Summa: Journal of Accounting and Tax
E-ISSN: 3031-4216
Volume. 2 Issue 2 April 2024
Page Numbers: 116-128

Income Tax Rates, Tax Sanctions and Modernization of Tax Services on Taxpayer Compliance in Magetan Regency – Indonesia

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Accepted : March 27, 2024
Accepted : April 09, 2024
Published : April 28, 2024

Citation: Naufalfa'iq, M, M., Nugroho, S, W., & Kurniawan, Y, D. (2024). Income Tax Rates, Tax Sanctions and Modernization of Tax Services on Taxpayer Compliance in Magetan Regency – Indonesia. Summa: Journal of Accounting and Tax, 2(2), 116-128.

ABSTRACT: The phenomenon of taxpayer compliance is a critical issue in a country's taxation system. This compliance refers to the willingness and actions of taxpayers to fulfill their tax obligations in accordance with applicable regulations. The level of taxpayer compliance is influenced by various factors, both encouraging and inhibiting. This research aims to analyze the influence of Income Tax (PPh) rates, tax sanctions, and modernization of tax services on taxpayer compliance in Magetan Regency. This research uses a quantitative approach with interview and questionnaire methods targeting taxpayers registered at the Magetan Tax Service, Counseling and Consultation Office (KP2KP). A total of 120 questionnaires were collected and analyzed using multiple regression analysis techniques with the help of IBM SPSS 24. Several tests carried out included data quality tests, classical assumption tests, and hypothesis tests. The research results show that partially, income tax rates, tax sanctions and modernization of tax services have a positive and significant influence on the level of taxpayer compliance in Magetan Regency. These findings have important implications for tax authorities in efforts to increase taxpayer compliance through optimizing tariff policies, enforcing sanctions, and improving the quality of tax services.

Keywords: Income Tax Rates, Tax Sanctions, Modernization of Tax Services, Taxpayer Compliance

INTRODUCTION

Taxes are the largest source of income in the country which is used to finance government administration and national development for the sake of realizing social welfare. Based on data from the Ministry of Finance (2022), tax revenues in the last 5 years have contributed 80-85% of the total State Revenue and Expenditure (APBN) budget. However, the tax contribution to Gross Domestic Product (GDP) or what is commonly referred to as the tax ratio *is* still relatively low compared to other countries. Meanwhile, other ASEAN countries have shown better achievements, such as Malaysia at 15,5 percent, Thailand 17,1 percent, Singapore 14,9 percent, and even Vietnam 22,1 percent. The low tax ratio indicates that the potential for tax revenues that should be optimal has not been fully explored.

The low level of taxpayer compliance certainly has a negative impact on efforts to achieve the tax revenue targets set in the APBN. If taxpayers do not comply, the potential tax that should be collected in the state treasury will not be maximized. Taxpayer compliance is the taxpayer's obedience or willingness to fulfill all tax obligations in accordance with applicable laws and regulations (Siahaan & Halimatusyadiah, 2018). These obligations include the obligation to register, submit SPT correctly, calculate the tax owed honestly and accurately, and pay and report on time according to the provisions. Currently, the tax system in Indonesia applies two types of PPh rates, namely general rates (progressive) and final rates which are fixed for a number of types of income (Mardiasmo, 2018). Thus, the application of final rates to certain tax objects has the potential to reduce taxpayers' motivation to fulfill their tax obligations. Efforts to modernize tax administration services through digitizing the registration process, filling out and reporting tax returns as well as online tax payments (E-System) also play a role. The aim of this e-system reform is of course to provide convenience and comfort for taxpayers so that it is easier to fulfill their tax obligations. So, in turn, it is hoped that it can encourage increased taxpayer compliance both formally and materially.

