

Evaluation of Micro, Small, Medium Enterprise Tax Compliance During Covid 19 Pandemi

Diana Marlina^{1*}, Novalita², Ayu Riani Mareta³

Economics and Business Faculty, Universitas Teknokrat Indonesia, Lampung, Indonesia¹, Economic Faculty, Universitas Mitra, Lampung, Indonesia², Economics and Business Faculty, Universitas Teknokrat Indonesia, Lampung, Indonesia³

dianamarlina@teknokrat.ac.id, novalita@umitra.ac.id, ayuranimareta@teknokrat.ac.id

Abstrak

The economic downturn during the pandemic affected MSMEs, especially from the number of sales. With declining financial conditions, MSMEs tend to be reluctant to implement tax compliance. From the external element, tax socialization affects tax compliance. This study wants to confirm the effect of MSME financial conditions and tax socialization on tax compliance during the COVID-19 pandemic. The research variables are MSME Financial Condition (X1), Tax Socialization (X2), and Tax Compliance (Y). This research is a quantitative research with hypothesis testing to determine the effect of the independent variable on the dependent variable. Classical test includes normality test, multicollinearity test, autocorrelation test and heteroscedasticity test. All classical tests are met for the variables of MSME financial condition and tax socialization. Hypothesis testing resulted in a significance of <0.05 , which means the hypothesis is supported, both the first hypothesis and the second hypothesis. It can be concluded that the financial condition of MSMEs has a positive effect on tax compliance and tax socialization also has a positive effect on tax compliance. The limitation of this research is the respondents who are reluctant to fill out the questionnaire. This study provides additional empirical evidence regarding the influence of MSME financial conditions during the pandemic and tax socialization on MSME tax compliance.

1. Introduction

The Covid 19 pandemic in Indonesia began in March 2020. The Indonesian government has designated the Covid-19 coronavirus disease outbreak as a non-natural disaster status. Covid-19 has impacted almost all aspects of life. In the majority, the Covid-19 pandemic did have a negative impact on the environment and society, worsening the Indonesian economy so that it entered the crisis phase (Budiman et al., 2020). However, there are positive impacts, for example the existence of new opportunities related to technology acceleration, especially in the online business sector and education which is growing rapidly with e-learning.

There are three major impacts of the Covid-19 pandemic on the Indonesian economy. The first impact is that Covid-19 has made household consumption or purchasing power which is the pillar of 60% of the economy decline drastically. The Central Statistics Agency (BPS) noted that household consumption decreased from 5.02% in the first quarter of 2019 to 2.84% in the first quarter of 2020. The second impact of Covid-19, namely the continuous uncertainty that made investment weaken and have an impact on the sustainability of businesses that are threatened with termination. The third impact of Covid-19 is the economic downturn that has occurred worldwide which has caused commodity prices to fall and Indonesia's exports to several countries have also stopped.

Regarding financial management, the government made changes to the State Revenue and Expenditure Budget (APBN) twice as an effort to restore the national economy. Taxes, which are one of Indonesia's main sources of income, have also been affected by Covid-19. Tax revenue

until the first semester of 2020 only reached IDR 513.65 trillion or 44.02% of the initial target of IDR 1,198.8 trillion. This figure has contracted to 12.01% compared to the first semester of 2019, which is IDR 604.3 trillion. This is due to a weakening in the business sector which has resulted in decreased economic growth and has an impact on tax revenue in Indonesia.

In Lampung itself, in the second quarter of 2020 the realization of local tax revenues began to experience the impact of the Covid-19 pandemic, namely experiencing a decline or not achieving the targets set in accordance with Lampung Governor Regulation Number 1 of 2020 concerning Determination of quarterly targets for regional tax revenues and regional retribution in 2020, with an overall decrease of Rp. 175,790,598,016 (13.80%) (Astuti et al., 2014)

One of the government's efforts in the field of taxation in national economic recovery is the policy of tax incentives. The tax incentive policy aims to help move the wheels of the country's economy which is experiencing a rapid decline due to the Covid-19 pandemic. The tax incentive policy is contained in Minister of Finance Regulation (PMK) Number 82 of 2021, valid until December 2021. The regulation is a revision of the previous PMK, namely PMK Number 9 of 2021 concerning tax incentives for taxpayers affected by the corona pandemic. Tax incentives according to PMK Number 82 of 2021 include PPh article 21 borne by the government (DTP), final PPh MSMEs, final PPh DTP in certain labor-intensive sectors, exemption from collecting final PPh 22 imports, and reducing PPh article 25 installments.

