

The Influence of Tax System Modernization, Public Trust, and Taxpayer Awareness on Tax Compliance

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Abstract

This research endeavors to scrutinize how enhancements to the taxation system, citizens' faith in governance, and comprehension among taxpayers impact the adherence to tax regulations by self-employed individual taxpayers within the jurisdiction of the Cianjur Pratama Tax Office. A quantitative methodology is employed, characterized by a descriptive causal investigation framework. The entire demographic under consideration encompasses all self-employed individual taxpayers duly registered at the Cianjur Pratama Tax Office, which amounts to 75,350 individuals; a subset of 100 participants was chosen utilizing a convenience sampling technique. Information was gathered via questionnaires employing a five-tiered Likert scale in conjunction with supplementary information extracted from authorized Directorate General of Taxes records. Evaluations pertaining to accuracy and consistency were performed to ascertain the tool's appropriateness for deployment. Analytical procedures were executed utilizing IBM SPSS Statistics 26, encompassing descriptive statistical assessments and evaluations of fundamental assumptions, specifically normality, multicollinearity, and heteroscedasticity), multiple linear regression, and hypothesis testing with t-tests, F-tests, and coefficients of determination (R^2). The results show that tax system modernization, public trust, and taxpayer awareness partially and simultaneously have a positive and significant effect on the compliance of non-employee WPOP. These findings emphasize the importance of system modernization, increased trust, and tax education as effective strategies to improve taxpayer compliance.

Keywords: *Tax System Modernization, Public Trust, Taxpayer Awareness, Taxpayer Compliance*

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INTRODUCTION

Taxes commonly serve as the main source of income for a nation. In numerous countries, funds generated from taxes play a vital role in initiatives focused on social support and advancement (Pratomo & Wibowo, 2024). The income a government gains from taxes is an essential component for achieving long-term progress, achieved by funding government expenditures that address the diverse needs of its population (Kurnia & Pransisca, 2025). As defined by Law Number 16 of 2009, taxes are obligatory payments made by individuals or entities to the government; these payments do not result in direct individual benefits and are enforced by law, intended to enhance the overall well-being of the populace. A crucial element in successfully reaching the anticipated tax revenue is the degree to which taxpayers

adhere to their obligations (Kurnia & Fajarwati, 2022). Therefore, the success of tax revenue collection depends heavily on the level of taxpayer compliance in carrying out their tax obligations. However, to date, the level of taxpayer compliance in Indonesia remains one of the biggest challenges in efforts to optimize state revenue.

Adherence to tax regulations is generally classified into two distinct types: compliance in form and compliance in substance. Compliance in form is associated with acting promptly in securing a Taxpayer Identification Number (NPWP) registration and in submitting an annual tax report (SPT), but compliance in substance is connected to ensuring the correctness of computations and remittances of taxes as required by existing legal regulations (Rahayu, 2020). Although Indonesia's tax revenues showed a positive trend and even exceeded the target from 2021 to 2023, Indonesia's tax ratio remained relatively low, at 10.31% in 2023, lower than the ASEAN average (OECD, 2023). This indicates that the potential tax collection has not been fully optimized, particularly from non-employee Individual Taxpayers (WPOP).

Non-employee WPOPs, such as entrepreneurs, professionals, and freelancers, play a significant role in contributing to tax revenue. However, the level of compliance among this group remains relatively low. According to data from the Directorate General of Taxes (DGT), in 2023, only 34.09% of the 4.4 million non-employee WPOPs filed their annual tax returns (Siswanto, 2023). A similar situation was also observed at the Cianjur Tax Office (KPP Pratama Cianjur), where the compliance rate for non-employee taxpayers fluctuated from 90% in 2020, dropping to 75% in 2022, and only slightly increasing to 80% in 2024 (KPP Pratama Cianjur, 2024). This data indicates a serious problem in efforts to improve tax compliance, particularly in the area focused on by this study.

The degree to which taxpayers who are not employees adhere to tax regulations is thought to be affected by a number of different things. To begin, it is predicted that updating the tax system by incorporating digital capabilities like electronic filing, billing, and registration will make the tax administration process more straightforward, productive, and streamlined (Fitria & Wahyudi, 2022). Modernization is crucial, as recording of every transaction can be erroneous or missed due to the lack of computerization (Cahyaningsih & Rokayah, 2024). Previous research has shown varying results, with some finding that modernization has a positive effect on compliance (Zuhdi et al., 2019; Abdillah & Suprihatin, 2021), while others show an insignificant effect (Haryanti et al., 2022).

