



The effect of taxpayer awareness on personal tax compliance with the willingness to pay tax as a mediation variable

Riana Sitawati¹, Jonas Subarka²

^{1,2}Sekolah Tinggi Ilmu Ekonomi (STIE) Dharmaputra Semarang

¹rianasitawati01@gmail.com, ²sbarkajonas@gmail.com

Article Info

Article history:

Received Oct 12th, 2022

Revised Nov 20th, 2022

Accepted Nov 26th, 2022

Keywords :

Tax; Taxpayer awareness;

Personal taxpayer compliance;

Willingness to pay tax

ABSTRACT

The goal of this study is to examine how personal tax compliance, as mediated by willingness to pay taxes, is affected by taxpayer awareness. 10,661 individual taxpayers who were enrolled with the Central Semarang Two Primary Tax Office made up the study's population. This approach to research is quantitative. The sample for this study, calculated using the Slovin formula, consisted of 100 respondents. Partial Least Square (PLS) data analysis revealed a positive relationship between taxpayer awareness and willingness to pay tax, willingness to pay tax has a positive relationship with taxpayer compliance, and individual taxpayer compliance is positively impacted by taxpayer awareness. Additionally, the impact of individual taxpayer compliance on taxpayer awareness is impacted by willingness to pay taxes.



© 2022 The Authors. Published by Accounting Study Program, Indonesian Cooperative Institute. This is an open access article under the CC BY NC license (<https://creativecommons.org/licenses/by/4.0/>)

INTRODUCTION

The government must always strive for the welfare of its people. The state has an obligation to meet the needs of its people with the implementation of development. In the implementation of development, government need huge amounts of funds, which requires these funds every year inline with the increase of population and community needs.

According to The Constitution of 1945, tax is a required state contribution that is payable by a person or a compelling entity and is used by the state for the benefit of the people's greatest prosperity without providing a direct advantage to the payer.

Tax revenue dominates the portion of state revenues. This can be seen from the 2017 State Budget (APBN). In the 2017 APBN, the total state revenue amounting to IDR1,750.3 trillion. This amount consists of tax revenue of IDR1,489.9 trillion, non-tax state revenue (PNBP) of IDR250 trillion, and grant receipts of IDR1.4 trillion. From this amount it appears that tax revenue is 85.6% of total state revenue, while PNBP and grant receipts only contribute 14.3% of state revenue (Kemenkeu, 2017).

According to Ardananto in Purba et al. (2022) tax is a very reliable source of state income from year to year. In the state's financial structure, The Republic of Indonesia's Ministry of Finance's Directorate General of Tax is responsible for performing the tasks and functions related to tax revenue. The Directorate General of Taxes is in charge of managing several different tax kinds, including Income Tax (PPh), Value Added Tax (PPN), and Luxury Goods Sales Tax (PPnBM).

Hestu Yoga Saksama, Director of Counseling, Services, and Public Relations at the Directorate General of Tax (DGT), disclosed that the level of tax compliance among Indonesian citizens is still low at the moment. The tax ratio in Indonesia, which is still 10.3% percent, reveals the level of tax compliance, according to Hestu. He asserts that when measured against neighboring nations, Indonesians' level of compliance is still below average (Julianto, 2017).

The history of taxation in Indonesia has indeed been so long. Initially, tax was a mandatory levy, precisely the mandatory contribution of the people to the authorities. This contribution is a form of people's obedience to the authorities. At that time, taxes really became the right of rulers. In the tradition of the kingdom of Java, taxes are referred as Pajeg which supposedly stands for steady supply or regular contributions. It appears that taxes are mandatory requirement (Yustinus, 2011).

One of the factors that influence Indonesian state tax revenue is individual taxpayer (Wajib Pajak Orang Pribadi/WP OP) compliance. Taxpayer compliance means taxpayers understand and try to understand the Tax Law, fill out the tax form correctly, calculate the tax in the right amount, pay taxes

on time (Jatmiko, 2006 in As' ari, 2018). Percentage of targets and realization for compliance with submission of Annual Income Tax Returns from year to year continues to increase. However, the percentage of achievement of the submission of Annual Tax Returns has not met the government's target.

