

INFLUENCE OF TAXPAYER AWARENESS, TAX SERVICE AND TAXPAYER COMPLIANCE TO TAX REVENUES AT THE TAX SERVICE OFFICE PRATAMA CIMAH

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Abstract: This study aims to determine the effect of Taxpayer Awareness, Tax Service, and Taxpayer Compliance on Tax Revenue at the Cimahi Pratama Tax Service Office. The method used in this research is a descriptive method and the verification method. The type of data used in this study is primary data type where this data is taken directly from respondents by using a questionnaire distributed to respondents containing questions that must be filled out by respondents by applying the Yamane formula for 100 respondents to taxpayers registered with KPP Pratama Cimahi. The statistical tests used in this research are Validity Test, Reliability Test, Normality Test, Multicollinearity Test, Heteroscedasticity Test, Multiple Linear Regression Test, Determination Coefficient Test (R²), Hypothesis Testing, with statistical data processing using the SPSS 28.0 program. The results showed that taxpayer awareness, taxpayer service, and taxpayer compliance had a partial effect on tax revenue, taxpayer awareness, tax service, and taxpayer compliance had a simultaneous and significant effect on tax revenue.

Keywords: Taxpayer Awareness, Tax Services, Taxpayer Compliance, Tax Revenue

INTRODUCTION

Changes in taxation in Indonesia followed by improvements in legal tools are also not urgent and strengthen wp to quickly carry out its obligations to complete and pay taxes. The urgency of WP compliance in achieving tax revenue goals includes income tax. According to Bramasto (2012), the urgency of income tax to increase the role in tax revenue empowers tax service offices through income tax such as the Cimahi Tax Service Office in the DJP room of West Java DJP Region I of the Ministry of Finance of the Republic of Indonesia. WP awareness is a WP situation that understands and understands the importance, capacity and tax rules so that taxpayers can pay their taxes to the state. Through wp's high awareness, it has an impact on increasing government revenues and improving compliance even better Rahayu (2017). Education and understanding of the importance of paying taxes and awareness by paying taxes is a strategy to expand state revenues that will return to society as well. Still low awareness and openness of the taxed community can be seen from 10 working people, especially those registered as citizens, only one is registered as a taxpayer. To build and raise public awareness of the importance of completing its taxation, it must be embedded from

a small age. detikfinance, (2018). The framework or systematic in collecting central taxes, namely the Self Assessment System, the framework has been implemented during the taxation change period in 1983 until now. Siringoringo, (2020). The Self Assessment system requires the active involvement of the WP which serves to calculate its taxes, complete its duties and disclose the amount of costs owed through components and procedures in accordance with the Law, and public authorities only run as directors or supervisors for taxpayers. With the enactment of this system, according to Siringoringo 2020) the most basic thing needed from WP is consistency or compliance of the WP in carrying out its tax duties. Pujiastuti (2020) stated that in the self-assessment tax collection system should be applied in Indonesia, tax service or service functions that include also the expansion of dissemination or counseling to the local area has a crucial part regardless of supervision or supervisory function and law enforcement or law enforcement. Based on the current circumstances where all local areas are urged to carry out social distancing and physical distancing and consequently the termination of administration directly on all units starting from March 16, 2020, more tax incentives sent by public authorities "force" DGT to race to make many identified breakthroughs regarding services to taxpayers that are most urgent to do.

The problem in charge of services was raised by Pujiastuti where since the termination of offline services at the Tax Service Office (KPP), Q&A was directed using the KPP's official phone or email. The KPP provides at least 10 new internet-based communication facilities using chat. To replace eye-to-eye expansion services, Pujiastuti S (in pajak.go.id, 2020) stated that the DJP work unit of both KPP and Kanwil carried out online zoom classes as the most applied applications. It's just that Eric Yuan's application has not been generally famous, the result has not yet reached all degrees of society. Saeroji (2017) revealed that every year there is a tax base that can always grow with the performance of DGT for training and supervision activities. For example, wp companies that participate in the tax amnesty program can automatically turn into new hires again. This is because the tax amnesty program implies with implications the taxpayer admits to mistakes in calculating his financial ability.