Second, public trust in the government is also a crucial factor. This trust is related to public confidence in the integrity and accountability of state officials. However, cases of bribery and abuse of authority by certain tax officials, such as the Rafael Alun Trisambodo case in 2023, a decrease in people's confidence in the tax system has been observed, as noted by Ibrahim et al. in 2020. Certain research indicates that when the public trusts the tax system, they are more likely to comply with tax laws, as found by Darmawati & Zelmianti in 2021, but other studies have presented differing conclusions (Sari & Hermanto, 2020).

Third, taxpayer awareness plays a crucial role in motivating compliance. This awareness reflects an understanding of the importance of taxes for national development and an individual's willingness to voluntarily fulfill their obligations (Alfarisi & Mahpudin, 2020). However, research findings on the influence of taxpayer awareness on compliance have been inconsistent. Atarwaman (2020), for

example, found that awareness does not always significantly influence compliance, creating a gap in the literature.

Against this background, the present research project was carried out to scrutinize how the tax system's upgrade, confidence held by the public, and taxpayers' understanding affected the fulfillment of tax duties by non-salaried individual taxpayers at the Cianjur Pratama Tax Office. This location was selected based on the unique characteristics of the region, The economic landscape is primarily shaped by the Micro, Small, and Medium Enterprises (MSMEs) sector, and their adherence to regulations often varies from that of urban centers. It is anticipated that the findings of this research will offer theoretical insights, adding depth to the existing body of knowledge concerning the elements that affect tax compliance, and simultaneously.

METHODS

This study uses a quantitative approach with a descriptive causal design to find out how modernizing the tax system works, public confidence, and taxpayer understanding affect the compliance of individual taxpayers who are not employees (WPOP), as this method is well-suited for elucidating causal links between different factors and for validating hypotheses through empirical data (Sugiyono, 2019). The study took place at the Cianjur Pratama Tax Office (KPP Pratama Cianjur), focusing on a specific group of individuals of all non-employee WPOPs of 75,350 people (DGT, 2023), The quantity of 100 participants was ascertained utilizing convenience sampling via the Slovin equation with a tolerance margin of 10%. Information was amassed from a five-option Likert scale survey instrument for the predictor variables (tax framework enhancement, faith from the public, understanding of taxation by taxpayers) alongside the response variable (WPOP adherence for non-workers), coupled with existing information sourced from DGT records, KPP materials, tax legislation, and earlier investigations. The survey's accuracy was verified with Pearson's correlation, and its dependability was assessed via Cronbach's Alpha ($\alpha > 0.60$) (Ghozali, 2018) before examination. Statistical scrutiny was performed employing IBM SPSS Statistics 26 via descriptive assessment, standard prerequisite evaluations (distribution, multicollinearity, non-constant variance), and multivariable linear regression, including assumption assessment via F checks, t checks, and coefficient of determination (R^2) (Sugiyono, 2019; Ghozali, 2018).

Result and Discussion

1. Validity and Reliability Test

Survey questions are assertions presented to participants in order to gather information for a research project. The objective of validity testing is to determine how well the survey instrument measures the concepts it is intended to measure. The comparison of the computed r and table r values within the correlation coefficient was the method employed in this research to evaluate validity. The table r value at a significance level of 5% (0.05) is 0.1966, given 100 survey participants, the degrees of freedom (df) are calculated as $N - 2 = 98$.

Tabel 1. Validity Test

Variable	Statement	r count		r table	Description
Taxpayer Compliance (Y)	Ya	0,865	>	0,1966	Valid

	Yb	0,825	>	0,1966	Valid
	Yc	0,893	>	0,1966	Valid
	Yd	0,794	>	0,1966	Valid
	Ye	0,868	>	0,1966	Valid
	Yf	0,855	>	0,1966	Valid
Modernization of the Tax System (X1)	X1a	0,776	>	0,1966	Valid
	X1b	0,78	>	0,1966	Valid
	X1c	0,832	>	0,1966	Valid
	X1d	0,812	>	0,1966	Valid
	X1e	0,783	>	0,1966	Valid
	X1f	0,838	>	0,1966	Valid
	X1g	0,861	>	0,1966	Valid
Public Trust (X2)	X2a	0,882	>	0,1966	Valid
	X2b	0,866	>	0,1966	Valid
	X2c	0,929	>	0,1966	Valid
	X2d	0,897	>	0,1966	Valid
	X2e	0,87	>	0,1966	Valid
Taxpayer Awareness (X3)	X3a	0,861	>	0,1966	Valid
	X3b	0,858	>	0,1966	Valid
	X3c	0,884	>	0,1966	Valid
	X3d	0,859	>	0,1966	Valid
	X3e	0,84	>	0,1966	Valid
	X3f	0,785	>	0,1966	Valid

