

Analysis of Taxpayer Compliance in Paying Motor Vehicle Tax

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Abstract: This study aims to analyze the effect of tax socialization, the tax authority's service quality, and the cost of compliance with taxpayer compliance in paying motor vehicle taxes with tax sanctions as a moderating variable in DI Yogyakarta. The data obtained are in the form of primary data and secondary data. Primary data in the form of questionnaires were distributed to One-Stop Single Administration System offices in Sleman district, Bantul district, Gunungkidul district, Kulon Progo district, and Yogyakarta city. Secondary data is in the form of data obtained from the Yogyakarta DPPKA tax revenue office. The sampling method for collecting data from respondents is by applying accidental sampling. The statistical tool used to test the hypothesis is Moderate Regression Analysis with SPSS. This study shows that tax socialization and compliance costs have a significant effect on taxpayer compliance, while the quality of tax administration services has no effect. The results of the study show that sanctions as a moderating variable k can affect the relationship between tax socialization and taxpayer compliance, while tax sanctions cannot affect the relationship between service quality and tax compliance

Keywords: tax socialization, tax authority service quality, compliance costs, tax sanctions, taxpayer compliance

Introduction

Indonesia is currently intensively carrying out infrastructure development. As stated in one of Joko Widodo and Jusuf Kalla's government program for 2014-2019 which contains "We will increase people's productivity and competitiveness in the international market so that society can advance together with other Asian countries" The program includes building 10 new ports, 10 new airports, and 10 new industrial areas. One of the sources of government funds to carry out this development is from the tax sector. Taxes are a pillar for national income which contribute for around 70% of all state revenues. Taxes have a vital role for a country to make the country runs well. The more taxes collected, the more infrastructure that can be built. According to Law of Republic Indonesia no. 28 of 2009, local taxes are defined as mandatory contributions to the area owed by individuals or institution which are coercive based on law, by not getting compensation directly and used for regional needs for the greatest prosperity of the society. Local taxes in Indonesia can be classified based on the level of local government, namely regional taxes at the provincial level and regional taxes at the district/city level. The classification of taxes as above is regulated in Law of Republic Indonesia no. 18 of 1997 as amended in UU no. 34 of 2000. In this study, the regional tax at the provincial level that will be examined is the motor vehicle tax.

The purpose of local tax revenues used for regional needs and society's prosperity can be fully achieved if the level of tax compliance is also good. Tax compliance is when the taxpayer fulfills all of the tax obligations and uses their taxpayer's rights (Mangoting, 2013). According to Minister of Finance Decree No.2 544/KMK.04/2000. Taxpayer compliance can be recognized from:

"Timeliness in submitting SPT for all types of taxes in the last 2 years, not having tax arrears for all types of taxes, unless they have obtained permission to repay or delay tax payments, have never been sentenced for committing a tax crime within the last 10 years, has carried out bookkeeping within the last 2 years, have been audited on tax compliance, correction at the last inspection for each type of tax payable at most 5%, Taxpayers whose financial statements for the last 2 years have been audited by a public accountant with an unqualified opinion or opinion with exception as long as it does not affect the tax profit and loss

However, as stated in the Minister of Finance's decision, it is not in line with what happened. According to the news quoted from *Tribunjogja.com*, in Klaten Regency, the motor vehicle tax owed reached IDR 52 billion until 2015. This number is dominated by two-wheeled vehicles. The buildup occurred because a lot of taxpayers were already in arrears of taxes, waiting for tax sanctions to be eliminated. whereas it is not always held every year. This mostly happens among people in rural areas. Furthermore, the *Kompas.com* page also revealed that motor vehicle tax arrears in Jakarta reached IDR 1.1 trillion. From The two cases above, it shows that what is expected is not in line with the practice in the community.

Basically, taxpayer compliance is influenced by several factors. this has been proven through domestic research conducted by Sundah and Toly (2014), Cahyadi and Jati (2016), Mangoting (2013), Pranata and Setiawan (2015), Suhendri (2015), Dewi and Supadmi (2014), Layata and Setiawan (2014), Mir'atusholihah, Kumadji, and Ismono (2013), Susilawati and Budiarta (2013) Jotopurnomo and Mangoting (2013), Fuadi and Mangoting (2013), Herryanto and Toly (2011), Pratiwi (2015), Kurnia (2014), Sanjaya (2014), Syarifudin (2016), Utama (2013)