The procedure for achieving high compliance according to Saeroji (2017) is continuous and continuous exertion. This is due to the increase in compliance of the WP with official or physical, causing greater tax revenue collected. The problem of taxpayer compliance was also raised by Saeroji (2017) where some taxpayers had bad involvement, namely by avoiding the creation and delivery of reporting their business activities periodically and effectively, clearly and completely from month to ulan or term or yearly reports. The thing that is concerning is that such WP is the most number of all WP recorded. This should be a serious concern for DGT so that the problem can be resolved and observed in a sustainable manner. The factors that cause low WP compliance according to Saeroji (2017) are public disappointment with the services provided, uneven infrastructure development, and many examples of embezzlement of funds from high-ranking state stakeholders. Based on interactive discussions about several tax socialization exercises, one of the causes is that local areas feel less

benefited from tax payments, for example, there are many damaged roads and inadequate public facilities and corruption from stakeholders in the central and local governments. In the WP supervision system, including control over the implementation of commitments in the delivery of the letter of submission, as an indicator of WP compliance, as well as the complete contents of the notification letter using exploration and examination as a method in preventing the beginning of tax piracy. Furthermore, in the Self Assessment system that we use today, the role of notification letters according to Bramasto (2012) is quite a lot equivalent to the tax provisions implemented by WP, where the main stage of tax calculation from WP is considered correct. Referring to the reality that has been mentioned, researchers are interested in conducting research on taxpayer awareness, tax services, taxpayer compliance their effect on tax revenues in the cimahi Primary Tax Service Office company.

METHODS

The methods used in this study are descriptive methods and verification methods. The type of data used in this study is the primary type of data where this data is taken directly from the respondents with the study using a questionnaire shared with the respondents containing questions that must be filled out by the respondents by using the Yamane formula, namely 100 respondents to taxpayers registered with the KPP Pratama Cimahi. The statistical tests used in this study are Validity Test, Reliability Test, Normality Test, Multicollinearity Test, Heteroskedasticity Test, Multiple Linear Regression Test, and Determination Coefesien Test (R2), Hypothesis Test, with statistical data processing using SPSS 28.0 program.

RESULTS AND DISCUSSION

Data Validity Test

This validity test uses a person correlation approach. If the cholera of each question item score and the total signification graded score is less than 0.05 then the question point is considered valid or vice versa. Then to interpret the cholera coefficient, the item has positive cholera of criteria (total score) and is highly correlated, indicating that the item has high validity as well. Then if r calculates $> r$ the table that makes the instrument is considered valid. r table for $n = 100$ is of sithe gnificant value of 0.05.

Taxpayer Awareness, Tax Service, and Taxpayer Compliance

Variables X1, X2, and X3 are free variables, namely the taxpayer's sense of awareness, tax services, and taxpayer sense of compliance. in accordance with what you want to measure and show consistency or solubility. The validation test values on these variables X1, X2, and X3 have been calculated using SPSS 28.0 which can be observed in the table below:

Table 1. Variable Validity Test X1 (Taxpayer Awareness)

Item	r _{count}	r _{table}	Decision
1	0.836	0.196	Valid
2	0.719	0.196	Valid
3	0.671	0.196	Valid
4	0.722	0.196	Valid
5	0.717	0.196	Valid
6	0.724	0.196	Valid
7	0.617	0.196	Valid
8	0.686	0.196	Valid
9	0.631	0.196	Valid
10	0.533	0.196	Valid

Source: Processed questionnaire (SPSS 28.0)

The results of the validity test of the variable questionnaire statement X1 (taxpayer awareness) indicate that all items are worth correlation or r count above 0.196. Then it can be considered that the variable question item of taxpayer awareness sense (X1) is valid and can be used in conducting research measurements.

