

The Influence of Taxpayer Awareness and Tax Sanctions on Individual Taxpayer Compliance

Putu Devira Indrasvari Naryana¹, Putu Ery Setiawan²

^{1,2} Fakultas Ekonomi dan Bisnis, Universitas Udayana, Bali, Indonesia
E-mail: Devira.indrasvari03@gmail.com

Abstract: Taxes represent the largest contribution to state revenue, but taxpayer compliance in fulfilling their obligations is still not optimal. Taxpayer awareness and the imposition of tax sanctions can influence taxpayer compliance in fulfilling their tax obligations. This study aims to obtain empirical evidence of the effect of taxpayer awareness and tax sanctions on taxpayer compliance. The population in this study is individual taxpayers registered at KPP Pratama Badung Utara. The sample used consists of 100 individual taxpayers selected through non-probability sampling, specifically purposive sampling, with data analysis using multiple linear regression. The results of this study indicate that taxpayer awareness and tax sanctions have a positive effect on taxpayer compliance at KPP Pratama Badung Utara.

Keyword : Taxpayer Compliance, Taxpayer Awareness, Tax Sanctions

A. Introduction

Tax is a contribution from the people to the state treasury based on the Law that can be enforced without getting any direct return that can be shown and used to pay for general expenses (Mardiasmo, 2019: 1). Tax has a very important role in increasing state revenue which is used for the development of a country and meeting the needs of the country so that it can support the welfare of the people in a country.

Sources of state revenue are grouped into three (3), namely tax revenue, non-tax state revenue (PNBP), and grants. Tax revenue is the highest source of revenue for the government at all levels, both central and regional. Tax revenue funds important public services such as education, health, infrastructure development, defense, law enforcement, and social welfare programs. Table 1 shows the contribution of tax revenue to state revenue for the period 2018 - 2022 which shows the large contribution of taxes to state revenue with an average percentage of 79 percent in 2018 to 2022. Tax revenues appear to have fluctuated in the period 2018 to 2022, where there was an increase in 2019, then a decrease in 2020, and an increase again in 2021 and 2022.

The government budget relies heavily on tax revenues to meet spending commitments. Tax revenues contribute to maintaining fiscal sustainability by financing government obligations and reducing dependence on external borrowing. This promotes economic stability and confidence in financial

markets. Without adequate tax compliance, the government will face budget deficits, creating challenges in funding essential services and investments.

Table 1. Contribution of Tax Revenue to State Revenue 2018-2022

Year	Amount (in Billion Rupiah)		Percentage
	Tax Receipts	State Revenue	
2018	1.518.789,80	1.928.110,00	78,77
2019	1.546.141,90	1.955.136,20	79,08
2020	1.285.136,32	1.628.950,53	78,89
2021	1.375.832,70	1.733.042,80	79,39
2022	1.510.001,20	1.845.556,80	81,82

Source: www.kemenkeu.go.id

Taxpayer compliance can be interpreted as a behavior carried out by taxpayers in fulfilling tax obligations and exercising their tax rights. Compliance in taxation requires discipline that must be possessed by all taxpayers to carry out their tax obligations in accordance with applicable laws. Compliance in tax law has a general meaning as correctly reporting the tax basis, correctly calculating obligations, being on time in returns, and paying the calculated amount on time (Franzoni, 1998). Taxpayer compliance is one of the problems in implementing the self-assessment system. The self-assessment system is a tax collection system that gives taxpayers the authority to determine the amount of tax owed each year in accordance with applicable tax laws and regulations (Resmi, 2019: 11).

Taxpayers are given the trust to calculate, pay, report, and be accountable for their taxes owed. Therefore, the success or failure of the implementation of tax collection largely depends on the awareness of the taxpayers themselves, so that the success of the self-assessment system is largely determined by the level of awareness and compliance of taxpayers. The percentage of compliance level of reporting of Annual Tax Returns of individual taxpayers at the Pratama Tax Office operating in Bali Province can be seen in table 2 below.