One sector that has received attention with the provision of tax incentives is MSMEs. This is reasonable, considering that Micro, Small and Medium Enterprises (MSMEs) are the most important pillars in the Indonesian economy. The number of MSMEs in Indonesia is very large from the data from the Ministry of Cooperatives and SMEs RI in 2019 seen from the number of units or actors, which reached 99.99% (or around 65,465,497 units) of the total business actors in Indonesia. The population of Micro, Small and Medium Enterprises (MSMEs) is still dominated by Micro Enterprises at 98.70% and the rest are small and medium enterprises (Putri, 2020). The tax incentive provided is in the form of 0.5% final income tax, which is regulated by PP 23/2018 concerning Income Tax on Income from Businesses Received or Obtained by Taxpayers with a Certain Gross Turnover which is intended for MSMEs with a gross turnover for a year of not more than Rp4, 8 billion. for MSME actors, it is borne by the government (DTP) or released. MSME taxpayers do not need to pay taxes. In addition to helping the economy, MSME tax compliance is expected to increase by providing tax incentives.

The State of Indonesia adopts a self-assessment tax collection system, which means that every taxpayer is fully responsible for the obligation to pay taxes, report taxes, and pay tax notices to the government, in accordance with the applicable tax laws. Knowledge of taxes is very important so that tax obligations can be carried out properly. Tax knowledge is the main factor that affects taxes (Purba, 2016). Tax knowledge is obtained from tax socialization conducted by the tax office. Tax socialization is an external element that affects tax compliance (Wardani & Wati, 2018). The results showed that taxation socialization had a positive effect on tax compliance (Burhan, 2015). The same results also show that tax socialization has a positive effect on tax compliance (Wardani et al., 2021). However, there are different research results that show tax socialization has a negative effect on tax compliance (Winerungan, 2013).

The economic decline during the pandemic, of course, also affects MSMEs, especially from the number of sales. One of the reasons for this is the declining purchasing power of consumers. Even though it should be, the better the financial condition of MSMEs as seen from the turnover generated, the higher the compliance of taxpayers in fulfilling their tax obligations (Budiman, 2018). With declining financial conditions, MSMEs tend to be reluctant to implement tax compliance. This study wants to confirm the influence of MSME financial conditions and tax socialization on tax compliance during the covid-19 pandemic. The limitation of this research is the respondents who do not want to fill out the questionnaire, so the data obtained is not optimal.

2. Literature review and hypothesis development

2.1. MSME Tax Compliance

Compliance is a form of compliance with general rules or regulations that apply. Obedience means obeying existing rules and applying them directly. Tax compliance is a condition for taxpayers to fulfill all their tax obligations. Taxpayers who comply with taxes are individuals who are aware that they fulfill their tax obligations based on applicable regulations without being reviewed, investigated, threatened or sanctioned (Yanah, 2013). Rahayu (2017) states that tax compliance can be defined as a form of motivational encouragement for individuals, groups, or organizations to implement or avoid all forms of sanctions in accordance with the provisions of the applicable tax laws. Therefore, it can be concluded that tax compliance is a state in which a person is aware and motivated to comply with tax laws.

Compliance can be divided into two types. That is, full compliance with a high level of awareness without limits from anywhere, and compliance by considering other factors such as: In addition, in practice, tax compliance is divided into two categories, namely administrative compliance, which is related to reporting and procedural compliance, and technical compliance, which is related to compliance in calculating tax payments (Yanah, 2013). The level of tax compliance can be affected by the existing regulations in the country. With strong controls, systematic constraints increase compliance and reduce the ability of taxpayers to avoid taxes. On the other hand, it creates gaps or opportunities for taxpayers to avoid taxes when the level of control is low (Efendy, et al, 2015) Based on the Regulation of the Minister of Finance Number 74/PMK.03/2012 of the Republic of Indonesia, taxpayer compliance can be explained as follows:

1. Punctual in submitting SPT.
2. Not having tax arrears for all types of taxes, except for tax arrears that have obtained permission to make installments or delay tax payments.
3. Never been convicted of a crime in the field of taxation based on a court decision that has permanent legal force in the last five years

2.2. Tax Sosialization

Tax socialization is an effort made by the Director General of Taxes to provide knowledge to the public and especially taxpayers to know about all things regarding taxation, both regulations and tax procedures through the right methods (Burhan, 2015).

