	0.696	0.675	-0.379	-0.311	-0.326	0.565	0.595	0.851
x1.4	0.689	0.599	-0.362	-0.297	-0.315	0.571	0.545	0.793
x2.1	0.759	0.761	-0.353	-0.354	-0.333	0.907	0.665	0.687

x2.4	0.656	0.629	-0.315	-0.386	-0.372	0.861	0.627	0.505
x3.1	0.663	0.633	-0.348	-0.343	-0.351	0.621	0.925	0.593
x3.2	0.744	0.710	-0.366	-0.365	-0.346	0.736	0.941	0.641
x4.1	0.917	0.764	-0.441	-0.373	-0.376	0.691	0.691	0.780
x4.2	0.932	0.780	-0.458	-0.400	-0.413	0.737	0.691	0.777
x4.3	0.807	0.613	-0.357	-0.377	-0.314	0.748	0.710	0.616
x4.4	0.866	0.672	-0.401	-0.424	-0.368	0.670	0.582	0.604
y1	0.683	0.794	-0.394	-0.387	-0.405	0.575	0.588	0.628
y2	0.582	0.765	-0.268	-0.289	-0.232	0.544	0.482	0.542
y3	0.645	0.812	-0.384	-0.348	-0.352	0.742	0.630	0.607

Based on the results of the discriminant validity test after model modification as seen in the table above, it show that all indicators have a cross-loading value against their construct greater than the cross-loading value against other constructs so it is declared valid. It can be concluded that all constructs have good discriminant validity.

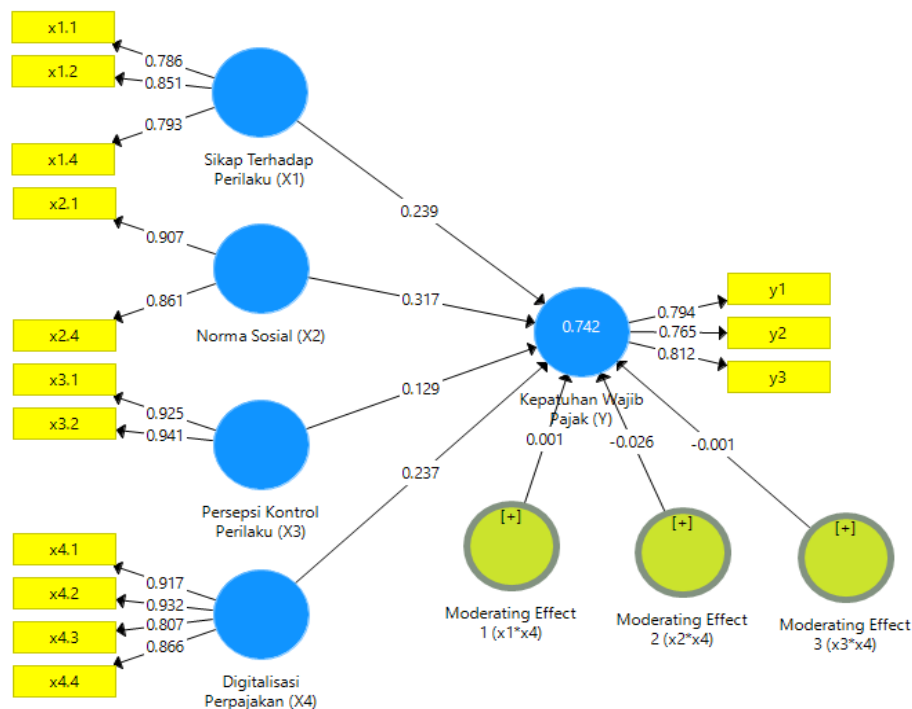


Figure 2. Testing the Structural Model (Inner Model)

Assessing the model with PLS starts by looking at the R-square for each dependent latent variable. The following table is the result of the R-square estimation using SmartPLS.

