

ANALYSIS THE EFFECT OF TAX POLICY, TAX AMNESTY PROGRAMME, ECONOMIC GROWTH, INFLATION AND INDIVIDUAL TAXPAYER COMPLIANCE ON TAX RECEIPT IN PEKANBARU

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ABSTRACT

This research aims to analyze variable of Tax Policy, Tax Amnesty Programme, Economic Growth, Inflation and Individual Taxpayer Compliance on Tax Receipt in Pekanbaru. The population in this research were all individual taxpayers registered at KPP Pekanbaru. While the samples taken in this study were 100 respondents. Sampling was done by using incidental sampling method. Primary data obtained by distributing questionnaires through Google Form. The independent variables used are Tax Policy, Tax Amnesty Programme, Economic Growth, Inflation and Individual Taxpayer Compliance. The analytical technique used is path analysis using SPSS version 21.0 software. The results of this study indicate that the variables of tax policy, tax amnesty program, inflation and individual taxpayer compliance significantly affect tax receipt in Pekanbaru. Meanwhile, economic growth has no significant effect on tax receipt in Pekanbaru.

Keywords: Tax Policy, Tax Amnesty Program, Economic Growth, Inflation, Individual Taxpayer Compliance, Tax Receipt

INTRODUCTION

As with the economy in a household or family, the country's economy also recognizes sources of income and expenditure. Taxes play an important role in the economy of a country which is usually collected by the state through the State Revenue and Expenditure Budget (APBN), as facilities and infrastructure to support infrastructure, education, health, food, defense and security and much more. Without taxes, most state activities will be difficult to implement (Direktoral Jenderal Pajak Menteri Keuangan, 2012). Tax receipt is the ability of the tax office to meet the tax receipt target based on the realization of tax receipt. This means how far the tax office can reach the tax receipt target (Florentin, 2012) State receipt is intended for national development. National development aims at realizing a just and prosperous society (Muttaqin,Zainal, 2012).

Till the end of the quarter III 2020, tax receipt in Riau can be realized in the amount of Rp. 10.25 trillion or 69.74 percent of the target of Rp. 14.70 trillion, consists of domestic tax receipt of Rp9.93 trillion and international trade taxes of Rp318.55 billion. The realization of tax receipt as a whole decreased by Rp560,38 billion compared to the same period in 2019.

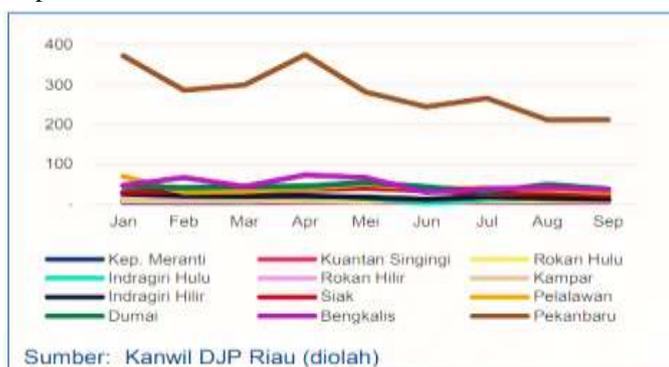


Figure 1. Income Tax Receipts per Regency/City up to Quarter III 2020 (in Billion Rupiah)

Income tax receipt until the end of the third quarter of 2020 amounted to Rp4.76 trillion, contributed 46.43% of the total tax receipt or 67.38% of the target which amounted to Rp7.06 trillion. This realization decreased by Rp702.29 billion or 12.85% compared to receipts in the same period last year of Rp5.46 trillion. Pekanbaru City is the region with the largest receipt of Rp2.54 trillion or 53.44% of the total income tax receipt

in Riau Province. Meanwhile, Meranti Regency was the smallest contributor with receipts of Rp50.74 billion, or 1.07% of the total income tax receipt in Riau Province. The largest receipt period occurred in July, amounting to Rp488.90 billion.

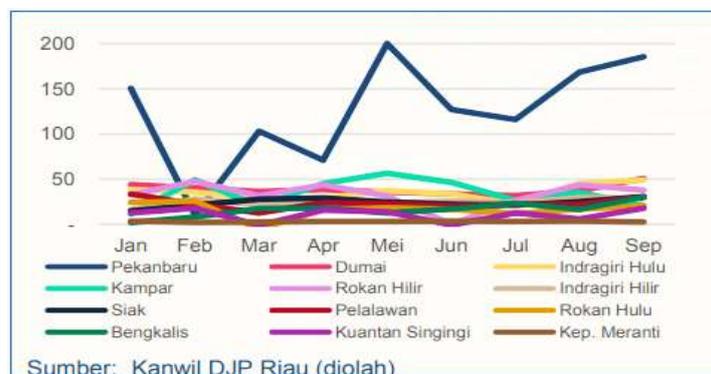


Figure 2. VAT Receipt Per Regency/City up to Quarter III 2020 (in Billion Rupiah)

VAT and PPnBM receipts for the third quarter of 2020 amounted to Rp3.45 trillion, an increase of 0.63% compared to the same period last year of Rp3.43 trillion. The highest achievement was in the Pekanbaru City area of Rp1.13 trillion (a contribution of 32.75%). The largest receipt occurred in September of Rp503.75 billion.