Table 2. Variable Validity Test X2 (Tax Service)

Item	r _{count}	r _{table}	Decision
1	0.840	0.196	Valid
2	0.862	0.196	Valid
3	0.826	0.196	Valid
4	0.781	0.196	Valid
5	0.730	0.196	Valid

Source: Processed questionnaire (SPSS 28.0)

The results of the validity test of the X2 variable questionnaire statement (Tax Service) indicate that all items are worth correlation or r calculate above 0.196. Then it can be considered that the Tax Service variable question item (X2) is valid and can be used in conducting research measurements.

Table 3. Variable Validity Test X3 (Taxpayer Compliance)

Item	r _{count}	r _{table}	Decision
1	0.759	0.196	Valid
2	0.828	0.196	Valid
3	0.760	0.196	Valid
4	0.749	0.196	Valid
5	0.780	0.196	Valid
6	0.643	0.196	Valid

Source: Processed questionnaire (SPSS 28.0)

The results of the validity test of the variable questionnaire statement X3 (Taxpayer compliance) indicate that all items are worth correlation or r count above 0.196. Then it can be considered that the question item for taxpayer compliance (X3) is valid and can be used in conducting research measurements.

Tax Revenue

Variable Y is a bound variable that is tax revenue. As the validity test is carried out on some variable statements Y all items of the statement are declared valid meaning all items on variable Y (Tax receipt) according to measurements and show consistency or solubility. The validation test value on variable Y has been calculated using SPSS 28.0 which can be seen in the following table:

Table 4. Variable Validity Test Y (Tax Revenue)

Item	r _{count}	r _{table}	Decision
1	0.836	0.196	Valid
2	0.719	0.196	Valid
3	0.671	0.196	Valid
4	0.722	0.196	Valid
5	0.717	0.196	Valid
6	0.724	0.196	Valid
7	0.617	0.196	Valid
8	0.686	0.196	Valid
9	0.631	0.196	Valid
10	0.533	0.196	Valid

Source: Processed questionnaire (SPSS 28.0)

The results of the validity test of the variable questionnaire statement Y (Tax receipt) indicate that all items are worth correlation or r calculate above 0.196. Then it can be considered that the question item of tax revenue (Y) is valid and can be used in conducting research measurements.

Data Reliability Test

Reliability test as a consistency enhancer of the use of questionnaire instruments. The reliability test gives the result of the Cronbach alpha value. A variable is considered reliable when the value of Cronbach alpha exceeds 0.60 so that the item of the instrument statement is reliable or reliable, and vice versa. The results of the reliability test were carried out using SPSS 28.0 totaling 100 respondents, including:

Table 5. Variable Reliability Test X1 (Taxpayer awareness)

Reliability Statistics

Cronbach's Alpha	N of Items
0,876	10

Source: Primary data processed by SPSS 28.0 (2021)

For variable X1 (Taxpayer awareness) obtained by Cronbach's Alpha of 0.876, that is, the questionnaire on variable X1 (taxpayer awareness) is declared reliable or reliable because it has a value of more than 0.60.

Table 6. Variable Reliability Test X2 (Tax Service)

Reliability Statistics

Cronbach's Alpha	N of Items
0,864	5

Source: Primary data processed by SPSS 28.0 (2021)

For variable X2 (Tax service) obtained Cronbach's Alpha amounting to 0.864, meaning that the questionnaire on variable X2 (Tax service) is declared reliable or reliable because it has a value of more than 0.60.

Table 7. Variable Reliability Test X3 (Taxpayer Compliance)

Reliability Statistics

Cronbach's Alpha	N of Items
0,847	6

Source: Primary data processed by SPSS 28.0 (2021)

For variable X3 (Taxpayer compliance) obtained Cronbach's Alpha amounting to 0.847, that is, the questionnaire on variable X3 (Taxpayer compliance) is declared reliable or reliable because it has a value of more than 0.60.

Table 8. Variable Reliability Test Y (Tax Revenue)
Reliability Statistics

Cronbach's Alpha	N of Items
0,838	5

Source: Primary data processed by SPSS 28.0 (2021)

For variable Y (Tax revenue) obtained by Cronbach's Alpha amounting to 0.838, meaning that the questionnaire on variable Y (Tax revenue) is declared reliable or reliable because it has a value of more than 0.60. As the results of reliability tests carried out on all variables in this study indicate that all research items can be considered reliable or reliable because all variables have a Cronbach's Alpha value of more than 0.60. with demikina can be used as an instrument to make variable measurements.