Socialization is a general concept defined as the process of learning through interaction with other people about ways of thinking, feeling and behaving, all of which are essential for effective social participation. (Wurianti, 2015). Tax Socialization provides insight and guidance to taxpayers to know everything related to taxes. Saragih, (2013), Socialization of Taxation provides understanding, information, and direction to the wider community, especially taxpayers on all matters concerning . It is stated that this is a form of legal remedy in taxation.

2.3. MSME Financial Condition

The taxpayer's financial position is the taxpayer's financial ability to meet various types of needs. A person is in very good financial condition if he can fulfill all these needs, both primary, secondary and tertiary, based on income without outside help (Agustiantono, 2012). A person's economic situation can have a positive or negative impact on the relationship between attitudes and compliance behavior (Alabede et al., 2011). According to the Walsh Study (2012), in empirical studies, with high income taxpayers may have more opportunities (or motivation) to avoid taxes, but with low income taxpayers have found various outcomes, which reduce cash flow and make it

difficult to pay and collect taxes. Therefore, both low and high income can negatively affect compliance.

2.4. Hypothesis Development

2.4.1. The financial condition of MSMEs on MSME tax compliance.

The taxpayer's financial position is the taxpayer's financial ability to meet various types of needs. A person is in very good financial condition if he can fulfill all these needs, both primary, secondary and tertiary, based on income in the form of loans without outside assistance (Agustiantono, 2012). However, if the person often makes loans then he is in a bad financial condition. A person's economic situation can have a positive or negative impact on the relationship between attitudes and compliance behavior (Alabede et al., 2011). According to the Walsh Study (2012), in an empirical study, with high income taxpayers may have more opportunities (or motivation) to avoid taxes, but with low income taxpayers find various outcomes, which reduce cash flow and make it difficult to pay. and collect taxes. Therefore, both low and high income can negatively affect compliance. So the first hypothesis is formulated as follows.

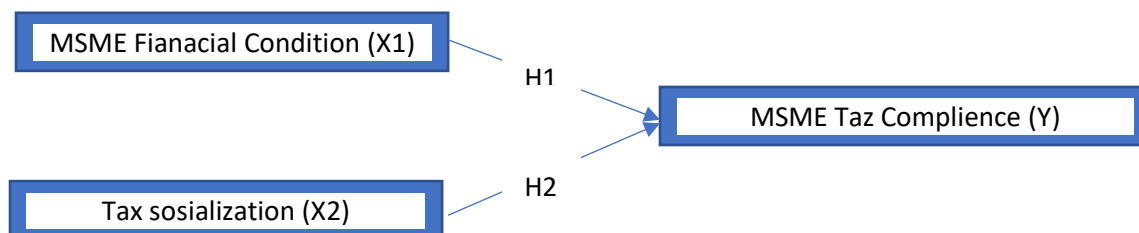
H1: The financial condition of MSMEs has a positive effect on MSME tax compliance.

2.4.2. Tax socialization on MSME tax compliance

Given the low level of tax awareness, socialization of taxation is closely related to public awareness of taxes. It is stated, as stated by Agustini & Widhiyani (2019) that the socialization activities aim to increase public awareness of the importance of taxes and attract new taxpayers to increase. One of the factors that influence the low tax awareness is the lack of socialization (Herijawati & Anggraeni, 2018). Therefore, socialization in the field of taxation must be communicated to all levels of society. That way, the public will know that tax revenues will be used to advance the country. Previous research that supports this, Lesmana et al (2018), shows that tax socialization has a significant effect on tax perceptions

H2: Tax socialization has a positive effect on MSME tax compliance

2.4.3. Framework



3. Research methodology

This research is a quantitative research. Quantitative research methods can be defined as research methods based on a positive philosophy used to survey a particular population or sample. The sampling method is usually carried out randomly, and data collection and data analysis using research tools are for quantitative purposes or hypothesis testing statistics (Sugishirono, 2016). In this study, the author uses two independent variables, namely company finances during the pandemic (X1) and tax socialization (X2), while the dependent variable is tax compliance (Y). to the respondent. The questions in the questionnaire use a Likert scale from 1-5, with 1 indicating strongly agree and 5 indicating strongly disagree.