As shown in Table 1, all questions in the survey were considered legitimate since their computed *r* values were all higher than the table *r* value of 0.1966. Specifically, the Taxpayer Compliance factor (Y) included six questions, each having a computed *r* value between 0.794 and 0.893. The Tax System Modernization factor (X1) was assessed using seven questions, with *r* values ranging from 0.776 to 0.861. Public Trust (X2) was evaluated through five questions, yielding *r* values between 0.866 and 0.929, while Taxpayer Awareness (X3) was measured by six questions, producing *r* values from 0.785 to 0.884. Consequently, because all questions fulfilled the required validity standards, they were all deemed appropriate for the study.

The purpose of the reliability assessment is to determine how stable and consistent the questionnaire is when used as an indicator variable (Gunawan, 2020). When an instrument generates similar data each time it is used, it is deemed reliable. Reliability assessment is based on the Cronbach's Alpha coefficient, where a value >0.60 indicates a reliable questionnaire, while a value ≤ 0.60 is considered unreliable. According to Sekaran (2000, in Gunawan, 2020), reliability is categorized as poor (<0.6), acceptable (0.6–0.799), and good (0.8–1.0).

Table 2. Reliability Test

Variable	Cronbach Alpha	Criteria	Description
Taxpayer Compliance (Y)	0,922	0,8-1,0	Good Reliability
Modernization of the Tax System (X1)	0,913	0,8-1,0	Good Reliability
Public Trust (X2)	0,933	0,8-1,0	Good Reliability
Taxpayer Awareness (X3)	0,92	0,8-1,0	Good Reliability

Based on the reliability test using Cronbach's Alpha, all research variables demonstrated excellent reliability. The variable Taxpayer Compliance (Y) was 0.922, Tax System Modernization (X1) 0.913, Public Trust (X2) 0.933, and Taxpayer

Awareness (X3) 0.920, all within the range of 0.8–1.0. These results indicate that the questionnaire is consistent and reliable, making it suitable for further analysis.

2. Classical Assumption Test

To ascertain if the regression model's residuals followed a normal distribution, a normality test was carried out. The model's reliability is deemed satisfactory when the residuals exhibit a normal distribution. Utilizing the Kolmogorov-Smirnov test, data is regarded as normal when the significance level (sig) surpasses 0.05, and abnormal if $\text{sig} < 0.05$. The test results were performed using SPSS version 26..

Tabel 3. Normality Test

N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.35435823
Most Extreme Differences	Absolute	.168
	Positive	.143
	Negative	-.168
Test Statistic		.168
Asymp. Sig. (2-tailed)		.000 ^c

According to Table 3, the Asymp. Sig. (2-tailed) figure is 0.000, which is less than 0.05; this suggests the information does not follow a normal distribution pattern. By default, SPSS version 26 uses the asymptotic approach to calculate significance, but the Monte Carlo method can be used to produce more accurate values when the normality assumption is not met (ibm.com, 2021). Therefore, the researcher used the Monte Carlo approach.

Tabel 4. Normality Test

N		100	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	2.35435823	
Most Extreme Differences	Absolute	.168	
	Positive	.143	
	Negative	-.168	
Test Statistic		.168	
Asymp. Sig. (2-tailed)		.000 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	.030 ^d	
	96% Confidence Interval	Lower Bound	.000
		Upper Bound	.065

Based on Table 4, the Kolmogorov-Smirnov test using the Monte Carlo approach (96% confidence level, $n = 100$) The significance level obtained was 0.065. Considering that this figure exceeds 0.05, we can infer that the regression model's residual data exhibits a normal distribution (Ghozali, 2018).

To check if the independent variables in the regression model are related to each other, a multicollinearity test was done. If the VIF value is below 10, the model is considered to have no problems with multicollinearity, and the tolerance value exceeds 0.1 (Gunawan, 2020). The outcomes of the test, as executed with SPSS 26, are presented in the subsequent table.

