

THE EFFECT OF TAX SANCTIONS, MODERN TAX ADMINISTRATION SYSTEM, E-FILING AND TAX VOLUNTEERS ON TAXPAYER COMPLIANCE

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Abstract: This study aims to analyze the factors that influence taxpayer compliance. By using empirical data and case studies By analyzing the influence of tax sanctions, modern tax administration systems, e-filing and tax volunteers on taxpayer compliance. The method in this study is a type of research that uses associative quantitative research methods and sampling techniques, namely random sampling on UMKM taxpayers registered at the Sukabumi Pratama Tax Office. To determine the size of the sample in this study, the Slovin formula was used in its calculations and 100 samples were obtained. Based on the results of statistical tests that tax sanctions and modern tax systems do not affect taxpayer compliance and the results of statistical tests show that E-filing, tax volunteers have a positive effect on taxpayer compliance.

The taxpayer compliance variable can be explained by the E-filing and tax volunteers variables by 33.6%. The remaining 66.4% is influenced by other factors not examined in this study, such as tax knowledge, taxpayer awareness, education level, and other factors that have the potential to influence taxpayer compliance.

Keywords: Tax Sanctions, Modern Tax Administration System, E-Filing, Tax Volunteers, Individual Taxpayer Compliance

INTRODUCTION

Tax compliance is very important for the government in its efforts to collect state revenues to finance various development programs and public services. Low levels of tax compliance can result in budget deficits, hamper development, and reduce the state's ability to provide optimal public services. Importance Tax revenue is the main source of state revenue used to finance public spending such as infrastructure, education, health, and security. High tax compliance ensures the stability and sustainability of state finances. Many countries, including Indonesia, face challenges in improving tax compliance. These challenges can include lack of tax awareness, low fiscal integrity, complexity of the tax system, and tax avoidance behavior. Good tax compliance not only increases state revenues but also creates a healthy business climate, encourages investment, and increases public trust in the government.

Tax compliance research often uses empirical data to analyze taxpayer behavior and identify influencing factors. Case studies in various countries or regions also provide valuable insights into best practices and strategies to improve tax compliance. Tax is the main source of state revenue for financing and development, which is mandatory and can be enforced without receiving direct compensation and is used for the benefit of the community and government. The 2022 state revenue performance report shows that tax sector revenue of IDR 2,266.2 trillion is much larger than non-tax state revenue of IDR

588.3 trillion (Kemenkeu.go.id, 2023). It is clear that tax revenue will not be achieved without the support, commitment, and active role of tax authorities and taxpayers. The tax reporting process has been hampered in recent years due to the COVID-19 pandemic.

Tax revenue in 2020 reached IDR 1,069.97 trillion or has met 89.25% of the 2020 State Budget target of IDR 1,198.82 trillion. This figure exceeds the previous year's tax revenue of only 84.44%. There must be support, commitment, and cooperation between taxpayers and the tax authorities to achieve this revenue (Darmayasa & Setiawan, 2016). The amount of tax received is influenced by taxpayer compliance, the higher the level of taxpayer compliance correlates with the goals to be achieved, the higher the level of compliance, the greater the potential tax revenue received.

The phenomenon that occurs in the field is that tax revenue is said that taxpayers are not yet aware of their obligations, from the results of observation data shows that between the target and the realization there are some that have not been achieved between 2018 - 2022, then the last 2 years the data shows an increase in revenue, namely in 2021 - 2022 it was achieved exceeding the target. Based on the data above, the percentage of tax targets for Micro, Small and Medium Enterprises (MSMEs) registered with the Sukabumi Pratama Tax Office continues to increase every year, even though the realization of the nominal tax continues to decline. The consequences of less than optimal tax revenue will certainly have an impact on state revenue and national development. According to the 2020 State of Tax Justice Network study, Indonesia is the fourth worst country in Asia for tax evasion cases. From the results of the study, various independent variables and also various research results were obtained that factors that can influence taxpayer compliance include tax sanctions, modern tax administration systems, E-Filing and tax volunteers.

