

## DETERMINANT TAXPAYER COMPLIANCE IN PAYING HOTEL TAXES

Teddy Chandra<sup>1</sup>, Helen Fransiska<sup>2</sup>, and Martha<sup>3</sup>

<sup>1,2,3</sup>Institut Bisnis dan Teknologi Pelita Indonesia

Email : [teddy.chandra@lecturer.pelitaindonesia.ac.id](mailto:teddy.chandra@lecturer.pelitaindonesia.ac.id)<sup>1</sup>, [helenfransiska64@gmail.com](mailto:helenfransiska64@gmail.com)<sup>2</sup>, and [martha.ng@lecturer.pelitaindonesia.ac.id](mailto:martha.ng@lecturer.pelitaindonesia.ac.id)<sup>3</sup>

DOI: [10.35145/bilancia.v8i4.4580](https://doi.org/10.35145/bilancia.v8i4.4580)

Received: 06/10/2024, Revised: 01/11/2024, Accepted: 08/11/2024

### ABSTRACT

The purpose of this research is to determine and analyze the effect of knowledge of taxation, tax sanctions and awareness of taxpayers on taxpayer compliance in paying hotel taxes. This research was conducted on Jl. Badak Ujung, Pekanbaru Mayor Office Complex, Main Building Lt. II - Tenayan Raya. The population in this research were hotel taxable entrepreneurs, totaling 148. With the census technique, the entire population was sampled in this research. This research technique uses multiple linear regression analysis. The results of the research explain that tax knowledge has a positive and significant effect, tax sanctions have a positive and significant effect and taxpayer awareness has a positive and significant on taxpayer compliance with hotel taxable entrepreneurs.

**Keywords:** *Tax Knowledge, Tax Sanctions, Taxpayer Awareness, Taxpayer Compliance*

## DETERMINAN KEPATUHAN WAJIB PAJAK DALAM MEMBAYAR PAJAK HOTEL

### ABSTRAK

Tujuan penelitian adalah untuk mengetahui dan menganalisis pengaruh pengetahuan perpajakan, sanksi pajak dan kesadaran wajib pajak terhadap kepatuhan wajib pajak membayar pajak hotel. Penelitian ini dilakukan di Jl. Badak Ujung, Komplek Perkantoran Walikota Pekanbaru, Gedung Utama Lt. II - Tenayan Raya. Populasi dalam penelitian ini adalah Pengusaha Kena Pajak Hotel yang berjumlah 148. Dengan teknik sensus maka keseluruhan populasi dijadikan sampel dalam penelitian ini. Teknik penelitian ini menggunakan analisis regresi linier berganda. Hasil penelitian menjelaskan bahwa pengetahuan perpajakan memiliki pengaruh positif dan signifikan, sanksi pajak berpengaruh positif dan signifikan dan kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak pengusaha kena pajak hotel.

**Kata Kunci:** *Pengetahuan Perpajakan, Sanksi Pajak, Kesadaran Wajib Pajak, Kepatuhan Wajib Pajak*

## INTRODUCTION

Tax is one of state revenue will be collected from Indonesian people and one of obligations for which collection can be enforced (Karlina & Ethika, 2020). National development is basically carried out by the people together with the government. Therefore, the role of the people in financing and paying for development must continue to be fostered by increasing public awareness of their obligation to pay taxes. In other words, the people's obligation to pay taxes is for a developed and prosperous Indonesia. As an exemplary and righteous taxpayer, we should be compliant and prompt in paying the taxes stipulated in the laws and regulations. The rate of taxation will determine the capacity of the state budget to finance state expenditure, both for development and for financing. In essence, it is a levy made by the state on its citizens, based on applicable laws, where the state does not directly compensate the taxpayers (Mardiasmo, 2011).