Tabel 5. Multicollinearity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.489	1.407		1.058	.293		
TotalX1	.489	.088	.536	5.585	.000	.274	3.654
TotalX2	-.046	.067	-.046	-.679	.499	.561	1.783
TotalX3	.426	.093	.405	4.558	.000	.319	3.133

According to the data presented in Table 4.9, multicollinearity is not an issue among the variables that predict the outcome. The Variance Inflation Factor figures for predictor X1 stand at 3.654, for predictor X2, they are 1.783, and for predictor X3, they register at 3.133; all of these are less than the threshold of 10; the tolerance levels are at 0.274 for X1, 0.561 for X2, and 0.319 for X3, each surpassing the minimum level of 0.1. The results suggest that the independent variables investigated in this analysis are not affected by multicollinearity concerns.

To assess whether the variability in the errors is consistent across all levels of the independent variables in the regression setup, a test for heteroscedasticity is performed. A regression model is deemed reliable when heteroscedasticity is absent (homoscedasticity). In this study, the Glejser test using SPSS version 26 was applied to detect heteroscedasticity.

Tabel 6. Heteroskedasticity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	5.773	1.000		5.772	.000		
TotalX1	-.056	.062	-.160	-.905	.368	.274	3.654
TotalX2	-.072	.048	-.187	-1.512	.134	.561	1.783
TotalX3	-.053	.066	-.130	-.796	.428	.319	3.133

Referring to the data presented in Table 6, the calculated significance level derived from the Glejser test for the Tax System Modernization factor, denoted as X1, is found to be 0.368; similarly, for the Public Trust factor, identified as X2, the significance level is 0.134; and Taxpayer Awareness (X3) is 0.428. Since all the values are above 0.05, we can say that the regression model does not have heteroscedasticity.

3. Multiple Linear Regression Test

Multiple linear regression analysis is employed to gauge the impact that a minimum of two variables exert on the variable being depended upon. Within the confines of this study, the regression equation elucidates the effects of Tax System Modernization (X1), Public Trust (X2), and Taxpayer Awareness (X3) on Taxpayer Compliance (Y).

Tabel 7. Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	1.489	1.407		1.058	.293
	TotalX1	.489	.088	.536	5.585	.000
	TotalX2	.046	.067	.046	1.679	.009
	TotalX3	.426	.093	.405	4.558	.000

Based on the results of multiple linear regression analysis (Table 7), the regression equation obtained was:

$$\text{KepWP} = 1,489 + 0,489 X1 - 0,046 X2 + 0,426 X3 + e$$

- The constant (1.489) with a significance value of 0.293 indicates that if all independent variables are set to zero, taxpayer compliance (Y) remains at 1.489.
- The X1 coefficient (0.489) indicates that every 1-unit increase in Tax System Modernization increases Taxpayer Compliance by 0.489 units, assuming other variables remain constant.
- The X2 coefficient (-0.046) indicates that every 1-unit increase in Public Trust increases Taxpayer Compliance by 0.046 units, assuming other variables remain constant.
- The X3 coefficient (0.426) indicates that every 1-unit increase in Taxpayer Awareness increases Taxpayer Compliance by 0.426 units, assuming other variables remain constant.

4. Hypothesis Test

The coefficient of determination, or R^2 , serves the purpose of evaluating the degree to which independent variables can account for the fluctuations observed in the dependent variable. A substantial R^2 figure implies a notable capacity of the independent variable to elucidate the dependent variable, whereas a diminished figure suggests the inverse. Within the bounds of this research, R^2 is employed to gauge the repercussions of Tax System Modernization (X1), Public Trust (X2), and Taxpayer Awareness (X3) on the level of Taxpayer Compliance (Y). The subsequent section showcases the outcomes derived from the coefficient of determination assessment.

Tabel 8. Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.871 ^a	.758	.750	2.39086

Based on Table 8, the adjusted R^2 value is 0.750 or 75%, indicating that the variables Tax System Modernization, Public Trust, and Taxpayer Awareness collectively contribute 75% to Taxpayer Compliance, while the remaining 25% is influenced by factors outside this study.

To assess if all explanatory factors collectively have an impact on the outcome variable, a simultaneous test (F-test) is utilized. For this research, we employed the F-test to assess the combined influence of Modernizing the Tax System (X1), Confidence in Government (X2), and Taxpayer Knowledge (X3) on Adherence to Tax Laws (Y), using a threshold for statistical relevance of 5% (0.05). The statistical package SPSS version 26 was used to conduct the testing and derive the outcomes.