Table 6
R-Square Value

	R Square	R Square Adjusted
Taxpayer Compliance (Y)	0.742	0.732

The R-square value for the Taxpayer Compliance variable (Y) is obtained as 0.742. These results show that 74.2% of the variables of Taxpayer Compliance (Y) can be influenced by the variables Attitude to Behavior (X1), Social Norms (X2), Perception of Behavioral Control (X3) and Digitalization of Taxation (X4). Validating the Overall Structural Model with the Goodness of Fit Index (GoF) is also carried out to validate the combined performance between the measurement model (outer model) and the structural model (inner model) obtained through the following calculations:

$$GoF = \sqrt{AVE \times R^2}$$

$$GoF = \sqrt{0,742 \times 0,742}$$

$$GoF = 0,743$$

Information:

$$AVE = (0.778+0.625+0.782+0.870+0.657)/5 = 0,742$$

$$R \text{ square} = 0,742$$

The results of the Goodness of Fit Index (GoF) calculation show a value of 0.742. According to Tenenhaus (2004), the value of small GoF = 0.1, medium GoF = 0.25 and large GoF = 0.36. Based on these results, it can be concluded that the combined performance between the outer model and the structural model as a whole is large because the value of the Goodness of Fit Index (GoF) is more than 0.36 (large scale of GoF).

The significance of the estimated parameters provides very useful information about the relationship between the research variables.

Tabel 7
Hasil Uji Hipotesis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Digitization of Taxation (X4) -> Taxpayer Compliance (Y)	0.237	0.235	0.113	2.089	0.037
Moderating Effect 1 (x1*x4) -> Taxpayer Compliance (Y)	0.001	0.014	0.068	0.014	0.989

Moderating Effect 2 (x2*x4) -> Taxpayer Compliance (Y)	-0.026	-0.052	0.113	0.230	0.819
Moderating Effect 3 (x3*x4) -> Taxpayer Compliance (Y)	-0.001	0.023	0.103	0.012	0.991
Social Norms (X2) - > Taxpayer Compliance (Y)	0.317	0.347	0.092	3.454	0.001
Perception of Behavioral Control (X3) -> Taxpayer Compliance (Y)	0.129	0.106	0.095	1.361	0.174
Attitude to Behavior (X1) -> Taxpayer Compliance (Y)	0.239	0.237	0.097	2.458	0.014

The effect of Attitude on Behavior (X1) on Taxpayer Compliance (Y) is significant with a p-value < 0.05 , which is 0.014. The original sample estimate value is positive, which is 0.239, which shows that the direction of the influence of Attitude on Behavior (X1) on Taxpayer Compliance (Y) is positive. Thus hypothesis 1 in this study is accepted. Attitude to Behavior (X1) has a significant positive effect on Taxpayer Compliance (Y). The results of this study support previous research that a good understanding of taxation will encourage taxpayers to carry out their obligations which leads to increased tax compliance (Rokhimakhumullah, 2021), ease of being one of the decision-making points regarding the interests of taxpayers (Susanti, Edris, & Indaryani, 2023). It shows that the influence of Social Norms (X2) on Taxpayer Compliance (Y) is significant with a p-value < 0.05 , which is 0.001. The original sample estimate value is positive, which is 0.317, which shows that the direction of the influence of Social Norms (X2) on Taxpayer Compliance (Y) is positive. Thus hypothesis 2 in this study is accepted. Social Norms (X2) have a significant positive effect on Taxpayer Compliance (Y). This is in line with the research of (Dharmawan & Adi, 2021) which found that descriptive norms and subjective norms have a positive effect on tax compliance. The social environment such as partners, family, friends and organizations greatly influences taxpayers in making decisions (Primasari & Mutmainah, 2022). This is likely to be the impact of the eastern culture of Indonesia which tends to be greatly influenced by social pressures from the surrounding environment.

The effect of Perception of Behavioral Control (X3) on Taxpayer Compliance (Y) was insignificant with a p-value of > 0.05 , which was 0.174. The original sample estimate value is positive, which is 0.129, which indicates that the direction of the influence of Perception of Behavior Control (X3) on Taxpayer Compliance (Y) is positive. Thus hypothesis 3 in this study is rejected. Perception of Behavioral Control (X3) did not have a significant effect on Taxpayer Compliance (Y). However, in contrast to the previous two hypotheses, the results of the study show that the perception of behavioural control does not affect taxpayer compliance. This is different from the results of research

conducted by (Karolina & Noviari, 2019) which stated that the perception of behavioural control has a positive effect on tax compliance. However, the results of the study are in line with the research of (Maharriffyan & Oktaviani, 2021) which found that behavioural control variables do not affect taxpayers.

