



THE EFFECT OF IMPLEMENTATION OF *E-FILING* SYSTEM, TAX AWARENESS, FISCAL SERVICES, TAX SANCTIONS, AND SOCIALIZATION OF TAXATION ON TAXPAYER COMPLIANCE (Case Study of Taxpayers Registered at KPP Pratama Sukoharjo)

Alfina Milania Rahmawati ^{1*}, Atwal Arifin ²

¹ Muhammadiyah University of Surakarta

² Muhammadiyah University of Surakarta

Abstract: This study aims to determine the effect of implementing the e-filing system, tax awareness, fiscal services, tax sanctions, socialization of taxation, taxpayer compliance with taxpayers registered at the Sukoharjo Pratama Tax Service Office. This study uses quantitative methods with primary data in the form of questionnaires. The population of this study is all taxpayers registered at the Sukoharjo Pratama Tax Service Office. The sample used in this study were 106 respondents. The data analysis method used is multiple linear regression analysis with SPSS version 24 program. The results show that the variables of the e-filing system implementation and tax awareness have an effect on taxpayer compliance, while the fiscal services, tax sanctions, and tax socialization have no effect on compliance. Taxpayer.

Keywords: E-filing, tax awareness, fiscal services, tax sanctions, socialization of taxation, taxpayer compliance.

I. INTRODUCTION

For the state, taxes have an important role. Taxes are the main source of state revenue, especially in the State Revenue and Expenditure Budget (APBN). The government seeks the Directorate General of Taxes (DGT) as a form of supervision of taxpayers carrying out their tax obligations so that tax revenues can increase every year (Nugroho and Kurnia, 2020). Tax revenue is expected to continue to increase in order to properly support the development of the country and the economy of the community. The importance of the role of taxes in the State Revenue and Expenditure Budget (APBN) is not balanced with taxpayer compliance. The compliance ratio of taxpayers who have fulfilled their obligations in paying taxes from year to year does not show a significant increase. The DGT noted that in 2018 the taxpayer compliance ratio was only 71%, in 2019 the taxpayer compliance ratio increased by 2% to 73% and in 2020 the taxpayer compliance ratio increased by 5% to 78%.

Compliance it can be defined as a form of social influence where one person who has power orders one or more people to perform the behavior he wants (Baron and Byrne, 2005). Taxpayer compliance can be influenced by internal factors and external factors from individuals regarding taxes. Internal factors in the form

of knowledge of taxation, while external factors consist of the tax system, fiscal services, tax sanctions, and socialization of taxation.

Various efforts have been made by the government through the DGT to increase tax revenue and taxpayer compliance. The existence of tax reform with the adoption of a *self-assessment system* using *E-filing* or an *electronic filing system* will help the DGT to maximize tax revenues (Nugroho and Kurnia, 2020). *E-filing* helps taxpayers to process and report taxes to the tax office (KPP) correctly and on time. In this system, taxpayers play an active role in paying and depositing their own tax payable, so it is hoped that tax reform can improve taxpayer compliance.

Tax awareness is a basic understanding for Taxpayers regarding the law, legislation, and correct taxation procedures (Wuryanto *et al.*, 2019). Taxpayers can behave obediently or not comply with their tax obligations, which can be seen from the level of understanding of their tax awareness. A high level of understanding of taxpayers will make taxpayers choose to behave obediently in carrying out their tax obligations.

The quality of good fiscal services services will support increasing the active role of the community and understanding of their rights and obligations in implementing tax laws and regulations (Sari and Jati, 2019). Many taxpayers have a negative opinion about the tax authorities. This happens because there are still taxpayers who find obstacles in the service process provided by the tax apparatus, resulting in the growth of non-compliance in carrying out tax obligations.

Tax sanctions need to be given to taxpayers who violate tax regulations in order to impose sanctions on taxpayers. Tax sanctions are provisions of tax laws that must be obeyed and obeyed, so that taxpayers do not violate tax norms (Mulyati and Ismanto, 2021). Strict tax sanctions are needed to maintain taxpayer compliance, taxpayers tend to comply if taxpayers think that tax sanctions are detrimental.

So far, people still have the perception that taxes are levies that are not mandatory, and people cannot feel the benefits of taxes directly. Socialization of taxation is one of the efforts made to provide information about taxation which aims to make the public understand about taxes. If the community is given a good and correct understanding through socialization, then the community will have knowledge about the importance of paying taxes. Taxpayers should be required to participate in socialization of taxation because the more often taxpayers receive socialization, the more they will understand about taxation and can improve taxpayer compliance (Maxuel and Primastiwi, 2021). Lack of knowledge and awareness of taxation Poor perception of taxes, less strict tax sanctions, lack of socialization provided by the tax authorities, as well as, making taxpayers reluctant to obey in paying their taxes.

Research related to the implementation of the *e-filing* system, tax awareness, tax sanctions, fiscal services services, and socialization of taxation on taxpayer compliance has been carried out by Widiyanti *et al.* (2021), Latuamury and Usmany (2021), Nugroho and Kurnia (2020), Malau *et al.* (2021), Primary *et al.* (2019), Mulyati and Ismanto (2021), and Maxuel and Primastiwi (2021). From this research, it is stated that the implementation of the *e-filing* system, tax awareness, tax sanctions, fiscal services services, and socialization of taxation have an effect on taxpayer compliance.

This study refers to the research of Widiyanti *et al.* (2021) which examines the Effect of Tax Sanctions, Fiscal Services, Tax awareness and Tax Awareness on Individual Taxpayer Compliance. This study will re-examine by adding the variables of the implementation of the *e-filing* system and socialization of taxation. This research will examine more thoroughly the implementation of the e-filing system, tax awareness, tax sanctions, fiscal services services, and socialization of taxation on taxpayer compliance registered with KPP Pratama Sukoharjo.

II. LITERATURE REVIEW

Cognitive Theory

Cognitive theory is a theory that focuses on the analysis of cognitive responses in the form of efforts to understand what people think when faced with persuasive stimuli and how cognitive thoughts and processes determine how people experience changes in attitudes and the extent to which attitude changes can occur (Baron and Byrne, 2003).

Tax

According to the KUP Law Number 28 of 2007 Article 1 paragraph 1 concerning General Provisions and Tax Procedures, Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and being used for the needs of the state for the greatest prosperity of the people. Tax has two functions, namely, (1) Budget function (*Budgetair*), namely tax as a source of government funds in financing all expenditures, (2) *Regulatory function*, namely tax as a tool to implement government policies in the economic and social fields.

