

The Influence of Tax Service Quality, Tax Sanctions, Taxpayer Awareness, and Tax Socialization on Individual Taxpayer Compliance

Pengaruh Kualitas Pelayanan Pajak, Sanksi Perpajakan, Kesadaran Wajib Pajak, dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi

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ABSTRACT

This research aims to find out how the quality of tax services, tax sanctions, taxpayer awareness, and tax socialization influence individual taxpayer compliance. This research involves individual taxpayers who have NPWPs in the Sleman Regency, Yogyakarta. This research uses an easy-to-use sampling method, and data is collected by distributing questionnaires with a 1-5 Likert scale via Google Forms. This research used 100 respondents as samples. Validity testing, classical assumptions, multiple linear regression, and hypotheses are the research methods used in this research. Studies show that individual taxpayer compliance is not influenced by the quality of tax services; tax sanctions have a positive influence on individual taxpayer compliance; Taxpayer awareness has a positive influence on individual taxpayer compliance; and taxpayer socialization does not influence individual taxpayer compliance.

Keywords: Tax Quality, Tax Sanctions, Taxpayer Awareness, Tax Socialization, Tax Compliance

ABSTRAK

Pada studi ini memiliki tujuan untuk mengetahui bagaimana kualitas pelayanan pajak, sanksi pajak, kesadaran wajib pajak, dan sosialisasi perpajakan berpengaruh terhadap kepatuhan wajib pajak orang pribadi. Penelitian ini melibatkan wajib pajak individu yang memiliki NPWP di wilayah Kabupaten Sleman Yogyakarta. Penelitian ini menggunakan metode sampling yang mudah digunakan, dan data dikumpulkan dengan menyebarkan kuesioner dengan skala likert 1-5 melalui Google Forms. Penelitian ini menggunakan 100 responden sebagai sampel. Uji validitas, asumsi klasik, regresi linier berganda, dan hipotesis merupakan metode penelitian yang digunakan pada penelitian ini. Studi menunjukkan bahwa kepatuhan wajib pajak individu tidak dipengaruhi oleh kualitas pelayanan pajak; sanksi pajak memiliki pengaruh positif terhadap kepatuhan wajib pajak individu; kesadaran wajib pajak memiliki pengaruh positif terhadap kepatuhan wajib pajak individu; dan sosialisasi wajib pajak tidak terdapat pengaruh terhadap kepatuhan wajib pajak individu.

Kata Kunci: Kualitas Pelayanan Pajak, Sanksi Perpajakan, Kesadaran Wajib Pajak, Sosialisasi Perpajakan, Kepatuhan Perpajakan

1. Introduction

Nowadays, the government is increasingly tightening the taxation affairs in Indonesia. This is certainly done because there is a logical reason behind it. Running a government is certainly difficult and requires quite a lot of funds. Starting from infrastructure development, general expenses, and others. The government gets one of these funds from people's contributions, namely taxes. Taxes are considered very important and have a large share in the country's financial contribution.

Tax is an important aspect of development in every country. This development plays a role in realizing the ideals of the nation and the welfare of a nation. The development process is closely

related to tax revenue. If tax revenue is optimized, then development will run well. This needs the full role and support of the government, apparatus, and also the taxpayers themselves (Rita, 2020). Public awareness and willingness to pay taxes is an important foundation for economic development in our country. If a country wants to develop and continue to advance, it cannot only rely on one group or another, one party or another. In Nerissa and Djeni's research (2018), it states that tax awareness is an important thing that affects tax revenue. Good taxpayer awareness will certainly facilitate state tax revenue. Conversely, low taxpayer awareness often has the potential for poor tax revenue. Due to the low level of taxpayer awareness, there is a significant risk of tax obligations or applicable tax legislation being broken.

According to Madjodjo and Baharuddin's research from 2022, taxpayer knowledge increases taxpayer compliance. To comply with current rules and regulations and meet tax obligations, it is imperative that every taxpayer has awareness. As a taxpayer who is aware of this, he should understand that taxes are a source of income that can be used for the management of a region.