In research (Salam & Lestari, 2022)tax rates influence tax compliance. Apart from that, research (Raharjo et al., 2020)also shows that only tax rates have an effect on taxpayer compliance. If there is a policy to further increase tax rates, taxpayers will tend to avoid taxes resulting in low compliance (Ezer and Ghozali, 2017). This is in accordance with research (Rohmansyah, 2020) which states that tax rates have no effect on mandatory tax compliance because the higher the tariff level will increase compliance or conversely the lower the set tariff level reduces the level of taxpayer compliance. research conducted by (Widodo & Muniroh, 2018) shows that tax sanctions have an effect on taxpayer compliance. Apart from that, it is also supported by (Afni, 2022) that tax sanctions have a positive effect on taxpayer compliance. Modernization of the tax service reform system is one form of providing services carried out by the tax office which will also influence whether taxpayers comply or not in carrying out their tax obligations (Khasanah, 2013). The research results are in line with those carried out by (Kempa & Cholid, 2021) that modernization of the tax administration system is modernization of the tax administration system. Apart from that, it is also supported by (Magribi, et al., 2022) that the modernization of the tax administration system has a significant effect on taxpayer compliance. So, based on the previous explanation, the aim of this research is to analyze the influence of Income Tax (PPh) rates, tax sanctions, and modernization of tax services on taxpayer compliance in Magetan Regency.

1. Compliance Must Tax

Taxpayer compliance is a taxpayer's willingness to fulfill their tax responsibilities as stated in the current laws and regulations . The state requires stable, constant and increasing tax revenues, thus requiring taxpayers to participate in carrying out their taxation.

2. **PPH rates**
   Tariff is the basic tax for imposing tax on tax objects which are the responsibility of the taxpayer. Usually the tax rate is a percentage determined by the government (Zulma, 2020). Tax rates must be based on the understanding that everyone has the same rights, so that proportional or comparable tax rates can be achieved.
3. **Sanctions Taxation**
   Tax sanctions are actions and punishments to force taxpayers to comply with the provisions of the applicable tax law. Tax sanctions that can be imposed on violators are in the form of administrative sanctions and criminal fines. According to (Mardiasmo, 2006)tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/adhered to/complied with, in other words tax sanctions are a deterrent tool so that taxpayers do not violate tax norms.
4. **Modernization Service Tax**
   Modernization reform is basically a revolution or part of taxation. Modernization of the Tax Administration System is a change in the tax administration system which will have an impact on the services received by taxpayers. Tax modernization can be interpreted as the use of new tax facilities and infrastructure by taking advantage of developments in science and technology.

METHOD

This research is included in quantitative research. Quantitative research is defined as a research method based on the philosophy of positivism, used for population and sample research (Sugiyono, 2012). Based on this, the population in this study was 120 respondents with a sample size the same as the population, namely 120 respondents. The sampling technique is simple random sampling. This research period was conducted in 2024 among taxpayers in Magetan Regency. Collecting respondent data by giving questionnaires directly to taxpayer respondents who use the services of the Magetan Tax Service, Counseling and Consultation Office. Each item in the questionnaire has five answers with different values which are measured using a Likert scale. The values on this Likert Scale are "Strongly Agree" = 5, "Agree" = 4, "Neutral" = 3, "Disagree" = 2, "Strongly Disagree" = 1 (Hsiao et al., 2016).

Data analysis techniques in research use multiple linear regression analysis, data quality tests which include validity and reliability tests, classical assumption tests which include normality tests, multicollinearity tests, heteroscedasticity tests, and hypothesis tests which include partial tests (t tests), F tests and coefficient. determination test. The validity test is used to measure whether the data obtained is valid data or not, using a questionnaire measuring instrument. If the significant value is <0,05 at a significance level of 0,05 then each indicator is declared valid. Meanwhile, the reliability test is used to measure the consistency of the questionnaire which is an indicator variable. In a reliability test, a variable is said to be reliable if the Cronbach's Alpha value is > 0,6 (Ghozali, 2009). Normality test to find out whether population data is normally distributed or not. The decision making criteria are if the significance is > 0,05 then the data is normally distributed and if the significance is < 0,05 then the data is not normally distributed.