Figure 3. Excise Receipt up to Quarter III 2020 (in million IDR)

Realized excise receipt of IDR 688.46 million or 61.95 percent of the 2020 target of IDR 1.11 billion, consists of excise receipt in the first quarter of Rp516.5 million, the second quarter of Rp69.08 million and the third quarter of Rp102.81 million. Compared to the same period last year, excise receipt decreased, where receipt in the same period last year was Rp. 762.30 million.



Figure 4. International Trade Tax Receipt per Type up to Quarter III 2020 (in Billion IDR)

International trade tax receipt until the end of the third quarter of 2020 reached Rp318.56 billion or 97.92% of the target, consisting of import duty receipts of Rp90.02 billion and export duty receipts of Rp228.52 billion. The area with the largest contribution to International Trade Tax receipt in the scope of Riau Province was in Dumai City at Rp. 195.37 billion, while the smallest was in Bengkalis Regency at Rp. 6.04 billion.

Therefore, to achieve the target of state receipt from the taxation sector, real efforts are needed, as well as implementation in the form of government policies. One of them is tax amnesty. This policy is expected to increase tax subjects and tax objects. Tax amnesty is expected to generate tax revenues that have not been or are underpaid, in addition to increasing tax compliance (Yusrizal, Renaldo, & Hasri, 2021) due to more effective supervision, supported by more accurate information regarding the list of taxpayer assets.

The Tax Amnesty policy was actually implemented in Indonesia in 1984. Likewise, another similar policy in the form of the sunset policy was carried out in 2008. The Tax Amnesty policy is not only a matter of state revenue, but also the potential to boost the economy in the short term. In the midst of sluggish global conditions, any additional revenue is the source of the eagerly awaited economic driver. Higher tax receipt can increase government spending capacity, not only in terms of infrastructure, but also in carrying out other community welfare programs.

According to (Hanif, 2018) if the economic growth of a region increases, then the ability of the community to pay taxes (ability to pay) will also increase. The relationship of economic growth in tax revenue refers to research conducted by (Triastuti, 2015) which indicates that economic growth has a significant effect on tax receipt. According to (Untoro, 2010) economic growth is the development of economic activity that causes goods and services produced in the community to increase and the prosperity of the community increases in the long term. If the prosperity of the population increases, it will change the pattern of consumption which then affects tax receipt.

Inflation is a condition of continuous increase in prices which causes a decrease in the value of the currency (Renata, Almira Herna. Kadarisman Hidayat, dan Bayu Kaniskha, 2016). If inflation occurs, the income or profit that shows public consumption cannot reflect an increase in income or profit because it has been affected by the inflation and of course it will have an impact on tax receipt. Increased public consumption will affect the amount of tax receipt (Wijayanti, 2015).

According to (Torgler, B., 2012) one of the most serious problems for economic policy decision makers is encouraging taxpayer compliance levels. Tax compliance is needed to optimize tax receipt in Indonesia. The relationship between taxpayer compliance and tax receipts refers to research (Divianto, 2013) which shows that taxpayer compliance has a significant effect on tax receipt. The level of taxpayer compliance (tax coverage) plays an important role in the government's success in determining the amount of receipt from the tax sector.

The ratio of taxpayer compliance in Indonesia is still relatively low when compared to the ratio in developed countries. Many factors cause the low ratio, including: low level of public awareness in carrying out tax deposit and reporting responsibility, the minimum number of fiscus or tax examiners and so on.

LITERATURE REVIEW

Compliance Theory

Compliance theory has been studied in the social sciences, especially in the fields of psychology and sociology, which emphasizes the importance of the socialization process in influencing the compliance behavior (Nyoto, Renaldo, Karuppannan, Bhuiyan, & Kumarasamy, 2021) of an individual. Individuals tend to obey laws that they deem appropriate and consistent with their internal norms (Rahayu, 2010). The existence of administrative sanctions and criminal law sanctions for taxpayers who do not fulfill their tax responsibility so that the public will fulfill their responsibility. This is related to tax compliance matters. Compliance is obedience or discipline, in this case tax compliance is interpreted freely as obedience in carrying out all tax regulations. According to (Rahayu, 2010) tax compliance can be defined as a condition where the taxpayer fulfills all tax obligations and exercises his tax rights.

Economic Growth Theory

(Smith, 1776) is an economist who first put forward the laissez-faire policy and is an economist who focuses a lot on development issues. In his book "*An Inquiry into the Natural and Causes of the Wealth of Nation*" on 1776, he discovered about the systematic long-run process of economic growth.

The essence of the process of economic growth according to (Smith, 1776) divided into two main aspects, namely total output growth and population growth : (1) Output Growth, The national production system of a country consists of three main elements (2) Population growth, related to the role of the population in economic development. Adam Smith argues that population growth will encourage economic development. The increasing population will expand the market, it will increase specialization in the economy. The development of

specialization and division of labor will accelerate the process of economic development because specialization will increase labor productivity and encourage technological development (Sadono, 2010).