Local tax is a mandatory contribution to the region owed by individuals or entities that are compelling based on the law, without direct reward and used for regional purposes for the greatest prosperity of the people (Asteria, 2015). Local taxes in Pekanbaru City are regulated in Law Number 28 of 2009. Based on this law, in tax collection a self-assessment system applies where taxpayer awareness is a factor that determines taxpayer compliance in carrying out their rights and obligations when it comes to paying taxes. For optimal tax revenue, public awareness is needed to comply with existing tax obligations. Tax non-compliance is a critical issue, because it will lead to acts of tax avoidance, evasion and negligence which ultimately harm the state due to reduced tax revenue.

Pekanbaru City is the capital of Riau Province. In order to improve its ability to fund development, Pekanbaru City is trying to increase local revenue (PAD) through local taxes. Hotel tax is a tax on services provided by hotels. While hotel refers to a facility providing lodging/resting services, including other related services, for a fee, which also includes motels, inns, tourism huts, tourism guesthouses, lodging houses and the like, as well as boarding houses with more than 10 (ten) rooms.

Taxpayer compliance is one of the keys to ensuring the government's success in collecting tax revenue so that it can be used to sustain development financing (Indriyani & Sukartha, 2014). The criteria for tax compliance, outlined in Ministerial Decree No.544/KMK.04/2000 jo No.235/KMK.03/2003, include the accuracy of the calculation of tax payable and the timeliness of payment. Corporate taxpayers, in this case companies, often make various efforts to minimize the tax burden payable and slow down the tax payment period, either by means of positive avoidance (tax avoidance) that utilizes the gap in differences in accounting and tax principles, or negative ways methods (tax evasion) through data manipulation (Aryani, 2017).

The main cause behind non-compliance behavior in carrying out this tax obligation is that the community or taxpayer faces difficulty in understanding tax administration. Awareness to fulfill tax obligations arises when people have good knowledge and understanding of taxation. In relation to tax, tax knowledge is knowledge about the concept of general provisions in taxation, types of taxes that apply in Indonesia ranging from tax subjects, tax objects, tax rates, calculation of taxes payable, recording taxes payable to how to fill out tax reports (Veronica, 2015).

The number of hotel taxpayers registered at the Pekanbaru City Revenue Office sees an increase every year. This shows that the economy in Pekanbaru City has increased significantly. Efforts to increase tax revenue at this time are still faced with the sub-optimal role of the community in fulfilling their obligations to the state. According to the data from Pekanbaru City Regional Revenue Service in 2021, in 2018, the target set for hotel tax was Rp. 18,654,867,700.00 and in reality, what was received was only Rp. 16,325,740,668.00 or 78.14%. Then, in 2019, it was set at Rp. 19,921,239,000.00, and only 73.51% or Rp. 18,028,164,539.00 was received, a decrease from the previous year. Furthermore, it decreased further in 2020. Of the target set at Rp. 20,220,955,080.00, only 68.23% or Rp. 17,020,174,352.00 was collected by the government. From year to year, hotel tax revenue is not well actualized and fails to reach the predetermined target.

The decline in hotel tax revenue and the non-achievement of the predetermined target in Pekanbaru is allegedly caused by the poor implementation of the hotel tax revenue system by the relevant agencies, so that the relevant units in hotel tax revenue activities have not been able to achieve revenue in accordance with the target that has been set each year. Therefore, research purpose was to analyze the effect of taxation knowledge, tax sanctions and taxpayer awareness on taxpayer compliance in paying hotel taxes.

## LITERATURE REVIEW

### Taxpayer Compliance

Taxpayer compliance is a behavior based on a taxpayer's awareness of his tax obligations while still being based on established laws and regulations (Trisnawati & Sudirman, 2015). Awareness itself is part of intrinsic motivation, namely motivation that comes from within the individual himself, and extrinsic motivation, namely motivation that comes from outside the individual, such as encouragement from tax officials to improve tax compliance.

