

THE EFFECTS OF TAXATION KNOWLEDGE, THE EXPRESSION OF TAX SANCTIONS ON TAXPAYER COMPLIANCE

(Case Study at the Tegallega Tax Office)

Diah Andari¹, Citra Mariana², Yati Mulyati³, Andina N Fathonah⁴

ABSTRACT---This study aims to determine whether awareness of taxpayers and tax penalties affect taxpayer compliance at the Tegallega Tax Office. The factors tested in this study are awareness of taxpayers and taxation sanctions as independent variables. Tax compliance has been identified as the dependent variable. The research method used in this study is the explanatory method. The population in this study was all individual taxpayers registered at the Tegallega Primary Tax Service Office with a total population of 129,394 people. The sampling technique used in this study is the probability sampling technique with a simple random sampling technique, as well as by using the Slovin formula. While the number of samples in this study amounted to 100 individual taxpayers. While the analytical method used in this study is multiple linear regression analysis at a significance level of 10%. The program used in analyzing data uses Statistical Package for Social Sciences (SPSS) Ver19.00. Based on the results of research partially and simultaneously shows that awareness of taxpayers and tax sanctions affect the compliance of taxpayers in the Tax Office Pratama Tegallega. The magnitude of the effect of awareness of taxpayers and tax sanctions in contributing influence to taxpayer compliance by 52.2%.

Keywords---Taxpayer Awareness, Tax Sanctions, and Taxpayer Compliance.

I. INTRODUCTION

The Indonesian government must optimize state revenues to carry out development, state growth, and state financing. State Revenues are the rights of the Central Government which are recognized as enhancers of net assets consisting of Tax Revenues, Non-Tax Revenues, and Grants Receipts. State revenue in the APBN structure includes tax revenue, non-tax revenue and grants. The most potential source of state revenue comes from the tax sector. Tax is a source of state revenue which is very important for the implementation and improvement of national development to achieve prosperity and welfare of the people (Pohan, 2013).

The Directorate General of Tax in a news article about business.tempo.com (18/04/2017) said that the number of registered taxpayers currently reached 36,031,972 with 16,599,632 taxpayers including mandatory tax returns. The number of taxpayers who have reported taxes for the 2016 tax year to April 14, 2017 is 9,789,398, with details based on the

¹Faculty of Economics, Widyatama University, Bandung, Indonesia
corresponding author E-mail: diah.andari@widyatama.ac.id

taxpayer category is 247,215 corporate taxpayers, 797,443 non-employee personal taxpayers and 8,744,740 employee taxpayers. The number of taxpayers who have reported tax returns as of April 2017 is only 58.97%. The level of compliance with the SPT filing in the KPP Bandung Tegallega in 2010-2016 reported SPT was 68.72%. This information shows that there are still many taxpayers who are not compliant and taxpayer compliance is not well reflected. This is a problem with KPP Pratama Bandung Tegallega, especially in meeting the tax revenue target each year.

Not only the issue of compliance in submitting tax returns that are the concern of tax authorities in KPP Pratama Bandung Tegallega in order to optimize tax revenue, in order to achieve revenue targets, KPP Pratama Bandung Tegallega also continues to carry out billing activities for taxpayers who have arrears to the State.

Identification Problem

Based on the background, problem identification and limitation of the problems that have been described previously, that there is a gap between the theory and the facts that occur related to tax revenue problems at the Bandung Tegallega Tax Service Office, then the formulation of the problems that can be studied in this study are stated in statements as the following:

1. Is the compliance of taxpayers with respect to the level of tax revenue at KPP Pratama Bandung Tegallega.
2. What is the effect of tax collection on the level of tax revenue on KPP Pratama Bandung Tegallega.
3. What is the effect of compliance and tax collection on the level of tax revenue on the Tegallega Bandung Primary Tax Office.

II. LITERATURE REVIEW

Definition of Taxpayer Compliance

Compliance according to the Indonesian General Dictionary means to obey or obey the teachings or rules. Tax compliance in the field of taxation is obedience, submission and compliance and implementing tax regulations. Taxpayer Compliance stated by Norman D. Nowak in the book Siti Kurnia Rahayu (2013: 138) is an environment of enforcement and understanding of tax obligations, expressed in circumstances where taxpayers understand or attempt to understand all the provisions of tax legislation, thoroughly and explicitly fill tax forms, correctly measure the amount of tax owed and pay tax on time.