Taxpayer

According to the KUP Law Number 28 of 2007 Article 1 paragraph 1 concerning General Provisions and Tax Procedures, a Taxpayer is an individual or entity which according to the provisions of tax laws and regulations is determined to carry out tax obligations, including certain tax collectors or withholding taxes. Taxpayers are tax subjects who meet objective requirements, namely people who receive or obtain Taxable Income (PKP), namely income that exceeds Non-Taxable Income (PTKP) for domestic Taxpayers in accordance with statutory provisions (Pratama *et al.* .2019).

Taxpayer Compliance

Taxpayer compliance is when the taxpayer fulfills all tax obligations and carries out his tax rights, tax obligations include registering, calculating and paying taxes owed, paying arrears and returning the notification letter (Pratama *et al.* , 2019). Based on the Regulation of the Minister of Finance Number 74/PMK.03/2012 Article 2 concerning Procedures for Determining Taxpayers, the categories of compliant Taxpayers are:

- a) Punctual in delivering notification letters
- b) Do not have tax arrears for all types of taxes, except tax arrears that have obtained permission to make installments or delay tax payments
- c) The financial statements are audited by a Public Accountant or a government financial supervisory agency with a Qajar opinion without exception for three consecutive years, and
- d) Never been convicted of a crime in the field of taxation based on a court decision that has permanent legal force within the last five years.

Good taxpayer compliance can be seen from the regularity of taxpayers in depositing their taxes, if taxpayers are not good, they will tend to violate tax regulations (Fatimah and Wardani, 2017). If the level of taxpayer compliance decreases, it will lead to tax avoidance and evasion efforts, so that it will indirectly lead to a decrease in state treasury revenues. Therefore, taxpayer compliance is an important thing to pay attention to.

E-filing system

E-filing is a way to submit a Tax Return (SPT) in the form of period, annual, and extension which is done online in *real time* through the *Application Service Provider* (ASP) (Agustiningsih and Isaroh, 2016). The ASP used by DGT is as follows

- a) www.spt.go.id
- b) www.pajakku.com
- c) www.online-pajak.com

E-filing has been implemented by the DGT since 2005. The existence of E-filing for taxpayers will make it easier to carry out their tax obligations without having to queue at the Fiscal services Office (KPP) (Novarina, 2005). The main purpose of E-filing is to improve services to the public, especially taxpayers, so that it is easier to report tax returns (SPT) electronically via the internet. The E-filing system has advantages for taxpayers, namely the submission of SPT is faster and reporting costs are cheaper, because accessing the DGT website is free of charge. The ease of fulfilling tax obligations is expected to increase taxpayer compliance, in addition to the transition of the submission and reporting of tax returns (SPT) can facilitate and provide benefits for DGT in tax management.

Tax awareness

Knowledge of taxation is a basic understanding for taxpayers regarding the law, legislation, and correct taxation procedures (Wardani and Rumiya, 2017). Taxation knowledge is needed by taxpayers to be able to make decisions in carrying out tax activities. Knowledge of tax regulations is important for Taxpayers to improve taxpayer compliance with taxes, in order to avoid the sanctions that apply in tax regulations (Rahayu, 2017). The higher understanding of tax awareness will increase taxpayer compliance, conversely the lower understanding of tax awareness will reduce compliance from taxpayers. There are three indicators in tax awareness according to (Setiyani *et al.* 2018), namely:

- a. Knowledge of payment and reporting deadlines
- b. Knowledge of general provisions and tax procedures
- c. Knowledge of the tax system

Fiscal Service

Fiscal services can be interpreted as a way for tax officers to assist, manage, and prepare the needs needed by taxpayers (Winerungan, 2013). Fiscal services carried out by the tax authorities are expected to make it easier for taxpayers to get the information they need. Good fiscal services will increase public trust and increase taxpayer compliance. Tax officers are required to provide good and quality service to taxpayers. The aim is to increase the satisfaction and awareness of taxpayers in fulfilling their tax obligations.

Tax Sanctions

Tax sanctions are punishments given to those who violate regulations by paying money to the state (Jotopurnomo and Mangoting, 2013). Sanctions in taxes are divided into two, namely administrative sanctions and criminal sanctions. Administrative sanctions are sanctions given to taxpayers in the form of payment of losses to the state. Administrative sanctions according to the tax law consist of three kinds, namely interest, fines, and increases. Criminal sanctions according to law are sanctions given to taxpayers in the form of criminal fines, confinement, and imprisonment. Sanctions in taxes are needed in order to provide lessons to tax violators, so that tax regulations can be obeyed by taxpayers (Winerungan, 2013).

Socialization of taxation

Socialization of taxation is an effort made by the DGT to educate the public, especially taxpayers, to understand taxation (Handayani and Tambun, 2016). Socialization of taxation is carried out by providing insight and guidance to Taxpayers so that they know about all things regarding taxation. DGT has carried out activities to socialize taxation, such as holding seminars, training, placing banners, advertising on television, and through social media. The purpose of holding socialization of taxation using various methods and media is to increase taxpayer compliance with their tax obligations. Socialization of taxation will make taxpayers more aware of the importance of paying taxes and increase taxpayer compliance.

Tax dissemination is important, because currently there are more and more tax evasion or *tax evasion actions* that will reduce tax funds that go into the state treasury (Sudrajat and Ompusunggu, 2015). If taxpayers are given a good and correct understanding through socialization of taxation, then taxpayers will have knowledge about the importance of paying taxes.

III. HYPOTHESIS DEVELOPMENT**The effect of implementing the *E-filing system* on taxpayer compliance**

E-filing is a program created by the DGT to assist taxpayers in reporting their taxes more easily (Handayani and Tambun, 2016). With *e-filing*, taxpayers can make tax payments at any time, making it easier to improve taxpayer compliance.

Research by Fadilah and Sapari (2020), Pratama *et al.* (2019), Mulyati and Ismanto (2021), and Pradnyana and Prena (2019) prove that the implementation of the *e-filing* system has a positive effect on taxpayer compliance. This proves that the better the implementation of the *e-filing* system, the better taxpayer

compliance will be, because e-filing can provide convenience for taxpayers in preparing and submitting Annual SPT reports to the DGT.

Based on the description above, it can be formulated the hypothesis in this study as follows:

H1: The implementation of the *E-filing system* affects taxpayer compliance

The Effect of Tax awareness on Taxpayer Compliance

Tax awareness can be a driving factor for taxpayer compliance. The better understanding of taxpayers regarding taxation will increase taxpayer compliance (Latuamury and Usmany, 2021).