Table 2. Percentage of Compliance in Reporting Annual Tax Returns of WPOP

	2018	2019	2020	2021	2022
KPP Pratama Denpasar Barat	55,46	49,49	55,13	80,85	85,93
KPP Pratama Denpasar Timur	89,13	87,20	72,69	88,06	80,82
KPP Pratama Singaraja	55,10	54,74	56,38	68,49	80,82
KPP Pratama Badung Selatan	42,58	39,10	30,11	25,58	75,76
KPP Pratama Badung Utara	44,48	41,88	36,25	34,69	50,34

KPP Pratama Gianyar	51,32	44,68	40,83	30,79	45,68
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Source: Bali Regional Tax Office, processed data, 2023

Based on the main performance indicators (KPI) in the performance agreement number PK-3/MK/2024 of the Directorate General of Taxes, Ministry of Finance in 2024, the target achievement of the level of compliance in submitting the Annual Tax Return of WPOP is 100%. Table 2 shows the percentage of the level of compliance of individual taxpayers who have not reached the target, especially at the North Badung Pratama Tax Office with the lowest average level of compliance in the 2018-2022 period, namely 41.53%.

Taxpayer awareness is a condition where a taxpayer knows, understands, correctly and voluntarily implements and obeys tax regulations (Hendri, 2016). This means that if taxpayer awareness is high, there will be motivation from within the taxpayer to comply with their tax obligations. There are still many individual taxpayers who do not report their SPT because there are still many taxpayers who do not have full awareness in carrying out their tax obligations as taxpayers.

The government through the Directorate General of Taxes (DGT) implements one of them a self-assessment system as a form of trust and gives responsibility to taxpayers to be able to carry out all their tax affairs independently so that it can encourage taxpayers to have more confidence in the taxation mechanism in Indonesia. The implementation of this self-assessment system should be able to make taxpayers aware of their existence as citizens to always support the growth and development of the country's economy through taxes paid by taxpayers, because taxpayer awareness is sincerity that arises from the taxpayer himself to carry out his tax obligations without coercion for state financing (Dewi et al, 2018)

To support the smooth tax collection and taxpayer compliance in carrying out their tax obligations, the government through the Directorate General of Taxes will impose strict tax sanctions on taxpayers who do not comply with or carry out their tax obligations in accordance with the provisions applicable to Law Number 7 of 2021 concerning Harmonization of Tax Regulations. Table 3 shows the number of tax bill letters (STP) issued at the North Badung Pratama Tax Service Office (KPP).

Table 3. Issuance of Tax Bills at the North Badung Pratama Tax Office for 2018-2022

Year	Total Issuance of Tax Bills
2018	12.937
2019	18.883
2020	19.476
2021	18.576

Source: North Badung Pratama Tax Office, 2023

Tax Bill Letter (STP) is a letter to collect tax and/or administrative sanctions in the form of interest and/or fines, serves as a means of correcting unpaid taxes, imposing sanctions on taxpayers, and collecting taxes. Table 3 shows that the issuance of tax bill letters at the North Badung Pratama Tax Office in the 2018-2022 period is still quite high with an average of 16,383 letters issued in 5 years. This shows that there are still many individual taxpayers at the North Badung Pratama Tax Office who do not carry out their tax obligations properly.

The application of this tax sanction aims to provide a warning and deterrent effect for taxpayers who violate the applicable tax provisions so that compliance is created in carrying out their tax obligations. Tax sanctions are given to violators so that they do not underestimate the applicable tax regulations and basically these obligations must still be fulfilled by registered taxpayers even though the benefits cannot be immediately enjoyed. Tax sanctions are a guarantee that the provisions of tax laws and regulations will be obeyed or complied with (Suandy, 2011:165).