Anggi and Muhammad's (2017) research indicates that taxpayer compliance is somewhat impacted by the caliber of tax services provided. Limited human resources will also affect taxpayer compliance. The existing apparatus resources are not commensurate with the increasing number of taxpayers. Therefore, in order to properly manage tax revenue, it is imperative to enhance the caliber of human resources and the degree of supervision.

According to Saiful et al. (2018), tax sanctions serve as a deterrent to prevent taxpayers from breaking tax laws and are imposed as a result of taxpayer violations, as reported in the journal *Darussalam Economic Perspectives*. According to Khodijah, et al. (2021), taxpayers who fail to comply with their tax obligations may face threats from tax sanctions.

According to Wardani and Wati (2018), the goal of tax socialization is to help taxpayers comprehend their tax responsibilities. In order to improve taxpayer compliance and the amount of money collected by the tax department, taxpayers will be aware of the significance of paying their taxes. Arviana and Indrajati (2018) also mentioned in their research that tax socialization can be done in various forms and effective ways can be done by socializing through social media so that it can be known by many people very easily

This study attempts to ascertain the impact of tax service quality, tax sanctions, taxpayer awareness, and tax socialization on individual taxpayer compliance based on the topic of taxpayer compliance.

Research Hypothesis

Taxpayer Awareness's Impact on Individual Taxpayer Compliance

The awareness of taxpayers is certainly an important point in the implementation of the taxation sector. Taxpayer awareness is also a form of community participation in helping to encourage the pace of state development. Increased taxpayer awareness certainly encourages revenue from the taxation sector. Even though taxes do not provide direct impact or reciprocity to taxpayers, taxes will later be made an allocation post to carry out public expenditures whose benefits can be equally enjoyed.

As a result, tax compliance is greatly influenced by taxpayer awareness. because the goal of state revenue from the taxation sector will also be accomplished if taxpayers are aware of and fulfill their tax obligations.

Taxpayer awareness has an impact on taxpayer compliance, according to earlier research. Indirect taxpayers will be aware of and compliant with their tax obligations if they possess insight

and a comprehensive understanding of taxation (Hardiana and Sofianty, 2021). So from the explanation above, the hypothesis is obtained, namely:

H1: Taxpayer Awareness has a positive effect on Individual Taxpayer Compliance

Tax Sanctions' Impact on Individual Taxpayer Compliance

Tax penalties are a useful tool for helping taxpayers abide by the tax laws that have been established by legislation. Sanctions are primarily intended to scare taxpayers and make them reconsider breaking the law. Tax infractions can be reduced by using tax sanctions. Tax penalties will therefore positively impact taxpayer compliance in meeting their tax obligations.

Tax penalties have no direct impact on taxpayer compliance, according to earlier research. indicates that taxpayer compliance has no effect on the severity of tax sanctions imposed (Anam, Andini, and Hartono, 2018). Different research also shows that tax sanctions have an impact on taxpayer compliance (Atarwaman, 2020). The harsher the penalties imposed on taxpayers who fail to pay their taxes, the more compliant the taxpayers will be. On the other hand, lenient penalties will also result in lower taxpayer compliance with regard to meeting their tax obligations. So from the explanation above, the hypothesis is obtained, namely:

H2: Tax Sanctions have a positive effect on Individual Taxpayer Compliance

The Effect of Tax Service Quality on Individual Taxpayer Compliance

The taxation apparatus must provide its best service to taxpayers. This instrument aims to assist and serve taxpayers in preparing all taxation needs. The role of the taxation apparatus is very important, excellent service needs to be done to help and convince the public of the importance of fulfilling tax obligations. In order to improve tax compliance and pay taxes, taxpayers will gain a better understanding of their rights and responsibilities in this way. Tax compliance may therefore benefit from the caliber of tax services.