**Tax Knowledge**

Rahayu (2010) states that an adequate level of public tax knowledge facilitates taxpayers to comply with tax regulations. By prioritizing the interests of the state over personal interests, people will be more inclined to comply with their tax obligations. Furthermore, sufficient knowledge obtained from higher education will certainly also make them more easily understand that not complying with regulations will lead to sanctions, both administrative sanctions and fiscal crimes, which in turn realize a tax-conscious society and want to fulfill their tax obligations. Therefore, the tax knowledge of taxpayers will directly affect whether or not they are compliant in carrying out tax obligations. This will ultimately have an impact on state tax revenues. Research by (Anggarini et al., 2019 ; Congda, 2022 ; Nasiroh & Afiqoh, 2022) inform that tax knowledge no significant impact on taxpayer compliance. Therefore, research by (Putri & Agustin, 2018 ; Karlina & Ethika, 2020 ; Mumu et al., 2020 ; Tiandani & Apollo, 2020 ; Ghesiyah, 2021 ; Hartono & Sianturi, 2022) inform that tax knowledge positive significant impact on taxpayer compliance

H1: Tax Knowledge Has Positive Impact Taxpayer Compliance in Paying Hotel Tax

**Tax Sanction**

Mardiasmo (2011) states that tax sanction is a guarantee that the provisions of taxation legislation (taxation norms) will be obeyed. In other words, it is a preventive measure to ensure that taxpayers do not violate tax norms. The tax law and its implementing regulations do not outline types of rewards for taxpayers who are obedient in carrying out tax obligations, either in the form of priority for public services or award certificates. While taxpayers are not rewarded for compliance, they are subject to many penalties if they are negligent or deliberately fail to carry out their tax obligations.

However, in reality, there are still many taxpayers who do not fulfill their obligations. For this reason, it is necessary to impose sanctions on those who are not compliant. The strict implementation of tax sanctions will further harm taxpayers, so they will prefer to comply with carrying out their tax obligations. Therefore, tax sanction is hypothesized to affect taxpayer compliance. Research by (Putri & Agustin, 2018 ; Karlina & Ethika, 2020 ; Triandani & Apollo, 2020 ; Karsam & Budiandru, 2023) inform that tax sanction has no significant impact on taxpayer compliance. Therefore, research by (Anggarini et al., 2019 ; Atarwaman, 2020 ; Anto et al., 2021; Congda, 2022 ; Hartono & Sianturi, 2022 ; Nasiroh & Afiqoh, 2022) inform that tax sanction has no significant impact on taxpayer compliance.

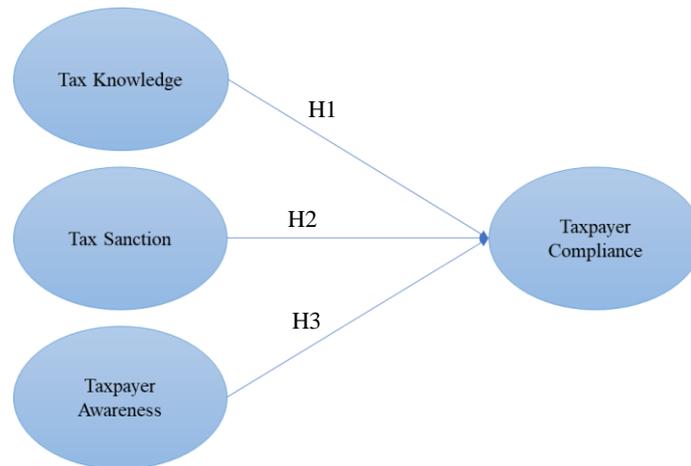
H2: Tax Sanction Has Positive Impact Taxpayer Compliance in Paying Hotel Tax

**Taxpayer Awareness**

According to Trisnawati & Sudirman (2015), awareness is the state of knowing, understanding, and feeling. Awareness to comply with the applicable provisions (tax law) certainly involves factors whether these provisions are known, recognized, appreciated, and obeyed. According to Law No. 16 of 2009, taxpayers are individuals or entities, including taxpayers, tax deductors and tax collectors, who have tax rights and obligations in accordance with the provisions of tax laws and regulations.