According to previous research, research conducted by (Firmansyah et al., 2022) stated that taxpayer awareness has a positive effect on taxpayer compliance. Indriyani (2020) also stated that taxpayer awareness has a positive and significant effect on taxpayer compliance. However, Atarwaman (2020) and Tan et al., (2022) stated that taxpayer awareness has no effect on taxpayer compliance. Research conducted by (Pujilestari et al., 2021) and (Hambani & Lestari, 2020) concluded that tax sanctions have a significant positive effect on taxpayer compliance. However, Hendri & Boru Hotang (2020) stated that tax sanctions do not affect the level of taxpayer compliance. Based on these studies, it shows inconsistencies in previous studies. Based on the phenomena described previously, this study will re-examine "The Effect of Taxpayer Awareness and Tax Sanctions on Individual Taxpayer Compliance" at the North Badung Pratama Tax Service Office.

B. Research Methode

The approach used in this study is a quantitative approach. This study was conducted at the North Badung Pratama Tax Service Office located at Jl. Ahmad Yani No.100, Dauh Puri Kaja, North Denpasar District, Denpasar City, Bali. In this study, the object of research is the compliance of individual taxpayers registered at the North Badung Pratama Tax Service Office which is influenced by Taxpayer Awareness and Tax Sanctions. The dependent variable used in this study is Taxpayer Compliance. The independent variables used in this study are Taxpayer Awareness and Tax Sanctions. The population in this study were all individual taxpayers at the North Badung Pratama Tax Service

Office. The sample in this study was taken using a non-probability sampling technique, namely purposive sampling. There were 109,090 populations recorded at the North Badung Pratama Tax Service Office and using a critical value of 5 percent, the sample in this study was 400 individual taxpayers registered at the North Badung Pratama Tax Service Office. The data sources used in this study are qualitative data and quantitative data sourced from primary and secondary data. The data collection method used in this study is a questionnaire method distributed online via Google Form to respondents, namely individual taxpayers registered with the North Badung Pratama Tax Office. The data analysis technique in this study uses multiple linear regression analysis techniques with the following equation.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \dots \dots \dots (1)$$

Description:

Y = Taxpayer Compliance

α = Constant

β_1 = Regression coefficient of Taxpayer Awareness variable

β_2 = Regression coefficient of Tax Sanction variable

X1 = Taxpayer Awareness

X2 = Tax Sanction

e = Standard error

C. Results and Discussion

The purpose of this study was to determine the effect of taxpayer awareness and tax sanctions on individual taxpayer compliance at the North Badung Pratama Tax Service Office. Data were collected through a survey by distributing questionnaires online using Google Form to 400 respondents who were individual taxpayers at the North Badung Pratama Tax Service Office. However, due to time constraints in the study, the researcher only managed to collect 100 respondents who answered the questionnaire.

Table 4. Respondent Characteristics

No.	Variable	Classification	Total (person)	Percentage
1	Have a NPWP	Yes	100	100%
		No	0	0
		Total		100%
2	Gender	Male	80	80%
		Female	20	20%
		Total		100%
3	Age	20-30	63	63%
		30-50	26	26%
		On 50	11	11%
		Total		100%
4	Work	Not Work	0	0%
		Civil Servant	9	9%

5	Last Education	Businessman	17	17%
		Private sector employee	73	73%
		Other...	0	0%
		Total		100%
		High School/Vocational	0	0%
		School/Equivalent		
		Diploma	6	6%
		Bachelor degree	89	89%
		Other...	5	5%
		Total		100%

Source: Processed primary data (2024)

Table 4 shows that all respondents have a NPWP registered at the North Badung Pratama Tax Office. Respondents with male gender numbered 80 people (80 percent) and female respondents numbered 20 people (20 percent). The age of respondents dominated in the age range of 20-30 years with a percentage of 63 percent, while respondents over 50 years old had the lowest percentage of 11 percent. The validity results of each instrument from the variables in this study can be seen in Table 5.