Research on the effect of tax awareness on taxpayer compliance conducted by Latuamury and Usmany (2021), Widiyanti *et al.* (2021), and Mulyati and Ismanto (2021) show that tax awareness has a positive effect on taxpayer compliance. In addition, there is a significant effect between knowledge of taxation on taxpayer compliance, which means, knowledge of taxation has a major effect on taxpayer compliance in paying taxes.

Based on the description above, it can be formulated the hypothesis in this study as follows:

H2: Knowledge of Taxation has an effect on Taxpayer Compliance.

The Influence of Fiscal Services on Taxpayer Compliance

Fiscal service is a way for tax officers to assist, manage, and prepare the needs needed by taxpayers (Sari and Fidiana, 2017). The provision of services by the tax authorities aims to improve taxpayer compliance. The better services provided by the tax authorities to taxpayers will encourage taxpayers to carry out their tax obligations properly and obediently (Sari and Fidiana, 2017).

Research conducted by Widiyanti *et al.* (2021), Sari and Jati (2019), showed that the fiscal services service had a positive effect on taxpayer compliance. Taxpayer compliance in fulfilling its tax obligations is closely related to the best service quality provided by the tax authorities to taxpayers. If the tax authorities have the awareness to assist taxpayers in providing good service, it will increase taxpayer compliance. In fact, taxpayers still feel the lack of comfort and security provided by the tax authorities. Research conducted by Sari and Fidiana (2017), Winerungan (2013), and Safitri and Silalahi (2020) that the fiscal services service has no effect on taxpayer compliance. Convoluted services and data confidentiality are starting to be doubted so that taxpayers feel uncomfortable. The poor quality of fiscal services will reduce the good image of the tax authorities and can encourage taxpayers to be disobedient in fulfilling their tax obligations.

Based on the description above, it can be formulated the hypothesis in this study as follows:

H3: Fiscal Services Affects Taxpayer Compliance

The Effect of Tax Sanctions on Taxpayer Compliance

Tax sanctions are applied as a result of non-compliance with tax obligations by taxpayers as written in the tax law (Widiyanti *et al.* 2021). Tax sanctions are applied so that taxpayers comply with tax regulations, because they think that the existence of tax sanctions will harm the taxpayers themselves.

Research on the effect of tax sanctions on taxpayer compliance was conducted by Latuamury and Usmany (2021), Widiyanti *et al.* (2021), and Mulyati and Ismanto (2021) show the results of tax sanctions have a positive effect on taxpayer compliance in paying taxes. In contrast to research conducted by Maxuel and Primastiwi (2021) and Fadilah & Sapari (2020) shows the results of tax sanctions have no effect on taxpayer compliance in paying taxes.

Tax sanctions are in line with taxpayer compliance. If tax sanctions are given strictly to taxpayers, it will have an impact on improving taxpayer compliance in making tax payments. On the other hand, if tax sanctions are applied in an unequivocal manner, it will have implications for the decrease in taxpayer compliance in carrying out tax payment obligations. Based on the description above, it can be formulated the hypothesis in this study as follows:

H4: Tax Sanctions Affect Taxpayer Compliance

The Effect of Socialization of taxation on Taxpayer Compliance.

Socialization of taxation is needed so that taxpayers know the important role of taxes for state development (Sudrajat and Ompusunggu, 2015). The results of research from Sudrajat and Ompusunggu (2015), Nugroho and Kurnia (2020), and Maxuel and Primastiwi (2021) showed that socialization of taxation had a positive and

significant effect on taxpayer compliance. In contrast to the research conducted by Winerungan (2013) and Siahaan and Halimatusyadiah (2018), socialization of taxation has no effect on taxpayer compliance. The socialization given to the community is intended to provide an understanding to the public about the importance of paying taxes so that people understand and understand the benefits of paying taxes. Based on the description above, it can be formulated the hypothesis in this study as follows:

H5: Socialization of taxation has an effect on Taxpayer Compliance.

IV. METHODOLOGY

Types of research

The type of research used in this research is quantitative. Quantitative research is a systematic research that examines, describes, and focuses on testing theories by determining research variables and measuring them with numbers and statistically analyzing phenomena that occur in various places (Nugroho and Kurnia, 2020). This study aims to determine the effect of *E-filing*, tax awareness, fiscal servicers, tax sanctions, and socialization of taxation on taxpayer compliance registered at KPP Pratama Sukoharjo.

Population and Sample

The population of this research is individual taxpayers who are registered at the Fiscal services Office (KPP) in the Sukoharjo area. Sampling in this study according to research from Widiyanti (2021) using *accidental sampling* with the size of a sample calculated by the slovin method, the minimum sample taken in this study is 100. The sampling criteria in this study are as follows:

1. Taxpayers registered with the Fiscal services Office (KPP) Pratama Sukoharjo
2. Have NPWP
3. Have you ever used e-filing
4. Understanding of tax regulations

Data and Data Sources

The data used in this study are primary data obtained directly by distributing questionnaires. The questionnaire distributed contained a list of questions to the Taxpayers of the Sukoharjo Tax Office (KPP). In this study, the authors used a variable measurement with a Likert scale. The use of this Likert scale aims to make it easier for respondents to answer questions from the questionnaire posed by giving options Strongly Disagree (STS), Disagree (TS), Neutral (N), Agree (S), Strongly Agree (SS).

Variable Operational Definition

Table 1. Research question indicators

No	Variable	Operational definition	Indicator
1.	Taxpayer Compliance (Y)	Taxpayer compliance is when the taxpayer fulfills all tax obligations and exercise their taxation rights (Pratama <i>et al.</i> , 2019)	1. Fulfilling tax obligations in accordance with applicable regulations 2. Taxpayers do not have tax arrears 3. Paying taxes on time 4. Taxpayers meet the requirements in paying their taxes 5. Taxpayers can find out the payment due date. 6. Never violate the provisions of the regulations
2.	System implementation <i>e-filling</i> (X1)	E-filing is a way to submit a Tax Return (SPT) in the form of period, annual, and extension	1. Ease of reporting SPT 2. Ease of filling out the SPT 3. Completeness of data in filling out