Awareness is key for a person to carry out their obligations. All kinds of efforts made by the tax authorities will not bear fruit if there is no awareness in the taxpayer themselves. If taxpayers are aware of their tax obligations and rights in accordance with applicable laws and regulations, a positive attitude is more likely to form in them which in turn will improve their compliance. Conversely, if their awareness is poor, this might lead to a negative attitude which will further reduce their compliance. From the explanation above, it can be concluded that taxpayer awareness is expected to have a positive effect on their compliance. Research by (Atarwaman, 2020 ; Yustikasari, 2020) inform that tax awareness has no significant impact on taxpayer compliance. Therefore, research by (Anggaraini et al., 2019 ; Karlina & Ethika, 2020 ; Mumu et al., 2020 ; Nasiroh & Afiqoh, 2022 ; Triandani & Apollo, 2020) inform that tax awareness positive significant impact on taxpayer compliance

H3: Taxpayer Awareness Has Positive Impact Taxpayer Compliance in Paying Hotel Tax



Picture 1. Research Model

## METHODOLOGY

### Population and Sample

Research population were hotel taxable entrepreneurs registered in the Pekanbaru Mayor Office Complex, Main Building Lt. II - Tenayan Raya. which amounted to 148 hotels. While the sample was hotel taxable entrepreneurs in Pekanbaru City who report their taxes. The sampling technique was with the census technique with 148 respondents.

### Operational Research Variables

Table 1. Operational Variables

Variable	Indicator	Statement	Measurement Scale
Tax Knowledge	Knowledge of general provisions and tax procedures	<ul style="list-style-type: none"> <li>Provisions related to applicable tax obligations must be complied with by taxpayers.</li> <li>All regulations regarding the deadline for filing tax returns must be complied with.</li> <li>The systematic payment of income tax must be understood.</li> </ul>	Interval
	Knowledge of taxation system	<ul style="list-style-type: none"> <li>There are three taxation systems in Indonesia, namely the Official assessment system, Self-assessment system, and Withholding system.</li> <li>I understand the current tax system (calculate, account, pay, and report myself).</li> <li>The current tax rate is appropriate.</li> </ul>	Interval
	Knowledge of tax functions	<ul style="list-style-type: none"> <li>Taxes serve to increase the prosperity and welfare of society.</li> <li>Taxes serve as the largest source of state revenue.</li> <li>The taxes paid are used for financing by the government.</li> </ul>	Interval
Tax Sanction	Tax Discipline	<ul style="list-style-type: none"> <li>Actions by taxpayers in an attempt to evade tax should be subject to penalties.</li> <li>Penalties in tax returns are indispensable.</li> <li>Penalties for late deposits, and reporting should be in place.</li> </ul>	Interval
	Tax Mindedness	<ul style="list-style-type: none"> <li>Paying income tax deficiencies before an audit is conducted by the tax authorities.</li> <li>Fill out the tax return in accordance with applicable regulations.</li> <li>Conduct periodic evaluations to anticipate inspections from the authorities.</li> </ul>	Interval
Taxpayer Awareness	Tax Discipline	<ul style="list-style-type: none"> <li>I have to pay taxes because taxes are our obligation as citizens.</li> <li>Delays in tax payments and tax deductions can be detrimental to the state.</li> <li>Paying taxes not in accordance with the amount that should be paid will be very detrimental to the country.</li> </ul>	Interval