Director of Public Relations P2 of the Directorate General of Taxes within the Ministry of Finance, areas under DGT I Central Java include the Tax Office of Semarang City, the level of compliance of taxpayer is still in the range of 50 percent (Baihaqi, 2015). Thus, the government needs to increase taxpayer compliance so that tax revenues in Indonesia can also increase. The number of individual taxpayers in Central Semarang Two Primary Tax Office from 2013-2017 has increased.

In 2016, it decreased by 14.12%. In addition, the 2013-2016 compliance ratio has not reached 100%. From the compliance declining, thus it will have an impact on the reduction in tax revenue which is the largest source in the state budget.

Several factors influence taxpayer compliance is called: awareness. Taxpayers' awareness refers to their comprehension of the significance, role, and goal of their tax payments, whether they are corporate or individual taxpayers. Taxpayer awareness is an important factor in the modern tax system (Ulfa & Ratnawati, 2015)

Tax education, both official and informal, which raises public understanding of taxes will help taxpayers understand the importance of adhering to tax laws. Cultural, social, and economic factors that reflect a person's character will influence how they behave as a taxpayer and how concerned they are about paying their taxes. It is anticipated that the Government's thorough and ongoing tax counseling will help the Taxpayers better comprehend their duty to pay taxes. This is significant as a means of intercountry cooperation that will eventually enhance government funding and global development (Trisnawati & Putri, 2014).

Although tax is the main state revenue, lack of public awareness is still found today. This can be seen from the tax amnesty program which has been implemented since July 2016 and ended in March 2017. The program which is valid for nine months is able to make Taxpayers reveal assets amounting to Rp.4,884 trillion (Director General of Tax, Ministry of Finance, 2017) This clearly reflects the lack of awareness of taxation because there are many who have not reported their assets in the Annual Tax Return ("SPT").

Tax services can be interpreted as services provided to taxpayers by the Directorate General of Taxation to help taxpayers fulfill their tax obligations (Fuadi & Mangoting, 2013).

In order to support taxpayer compliance in meeting its tax obligations and the accomplishment of government objectives to support the development, the Directorate General of Taxation must enhance tax services in accordance with current tax regulations (Jotopurnomo & Mangoting, 2013)

Researchers have extensively studied taxpayer compliance, as described in the following summary of prior research: Tax awareness significantly affects mandatory compliance tax, according to studies by Tiraada (2013), Jotopurnomo & Mangoting (2013), and Trisnawati & Putri (2014). Although Ulfa & Ratnawati (2015) demonstrate that awareness has little to no impact on taxpayer compliance. When someone is willing to pay, give up something, or exchange something for goods or services, Santioso & Kusnawati (2013) define this as having a willingness to pay. Based on the definition provided above, it can be inferred that a value paid by someone who is paid to finance public expenditures by receiving no direct benefit.

Willingness to pay taxes will have an impact on taxpayer compliance because the will arises from the internal factors of the taxpayer. These internal factors are obtained based on personal experience and that can be felt by taxpayers. For example: there is the construction of public facilities for the community, with the existence of the community feel there is a positive impact that will foster a willingness factor from the internal taxpayer so that the Taxpayer's compliance will pay the tax payable (Hardiningsih & Yulianawati, 2011). The awareness owned by taxpayer will increase the willingness of taxpayer to make tax payments, which is expected to increase compliance with the taxpayer. If the taxpayer has the willingness to pay, it will have an impact on increasing taxpayer compliance.