Tax Receipt Theory

There are several theories that support the right of the state to collect taxes from its people (Brotodiharjo, 1991) among others: (1) Assumption theory, in this theory emphasizes the fairness and legality of tax collection as applicable in insurance agreements, where the protection provided by the state to its citizens in the form of safety and security of life and property requires a payment in the form of taxes, (2) Interest Theory, The emphasis of this theory is on the fairness and legitimacy of tax collection based on the size of the public interest in a country, (3) Devotion theory, the state has the right to collect taxes from its citizens as a follow-up to the theory of interest in terms of providing public facilities organized by the state, (4) Bearing Power Theory, Justice and the legitimacy of the state in collecting taxes from its citizens is based on the ability and strength of each member of the community, and not on the size of the interests, and (5) Purchasing power theory, justice and the legitimacy of tax collection carried out by the state is more likely to see aspects of good consequences for both parties (society and state) so that the state can take advantage of the power and purchasing power of the people for the benefit of the state which will eventually be returned or redistributed to the public.

Tax Receipt

(Ragimun, 2014) stated that at first the tax was only a voluntary gift to the king and not a coercion and obligation like the tax that exists today. Taxes began to be levied since Roman times, at the beginning of the Roman Republic 509-27 BC, several types of tax levies were known, such as censorship, questor and several others.

According to (Hutagaol, 2007) tax receipt is a source of revenue that can be obtained continuously and can be developed optimally according to the needs of the government and the conditions of the community. Tax revenue is income earned by the government which comes from people's taxes. It does not only come to the brief definition above that the funds received in the state treasury will be used for government expenditures for the greatest prosperity of the people, as the purpose of the state goals agreed upon by the early founders of this country is to prosper the people, create prosperity based on social justice (Suherman, 2011)

Sources of state income can come from several sources, namely taxes and fines, natural wealth, customs and excise, contributions, royalties, levies, contributions, donations, profits from state-owned enterprises and other sources. One of the efforts to realize the independence of a nation or state in financing development is to explore domestic sources of funds in the form of taxes. Taxes that are collected by the government to finance the public interest or the interests of the people themselves. Of course this has a logical consequence that the people have the right to know the amount and how the money is spent for the public interest.

There are 4 sources of tax receipt in Indonesia, which according to (Resmi, 2017) divided into: (1) Income tax is a tax imposed on a Tax Subject or income received or earned in a tax year, (2) Value-Added Tax is a tax imposed on any value added of goods or services from producers to consumers (3) Sales Tax on Luxury Goods is a tax imposed on goods classified as luxury that is carried out by producers to import these goods in their business activities or work, and (4) Land and Building Tax is a tax levied on land and buildings because of the advantage and/or better socio-economic position for the person or entity that has a right to it or derives benefit from it.

Tax Policy

Fiscal policy is an economic policy in order to direct economic conditions for the better by changing government revenues and spending. Fiscal policy is government policy using state spending and taxation in order to stabilize the economy (Rahayu, 2010).

The role of fiscal policy is important because it is associated with a proposition which states that by imposing a certain amount of tax on taxpayers, it will increase government revenue so that the government becomes more able to increase the distribution of people's income due to increased rational production driven by the government (Sudirman, 2011). Where when the government changes the tax rate, it will affect the income of the taxpayer and then affect the consumption of the taxpayer and affect the national income.

Tax Amnesty Program

Tax amnesty is the abolition of taxes that should be due, not subject to tax administration sanctions and criminal sanctions in the field of taxation by disclosing assets and paying ransom. According to Law No. 11 of 2016 concerning Tax Amnesty, Tax amnesty is the abolition of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by disclosing Assets and paying the

Redemption Money as regulated in this Law. The objectives of the tax amnesty are (Darussalam, 2015) : (1) Increase tax receipt in the short term, (2) Improving tax compliance in the future.

Economic Growth

Economic growth is a process of increasing output per capita in the long term. The emphasis is on three aspects, namely process, output per capita, and long term. Economic growth is a process, not an economic picture at a time. Here we see the dynamic aspects of an economy, namely how an economy develops or changes over time. The pressure is on the change or development itself. According to Prof. Simon Kuznets, economic growth is an increase in the long-term capacity of the country concerned to provide various economic goods to its population. The increase in capacity is made possible by progress or technological, institutional and ideological adjustments to various existing conditions.

Inflation

Economists define inflation differently but have the same meaning, namely an increase in prices that tends to increase continuously. Inflation is a tendency to increase the price level in general and continuously. An increase in the price of one or two goods alone cannot be called inflation, unless the increase extends to (resulting in an increase) a large part of the price of other goods. The increase in prices is caused by seasonal factors (for example before the commemoration of major holidays) or which occurs only once (and has no further effect) is not called inflation (Kalalo, Dkk, 2016).

(Natsir M., 2014) states that the notion of inflation is the tendency to increase the price of goods and services in general and continuously. Meanwhile, Bank Indonesia provides the definition of inflation, namely the increase in prices in general and continuously. An increase in one or two goods cannot be called inflation unless the increase extends (resulting in an increase in prices) to other goods. The opposite of inflation is known as deflation.

Individual Taxpayer Compliance

(Mitchell, J.T., & Everly, 1996) defines compliance as a person's behavior in accordance with the explicit rules of an agreement. He distinguishes compliance and agreement as behavior that conforms to such rules because of the compliance system of the agreement. (Purnaditya, R.R., & Rohman, 2015) The term "compliance" is generally applied in comparing behavior with certain provisions of a treaty, limits on the spirit of treaties and implicit international norms, informal agreements and even tacit agreements..