Table 5. Validity Test Results

Variable	Indicator	<i>Pearson Correlation</i>	Description
Taxpayer Awareness (X1)	X1.1	0,704	Valid
	X1.2	0,815	Valid
	X1.3	0,676	Valid
	X1.4	0,622	Valid
	X1.5	0,671	Valid
Tax Penalties (X2)	X2.1	0,576	Valid
	X2.2	0,384	Valid
	X2.3	0,620	Valid
	X2.4	0,642	Valid
	X2.5	0,718	Valid
Taxpayer Compliance (Y)	Y1	0,773	Valid
	Y2	0,550	Valid
	Y3	0,647	Valid
	Y4	0,440	Valid
	Y5	0,505	Valid
	Y6	0,393	Valid
	Y7	0,415	Valid
	Y8	0,577	Valid
	Y9	0,488	Valid
	Y10	0,552	Valid

Source: Processed primary data (2024)

The results of the validity test in this study indicate that the three variables obtained a correlation coefficient value (Pearson Correlation) with a total score of all indicators greater than 0.30. This proves that the statement items in this research instrument have met the data validity requirements.

Table 6. Results of Instrument Reliability Test

Instrument	Cronbach's Alpha	Description
Taxpayer Awareness (X1)	0,777	Reliable
Tax Penalties (X2)	0,717	Reliable
Taxpayer Compliance (Y)	0,696	Reliable

Source: Processed primary data (2024)

The results of the reliability test in this study indicate that the four variables obtained a Cronbach's Alpha greater than 0.60 so that the statements in the questionnaire in this study can be said to be reliable and can be used to conduct research.

Table 7. Results of Descriptive Statistical Analysis Test

	<i>N</i>	<i>Mini- mum</i>	<i>Maxi- mum</i>	<i>Sum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Taxpayer Awareness (X1)	100	9	25	2084	20,84	3,29897
Tax Penalties (X2)	100	17	25	2193	21,93	1,7767
Taxpayer Compliance (Y)	100	35	50	4358	43,58	3,41766

Source: Processed primary data (2024)

Table 7 shows that the taxpayer awareness variable has an average value of 20.84 with a minimum value of 9 and a maximum value of 25. The tax sanction variable has an average value of 21.93 with a minimum value of 17 and a maximum value of 25. The taxpayer compliance variable has an average value of 43.58 with a minimum value of 35 and a maximum value of 50.

Table 8. Results of the Normality Test of the Regression Equation

	<i>Unstandardized Residual</i>
<i>N</i>	100
<i>Kolmogorov-Smirnov</i>	0,076
<i>Asymp.Sig. (2-tailed)</i>	0,166

Source: Processed primary data (2024)

Based on the data in Table 8, it can be seen that the Kolmogorov-Smirnov (K-S) value is 0.076, while the Asymp.Sig (2-tailed) value is 0.166. This indicates

that the regression equation model is normally distributed because Asymp.Sig (2-tailed) 0.166 is greater than the alpha value of 0.05.

Table 9. Results of Multicollinearity Test of Regression Equation

Variable	Tolerance	VIF
Taxpayer Awareness (X1)	0,968	1,033
Tax Penalties (X2)	0,968	1,033

Source: Processed primary data (2024)

Based on Table 9 above, it can be seen that the tolerance value and VIF value show that there is no multicollinearity in the regression equation model because both variables have a tolerance value greater than 10 percent (0.10) and a VIF value less than 10.

Table 10. Results of Heteroscedasticity Test of Regression Equation

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,988	1,979		1,004	0,318
Taxpayer Awareness (X1)	-0,047	0,047	-0,104	-1,011	0,315
Tax Penalties (X2)	0,056	0,087	0,066	0,644	0,521

Source: Processed primary data (2024)

Based on Table 10, it can be seen that the three variables have a significance value greater than 0.05, which means that there is no influence between the independent variables on the absolute residual. Thus, it can be said that the regression equation model does not contain symptoms of heteroscedasticity. The results of the multiple linear regression analysis are presented in Table 11 below.

