



**THE EFFECT OF TAX AWARENESS, TAX SANCTIONS, AND TAX LITERACY ON
TAX COMPLIANCE (CASE STUDY ON TAXPAYERS REGISTERED AT THE
KEDIRI CITY PRATAMA TAX SERVICE OFFICE (KPP))**

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Abstract

This study aims to analyze the effect of tax awareness, tax sanctions, and tax literacy on the tax compliance of Taxpayers registered at the Kediri City Primary Tax Service Office. This research method uses a quantitative approach with primary data obtained through a questionnaire with a Like Scale of 1 – 5. The population in the study was all people of Kediri City. The sample used in this study were taxpayers registered at the Kediri City Primary Tax Service Office with a sampling technique using non-probability sampling. The number of samples used in this study was 140 respondents. Data analysis was carried out using the Statistical Product and Service Solution (SPSS) method. The result of the study indicates that tax awareness and tax literacy affect taxpayer compliance.

Keywords: Tax Awareness, Tax Sanctions, Tax Literacy, Tax Compliance



INTRODUCTION

Taxes are mandatory contributions from individuals or entities to the state, regulated by law, without any direct compensation. Paying taxes reflects the fulfillment of one's obligations as a citizen, contributing to state funding and development. Tax compliance is an indicator of the success of the tax system, as high levels of taxpayer compliance are directly proportional to optimal tax revenue (Winarsih, 2022).

The level of taxpayer compliance is crucial to the success of tax revenue collection. However, non-compliance can occur if the tax authorities are not firm in enforcing sanctions (Riyadi et al., 2021) Tax compliance refers to the extent to which taxpayers fulfill their tax obligations in a timely and correct manner, including in terms of reporting, calculating, and paying taxes.(Arrosyid & Soedaryono, 2024)In the Indonesian context, tax compliance is regulated through Article 23A of the 1945 Constitution and Law No. 28 of 2007 concerning General Provisions and Tax Procedures.(Agusetiawati et al., 2024).

Factors influencing tax compliance include: tax awareness, tax sanctions, and tax literacy. Tax awareness reflects taxpayers' understanding and willingness to pay taxes voluntarily due to their awareness of the importance of taxes in development.(Permana & Susilowati, 2021)This level of awareness can develop through personal experiences and environmental influences, and is reinforced through education and outreach initiatives conducted by the Directorate General of Taxes (Hama, 2023).

Tax sanctions are also a crucial factor in fostering compliance. Sanctions serve as a law enforcement tool, providing a deterrent effect for violators. Strict enforcement of sanctions can increase awareness and discipline in paying



taxes.(Fitria et al., 2022). Effective sanctions can foster the perception that violating tax obligations has serious consequences, thereby significantly increasing compliance.(Umi Hani & Furqon, 2021).

Furthermore, tax literacy relates to the extent to which taxpayers understand tax concepts, regulations, and processes. Low tax literacy makes it difficult for taxpayers to complete and submit tax returns, understand their tax rights and obligations, and interpret regulations.(Putri et al., 2023) Good literacy will encourage taxpayers to comply because they understand the benefits and responsibilities of taxation comprehensively.(Latuheru, 2023).

The state of tax compliance in Kediri City reflects a gap that needs attention. Based on data (BPS, 2023), the number of the working population in Kediri City reached 166,321 people out of a total population of 231,562. However, the number of taxpayers registered at the Kediri City Tax Service Office (KPP Pratama) is only 41,369 people, indicating that the potential for tax revenue has not yet been maximized.(Elsa Meilina et al., 2023)This raises questions about the extent to which the level of awareness, understanding, and strictness of tax laws in the region can encourage public compliance.

Several previous studies have shown that these three factors can influence taxpayer compliance. However, the results vary. Research by (Ulfa & Ratnawati, 2019) shows that tax awareness does not affect compliance.(Argaditama, 2023)found that tax penalties also had no effect, while (Yuliatic & Fauzi, 2020) stated that tax literacy has no significant relationship with compliance. This difference in results indicates the need to further examine the influence of these variables simultaneously in a single research model.



Therefore, this study was conducted to simultaneously examine the influence of these three variables on tax compliance among taxpayers registered at the Kediri City Tax Service Office (KPP Pratama). This study is expected to provide empirical and practical contributions to strengthening tax policies and strategies for improving tax compliance at both the local and national levels.