Based on research results (Azizah & Riyan, 2022) and (Hertati, 2021) that tax sanctions affect taxpayer compliance. The greater the sanction in the form of a fine, the greater the compliance will be because the value of the sanction will accumulate if the taxpayer does not pay his obligations.

According to research by (Masyhur, 2013), an efficient and transparent tax administration system can increase taxpayer trust in the tax authorities and encourage voluntary compliance. Research by (Erasashanti et al., 2022) shows that taxpayers' understanding of the tax administration system and their perceptions of the fairness and efficiency of the system greatly affect the level of tax compliance. In addition, (Ariesta & Latifah, 2017) found that the use of information technology in tax administration, such as e-Filing and data management systems, can increase the efficiency and accuracy of the administration process and reduce opportunities for fraud. Several previous studies have shown that the use of e-Filing can improve tax compliance through various mechanisms.

For example, research by (Mulyati & Ismanto, 2021) and (Zulhazmi & Febrian, 2019) shows that e-Filing increases the efficiency of tax reporting and reduces errors in filling out SPTs, which ultimately increases taxpayer compliance. Several studies have shown that the presence of tax volunteers can have a positive impact on taxpayer compliance.

For example, research by (Ristiyana et al., 2024) shows that direct assistance from tax volunteers can reduce errors in filling out tax returns and increase the timeliness of tax reporting. Another study by (Inayah. et al., 2023) found that personal interaction between tax volunteers and taxpayers can increase taxpayer trust and perceptions of

the fairness and transparency of the tax system.

This study is different from previous studies, this study examined the Sukabumi Pratama Tax Office in 2018-2022 with 100 sample respondents using tax sanction variables, modern tax administration systems, e-filing and tax volunteers, Based on the phenomena that occur and the explanations that have been presented, the purpose of this study is to test the effect of tax sanctions on compliance, modern tax administration systems on taxpayer compliance, e-filing on taxpayer compliance and tax volunteers on taxpayer compliance at the Sukabumi Tax Office.

Hypothesis

H1: Tax sanctions have a positive effect on taxpayer compliance

H2: Administrative System Modernization has a positive effect on WP compliance

H3: E-Filing has a positive effect on taxpayer compliance

H4: Tax volunteers have a positive effect on taxpayer compliance

METHODS

This study uses a quantitative descriptive method. It is called a quantitative method because the research data is numbers and statistics are used to analyze it. This study aims to explain the effect of Tax Sanctions, Contemporary Tax Administration System, E-Filing, and Tax Volunteers on Taxpayer Compliance. To collect data, respondents were given a questionnaire. The primary data used in this study came from individual taxpayer respondents registered at the Sukabumi Pratama Tax Office. This study uses non-probability sampling. Purposive sampling techniques are also used. The Slovin formula is used to calculate the number of research samples of 100 samples. The data that has been collected is a sample of a number of populations that have been selected based on certain criteria. Research method is a scientific way of obtaining data for certain purposes and uses. "Scientific research is a research activity based on scientific characteristics, namely rational, empirical, and systematic as has been traced in the philosophy of science" (Sugiyono, 2017). This study uses a quantitative approach to measure the level of taxpayer compliance of MSMEs at the Tax Service Office (KPP). The quantitative approach was chosen because it allows researchers to collect data that can be analyzed statistically to identify factors that influence taxpayer compliance. Research Design The research design used is a cross-sectional survey. This survey will collect data from respondents at one point in time to describe the state of taxpayer availability and the factors that influence it.

Population and Sample Population: The population in this study are all taxpayers registered at the KPP which is the location of the study. Sample: The sample will be taken using a stratified random sampling technique. Taxpayers will be divided into strata based on certain categories, such as type of business (eg MSMEs, large companies), and a random sample will be taken from each stratum. The sample size is determined using the Slovin formula with a 95% confidence level and a 5% margin of error.