		which is done online in <i>real time</i> through the <i>Application Service Provider</i> (ASP) (Agustiningsih and Isaroh, 2016)	the SPT
			4. Information clarity
			5. Ease of understanding information
3.	Tax awareness (X2)	Knowledge of taxation is a basic understanding for taxpayers regarding the law, legislation, and correct taxation procedures (Wardani and Rumiyaun, 2017)	1. Knowledge of the tax function. 2. Knowledge of the terms of payment procedures 3. Tax Sanction Knowledge 4. Knowledge of the location of tax payment locations.
4.	Fiscal Service (X3)	Fiscal services can be interpreted as a way for tax officers to assist, manage, and prepare the needs needed by taxpayers (Winerungan, 2013)	1. Ability to help and provide fast service to taxpayers 2. Good facilities and infrastructure
5.	Tax Sanctions (X4)	Tax sanctions are penalties given to those who violate regulations by paying money (Jotopurnomo and Mangoting, 2013)	1. Taxpayers know about the purpose of tax sanctions. 2. The imposition of a fairly severe sanction is one way to educate taxpayers 3. Tax sanctions must be imposed on taxpayers who violate without tolerance
6.	Socialization of taxation (X5)	Socialization of taxation is an effort made by the DGT to educate the public, especially taxpayers, to understand taxation (Handayani and Tambun, 2016).	1. Socialization from officers. 2. Socialization from officers. 3. Socialization material is easy to understand. 4. Improving knowledge of taxpayers 5. Effective and targeted socialization.

V. RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Table 2. Descriptive Statistical Test Results

	N	Minimum	Maximum	mean	Std. Deviation
PSE TOTAL	106	13	25	21.11	3,148
PP TOTAL	106	18	30	25.39	3,455
PF TOTAL	106	12	20	17.28	2,357
SP TOTAL	106	12	20	16.91	2,154
TOTAL SPE	106	7	25	20.61	3,627
KWP TOTAL	106	18	30	26.28	3,177
Valid N (listwise)	106				

Source: Processed data (2022)

From the table above shows that N is the number of respondents in this study as many as 106 respondents. The following is the interpretation of each variable:

a. Application of *E-Filing* System

The variable of implementing the e-filing system as an independent variable (X1) has a minimum value of 13, a maximum value of 25. The average value (mean) of respondents' answers to the taxpayer compliance variable is 21.11, from the average value (mean)) can show that the intensity of the respondents' answers is in agreement, so it can be said that the benefits of implementing e-filing are. The standard deviation value for the variable of e-filing implementation is 3,148 which shows that respondents' answers vary.

b. Tax awareness

The variable knowledge of taxation as an independent variable (X2) has a minimum value of 18, a maximum value of 30. The average value (mean) of respondents' answers to the taxpayer compliance variable is 25.39, from the average value (mean) can show that most respondents understand about tax regulations. The value of the standard deviation of the tax awareness variable is 3,455 which shows that the respondents' answers vary.

c. Fiscal Service

The fiscal services variable as an independent variable (X3) has a minimum value of 12, a maximum value of 20. The average value (mean) of respondents' answers to the taxpayer compliance variable is 17.28, from the average value (mean). The value of the standard deviation of the tax awareness variable is 2,357 which shows that the respondents' answers vary.

d. Tax Sanctions

The tax sanction variable as an independent variable (X4) has a minimum value of 12, a maximum value of 20. The average value (mean) of respondents' answers to the taxpayer compliance variable is 16.91, from the average value (mean) can show that most respondents understand the tax sanctions applied. The value of the standard deviation of the tax awareness variable is 2.154 which shows that the respondents' answers vary.

e. Socialization of taxation

The independent variable socialization of taxation variable (X5) has a minimum value of 7, a maximum value of 25. The average value (mean) of respondents' answers to the taxpayer compliance variable is 20.61. The value of the standard deviation of the tax awareness variable is 3.627 which shows that the respondents' answers vary.

f. Taxpayer Compliance

The Taxpayer Compliance variable as the Dependent variable (Y) has a minimum value of 18, a maximum value of 30. The average value (mean) of respondents' answers to the Taxpayer compliance variable is 26.28. From the average value (mean) it can be shown that many individual taxpayers registered at KPP Pratama Sukoharjo have complied. The standard deviation value is 3.177, which means that the respondents' answers vary.

Data Quality Test

1. Validity test

The validity test in this study uses a bivariate between each indicator score and the total construct score. The test uses a significance level of 5% with test criteria if the value of r count (Pearson Correlation) $< r$ table then the question item is said to be invalid, whereas if the value of r is calculated (Pearson Correlation) $> r$ table then the question items can be said to be valid. The number of criticisms in this study is $N-2 = 106-2 = 104$ with a significant level of 5%, then the r table for the number of criticisms in this study is 0.1606. Testing the validity of the 106 respondents who became the sample of this study are as follows:

Table 3. Validity Test Results

Variable	Question	R count	R table ($\alpha=5\%$)	Conclusion
Application of E-Filing System (PSE)	PSE_1	0.886	0.1606	VALID
	PSE_2	0.846	0.1606	VALID
	PSE_3	0.913	0.1606	VALID
	PSE_4	0.919	0.1606	VALID
	PSE_5	0.882	0.1606	VALID
Tax awareness (PP)	PP_1	0.830	0.1606	VALID
	PP_2	0.807	0.1606	VALID
	PP_3	0.814	0.1606	VALID
	PP_4	0.847	0.1606	VALID
	PP_5	0.747	0.1606	VALID
	PP_6	0.661	0.1606	VALID
Fiscal Service (PF)	PF_1	0.851	0.1606	VALID
	PF_2	0.895	0.1606	VALID
	PF_3	0.834	0.1606	VALID
	PF_4	0.836	0.1606	VALID
Tax Sanctions (SP)	SP_1	0.647	0.1606	VALID
	SP_2	0.852	0.1606	VALID
	SP_3	0.879	0.1606	VALID
	SP_4	0.771	0.1606	VALID
Socialization of taxation (SPE)	SPE_1	0.920	0.1606	VALID
	SPE_2	0.866	0.1606	VALID
	SPE_3	0.921	0.1606	VALID
	SPE_4	0.863	0.1606	VALID
	SPE_5	0.888	0.1606	VALID
Taxpayer Compliance (KWP)	KWP_1	0.821	0.1606	VALID
	KWP_2	0.883	0.1606	VALID
	KWP_3	0.898	0.1606	VALID
	KWP_4	0.766	0.1606	VALID
	KWP_5	0.776	0.1606	VALID
	KWP_6	0.876	0.1606	VALID

Source: Processed data (2022)

Based on the table above shows the results of each variable application of the e-filing system, knowledge of taxation, fiscal servicess, tax sanctions, socialization of taxation and taxpayer compliance showing valid results, this is because the value of r count is greater than r table ($r \text{ count} > 0.1606$) so that it can be stated that the research variable is valid.