LITERATURE REVIEW

The Theory of Planned Behavior (TPB) was developed by (Ajzen, 2006), An extension of the Theory of Reasoned Action (TRA) designed to understand individual behavior. TPB adds a new variable not found in TRA: perceived behavioral control. The Theory of Planned Behavior (TPB) explains that individual behavior arises as a result of an intention to behave.(Indrijawati et al., 2022)The Theory of Planned Behavior (TPB) consists of 3 main components, namely Attitude Toward Behavior refers to the extent to which a person has a positive or negative evaluation of a behavior, Subjective Norm refers to social influence, namely the extent to which an individual feels that important people around him support or do not support the behavior, and Perceived Behavioral Control describes an individual's perception of the ease or difficulty in carrying out certain behaviors, which is influenced by previous experiences and inhibiting or supporting factors.

According to (Arrosyid & Soedaryono, 2024), Taxpayer awareness encompasses various attitudes and perspectives held by taxpayers, such as beliefs, knowledge, logical understanding, and a tendency to act in accordance with applicable tax regulations and policies. This awareness includes a deep understanding of tax obligations, knowledge of tax payment procedures, and



awareness of the positive benefits that can be obtained from compliance with tax regulations.

Tax sanctions are a guarantee that taxpayers will comply with tax regulations (tax norms). These sanctions are legal actions taken by authorities in the event of a violation of statutory regulations. (Tantono, 2024).

Tax literacy is an effort to increase individual knowledge and understanding regarding taxation, with the aim of increasing tax awareness and encouraging appropriate decision-making that reflects compliance with tax obligations. (Ma'rufah & Sari, 2023).

Tax compliance refers to the behavior of taxpayers in fulfilling their tax obligations in accordance with applicable laws and regulations and tax implementation rules in a country. In a tax system that uses a self-assessment system, to achieve compliance, taxpayers require adequate information and knowledge to fulfill their tax obligations, both formally and substantively. The better a taxpayer's understanding of tax regulations, the easier it is for them to fulfill those tax obligations. (Widyawati & Prastiwi, 2021).

One of the references that will be used in this research is the results of research that has been conducted by (Puspitasari, END & Dirman, 2023) researchers who conducted studies on The Influence of Tax Awareness, Tax Socialization and Tax Sanctions on Taxpayer Compliance. The population in this study was all individual taxpayers registered at the Kembangan Tax Service Office (KPP) in Jakarta. This study used data analysis techniques. Structural Equation Model (SEM) with the help of Smart PLS version 3. The results of this study show that: (1) tax understanding has a positive and significant influence on taxpayer compliance, (2) tax awareness also has a positive and significant



influence on taxpayer decisions, (3) tax sanctions are also proven to influence taxpayers.

RESEARCH METHOD

This research uses quantitative research methods. This research involves the dominant use of numerical data, from data collection and interpretation to the results or conclusions drawn. In its presentation, quantitative research predominantly displays and interprets numbers accompanied by images, tables, graphs, or other displays. (Machali, 2021). This research uses primary data sourced from respondents' questionnaire answers at the Kediri City Pratama Tax Service Office (KPP). The population in this study was all residents of Kediri City. The total population in this study was 140 samples. The sampling in this study used purposive sampling, a sampling method based on criteria relevant to the research objectives. The data collection techniques used in this study were closed-ended questionnaires and documentation. The data analysis techniques in this study used SPSS (Statistical Product and Service Solution). The variables studied in this research consist of independent variables, namely: tax awareness (X1), tax sanctions (X2), and tax literacy (X3) and dependent variables, namely: tax compliance (Y).

RESULTS AND DISCUSSION

Descriptive Statistical Test

The results of the descriptive statistical test on the independent variables, moderated dependent variables can be seen in the following table:



Table 1.
Descriptive Analysis Results

Variables	SS (%)	S (%)	CS (%)	TS (%)	STS (%)
Tax Awareness	35.89%	39.03%	20.18%	3.48%	1.42%
Tax Penalties	28.56%	39.58%	24.27%	5.64%	1.95%
Tax Literacy	29.86%	44.76%	22.55%	1.75%	1.08%
Tax Compliance	42.86%	40.98%	14.95%	0.45%	0.76%

Source: Data Processed (2025)

Based on the table above, it can be seen that:

1. Regarding the tax awareness variable, 35.89% of respondents strongly agreed with the questionnaire, 39.03% agreed, and 20.18% somewhat agreed. Meanwhile, 3.48% disagreed and 1.42% strongly disagreed.
2. On the tax penalty variable 28.56% of respondents strongly agreed with the questionnaire, 39.58% agreed, and 24.27% somewhat agreed. 5.64% disagreed, and 1.95% strongly disagreed.
3. Regarding tax literacy, 29.86% of respondents strongly agreed with the questionnaire, 44.76% agreed, and 22.55% somewhat agreed. Meanwhile, 1.75% disagreed and 1.08% strongly disagreed.
4. Regarding tax compliance, 42.86% of respondents strongly agreed with the questionnaire, 40.98% agreed, and 14.95% somewhat agreed. Meanwhile, 0.45% disagreed and 0.76% strongly disagreed.