Table 3.1. Variable Operational Definition

Variable	Variable Definition	Indicator
X1	MSME Financial Condition	1. The operating cash flow of the last tax year was unsatisfactory. 2. The profit (profit) of the business for the last tax year is not satisfactory.
X2	Tax Sosialization	1. Tax counseling is a means of delivering tax information to Taxpayers. 2. The form of socialization carried out by tax officers / officials can be through various media, both electronic media and mass media, even to carry out direct counseling to certain places (regions) that are considered to have high tax potential and require complete and guaranteed information. 3. Tax officers / officers offer convenience services in providing information to taxpayers by completing explanations through brochures. 4. Installation of billboards and or banners on the roadside or in other strategic places containing short messages about taxation that are easy to understand and attractive so that they can convey their objectives properly. 5. Media socialization in conveying information when it can be accessed by the internet at any time quickly and easily and the information provided is very complete, accurate, guaranteed, correct and up to date.
Y	MSME Tax Compliance	1. To get a NPWP I voluntarily registered. 2. I always fill out the SPT (Letter of Notification) in accordance with the provisions of the legislation. 3. I always report the completed SPT (Notification Letter) on time. 4. I always calculate the income tax payable correctly and as is. 5. I always pay my income tax due on time. 6. I always pay the existing income tax underpayment prior to the inspection.

The population in this study is the perpetrators of SMEs in Bandar Lampung. The sampling technique of this research is purposive sampling. Data analysis methods are used to process data so that researchers can obtain results and conclusions from the research carried out. In this study, researchers used two independent variables and one dependent variable which was processed using the SPSS 20 application, using descriptive statistical analysis, classical assumption test consisting of data normality test, multicollinearity test, autocorrelation test, heteroscedasticity test, multiple linear regression analysis, and hypothesis testing using t test.

4. Result and Discussion

In this study, data came from questionnaires distributed to MSMEs in the Indonesian MSME Group which currently has 228 members. The questionnaire was distributed using google forms. The distribution of the questionnaires was carried out for three weeks. From the results of distributing the questionnaires, 32 were filled in, so the data obtained were 32. Before testing the hypothesis, a classical test was carried out.

4.1. Classic Test Result

4.1.1. Normality Test

The normality test of the data was carried out using the Kolmogorov-Smirnov non-parametric statistical test. In making this decision, it is seen in the KS test, if the significance value (sig) or probability value is less than 0.05 then the data is not normally distributed, whereas if the significance value (sig) or probability value is greater than 0.05 then the data is normally distributed. . The following are the results of normality testing using the Kolmogorov-Smirnov test:

Table 4.1. Kolmogorov-Smimov Test Result

One-Sample Kolmogorov-Smirnov Test		Unstandardize d Residual
N		31
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	3,52586264
Most Extreme Differences	Absolute	,135
	Positive	,112
	Negative	-,135
Test Statistic		,135
Asymp. Sig. (2-tailed)		,161 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: SPSS 20 Data Running

The results of the Kolmogorov-Smirnov test with a significance level of 0.161. The significance level value above 0.05 indicates that the residual value does not have a significant difference with the standard value. Thus, it can be concluded that the regression model meets the assumption of normality.

4.1.2. Multicollinearity Test

This multicollinearity test is carried out to detect whether or not there is multicollinearity in the regression model seen from the tolerance value and the Variance Inflation Factor (VIF) value. The tolerance value is 0.10 or equal to VIF above 10, if the tolerance value is more than 0.10 or VIF is less than 10, it can be said that there is no multicollinearity between variables in the regression model. The following are the results of the multicollinearity test:

Table 4.2. Multicollinearity Test Result

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Keuangan perusahaan selama pandemi	,998	1,002
	Sosialisasi perpajakan	,998	1,002

a. Dependent Variable: Kepatuhan perpajakan

Source: SPSS 20 Data Running

Based on the results of the multicollinearity test, no independent variables have a tolerance value of less than 0.1, and none of the independent variables has a VIF value of more than 10. Thus, it can be concluded that this regression model is free from multicollinearity problems.