2. Reliability Test

The reliability test in this study was carried out using *one shot* measurement or measurement only once, measuring only once and the results were compared with other questions or measuring the correlation between answers to questions using *Cronbach's Alpha technique*. *Cronbach's Alpha* is a benchmark or benchmark used to interpret the correlation between the scale made with all existing variable scales. In this test, the variable is said to be reliable if it gives a *Cronbach Alpha value* > 0.70 . The results of reliability testing on each of these research variables are as follows:

Table 5. Reliability Test Results

Variable	Cronbach Alpha	Description
Application of <i>E-Filing</i> System	0.934	Reliable
Tax awareness	0.874	Reliable
Fiscal Service	0.873	Reliable
Tax Sanctions	0.799	Reliable
Socialization of taxation	0.935	Reliable
Taxpayer Compliance	0.912	Reliable

Source: Processed data (2022)

Based on the table above, it shows that the *Cronbach Alpha* value of each research variable has a value greater than 0.70. Thus, all variables in this study can be said to be reliable.

Classic assumption test

1. Normality test

The normality test in this study used the *Kolmogorov-Smirnov* test for each variable. The results of the *Kolmogorov-Smirnov* test showed a significant value of $0.058 > 0.05$. From these results it can be concluded that the regression equation model in this study is normally distributed. Following are the results of the normality test using the *Kolmogorov-Smirnov* approach :

Table 4. Normality Test Results

	Unstandardized Residual	Conclusion
<i>Kolmogorov-Smirnov Z</i>	0.085	
<i>asympt. Sig. (2-tailed)</i>	0.058	Normal

Source: Processed data (2022)

2. Multicollinearity Test

Multicollinearity test is used to test whether the regression model is there a correlation between independent variables. The multicollinearity test was carried out by looking at the *tolerance* and VIF values. If the data in the study has a *tolerance* value > 0.10 and $VIF < 10$, the research conducted does not occur multicollinearity in each of the independent variables. The following are the results of the multicollinearity test from the research that has been done:

Table 6. Multicollinearity Test Results

Information	Tolerance Value	VIF	Information
Application of <i>E-Filing</i> System	0.577	1,733	There is no multicollinearity
Tax awareness	0.397	2,517	There is no multicollinearity
Fiscal Service	0.473	2,116	There is no multicollinearity
Tax Sanctions	0.750	1.334	There is no multicollinearity
Socialization of taxation	0.434	2,307	There is no multicollinearity

Source: Processed data (2022)

Based on the results of the multicollinearity test in the table above, it shows that the *tolerance value* is above 0.10 and the VIF value is below 10 on the independent variables so that it can be concluded that the regression model in this study does not occur multicollinearity.

3. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression there is an inequality of variance from the residuals of one observation to another observation. Heteroscedasticity test in this study using spearman rho. If the independent variable has a significance <0.05, then there is an indication of heteroscedasticity. If the independent variable has significance > 0.05, then there is no heteroscedasticity. The following are the results of the heteroscedasticity test:

Table 7. Heteroscedasticity Test Results

Variable	Significance	Conclusion
Application of <i>E-Filing</i> System	0.382	Heteroscedasticity does not occur
Tax awareness	0.346	Heteroscedasticity does not occur
Fiscal Service	0.307	Heteroscedasticity does not occur
Tax Sanctions	0.688	Heteroscedasticity does not occur
Socialization of taxation	0.135	Heteroscedasticity does not occur

Source: Processed data (2022)

Based on the heteroscedasticity test, it shows that the significance value is more than 0.05 for the independent variable, so it can be concluded that the regression model in this study does not occur heteroscedasticity.

Hypothesis testing

1. Multiple Linear Regression Analysis

In this study using multiple linear regression analysis to test the effect of the independent variable on the dependent variable. Following are the results of multiple linear regression analysis:

Table 8. Multiple Linear Test Results

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	8,010	2.125		3,769	0.000
Application of <i>E-Filing</i> System	0.349	0.092	0.346	3,773	0.000
Tax awareness	0.382	0.102	0.416	3,766	0.000
Fiscal Service	0.115	0.136	0.085	0.841	0.402
Tax Sanctions	-0.012	0.119	-0.008	-0.101	0.920
Socialization of taxation	-0.028	0.093	-0.032	-0.303	0.762

Source: Processed data (2022)

Based on the results of the multiple linear regression test in the table above, the regression equation model can be made as follows:

$$KWP = 8.010 + 0.349 \text{ PSE} + 0.382 \text{ PP} + 0.115 \text{ PF} - 0.012 \text{ SP} - 0.028 \text{ SPE} +$$

Judging from the results of the regression, it can be interpreted as follows:

1. The constant value shows a result of 8.010 which means that the independent variables, namely the implementation of the *e-filing* system, tax awareness, fiscal services, tax sanctions, and socialization of taxation have not changed, so the taxpayer compliance variable is 8.010.
2. The variable of the implementation of the e-filing system has a coefficient value of 0.349, which means that if the application of the *e-filing* system increases by one unit, the taxpayer compliance variable increases by 0.349.
3. The tax awareness variable has a coefficient value of 0.382, which means that if the implementation of the *e-filing* system increases by one unit, the taxpayer compliance variable increases by 0.382.
4. The fiscal services variable has a coefficient value of 0.115, which means that if the implementation of the *e-filing* system increases by one unit, the taxpayer compliance variable increases by 0.115.
5. The tax sanctions variable has a coefficient value of 0.012, which means that if the implementation of the e-filing system increases by one unit, the taxpayer compliance variable increases by 0.012.
6. The socialization of taxation variable has a coefficient value of 0.028, which means that if the implementation of the *e-filing* system increases by one unit, the taxpayer compliance variable increases by 0.028.

2. Individual Parameter Significance Test (t Test)

The t-test in this study was carried out by looking at the significant probability value (Sig). If the significance value is less than or (Sig) < 0.05 then the hypothesis is accepted (significant regression coefficient), meaning that the independent variable individually has a significant influence on the dependent variable.