Classical Assumption Test

Normality Test

The results of the normality test in this study can be seen in the following image:



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		140
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	3.67827663
Most Extreme Differences	Absolute	.091
	Positive	.091
	Negative	-.051
Kolmogorov-Smirnov Z		1.072
Asymp. Sig. (2-tailed)		.200

a. Test distribution is Normal.
 b. Calculated from data.

Figure 1.
One-Sample Kolmogorov–Sminor Test

Source: Data Processed (2025)

Based on the graph above, it can be seen that the test value obtained is an Asymp. Sig. (2-tailed) of 0.200, which means that the data used in this study is normally distributed so that it can meet the requirements for analysis.

Heteroscedasticity Test

The results of the multicollinearity test can be seen in the following table:

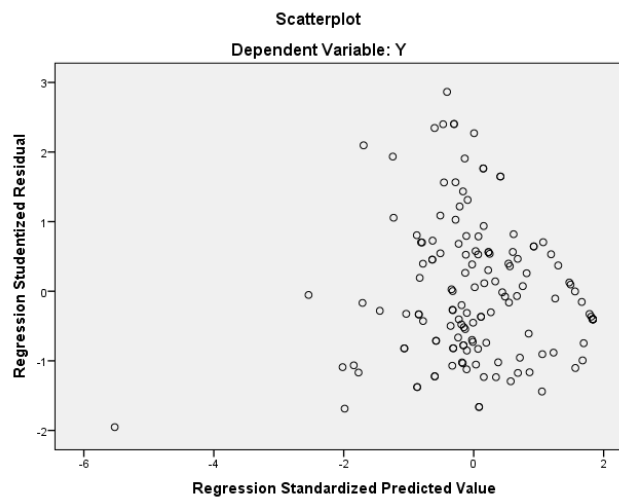


Figure 2.
Heteroscedasticity Test Results

Source: Data Processed (2025)



Based on the image above, it can be concluded that the points are spread above and below the number 0 on the Y axis and do not form a pattern, so that in this study there is no heteroscedasticity.

Autocorrelation Test

The results of the autocorrelation test using Durbin-Watson (DW) can be seen as follows:

**Figure 3.
Durbin-Watson Statistics**

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.823 ^a	.677	.670	3.719	2.134

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Source: Data Processed (2025)

Based on the data in table 4.10 above, the DW (Durbin-Watson) value is 2.134. Based on the calculation above, it is known that the Durbin-Watson value of 2.134 is between the du value of 1.7678 and the 4 - dU value of 2.2322, so it can be concluded that in this study, there is no autocorrelation.

Multicollinearity Test

The results of the multicollinearity test in this study can be seen in the following table:

**Table 2.
Multicollinearity Test**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Tax Awareness	0.463	2,158
Tax Penalties	0.460	2,173
Tax Literacy	0.410	2,438

Source: Data Processed (2025)



Based on the results of the multicollinearity test in the table above, It is known that all variables have a tolerance value greater than 0.10 and a VIF (Variance Inflation Factor) value less than 10, so it can be concluded that multicollinearity does not occur in this study.

Multiple Linear Regression

Table 3.
Coefficient Table

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	7,526	2,436	
Tax Awareness	0.386	0.099	0.279
Tax Penalties	0.068	0.063	0.078
Tax Literacy	0.529	0.07	0.542

Source: Data Processed (2025)

Based on the data in the table above, the regression equation is as follows:

$$Y = 7.526 + 0.386X_1 + 0.068X_2 + 0.529X_3 + e$$

From the results of the equation above, it can be explained as follows:

- a. The constant value (a) is 7.526, meaning that if it is a variable tax awareness (X1), tax sanctions (X2), and tax literacy (X3), the value is 0, so tax compliance (Y) is 7.526.
- b. The value of the variable regression coefficient tax awareness (X1), of 0.386, indicates that every one-unit increase in tax awareness (X1) will encourage an increase in tax compliance (Y) by 0.386.
- c. The regression coefficient value of the tax sanction variable (X2) is 0.068, indicating that every increase or addition of one unit of tax sanction (X2) will increase the tax compliance value (Y) of 0.068.



d. Coefficient The regression of the tax literacy variable (X3) is 0.529, meaning that every increase or addition of one unit of tax literacy (X3) will increase the tax compliance value (Y) by 0.529.