4.1.3. Autocorrelation test

This autocorrelation test was conducted to test whether or not autocorrelation was performed using the Durbin-Watson test (DW test). The decision making whether there is autocorrelation or not is by looking at the DW value and comparing it with the DW table value regarding the number of samples (n), and the number of independent variables (k). The following are the results of the autocorrelation test using the Durbin-Watson test (DW test):

Table 4.3. Autocorrelation Test Result

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,783 ^a	,613	,585	3,64961	1,971

a. Predictors: (Constant), Sosialisasi perpajakan, Keuangan perusahaan selama pandemi

b. Dependent Variable: Kepatuhan perpajakan

Source: SPSS 20 Data Running

Based on the results of the autocorrelation test using the Durbin-Watson test (DW test), it shows that the DW value is 1.971, while the table value with a significance value of 5%, and the number of samples is 32 and 2 independent variables, it is known that the dL value is 1.353 and the dU value is 1.587. The value of 4-dU (4-1.587) is 2.413. Thus, it can be concluded that the value of dU (1.587) is smaller than the value of DW (1.972), and the value of DW is smaller than the value of 4-dU (2.413), which means that there is no autocorrelation.

4.1.4. Heteroscedasticity Test

To find out whether there is heteroscedasticity or not, in this study using the Glejser test, where this test is carried out by regressing the absolute value of the residual on the independent variable. In decision making, it can be seen through the parameter coefficients, where if the significance probability value is above 0.05, it can be concluded that there is no heteroscedasticity, on the contrary

if the significance probability value is below 0.05, it can be concluded that heteroscedasticity has occurred. Following are the results of heteroscedasticity testing:

Tabel 4.4. Heteroscedasticity Test Result

		Coefficients ^a		Standardized Coefficients		
Model		Unstandardized Coefficients				
		B	Std. Error			
1	(Constant)	7,410	1,999		3,707	,001
	Keuangan perusahaan selama pandemi	-,715	,233	-,502	-3,068	,005
	Sosialisasi perpajakan	,012	,071	,028	,172	,865

a. Dependent Variable: ABRESID

Source: SPSS 20 Data Running

Based on the results of heteroscedasticity testing, it can be seen that there is no variable that has a significance value below 0.05. Thus, it can be concluded that this regression model is free from heteroscedasticity symptoms.

4.2. Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to determine how big the relationship between the independent variable and the dependent variable. The following are the results of multiple linear regression testing:

Table 4.5. Regression Test Result

		Coefficients ^a		Standardized Coefficients		
Model		Unstandardized Coefficients				
		B	Std. Error			
1	(Constant)	-2,350	4,147		-,567	,575
	Keuangan perusahaan selama pandemi	1,203	,483	,293	2,489	,019
	Sosialisasi perpajakan	,894	,148	,713	6,059	,000

a. Dependent Variable: Kepatuhan perpajakan

Source: SPSS 20 Data Running

Based on the results of multiple linear regression model testing, it can be arranged multiple linear regression equations:

$$KP = -2,350 + 1,203KU + 0,854SP$$

KP = Kepatuhan perpajakan UMKM

KU = Kondisi keuangan UMKM

SP = Sosialisasi perpajakan

The constant value of -2.350 shows a negative sign, it can be interpreted that in the absence of factors from the company's financial condition (KU) and tax socialization (SP), the level of tax compliance (TA) is reduced by 2.350. The regression coefficient value of the tax compliance variable (X1) of 1.203 shows a positive result, then every 1% increase in the company's financial condition can increase tax compliance by 1.203. The regression coefficient value of the tax socialization variable (X2) of 0.854 indicates a positive result, then every there is an addition of 1% taxation socialization will be able to increase tax compliance by 0.854.