Table 9. T . Test Results

Variable	t-table	t-count	Sig.	Conclusion
Application of E-Filing System	1,983	3,773	0.000	H1 Accepted
Tax awareness	1,983	3,766	0.000	H2 Accepted
Fiscal Service	1,983	0.841	0.402	H3 Rejected
Tax Sanctions	1,983	-0.101	0.920	H4 Rejected
Socialization of taxation	1,983	-0.303	0.762	H5 Rejected

Source: Processed data (2022)

In this study using the provisions of the level of significance (α) = 0.05/2, the value of df (nk-1) = (106-5-1) = 100. From the table above, the results of the t-test for each variable can be interpreted as follows:

1. Implementation of the e-filing system
The variable application of the *e-filing* system (PSE) has a t-count that is greater than the t-table (3.773 > 1.983) with a significance value less than 0.05 (0.000 < 0.05). So that H₁ is accepted and the variable application of the *e-filing* system has an effect on taxpayer compliance.
2. Tax awareness
The tax awareness variable (PP) has a higher t-count than the t-table (3.766 > 1.983) with a significance value less than 0.05 (0.000 < 0.05). So that H₂ is accepted and the variable of tax awareness has an effect on taxpayer compliance.
3. Fiscal Service
The fiscal services variable (PF) has a smaller t-count than the t-table (0.841 < 1.983) with a significance value greater than 0.05 (0.402 > 0.05). So H₃ is rejected and the tax awareness variable has no effect on taxpayer compliance.
4. Tax Sanctions

The tax sanctions variable (SP) has a smaller t-count than the t-table ($-0.101 < 1.983$) with a significance value greater than 0.05 ($0.920 > 0.05$). So that H_4 is rejected and the tax awareness variable has no effect on taxpayer compliance.

5. Socialization of taxation

The tax sanction variable (SP) has a smaller t-count than the t-table ($-0.303 < 1.983$) with a significance value greater than 0.05 ($0.762 > 0.05$). So H_5 is rejected and the tax awareness variable has no effect on taxpayer compliance.

3. Significance Test (F Test)

The F test is used to test whether the research model is fit or not. In this study, the F test was seen to have a significant probability value (Sig). If the probability value is significant (Sig) < 0.05 , the regression model is considered fit simultaneously. The following are the results of the significance test (Test F):

Table 10. Significance Test Results (Test F)

Variable	F-count	F-table	Sig	Information
PSE, PP, PF, SP, SPE	21,298	2.46	0.000	Take effect

Source: Processed data (2022)

In this study, the significance value used in the study was 5% or 0.05. From the table above, it can be interpreted that the F-count is greater than the F-table value, namely $21.298 > 2.46$ and the significance value is less than 5% or 0.05, namely $0.000 < 0.05$, proving that the independent variables together effect on the dependent variable.

4. Coefficient of Determination Test R^2

The coefficient of determination test R^2 is used to measure the ability of the independent variable to explain the dependent variable. The higher the value of the coefficient of determination (R^2) means the higher the ability of the independent variable in explaining the variation of changes to the dependent variable. The following are the results of the coefficient of determination (R^2):

Table 11. Coefficient of Determination Test Results (R^2)

R	R Square	Adjusted R Square	Std Error of the Estimate
0.718	0.516	0.492	2,265

Source: Processed data (2022)

Based on the results of the coefficient of determination (R^2) in the table above, it can be seen that the Adjusted R^2 value is 0.429 or 42.9%. It can be concluded that the dependent variable of taxpayer compliance can be explained by the independent variables, namely the application of the e-filing system, tax awareness, fiscal services services, tax sanctions, and socialization of taxation by 42.9%. While the remaining 57.1% is explained by other variables outside this research model.

Discussion

1. The effect of implementing the E-filing system on taxpayer compliance

first hypothesis (H_1) is that the implementation of the *e-filing* system has an effect on taxpayer compliance. Based on the results of data processing, **hypothesis one (H_1) is accepted**. In accordance with table IV.11 t-test, that the significance value of the profitability variable is 0.00 or below 0.05, so that the variable application of the e-filing system has an effect on taxpayer compliance.

This study is in accordance with research from Fadilah and Sapari (2020), Pratama *et al.* (2019), Pradnyana and Prena (2019), and Mulyati and Ismanto (2021). This shows that the implementation of the e-filing system has a positive effect on taxpayer compliance. The better the implementation of the e-filing

system, the taxpayer compliance will also be good, because e-filing can provide convenience for taxpayers in preparing and submitting Annual SPT reports to the DGT.

2. The effect of tax awareness on taxpayer compliance

The second hypothesis (H 2) is that tax awareness has an effect on taxpayer compliance. Based on the results of data processing, **hypothesis two (H 2) is accepted**. In accordance with table IV.11 t test, that the significance value of the profitability variable is 0.00 or below 0.05, so that the tax awareness variable has an effect on taxpayer compliance.

This study is in accordance with the research of Latuamury and Usmany (2021), Widiyanti *et al.* (2021), and Mulyati and Ismanto (2021). This shows that the better knowledge and understanding of taxpayers regarding taxation will increase taxpayer compliance. On the other hand, if the Taxpayer's understanding of taxation decreases, it will also have an impact on the decrease in Taxpayer's compliance in making tax payments.

3. The influence of fiscal services services on taxpayer compliance

The third hypothesis (H 3) is that the fiscal services does not affect taxpayer compliance. Based on the results of data processing, **the third hypothesis (H 3) is rejected**. In accordance with table IV.11 t test, that the significance value of the profitability variable is 0.402 or above 0.05, so that the fiscal services variable has no effect on taxpayer compliance.

This study is in accordance with research from Sari and Fidiana (2017), Winerungan (2013), and Safitri and Silalahi (2020). This shows that taxpayers feel that they have not received good service from the tax authorities. In reality, taxpayers still feel the lack of quality of fiscal services services which reduce the good image of tax authorities and can encourage taxpayers to not comply in fulfilling their tax obligations. This shows that there must be an effort from KPP Pratama Sukoharjo to increase public awareness of the importance of taxes for development so as to increase taxpayer compliance.

4. Effect of tax sanctions on taxpayer compliance

The third hypothesis (H4) is that tax sanctions have no effect on taxpayer compliance. Based on the results of data processing, **the third hypothesis (H 5) is rejected**. In accordance with table IV.11 t test, that the significance value of the profitability variable is 0.920 or above 0.05, so that the tax penalty variable has no effect on taxpayer compliance.

This research is in accordance with research from Maxuel and Primastiwi (2021) and Fadilah & Sapari (2020). This happens because taxpayers consider tax sanctions are not a scary or burdensome thing and regulations that can be avoided. This happens because of the lack of firmness and the distribution of tax sanctions. Thus, the taxpayer will fulfill his tax obligations if a tax audit has been carried out.