Taxpayer compliance according to (R.H.Puspita Rusli & P.B.Hadiprajitno, 2014) is the fulfillment of tax obligations carried out by taxpayers in the context of contributing to the country's development which is expected to be fulfilled voluntarily. Taxpayer compliance becomes very important when the tax system in Indonesia uses a self-assessment system since the tax reform in 1983 until the last 2000 with the amendment of the tax law to UU No. 16/2000, UU No. 17/2000, UU No. 18/2000.

Effect Between Variables and Hypothesis

Effect of Tax Policy on Tax Receipt

Tax policy is an action taken by the government in the field of taxation and the state budget with the aim of influencing economic aggregate expenditure. To find out the development of tax policy, it can be seen through the development of tax receipt. Indonesia's contractionary tax policy in the form of efforts to increase revenue from the tax and customs sector has a positive and significant impact on Indonesia's economic growth. This positive and significant influence is most likely a concrete step towards the independence of the Indonesian nation (Wasiaturrahma, 2013). Research from shows that tax policy has a negative effect on corporate income tax receipt. Based on this description, the following hypothesis is formulated:

H_1 = Fiscal Policy has a significant effect on Tax Receipt

The Effect of the Tax Amnesty Program on Tax Receipt

One of the efforts made by the government to increase tax receipt is the implementation of a tax amnesty policy. This is in accordance with the Law of the Republic of Indonesia Number 11 of 2016 concerning Tax Amnesty that one of the purposes of tax amnesty is to increase tax receipt, which will, among other things, be used for development financing. The relationship between tax amnesty and tax receipts refers to the research conducted (Kadek Diah, Gusti Ade, 2017) which shows that partially the tax amnesty has a positive and significant effect on tax receipt. Other research partially reveals that Tax Amnesty has a positive and significant effect on tax receipt

(Hadi, Seno Sudarmono, & Bindura, Riovakdy Thewil, 2018). Research from (Muhammad Arief, 2018) shows that Tax Amnesty has no effect on tax receipt. Based on this description, the following hypothesis is formulated:

H₂ = Tax Amnesty has a significant effect on Tax Receipt

The Effect of Economic Growth on Tax Receipt

Good economic growth and continues to increase will contribute to tax revenue because good economic growth will ensure the continued consumption of taxable goods and services in society. The results of previous research conducted by (Triastuti, 2015) indicates that partially economic growth has a significant effect on tax receipt. If economic growth is higher, then tax receipt will also be higher. Research from (Saefi Nurfajriani, 2019) shows that Economic Growth partially has a positive and significant effect on Tax Receipt. In contrast to research from (Bambang Setioso, 2017) which shows that Economic Growth partially does not have a significant effect on Corporate Income Tax Receipt. Based on this description, the following hypothesis is formulated:

H₃ = Economic Growth has a significant effect on Tax Receipt

Effect of Inflation on Tax Receipt

Inflation can affect tax revenues because with inflation people will reduce their level of spending due to rising prices of goods and decreasing currency values. This is because the amount of money circulating in the community is a lot, thus reducing the value of the currency. Many companies or business entities are disturbed in marketing their products because the level of public spending has decreased which has an impact on the decline in income received which results in smaller taxes paid to the state. Research results from (Ferdian, Kertahadi & Jauhari, A, 2015) shows that the inflation rate partially affects tax receipt. While the research proposed by (Rahmawati, 2013) shows that inflation has no significant effect on tax receipt. Research results from (Dewi, N.P., & Mahadianto, M.Y., Mardi., 2018) shows that inflation has no effect on income tax receipt. Based on the explanation and results of previous research, the following hypotheses can be formulated:

H₄ = Inflation has a significant effect on Tax Receipt

The Influence of Individual Taxpayer Compliance on Tax Receipt

Tax receipt is highly dependent on taxpayer compliance in paying taxes. And this compliance is proven by the attitude of the taxpayer who is willing and timely in carrying out his obligations to pay taxes in accordance with applicable regulations (Wijoyanti, 2010) in (Yunita Wahyu Febri, 2014). The relationship between taxpayer compliance and tax revenue as stated by (Bradley, 1994) in (Euphrasia, 2010) stated that: "to achieve the tax target, it is necessary to have awareness and compliance of the taxpayer community to fulfill tax obligations in accordance with applicable regulations". The results of previous research conducted by (Divianto, 2013) shows that partially individual taxpayer compliance has a significant effect on income tax receipts. Other research conducted by (Kadek Diah, Gusti Ade, 2017) shows that partially taxpayer compliance has a significant effect on tax receipts. In contrast to the results of research from (A,Bagianto, dan Siti, 2018) which shows that taxpayer compliance has no significant effect on corporate income tax receipt. Based on the explanation and results of previous research, the following hypotheses can be formulated:

H₅ = Individual Taxpayer Compliance has a significant effect on Tax Receipt

Framework

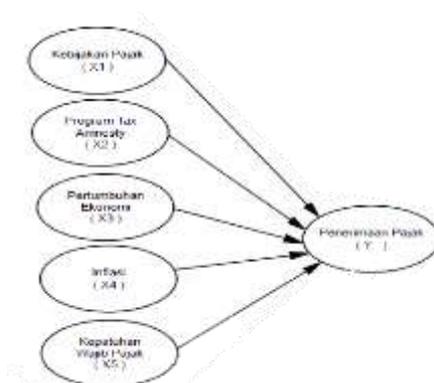


Figure 5. Framework

RESEARCH METHODS

The place where this research was conducted is through the distribution of questionnaires on Google Forms. This research was conducted on January 6 - February 6, 2022, starting from the preparation of the research proposal to the implementation of the research report. The population used in this study were all individual taxpayers in Pekanbaru. For KPP Madya Pekanbaru there are 910 registered individual taxpayers (Rachmad Thovany Anuar, 2021). For KPP Pratama Pekanbaru Senapelan, there are 3,324 registered individual taxpayers (Irawan, 2021). And KPP Pratama Tampan Pekanbaru there are 8,348 individual taxpayers (Askia Ismila, 2021). As for the sample, 100 people were taken to be respondents.

The sample selection method used is Incidental Sampling, namely the selection of samples based on chance, that is, anyone who coincidentally meets the researcher can be used as a sample if the person who coincidentally is suitable as a data source (Sugiyono, 2012). In determining the adequacy of the number of samples in this study using the Slovin formula :

n = number of samples

N = Total population

e = Maximum error rate

n =

n =

n = 99.21 rounded up to 100 respondents

which is still tolerable 10% or 0,1

Measurement of variables through a number of questionnaire statements given to respondents using a Likert scale on a scale of 1 to 5, where number 1 for answers strongly disagree (STS) and number 5 for answers strongly agree (SS) (Arviana, 2018).

Data Analysis Technique

Descriptive Analysis

Descriptive statistical analysis provides an overview or description of a data. Descriptions of these variables are presented to determine the mean, minimum, and maximum values, and the standard deviation of the variables studied. This descriptive analysis is used to make it easier to understand the measurement of the indicators in each of the revealed variables.

Data Quality Test

Validity Test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. The measurement of validity is done by calculating the correlation between the scores of each statement item and the total score of all statements. The validity test is carried out by comparing the calculated r value (for each statement item it can be seen in the corrected item-total correlations column), with r table by searching degree of freedom (df) = n - k, in this case "n" is the number of samples and "k" is the number of research independent variables. If r count > r table, and is positive, then the question (indicator) is said to be valid. A question item is said to be valid with the following conditions:: 1) If there is a significant correlation between each question with the total score of all questions indicated by a significance value <0.05 then the statement item is valid and 2) If there is no significant correlation between each question with the total score of all questions indicated by a significance value > 0.05 then the statement item is invalid..

Reliability Test

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent or stable from time to time. In this test, researchers measure the reliability of a variable by looking at Cronbach's alpha with a significance greater

than 0.70 used. A construct or variable is said to be reliable if it reflects the reliability of all indicators in the model. The minimum value is 0.60 while ideally the Cronbach alpha value is > 0.70

Classical Assumption Test

Classical assumption test is used to provide certainty that the regression equation obtained has certainty and estimation and is consistent. Classical assumption testing that is often used in research consists of normality test, multicollinearity test and heteroscedasticity test.

Normality Test

This normality test is used to determine whether the data is normally distributed or not. To find out if the data used is normally distributed or not, the Kolmogorov-Smirnov Test can be used. If the significance or profitability value > from = 0.05, then the data is normally distributed.

Multicollinearity Test

The method used to test by looking at the correlation coefficient between the independent variables. This multicollinearity test can be done by looking at the value of the Variance Inflation Factor (VIF). If $VIF < 10$ with a tolerance value < 0.1 , it can be assumed that there is no multicollinearity in the regression, On the other hand, if the VIF value is > 10 with a tolerance of < 0.1 , it can be assumed that there are symptoms of multicollinearity in the regression.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation. If the residual variance from one observation to another observation remains, it is called homoscedasticity and if it is different it is called heteroscedasticity. How to detect the heteroscedasticity test using the scatterplot test with the following conditions: (a) If the points above the X-axis and Y-axis spread and do not form a certain pattern, the research data is said to be free from heteroscedasticity and (b) If the points above the X and Y axes gather and form a certain pattern, the research data is said to be not free from heteroscedasticity problems.

Multiple Linear Regression

Multiple linear regression analysis was used to analyze and explain the relationship between the dependent variable and more than one independent variable. Here is the general equation for multiple linear regression:

$$TR = \alpha + \beta_1TP + \beta_2TAP + \beta_3EG + \beta_4I + \beta_5ITC + e$$

TR = Tax Revenue

α = constant

TP = Tax Policy

TAP = Tax Amnesty Program

EG = Economic Growth

I = Inflation

ITC = Individual Taxpayer Compliance

$\beta_1 \beta_2, \dots, \beta_n$ = The coefficient of each independent variable

e = errors

Statistic Test

Model Test (F Test)

The Model Test or F Test is a simultaneous test of the regression coefficients. The F test is used to determine whether the independent variables jointly affect the dependent variable. The criteria for using the significance test of the F value on the independent variables used in this study is if the level of sig F < 0.05 then the hypothesis can be accepted, meaning that the independent variables include Tax Policy, Tax Amnesty Program, Economic Growth, Inflation and Individual Taxpayer Compliance. jointly affect the dependent variable, namely Tax Receipt in Pekanbaru.