Variable	Indicator	Statement	Measurement Scale
Taxpayer Compliance	Tax Mindedness	<ul style="list-style-type: none"> <li>I carry out my tax obligations on time.</li> <li>I am always glad to fulfill my tax obligations.</li> <li>I pay taxes with my own awareness.</li> </ul>	Interval
	Compliance with registration	<ul style="list-style-type: none"> <li>Every taxpayer must hold a NPWP</li> <li>Every NPWP is a mandatory taxpayer</li> <li>To obtain an NPWP (Taxpayer Identification Number), I registered myself voluntarily.</li> </ul>	Interval
	Compliance in the calculation and payment of tax payable	<ul style="list-style-type: none"> <li>I calculated my income tax installment liability.</li> <li>I was able to do the tax calculation correctly.</li> <li>I pay my income tax on time.</li> </ul>	Interval
	Compliance in the payment of tax arrears	<ul style="list-style-type: none"> <li>I paid the existing income tax shortfall before the audit.</li> <li>I have never defaulted on my tax payments.</li> <li>Tax arrears will only increase the tax burden due to the interest that must be paid.</li> <li>I am willing to pay my tax obligations and any tax arrears.</li> </ul>	
	Compliance to resubmit the notification letter	<ul style="list-style-type: none"> <li>I fill in the SPT (notification letter) in accordance with the statutory provisions.</li> <li>I reported the completed tax return on time before the deadline.</li> <li>I filled out my tax return honestly and did not make it up.</li> </ul>	Interval

### Data Analysis Technique

The t test is used to test the significance of the relationship between variable (X) and variable (Y). Basis for decision making: (1) If  $t_{table} > t_{count}$ , then  $H_0$  is accepted and  $H_a$  is rejected at  $\alpha = 0.05$  and (2) if  $t_{table} < t_{count}$ , then  $H_0$  is rejected and  $H_a$  is accepted at  $\alpha = 0.05$ .

## RESULT AND DISCUSSION

### Research Respondent Characteristics

The following will discuss the conditions of each demographic classification of respondents according to gender and age and education

**Tabel 2. Respondent Characteristics**

No	Gender	Amount	Percentage (%)
1	Man	118	79,7%
2	Woman	30	20,3%
No	Age	Amount	Percentage (%)
1	21 – 30 years	12	8,1%
2	31 – 40 years	18	12,2%
3	41 – 50 years	67	45,3%
4	>51 years	51	34,5%
No	Education	Amount	Percentage (%)
1	Senior High School	16	10,8%
2	Diploma	12	8,1%
3	Bachelor	87	58,8%
4	Magister	33	22,3%

Source : Excel 2022

Based on the table above, the majority of hotel taxable entrepreneurs registered on Jl. Badak Ujung, Pekanbaru Mayor Office Complex are female with a total of 118 or 79.7%, with an age range between 41-50 years totaling 67 or 45.3%. Meanwhile, there are 87 (58.8%) hotel taxable entrepreneurs with a bachelor's degree. This is inform that hotel taxpayer already have highly education background and capable to fulfilling their obligation to pay hotel taxes.

### Classical Assumption Test

The classical assumption consist of data normality test, multicollinearity test, heteroscedasticity test, and linearity test:

**Tabel 3. Classical Assumption Test**

Classical Assumption	Model	Value	Conclusion
Normality Test	Kolmogorov Smirnov	0,631	Normally
	<b>VIF</b>		<b>Conclusion</b>
Multicollinearity Test	Tax Knowledge	1.148	Accepted
	Tax Sanction	2.339	
	Taxpayer Awareness	2.514	
Heteroskedatisity Test	<b>Significant Value</b>		<b>Conclusion</b>
	Tax Knowledge	0.386	Accepted
	Tax Sanction	0.845	
	Taxpayer Awareness	0.055	
Linearity Test	Deviation from Linearity		<b>Reliable</b>
	Tax Knowledge * Taxpayer Compliance		0.067
	Tax Sanction * Taxpayer Compliance		0.091
	Taxpayer Awareness*	Taxpayer Compliance	0.439
			Accepted

Source: Processed Data (2022)

The results of the normality test with the Kolmogorov-Smirnov model, where the significant value generated in each regression model was greater than 0.05 and it can be concluded that the data has a normal distribution. Meanwhile, the VIF (Variance Inflation Factor) value generated by each variable was smaller than 10, which can be concluded that the regression model formed in this study does not have multicollinearity symptoms. The results of the heteroscedasticity test where the resulting significant value was greater than 0.05 means that the data used is free from heteroscedasticity symptoms, and the resulting Deviation from Linearity value was greater than 0.05, meaning that there is a linear relationship.

