

The Influence of the Tax Amnesty Program, Tax Knowledge and Fiscus Services on Personal Taxpayer Compliance

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Abstract. Tax revenue every year always increases, but not offset by an increase in tax ratio. This phenomenon shows that tax revenue is still not optimal so there is a potential tax that can be explored by the government. One of obstacle that can hamper tax revenue is tax compliance. The purpose of this study is to determine the effect of the tax amnesty program, tax knowledge, and the tax authorities on tax compliance. Type of this research is quantitative. The population in this study is the individual taxpayer registered at Surabaya Mulyorejo KPP as many as 47,077. This research uses a random sampling type with an accidental sampling method of 82 respondents. The analysis technique in this study uses the Smart Pls 3.0 program. The results show that there is an influence of the tax amnesty program, tax knowledge and fiscus services on tax compliance.

Keywords: Tax Amnesty, Taxation Knowledge, Fiscus Services, Taxpayer Compliance

1. Introduction

Taxes collected by the government are useful for financing government operations and development. Tax is a state revenue that will be used for general financings such as development, education, and health, and even tax is also one of the benchmarks of a country's economic success. The increase in state revenue from the tax sector as one of the sources of financing that is still possible and wide open is based on the number of taxpayers from year to year which is expected to increase in line with the increasing population and the welfare of the community. The government as a tax recipient always tries to increase the amount of tax received to meet the State Budget (APBN). Today tax is a potential and dominant source of revenue in the APBN structure. The following is presented in Table 1 the proportion of tax revenue to state revenue in the five years from 2012 to 2017.

Table 1
The proportion of Tax Revenue to
State Revenue Fiscal The Year
2012-2017

Amount (in Trillions of Rupiah)

Fiscal year	State Revenue	Tax revenue	Percentage %
2012	1.311.387	1.032.570	79%
2013	1.529.673	1.192.994	78%
2014	1.667.141	1.280.389	76%

2015	1.793.589	1.379.992	77%
2016	1.822.546	1.546.665	85%
2017	1.750.283	1.498.871	86%

Resource : Central Bureau of Statistics: State Budget Draft and 2017 Budget Year (Processed by Researchers)

**Table 2 Percentage of Tax Ratio
The Year 2013-2017**

Year	Percent (%)
2013	11,90 %
2014	11,40 %
2015	10,70 %
2016	10,30 %
2017	10,70 %

Resource : www.kemekeu.go.id

**Table 3
Level of Compliance of Individual Taxpayers in KPP Pratama
Surabaya Mulyorejo The Year 2014-2018**

		Year				
		2014	2015	2016	2017	2018
1	Registered Taxpayer					
	Non-Employee TO	16.572	17.127	16.965	19.007	19.960
	Employee TO	54.075	59.877	64.590	70.422	74.945
2	Tax Registration Mandatory SPT					
	Non-Employee TO	11.949	9.227	8.472	6.101	8.004
	Employee TO	40.524	38.989	43.186	37.094	39.073
3	SPT realization					
	Non-Employee TO	8.562	9.069	10.475	11.085	11.346
	Employee TO	23.904	26.841	31.454	27.968	28.854
4.	Compliance Ratio (3:2)					
	Non-Employee TO	72%	98%	124%	182%	142%

Employee TO	59%	69%	73%	75%	74%
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Resource: Pratama Surabaya Tax Office (KPP) Mulyorejo

Based on table 1, tax revenue has always increased from year to year. Taxes contributed quite high in state revenue for six years from 2012-2017 with a percentage above 75%, even reaching 85% -86% in 2016 and 2017. This reflects that taxes play a major role in the state budget. In fact, despite increased tax revenue, Indonesia has a relatively low tax ratio and shows that the government has not succeeded in optimizing tax revenue. This is reinforced by the phenomenon that occurs in the Directorate General of Taxation in the West Java region that the level of compulsory compliance in Indonesia in terms of reporting tax returns is still very low, it is proven that the achievement is still less than the 72 percent target, up to two days before the closing of the SPT submission period, only 52 percent of taxpayers who report [7].

Based on table 2 it is proven that the low percentage of Indonesia's Tax Ratio is only 10% to 11% and is one indicator in assessing the level of tax compliance by taxpayers. Indonesia has a relatively low tax ratio, this shows that the government has not succeeded in optimizing tax revenue. Tax revenues that are still low when compared to GDP indicate that there is still a potential tax that can be explored by the government from the public.