Table 11. Multiple Linear Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	25,085	4,119		6,090	0,000
Kesadaran Wajib Pajak (X1)	0,691	0,197	0,387	3,933	0,003
Sanksi Pajak (X2)	0,757	0,180	0,394	4,199	0,000

Source: Processed primary data (2024)

$$Y = 25,0855 + 0,691X1 + 0,757X2 + e$$

Description:

Y = Taxpayer compliance

X1 = Taxpayer awareness

X2 = Tax sanctions

Table 12. F Test Results

<i>Model</i>	<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
<i>Regression</i>	202.300	2	101.150	10.284	0,000 ^b
<i>Residual</i>	954.060	97	9.836		
<i>Total</i>	1156.360	99			

Source: Processed primary data (2024)

Based on the data presented in Table 12, it can be seen that the significance of 0.000 is smaller than 0.05. This means that the independent variables simultaneously have a positive and significant effect on the dependent variable. The variables of taxpayer awareness and tax sanctions simultaneously have an effect on taxpayer compliance.

Table 13. Results of the Determination Coefficient Test (Adjusted)

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	0,818	0,775	0,758	3,13619

Source: Processed primary data (2024)

Based on the data presented in Table 13, it can be explained that the adjusted determination coefficient value is 0.758 or 75.8 percent, this means that taxpayer compliance (Y) is influenced by taxpayer awareness (X1), and tax sanctions (X2), while the remaining 24.2 percent is influenced by other variables not examined in this study.

Based on the results of the data analysis that has been carried out on the taxpayer awareness variable, significant positive results were obtained. This means that H1 is accepted so that it can be concluded that taxpayer awareness has a positive and significant effect on taxpayer compliance. This states that the higher the taxpayer awareness, the more taxpayer compliance will increase. This is in line with the theory of planned behavior in behavioral belief, taxpayer awareness is included in the TPB. This is because, to create awareness, there must be an intention from a person which will later influence the behavior of that person. Especially with attribution theory, that a person's attitude is determined based on internal and external factors. Taxpayer awareness to carry out their obligations is a feeling that arises from within the taxpayer sincerely without any coercion. With high awareness, taxpayer compliance in carrying out their obligations will be high. The results of this study are in line with the results of research (Supriatiningsih & Jamil, 2021), (Dewi et al., 2020), (Wea,

2022), (Meilita & Pohan, 2022), (Wijaya, 2022) and (Juliani & Wage, 2022) which state that taxpayer awareness has a positive effect on taxpayer compliance.

Based on the results of data analysis that have been carried out on the tax sanction variable, significant positive results were obtained. This result means that H2 is accepted so that it can be concluded that tax sanctions have a significant positive effect on taxpayer compliance. This states that if tax sanctions provide a deterrent effect on taxpayers, it will increase taxpayer compliance. Tax sanctions are in line with the theory of planned behavior, related to the TPB component, namely perceived behavioral control which is based on control beliefs. Previous research stated that tax sanctions are made to support taxpayers to comply with their tax regulations. Especially related to attribution theory and classified as an external factor that causes tax compliant behavior. Tax sanctions as an external factor can force taxpayers not to violate the rules in an effort to avoid these sanctions. The results of this study are in line with the results of previous studies conducted by (Dewi et al., 2020), (Supriatiningsih & Jamil, 2021), (Paot, 2022), (Wea, 2022) and (Meilita & Pohan, 2022) which found that tax sanctions have a positive effect on taxpayer compliance.

4. Conclusion

Based on the results of the discussion in the research that has been conducted, it can be concluded as follows. Taxpayer awareness has a positive effect on taxpayer compliance. This shows that the higher the taxpayer awareness, the higher the taxpayer compliance. Tax sanctions have a positive effect on taxpayer compliance. This shows that the better the tax sanctions, the higher the taxpayer compliance.

Suggestions that can be given to the Directorate General of Taxes (DGT) and especially the North Badung Pratama Tax Office are to increase taxpayer awareness by encouraging intensive and even educational campaign socialization regarding the importance of tax compliance and tax contributions to national development as well as education on the application of tax sanctions if they do not fulfill their tax obligations. Suggestions that can be given for further research are to add new variables that are suspected of influencing individual taxpayer compliance. Further researchers can add research periods to obtain more accurate research results.

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