The results of the study show that the regression coefficient value of 0.529 is greater than 0.386 and 0.068, so tax literacy is the variable that has the dominant influence on tax compliance.

Hypothesis Testing

t-test

The results of the t-test by comparing the t-table with the calculated t-table can be seen in the following table:

Table 4.

Model	t	Sig.	Conclusion
Tax Awareness	3,899	0,000	Influential
Tax Penalties	1,088	0.279	No effect
Tax Literacy	7,124	0,000	Influential

Source: Processed Data (2025)

Based on the results of the t-test in the table above can be concluded:

1. In the tax awareness variable (X1), the sig. value is $0.000 < 0.05$, so H0 is rejected and H1 is accepted, which means that the tax awareness variable (X1) has an effect on the tax compliance variable (Y).
2. In the tax sanction variable (X2), the sig. value is $0.279 > 0.05$, so H1 is rejected and H0 is accepted, which means that the tax sanction variable (X2) has no effect on the tax compliance variable (Y).
3. In the tax literacy variable (X3), the sig. value is $0.000 < 0.05$, so H0 is rejected and H1 is accepted, which means that the tax literacy variable (X3) has an effect on the tax compliance variable (Y).



F test

The results of the F test by comparing the calculated F with the F table and P value can be seen in the following table:

Table 5.
ANOVA (Analysis of Variance) F test table

Model	F	Sig.
Regression	94,877	0,000

Based on the table above, the significance level is $0.000 < 0.05$. From these results, it can be stated that the hypothesis H_0 is rejected and H_1 is accepted. This means that the variables of tax awareness (X1), tax sanctions (X2), and tax literacy (X3) jointly or simultaneously influence the variable of tax compliance (Y).

The table shows that the calculated F in the regression is $1.72 < 3.14$ with a P value of $0.133 > 0.05$. Because the calculated $F < F$ table and the P value > 0.05 , the results of the study indicate that the five independent variables in the regression model do not have a significant influence on the cash ownership variable simultaneously.

The Influence of Tax Awareness on Tax Compliance

The results of the hypothesis test show that the tax awareness variable has a significance of $0.000 < 0.05$, indicating that the tax awareness variable influences tax compliance, meaning that the greater the tax awareness experienced by the public, the greater the influence on tax compliance. Thus, hypothesis 1 is accepted. In the Theory of Planned Behavior (TPB), tax awareness reflects the attitude toward the behavior element, namely an individual's attitude toward tax compliance, which is formed from an understanding of the benefits of taxes for development and collective welfare (Ajzen, 1991). This is supported by the results of research conducted by (Anggini et al., 2021) obtained results that awareness of the importance of paying taxes can form a positive attitude towards tax



obligations, influence perceived social norms, and increase taxpayers' perceptions of control in carrying out their obligations.

The influence of tax awareness on tax compliance is based on the number of respondents who gave affirmative answers to the self-motivation and public trust indicators. So it can be concluded that the first factor that causes the influence of tax awareness on tax compliance is the self-motivation indicator in the statement that states "I am happy to carry out my tax obligations" this shows that the community has good awareness because they make tax payments without any element of coercion that is done happily. The second factor is the public trust indicator in the statement that states "I feel that the tax services provided by the tax authorities are quite satisfactory" this shows that the community believes that the tax services provided by the authorities are always in accordance with the needs of the community.

The results of this study are in line with previous research conducted by (Puspitasari, END & Dirman, 2023) which states that a high level of awareness will contribute to increased taxpayer compliance in registering, reporting, and paying taxes on time to the Pratama Tax Office (KPP Pratama). The higher the taxpayer's awareness, the greater their enthusiasm in paying taxes. (Puspitasari, END & Dirman, 2023).

The Impact of Tax Sanctions on Tax Compliance

The results of the hypothesis testing show that the tax sanction variable has a significance of $0.279 > 0.05$, in this case indicating that the tax sanction variable does not affect tax compliance, which means that the existence of tax sanctions does not affect tax compliance in the community.