4.2. Hypothesis Test Results and Discussion

To test the hypothesis in this study, the researcher used a partial test or t test, this test was used to determine whether the independent variable in the regression partially had a significant effect on the dependent variable. The probability value (Sig) is used to test the hypothesis whether it is supported or not. If the probability value (Sig) is less than the significance level value or <0.05 then the hypothesis is supported, but if the probability value (Sig) is greater than the significance level value or >0.05 then the hypothesis is not supported.

Table 4.6. Hypothesis Test Result

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	-2,350	4,147		-,567	,575
	Keuangan perusahaan selama pandemi	1,203	,483	,293	2,489	,019
	Sosialisasi perpajakan	,894	,148	,713	6,059	,000

a. Dependent Variable: Kepatuhan perpajakan

Source: SPSS 20 Data Running

Based on the results of the t test calculation, it is known that the results of the sig column are known. in the regression model shows the influence of the independent variable partially on the dependent variable as follows:

H1: The financial condition of MSMEs has a positive effect on MSME tax compliance.

Based on the coefficient table, the probability value (Sig) is 0.010, which means less than 0.05 ($0.019 < 0.05$), meaning that the first hypothesis is supported. It can be concluded that the financial condition of MSMEs has a positive effect on MSME tax compliance.

The financial condition of MSMEs has a positive effect on MSME tax compliance, meaning that the better MSME's financial condition, MSME tax compliance will increase, and conversely, the lower MSME's financial condition, the MSME tax compliance will decrease. This is in line with Yuliyannah's research (2018) which states that financial conditions have a positive effect on taxpayer compliance. So if the government wants to increase revenue from MSME taxes, the first thing to pay attention to is the MSME's financial condition. The provision of MSME tax incentives and cash assistance provided to MSMEs is expected to improve the financial condition of MSMEs, especially during the pandemic, so that MSMEs can survive and in the future if MSMEs continue to improve their financial conditions, tax compliance will also increase.

H2 : Tax socialization has a positive effect on MSME tax compliance

Based on the table of coefficient probability value (Sig) of 0.000, which means less than 0.05 ($0.011 < 0.05$), it means that the second hypothesis is supported. It can be concluded that tax socialization has a positive effect on MSME tax compliance.

Tax socialization has a positive effect on tax compliance, meaning that if tax socialization increases, MSME tax compliance will also increase. This is in line with Burhan's research (Burhan, 2015) which states that socialization has a significant effect on taxpayer compliance.

In fact, many MSMEs do not understand taxation or find it difficult to deal with tax issues, so they are reluctant to comply with taxes. Regarding the MSME tax incentives during the pandemic, for example, from the questions asked in the questionnaire, there are still many who do not know about this information. They feel the lack of socialization from the tax office. Tax socialization can actually be done by collaborating with campuses, for example, inviting lecturers to conduct socialization or as intermediaries. So that the program or tax information can reach all parties.

5. Conclusions and Suggestions

From the results of the study, it can be concluded that the financial condition of MSMEs has a positive effect on MSME tax compliance and tax socialization has a positive effect on MSME tax compliance.

Limitations

Suggestions that can be given regarding this research are that the tax office should be more active in socializing related to tax obligations, especially to MSMEs. Socialization can be done by collaborating, for example with campuses, inviting lecturers as educators to provide understanding to MSMEs regarding taxation. In addition, for MSMEs, to be more open to tax obligations, especially now it is easier with online tax services.