Data Analysis Techniques

Multiple Linear Regression Test

Regression is a method of determining the fullness of causation between one variable and another variable. In this study, multiple linear regressions were used to determine the effectiveness of the consequences between free variables and bound variables.

Table 9. Multiple Linear Cholera Test Results

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-0,536	0,964		-	0,579
	Taxpayer Awareness (x1)	0,208	0,049	0,374	4,239	0,000
	Tax service (X2)	0,227	0,070	0,241	3,259	0,002
	Taxpayer Compliance (X3)	0,288	0,068	0,342	4,226	0,000

a. Bound Variable: Tax Revenue (Y)

Source: Primary data processed by SPSS 28.0 (2021)

As the table above so that in general the regression model can be obtained as follows equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$PT = -0,536 + 0,208KWP + 0,227PPa + 0,288KWPa + e$$

Information:

PT	=	Tax Revenue
a	=	Constant
KWP	=	Taxpayer Awareness
PPa	=	Tax Service
KWPa	=	Taxpayer Compliance
e	=	Other factors

Determination Coefesien Test (R²)

$$R^2 = r^2 \times 100\% \text{ where}$$

R² = Coefficient of determination

r² = Coefficient of independent variable with the dependent variable

Table 10. Determination Koefesien Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,846 ^a	0,716	0,707	1,97346

a. Predictors: (Constant), Taxpayer Awareness (X1), Tax service (X2), Taxpayer Compliance (x3)

b. Bound Variable: Tax Revenue (Y)

Source: Primary data processed by SPSS 28.0 (2021)

As the table above provides information related to the amount of authorship of all free variables (taxpayer awareness, tax services and sense of compliance of taxpayers, taxpayer awareness, tax services and taxpayer compliance) on the bound variable (tax revenue) of 0.707 or 70.7% means taxpayer awareness (X1), tax service (X2), and taxpayer compliance (X3) has a fullness in tax revenue (Y) of 70.7% and the remaining 29.3% is affected by other variables not explained by the author.

Hypothesis Test

Partial Significant Test (T-Test)

The statistical test is performed to test whether the free variable (X) individually has significant fullness of fullness or not on the bound variable (Y). if the sign is smaller than the 5% tariff, so the variable is free to have significant fullness on the bound variable. This t test is carried out by comparing significant tcount with the provisions:

a. If tcount < ttable at 5% so that H1 is rejected

b. if $t_{count} > t_{table}$ at 5% so that H_1 is 1%

Table 11. Partial Significant Test (Test t)

Model	Coefficients ^a			Collinearity Statistics			
	Unstandardized Coefficients	Standardized Coefficients					
	B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1 (Constant)	-0,536	0,964		-0,556	0,579		
Taxpayer Awareness (x1)	0,208	0,049	0,374	4,239	0,000	0,380	2,631
Tax Service (X2)	0,227	0,070	0,241	3,259	0,002	0,543	1,843
Taxpayer Compliance (X3)	0,288	0,068	0,342	4,226	0,000	0,453	2,209

a. Bound Variable: Tax Revenue (Y)

Source: Primary data processed by SPSS 28.0 (2021)

This significant partial test (test t) is carried out at a rate of 5% with degrees of freedom $(sk) = 100 - (3+1) = 96$. So that indigo t_{table} is obtained = 1.985.

The Effect of Taxpayer Awareness on Tax Revenue

As the results of partial or individually or individually or individually testing where the taxpayer's sense of consciousness has a fullness in tax revenues with the acquisition of a t_{count} value of 4,239 while t_{table} 1,985 and has a significant number of $0.000 < 0.05$. As the decision-making criteria, it can be concluded that H_0 is rejected, indicates that there is significant compliance between taxpayer awareness of tax revenues.