The multicollinearity test is used to test whether a correlation is found in the regression model between independent variables (Ghozali, 2009). The heteroscedasticity test aims to test whether in the regression model there is an imbalance in the residual variables from one observation to another.

RESULTS AND DISCUSSION

1. Test Validity

Table Test Validity PPH rates

Variables/Indicators	R count	R table	Information
X1.1	0,505	0,3494	Legitimate
X1.2	0,480	0,3494	Legitimate
X1.3	0,757	0,3494	Legitimate
X1.4	0,795	0,3494	Legitimate
X1.5	0,684	0,3494	Legitimate

Source: Processed data (2024)

Based on the validity test above, it can be seen that r count > R table. In the table above, the R table in this study is 0.3294. So the statement on the income tax rate (X1) can be said to be valid and meets the requirements for further testing.

Table Test Validity Sanctions Taxation

Variables/Indicators	R count	R table	Information
X2.1	0,482	0,3494	Legitimate
X2.2	0,713	0,3494	Legitimate
X2.3	0,712	0,3494	Legitimate
X2.4	0,651	0,3494	Legitimate
X2.5	0,773	0,3494	Legitimate

Source: Processed data (2024)

Based on the validity test above, it can be seen that r count > R table. In the table above, the R table in this study is 0.3294. So the statement item Tax Sanctions (X2) can be said to be valid and fulfill the requirements for other tests.

Table Test Validity Service Tax

Variables/Indicators	R count	R table	Information
X3.1	0,843	0,3494	Legitimate
X3.2	0,871	0,3494	Legitimate
X3.3	0,867	0,3494	Legitimate
X3.4	0,792	0,3494	Legitimate
X3.5	0,792	0,3494	Legitimate

Source: Processed data (2024)

Based on the validity test above, it can be seen that r count > R table. In the table above, the R table in this study is 0.3294. So the statement on the modernization of tax services (X3) can be said to be valid and meets the requirements for further testing.

Table Test Validity Compliance Must tax

Variables/Indicators	R count	R table	Information
Y.1	0,601	0,3494	Legitimate
Y.2	0,912	0,3494	Legitimate
Y.3	0,559	0,3494	Legitimate
Y.4	0,912	0,3494	Legitimate
Y.5	0,664	0,3494	Legitimate

Source: Processed data (2024)

Based on test validity on can seen that r count > R table . On table above R table on study This for example 0 .3294 . So , on item statement presence must tax (Y) can said is valid and fulfil condition For done test furthermore .

2. Test Reliability

Table Test reliability

Variable	Mark Alpha	Information
X1	0,794	reliable
X2	0,655	reliable
X3	0,674	reliable
Y	0,882	reliable

Source: Processed data (2024)

Based on the table above, it shows that the overall reliability test for statements on the independent variable (independent variable) and the dependent variable (dependent variable) shows a *Cronbach's Alpha value* > 0.60. So that the statements presented in the questionnaire meet the reliability criteria.

3. Test Assumption Classic

a. Test Normality

Table Test Normality

One-Sample Kolmogorov-Smirnov Test		
		Nonstandard Residues
N		120
Normal Parameters [a, b]	Means	0,0000000
	Std. Deviation	1,36206802
The Most Extreme Difference	Absolute	0,036
	Positive	0,032
	Negative	-0,036
Test Statistics		0,036

Asymp . signature. (2-tail)	0,200c ,d
A. Normal test distribution.	
B. Calculated from data.	
C. Lilliefors Significance Correction.	
D. This is the lower limit of the true meaning.	