Based on the aforementioned problems, the formulation of the problem can be compiled a research question whether: (1) the awareness of the Taxpayer influences the willingness to pay taxes at the Central Semarang Dua Primary Tax Service Office, (2) the willingness to pay taxes affects the Taxpayer's compliance with the Office Semarang Tengah Dua Primary Tax Service, (3) Taxpayer's

awareness influences the compliance of Individual Taxpayers in the Central Semarang Dua Pratama Tax Service Office, (4) Taxpayer's awareness influences individual taxpayer compliance with the willingness to pay taxes as a mediating variable in Central Semarang Dua Pratama Tax Service Office,

Ajzen and Fishbein created the Theory of Planned Behavior in 1985, was a development of the preceding Theory of Reasoned Action. According to the theory of reasoned behaviour, a person's desire to act a certain way is influenced by their attitudes and subjective norms. The concept of reasoned behavior was then transformed into a theory of planned behavior by Ajzen and Fishbein by incorporating perceived behavioral control variables (Basit, 2014).

the actions taken by people with the goal to act in a certain way. While three factors—behavioral beliefs, normative views, and control beliefs—determine the emergence of intention to behave. Normative ideas create perceived social pressures, behavioral beliefs provide perceived behavioral controls, and behavioral beliefs create attitudes and intentions toward engaging in positive or harmful behavior (Harinurdin, 2011).

The attitude of the taxpayer towards positive behavior by having a taxpayer's awareness, the intention of someone to do the mandatory compliance is higher. In addition, the social pressure from the government has done good service quality in various regions to disseminate the latest tax regulations so that the people in Indonesia has better understanding in the tax regulations, then the intention (intention) of someone to do the mandatory compliance is higher.

The quality of the service and the taxpayers' awareness will lead to behavioral control, which is the willingness of the taxpayers. Therefore, the higher the willingness to pay tax and the higher the quality of service, the more likely it is that the taxpayer will intend (intention) to comply with tax laws. The idea of planned behavior can be utilized as a theoretical foundation for evaluating taxpayer compliance in order to meet predetermined targets, it can be inferred from the explanation provided above.

The variables that influence a person's willingness to pay taxes and taxpayer compliance have been investigated by previous researchers. In previous research conducted in Jepara, it was found that awareness of paying taxes had a significant positive effect on willingness to pay taxes (Hardiningsih & Yulianawati, 2011). Another study conducted in Jakarta found that willingness to pay taxes has a significant effect on compliance (Santioso & Kusnawati, 2011). The difference between this study and previous studies is the inclusion of the willingness to pay taxes as a mediating variable. Based on this description, the purpose of this study is to determine the effect of taxpayer awareness on personal tax compliance using willingness to pay taxes as a mediating variable.

RESEARCH METHODS

This approach to research is quantitative. According to Hakim (2022), The population is a realm of generalization made up of things or topics that have been given particular values and traits in order to be examined and drawn conclusions about. The participants in this study are individual taxpayers with Central Semarang registrations. 10,661 respondents from the Two Primary Tax Offices.

Sample size is frequently used to represent the number of sample participants. The number of individuals in the population itself is the number of samples that are anticipated to adequately reflect the entire population. The sample is supposed to be representative of the entire population. Using the Slovin equation (Putra et al., 2013), the calculation of the number of samples with a 10% error limit (0.1) in this study is as follows.

$$N = \frac{N}{1 + N(e)^2}$$

$$N = \frac{10.661}{1 + (10.661 \times (0,1)^2)}$$

$$N = \frac{10.661}{107,61}$$

$$N = 99,070718 \text{ respondents}$$

(Rounded up to 100 respondents)

Information:
 n = sample size

N = number of population

e = burden of error tolerated in sampling (e = 10%)

Based on the above considerations, the sample used 100 questionnaires distributed directly at the Central Semarang KPP Pratama Integrated Service Place. Two officials who were authorized in the KPP. By using 100 questionnaires, the results of this study will produce accurate and valid output.

In this study the type of data is subject data, because in this study will find information from each taxpayer, with the data method used is the survey method (Survey Method), which consists of questionnaires (Supomo & Indriantoro, 2020). This questionnaire uses a closed system, which is the question that chooses the answer and the respondent who chooses one of the alternative answers. List of questions given to taxpayers who are mentioned in Central Semarang Dua Tax Office.