In general, referring to the results of this study, it can be seen that the factors that can affect taxpayer compliance include 3 motivational postures, tax sanctions, service quality, moral obligation, tax knowledge, tax monitoring, taxpayer awareness, public service accountability, taxpayer environment, tax compliance costs, tax socialization. Previous studies have shown that taxpayer compliance is significantly influenced by moral obligation factors by Pranata and Setiawan (2015), Layata and Setiawan (2014), Sanjaya (2014), tax knowledge factors by Suhendri (2015), Mir'atusholihah, Kumadji, and Ismono (2013), Susilawati and Budiarta (2013), tax audit factors by Layata and Setiawan (2014, factors of tax socialization by Herryanto and Toly (2011), environmental factors of taxpayers by Jotopurnomo and Mangoting (2013), factors of taxpayer awareness by Dewi and Supadmi (2014), Susilawati and Budiarta (2013), Jotopurnomo and Mangoting (2013), Herryanto and Toly (2011), Kurnia (2014), income level factor by (Kurnia 2014), compliance cost factor by Fuadi and Mangoting (2013) Syarifudin (2016), Utama (2013).

However, previous research has also shown inconsistent results. Herryanto and Toly (2011) show that the tax socialization factor does not significantly affect taxpayer compliance, but has a significant effect according to Cahyadi and Jati (2016). There is previous research that also shows inconsistency as well, namely the factor of tax sanctions. The results of Winerungan's research (2013) stated that tax sanctions have no effect on taxpayer compliance, however, according studies by Fuadi and Mangoting (2013) and Jotopurnomo and Mangoting (2013), it is stated that tax sanctions affect taxpayer compliance. Furthermore, previous research according to Winerungan (2013) that the quality of tax authority services does not affect taxpayer compliance, but according to Sanjaya (2014), Dewi and Supadmi (2014), Jotopurnomo and Mangoting (2013), Fuadi and Mangoting (2013), Layata and Setiawan (2014) said that the quality of tax authority services affects taxpayer compliance.

In previous research, there are suggestions for further research, including adding other variables such as tax income levels, tax rates, compliance costs, and moral responsibility (Sanjaya, 2014). Verian (2015) also suggests adding variable understanding tax regulations, motivation and perceptions of tax officials. (Kurnia, 2014) also suggested that it is better not only to use questionnaires to obtain data, but also to conduct interviews to obtain more accurate data. Another suggestion was also expressed by Fuadi and Mangoting (2013) to consider the number of samples to be used in order to represent the entire existing population. Based on an explanation of the

suggestions from research by Sanjaya (2014), Verian (2015), Kurnia (2014), Mangoting (2013) and the weaknesses in previous studies, this study aims to examine the factors that affect motor vehicle tax compliance. These factors include tax socialization, tax authority service quality, compliance costs and tax sanctions. Tax socialization, quality of tax authority, and tax sanctions were chosen due to inconsistencies in the research of Cahyadi and Jati (2016), Sundah and Toly (2014), Herryanto and Toly (2011), Winerungan (2013), Sanjaya (2014), Jotopurnomo and Mangoting (2013). Then the compliance costs were selected on the advice of (Sanjaya 2014). Thus, this research is expected to answer the weaknesses and suggestions given by previous researchers.

Discussing the inconsistent factors and some suggestions for further research on taxpayer compliance is inseparable from the definition of taxpayer compliance itself. As stated by Santoso (2009) taxpayers have the willingness to fulfill their tax obligations according to the applicable regulations without the need for inspections, thorough investigations, warnings or threats, and the application of both legal and administrative sanctions. This is supported by Mutia (2014) who explains that the implementation of taxpayer sanctions can lead to the fulfillment of tax obligations by taxpayers so as to increase taxpayer compliance.

Literature Review

Background Theory

1. Attribution Theory

Attribution is a theory that discusses the causes of a person's behavior or ourselves, which will later form an impression. The impression formed will be concluded as factors that influence the behavior of others. Attribution theory views individuals who try to understand the causes of an event they encounter as amateur psychology.

Basically, attribution theory states that when individuals observe a person's behavior, they try to determine whether the behavior is caused internally or externally (Robbins, 2001). Behavior that is caused internally is behavior that is believed to be under the control of the individual himself, while behavior that is caused externally is behavior that is influenced from outside, meaning that the individual will be forced to behave because of the situation or environment.