### Research Data Analysis

Data analysis consists of simultaneous f test, coefficient of determination, multiple linear regression analysis and partial hypothesis testing.

**Table 4. Result Analysis**

Model	F test	Determination Test	Unstandardized Coefficients	T Value & Sig.		Conclusion
		Adjusted R Square	B			
1 (Constant)	60,433 (0,000)	0.548	24.638	9.741	.000	
Tax Knowledge			.261	3.402	.001	Positive Significant
Tax Sanction			.312	2.773	.006	Positive Significant
Taxpayer Awareness			.639	5.199	.000	Positive Significant

Source: Processed Data (2022)

The value of F count (60.433) > F table (2.67) with Sig. (0,000) < 0,05. This means that simultaneously taxation knowledge, tax sanctions and taxpayer awareness have an effect on taxpayer compliance in paying hotel taxes. Thus, this research model is suitable for use to analytical research result. The results of the coefficient of determination test where the adjust R Square value was 54.8% explain taxation knowledge, tax sanctions and taxpayer awareness affecting taxpayer compliance in paying hotel taxes, while the remaining 45.2% is influenced by other variables not used in this study.

Based on the results of  $t_{\text{count}} (3.402) > t_{\text{table}} (1.976)$  and the resulting significance value of 0.0001, below 0.05, then  $h_a$  is accepted and  $h_0$  is rejected. It explains that taxation knowledge has a positive and significant influence on taxpayer compliance of hotel taxable entrepreneurs. Furthermore, with  $t_{\text{count}} (2.773) > t_{\text{table}} (1.976)$  and the resulting significance value of 0.006, still below 0.05,  $h_a$  is accepted and  $h_0$  is rejected. It explains that tax sanctions have a positive and significant influence on the compliance of taxpayers of hotel taxable entrepreneurs. Lastly, with  $t_{\text{count}} (5.199) > t_{\text{table}} (1.976)$  and the resulting significance value of 0.000, still below 0.05,  $h_a$  is accepted and  $h_0$  is rejected. It explains that taxpayer awareness has a positive and significant influence on the compliance of taxpayers of hotel taxable entrepreneurs.

### Discussion

#### The Effect of Tax Knowledge on Taxpayer Compliance

The research results show that tax knowledge has a positive and significant effect on the compliance of taxpayers of hotel taxable entrepreneurs. Tax knowledge can be defined as tax information that can be used by taxpayers as

a basis for action, decision making, and to take certain directions or strategies in connection with the implementation of their rights and obligations in the field of taxation. Therefore, taxpayers' tax knowledge will directly affect whether or not they are compliant in carrying out their tax obligations. It will affect state's tax revenue.

### **The Effect of Tax Sanction on Taxpayer Compliance**

The research results show that tax sanction has a positive and significant effect on the compliance of taxpayers of hotel taxable entrepreneurs. Sanctions are a punitive action imposed on taxpayers of persons or entities that violate regulations. Indonesian taxation uses a self-assessment system, where this system gives full trust to taxpayers to fulfill their tax obligations. Therefore, non-compliant taxpayers need to be sanctioned. The strict implementation of tax sanctions will further harm taxpayers if they do not pay taxes, so they will prefer to fulfill their tax obligations. Thus, it is hypothesized that tax sanction has an effect on the level of taxpayer compliance.