Tax Service Holders On Tax Revenue

As the results of partial or individually or individually or individual testing where the tax service has a fullness in tax revenues with the acquisition of a t_{count} value of 3,259 while t_{table} 1,985 and has a significant number of $0.002 < 0.05$. As the decision-making criteria, it can be concluded that H_0 is rejected, indicates that there is significant compliance between tax services to tax revenues.

The Effect of Taxpayer Awareness on Tax Revenue

As the results of partial or individually or individually or individual testing where the taxpayer's sense of compliance has the fullness of tax revenues with the acquisition of a t_{count} value of 4,226 while t_{table} 1,985 and has a significant number of $0.002 <$

0.05. As the decision-making criteria, it can be concluded that Hapsiima (Ho rejected), this indicates that there is significant compliance between taxpayer compliance with tax revenues.

Significant Simultaneous Test (Test F)

The F test is used to show whether all free or free variables included in the model have simultaneous fullness on the bound variables. For the test, judging from the capital structure value (p-value) in the Anova table of F values from the SPSS application program output where if the p-value < 0.05 so that simultaneously the whole free variable has a concurrent fulfillment at a significant rate of 5%.

Table 12. Significant Simultaneous Test (Test F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	941,087	3	313,696	80,548	<.001 ^b
	Residual	373,874	96	3,895		
	Total	1314,961	99			

a. Bound Variable: Tax revenue (Y)

b. Predictors: (Constant), taxpayer awareness (X1) tax service (X2), taxpayer compliance (x3)

Source: Primary data processed by SPSS 28.0 (2021)

As the table above shows that the significance of 0.001 or <.001 means that variable taxpayer awareness, tax services, and taxpayer compliance simultaneously have full compliance with tax revenues. This follows a significant rate of 0.05 and occurs below 0.05 (0.001). From the table also obtained, namely $f_{ghicalc} = 80,548$ means that $f_{hinumeracy} > f_{table}$, where the f_{table} used, is 2.70 so that $80,548 > 2.70$ with demikina can be concluded that all free variables (X1, X2, X3) have simultaneous fulfillment on bound variables (Y).

The Effect of taxpayer awareness on Tax Revenue at the Cimahi Primary Tax Service Office

The results of the taxpayer's conscious validity test show that all results above 0.196 mean that all taxpayer awareness validity tests (variable X1) are declared valid and can be used to measure what is desired. Then the results of the reliability test showed Cronbach's Alpha of 0.867 means that the questionnaire on taxpayer awareness (variable X1) was declared reliable and reliable. As the results of partial or individually or individually or individually testing where the taxpayer's conscious sense has a fullness in tax revenues with the acquisition of a tcount value of 4,239 while t_{table} 1,985 and has a significant number of $0.000 < 0.05$. As the decision-making criteria, it can be concluded

that Hapsiima (Ho rejected), indicates that there is significant authorship between taxpayer awareness on tax revenues.

This is in line with the research conducted by Amanda and Apriliawati (2020) taxpayer awareness has significant and positive efficacy in income tax revenue, where taxpayer awareness arising from residents around Tasikmalaya has a good role in tax revenue in the Tasikmalaya area. Then the research conducted by Azzahra & Kumaratih (2020), stated that the results of the study indicated that taxpayer awareness has positive efficacy in motor vehicle tax revenue significantly either directly or indirectly through taxpayer compliance.

The Effect of Tax Services on Tax Revenue at the Cimahi Primary Tax Service Office

The results of the tax service validity test show that all results above 0.196 mean that all tax service validity tests (variable X2) are declared valid and can be used to measure what is desired. Then the results of the reliability test showed Cronbach's Alpha of 0.864 means that the questionnaire on tax services (variable X2) was declared reliable and reliable. As the results of partial or individually or individually or individually testing where the tax service has a fullness in tax revenues with the acquisition of a tcount value of 3,259 while ttablel 1,985 and has a significant number of $0.002 < 0.05$. As the decision-making criteria, it can be concluded that Hapsiima (Ho rejected), indicates that there is significant compliance between tax services on tax revenues. This is in line with the research of Farihin et al (2018) shows that the quality of taxation services consisting of reliability, responsiveness, assurance, empathy, and physical evidence has significant efficacy in the satisfaction of corporate taxpayers, a sense of compliance with taxpayers, and on tax revenue at the poor madya tax service office. Then the research conducted by Sapriadi (2013) the results of the study indicated that the quality of tax services has significant positive efficacy in the receipt of UN tax payments with good quality of tax services so that taxpayer awareness will be high so as to increase the sense of compliance of taxpayers in fulfilling their tax obligations and with officers who are more active in providing services to taxpayers can increase tax awareness.