Tabel 9. Simultaneous Test Results (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1717.433	3	572.478	100.150	.000 ^b
	Residual	548.757	96	5.716		
	Total	2266.190	99			

According to the data presented in Table 9, the combined effect of Tax System Modernization (X1), Public Trust (X2), and Taxpayer Awareness (X3) on Taxpayer Compliance (Y) is evident through simultaneous testing. The F-test significance, with a value of 0.000, is less than the threshold of 0.05, and the computed F value of 100.150 exceeds the F table value of 2.466, leading to the rejection of H_0 and the acceptance of H_1 . As a result, it can be concluded that the three independent variables collectively impact the dependent variable.

Referring to the t-test outcomes (partial) presented in Table 7, it is evident that each independent variable substantially affects Taxpayer Compliance (Y). Concerning the Tax System Modernization variable (X1), the t-value that was computed is 5.585, which is greater than the t table value of 1.661, accompanied by a significance level of 0.000, less than 0.05, thereby signifying a noteworthy partial impact on how taxpayers comply. Regarding the Public Trust variable (X2), its calculated t-value stands at 1.679, surpassing the t table value of 1.661, and its significance is 0.009, less than 0.05, demonstrating a considerable partial influence on Y. Additionally, the Taxpayer Awareness variable (X3) shows a calculated t-value of 4.558, also exceeding the t table value of 1.661, alongside a significance level of 0.000, less than 0.05, further confirming a substantial partial effect on taxpayer compliance.

5. Discussion

a. The Effect of Tax System Modernization

The t-test outcomes reveal a significance level of 0.000, which is less than 0.05, along with a t-value that surpasses the t-table threshold. Consequently, upgrading the tax system yields a substantial and favorable impact on the compliance of self-employed individual taxpayers at the Cianjur Pratama Tax Office (KPP Pratama). This boost in adherence is facilitated by user-friendly digital platforms like e-Filing, e-Billing, and e-Registration. This observation corresponds with the Theory of Planned Behavior and earlier studies by Maretta Bahrien & Mortigor Afrizal Purba (2024), Debora & Zaya (2023), and Robi Maulana M & Desi Yulianti (2022), which suggest that contemporary tax systems foster greater taxpayer compliance.

b. The Effect of Public Trust

The t-test shows a significance value of $0.000 < 0.05$, with the calculated t-value $> t$ -table. Therefore, public trust has a positive and significant effect on taxpayer compliance. High trust in the integrity and transparency of the tax authorities increases voluntary compliance. These results align with research by Maretta Bahrien & Mortigor Afrizal Purba (2024) and Inayatul D & Dian Anita Nuswantara (2021), which states that public trust plays a crucial role in increasing tax compliance.

c. The Influence of Taxpayer Awareness

The results from the t-test, showing a significance score of 0.000, which is less than 0.05, alongside a t-value that surpasses the t-table value, demonstrate that taxpayer understanding has a notably positive impact on adhering to tax

laws. If taxpayers possess a superior grasp of what they are entitled to and what they must do, it leads to enhanced adherence regarding paying taxes punctually and fulfilling all regulatory demands. This outcome corroborates the investigations carried out by Nadhira Kurnia Putri and colleagues in 2023, along with Liani Trinita Debora & Amer Shebl Zaya's research from 2023, as well as the work of Inayatul D & Dian Anita Nuswantara (2021).

d. The Simultaneous Effect of Modernization, Trust, and Awareness

The F-test result shows a very low significance level of 0.000, which is below 0.05, and the calculated F-statistic is higher than the value in the F-table. This means that all three variables together have a positive and significant effect on taxpayer compliance. Modernizing the tax system, having high public trust, and increasing taxpayer awareness all support each other, leading to better effectiveness, transparency, and willingness to follow tax laws. This finding aligns with the research by Maretta Bahrien & Mortigor Afrizal Purba (2024) and Debora & Zaya (2023), who emphasize the importance of integrated systems, trust, and knowledge in promoting long-term tax compliance.

CONCLUSION

The investigation's outcomes propose that updating the taxation framework, confidence from the general public, together with understanding of taxation among taxpayers, all substantially and favorably impact adherence to tax regulations by self-employed individuals within the Cianjur Pratama Tax Administration region. Simultaneously, these three variables also increase tax compliance, indicating that system improvements, increased trust, and tax education are effective in encouraging compliance. Suggestions given include: The Directorate General of Taxes needs to develop a technology-based tax system that is easily accessible, the government must increase transparency and accountability, taxpayers are expected to increase tax awareness, the Cianjur Pratama Tax Office should intensively conduct education, and further research can expand the variables and use a qualitative approach to understand the motivations and barriers to compliance..

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