Path Analysis is an analytical technique for analyzing the relationships that occur in variables that have direct independent variables (Pakpahan et al., 2021). The models in the process which in this study are path analysis as follows:

a. $Y_2 = \beta_1 X_1 + e_1$ (Line I)

b. $Y_1 = \beta_2 Y_2 + \beta_3 X_1 + e_2$ (Line II)

Where:

Y : Personal Taxpayer Compliance

Y2 : Willingness to Pay Taxes

X1 : Taxpayer Awareness

β : Regression coefficient

e : Error / residue

Hypothesis Formulation

H1: Taxpayer awareness has a positive effect on the willingness to pay tax.

H2: Individual taxpayer compliance is positively impacted by willingness to pay taxes.

H3: Taxpayer awareness has a positive effect on individual taxpayer compliance.

H4: Taxpayer awareness has a positive effect on individual taxpayer compliance with the willingness to pay taxes as a mediating variable.

RESULT AND DISCUSS

Before testing the hypothesis, validity and reliability tests have been carried out, testing the feasibility of the model with the following results.

Table 1 Convergent Validity

	Y1	Y2	X1	Type (as defined)	SE	P value
Y11	(0.909)	-0.040	0.095	Reflective	0.076	< 0.001
Y12	(0.731)	-0.063	0.396	Reflective	0.076	< 0.001
Y13	(0.723)	0.077	0.385	Reflective	0.076	< 0.001
Y14	(0.884)	-0.078	0.043	Reflective	0.076	< 0.001
Y15	(0.792)	0.120	-0.358	Reflective	0.076	< 0.001
Y16	(0.899)	-0.023	-0.158	Reflective	0.076	< 0.001
Y17	(0.949)	0.014	-0.125	Reflective	0.076	< 0.001
Y18	(0.885)	0.009	-0.169	Reflective	0.076	< 0.001
Y21	0.606	(0.687)	-0.326	Reflective	0.076	< 0.001
Y22	-0.361	(0.786)	0.029	Reflective	0.076	< 0.001
Y23	0.256	(0.733)	-0.146	Reflective	0.076	< 0.001
Y24	-0.404	(0.791)	0.390	Reflective	0.076	< 0.001
X11	0.612	-0.004	(0.795)	Reflective	0.076	< 0.001
X12	-0.415	0.143	(0.921)	Reflective	0.076	< 0.001
X13	-0.108	0.065	(0.906)	Reflective	0.076	< 0.001
X14	-0.168	0.037	(0.880)	Reflective	0.076	< 0.001
X15	-0.122	-0.218	(0.718)	Reflective	0.076	< 0.001
X16	0.287	-0.080	(0.795)	Reflective	0.076	< 0.001

Source: WarpPLS 4.0 Data Results

Based on table 1 above, it is known that the factor loading value > 0.7 for all indicators that measure the variable variable awareness of taxpayers, willingness to pay taxes, and individual taxpayer compliance, it can be concluded that all the questions are valid and can be used for research.

Table 2 Validity of Discrimination

	Y1	Y2	X1
Y1	(0.850)	0.744	0.797
Y2	0.744	(0.751)	0.662
X1	0.797	0.662	(0.839)

Source: WarpPLS 4.0 Data Results

Table 2 shows that the square root value of Average Variance Extracted (AVE) variable of individual taxpayer compliance is $0.850 >$ correlation between latent constructs, AVE square root value willingness variable to pay taxes of $0.751 >$ correlation between latent constructs, and root values AVE square of taxpayer awareness variable is $0.839 >$ correlation between latent constructs. Then it can be concluded that all these indicators are valid and can be used for research.

Table 3 Reliability

	Y1	Y2	X1
R-Squared	0.777	0.461	
Adj. R-Squared	0.772	0.456	
Composite reliab.	0.954	0.837	0.934
Cronbach's alpha	0.944	0.740	0.914
Avg. Var. Extrac.	0.723	0.563	0.704
Full Collin. VIF	3.549	2.305	2.824
Q-squared	0.767	0.462	

Source: WarpPLS 4.0 Data Results

Results from PLS analysis also shows that the Composite Reliability Value of the WP OP compliance variable is $0.954 > 0.7$, the willingness to pay taxes is $0.837 > 0.7$, and taxpayer awareness is $0.934 > 0.7$. And the Cronbach Alpha value of the WP OP compliance variable is $0.944 > 0.7$, the willingness to pay taxes is $0.740 > 0.7$, and the awareness of taxpayers is $0.914 > 0.7$. Then it can be concluded that all these indicators are reliable and can be used for research.