Research Instrument : The main instrument used in this study is a questionnaire. This questionnaire is designed to measure several main variables: Tax Compliance: Measured using indicators such as reporting time criteria, completeness of SPT filling,

Submitted: June 11, 2024; Revised: August 9, 2024; Accepted: August 14, 2024;

Published: August 26, 2024; Website: <http://journalfeb.unla.ac.id/index.php/jasa>

and appropriate tax payments.

Internal Factors: Taxpayers' understanding of tax regulations, awareness of the importance of taxes, and perceptions of tax fairness. **External Factors:** Including the quality of service at the Tax Office, ease of access to tax information, and the influence of the social environment.

Data Collection Procedure Data will be collected through several stages: Preparation: Collecting questionnaires based on literature and previous research. Testing the questionnaire on a small group of taxpayers to ensure its validity and reliability. Data Collection: Distributing questionnaires to predetermined samples. Questionnaires will be distributed both directly (face-to-face) and through an online platform.

Data Verification: Checking the completeness and consistency of the data collected. **Data Analysis** The data collected will be analyzed using the following statistical techniques: **Descriptive Statistics:** To describe the demographic characteristics of respondents and the main variables of the study.

Inferential Statistics: To test the research hypothesis. The analysis techniques used include multiple linear regression to identify the influence of internal and external factors on taxpayer compliance. **Validity and Reliability** **Validity:** Content validity will be tested through assessment by tax experts. Construct validity will be tested using confirmatory factor analysis (CFA). **Reliability:** The reliability of the instrument will be tested using the Cronbach's Alpha coefficient. A reliable instrument will have a Cronbach's Alpha value of more than 0.7.

Research Ethics This study will pay attention to ethical aspects, including obtaining written consent from respondents, maintaining the confidentiality of their personal information, and ensuring that their participation is voluntary. **Research Limitations** This study has several limitations, such as time and resource constraints, and the possibility of respondent bias. In addition, the results of this study may not be generalizable to all KPPs in Indonesia due to differences in demographic and economic characteristics..

Research variable

Dependent Variable

In this research, taxpayer compliance will be used as the dependent variable. Taxpayer compliance is defined as the taxpayer's desire to fulfill their tax obligations voluntarily in accordance with applicable regulations, starting from obtaining a NPWP and filling in the Annual Tax Return correctly, completely, clearly and on time (Tajuroh Afiah et al., 2024). The self-assessment system that applies in Indonesia is the basis for taxpayer compliance. This variable is measured using a Likert scale. This research questionnaire is related to (Koentjoro et al., 2023) research. To answer questions, respondents used a certain number of Likert scales. The first scale indicates strongly disagree (STS), the second scale indicates disagree (TS), the third scale indicates neutral (N), the fourth scale indicates agree (S), and the fifth scale indicates strongly agree (SS).

Independent Variable

Taxpayer compliance, which will be explained below in this chapter, will be the

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dependent variable that will be used in this research. This research questionnaire refers to research conducted by (Koentjoro et al., 2023)). This variable is measured with five Likert points: strongly disagree (STS), disagree (TS), neutral (N), agree (S), and strongly agree (SS).

Table 1. Variable Scale and Measurement

Variabel	Indicator Measurement	Scale
Taxpayer Compliance (Y)	Timeliness in reporting Annual Tax Returns (SPT). Timeliness in reporting Monthly Tax Returns (SPT). Timeliness in making tax payments owed. Compliance with the amount of tax paid with the obligations set. Compliance in reporting all taxable income. Compliance in submitting accurate and complete information on the SPT. Compliance with the provisions for tax deductions and collections	Likert
Tax sanctions (X1)	Tax sanctions are a guarantee to taxpayers to comply with or prevent taxpayers from violating tax norms (Mardiasmo, 2011:59). and has been adjusted to Law No. 16 of 2009. The indicators are: Administrative sanctions imposed on taxpayers. Criminal sanctions imposed on taxpayers	Likert
Modern Tax Administration System (X2)	Time required to process taxpayer registration. Time required to process tax reporting and payments. Reduction of bureaucracy and manual documents in the tax administration process. Availability and ease of use of online platforms for tax registration, reporting, and payment (e.g., e-Filing, e-Billing). Integration of the tax system with other national databases for data validation and verification.	Likert
E Filling (X3)	Level of ease in accessing the e-Filing platform. Ease in filling in and uploading data via e-Filing.	Likert