Effect of Taxpayer Compliance on Tax Revenue at Cimahi Primary Tax Service office

The results of the taxpayer compliance validity test show that all results above 0.196 mean that all taxpayer compliance validity tests (variable X3) are declared valid and can be used to measure what is desired. Then the results of the reliability test showed Cronbach's Alpha of 0.847 means that the questionnaire on taxpayer compliance (variable X3) was declared reliable and reliable. As the results of partial or individual or individual testing where taxpayer compliance has a fullness in tax revenues with the acquisition of a tcount value of 4,226 while ttablel 1,985 and has a significant number of $0.002 < 0.05$. As with the decision-making criteria, it can be concluded that Hapsiima (Ho rejected), indicates that there is significant compliance between taxpayer compliance with tax revenues.

This is in line with research conducted by Amanda and Apriliawati (2020) where the results of the study indicate that there is significant and positive authorship between the compliance of corporate taxpayers on corporate income tax revenues at the Jakarta tax service office for the old. Jakarta tax service office kebayoran lama. this indicates that the higher the compliance of corporate taxpayers will have a positive impact on increasing corporate income tax revenue.

Then the research conducted by Azzahra and Kumaratih (2020) with the results of the study showed that the compliance of MSME taxpayers in the primary bojonagara KPP increased due to the decrease in tax rates marked by the issuance of PP number 23 of 2018 so the sense of compliance of MSME taxpayers gave significant and positive compliance to tax revenues.

The Influence of Taxpayer Awareness, Tax Services, and Taxpayer Compliance with Tax Revenue at the Cimahi Primary Tax Service Office

The results of the linear regression test are multiple The fullness of taxpayer awareness of tax services and taxpayer compliance with tax revenues obtained equation $PT = -0.536 + 0.208KWP + 0.227X2PPa + 0.288X3KWP a + e$. This means a constant of -0.536 states that if taxpayer awareness, tax service, and taxpayer compliance = 0 (equal to Zero) and there is no change so the tax revenue is -0.536. Taxpayer awareness (Variable X1) has a positive value of 0.208. This means that the Taxpayer's awareness (Variable X1) of 1 unit will increase tax revenue by 0.208.

As the results of the determination coefficient test provide information related to the magnitude of the fullness of all free variables (taxpayer awareness, tax services, and taxpayer compliance) on bound variables (tax revenue) of 0.707 or 70.7% meaning taxpayer awareness (X1), tax services (X2), and taxpayer compliance (X3) It has a fullness in tax revenue (Y) of 70.7% and the remaining 29.3% is influenced by other variables not described by the author.

As test F shows that the significance of 0.001 or <.001 means that variable taxpayer awareness, tax services, and taxpayer compliance simultaneously have fullness in tax revenue. This follows a significant rate of 0.05 and occurs below 0.05 (0.001). F calculate = 80,548 means $f_{\text{hicalculation}} > f_{\text{table}}$ where the f_{table} used is 2.70 so that $80,548 > 2.70$ thus it can be concluded that all free variables (X1, X2, X3) have simultaneous compliance on bound variables (Y).

CONCLUSION

As the results of the hypothesis test and the significant partial test (Test-t) obtained results, namely taxpayer awareness, tax services, and taxpayer compliance have partial, independent, and significant compliance with tax revenues. The results of hypothesis tests and significant simultaneous tests (Test F) of taxpayer awareness, tax services, and taxpayer compliance have simultaneous and significant compliance with tax revenues.

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