Based on table 3 the level of compliance of individual taxpayers at KPP Pratama Surabaya Mulyorejo experienced fluctuations, in 2014-2017 the level of compliance of individual taxpayers both non-employees and employees continued to experience a significant increase and then decreased in 2018 respectively 40% and 1% for individual non-employee and employee taxpayers. In 2017 the highest level of increase in taxpayer compliance since the last three years where the increase in non-employee taxpayer compliance by 58% and employees by 1%. The percentage of individual taxpayer compliance in 2018 experienced a decline but it is still considered quite optimal in the implementation of taxpayer compliance because the percentage is still above 100%.

Efforts to increase tax revenue continue to be carried out by the Government, in this case, the Directorate General of Taxes seeks to improve taxpayer compliance and pursue tax revenue targets by establishing a tax amnesty policy known as tax amnesty. Silitonga (2008) argues that one of the innovative ways to increase tax revenue without adding a new tax burden to the community, business world and workers through the tax amnesty program. Tax amnesty is a government policy that provides for the elimination of tax payable by paying a ransom in a certain amount [14].

According to research conducted by Khasanah (2014: 6) factors that affect the level of tax, compliance is one of them is the knowledge of taxpayers [20]. If taxpayers have sufficient tax knowledge, implementing tax obligations will be easier, the higher the level of taxpayer knowledge of tax regulations will increase the level of awareness and compliance of taxpayers. According Nugraheni (2015: 5) tax fiscal services also play a role in influencing taxpayer compliance, tax services performed by tax authorities are expected to facilitate taxpayers to obtain the information needed, good service will increase compliance in meeting their tax compliance [11]. research conducted by Ngadiman and Huslin (2015), Viega Ayu Permata Sari (2017) shows that tax amnesty has a positive effect on the level of tax compliance [6][2]. Siregar et al. (2012) conclude that tax authorities and tax knowledge have a positive effect on taxpayer compliance [15]. This is the basis for researchers to conduct this research. This research combines several previous research.

Based on the description of the previous description, the independent variables used in

this study are tax amnesty, tax knowledge, and fiscal services. Based on the above background, the problem will be formulated as follows: (1) Does the tax amnesty program affect taxpayer compliance? (2) Does taxation knowledge affect taxpayer compliance? (3) Does the fiscus services affect taxpayer compliance? The purpose of this study is to examine the effect of tax amnesty, tax knowledge, and the fiscus services on taxpayer compliance.

2. Literature Review

Taxpayer Compliance

Compliance stated by Nowak (in Rahayu, 2010: 138) as a climate of compliance and awareness of fulfillment of tax obligations as reflected in the situation a) Taxpayers understand or try to understand all the provisions of the legislation; b) Fill out tax forms completely and clearly; c) Calculate the amount of tax owed correctly; d) Paying the tax due on time [13].

Rahayu (2010: 138) reveal that there are 2 types of compliance namely formal compliance and material compliance [13]. Formal compliance is a condition where taxpayers fulfill formal obligations in accordance with the provisions in the tax law. Material compliance is a condition where the taxpayer substantively or substantially fulfills all material provisions of taxation. Material compliance can also include formal compliance. For example, a Taxpayer who has submitted the Annual Personal Income Tax Return before or on March 31, the Taxpayer has met formal compliance, but the contents do not necessarily meet material compliance. Taxpayers who meet material compliance are taxpayers who fill honestly, completely, and correctly the tax return in accordance with the provisions and submit it to the Tax Service Office before the last deadline.

Taxpayers are included in the category of compliant taxpayers based on Regulation of the Minister of Finance Number 74 / PMK.03 / 2012 Article 2 concerning Procedures for Determining Taxpayers with Certain Criteria, if they meet the criteria a) On-time in submitting Notification Letter; b) Does not have tax arrears for all types of taxes, except tax arrears that have obtained permission to pay in installments or delay tax payments;

c) The financial statements are audited by a Public Accountant or a government financial oversight agency with a Fair Opinion without Exception for 3 (three) consecutive years, and; d) Has never been convicted of a criminal offense in the field of taxation based on a court decision that has had permanent legal force for the past 5 (five) years.

Tax Amnesty

Tax Amnesty in Law Number 11 the Year 2016 Article 1 is interpreted as the abolition of the tax that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by paying a ransom as stipulation in the Act. Tax Amnesty provides an opportunity for taxpayers who have not complied with tax regulations to disclose real assets that have not previously disclosed.