5. The effect of socialization of taxation on taxpayer compliance

The third hypothesis (H4) is that tax sanctions have no effect on taxpayer compliance. Based on the results of data processing, **the third hypothesis (H 4) is rejected**. In accordance with table IV.11 t test, that the significance value of the profitability variable is 0.762 or above 0.05, so that the tax sanctions variable has no effect on taxpayer compliance.

This study is in accordance with research from Winerungan (2013) and Siahaan and Halimatusyadiah (2018). This is due to the lack of socialization of taxation carried out by the DGT. Socialization of taxation is needed so that taxpayers understand about tax regulations, the lack of taxation socialization makes taxpayers lack knowledge, so that it can reduce taxpayer compliance.

VI. CONCLUSION

This study aims to determine the effect of the application of the *e-filing system* , knowledge of taxation, fiscal servissess, tax sanctions, and socialization of taxation on taxpayer compliance with taxpayers registered at KPP Pratama Sukoharjo. This study uses quantitative primary data as observational data. Based on observations, there were 106 questionnaires as samples used in the observations. The analytical technique used in this study is the method of multiple linear regression analysis. The conclusions from the results of this study are as follows:

1. The application of the e-filing system has an effect on taxpayer compliance with taxpayers registered at KPP Pratama Sukoharjo so that the first hypothesis is accepted.
2. Knowledge of taxation affects taxpayer compliance with taxpayers registered at KPP Pratama Sukoharjo so that the second hypothesis is accepted.
3. Fiscal services have no effect on taxpayer compliance with taxpayers registered at KPP Pratama Sukoharjo so that the third hypothesis is rejected.
4. Tax sanctions have no effect on taxpayer compliance with taxpayers registered at KPP Pratama Sukoharjo so that the fourth hypothesis is rejected.
5. Socialization of taxation has no effect on taxpayer compliance with taxpayers registered at KPP Pratama Sukoharjo so that the fifth hypothesis is rejected.

Research Limitations

This study has several limitations that may affect the results of the study. The limitations of this research include:

1. This research was constrained when the distribution of questionnaires was carried out during the pandemic which made it difficult to reach respondents, because the number of taxpayers who visited the Sukoharjo Pratama Fiscal services Office was limited.
2. This research is only conducted on taxpayers who are registered at KPP Pratama Sukoharjo. So that the analysis results obtained only apply to one KPP Pratama only.
3. In collecting data using questionnaires, it is possible to provide answers that are less objective and questions that are not understood by respondents, so that it is possible to produce results that do not show the actual reality.

Suggestion

Based on the results of the study and the limitations of this study, suggestions that can be given are as follows:

1. This study shows that the fiscal services, tax sanctions, and socialization of taxation have no effect on taxpayer compliance with taxpayers registered at KPP Pratama Sukoharjo. Therefore, it is hoped that the Directorate General of Taxes will be able to improve fiscal services and socialization of taxation, as well as reinforce the tax sanctions given.
2. Further research should increase the number of samples from the study, thus increasing the number of samples. For further researchers, it is expected to add Corporate Taxpayers as subjects to be studied and it is also expected for further researchers to be able to expand the research area so that it can be generalized to a wider scope, and is expected to use other research methods besides questionnaires such as interviews and others.

VII. REFERENCE

1. Agustiningsih, W., & Isroah, I. (2016). Pengaruh Penerapan E-filing, Tingkat Pemahaman Perpajakan Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Di KPP Pratama Yogyakarta. *Nominal: Barometer Riset Akuntansi dan Manajemen*, 5(2), 107-122.
2. Baron & Byrne. 2000. "Social Psychology. (9th Edition). Massachusetts: A Pearson Education Company".
3. Baron, R. A dan Byrne, Donn. 2005. Psikologi Sosial, Jilid 2. Jakarta: Erlangga.
4. Fadilah, K., & Sapari, S. (2020). Pengaruh Penerapan Sistem E-Billing, E-Filing Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 9(5).
5. Fatimah, S., & Wardani, D. K. (2017). Faktor-faktor yang mempengaruhi penggelapan pajak di Kantor Pelayanan Pajak Pratama Temanggung. *Akuntansi dewantara*, 1(1), 1-14.
6. Fidiana, F. (2015). Kepatuhan pajak dalam perspektif neo ashabiyah. *EKUITAS (Jurnal Ekonomi dan Keuangan)*, 19(2), 260-275.
7. George, Boeree. 2008. "Psikologi Sosial", terjemahan . Ivan Taniputra (Yogyakarta: Ar- Ruz Media).