Results from Warp PLS indicates that the P-value for APC is $P < 0.001$, ARS is $P < 0.001$ and AARS is $P < 0.001$. Therefore, research model in this study is fit and able to measure the quality of the model. AFVIF value is $2.893 < 3.3$, then AFVIF meets the ideal fit model criteria.

Table 4 Path Coefficients

	Y1	Y2	X1
Y1		0.460	0.498
Y2			0.679
X1			

Source: WarpPLS 4.0 Data Results

Table 5 P Values

	Y1	Y2	X1
Y1		< 0.001	< 0.001
Y2			< 0.001
X1			

Source: WarpPLS 4.0 Data Results

It may be inferred from Table 5 that the taxpayer awareness variable affects the desire to pay taxes because the significant value for the taxpayer awareness variable is $p < 0.001$ less than 0.05. The interaction analysis of the taxpayer awareness variables on the willingness to pay taxes variable's results show a positive association between the taxpayer awareness variable and the willingness to pay taxes variable, as evidenced by the positive β value of 0.679 (Accepted H1).

The taxpayer's compliance is impacted by the variable willingness to pay taxes if the significance value of the variable willingness to pay taxes on the compliance of the WP OP is $p < 0.001$ smaller than 0.05. The willingness to pay taxes variable has a positive relationship to the WP OP compliance variable, as indicated by β_3 , which has a positive value of 0.460, according to the interaction analysis of the willingness to pay tax variables on the WP OP compliance variable (H2 Accepted).

The significance value of the WP awareness variable on WP OP compliance is $p < 0.001$ smaller than 0.05, so the WP awareness variable influences the compliance of the OP WP. Based on Figure 3 above, the results of the interaction analysis of WP awareness variables on the WP OP compliance variable indicate that the WP awareness variable has a positive relationship to the WP OP compliance variable indicated by β_4 which is positive at 0.498 (H3 Accepted).

Table 6. Mediation Effect Indirect and Total Effects (Table View)

P values of indirect effects for paths with 2 segments

	Y1	Y2	X1
Y1			<0.001
Y2			
X1			

Source: WarpPLS 4.0 Data Results

According to Table 6, the value of indirect effects for pathways with two segments demonstrates that the significance value of tax is 0.001 less than 0.05, mediating the impact of taxpayer knowledge on individual taxpayer compliance through willingness to pay taxes (H4 Accepted). Additionally, the writer can use the Variance Accounted For (VAF) calculation to calculate the variance indirect effect's magnitude. Ghazali and Latan (2014) claim that the formula below can be used to compute VAF : $a = \beta_1 = 0,679$

$$b = \beta_2 = 0,460$$

$$c = \beta_3 = 0,498$$

$$\begin{aligned} \text{VAF} &= \frac{a \times b}{(a \times b) + c} & \times & 100\% \\ &= \frac{0,679 \times 0,460}{(0,679 \times 0,460) + 0,498} & \times & 100\% \\ &= \frac{0,31234}{0,81034} & \times & 100\% \\ &= 0,3854 \text{ atau } 38,54\% \end{aligned}$$

Based on the calculations above, showing the variance indirect effect of willingness to pay taxes mediates the effect of taxpayer awareness on WP OP compliance of 38.54%.

Discussion

Based on the findings of testing the first hypothesis, it can be said that H1, which states that taxpayers' awareness has a favorable impact on their desire to pay taxes, is accepted. When there is a positive impression of taxes in society, awareness of taxpayers' responsibility to pay taxes will rise. Tax education, both formal and informal, that raises public understanding will increase people's willingness to pay taxes. Cultural, social, and economic factors will heavily influence how taxpayers behave, and this behavior will be mirrored in how aware they are of the need to pay taxes (Suryadi, 2006). The results of this study conducted at KPP Pratama Semarang Tengah Dua are consistent with the research

of Hardiningsih & Yulianawati (2011) which states that awareness of paying taxes has a significant positive effect on the willingness to pay taxes.