The Effect of Tax Digitalization (X4) on Taxpayer Compliance (Y) is insignificant with a p-value < 0.05 , which is 0.037. The original sample estimate value is positive, which is 0.237, which shows that the direction of the influence of Tax Digitalization (X4) on Taxpayer Compliance (Y) is positive. Thus hypothesis 4 in this study is accepted. Digitization of Taxation (X4) has a significant positive effect on Taxpayer Compliance (Y). The fourth hypothesis shows that H4 is accepted, which shows that digitalization has a significant effect on taxpayer compliance. This is in line with the results of previous research which found that the implementation of digital taxes has a positive effect on taxpayer compliance (Wulandari & Fitria, 2021). Tax digitization and taxpayer awareness simultaneously have a significant influence on taxpayer compliance in reporting at the Solok City Pratama Tax Office (Pratiwi & Sofya, 2023).

Moderation of Tax Digitalization (X4) on the influence of Attitude on Behavior (X1) on Taxpayer Compliance (Y) is insignificant with a p-value > 0.05 which is 0.989. Thus hypothesis 5 in this study is rejected. Digitization of Taxation (X4) does not moderate the influence of Attitude on Behavior (X1) on Taxpayer Compliance (Y).

The moderation of Tax Digitalization (X4) on the influence of Social Norms (X2) on Taxpayer Compliance (Y) is insignificant with a p-value of > 0.05 , which is 0.819. Thus hypothesis 6 in this study is rejected. Digitization of Taxation (X4) does not moderate the influence of Social Norms (X2) on Taxpayer Compliance (Y).

Moderation of Tax Digitalization (X4) on the influence of Perception of Behavioral Control (X3) on Taxpayer Compliance (Y) was insignificant with a p-value > 0.05 which was 0.991. Thus hypothesis 7 in this study is rejected. Digitization of Taxation (X4) does not moderate the influence of the Perception of Behavioral Control (X3) on Taxpayer Compliance (Y).

Conclusion

Based on the results of the research and discussion, several things can be concluded. The results of this study show that three of the four research variables used have a significant effect on taxpayer compliance. External factors such as socialization and the surrounding environment affect taxpayers in making decisions to carry out their tax obligations, including reporting tax returns. Meanwhile, the understanding of taxation and the belief in its convenience and usefulness also have a significant influence on taxpayer compliance. Social norms hold a considerable influence by looking at the condition of Indonesian society which is still easily affected by social pressure, including the surrounding environment, both the work environment and the family. Although the results of the study show that tax digitization affects compliance, based on the results of the questionnaire, the majority of taxpayers answered that they chose to still come to the KPP even though they knew that online reporting services could be done without having

to come to the tax office, so it can also be explained that this study found that the concept of tax digitization in the culture and mindset of Indonesia taxpayers has not reached the stage that the DGT wants. The results of this study also show that tax digitization does not moderate the influence of attitudes on behaviour, social norms or perception of taxpayer behaviour control on taxpayer compliance. So it can be concluded that there may be other factors besides tax digitization that can moderate taxpayer compliance. This provides a clearer picture of the phenomenon that is the background of this research problem that the digitization of taxpayer taxation that is currently happening is still really in a narrow scope, namely the taxpayer's understanding that digitization as a change in the form (physical form) of tax return reporting which was previously paper into an electronic file so that it still comes to the tax office is an integral part of the tax return reporting process.

Considering the vastness of Indonesia's territory and the variety of backgrounds of Indonesian taxpayers, the understanding of the concept of digitalization is not evenly distributed, so a tax education strategy is needed by the DGT that can accommodate various tax education needs based on the situation and conditions of taxpayers. The DGT should further increase external cooperation and coordination related to tax awareness considering that one of the factors that directly affects the decision on taxpayers' actions is social pressure, especially the surrounding environment. For future researchers, there is still a lot of room to continue research that explores other factors that affect the relationship between attitudes to behaviour, social norms and perception of behavioural control towards taxpayer compliance in the hope that the results can be used in efforts to improve tax compliance.

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