8. Handayani, K. R., & Tambun, S. (2016). Pengaruh penerapan sistem E-filing dan pengetahuan perpajakan terhadap kepatuhan Wajib Pajak dengan sosialisasi sebagai variabel moderating (Survei pada Perkantoran Sunrise
9. Jotopurnomo, C., & Mangoting, Y. (2013). Pengaruh kesadaran Wajib Pajak, kualitas pelayanan fiskus, sanksi perpajakan, lingkungan Wajib Pajak berada terhadap kepatuhan Wajib Pajak orang pribadi di Surabaya. *Tax & Accounting Review*, 1(1), 49.
10. Keputusan Menteri Keuangan Republik Indonesia Nomor 70/KM.10/2021 Tentang Tarif Bunga Sebagai Dasar Perhitungan Sanksi Administrasi Berupa Bunga dan Pemberian Imbalan Bunga Periode 1 Januari 2022 Sampai Dengan 31 Januari 2022
11. Latuamury, J., & Usmany, A. E. M. (2021). Pengaruh Pengetahuan Perpajakan, Sanksi Pajak dan Kesadaran Wajib Pajak Terhadap Kepatuhan Membayar Pajak. *Kupna Jurnal: Kumpulan Artikel Akuntansi*, 2(1), 44-63.
12. M, A. I. (2005). *Implementasi Electronic Filing System (E-filing) dalam Praktik Penyampaian Surat Pemberitahuan (SPT) di Indonesia* (Doctoral dissertation, Program Pascasarjana Universitas Diponegoro).
13. Malau, Y. N., Gaol, T. L., Giawa, E. N., & Juwita, C. (2021). Pengaruh Kesadaran Wajib Pajak, Pengetahuan Pajak, Sanksi Pajak Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor di Kota Medan. *Ekonomis: Journal of Economics and Business*, 5(2), 551-557.
14. Maxuel, A., & Primastiwi, A. (2021). Pengaruh Sosialisasi Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Umkm E-Commerce. *Jurnal Riset Manajemen Dan Bisnis*, 16(1), 21-29.
15. Mulyati, Y., & Ismanto, J. (2021). Pengaruh Penerapan E-Filing, Pengetahuan Pajak dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak pada Pegawai Kemendikbud. *JABI (Jurnal Akuntansi Berkelanjutan Indonesia)*, 4(2), 139-155.
16. Nugroho, V. Q., & Kurnia, K. (2020). Pengaruh Sosialisasi Perpajakan, Kesadaran Wajib Pajak, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 9(1).
17. Peraturan Menteri Keuangan Nomor 74/PMK.03/2012 Pasal 2 mengenai Tata Cara Penetapan Wajib Pajak.
18. Pradnyana, I. B. P., & Prena, G. D. (2019). Pengaruh Penerapan Sistem E-Filing, E-Billing Dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak (Kpp) Pratama Denpasar Timur. *Wacana Ekonomi (Jurnal Ekonomi, Bisnis dan Akuntansi)*, 18(1), 56-65.
19. Pratama, I. W. M. S. E., Yuesti, A., & Sudiartana, I. M., (2019). Pengaruh Penerapan Sistem E-Filing Dan E-Billing Terhadap Kepatuhan Wajib Pajak Dengan Pemahaman Internet Sebagai Variabel Moderasi pada Kpp Pratama Gianyar. *JSAM (Jurnal Sains, Akuntansi dan Manajemen)*, 1(4), 449-488.
20. Rahayu, Nurulita. 2017. "Pengaruh Pengetahuan Perpajakan, Ketegasan Sanksi Pajak, dan Tax Amnesty terhadap Kepatuhan Wajib Pajak". *Jurnal USTJOGJA.AC.ID, Akuntansi Dewantara Vol. 1 No. 1 April 2017*.
21. Saeroji, Oji. (2017, Maret 1). Menakar Kadar Kepatuhan Wajib Pajak. <https://www.pajak.go.id/id/artikel/menakar-kadar-kepatuhan-wajib-pajak>.
22. Safitri, D., & Silalahi, S.P., (2020). Pengaruh Kualitas Pelayanan Fiskus, Pemahaman Peraturan Perpajakan Dan Penerapan Sistem E-Filling Terhadap Kepatuhan Wajib Pajak: Sosialisasi Perpajakan Sebagai Pemoderasi. *JAP (Jurnal Akuntansi dan Pajak)*, 20(2), 145-153.
23. Samira, L. (2015). Pengaruh kesadaran Wajib Pajak, pelayanan fiskus dan sanksi pajak terhadap kepatuhan Wajib Pajak pada KPP Pratama Kota Bogor. *Jurnal Akunida*, 1(1), 49-59.
24. Sari, N. P. Y., & Jati, I. K., (2019). Pengaruh Sistem Administrasi Perpajakan Modern, Pengetahuan Perpajakan Dan Kualitas Pelayanan Fiskus Pada Kepatuhan WPOP. *E-Jurnal Akuntansi Universitas Udayana*, 26, 310-339.
25. Sari, N. W. (2021). Pengaruh Penerapan E-Billing Dan E-Filing Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Kasus Pada Kpp Pratama Jakarta Duren Sawit). *Jurnal Ilmiah Mahasiswa Akuntansi*, 1(1), 47-59.
26. Sari, V. A. P., & Fidiana, F. (2017). Pengaruh tax amnesty, pengetahuan perpajakan, dan pelayanan fiskus terhadap kepatuhan Wajib Pajak. *Jurnal Ilmu dan Riset Akuntansi (JIRA)*, 6(2).
27. Sarwono, Jonathan. (2007). *Analisa jalur untuk riset bisnis dengan SPSS*. Yogyakarta: Penerbit Andi.

28. Setiyani, N. M., Andini, R., & Oemar, A. (2018). Pengaruh motivasi Wajib Pajak dan pengetahuan perpajakan terhadap kepatuhan Wajib Pajak orang pribadi dengan kesadaran Wajib Pajak sebagai variabel intervening (Pada kantor pelayanan pajak pratama di Kota Semarang). *Journal of Accounting*, 4(4).
29. Setiyarini, I., & Mohklas, M. (2018). Pengaruh Penerapan Sistem E-Filing, Pengetahuan Perpajakan terhadap Kepatuhan Wajib Pajak dengan Sosialisasi Perpajakan sebagai Variabel Moderating (Studi Kasus pada Wajib Pajak Orang Pribadi yang Terdaftar di KPP Pratama Semarang Timur). *JAB (Jurnal Akuntansi & Bisnis)*, 3(02).
30. Siahaan, S., & Halimatusyadiah, H. (2018). Pengaruh Kesadaran Perpajakan, Sosialisasi Perpajakan, Pelayanan Fiskus, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Akuntansi*, 8(1), 1-14.
31. Sudrajat, A., & Ompusunggu, A. P. (2015). Pemanfaatan teknologi informasi, sosialisasi pajak, pengetahuan perpajakan, dan kepatuhan pajak. *Jurnal Riset Akuntansi & Perpajakan (JRAP)*, 2(02), 193-202.
32. Sugiyono. (2012). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung.
33. Sugiyono. (2014). *Metodologi Penelitian Bisnis*. Bandung: Alfabeta.
34. Undang-Undang KUP Nomor 28 Tahun 2007 Pasal 1 ayat 1 Tentang Ketentuan Umum Dan Tata Cara Perpajakan,
35. Wardani, D. K., & Asis, M. R. (2017). Pengaruh pengetahuan Wajib Pajak, kesadaran Wajib Pajak, dan program Samsat corner terhadap kepatuhan Wajib Pajak kendaraan bermotor. *Akuntansi Dewantara*, 1(2), 106-116.
36. Wardani, D. K., & Rumiyatun, R. (2017). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor, Dan Sistem Samsat Drive Thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Jurnal Akuntansi*, 5(1), 15-24.
37. Widiantri, P. A., Mahaputra, I. N. K. A., & Ardianti, P. N. H. (2021). Pengaruh Sanksi Pajak, Pelayanan Fiskus, Pengetahuan Pajak Dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kpp Pratama Gianyar. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA)*, 3(3), 221-229.
38. Winerungan, O. L. (2013). Sosialisasi perpajakan, pelayanan fiskus dan sanksi perpajakan terhadap kepatuhan WPOP di KPP Manado dan KPP Bitung. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis dan Akuntansi*, 1(3).
39. Wuryanto, L., Sadiati, U., & Afif, M. N. (2019). Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor. *Jurnal Akunida*, 5(2), 15-31.