	<p>Clarity of instructions and guidelines for using e-Filing.</p> <p>Time required to complete SPT reporting using e-Filing.</p> <p>Efficiency in the process of sending and receiving confirmation of reporting.</p> <p>Reduction in time and costs compared to manual reporting.</p> <p>Level of taxpayer trust in the security of data uploaded via e-Filing.</p> <p>Perception of the protection of the confidentiality of tax information provided via e-Filing.</p> <p>Security of login access and use of the e-Filing system.</p>	
Tax Volunteers (X4)	<p>Clarity and accuracy of information provided about tax regulations.</p> <p>Ability to answer questions and resolve taxpayer tax issues.</p> <p>Quality of education and training provided to taxpayers.</p> <p>Ease of access for taxpayers to obtain assistance from tax volunteers.</p> <p>Availability of tax volunteers in various locations and at appropriate times.</p> <p>Changes in taxpayer understanding and awareness after receiving assistance from tax volunteers.</p> <p>Improvement in the timeliness and accuracy of tax reporting by assisted taxpayers</p>	Likert

Source: Processed by author (2023)

RESULT DAN DISCUSSION

Descriptive statistics

For each research variable, descriptive statistics analyzes data based on the tendency of respondents' answers to each variable; The respondents' answers are presented in the following description. This analysis also helps explain the data by showing the average value (mean), standard deviation, maximum value and minimum value. Descriptive statistics for each research variable are presented in Table 2.

Table 2. Descriptive Test

Description	Mean	Std. Deviation	N
Taxpayer Compliance	32.3600	3.31059	100
Tax Sanctions	24.4000	4.51261	100
Modern Tax Administration System	22.4300	5.00556	100
E filling	24.2800	2.28336	100
Tax Volunteers	38.0800	4.28352	100

Source: statistical processing results (2023)

**Normal P-Plot of Regression standardized residual
Dependent variable : Tax Compliance**

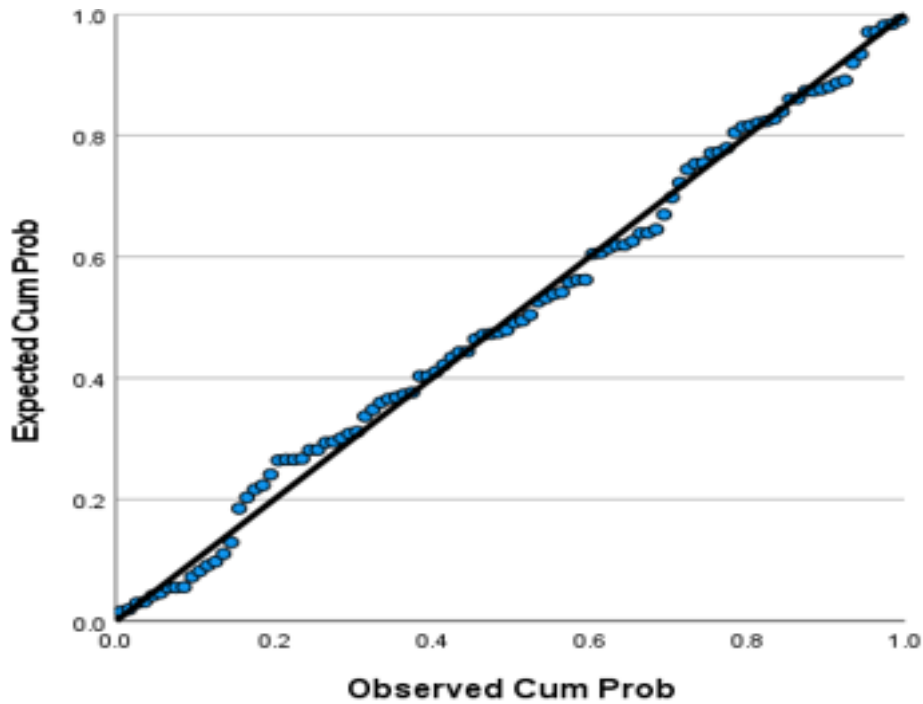


Figure 1. Normality Test (p-plot)