Tax amnesty aims to provide additional tax revenue and opportunities for non-compliant taxpayers to become compliant taxpayers [5]. Tax amnesty is expected to result in tax revenue that has not yet been paid and increase compliance and effectiveness of payments because the list of taxpayer wealth is more accurate [12]. Ngadiman and Huslin (2015), Viega Ayu Permata Sari (2017) conclude that tax amnesty has a positive effect on taxpayer compliance [6][2]. From this statement the first hypothesis of this research is:

H1: Tax amnesty has a positive effect on taxpayer compliance

Taxation Knowledge

Understanding tax knowledge according to Veronica Caroline (2009:7) is: "tax knowledge is information that can be used by the tax as a basis for acting, making decisions, and to take certain directions or strategies in connection with the implementation of rights and obligations in the field of taxation [3]." Tax knowledge can be used by taxpayers as tax information in carrying out its tax obligations such as calculating, paying, and reporting the amount of tax deposited [20]. So with the increase in tax knowledge that taxpayers have, it can affect whether or not taxpayers comply because taxpayers have known the consequences and sanctions that can be imposed if they do not carry out their obligations properly.

The results of the research of Siregar et al. (2012), Khasanah (2014), Murdliatin et al. (2015), Zuhdi et al. (2015), Viega Ayu Permata Sari (2017) shows that tax knowledge has a positive effect on taxpayer compliance [15][20][10][21][2]. From this statement the first hypothesis of this research is:

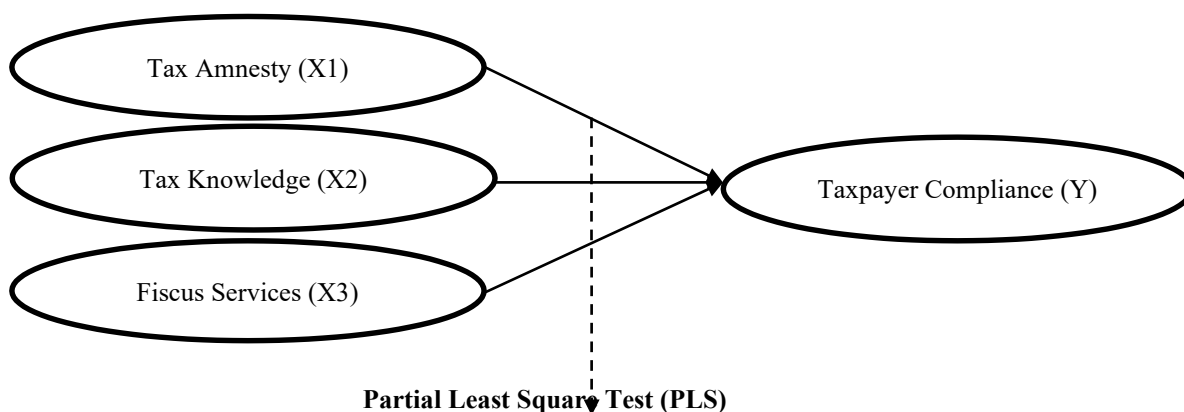
H2: Tax knowledge has a positive effect on taxpayer compliance

Fiscus Services

Siregar et al. (2012:7) states that special services are the provision of services (serving) the needs of people or communities who have interests in the organization in accordance with the basic rules and procedures that have been determined [12]. The better services provided by the tax authorities to taxpayers will encourage taxpayers to carry out their tax obligations so that tax compliance can be created. The results of Arum's research (2012), Pramushinta and Siregar (2011), Nugraheni (2015), Siregar et al. (2012), Murdliatin et al. (2015), Yudharista (2014), shows that the tax authorities have a positive effect on taxpayer compliance [1][12][11][15][10]. From these statements the third hypothesis of this research is:

H3: Fiscus services have a positive effect on taxpayer compliance

Picture 1 Thinking Framework



3. Research Method

Object and Type of Research

The object of this research is an individual taxpayer. The type of data used in this study is primary data obtained directly from KPP Pratama Surabaya Mulyorejo. Judging from its

nature, the type of data used in this research is quantitative data.

Definition of Variable Operations

Dependent/dependent variable is often called the output variable, criterion, the consequent is the variable that is affected or that is the result, because of the independent variable [16]. The dependent variable in this study is taxpayer compliance. This variable is measured by the question and answer instrument measured using a Likert scale with 5 (five) alternative answers. Independent/ independent variable is often referred to as stimulus variables, predictors, antecedents. It is variables that influence or are the cause of changes or the emergence of dependent variables (Sugiyono:2014). The independent variables in this study are tax amnesty, tax knowledge, and tax authorities. These variables are measured using a Likert scale with 5 (five) alternative answers as follows: 1. Strongly Disagree (STS); 2. Disagree (TS) 3. Neutral (N); 4. Agree (S); 5. Strongly Agree (SS).