Coefficient of Determination Test (R^2)

Coefficient of determination (R^2) aims to measure how far the ability of the independent variable to explain the variation of the dependent variable. The value of the coefficient of determination is between zero and one. The value of the results of the coefficient of determination test is seen from the value of *adjusted* R^2 , the better the regression model used in a research model will be (Ghozali, 2013). A small value of R^2 means that the ability of the independent variables to explain the variation of the dependent variable is very limited. A value close to one means that the independent variable provides almost all the information (Chandra, Renaldo, & Putra, 2018) needed to predict the dependent variable.

t test (Hypothesis Test)

The t-test aims to determine how far the influence of the independent variable (X) on the dependent variable (Y) is partially. Testing by comparing the calculated t value and the t table value or looking at the significance of each so that it can be determined whether the hypothesis that has been made is significant or not. The criteria for accepting or rejecting a hypothesis can also be seen in the following way: (1) If t-count > t-table or significance (probability) < 0.05 then H_a is accepted and H_0 is rejected dan (2) If t-count < t-table or significance (probability) > 0.05, then H_a is rejected and H_0 is accepted.

RESULTS AND DISCUSSION

Data Validity Test

Table 1. Validity Test Results

Item	r Value	t _{table}	Result
X 1.1	0.809	0.2072	Valid
X 1.2	0.809	0.2072	Valid
X 1.3	0.842	0.2072	Valid
X 1.4	0.712	0.2072	Valid
X 2.1	0.824	0.2072	Valid
X 2.2	0.818	0.2072	Valid
X 2.3	0.842	0.2072	Valid
X 2.4	0.784	0.2072	Valid
X 3.1	0.756	0.2072	Valid
X 3.2	0.796	0.2072	Valid
X 3.3	0.739	0.2072	Valid
X 3.4	0.687	0.2072	Valid
X 4.1	0.769	0.2072	Valid
X 4.2	0.778	0.2072	Valid
X 4.3	0.73	0.2072	Valid
X 5.1	0.611	0.2072	Valid
X 5.2	0.642	0.2072	Valid
X 5.3	0.651	0.2072	Valid
X 5.4	0.843	0.2072	Valid
X 5.5	0.867	0.2072	Valid
X 5.6	0.866	0.2072	Valid
X 5.7	0.892	0.2072	Valid

Item	r Value	r _{table}	Result
Y1	0.594	0.2072	Valid
Y2	0.724	0.2072	Valid
Y3	0.598	0.2072	Valid

Source: SPSS, 2021

Based on Table 1. it can be seen that the data obtained from the questionnaire statement items are used to measure the variable of tax receipt in Pekanbaru (Y) is valid because all values of $r_{\text{value}} > r_{\text{table}}$.

Data Reliability Test

Table 2. Data Reliability Test Results

Variable	Cronbach's Alpha	Result
Fiscal Policy (X ₁)	0.826	Reliable
Tax Amnesty (X ₂)	0.832	Reliable
Economic Growth (X ₃)	0.818	Reliable
Inflation (X ₄)	0.841	Reliable
Individual Taxpayer Compliance (X ₅)	0.793	Reliable
Fiscal Policy (X ₁)	0.807	Reliable

Source: SPSS, 2021

Based on Table 2. it can be concluded that all variables are reliable because the value of Cronbach's Alpha > 0.60

Normality Test

Table 3. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.10167427
	Absolute	.073
Most Extreme Differences	Positive	.061
	Negative	-.073
Kolmogorov-Smirnov Z		.734
Asymp. Sig. (2-tailed)		.654

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS, 2021

Based on Table 3. it was found that the value of *Asymp.Sig.(2-tailed)* for *Unstandardized Residual* is 0.654. Then it can be concluded that the data is normally distributed and meets the requirements of the data normality test with a significant value >0.05 that is 0.654.

Multicollinearity Test

Table 4. Multicollinearity Test Results

Variable	Collinearity Statistics		Result
	Tolerance	VIF	
Fiscal Policy (X ₁)	0.487	2.055	No symptoms of multicollinearity
Tax Amnesty (X ₂)	0.464	2.154	No symptoms of multicollinearity
Economic Growth (X ₃)	0.451	2.219	No symptoms of multicollinearity
Inflation (X ₄)	0.686	1.457	No symptoms of multicollinearity
Individual Taxpayer Compliance (X ₅)	0.73	1.37	No symptoms of multicollinearity

Source: SPSS, 2021

Based on Table 4. the results of the multicollinearity test show that all independent variables have a VIF value less than 10. So it can be concluded that there is no symptom of multicollinearity in the research variables used.

Heteroscedasticity Test

Table 5. Heteroscedasticity Test Results

Variable	Sig.	Result
Fiscal Policy (X ₁)	0.445	No symptoms of heteroscedasticity
Tax Amnesty (X ₂)	0.837	No symptoms of heteroscedasticity
Economic Growth (X ₃)	0.328	No symptoms of heteroscedasticity
Inflation (X ₄)	0.547	No symptoms of heteroscedasticity
Individual Taxpayer Compliance (X ₅)	0.071	No symptoms of heteroscedasticity

Source: SPSS, 2021

Based on Table 5. The results of the heteroscedasticity test show that all independent variables have a Sig greater than 0.05, so that there are no symptoms of heteroscedasticity in the research variables used.