Source: Statistical Processing Results (2023)

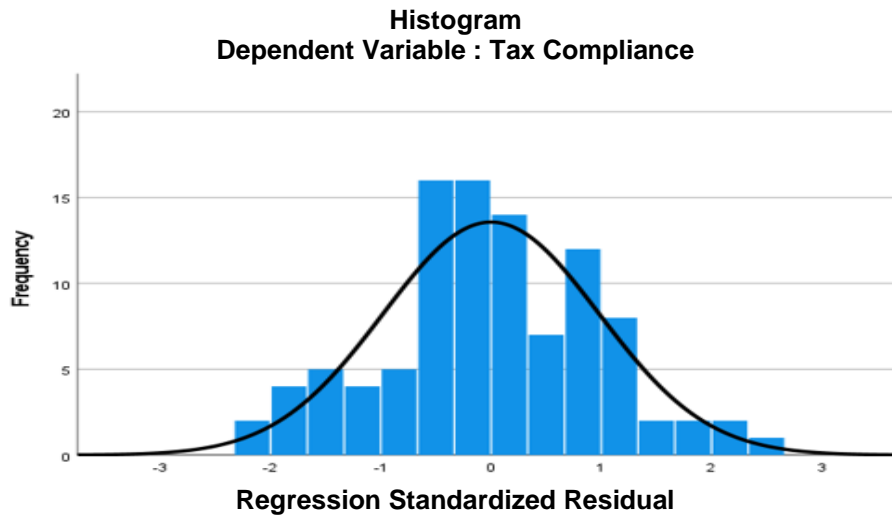


Figure 2. Normality Test (histogram)
Source: Statistical Processing Results (2023)

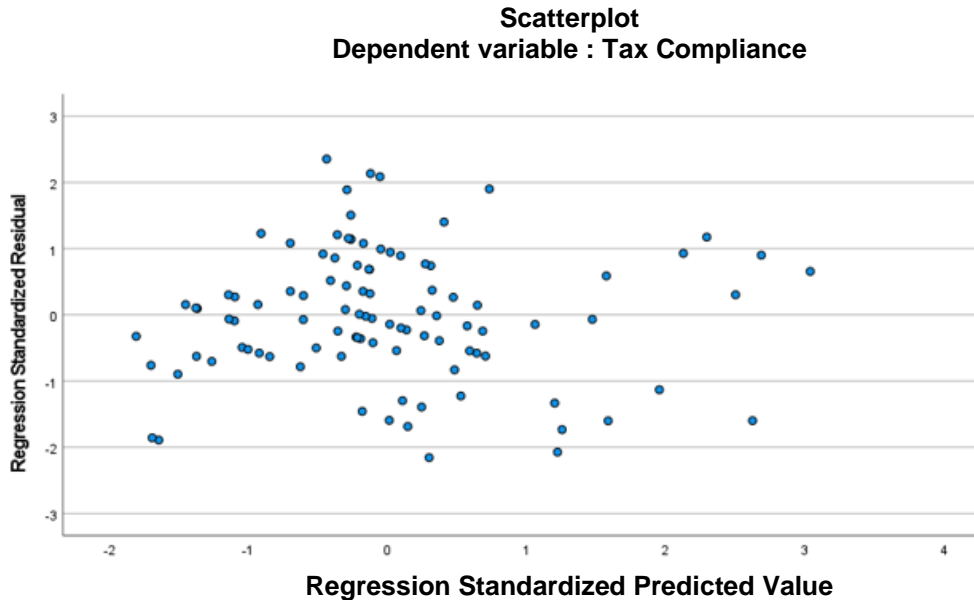


Figure 3. Heteroscedasticity Test
Source: Statistical Processing Results (2023)