2. Theory of Planned Behavior

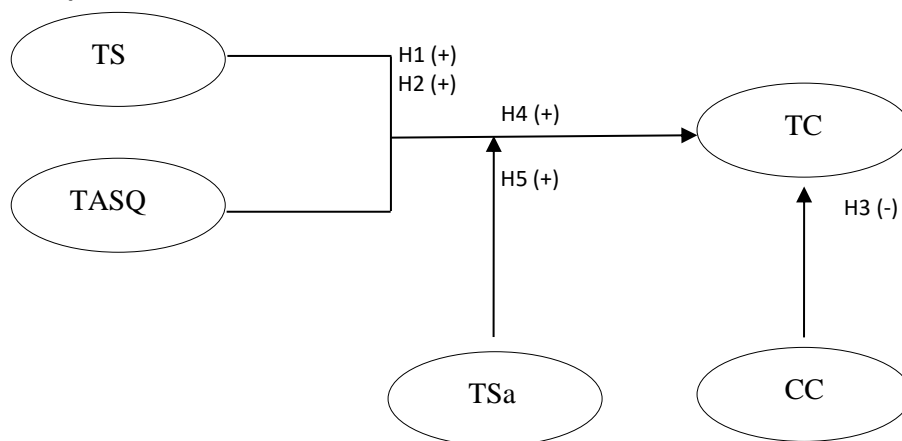
TPB is a conceptual framework that aims to explain the determinants of certain behaviors (Wulandari, 2016). Theory of planned behavior implies the possibility that individuals or groups do not fully carry out behaviors under their control, then perceived behavioral control is used to overcome these behaviors. In other words, the behavior that arises in individuals according to the theory of planned behavior is due to the intention to behave. According to Wulandari (2016) this intention is influenced by 3 factors, namely behavioral belief, normative belief, control belief. In this study, normative beliefs are related to tax socialization, because other people's normative expectations become a reference for fulfilling these expectations. Other people's normative expectations can be in the form of tax counseling so that they obey paying taxes so that individuals will behave according to other people's expectations by being obedient in paying taxes.

Previous Study

Research Title	Research Variable	Research Result
Sundah and Toly (2014) "The Effect of Ease of Self Assessment System, Tax System Socialization, and Tax Office Services on Taxpayer Compliance in Tulungagung Regency"	Independent Variables: • Ease of Self Assessment System • Socialization of the Tax System • Tax Office Services Dependent Variables: • Taxpayer Compliance	<ul style="list-style-type: none"> • The ease of the self-assessment system and tax office services have a significant effect on taxpayer compliance • Socialization of the tax system has no effect on taxpayer compliance
Cahyadi and Jati (2016) "The Influence of Awareness, Socialization, Public Service Accountability and Tax Sanctions on Motor Vehicle Taxpayer Compliance"	Independent Variables: • Taxpayer awareness • Tax Socialization • Public Service Accountability • Tax Sanctions Dependent Variables: • Motor Vehicle Taxpayer Compliance	Taxpayer awareness, tax socialization and public service accountability have a positive effect on motor vehicle tax compliance
The Influence of Taxpayer Awareness, Tax Socialization Activities, and Tax Audits on Income Tax Receipts at KPP Pratama Surabaya Sawahan	Independent Variables: • Taxpayer awareness • Tax Socialization • Tax audits	• Taxpayer awareness has a negative effect on income tax revenue
Tax audit on Income Tax Receipt at Pratama Surabaya Tax Office	Dependent Variables: • Income Tax Receipt	<ul style="list-style-type: none"> • Tax socialization has no effect on income tax receipts • Tax Audit affects local tax revenues
Winerungan (2013) "Tax Socialization, Tax authority Services, and Tax Sanctions for WPOP Compliance at Manado and KPP Bitung Tax Office"	Independent Variables: • Tax socialization • Tax authority services • Tax sanctions Dependent Variable • Individual Taxpayer Compliance	Tax socialization, tax authority services, and tax sanctions have no effect on individual taxpayer compliance
Sanjaya (2014) "The Effect of Service Quality, Moral Obligation and Tax Sanctions on Taxpayer Compliance in Paying Hotel Taxes"	Independent Variables: • Service quality • Moral obligation • Tax sanctions Dependent Variables: • Hotel Taxpayer Compliance	Service quality, moral obligation, and tax sanctions have a positive effect on hotel taxpayer compliance

Research Title	Research Variable	Research Result
Utama (2013) "The Influence of Service Quality, Tax Sanctions and Compliance Fees on Taxpayer Compliance"	Independent Variables: <ul style="list-style-type: none"> • Service quality • Tax Sanctions • Compliance Fee Dependent Variables: <ul style="list-style-type: none"> • Taxpayer Compliance 	<ul style="list-style-type: none"> • Quality of service and tax sanctions have a positive effect on taxpayer compliance • Compliance costs affect taxpayer compliance
Muthmainnah and Haliah (2014) "The Influence of Taxpayer Awareness, Fiscal Services, and Tax Sanctions on Taxpayer Compliance"	Independent Variables: <ul style="list-style-type: none"> • Service quality • Tax Sanctions • Compliance Fees Dependent Variables: <ul style="list-style-type: none"> • Taxpayer Compliance 	<ul style="list-style-type: none"> • Taxpayer awareness has a positive effect on taxpayer compliance • Fiscal Service Quality has a positive effect on taxpayer compliance • Tax Sanctions have a positive effect on Taxpayer Compliance