Population

The population in this study are all individual taxpayers registered at KPP Pratama Surabaya Mulyorejo as many as 47,077 taxpayers.

Sample

Sampling in this study uses random sampling. The number of samples used is determined using the Slovin formula [17], then the samples taken in this study are 82 taxpayers. To meet the number of samples, the accidental sampling method is used in this study, which is a sampling technique based on coincidence if the person found is suitable as a source of data [16].

Data collection technique

The type of data used in this study is primary data. Primary data is data that comes directly from the data source. Primary data is collected by using a questionnaire instrument, which is a list of questions asked to respondents. The type of questionnaire used in this study is a closed questionnaire. In a closed questionnaire, the respondent must choose the answers provided from the questions asked. The questionnaire is given directly to respondents who could be met directly at the KPP Pratama Surabaya Mulyorejo.

Data analysis technique

This research uses Smart PLS 3.0 which is run with the help of a computer. According to Abdillah and Jogiyanto (2015: 161), PLS is a multivariate statistical technique that makes comparisons between multiple dependent variables and multiple independent variables [9]. PLS is a variant-based SEM method that is designed to solve multiple regressions when specific problems occur in data, such as small research sizes, missing data, and multicollinearity.

4. Results and Discussion Results

Data Quality Testing (Outer Model)

Evaluation of the measurement model consists of three stages namely convergent validity test, discriminant validity test, and composite reliability test.

Convergent Validity Test

Convergent validity (convergent validity) is the value of the loading factor on latent variables with their indicators. Validity testing for reflective indicators can be tested by using the correlation between the indicator score and the construct score. Measurement with reflective indicators shows that there is a change in an indicator in a construct if other indicators in the same construct change. The results of testing the quality of the data by convergent validity test using the PLS 3.0 smart computer program are as follows:

Table 4
Outer Loadings value

Indicator	Loading Value	Results
X1.1	0,924	Valid
X1.2	0,897	Valid
X1.3	0,886	Valid
X1.4	0,812	Valid
X1.5	0,863	Valid
X2.1	0,799	Valid
X2.2	0,828	Valid
X2.3	0,827	Valid
X2.4	0,828	Valid
X2.5	0,765	Valid
X2.6	0,789	Valid
X3.1	0,863	Valid
X3.2	0,832	Valid
X3.3	0,759	Valid
X3.4	0,885	Valid
X3.5	0,880	Valid
Y.1	0,848	Valid
Y.2	0,887	Valid
Y.3	0,880	Valid
Y.4	0,935	Valid
Y.5	0,929	Valid

Resource: Output SmartPLS 3.0

Based on the results from table 4 above, it can be concluded that all indicators are valid because the loading value is > 0.70 . These mean that the correlation between indicators with constructs or variables has a

high reflection size. So all indicators used in this study can be declared valid as a measure of the variable [16].

Discriminant Validity Test

Reflective indicators need to be tested for discriminant validity by comparing the values in the cross-loading table. An indicator will be declared valid if it has the highest loading factor value to the intended construct compared to the value of the loading factor to other constructs. Discriminant validity test is indicated by the value of cross-loadings. The results of discriminant validity can be shown in the table below:

Table 5
Cross Loading Each Indicator From Variables

	Taxpayer Compliance (Y)	Fiscus Services (X3)	Taxation Knowledge (X2)	Tax Amnesty (X1)	Information
X1.1	0,677	0,526	0,593	0,924	Valid
X1.2	0,721	0,589	0,654	0,897	Valid
X1.3	0,695	0,507	0,581	0,886	Valid
X1.4	0,535	0,544	0,586	0,812	Valid
X1.5	0,541	0,543	0,601	0,863	Valid
X2.1	0,597	0,771	0,799	0,492	Valid
X2.2	0,665	0,663	0,828	0,587	Valid
X2.3	0,674	0,683	0,827	0,662	Valid
X2.4	0,661	0,705	0,828	0,559	Valid
X2.5	0,572	0,605	0,765	0,574	Valid
X2.6	0,595	0,721	0,789	0,434	Valid
X3.1	0,659	0,863	0,747	0,588	Valid
X3.2	0,644	0,832	0,744	0,465	Valid
X3.3	0,475	0,759	0,587	0,305	Valid
X3.4	0,680	0,885	0,757	0,599	Valid
X3.5	0,708	0,880	0,761	0,589	Valid
Y.1	0,848	0,671	0,692	0,590	Valid
Y.2	0,887	0,716	0,774	0,682	Valid
Y.3	0,880	0,638	0,645	0,709	Valid
Y.4	0,935	0,685	0,698	0,653	Valid