In the Theory of Planned Behavior (TPB), tax sanctions on tax compliance are included in the element of perceived behavioral control, because it reflects the extent to which a person feels that they have control over the behavior, either due to internal or external factors (Ajzen, 1991). This result is in line with previous research conducted by Nasiroh and Afiqoh (2023) that tax sanctions do not have a significant effect on taxpayer compliance, this occurs because the tax sanctions given to taxpayers who violate tax regulations do not make taxpayers deterred from repeating their mistakes.

The reason for the absence of influence between tax sanctions on tax compliance is based on the number of respondents who gave answers that disagreed with the indicator of the elimination of sanctions increasing taxpayer compliance. So it can be concluded that the first factor that causes the absence of influence of tax sanctions on tax compliance is the indicator of the elimination of sanctions increasing taxpayer compliance in the statement that states "Currently applicable tax sanctions are burdensome for taxpayers" this shows that 30.7% of respondents who are registered taxpayers do not agree that the currently applicable sanctions are burdensome and can increase compliance. The second factor is found in the indicator of the elimination of sanctions increasing taxpayer compliance in the statement that states "I agree that the elimination of tax sanctions (for example through a tax amnesty program) can increase taxpayer compliance" this shows that 15.7% of respondents who are registered taxpayers do not agree that the elimination of sanctions can increase compliance, meaning that the public does not see sanctions as the main factor that encourages them to comply with tax obligations.



The results of this study are in line with previous research conducted by (Sofyan & Sudirgo, 2023) provides results that tax sanctions have been proven to have no effect on taxpayer compliance, this is because the provisions related to sanctions for violators of tax regulations have not been implemented optimally. (Sofyan & Sudirgo, 2023).

The Influence of Tax Literacy on Tax Compliance

The results of the hypothesis testing show that the tax literacy variable has a significance of $0.000 < 0.05$, in this case indicating that the tax literacy variable has an effect on tax compliance, which means that the greater the tax literacy experienced by the community, the more it affects tax compliance.

From the perspective of the Theory of Planned Behavior, tax literacy is included in the elements of perceived behavioral control because it reflects an individual's ability to access, understand, and manage the information needed to implement tax compliance behavior effectively (Ajzen, 1991). This is in line with research found by Ustman et al. (2024), namely, this study expands the Theory of Planned Behavior by adding variables such as tax literacy, trust in the government, and emotional factors, to understand more complex compliance dynamics.

The factors that cause influence of tax literacy on tax compliance are based on the number of respondents who gave affirmative answers to the indicators of understanding general provisions and tax procedures, and knowledge of tax deadlines and reporting. So it can be concluded that the first factor that causes the influence of tax literacy on tax compliance is the indicator of understanding general provisions and tax procedures in the statement that states "I know the types of taxes that are my responsibility as a taxpayer" this shows that people who



are registered taxpayers have a good level of awareness and understanding of their tax obligations, where taxpayers understand what their responsibilities are without always being pushed by sanctions or pressure from the tax authorities. The second factor is the indicator of knowledge of tax deadlines and reporting in the statement that states "I feel that the government provides sufficient information regarding tax reporting deadlines" this shows that people who are registered taxpayers feel that transparency and openness of information provided by the government in terms of tax administration is an important factor in encouraging tax compliance.

The results of this study are in line with previous research conducted by (Latuheru, 2023). The results show that tax literacy influences their tax compliance. With a better understanding of the roles, benefits, procedures, and regulations of taxation established by law, taxpayers will find it easier to fulfill their tax obligations. The higher the level of tax literacy, the greater the taxpayer's compliance (Latuheru, 2023).

CONCLUSION

Based on the results of research conducted by the author regarding the Influence of Tax Awareness, Tax Sanctions, and Tax Literacy on Tax Compliance, a Case Study of Taxpayers Registered at the Kediri City Pratama Tax Service Office (KPP), the following conclusions can be drawn:

1. Tax awareness influences tax compliance among taxpayers registered with the Kediri City Pratama Tax Service Office (KPP Pratama). This indicates that the higher a taxpayer's awareness of the importance of fulfilling their tax obligations, the higher their level of compliance.



2. Tax sanctions have no effect on tax compliance among taxpayers registered with the Kediri City Primary Tax Service Office (KPP Pratama). These findings indicate that the currently implemented tax sanctions are not a strong enough factor in encouraging taxpayer compliance, possibly due to the perception that existing sanctions are ineffective or do not act as a deterrent.
3. Tax literacy influences tax compliance among taxpayers registered with the Kediri City Pratama Tax Service Office (KPP Pratama). This means that the better a taxpayer's understanding of tax regulations and procedures, the more likely they are to comply with their tax obligations.

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