Conceptual Framework



Information :

TS : Tax Socialization
 TASQ : Tax authority Service Quality
 CC : Compliance Cost
 TSa : Tax Sanctions
 TC : Taxpayer Compliance

Methodology

The methods used in data collection are primary and secondary because the data obtained is the result of distributing questionnaire data (primary data) as well as tax revenue data from the DPPKA D.I Yogyakarta Office (secondary data). The sample is representative of all strata units and so on in the population. The type of sample used in this study is non-probability sampling with the technique used is accidental sampling. *Accidental sampling* is taking respondents as a sample based on coincidence, which means anyone who happens to meet the researcher can be used as a sample if the person met happens to be suitable as a data source (Sugiyono 2007).

The data collection method in this study was carried out by distributing questionnaires. To measure the opinion of respondents, the researcher is using a Four Point Likert scale (Sugiyono 2007). In testing the hypothesis, this study uses multiple linear regression analysis. To test the accuracy of the predictions from the regression testing carried out, a search for the value of the coefficient of determination (adjusted R²) is performed. The equation to test the effect of the 42 independent variables on the dependent variable as well as to test the influence of the moderating variable used the interaction test in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + \beta_5 X_1 * Z + \beta_6 X_2 * Z + e$$

Information :

Y = Motor Vehicle Taxpayer Compliance

α = Constant

$\beta_1 \beta_2 \beta_3 \beta_4 \beta_5 \beta_6$ = Regression coefficient

e = Standard error

X₁ = Socialization of taxation

X₂ = Service Quality of Tax authority

X₃ = Compliance Fee

Z = Tax Sanctions

X₁*Z = Interaction between tax socialization and tax sanctions

X₂*Z = Interaction between the quality of tax services and tax sanctions

The method for hypothesis testing in this study used the Individual Parameter Significance Test (Test Statistical T). T-test was conducted to show the effect of one independent variable individually in explaining the variation of the dependent variable (Kuncoro 2004). The t-test was also carried out to test the correctness of the regression coefficients and see whether the regression coefficients obtained were significant or not. To see the influence of the independent variable on the dependent variable, it is tested at a significant level $\alpha = 0.05$ (Suhendri 2015).

Data

Respondents for this study were 200 motor vehicle taxpayers. Data collection techniques were carried out by delivering questionnaires directly to respondents. The characteristics of the respondents in this study were first seen from gender, the majority were women as many as 103 respondents or 51.5% and men as many as 97 respondents or 48.5%. Second Characteristics seen from the age of the majority aged 20-25 years, 26-30 years, and 36-40 years respectively as many as 45, 44, and 44 respondents or 66.5% and a few aged > 40 years as many as 32 respondents or 16.0%. This shows that from the age of the motor vehicle taxpayers in D.I Yogyakarta, the majority are from mid-teens to late adults. The third characteristic is seen from the work that the respondents in this study were mostly working as entrepreneurs as many as 72 respondents or 36.0% and a small portion working as army or police as many as 5 respondents or 2.5%.

Model Development

H1: Tax socialization has a positive effect on motor vehicle taxpayer compliance

H2: Quality of Tax Service has a positive effect on Compulsory Motor Vehicle Compliance

H3: Compliance costs have a significant negative effect on motor vehicle taxpayer compliance.

H4: Tax sanctions have a positive effect on the relationship between tax socialization and Motor Vehicle Taxpayer Compliance.

H5: Tax sanctions have a positive effect on the relationship between tax authority service quality and motor vehicle taxpayer compliance

Results and Analysis

Results

The analysis in this study is the linear regression analysis of the Moderate Regression Analysis (MRA) model. The following table 4.12 results of linear regression of the Moderate Regression Analysis (MRA) model with the OLS (Ordinary Least Square) method:

Moderate Regression Analysis (MRA) Linear Regression Results

Variable	Coefficient Regression	t-value	Sign.	Results
Constant	6,035	14,010	0,000	
Tax Socialization (X ₁)	0,562	2,066	0,040	Hypothesis Accepted
Tax authority Service Quality (X ₂)	0,071	0,273	0,785	Hypothesis Rejected
Compliance Cost (X ₃)	-1,009	4,168	0,000	Hypothesis Accepted
Tax Sanctions (Z)	0,980	6,127	0,000	-
Moderation X ₁ *Z	0,229	2,659	0,009	Hypothesis Accepted
Moderation X ₂ *Z	0,004	0,044	0,965	Hypothesis Rejected
R ² : 0,459				
Adjusted R ² : 0,439				
F-statistik : 23,238, Sig. = 0,000				
N : 200				
Dependent Variable(Y) : Taxpayer Compliance				