References

- Astuti, Hesni Widi; Murniati, Dian; Haninun, N. (2021). Analisis Penerimaan Pajak Daerah Provinsi Lampung Pada Masa Pandemi Covid-19. *Visionist*, 10, Nomor(maret), 35–47.
- Agustiantono, D., & Prastiwi, A. (2012). *Analisis Faktor-faktor yang Mempengaruhi Kepatuhan Wajib Pajak Orang Pribadi: aplikasi TPB (studi empiris wpop di kabupaten pati)* (Doctoral dissertation, UNDIP: Fakultas Ekonomika dan Bisnis).
- Agustini, K. D., & Widhiyani, N. L. S. (2019). Pengaruh Penerapan E-Filing, Sosialisasi Perpajakan, Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *E-Jurnal Akuntansi*
- Alabede, J. O., Ariffin, Z. Z., & Idris, K. M. (2011). Determinants of tax compliance behaviour: A proposed model for Nigeria. *International Research Journal of Finance and Economics*, 78(1), 121-136.
- Budiman, N. A., Indaryani, M., & Mulyani, S. (2020). Dampak Covid-19 dan Pemanfaatan Insentif Pajak terhadap Keberlangsungan Usaha pada UMKM Tenun Troso Jepara. *Jurnal Manajemen Dan Keuangan*, 9(3), 276–285. <https://doi.org/10.33059/jmk.v9i3.3035>
- Burhan, H. P. ; Z. (2015). Pengaruh sosialisasi perpajakan, pengetahuan perpajakan, persepsi wajib pajak tentang sanksi pajak dan implementasi PP nomor 46 tahun 2013 terhadap kepatuhan wajib pajak orang pribadi. *Diponegoro Joournal of Accounting*, 4, 1–15.
- Efendy, Moh. Ardianto REfly; Handayani, Siti Ragil; ZA, Z. (2015). Pengaruh biaya kepatuhan, sanksi perpajakan, dan kesadaran pajak terhadap kepatuhan wajib pajak. *Jurnal Administrasi Bisnis-Perpajakan (JAB)*, 5 No. 2.
- Herijawati, E., & Anggraeni, D. (2018). Analisis Pengaruh Sosialisasi Perpajakan, Pemahaman Perpajakan dan Kemudahan Perhitungan & Pembayaran Pajak Terhadap Tingkat Kepatuhan Kewajiban Perpajakan Pada Sektor Usaha Kecil dan Menengah (UKM) Di Kecamatan Neglasari. *Primanomics: Jurnal Ekonomi & Bisnis*, 16(1), 103-124.
- Lesmana, D., Panjaitan, D., & Maimunah, M. (2018). Tax Compliance ditinjau dari Theory of

- Planned Behavior (TPB): Studi Empiris pada Wajib Pajak Orang Pribadi dan Badan yang Terdaftar Pada KPP di Kota Palembang. InFestasi
- Purba, B. P. (2016). Pengaruh Sosialisasi Perpajakan dan Pemahaman Perpajakan terhadap Kepatuhan Wajib Pajak Orang Pribadi dengan Pelayanan Fiskus Sebagai Variabel Moderating di Kantor Pelayanan Pajak Jakarta Kembangan. *Akuntansi Perpajakan*, 1(2), 29–43.
- Rahayu, N. (2017). Pengaruh Pengetahuan Perpajakan, Ketegasan Sanksi Pajak, dan Tax Amnesty Terhadap Kepatuhan Wajib Pajak. *Akuntansi Dewantara*, 1(1): 15-30
- Saragih, Sarjeni Fatma. 2013. “Analisis Pengaruh Sosialisasi Perpajakan, Kualitas Pelayanan Fiskus dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi di Kantor Pelayanan Pajak Pratama Medan Timur”. Thesis. Medan: Universitas Sumatera Utara.
- Wardani, D. K., Primastiwi, A., & Ramadhan, S. (2021). Pengaruh Sosialisasi Perpajakan terhadap Niat untuk Mematuhi Kewajiban Perpajakan Calon Wajib Pajak dengan Kesadaran Pajak sebagai Variabel Intervening. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 8(1). <https://doi.org/10.35137/jabk.v8i1.486>
- Wardani. (2018). Pengaruh Sosialisasi Perpajakan terhadap Kepatuhan Wajib Pajak dengan Pengetahuan Perpajakan sebagai Variabel Intervening (Studi pada Wajib Pajak Orang Pribadi di KPP Pratama Kebumen).
- Walsh, K. (2012). Understanding taxpayer behaviour–new opportunities for tax administration. *The Economic and Social Review*, 43(3, Autumn), 451-475.
- Wurianti, E. L. E., & Subardjo, A. (2015). Analisis Faktor–Faktor yang mempengaruhi Kepatuhan Wajib Pajak di Wilayah KPP Pratama. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 4(6).
- Yanah. (2013). The Impact of Administrative Sanction and Understanding of Income Tax Law on Corporate Taxpayer’s Compliance. *The International Journal of Social Sciences*, 12, 55-75