According to earlier studies, taxpayer compliance has no bearing on the caliber of tax services (As'ari, 2018). As opposed to research (Anam, Andini, and Hartono, 2018) that claims taxpayer compliance is impacted by the caliber of tax services provided. This implies that higher taxpayer compliance may result from better services rendered. Therefore, the hypothesis is derived from the explanation given above, namely:

H3: Tax Service Quality has a positive effect on Individual Taxpayer Compliance

The Effect of Taxation Socialization on Individual Taxpayer Compliance

Tax socialization is a good effort that needs to be considered by the government and tax officials if the tax sector revenue target is to be achieved. With the socialization of taxation, the general public and taxpayers can be educated and assisted in fulfilling tax obligations. Tax socialization is also able to encourage and motivate taxpayers to obey and obey taxation. As a result, tax socialization promotes taxpayer compliance with regard to filing taxes.

Tax socialization has an impact on taxpayer compliance, according to earlier research findings. Tax socialization is one way that DGT constantly aims to provide its services as best it can, with the goal of increasing taxpayer compliance. Socialization can be done by counseling, utilizing billboards, pamphlets, and even social media (Wardani, 2018). So from the explanation above, the hypothesis is obtained, namely:

H4: Tax socialization has a positive effect on individual taxpayer compliance

Framework of Thought

The research framework is the concept of an interconnected research, describing it between variables and others so that they are connected in detail and also systematically.

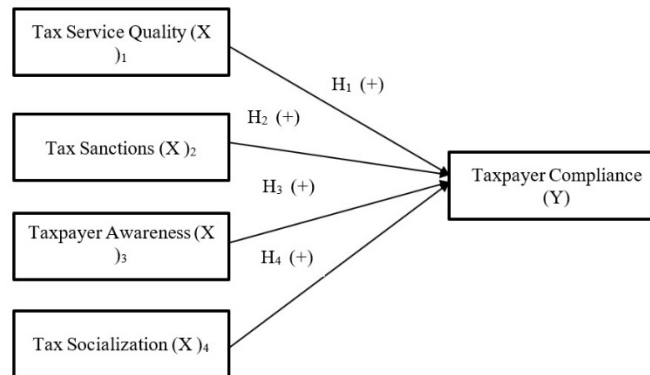


Figure 1. Framework of Thought

2. Methods

Individual taxpayers with NPWP in Yogyakarta's Sleman Regency area made up the study's population. Convenient sampling was the sample technique employed in this study, and a Google Form was used to distribute questionnaires for data collection. The Cochran formula (Sugiyono, 2017) was applied to the sample determination as follows:

Formula:

$$n = \frac{Z^2 pq}{e^2}$$

n = Number of samples required

Z = Confidence level required in the sample, i.e. 95%

p = 50% chance of being correct

q = 50% chance of being wrong

The confidence level used is 95% where the Z value is 1.96 and the maximum error rate is 10%. The following is the study's overall sample size:

$$n = \frac{(1.96)^2 (0.5) (0.5)}{(0.1)^2}$$

$$n = 96,04$$

Based on these calculations, the minimum sample size that must be used in research is 97 respondents.

Following data collection, additional testing is done first using validity and reliability tests. The study's results were also subjected to multiple linear regression analysis, which was followed by t test hypothesis testing and classical assumption testing using heteroscedasticity, multicollinearity, and normality tests.

3. Results and Discussion

A validity test is conducted as the first step in this research. If r count > from r table, then question items are deemed valid. The results of the validity test of the SPSS Statistics 21 program

for the tax service quality variables (X1), tax sanctions (X2), taxpayer awareness (X3), and taxation socialization (X4) are as follows.