### **The Effect of Taxpayer Awareness on Taxpayer Compliance**

The research results show that taxpayer awareness has a positive and significant effect on the compliance of taxpayers of hotel taxable entrepreneurs. Awareness plays a crucial role in taxpayers. This is the key to a person fulfilling their obligations properly. All kinds of efforts made by the tax authorities will not bear fruit if there is no awareness in the taxpayer themselves. If taxpayers are aware of their tax obligations and rights in accordance with applicable laws and regulations, a positive attitude is more likely to form in them which in turn will improve their compliance. Conversely, if their awareness is poor, this might lead to a negative attitude which will further reduce their compliance. Thus, taxpayer awareness is presumed to have a positive effect on their compliance.

## **CONCLUSION**

Based on the research results above, the conclusions of this study are: (1) Taxation knowledge has a positive and significant effect on taxpayer compliance of hotel taxable entrepreneurs. The better the knowledge of taxation, the more likely taxpayer entrepreneurs are to report their tax obligations. (2) Tax sanctions have a positive and significant effect on taxpayer compliance of hotel taxable entrepreneurs. More severe sanction will encourage taxpayer entrepreneurs to report their assets to avoid applicable sanctions. (3) Taxpayer awareness has a positive and significant effect on taxpayer compliance of hotel taxable entrepreneurs. The high awareness of taxpayers will provide greater encouragement to promptly report their assets.

The suggestions that the author can offer are: (1) To business actors, it is advisable to comply in reporting every responsibility, especially taxes. This is expected to increase regional finances. (2) They are also expected to utilize technology in reporting each of their taxes, so that the reporting process becomes more convenient and easier. (3) To future researchers, it is hoped that they can further develop this research by adding other variables that may affect the level of taxpayer compliance.

## **REFERENCES**

- Anggarini, L. P. I., Yuesti, A., & Sudiartana, I. M. (2019). Pengaruh Penerapan Kebijakan Tax Amnesty, Pengetahuan Perpajakan, Kesadaran Wajib Pajak, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Kantor Pelayanan Pajak Pratama Denpasar Timur. *Jurnal Riset Akuntansi*, 9(1), 48–61.
- Andriani. (2005). *Pengantar Ilmu Hukum Pajak*. Gramedia. Jakarta
- Anto, L. O., Husin, Hamid, W., & Bulan, N. L. 2021. Taxpayer awareness, tac knowledge, tac sanctions, public service accountability and taxpayer compliance. *Accounting*, 7(1), 49–58. <https://doi.org/10.5267/j.ac.2020.10.015>
- Aryani, F. (2017). Persepsi Pengusaha Kena Pajak (Pkp) Tentang Penerapan E-Spt Pajak Pertambahan Nilai (Ppn) Dan Kemudahan Pelaporan Spt-Masa Ppn Pada Kpp Pratama Sekayu. *Jurnal Ilmiah Ekonomika*, .
- Asteria, B. (2015). Analisis Pengaruh Penerimaan Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Kabupaten/Kota Di Jawa Tengah. *Jurnal Riset Manajemen Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha Program Magister Manajemen*, 2(1), 51–61. <https://doi.org/10.32477/Jrm.V2i1.162>
- Atarwaman, R. (2020). Pengaruh Kesadaran Wajib Pajak, Sanksi Pajak Dan Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi*, 39-51.
- Congda, L. & Setyarini, Y. 2022. The Effect Of E-Samsat Implementation, Tax Knowledge, Service Quality, And Tax Sanctions On Motor Vehicle Taxpayer Compliance In East Surabaya. *Accounting and Finance Studies*, 2(2), 17–36. <https://doi.org/10.47153/afs22.3652022>.
- Fikri, Z., & Mardani, R. M. (2017). Pengaruh Pajak Hotel, Pajak Restoran, Dan Pajak Hiburan Terhadap Pendapatan Asli Daerah Kota Batu. *Jurnal Riset Manajemen*, 6(1), 124–135.
- Ghesiyah, G. (2021). Pengaruh Pengetahuan dan Lingkungan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Melalui Kesadaran Sebagai Variabel Intervening. *Accounting Profession Journal (APAJI)*, 3(2), 22–35. <https://dx.doi.org/10.35593/apaji.v3i2.29>