Criteria for Compliant Taxpayers

Based on the Minister of Finance Regulation No. 74 / PMK.03 / 2012, taxpayers are included in the category of compliant taxpayers if they meet the following criteria:

1. Notification has been delivered on time in the last 3 years.
2. Do not have tax arrears for all tax forms, except for tax arrears that have been allowed to pay in installments or postpone tax payments.
3. The financial statements are audited for 3 consecutive years with a Good Opinion without Exception by a Public Accountant or government financial oversight agency.
4. Neither have they been convicted of a tax criminal offense based on a court ruling that has had lasting legal force for the past 5 years.

Taxpayer Compliance measure

According to Chaizi Nasucha quoted by Siti Kurnia (2013:139), Compliance with taxpayers can be calculated from:

1. Compliance of taxpayers in registering themselves
 - a. Taxpayers are obedient in registering themselves
2. Compliance to report back notification
 - a. Fill out the tax return completely and correctly
 - b. Taxpayers obediently deposit SPT
3. Compliance with the calculation and payment of tax payable
 - a. The taxpayer correctly calculates the outstanding tax payment
4. Compliance with payment in arrears
 - a. Taxpayers do not have tax arrears or pay tax owed

Definition of Tax Collection

Tax Collection according to Article 1 number 9 of Law Number 19 of 1997 concerning Tax Collection as amended by Law Number 19 of 2000 is a series of actions so that Taxpayers pay off tax debt and tax collection costs by reprimanding or warning, carrying out instant billing and at the same time, notifying a Forced Letter, proposing prevention, carrying out confiscation, carrying hostage taking, selling confiscated goods.

Definition of Tax Revenue

Law 17 of 2003 concerning State Finances, Article 1 number (9) explains that state revenue is money that goes into the State Treasury. Law Number 29 of 2002 concerning the State Budget for the 2003 Budget Year classifies state revenues into tax revenues, non-tax revenues, and grant revenues.

III. METODOLOGY

Types of research The research method used by the author is an explanatory research method. According to Nuryaman and Christina (2015: 06), explanatory research is research that aims to obtain answers about "how" and "why" a phenomenon occurs. **Place and time of research** This research was conducted at the Tegallega Pratama Tax Office in Bandung. The time of the study began in October 2019 until completion.

The data form used in this analysis makes use of quantitative methods. According to Sugiono (2017: 35) quantitative methods are research methods based on the philosophy of positivism, used to examine specific populations or samples, collecting data using research instruments, analyzing quantitative or statistical data, with the aim of testing established hypotheses. Sources of data taken in this study are primary data.

Population

Meanwhile, according to Nuryaman and Christina (2015: 101) the population shows the whole group of people, events or things that are of interest to researchers to be investigated.

Based on population understanding, the population in this study is the total number of Individual Taxpayers registered at the Tegallega Tax Office with a total population of 129,394 people.

Sample

The research sample was taken randomly from the number of taxpayers registered at the Tegallega Primary Tax Service Office who came to the tax office location both for tax reporting and consultation. The sample selection technique used is the simple random sampling method that is taking sample members from the population randomly without regard to strata

that exist in that population. Sampling itself will be taken randomly from the number of Personal Taxpayers who submit Notification Letter and actively carry out their tax obligations.

Data Analysis Techniques and Data Validity

Data Validity Test

According to Sugiono (2017: 348) validity is a measuring tool used to obtain data, the results of the study are said to be valid if there are similarities between the data collected and the data that actually occurs on the object under study.

Reliability Test

In addition to measuring validity, in a study it is also necessary to measure the reliability of an instrument to be an indication that the respondent is consistent in giving responses to the statements submitted. According to Sekaran (2006: 133) reliability is an index that shows the extent of a measurement without being able (error free) and therefore guarantees consistent measurements across time and across various items in the instrument. To test the reliability or reliability of measuring instruments or instruments in this study the Alpha Cronbach coefficient was used. According to Ghozali in Rachmatullah (2013), the instrument has a high level of reliability if the coefficient value obtained is ≥ 0.60 .

Classic assumption test

Before conducting a regression, there are conditions that must be passed, namely to test the classical assumptions. Regression models must be free of traditional assumptions, namely normality testing, heterokedasticity testing and multicollinearity testing.