Table 1. Tax Service Quality Validity Test Results (X1)

No.	R Count	R Table	Description
1	0,773	0,1937	Valid
2	0,838	0,1937	Valid
3	0,871	0,1937	Valid
4	0,815	0,1937	Valid
5	0,758	0,1937	Valid
6	0,803	0,1937	Valid
7	0,784	0,1937	Valid
8	0,803	0,1937	Valid
9	0,906	0,1937	Valid
10	0,822	0,1937	Valid

Source: primary data, 2023

Based on the validity test table 1. results, all ten question items were deemed valid after each item was measured and the results were reported as follows. However, the tax sanction variable's (X2) validity value is as follows:

Table 2. Tax Sanctions Validity Test Results (X2)

No.	R Count	R Table	Description
1	0,830	0,1937	Valid
2	0,596	0,1937	Valid
3	0,825	0,1937	Valid
4	0,777	0,1937	Valid
5	0,671	0,1937	Valid
6	0,328	0,1937	Valid
7	0,604	0,1937	Valid
8	0,737	0,1937	Valid

Source: primary data, 2023

Based on the validity test table 1. results, all eight of the question items were deemed valid after each item's measurement yielded the results shown above. Whereas the taxpayer awareness variable's (X3) validity value is as follows:

Table 3. Taxpayer Awareness Validity Test Results (X3)

No.	R Count	R Table	Description
1	0,850	0,1937	Valid
2	0,709	0,1937	Valid
3	0,876	0,1937	Valid
4	0,808	0,1937	Valid
5	0,818	0,1937	Valid
6	0,767	0,1937	Valid

Source: primary data, 2023

Each of the six question items was found to be valid based on the results of the validity test table 1., which presents the measurement results for each item. According to the taxation socialization variable's (X4) validity value:

Table 4. Results of Taxation Socialization Validity Test (X4)

No.	R Count	R Table	Description
1	0,778	0,1937	Valid
2	0,670	0,1937	Valid
3	0,532	0,1937	Valid
4	0,789	0,1937	Valid
5	0,681	0,1937	Valid
6	0,717	0,1937	Valid
7	0,764	0,1937	Valid
8	0,613	0,1937	Valid
9	0,678	0,1937	Valid

Source: primary data, 2023

Based on the validity test table 1. results, all six question items were deemed valid after each item's measurement yielded the aforementioned results. The taxpayer compliance (Y) attribute indicates that, the validity value is:

Table 5. Validity Test Results Taxpayer Compliance (Y)

No.	R Count	R Table	Description
1	0,755	0,1937	Valid
2	0,682	0,1937	Valid
3	0,708	0,1937	Valid
4	0,829	0,1937	Valid
5	0,727	0,1937	Valid
6	0,654	0,1937	Valid
7	0,560	0,1937	Valid
8	0,673	0,1937	Valid
9	0,659	0,1937	Valid
10	0,660	0,1937	Valid
11	0,473	0,1937	Valid

Source: primary data, 2023

The results obtained from measuring each question item were as follows, based on the validity test results shown in table 5. Of the 11 question items all declared valid.

Moreover, according to the reliability test, the Tax Service Quality variable's (X1) Cronbach's Alpha value is 0.943, meaning that $0.943 > 0.6$. In contrast, the Tax Sanctions variable (X2) has a Cronbach's Alpha value of 0.831, indicating that $0.831 > 0.6$. Regarding the Tax Socialization variable (X4), the Cronbach's Alpha value is 0.875, indicating that $0.875 > 0.6$, and the Cronbach's Alpha value of the Taxpayer Awareness variable (X3) is 0.886, indicating that $0.886 > 0.6$. Additionally, the Taxpayer Compliance variable (Y) has a Cronbach's Alpha value of 0.875, indicating that 0.875 is greater than 0.6.

Next, test the classical assumptions through the normality test. Decision-making based on the assumption that the residual value is normally distributed if the significance value is greater than 0.05.

Table 6. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		101
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.20317168
Most Extreme Differences	Absolute	.102
	Positive	.102
	Negative	-.101
Kolmogorov-Smirnov Z		1.028
Asymp. Sig. (2-tailed)		.241

a. Test distribution is Normal.

b. Calculated from data.

It is known from the normality test results for the variable that the significance value is $0.241 > 0.05$, indicating that the residuals are normally distributed.

By examining the Variance Inflation Factor (VIF) value, the multicollinearity test is computed. There is a 10 VIF value limit and a 0.10 tolerance value. There are no signs of multicollinearity if the VIF value is less than 10.