- Hantono, H., & Sianturi, R. F. (2022). Pengaruh Pengetahuan pajak, sanksi pajak terhadap kepatuhan pajak pada UMKM kota Medan. *Owner : Riset Dan Jurnal Akuntansi*, 6(1), 747-758. <https://doi.org/10.33395/owner.v6i1.628>
- Indriyani, P. A., & Sukartha, I. M. (2014). Tanggung Jawab Moral, Kesadaran Wajib Pajak, Sanksi Perpajakan dan Kualitas Pelayanan pada Kepatuhan Pelaporan Wajib Pajak Badan. *E-Jurnal Akuntansi Universitas Udayana* 7.2, 431-443.
- Karlina, U. W., & Ethika, M. H. (2020). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Kajian Akuntansi dan Auditing*, 15(2), 143-154.
- Karsam, Sasmita, D., Rahmadia, A., & Dewi, S. 2022. Pengaruh Kesadaran Wajib Pajak, Pengetahuan Perpajakan, Pelayanan Fiskus Dan Penerapan E- Filling Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi pada KPP DKI Jakarta dan Bekasi 2019-2021). *Jurnal Economia*, 1(3), 467-479.
- Mardiasmo. (2011). *Perpajakan*. CV Andi Offset. Yogyakarta
- Mumu, A., Sondakh, J. J., & Suwetja, I. G. (2020). Pengaruh Pengetahuan Perpajakan, Sanksi Pajak, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Membayar Pajak Bumi Dan Bangunan Di Kecamatan Sonder Kabupaten Minahasa. *Going Concern?: Jurnal Riset Akuntansi*, 15(2), 175-184. <https://doi.org/10.1142/S0217751X20500220>
- Nasiroh, D., & Afiqoh, N. W. (2022). Pengaruh pengetahuan perpajakan, kesadaran perpajakan dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi. *RISTANSI: Riset Akuntansi*, 3(2), 152-164.
- Putri & Agustin (2018). Pengaruh Pengetahuan Perpajakan dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi. Publikasi oleh Fakultas Ekonomi dan Bisnis, Universitas 17 Agustus 1945 Jakarta Rahayu, S. K. (2010). *Perpajakan Indonesia : Konsep dan Aspek*. Graha Ilmu. Yogyakarta.
- Rahman., A. (2010). *Panduan Pelaksanaan Administrasi Perpajakan Untuk Karyawan, Pelaku Bisnis Dan Perusahaan*. Nuansa.Bandung.
- Scharfstein, M. G. (2013). Pajak. *Journal Of Chemical Information And Modeling*, 53(9), 1689-1699.
- Triandani, & Apollo, A. (2020). Effect the Understanding of Taxation, Tax Sanctions and Taxpayer Awareness of Taxpayer Compliance (Research on Taxpayers of Individual Entrepreneurs in Tangerang Region). *Dinasti International Journal of Digital Business Management*, 2(1), 87-93. <https://doi.org/10.31933/dijdbm.v2i1.638>
- Trisnawati, M., & Sudirman, W. (2015). *Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Membayar Pajak Hotel , Pajak Restoran Dan Pajak Hiburan Di Kota Denpasar, E-Jurnal Ekonomi dan Bisnis Universitas Udayana , Bali , Indonesia* 12, 975-1000.
- Veronica A., (2015). Pengaruh Sosialisasi Perpajakan, Pelayanan Fiskus, Pengetahuan Pajak, Persepsi Pengetahuan Korupsi, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi (WPOP) Pada KPP Pratama Senapela Pekanbaru, *Artikel*, 2(2).
- Yustikasari, M. Y., Susyanti, J., & Hufron, M. 2020. Pengaruh Sikap Wajib Pajak, Kesadaran Wajib Pajak, Dan Pengetahuan Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Pelaku Ekonomi Kreatif Sub Sektor Fashion Di Kota Batu. *Jurnal Ilmiah Riset Manajemen*, 9(09)