Source: Processed data (2024)

Data can be said to be normal if the significance value is > 0,05. Based on the normality test table, the results obtained are 0,200 > 0,05, which means the data in this study is normally distributed.

b. Test Multicollinearity

Table Test Multicollinearity
Coefficient [a]

Model		Unstandardized Coefficients		Standardized Coefficient	T	signature.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	0,086	1,771		0,049	0,961		
	PPH rates	0,454	0,087	0,415	5,224	0,000	0,588	1,700
	Sanctions Taxation	0,281	0,106	0,204	2,660	0,009	0,632	1,582
	Modernization Service Tax	0,304	0,089	0,270	3,398	0,001	0,588	1,701
A. Dependent Variable: Compliance Must tax								

Source: Processed data (2024)

Based on results test multicollinearity above show that tolerance and VIF values on each variable as big as > 0,1 percent and the VIF value < 10 means there is no multicollinearity between the independent variables.

c. Test Heteroscedasticity

Table Test Heteroscedasticity
Coefficient [a]

Model		Not standardized Coefficient		Standardized Coefficient	t	signature .
		B	Std. Error	Beta		
1	(Constant)	2,580	1,048		2,463	0,015
	PPH rates	-0,035	0,051	-0,081	-0,675	0,501
	Sanctions Taxation	-0,075	0,063	-0,137	-1,193	0,235
	Modernization Service Tax	0,027	0,053	0,061	0,513	0,609
A. Dependent Variable: Compliance Must tax						

Source: Processed data (2024)

Based on the heteroscedasticity test table above, it shows that the values of all variables are above the value of 0.05, which means that all variables in this study do not have heteroscedasticity.

4. Analysis Multiple Linear Regression

Table Multiple Linear Regression

Coefficient [a]

Model		Unstandardized Coefficients		Standardized Coefficient	t	signature.
		B	Std. Error	Beta		
1	(Constant)	0,086	1,771		0,049	0,961
	PPH rates	0,454	0,087	0,415	5,224	0
	Sanctions Taxation	0,281	0,106	0,204	2,66	0,009
	Modernization	0,304	0,089	0,27	3,398	0,001

A. Dependent Variable: Y

Source: Processed data (2024)

Based on table 4.15, the multiple linear regional equation is obtained as follows:
Y = 0,086 + 0,454X1 + 0,281X2 + 0,304X3
From the regression equation above, there is a positive relationship between X1, X2 and X3 and Y. So , this equation can be interpreted as follows:

1) A constant of 0,086 indicates that the magnitude of Y is 0,086 with the assumption that the PPH Tariff (X1), Tax Sanctions (X2), and Tax Service Modernization (X3) are constant or zero.
2) The PPH Rate (X1) regression coefficient of 0,454 states that if the PPH Rate (X1) increases by 1 unit, Taxpayer Compliance (Y) will increase by 0,454.
3) The regression coefficient for Tax Sanctions (X2) of 0,281 states that if Tax Sanctions (X2) increase by 1 unit, Taxpayer Compliance (Y) will increase by 0,281.
4) The Tax Service Modernization Coefficient (X3) of 0,281 states that if Tax Service Modernization (X3) increases by 1 unit, Taxpayer Compliance (Y) will increase by 0,304.

5. Testing Hypothesis

a. test (Partial)

Table Results t test (Partial)

Coefficient [a]

Model		Unstandardized Coefficients		Standardized Coefficient	T	signature.
		B	Std. Error	Beta		
1	(Constant)	0,086	1,771		0,049	0,961
	PPH rates	0,454	0,087	0,415	5,224	0,000
	Sanctions Taxation	0,281	0,106	0,204	2,660	0,009
	Modernization Service Tax	0,304	0,089	0,270	3,398	0,001
A. Dependent Variable: Compliance Must tax						

Source: Processed data (2024)

Knowledge in the table above shows the results of the T value hypothesis test, so each variable can be explained as follows:

1. The PPH rate has a significance value of 0,00 < 0,05 with a calculated t value of 5,224, which means that **H1 is accepted** that there is a positive influence between taxpayer compliance and the PPH rate.
2. Tax sanctions have a significance value of 0,009 < 0,05 with a t count of 2,66, which means that **H2 is accepted** that there is a positive influence between compliance and tax sanctions.
3. Modernization of tax services has a significance value of 0,001 < 0,05 with a t count of 3,398, which means that **H3 is accepted** that there is a positive influence between taxpayer compliance and modernization of tax services.

b. F Test (Simultaneous)

Table Results F Test (Simultaneous)

Model		Sum of Squares	Df	Means Rectangle	F	signature.
1	Regression	291,353	3	97,118	51,028	0,000 b
	Remainder	220,772	116	1,903		
	Total	512,125	119			

Source: Processed data (2024)

Based on the test results table above, the significance value of the F test is 0,00 < 0,05, which means that PPH Rates, Tax Sanctions, and Modernization of Tax Services simultaneously have a significant effect on Magetan Taxpayer Compliance.

6. Coefficient determination

Table Results Test Coefficient determination

Model	R	R Rectangle	Customized R Rectangle
1	0,754 a	0,569	0,558

Source: Processed data (2024)

Based on this table, it is known that the coefficient of determination or R^2 is 0,569. The coefficient of determination (R square) is 0,569 or equal to 56,9%. This figure means that PPH Tariffs, Tax Sanctions, and Modernization of Tax Services simultaneously have a significant effect on Magetan Taxpayer Compliance by 56,9% and the remaining 44,1% is influenced by other variables.

Discussion

1. **The Effect of Income Tax Rates on Magetan Taxpayer Compliance**
   Results study This in accordance with study (Raharjo et al., 2020)also provides results that only tax rates have an effect on taxpayer compliance. There are policies to increase tax rates further, so that taxpayers tend to avoid taxes which ultimately results in low compliance (Ezer & Ghozali, 2017). According to (Rahayu, 2017)tax rates must be based on the understanding that everyone has the same rights, then proportional or comparable tax rates will be achieved, so that it will be related to the amount of tax which will be related to the tax rate. But in reality there are some taxpayers who do not pay their taxes due to one of them being a lack of awareness of the taxpayers themselves (Ghesiyah, 2022). This research is in line with research conducted by (Fikriyah, 2023)showing that there is an influence between the variable changes in PPh rates and the variable taxpayer awareness. So it shows that taxpayers are aware of the policy regarding changes in income tax rates.
2. **The Effect of Tax Sanctions on Magetan Taxpayer Compliance**
   In line with research conducted by (Widodo & Muniroh, 2021)shows that tax sanctions have an effect on taxpayer compliance. So if taxpayers are aware of the importance of paying taxes, taxpayer compliance will also increase. Increasing the income of taxpayers will make taxpayers obedient in paying their taxes on time. Taxpayer compliance can be determined by the taxpayer's income, how much influence the tax sanctions can have in changing the taxpayer's attitude so that they are obedient in paying their taxes (Roselawati, 2019). The results of this research are also in line with research (Akib & Lambe, 2023)which explains that tax sanctions have a positive and significant effect on taxpayer compliance. Where the higher the tax sanctions applied, the higher the level of compliance. The aim of providing burdensome sanctions on taxpayers is to provide a deterrent effect so as to create tax constancy. However, if the taxpayer's minimal knowledge about tax sanctions can make the taxpayer recognize that tax sanctions are not scary or burdensome, this can prevent non-compliance. Apart from that, it is also supported by (Afni, 2022) that tax sanctions have a positive effect on taxpayer compliance.
3. **The Effect of Tax Service Modernization on Magetan Taxpayer Compliance**
   In accordance with research conducted (Zuhdi et al., 2019) that is modernization system administration own positive influence significant to Compliance Must tax . There is modernization on system administration taxation will makes it easier people For comply obligation tax them, the people No need come office taxation Again because government has innovate on administration taxation. Made it happen modernization system administration taxation the make people the more efficiency time (Lim & Febriany, 2022) But moment This poor society use existing facilities There is in fulfil obligation tax people. Modernization of the tax service system includes a picture of reform when providing services carried out by the tax office which can affect compliance or lack of taxpayers when carrying out their tax obligations (Yunitasari, 2019). Apart from that, it is also supported by (Magribi & Yulianti, 2022) that modernization of the tax administration system has a significant effect on taxpayer compliance.