Table 7. Multicollinearity Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	7.887	2.741		2.878	.005		
Total_X1	.082	.063	.099	1.295	.198	.546	1.832
Total_X2	.383	.108	.318	3.548	.001	.399	2.509
Total_X3	.886	.128	.531	6.906	.000	.542	1.845
Total_X4	-.002	.097	-.001	-.017	.987	.484	2.065

a. Dependent Variable: Total_Y

The multicollinearity test is the next examination of traditional assumptions. According to the test results, the VIF value is less than 10 and the tolerance value of the four independent variables is above 0.10. So based on the *Tolerance* and *VIF values* on all independent variables, the indication is that there are no multicollinearity symptoms.

The third classic assumption test is the heteroscedasticity test. If the residual absolute value's (T) significance value after regressing it on the independent variables is greater than 0.05, the regression model is considered free of heteroscedasticity.

Table 8. Heteroscedasticity Test Results

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1 (Constant)		5.829	1.883		3.095	.003
Total_X1		.011	.043	.035	.259	.796
Total_X2		-.101	.074	-.214	-1.362	.177
Total_X3		-.029	.088	-.044	-.324	.747
Total_X4		-.003	.067	-.007	-.052	.959

a. Dependent Variable: RES2

The regression model is deemed free of heteroscedasticity if, The heteroscedasticity test findings show that each independent variable has a significance value larger than 0.05 or 5%.

The next test step is hypothesis testing which begins with multiple linear regression analysis.

Table. 9 Multiple Linear Regression Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	7.887	2.741		2.878	.005
Total_X1	.082	.063	.099	1.295	.198
Total_X2	.383	.108	.318	3.548	.001
Total_X3	.886	.128	.531	6.906	.000
Total_X4	-.002	.097	-.001	-.017	.987

a. Dependent Variable: Total_Y

Based on data analysis using SPSS Statistics 21, the regression equation results are as follows:

$$Y = 7.887 + 0.082 X1 + 0.383 X2 + 0.886 X3 - 0.002 X4 + e$$

From the regression equation above, which partially illustrates the relationship between the independent and dependent variables, it can be inferred that:

The variable coefficient value is 7.887, which indicates that the value of Y (taxpayer compliance) is 7.887 units if there is no change in the independent variables (tax service quality, tax sanctions, taxpayer awareness, and tax socialization), which are assumed to be constant.

With other variables remaining unchanged or constant, taxpayer compliance will rise by 0.082 units for every unit increase in the tax sanction variable (X1), according to the variable's coefficient value of 0.082.

Assuming that other variables remain constant or do not change, the tax sanction variable's coefficient value of 0.383 indicates that for every unit increase in the taxpayer awareness variable, the taxpayer compliance will increase by 0.383 units.

With the assumption that other variables remain unchanged, the taxpayer awareness variable's coefficient value (X3) of 0.886 indicates that for every unit increase in the tax socialization variable, the taxpayer compliance will rise by 0.886 units.

The taxation socialization variable (X4) has a coefficient value of -0.002. The tax socialization variable and taxpayer compliance are negatively correlated (in the opposite direction), as indicated by this value. This indicates that, if other variables remain unchanged or increase by one unit, the taxpayer compliance variable will decrease by -0.002 units for every unit increase in the tax socialization variable.

The next test is the t test, this test is described as follows:

The level of individual taxpayer compliance with tax services

Given that the significance level (Sig.) for the impact of X1 on Y is 0.198 > 0.05, it can be deduced that H1 is rejected, indicating that X1 has no effect on Y.

According to the study's findings, individual taxpayer compliance is not positively impacted by the caliber of tax services provided. The quality of tax services does not have a positive effect because for taxpayers tax services by the apparatus have not been able to help solve the problems faced by taxpayers. Taxpayers also feel that the tax apparatus is less responsive in following up complaints from the public quickly. This is what causes taxpayers to be disobedient in paying taxes.