Normality test

According to Ghozali (2013: 160) the normality test aims to test whether in the regression model the confounding variable or residual has a normal distribution. So in other words, the normality test is carried out to determine the nature of the distribution of research data that serves to determine whether the sample taken is normal or not by testing the distribution of the analyzed data. In this study one Kolmogorov Smirnov test was used to test the normality of the regression model.

Heterokedasticity Test

One way to find out the existence of heteroscedasticity can be done by looking at the presence or absence of certain patterns in the scatterplot graph between the dependent variable (bound) with the residual. According to Edison (2016: 85) to see the occurrence of symptoms of homokedatisitas or heteroscedaticity symptoms can be seen in the Scatterplots picture that the residual patterns spread and scattered do not form a specific pattern, thus the symptoms of Homokedaticity and the regression equation do not meet the Heteroskedasticity assumption.

Multicollinearity Test

According to Ghozali (2013: 160) multicollinearity test aims to test whether the regression model found a correlation between independent variables. A good correlation model should not occur correlation between independent variables. If the independent variables are correlated then this variable is not ontogonal. Ontogonal variables are independent variables where the correlation value between independent fellow variables is equal to the zeronormality test, the heterokedasticity test and the multicollinearity test.

Multiple Linear Regression Analysis

Multiple regression analysis is used by the researcher, if the researcher intends to predict how the condition (criterion) is, if two or more independent variables as a predictor factor are manipulated (increased in value). So if according to Sugiono (2017: 275) a multiple regression analysis will be carried out if the number of independent variables is at least 2.

So in this study using multiple linear regression analysis that is to find out together the relationship between taxpayer awareness and tax sanctions on individual taxpayer compliance. So that it will be known which variable has the biggest influence on tax compliance.

IV. RESULTS AND DISCUSSION

Classic assumption test

Normality test

Because the significance value generated by Kolmogorov Smirnov is more than or 10% (the significance level of research significance) is ($0.836 > 0.1$), it can be concluded that H_0 is accepted or residual data are normally distributed, in other words the regression model is feasible to use because it fulfills assumption of normality or normally distributed data.

Multicollinearity Test

multicollinearity test results can be seen that the tolerance value of the independent variable shows a value of more than 0.1 and the VIF value indicates a value of no more than 10.

Heteroscedasticity test

Results of scatter plot check, It can be seen that the Y axis has no clear patterns and spread points between under 0 and above 0. It can be inferred that the regression model is without heteroscedasticity.

V. CONCLUSION & RECOMENDATION

CONCLUSION

Based on the results of research and discussion in the previous chapter, the following conclusions are obtained:

1. The results showed that awareness of taxpayers affected tax compliance at the Tax Office Pratama Tegallega.
2. The results of the study show that tax sanctions affect the taxpayer compliance at the Tegallega Primary Tax Service Office.
3. The results of the study show that awareness of taxpayers and taxation sanctions influences taxpayer compliance at the Tegallega Tax Office.

RECOMENDATION

Based on the results of the study showed awareness of taxpayers and tax penalties affect taxpayer compliance. In addition, the results of the study also showed awareness of taxpayers, tax sanctions, and taxpayer compliance included in the quite good category, but there are still some weaknesses that must be addressed. So the authors intend to submit some suggestions that are expected to be useful input for the parties concerned. The suggestions that researchers can convey based on the results of research that has been carried out are as follows:

1. For the Tegallega Primary Tax Service Office

1) Raising awareness of taxpayers by providing tax knowledge such as tax benefits for the state, losses to the state if they do not pay taxes, and laws related to taxation, so that taxpayers are aware of the benefits and function of taxes as a support for national development.

2) Reducing taxpayers who commit violations by providing information about the tax sanction system and what should not be violated. Provide sanctions commensurate with and in accordance with what was violated by the taxpayer, so that taxpayers deterred and do not commit violations again. Conduct an evaluation of existing regulations so that there are no loopholes for taxpayers to commit violations.

3) Increase taxpayer compliance by reminding taxpayers by telephone or text to immediately report like, re-check the taxpayer calculation results so that there are no mistakes, and provide a letter of reprimand to taxpayers who are in arrears and less in paying tax shortages.