Multiple Linear Regression Analysis Test

Table 6. Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.091	.865		7.039	.000
1 Tax Policy (X ₁)	.229	.055	.351	4.193	.000
Tax Amnesty Program (X ₂)	.281	.065	.372	4.351	.000
Economic Growth (X ₃)	.038	.058	.057	.651	.517
Inflation (X ₄)	.247	.062	.279	3.960	.000
Individual Taxpayer Compliance (X ₅)	-.045	.022	-.138	-2.021	.046

Source: SPSS, 2021

The results of data analysis obtained from the value of the regression equation above are:

$$Y = 6,091 + 0,229TP + 0,281TAP + 0,038EG + 0,247I + (-0,045)ITC$$

TR = Tax Revenue

α = constant

- TP = Tax Policy
TAP = Tax Amnesty Program
EG = Economic Growth
I = Inflation
ITC = Individual Taxpayer Compliance

The constant regression coefficient value is 6.091 indicating that without the influence of the independent variable, namely Tax Policy (X_1), Tax Amnesty Program (X_2), Economic Growth (X_3), Inflation (X_4), and Individual Taxpayer Compliance (X_5), then the value of the Tax Receipt variable (Y) is 6,091.

If the value of the tax policy variable (X_1) is increased by one unit, then the value of tax receipt (Y) will also increase by 0.229 units, assuming that the other independent variables are constant. If the value of the Tax Amnesty Program variable (X_2) is increased by one unit, the value of tax receipt (Y) will also increase by 0.281 units, assuming that the other independent variables are constant..

If the value of the Economic Growth variable (X_3) is increased by one unit, then the value of tax receipt (Y) will also increase by 0.038 units, assuming that the other independent variables are constant. If the value of the inflation variable (X_4) is increased by one unit, the value of tax receipt (Y) will also increase by 0.247 units, assuming that the other independent variables are constant..

If the value of the Individual Taxpayer Compliance variable (X_5) is increased by one unit, then the value of tax receipt (Y) will also decrease by 0.247 units, assuming that the other independent variables are constant.

Statistic Test

F Test

Table 7. Anova^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	255.635	5	51.127	39.998	.000 ^b
	Residual	120.155	94	1.278		
	Total	375.790	99			

Source: SPSS, 2021

Based on Table 7. it can be concluded that the Sig value is 0.000 and the calculated F_{value} is 39.998. This means that the value of $\text{Sig} < 0.05$ and the calculated F is greater than F_{table} (2.31), it is concluded that the hypothesis is accepted or in other words Tax Policy (X_1), Tax Amnesty Program (X_2), Economic Growth (X_3), Inflation (X_4), and Individual Taxpayer Compliance (X_5) simultaneously affect Tax Receipt in Pekanbaru (Y)

Coefficient of Determination (R^2)

Table 8. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.825 ^a	.680	.663	1.131

a. Predictors: (Constant), X_5 , X_4 , X_1 , X_2 , X_3

b. Dependent Variable: Y

Source: SPSS, 2021

The Adjusted R Square value shows that the independent variables used in this study, namely Tax Policy (X_1), Tax Amnesty Program (X_2), Economic Growth (X_3), Inflation (X_4), and Individual Taxpayer Compliance (X_5) can explain the dependent variable, namely tax revenue at the KPP in Pekanbaru of 66.3%, while the remaining 33.7% is influenced by other independent variables that are not used in this study.

Table 9. t Test Result

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	6.091	.865		7.039	.000
1 Tax Policy (X ₁)	.229	.055	.351	4.193	.000
Tax Amnesty Program (X ₂)	.281	.065	.372	4.351	.000
Economic Growth (X ₃)	.038	.058	.057	.651	.517
Inflation (X ₄)	.247	.062	.279	3.960	.000
Individual Taxpayer Compliance (X ₅)	-.045	.022	-.138	-2.021	.046

Source: SPSS, 2021

Based on Table 8. it can be seen that the Tax Policy (X₁) has a t-count value of 4.193 and is greater than the t-table of 1.985, so it can be concluded that H₀ is rejected and H₁ is accepted. Which means that Tax Policy (X₁) has a positive effect on Tax Receipt in Pekanbaru (Y). The Tax Amnesty program (X₂) has a t-count value of 4.351 and is greater than the t-table of 1.985, so it can be concluded that H₀ is rejected and H₂ is accepted. Which means that the Tax Amnesty Program (X₂) has a positive effect on Tax Receipt in Pekanbaru (Y).

Economic Growth (X₃) has a t-count value of 0.651 and is smaller than t-table 1.985, so it can be concluded that H₀ is accepted and H₃ is rejected. Which means that Economic Growth (X₃) has no effect on Tax Receipt in Pekanbaru (Y). Inflation (X₄) has a t-count value of 3.960 and is greater than the t-table of 1.985, so it can be concluded that H₀ is rejected and H₄ is accepted. Which means that Inflation (X₄) has a positive effect on Tax Receipt in Pekanbaru (Y). Individual Taxpayer Compliance (X₅) has a t-count value of 2.021, greater than the t-table, which is 1.985 and is negative, so it can be concluded that H₀ is rejected and H₅ is accepted. Which means that Individual Taxpayer Compliance (X₅) has a negative effect on Tax Receipt in Pekanbaru (Y).