According to research (Ester et al. 2017), the effectiveness of tax services does not positively impact individual taxpayer compliance. The findings of this study corroborate this observation. Tax officers should improve the quality of their performance to increase taxpayer confidence. A good tax officer should be able to deftly help taxpayer problems, facilitate the service process, and pay attention to tax problems that taxpayers experience.

Tax sanctions on individual taxpayer compliance

It can be inferred that H2 is accepted, indicating that there is an effect of X2 on Y, since the Sig. value for the effect of X2 on Y is known to be $0.001 < 0.05$.

The study's findings suggest that individual taxpayer compliance is positively impacted by tax penalties. Taxpayers who disregard their obligations will feel discouraged by the new regulations pertaining to tax penalties. Therefore, individual taxpayer compliance will be attained and will rise with higher tax penalties.

According to research (Siameña et al. 2017), tax sanctions have a favorable impact on individual taxpayer compliance. The findings of this study corroborate this finding. This tax sanction can effectively provide a deterrent effect to anyone who violates it. Because if tax sanctions are aggravated, taxpayers will think twice about neglecting their tax obligations. Taxpayers must also study the applicable tax sanctions in order to understand how to avoid them. So that this tax sanction can increase taxpayer compliance and become an effective means of tax revenue.

Individual taxpayer compliance is known to the taxpayer

Given that the significance level for the impact of X3 on Y is known to be $0.000 < 0.05$, it can be deduced that H3 is accepted, indicating the existence of an X3 effect on Y.

Individual taxpayer compliance is positively impacted by taxpayer awareness, according to the study's findings. Taxpayer awareness brings many benefits, including the awareness of the community means increasing state revenue from the tax sector, which can then be used to finance the development of public facilities. Having a sense of awareness in paying taxes means understanding that compliance is an obligation. In order for taxpayer compliance to increase with increasing taxpayer awareness.

The study's findings corroborate those of research (Andrianus 2015), which found that individual taxpayer compliance is positively impacted by taxpayer awareness. The findings of this investigation are consistent with a study (Brata. Dkk 2017) that indicates that there is a positive and significant correlation between taxpayer awareness and taxpayer compliance when the hypothesis of taxpayer awareness variables is tested.

Taxpayers who are tax-aware will have the belief and trust that it is important to pay taxes to help in the country's development process.

Tax socialization on individual taxpayer compliance

As a result, H4 is rejected, indicating that X4 has no effect on Y. The Sig. value for the effect of X4 on Y is known to be $-0.987 > 0.05$. According to the fourth hypothesis, tax socialization has a negative (opposite direction) impact on individual taxpayer compliance. The study's findings are consistent with research (Venti et al., 2021) that demonstrates that the constant value exhibits a negative value that can be interpreted as zero, meaning that taxpayer compliance is unaffected.

4. Conclusions

Considering the findings of the study that has been talked about the Effect of Tax Service Quality, Tax Sanctions, Taxpayer Awareness, and Tax Socialization on Individual Taxpayer Compliance in the Sleman Yogyakarta area, the researchers draw the following conclusions:

1. Tax Sanctions (X2) has an impact on individual taxpayer compliance (Y) of 0.001 that is both positive and significant. Individual Taxpayer Compliance will rise in tandem with an increase in Tax Sanctions, as explained by the positive value.
2. Taxpayer Awareness (X3) impacts Individual Taxpayer Compliance (Y) of 0.000 in a favorable and significant way. If taxpayer awareness rises, individual taxpayer compliance will likewise rise, as explained by the positive value.
3. The variable Quality of Taxation Services (X1) has no beneficial impact on the compliance of individual taxpayers (Y).
4. The Tax Socialization variable (X4) shows a negative effect (opposite direction), so there is no impact on the compliance of individual taxpayers (Y).

The following suggestions are given by researchers for future research data, including:

1. In this research, taxpayer compliance is influenced by just two variables: tax sanctions and taxpayer awareness, further research should add independent variables with additional elements that may impact taxpayer compliance.
2. Tax officials and the government should provide appropriate and more intensive services, education, and dissemination of information to the public about taxes. Considering that this can assist taxpayers in meeting their tax obligations.

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