Analysis of testing the second hypothesis reveals that H2 is accepted, indicating that tax payer compliance is positively impacted by tax payer willingness. The state of a nation's tax administration system, services provided to taxpaying citizens, the strictness with which tax laws are enforced, and tax rates all have an impact on people's willingness to pay taxes (Hardiningsih & Yulianawati, 2011). Willingness to pay taxes will have an impact on taxpayer compliance because the willingness arises from the taxpayer's internal factors. Internal factors are obtained based on personal experience and that can be felt by taxpayers. For example: there is a construction of public facilities for the community, with this in mind the community feels that there is a positive impact that will foster a willingness factor from the internal taxpayers so that taxpayer compliance will pay the tax payable. The results of the research carried out by the author at KPP Pratama Semarang Tengah Dua are in line with the research of Santioso & Kusnawati (2011), which shows the willingness to pay taxes has a positive effect on compliance.

The analysis's findings allow for the conclusion that H3 is valid. It means that the awareness of taxpayers has a positive effect on individual taxpayer compliance. The increasing public knowledge about taxes through formal and non-formal tax education will have a positive impact on the awareness of taxpayers to pay taxes. Cultural, social, and economic factors that reflect a person's character will influence how aware they are of paying taxes and how they behave as taxpayers. The knowledge of Taxpayers about their responsibility to pay taxes as a kind of national collaboration in producing funds for Government funding and national development would rise with taxation counseling provided by the Government aggressively and regularly. The results of this study at KPP Pratama Semarang Tengah Dua are in line with the research of Tiraada (2013), Jotopurnomo & Mangoting (2013), and Trisnawati & Putri (2014), which state that tax awareness has a positive effect on taxpayer compliance.

The fourth hypothesis, which is the willingness to pay taxes moderating the impact of taxpayer awareness on WP OP compliance, is supported by the analysis's findings (H4 accepted). Willingness to pay taxes will have an impact on taxpayer compliance because the willingness arises from the taxpayer's internal factors. Internal factors are obtained based on personal experience and that can be felt by taxpayers. For example: there is a construction of public facilities for the community, with this, the community feels that there is a positive impact that will foster a willingness factor from internal taxpayers so that taxpayer compliance will pay the tax payable (Hardiningsih & Yulianawati, 2011). Encouraged by the mediation variable, namely the willingness to pay taxes, it is expected that mediation variables arising from the taxpayer's internal desires can increase the awareness of taxpayers in terms of implementing taxation in accordance with applicable regulations so that they can contribute to the public interest. Awareness of the taxpayer will increase taxpayer compliance.

CONCLUSION

The willingness to pay taxes is positively impacted by taxpayer awareness. The personal taxpayer's compliance is positively impacted by their willingness to pay taxes and other taxpayer awareness factors, as well as by their willingness to pay taxes. 77.2% of the variance in the taxpayer awareness variable and the willingness to pay taxes can affect the compliance of the personal taxpayer, according to the adjusted R² Y1 test value of 0.772, while the remaining 22.8% of the variance is explained by other factors not included in this regression model, then adjusted R² Y2 test value of 0.456 means that tax awareness variables can affect the willingness to pay taxes of 45.6% and the remaining 54.4% is explained by other factors not explained in this regression model.

REFERENCES

- As' ari, N. G. (2018). Pengaruh pemahaman peraturan perpajakan, kualitas pelayanan, kesadaran wajib pajak dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi. *Jurnal Ekobis Dewantara*, 1(6), 64–76.
- Baihaqi, M. B. (2015). Konsultan pajak diharapkan tingkatan disiplin WP. *Neraca.Co.Id*. <http://www.neraca.co.id/article/58532/konsultan-pajak-diharapkan-tingkatkan-disiplin-wp>
- Basit, A. (2014). Pengaruh persepsi kontrol perilaku, pengetahuan pajak dan persepsi keadilan pajak