Resource: Output SmartPLS 3.0

Based on table 5 above, it can be interpreted that each indicator has a cross loading (of the dimensions or variables measured) that is greater than the value of cross loading there are

other dimensions or variables. the indicator will be able to be valid to measure the dimensions or the corresponding variable if the value of cross loading > 0.70 where if the correlation value of the indicator is higher to the construct itself compared to the correlation of the indicator to other constructs, it will be able to be concluded that the latent construct predicts the indicators of each indicator better than the other indicators [16]

Reliability Test

Measurement of data reliability in this study uses composite reliability. A study will have good composite reliability if the composite reliability value > 0.70 . The following are the results of the data reliability test with composite reliability test:

Table 6
Value of Composite Reliability

Variable	Composite Reliability
Taxpayer Compliance	0,953
Tax Amnesty	0,943
Taxation Knowledge	0,918
Fiscus Services	0,926

Resource: Output SmartPLS 3.0

Based on table 6 above, it can be concluded that all variables have composite reliability values of more than 0.70. Overall, the results of the outer reflective construct model already meet the requirements [16].

Evaluation of the Goodness of Inner Model

Evaluation of structural models in SEM with PLS is done by performing the R-squared (R²) test and the significance test through the estimation of the path coefficient.

R-Square

R-square is used to measure the level of change in the independent variable on the dependent variable. The output for the R-Square value using the smartPLS 3.0 computer program is obtained:

Table 7
R-square value

Variable	R-square	R-square adjusted
Taxpayer Compliance	0,705	0,693

Resource: Output SmartPLS 3.0

Based on table 7 above, the R-square value of 0.705 can be concluded that the taxpayer compliance variable (Y) can be explained by the tax amnesty variable, taxation knowledge, and fiscal services by 70.5%. While the remaining 29.5% is influenced by other variables not examined in this study. (Sugiyono: 2014)

Hypothesis Test Analysis

Testing this hypothesis is used to determine the causality developed in the model, namely the influence of exogenous variables on endogenous variables. Significance testing can be known through the T-statistic greater than the critical value (t-table = 1.96) in the table below [16]:

Path Coefficients

Testing the path coefficients are used to test whether there is an influence of the independent latent variable on the dependent latent variable. This test can be seen from the p-values. If the p-value <0.05, it can be concluded that there is an influence between these variables [16]. Significance testing can be known through the T-statistic greater than the critical value (t-table 1.96).

Table 8
Path Coefficients Value

	T-statistics	P-values
Tax Amnesty-> Taxpayer Compliance	2,225	0,027
Taxation Knowledge -> Taxpayer Compliance	2,016	0,044
Fiscus Services -> Taxpayer Compliance	2,117	0,035

Resource: Output SmartPLS 3.0

Based on table 8 above, the hypothesis test results obtained influence the independent variable on the dependent variable as follows.

5. Discussion

Tax Amnesty Affects Taxpayer Compliance

From the test results listed in table 8, it can be seen that the T-statistic value of tax amnesty for taxpayer compliance is 2.225. The test results show that the T-statistic value > 1.96. The results of the P-Value are said to be significant if they have a value of less than 0.05 while the variable tax amnesty for taxpayer compliance shows a value of 0.027. The results of this study are in line with research by Ngadiman and Huslin (2015), Viega Ayu Permata Sari (2017) which states that tax amnesty has a positive effect on taxpayer compliance [2][6].

Tax amnesty aims to provide additional tax revenue and opportunities for non-compliant taxpayers to become compliant taxpayers [5]. Tax amnesty is expected to result in tax revenue that has not yet been paid and increase compliance and effectiveness of payments because the list of taxpayer wealth is more accurate [12].

Taxation Knowledge Affects Taxpayer Compliance

In the test results listed in table 8, it can be seen that the value of T-statistic taxation knowledge of taxpayer compliance is 2.016. The test results show that the T-statistic value > 1.96. The result of the P-Value will be said to be significant if it has a value of less than 0.05 while the tax knowledge variable on taxpayer compliance shows a value of 0.044. The results of the analysis and testing of hypotheses in this study are consistent with research conducted by Siregar et al. (2012), Khasanah (2014), Murdliatin et al. (2015), Zuhdi et al. (2015), Viega Ayu Permata Sari (2017) which shows that tax knowledge has a positive effect on taxpayer compliance [15][20][10][21][2].