Discussion

The Effect of Tax Policy on Tax Receipt in Pekanbaru

Based on the test results show that the significance value of the Tax Policy variable (X₁) is 0.000 or less than 0.05 which means that the Tax Policy variable has a significant effect on the tax revenue variable in Pekanbaru. It is known that the higher the tax policy, the higher the tax revenue. The results of this study are supported by previous research conducted by (Wasiaturrahma, 2013) which shows a positive and significant influence between Tax Policy (Fiscal) on Tax Receipt that affects Indonesia's economic growth.

The Effect of the Tax Amnesty Program on Tax Receipt in Pekanbaru

Based on the test results show that the significance value of the Tax Amnesty Program variable (X₂) is 0.000 or <0.05, which means that the Tax Amnesty Program variable has a significant effect on the tax receipt variable in Pekanbaru. It can be seen that the higher the Tax Amnesty Program, the higher the tax receipts. The results of this study are supported by previous research conducted by (Kadek Diah, Gusti Ade, 2017) which shows that partially the tax amnesty has a positive and significant effect on tax receipt. Other research partially reveals that Tax Amnesty has a positive and significant effect on tax receipt (Hadi, Seno Sudarmono, & Bindura, Riovakdy Thewil, 2018)

The Effect of Economic Growth on Tax Receipt in Pekanbaru

Based on the test results indicate that the significance value of the variable Economic Growth (X₃) is 0.517 or > 0.05, which means that the variable Economic Growth does not significantly affect the variable tax receipt in Pekanbaru. So it is known that the higher the economic growth, it does not affect tax receipt significantly.

The results of this study are supported by previous research conducted by (Bambang Setioso, 2017) which shows that Economic Growth partially does not have a significant effect on Corporate Income Tax Receipt.

Effect of Inflation on Tax Receipt in Pekanbaru

Based on the test results show that the significance value of the inflation variable (X_4) is 0.000 or <0.05 , which means that the inflation variable has a significant effect on the tax receipt variable in Pekanbaru. It can be seen that the higher the inflation, the higher the tax receipt. The results of this study are supported by previous studies conducted by (Ferdiawan, Kertahadi & Jauhari, A, 2015) that the inflation rate partially affects tax receipt.

The Effect of Individual Taxpayer Compliance on Tax Receipt in Pekanbaru

Based on the test results show that the significance value of the Individual Taxpayer Compliance variable (X_5) is 0.046 or <0.05 which means that the individual taxpayer compliance variable has a significant effect on the tax receipt variable in Pekanbaru. It can be seen that the higher the individual taxpayer compliance, the higher the tax receipt. The results of this study are supported by previous research conducted by (Divianto, 2013) which shows that partially individual taxpayer compliance has a significant effect on income tax receipts. Other research conducted by (Kadek Diah, Gusti Ade, 2017) indicates that partially taxpayer compliance has a significant effect on tax receipt.

CONCLUSION

Based on the research that has been done and the discussion that has been described, the results of the study can be concluded as follows : (1) Tax Policy has a significant effect on Tax Receipt in Pekanbaru with a significant value of 0.000. So the first hypothesis (H_1) is accepted. (2) The Tax Amnesty program has a significant effect on Tax Receipt in Pekanbaru with a significant value of 0.000. So the second hypothesis (H_2) is accepted. (3) Economic growth has no significant effect on Tax Receipt in Pekanbaru with a significant value of 0.517. So the third hypothesis (H_3) is rejected. (4) Inflation has a significant effect on Tax Receipt in Pekanbaru with a significant value of 0.000. So the fourth hypothesis (H_4) is accepted. (5) Individual Taxpayer Compliance has a significant effect on Tax Receipt in Pekanbaru with a significant value of 0.046. So that the fifth hypothesis (H_5) is accepted.

This research has been carried out in accordance with scientific procedures, but there are still research limitations that further researchers must consider if they want to continue researching problems related to tax receipt in Pekanbaru. This limitation is in the dissemination of questionnaire data that must use Google Forms due to the Corona Virus Pandemic.

Based on the research that has been done, several suggestions are put forward that are expected to be useful in further research, namely: : (1) To the KPP in Pekanbaru, it is hoped that this research can be used as an evaluation material and further increase the dissemination of direct and indirect counseling about the importance of the tax amnesty program to taxpayers to increase individual taxpayer compliance in Pekanbaru. (2) It is hoped that the Directorate General of Taxes can improve their supervision of the KPP in various fields so that Tax Receipt in Pekanbaru can increase more than before. (3) Further researchers are advised to use indicators and other variables in order to get better research results. Researchers are also advised to add corporate taxpayers as a population and sample. (4) It is recommended for taxpayers to play an active role in seeking tax information to increase motivation and the tax authorities are advised to improve their services, especially in receiving objections from taxpayers and can provide information to taxpayers truthfully.

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