- terhadap kepatuhan wajib pajak. *Jurnal Tekun*, 5(01), 23–48.
- Fuadi, A. O., & Mangoting, Y. (2013). Pengaruh kualitas pelayanan petugas pajak, sanksi perpajakan dan biaya kepatuhan pajak terhadap kepatuhan wajib pajak UMKM. *Tax & Accounting Review*, 1(1), 18–27.
- Hakim, L. (2022). *Filsafat umum: Upaya untuk lebih mengenal & memahami filsafat lebih awal*. Zahir Publishing.
- Hardiningsih, P., & Yulianawati, N. (2011). Faktor-faktor yang mempengaruhi kemauan membayar pajak. *Dinamika Keuangan Dan Perbankan*, 3(1), 126–142.
- Harinurdin, E. (2011). Perilaku kepatuhan wajib pajak badan. *Bisnis & Birokrasi: Jurnal Ilmu Administrasi Dan Organisasi*, 16(2), 96–104.
- Jotopurnomo, C., & Mangoting, Y. (2013). Pengaruh kesadaran wajib pajak, kualitas pelayanan fiskus, sanksi perpajakan, lingkungan wajib pajak berada terhadap kepatuhan wajib pajak orang pribadi di Surabaya. *Tax & Accounting Review*, 1(1), 49–54.
- Julianto, P. A. (2017). Ditjen pajak: Kepatuhan bayar pajak masyarakat Indonesia masih rendah. *Kompas*, 17. <http://ekonomi.kompas.com/read/2017/07/19/193000326/ditjen-pajak--kepatuhan-bayar-pajak-masyarakat-indonesia-masih-rendah>
- Kemenkeu. (2017). *APBN*. Kementerian Keuangan Republik Indonesia. <https://www.kemenkeu.go.id/APBN2017>
- Pakpahan, A. F., Prasetyo, A., Negara, E. S., Gurning, K., Situmorang, R. F. R., Tasnim, T., Sipayung, P. D., Sesilia, A. P., Rahayu, P. P., & Purba, B. (2021). *Metodologi penelitian ilmiah*. Yayasan Kita Menulis.
- Purba, M. B., Kusmanto, H., & Warjio, W. (2022). Analisis profesionalisme pegawai dalam pelayanan wajib pajak pada kantor badan pengelolaan pajak dan retribusi daerah Provinsi Sumatera Utara UPT PPD Sidikalang. *PERSPEKTIF*, 11(2), 417–427.
- Putra, R., Suprayogi, A., & Kahar, S. (2013). Aplikasi SIG untuk penentuan daerah quick count pemilihan kepala daerah. *Jurnal Geodesi Undip*, 2(4), 1–12.
- Santioso, L., & Kusnawati, K. (2013). Analisis pengaruh pengetahuan pajak, persepsi wajib pajak dan kemauan membayar pajak terhadap kepatuhan wajib pajak di Kpp Pratama Jakarta Kebon Jeruk Dua tahun 2011. *Jurnal Riset Akuntansi Terpadu*, 6(12), 114–214.
- Supomo, B., & Indriantoro, N. (2020). *Metodologi penelitian bisnis untuk akuntansi dan manajemen*. BPFY-Yogyakarta.
- Tiraada, T. A. M. (2013). Kesadaran perpajakan, sanksi pajak, sikap fiskus terhadap kepatuhan wpop di kabupaten minahasa selatan. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 1(3), 999–1008.
- Trisnawati, E., & Putri, I. R. S. H. (2014). Pengaruh pelayanan aparat pajak, iklan pajak, dan kesadaran wajib pajak terhadap kepatuhan wajib pajak yang terdapat di KPP Pratama Jakarta Pademangan pada Tahun 2011. *Jurnal Akuntansi*, 14(1), 59–80.
- Ulfa, I. H., & Ratnawati, J. (2015). *Pengaruh kesadaran, pengetahuan pajak dan sikap wajib pajak terhadap kepatuhan wajib pajak pekerjaan bebas di Kpp Pratama Semarang Timur*. Universitas Dian Nuswantoro.
- Yustinus, P. (2011). *Panduan lengkap pajak*. Raih Asa Sukses.