Classic assumption test

The classical assumption tests carried out in this research consisted of normality tests, multicollinearity tests and heteroscedasticity tests. From all the classical assumption tests that have been carried out, it can be concluded that:

1. Classic Assumption Test: In this study, normality, multicollinearity and heteroscedasticity tests were used. From all the classical assumption tests that have been carried out, it can be concluded that: 1. The results of the research normality test using histogram graphic analysis and P-P plots show a normal distribution pattern because the points are distributed around or follow the direction of the diagonal line, so that the research model meets normal assumptions. The results of the normality test with a statistical histogram show a symmetrical curve, which means there is no left or right bend. As a result, we can come to the conclusion that this research model meets the normality assumption.
2. The results of the multicollinearity test show that the value of the independent variable in the tolerance column is below 1, and the value in the VIF column remains below 10. It is impossible for the model tested to show correlation between the independent variables or multicollinearity.
3. Heteroscedasticity test results: The scatterplot graph shows that there is no clear pattern, and the points are scattered above and below the number 0 on the Y axis; The results of the Glejser test show that there are no independent variables that influence the absolute value of the residual in a statistically significant way. This shows that this study model does not show heteroscedasticity.
4. Heteroscedasticity test results: The scatterplot graph shows that there is no clear pattern and the points are scattered above and below the number 0 on the Y axis, indicating that this research model does not show heteroscedasticity. In addition, the results of the Glejser test show that there are no independent variables that influence the absolute value of the residuals statistically significantly, which shows that this research model does not show heteroscedasticity.

Research Based on the results of calculations using the multiple linear regression test equation, the following results were obtained:

Table 3. Statistic test coefficients^a

Model	Unstandar dized B	Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(constant)	11.805	4.066		2.903	.005
Tax sanctions	.045	.065	.061	.692	.491
Modern tax administration	-.102	.055	-.154	-1.836	.070
E filling	.439	.134	.303	3.270	.001
Tax volunteers	.291	.075	.377	3.869	<.001

a. Dependent variable : Tax Compliance

Source: Statistical Processing Results (2023)

Hypothesis 1

The results of statistical tests show that tax sanctions do not affect the compliance of individual taxpayers; The calculated t value for the tax sanction variable is smaller than

the t table (0.092 and t table 1.660), so the conclusion is that tax sanctions do not affect the compliance of individual taxpayers, In line with research (Setyowati, 2017) The results of the study show that although the level of tax sanctions increases gradually, it does not affect the level of compliance of individual taxpayers. According to the Theory of Reasoned Action (TRA), in carrying out a behavior will result in consequences, both positive and negative. It is possible that the intention of taxpayers to fulfill tax obligations will be influenced by the applicable tax sanctions. Sanctions motivate taxpayers to comply with taxes because their actions will not be subject to sanctions. According to the Theory of Planned Behavior (TPB), sanctions are one of the elements that have the ability to control deviant behavior so that it does not occur. This is because sanctions are related to control beliefs, which result in the perception of behavioral control. Thus, taxpayers will receive sanctions if they do not comply, and these sanctions are not under the control of taxpayers.

Hypothesis 2

The results of statistical test data analysis show that the modern taxation system does not affect taxpayer compliance based on the statistical results of t-count 0.692 and t-table 1.660. The results obtained indicate that tax services do not affect taxpayer compliance, in line with research (Hertati, 2021) Taxation modernization is an increase in the performance of individual, group, and institutional administration to be more economical, efficient, and fast. The tax administration system has experienced development and improvement in terms of technology, so that it can provide better services, such as online e-Samsat which makes it easier for taxpayers to fulfill their obligations. By modernizing the tax administration system, taxpayers can fulfill their obligations easily, supported by technology