Knowledge of taxation plays an important role in increasing taxpayer compliance which can be interpreted if the taxpayer has known all the applicable tax provisions, the taxpayer will easily carry out his tax obligations [21]. So with the increase in tax knowledge that taxpayers have, it can affect whether or not taxpayers comply because taxpayers has known the consequences and sanctions that can be imposed if they do not carry out their obligations properly.

Fiscus Services Affect Taxpayer Compliance

In the test results listed in table 8, it can be seen that the T-statistic value of the tax authorities for tax compliance is 2.117. The test results show that the T-statistic value > 1.96. The result of the P-Value will be said to be significant if it has a value of less than 0.05 while the tax service variable on tax compliance shows a value of 0.035. The results of this

study are in accordance with research by Arum (2012), Pramushinta and Siregar (2011), Nugraheni (2015), Siregar et al. (2012), Murdliatin et al. (2015), Yudharista (2014), shows that the tax authorities have a positive effect on taxpayer compliance [1][12][11][15][20]. However, the results of this study are not in accordance with research conducted by Viega Ayu Permata Sari (2017) which shows that the tax authorities have no effect on tax compliance [2].

Fiscus is demanded to provide fair, friendly, and strict services to taxpayers to be able to increase taxpayer awareness in paying taxes so as to increase the level of taxpayer expectations of fulfilling the interests of taxpayers who want so as to increase taxpayer satisfaction and compliance [20]. The better services provided by the tax authorities to taxpayers will encourage taxpayers to carry out their tax obligations so that tax compliance can be created. The results of this study can be a reference for tax officials to further improve the quality of service to taxpayers.

6. Conclusions, Implications, and Limitations of Research

Conclusions

Based on the results of the discussion on "Taxpayer Compliance at the Mulyorejo Pratama Tax Service Office," the following conclusions can be drawn :

1. Tax amnesty has a significant effect on taxpayer compliance at KPP Pratama Surabaya Mulyorejo. Because the tax amnesty policy provides forgiveness for administrative sanctions and removes criminal sanctions on the condition that they have paid a ransom in accordance with applicable regulations so as to increase taxpayer compliance at KPP Pratama Surabaya Mulyorejo.
2. Knowledge of taxation has a significant effect on taxpayer compliance at Surabaya Mulyorejo KPP. Having taxation knowledge of taxpayers will be easier to carry out their tax obligations in accordance with applicable regulations so as to foster taxpayer compliance at KPP Pratama Surabaya Mulyorejo.
3. The tax authorities have a significant effect on taxpayer compliance at KPP Pratama Surabaya Mulyorejo. Good service will increase public trust by itself so that it can increase taxpayer compliance in Surabaya Mulyorejo KPP.

Implication

From the results of testing the hypothesis and its limitations, the implications of this study are as follows :

1. The influence of tax amnesty, tax amnesty provides an opportunity for taxpayers who have not complied with tax regulations to disclose actual assets that are not previously disclosed. In addition to being beneficial for taxpayers, tax amnesty is certainly very beneficial for the government to increase the income received. The implementation of the tax amnesty program is expected to be effective in addressing the low level of tax compliance in Indonesia, especially in Surabaya Mulyorejo KPP.
2. Knowledge of taxation influences, knowledge of taxation has an important role to grow taxpayer compliance. The higher the level of taxpayer knowledge of tax regulations, the less likely taxpayers to violate tax regulations so as to increase the level of awareness and compliance of taxpayers.
3. The influence of the tax authorities service is expected by the relevant agencies in terms of tax services in Surabaya Mulyorejo KPP to further provide information to

the entire community regarding taxation. If the level of tax services can be improved, it will encourage the taxpayer's initiative in carrying out their tax obligations so that the level of tax compliance will also be higher.

Limitations of Research

Although research has tried to design and develop research in such a way, there are still some limitations in this study including :

1. The independent variables in this study are limited to the tax amnesty variable, taxation knowledge, and fiscal services.
2. The sample used in this study is only limited to individual taxpayers who are registered at KPP Pratama Surabaya Mulyorejo.
3. The limitation of this study also lies in the small number of samples examined, because of the 100 questionnaires that have been distributed only 82 respondents have NPWP, so that for future research it is expected to be able to enlarge the sample size, and to use other sampling techniques that are more accurate and capable representing the existing population.

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