4. **The Influence of Income Tax Rates, Tax Sanctions, and Modernization of Tax Services on Magetan Taxpayer Compliance**
   Must tax earned income cruel not enough from 4.8M, based on PP No.23 of 2018 stipulated tariff tax given namely 0.5%. Number percentage tariff tax set by Government. Rates lots of taxes Can resulting in Government funding the more many , the opposite for Must taxes, the become specter budget in provide his obligations (Ayuningtya & Samosir, 2022). According to researcher if reduced PPH rates will increase presence obligation tax for public . In accordance with the theory of planned behavior in control behavior , individual inclined It means For guard self For reduce risk at a later time day . Same so are there overall on obligation taxation , where must tax inclined run from case taxation at a later time bad day for example pay tax the more Lots from should (Kasriana & Indrasari, 2020). According to (Hertati, 2021) with good service from tax officers, the ease obtained in carrying out tax obligations through a modern system, and the understanding gained from socialization about taxation, will provide a good perception from taxpayers. With a well-received explanation and understanding, this will influence and motivate a taxpayer to behave tax-compliantly (Ratna & Marwati, 2018).

Implications

The implications of this research show that income tax rates (PPh), tax sanctions, and modernization of tax services have a significant influence on taxpayer compliance. Appropriate income tax rates can increase compliance, while clear and consistent sanctions can provide a deterrent effect and encourage taxpayers to comply with regulations. Modernization of tax services, such as an online tax system, simplifying procedures and increasing accessibility, also plays an important role in simplifying tax obligations. Theoretically, this research highlights the importance of fairness in setting tax rates and effective sanctions to prevent violations, as well as how modernization of tax administration supports compliance. Practically, these findings provide insight for related agencies and KP2KP Magetan employees in taking policies to increase taxpayer compliance in the community.

CONCLUSION

Based on the findings of this research, the following conclusions can be drawn: The results of the research show that there is a significant influence of Income Tax (PPh) rates on taxpayer compliance, which is indicated by a significance value of 0.00, less than the threshold of 0.05. (0.00 < 0.05). This shows that changes in income tax rates have a direct effect on the level of tax compliance. Apart from that, tax sanctions also have a significant influence on compliance, as evidenced by the significance value of 0.009 which is also below 0.05 (0.009 < 0.05). These findings emphasize the importance of implementing and enforcing tax sanctions to increase compliance. Modernization of tax services also shows a significant influence on taxpayer compliance, with a significance value of 0.001 less than 0.05 (0.001 < 0.05). This shows that updating and improving tax service systems and procedures has a positive impact on tax compliance. Overall, the research results show that Income Tax Rates, Tax Sanctions, and Modernization of Tax Services have a significant effect on Tax Compliance in Magetan Regency. This is supported by the F test significance value of 0.00 which is below 0.05 (0.00 < 0.05). Furthermore, the coefficient of determination (R^2) of 56.9 % indicates that the three independent variables together explain 56.9% of the variation in tax compliance.

Based on the research results, the author suggests that tax workers must comply with tax regulations, pay taxes on time, and use government facilities such as online reporting systems to support national development. The Tax Services, Counseling and Consultation Office (KP2KP) is advised to improve the quality of data systems, tax counseling, officer competency and transparency in tax management to make it easier and increase confidence in tax obligations. Future researchers are expected to expand the scope of research, add variables that influence tax compliance, and use various research procedures to obtain an in-depth picture of the factors that influence tax compliance.

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