REFERENCES

- [1] Alm, J. (1998). *Tax Policy Analysis: The Introduction of a Russian Tax Amnesty*
- [2] Ahn, J. dan Schneider, B.J., 2000, *Cephalometric Appraisal of Posttreatment Vertical Changes in Adult Patients*, *Am J Orthod Dentofacial Orthop.*, 118:374-84.
- [3] Asbar, Akromi Khairina. 2014. *Pengaruh Tingkat Kepuasan Pelayanan, Pemahaman Perpajakan, Keadilan Perpajakan, Sanksi Perpajakan dan Kesadaran Perpajakan Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi Pada KPP Senapelan Pekanbaru*. *Jurnal. Universitas Riau*.
- [4] Arum, Harjanti Puspita. 2012. *Pengaruh Kesadaran Wajib Pajak, Pelayanan Fiskus, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Yang Melakukan Kegiatan Usaha Dan Pekerjaan Bebas (Studi di Wilayah KPP Pratama Cilacap)*. Skripsi. Universitas Diponegoro Semarang.
- [5] Burhan, Hana Pratiwi. 2015. *Pengaruh Sosialisasi Perpajakan, Pengetahuan Perpajakan, Persepsi Wajib Pajak Tentang Sanksi Pajak dan Implementasi PP Nomor 46 Tahun 2013 Terhadap Kepatuhan Wajib Pajak Orang Pribadi (Studi Empiris Pada Wajib Pajak Di Kabupaten Banjarnegara)*. Skripsi. Universitas Diponegoro Semarang.
- [6] Caroko, Bayu. 2014. *Pengaruh Pengetahuan Perpajakan, Kualitas Pelayanan Pajak Dan Sanksi Pajak Terhadap Motivasi Wajib Pajak Orang Pribadi Dalam Membayar Pajak*. *Jurnal. Universitas Brawijaya*.
- [7] Dantes, Nyoman. 2012. *Metode Penelitian*. Yogyakarta: ANDI.
- [8] Edison, Acep. 2016. *Analisis Regresi dan Jalur (Dengan Jalur SPSS)*. Bandung: Mentari.
- [9] Fajriyan, Nur Afianti. 2015. *Pengaruh Persepsi Pelaksanaan Sensus Pajak Nasional, Sikap Wajib Pajak Pada Pelaksanaan Sanksi Denda Dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak (Studi Pada Wajib Pajak Orang Pribadi Di Kelurahan Miji Kota Mojokerto)*. *Jurnal. Universitas Brawijaya*.
- [10] Fuadi, Arabella Oentari dan Yenni Mangoting. 2013. *Pengaruh Kualitas Pelayanan Petugas Pajak, Sanksi Perpajakan dan Biaya Kepatuhan Pajak Terhadap Kepatuhan Wajib Pajak UMKM*. *Jurnal Akuntansi. Universitas Krisen Petra*.
- [11] Ghozali, Imam. 2016. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23 (Edisi 8)*. Cetakan ke VIII. Semarang: Badan Penerbit Universitas Diponegoro.—. 2013. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 21 Update PLS Regresi*. Semarang: Badan Penerbit Universitas Diponegoro.
- [12] Hardiningsih, Pancawati. 2011. *Faktor-Faktor Yang Mempengaruhi Kemauan Membayar Pajak*. *Jurnal Vol. 3 No. 1 ISSN: 1979-4878*.
- [13] Harahap, Sofyan Safitri. 2004. *Akuntansi Aktiva Tetap, Edisi Ketiga*. Jakarta: Penerbit PT. Raja Grafindo.
- [14] Husnurrosyidah, and Ulfah Nuraini. 2016. *Pengaruh Tax Amnesty dan Sanksi Pajak Terhadap Kepatuhan Pajak di Bmt Se-Karesidenan Pati*. *Kudus: Sekolah Tinggi Agama Islam Negeri (STAIN)*.
- [15] Hussain, H.I., Kamarudin, F., Thaker, H.M.T. & Salem, M.A. (2019) *Artificial Neural Network to Model Managerial Timing Decision: Non-Linear Evidence of Deviation from Target Leverage*, *International Journal of Computational Intelligence Systems*, 12 (2), 1282-1294.
- [16] Ilyas, Wirawan B., and Richard Burton. 2010. *Hukum Pajak*. Jakarta: Salemba Empat.
- [17] Jotopurnomo, Cindy, and Yenni Mangoting. 2013. *Pengaruh Kesadaran Wajib Pajak, Kualitas Pelayanan Fiskus, Sanksi Perpajakan, Lingkungan Wajib Pajak Berada terhadap Kepatuhan Wajib Pajak Orang Pribadi di Surabaya*. *Program Akuntansi Pajak Program Studi Akuntansi Universitas Kristen Petra, Tax & Accounting Vol 1*.