Hypothesis 3

Based on the results of statistical tests, Hypothesis 3 shows that E-filing has a positive effect on taxpayer compliance. With a t-count value of 3.270 greater than the t-table (1.660) and a significance of 0.001 less than 0.005, the results indicate that E-filing has a positive and significant effect on taxpayer compliance, this study is in line with research (Mulyati & Ismanto, 2021) and (Zulhazmi & Febrian, 2019) The level of taxpayer compliance is increasing along with the better management of E-filing. E-filing is a process where taxpayers can utilize the e-SPT application which is one of the tools created by the Directorate General of Taxes (DGT) to assist taxpayers in paying taxes. In addition, reporting of SPT and extension of Annual SPT can be done at any time through the official DJP website, application service provider companies, or application service providers (ASP). There are several advantages to using the e-filing system, such as making it easier to prepare SPT reports, speeding up SPT submission, more accurate calculations and generated periodically, ease of filling out SPTs because they are in the form of a wizard, cheaper reporting costs, and personal data remains safe and confidential..

Hypothesis 4

Based on the results of statistical tests, Hypothesis 4 shows that tax volunteers have a positive influence on taxpayer compliance. With a t value of 3.869 greater than 1.660 and a significance of 0.001 less than 0.005, it is concluded that tax volunteers

have a positive and significant influence on taxpayer compliance. The level of taxpayer compliance increases along with the increasing efforts of tax volunteers in line with Research by (Erasashanti et al., 2022) and (Inayah. et al., 2023) found that the increase in SPT receipts in three assistance locations indicated that tax volunteers had an influence on WPOP compliance.

Table 4. F Test (Simultaneous)

ANOVA						
Model		Sum of squares	df	Mean square	F	Sig.
1	Regression	364.739	4	91.185	12.026	<.001 ^b
	Residual	720.301	95	7.582		
	total	1085.040	95			

a. Dependent variable : tax compliance

b. Predictors : (constant), tax sanctions, modern tax administration system, e filling, tax volunteers

Source: Statistical Processing Results (2023)

F Test (Simultaneous)

The F test assesses the influence of all independent variables on the dependent variable simultaneously or concurrently. The criteria for testing the hypothesis with the F test in this test are as follows:

- The calculated F value is greater than the F value. The table shows that **Ho is rejected by H1 accepted;**
- The calculated F value is less than the F value. The table shows that **Ho is accepted and H1 is rejected.**

The null hypothesis (Ho) is rejected and the alternative hypothesis (H1) is accepted based on the results of the F test or ANOVA. The F-calculated value is 12.026 with a significance value (sig) of 0.001, and the F-table value is 2.460. Therefore, the F-count is greater than the F-table (12.6026 is greater than 2.460) and the significance of 0.001 is greater than 0.05. Thus, it can be concluded that tax sanctions, the contemporary tax system, E-filing, and tax volunteers are independent variables that have a significant effect on taxpayer compliance simultaneously or separately.

Table 5. Statistic test

Model summary ^b							
Model	R	R Square	Adjusted R Square	Std. error of the estimate	R Square change	F change	df 1
1	.580^a	.336	.308	2.75356	.336	12.206	4

a. Dependent variable : tax compliance

b. Predictors : (constant), tax sanctions, modern tax administration system, e filling, tax volunteers

Source: Statistical Processing Results (2023)

Table 5 shows an R Square value of 0.336, or 33.6%, which shows that the E-filing and tax volunteer variables can contribute 33.6% of the taxpayer compliance variable. Other factors not examined in this research include knowledge about taxation, awareness of tax responsibilities, level of education, and other potential variables that could influence taxpayer compliance.

CONCLUSION

This study aims to determine how the influence of tax sanctions, modern tax administration systems, e-filing, and tax volunteers on individual taxpayer compliance at the Sukabumi Pratama Tax Service Office. based on the results of the study that tax sanctions and modern tax administration systems do not affect taxpayer compliance, E-Filing and tax volunteers affect taxpayer compliance. The ability of this regression analysis test explains the factors that affect taxpayer compliance by 33.6% this test explains that the variable of individual taxpayer compliance of 33.6% is caused by the variable of tax sanctions, the E-Filing tax administration system and Tax Volunteers. Meanwhile, 66.4% is explained by other causes outside this research model. this is a reference that the existence of e-filing and tax volunteers will help increase taxpayer compliance because of the level of ease and socialization of tax volunteers.

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