Based on the table above, the regression model obtained is as follows:

$$Y = 6,035 + 0,562X_1 + 0,071X_2 - 1,009X_3 + 0,980Z + 0,229X_1*Z + 0,004X_2*Z + e$$

As for the description of the results of testing the hypothesis in this study are as follows:

H1 = Tax outreach has a positive effect on taxpayer compliance

The result of testing the first hypothesis is that tax socialization has a positive effect on taxpayer compliance proven significantly. This is because the effect of tax socialization on taxpayer compliance has a probability value below 0.05, which is equal to 0.040. A positive coefficient value of 0.562 also supports that tax socialization has a positive effect on taxpayer compliance.

H2 = Tax authority Service Quality has a positive effect on taxpayer compliance

The result of testing the second hypothesis is that the quality of service from the tax authority has a positive effect on taxpayer compliance proven to be insignificant. The service quality of the tax authorities has a sig value above 0.05, which is equal to 0.785 and a coefficient value of 0.071, which means that the quality of service from the tax authorities has a positive but not significant effect. In this case it can be concluded that the quality of tax authority services has no significant effect on taxpayer compliance.

H3 = Compliance costs have a negative effect on motor vehicle taxpayer compliance

The result of testing the third hypothesis is that compliance costs have a significant negative effect on taxpayer compliance. This is because the effect of compliance costs on taxpayer compliance has a sig value below 0.05, which is equal to 0.000. A negative coefficient value of 1.009 also supports that compliance costs have a negative effect on taxpayer compliance.

H4 = Tax Sanctions Have a Positive Effect on the Relationship Between Tax Socialization and Motor Vehicle Taxpayer Compliance

The result of testing the fourth hypothesis is that tax sanctions have a positive effect on the relationship between tax socialization and taxpayer compliance proven significantly. This is because tax sanctions as a moderating variable have a probability value below 0.05, which is 0.009 and a positive coefficient value of 0.229. This means that tax sanctions are able to influence the relationship between tax socialization and taxpayer compliance.

H5 = Tax Sanctions Have a Positive Effect on the Relationship Between Fiscal Service Quality and Motor Vehicle Taxpayer Compliance

The result of testing the fifth hypothesis is that tax sanctions have a positive effect on the relationship between tax authorities' service quality and taxpayer compliance proven to be positively insignificant. This is because the quality of tax authority as a tax moderating variable has a probability value above 0.05, which is 0.965 and a positive coefficient value of 0.004. This means that tax sanctions are not able to influence the relationship between the quality of tax authority' services and taxpayer compliance.

Conclusion and Recommendation

Conclusions

Based on the results of the data analysis above, the conclusions that can be drawn in this study are:

1. The results of the analysis show that the tax socialization variable has a positive and significant effect on taxpayer compliance in paying motor vehicle taxes in D.I Yogyakarta. This can be interpreted, if tax socialization increases, then taxpayer compliance will increase.
2. The results of the analysis show that the variable quality of tax authority services has no significant effect on taxpayer compliance in paying motor vehicle taxes in D.I Yogyakarta.
3. The results of the analysis show that the variable cost of compliance has a negative and significant effect on taxpayer compliance in paying motor vehicle taxes in D.I Yogyakarta.
4. The results of the analysis show that tax sanctions as a moderating variable have a positive effect on the relationship between tax socialization and taxpayer compliance. The effect size of tax sanctions in moderating the relationship between tax socialization and taxpayer compliance is medium (medium moderating effect size)
5. The results of the analysis show that tax sanctions as a moderating variable are not able to influence the relationship between the quality of tax authority and taxpayer compliance.

Research Limitations

The limitations of this research are as follows:

1. The independent variables in this study use 3 variables, namely tax socialization, tax authorities service quality, and compliance costs and tax sanctions as moderating variables
2. Due to time limitations, the respondents in this study used a sample of 200 taxpayers from the motor vehicle tax population registered at the D.I Yogyakarta One-stop Administration Services Office.

Future Research

Based on the limitations of the research above, the suggestions given by the author for future research are as follows:

1. Further research needs to be conducted to examine the influence of other independent variables such as taxpayer awareness, understanding of tax regulations, motivation, and transparency of the amount of income and spending areas.
2. The sample used is mostly enlarged so that it can better represent the existing population

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