- [18] Kasornbua, T., Pinsame, Ch. 2019. Factors affecting purchase intention of community product in Thailand-Cambodia border. *Entrepreneurship and Sustainability Issues*, 7(2), 949-961. [http://doi.org/10.9770/jesi.2019.7.2\(11\)](http://doi.org/10.9770/jesi.2019.7.2(11))
- [19] Kirana, Gita Gowinda. 2010. Analisis Perilaku Penerimaan Wajib Pajak terhadap Penggunaan e- Filing (Kajian Empiris di Wilayah Kota Semarang). Skripsi S1 Fakultas Ekonomi Universitas Diponegoro Semarang
- [20] Mardiasmo. 2016. Perpajakan. Yogyakarta: Penerbit Andi.
- [21] —. 2011. Perpajakan Edisi Revisi. Bogor: Penerbit Ghalia Indonesia.
- [22] Martono, Nanang. 2011. Metode Penelitian Kuantitatif. Jakarta: PT Raya Grafindo Persada.
- [23] Muarifah, Tanzilah. 2012. Pengaruh Pengetahuan Pajak, Kualitas Pelayanan Petugas Pajak dan Sikap Wajib Pajak Terhadap Kepatuhan Wajib Pajak (Studi Kasus Pada Wajib Pajak Orang Pribadi Yang Terdapat Pada Kpp Pratama Semarang Selatan). Skripsi. Universitas Dian Nuswantoro.
- [24] Muliari, Ni Ketut, and Putu Ery Setiawan. 2011. Pengaruh Persepsi Tantang Sanksi Perpajakan dan Kesadaran Wajib Pajak Pada Kepatuhan Wajib Pajak Orang Pribadi di KPP Denpasar Timur. *Audi jurnal akuntansi bisnis* Vol.6.1-Jan 2011.
- [25] Mutia, Sri Putri Tirta. 2014. Pengaruh Sanksi Perpajakan, Kesadaran Perpajakan, Pelayanan Fiskus dan Tingkat Pemahaman terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Universitas Negeri Padang*.
- [26] Nazir, Moh. 2011. Metode Penelitian. Bogor: Penerbit Ghalia Indonesia.
- [27] Ngadiman dan Daniel Huslin. 2015. Pengaruh Sunset Policy, Tax Amnesty, dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak (Studi Empiris di Kantor Pelayanan Pajak Pratama Jakarta Kembangan). *Universitas Tarumanagara. Jurnal Akuntansi/Volume XIX, No. 02, Mei 2015: 225-241*.
- [28] Nuryaman, and Veronica. 2015. Metodologi Penelitian Akuntansi dan Bisnis. Bandung: Ghalia Indonesia.
- [29] Purnamasari, Dyah, and Yoyo Sudaryo. 2018. The Effect of Knowledge Taxpayer, Moral Taxpayer and Tax Sanctions on Taxpayers Compulsoty. *International Journal of Trade, Economics and Finance*, 9(5).
- [30] R.Cooper, Donald, and Pamela S.Schindler. 2006. "Business Research Methods", 9th edition. McGraw-Hill International Edition.
- [31] Rahayu, Siti Kurnia. 2013. Perpajakan Indonesia Konsep dan Aspek Formal. Jakarta: Graha Ilmu.
- [32] —. 2017. Perpajakan Konsep dan Aspek Formal. Bandung: Rekayasa Sains.
- [33] —. 2010. Perpajakan, Teori dan Teknis Perhitungan . Yogyakarta: Graha Ilmu.
- [34] Rohmawati, Alifia Nur, and Ni Ketut Rasmini. 2012. Pengaruh Kesadaran, Penyuluhan, Pelayanan, dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak Orang Pribadi. bali: Universitas Udayana.
- [35] Sari, Diana. 2013. Konsep Dasar Perpajakan. Bandung: PT Refika Aditama.
- [36] Sekaran. 2006. Metodologi penelitian untuk Bisnis, Edisi 4, Buku I. Jakarta: Salemba 4.
- [37] Setiyani, Nunung Manis, and dkk. 2018. Sarwono, Jonathan. 2013. Statistik Multivariat. Yogyakarta: ANDI OFFSET.
- [38] Pengaruh Motivasi Wajib pajak dan Pengetahuan Perpajakan Terhadap Wajib pajak Orang Pribadi dengan Kesadaran Wajib Pajak Sebagai Variabel Intevening. Semarang: Universitas Pandaran Semarang.
- [39] Siregar, Syofian. 2013. Metode Penelitian Kuantitatif. Jakarta: PT Fajar Interpratama Mandiri.
- [40] Suandy, Erly. 2011. Perencanaan Pajak Edisi 5. Jakarta: Salemba Empat.
- [41] Sudjana. 2005. Metode Statistika. Bandung: Tarsito.
- [42] Sugiyono. 2017. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta.
- [43] Sukmawati, Fitri, and Silviana. 2016. The Effects Of Understanding Taxpayers understanding Tax Penalty On Taxpayers compliance In KPP Kareas Bandung. 8 th Widyatama International Seminar on Sustainability (WISS 2016), Widyatama University and IEEE.
- [44] Tiraada, Tryana A.M. 2013. Kesadaran Perpajakan, Sanksi Pajak, Sikap Fiskus terhadap kepatuhan WPOP di Kabupaten Minahasa Selatan. *Jurnal EMBA* Vol.1 No.3.
- [45] Utami, Tia Dwi, and Kardinal. 2013. Pengaruh Kesadaran Wajib pajak dan Sanksi Pajak Berpengaruh Terhadap Kepatuhan Wajib Pajak Orang Pribadi Pada Kantor Pelayanan Pajak Pratama Seberang Ulu. Palembang: STIE MDP.
- [46] Wagdi, O., Hasaneen, A. 2019. Obstacles and success factors for entrepreneurship: a comparative analysis between Egypt and Nigeria. *Entrepreneurship and Sustainability Issues*, 7(2), 962-976. [http://doi.org/10.9770/jesi.2019.7.2\(12\)](http://doi.org/10.9770/jesi.2019.7.2(12))
- [47] Waluyo. 2013. Perpajakan Indonesia. Jakarta: Salemba Empat.
- [48] Widodo, Widi. 2010. Moralitas, Budaya dan Kepatuhan Pajak. Bandung: Alfabeta.
- [49] Yusuf, A.Muri. 2014. Metodologi Penelitian Kuantitatif, Kualitatif & Penelitian Gabungan. Jakarta: Prenadamedia Group.

- [50] Republik Indonesia, Keputusan Menteri Keuangan No. 235/KMK. 03/2003 tentang Perubahan Keputusan Menteri Keuangan No. 544/KMK. 04/2000 tentang Kriteria Wajib Pajak yang Dapat Diberikan Pengembalian Pendahuluan Kelebihan Pembayaran Pajak.
- [51] SE-02/PJ/2008 tentang Tata Cara Penetapan Wajib Pajak dengan Kriteria Tertentu
- [52] Undang-Undang Nomor 16 Tahun 2009 tentang Ketentuan Umum dan Tata Cara Perpajakan (KUP).
- [53] Undang-Undang Nomor 28 Tahun 2007 tentang Ketentuan Umum Perpajakan (KUP).
- [54] <https://databoks.katadata.co.id/datapublish/2016/12/22/kepatuhan-wajib-pajak-serahkan-spt-baru-60-persen>. Diakses Pada Tanggal 28 Agustus 2019.
- [55] <https://www.kemenkeu.go.id/media/6890/apbn-kita-edisi-januari-2018.pdf>. Diakses Pada Tanggal 25 Agustus 2019.
- [56] Satrianegara, Rivy. Masih Ada 27% Wajib Pajak yang Belum patuh. 11 Juli 2018. <https://www.cnbcindonesia.com/news/20180711113640-4-22995/masih-ada-27-wajib-pajak-yang-belum-patuh>. Diakses Pada Tanggal 30 Agustus 2019.