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Tax Compliance: Empirical Evidence on Determinants in Indonesia

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Abstract: Indonesia's tax ratio of 10.3 percent to the Gross Domestic Product (GDP) in 2018 is considered relatively low compared to the standard tax ratio of countries around the world according to the World Bank which is equal to 15 percent. One of the causes of the low tax revenue ratio in Indonesia is low tax compliance. The study aims to determine the effect of tax socialization, e-filing applications, and organizational climate on tax compliance. The Cengkareng Region was chosen because it is one of the areas that have many shop houses or warehouses set up for business activities from Micro to Medium Enterprises (MMEs). The data analysis technique used in this study is multiple linear regressions with Partial Least Square (PLS) SEM

The results showed tax socialization, e-filing applications, and organizational climate significantly affect tax compliance. Dissemination efforts undertaken by tax officials have increased the knowledge and awareness of taxpayers in fulfilling their tax obligations so that taxpayers are more obedient to tax regulations. The e-filing application used can minimize the late reports of the annual tax return so as to increase Taxpayer Compliance, as well as the organizational climate that grows a culture of tax compliance by leaders and subordinates gives influence to the company to be more compliant with its tax obligations.

Keywords: tax compliance, tax socialization, e-filing applications, and organizational climate.

1. Introduction

Indonesia's economic activities are inseparable from the role of taxes which become the main source of state revenue. Taxes, besides as a means of collecting state revenue, they also play as an instrument of fiscal policy to manage the economy. In sluggish economic conditions and experiencing pressures such as falling commodity prices or global economic recession, the government of a country can provide economic stimulus (counter cyclical) by lowering tax rates or providing tax exemption incentives (tax holidays, tax allowances, or taxes borne by the government) so that the economy can recover and regain its growth. Likewise in an economic condition experiencing overheating or tends to bubble up unhealthy (bubble), tax can be increased and effective to put the brakes on and slow down the economy. (Financial Media Magazine, 2019)

Tax ratio is the ratio of tax revenue to gross domestic product. This ratio is a means of measuring the performance of a country's tax revenue. The components of tax revenue in Indonesia include central tax revenues, Oil and Gas, General Mining Non-Tax State Revenues, but not the local taxes. Indonesia's tax ratio of 10.3 percent to the Gross Domestic Product (GDP) in 2018 is still relatively low when compared to the standard tax ratio for countries around the world according to the World Bank which is 15 percent. One of the causes of the low tax revenue ratio in Indonesia is the low tax compliance.

The Minister of Finance Sri Mulyani (2018), described the lack of awareness of the Indonesian people to pay taxes, "of 10 people working in Indonesia, only one is registered as a taxpayer, of the 10 taxpayers, only one person actually pays tax and only five people actually convey the tax return,". She continued that the fact would certainly give a negative impression, especially for taxpayers (TP) who have obediently paid taxes. "This illustrates injustice, obedient taxpayers see why we have to pay while the others who do not are not affected by any consequences,".

The lack of awareness of Indonesian taxpayers can be seen in the percentage of Indonesia's tax ratio that moves stagnant. "When viewed from the tax ratio, it is still below 15 percent, for the last 5 years we struggled between 10 to 12 percent," she said. In fact, according to the Former Managing Director of the World Bank, the potential for

state revenue from taxes is still very large. "Tax revenue to total state revenue is 70 percent, and this is still small as we can see how big the potential. GDP is approaching 16,000 trillion rupiah, but new tax revenues are still 1,600 trillion rupiahs. If the tax ratio can be raised with the state around 16 percent of GDP, then we have the potential of nearly Rp 750 trillion," she added. (Liputan6.com, March 2019)

The tax authority data as of July 2019 shows that from the type of taxpayers, employees are among the most compliant with a compliance ratio of 73.6%, while the corporate group is only 57.28%, and the rich or non-employees are still under 50% or 42.75%.

Related to this, the Directorate General (DG) of Taxes will use all instruments to increase taxpayer compliance. One of the goals is corporate taxpayers and individuals who have a reputation for being disobedient. Director of Tax Intensification and Assessment Directorate General Tax AnginPrayitnoAjisaid that the government already had a lot of data. Data resulting from the exchange of financial information, for example, will automatically soon be optimized to encourage the compliance oftaxpayers which is still below (Bisnis.com, August 2019).

To pursue the tax ratio, it must start with the pursuit of taxpayer compliance in the annual tax return report (SPT). Taxpayers, who have paid or reported in the previous year, are targeted in complying with Annual Tax Return reporting. The government has prepared a system that facilitates taxpayers in annual tax return reporting, doing socialization and appeal to all taxpayers must be improved. (www.pajak.go.id).

Based on the description above, the research question raised is whether tax socialization, application of e-filing and organizational climate affects the compliance of corporate taxpayers in the Cengkareng Tax Office.

2. Literature Review, Framework of Thinking, and Hypothesis

The Theory of Planned Behavior (Ajzen, 1991) explained that behavior caused by individuals arises because of the intention to behave. The emergence of intention to behave is determined by three factors, a) Behavioral beliefs are individual beliefs about the results of a behavior and evaluation of these results, b) Normative Beliefs are beliefs about the normative expectations of others and motivation to meet these expectations and c) Control Beliefs is a belief about the existence of things that support or hinder the behavior that will be displayed and the perception of how strong the things that support and inhibit the behavior (perceived power)

The Theory of Planned Behavior is relevant to explain the tax compliance in Indonesia. Indonesian people become compliant or not with taxes is caused by their intentions and also influence from other individuals. Before the individual pays taxes, they first try to find out whether the tax paid will not harm them and be a useful thing for his country. After believing this, they decide to be tax-compliant or not. This is the same as the Theory of Planned Behavior which is influenced by 3 factors.

The first factor is Behavioral beliefs, an individual's belief in the outcome of a behavior and an evaluation of that result. This factor will be formed if the community is given positive counseling on taxes. The more socialization conducted by the Directorate General of Taxes, the more likely the individual is more convinced to become a compliant taxpayer.

When going to do something, individuals have the beliefs about normative expectations from others and motivation to fulfill those expectations (normative beliefs). These normative expectations can arise from other individuals around who motivate individuals to become compliant taxpayers. Other individuals such as family, friends, business partners, tax consultants, and even tax officials (Account Representative). These normative beliefs relate to circumstances around taxpayers or tax professionals who represent corporate taxpayers. Tax professionals choose to be obedient or disobedient because of the motivation of individuals in the organization, for example, company leaders or coworkers. Tax professionals will copy the tax compliance behavior by company leaders or their colleagues.

The third factor is control beliefs; the support from the leadership or coworker's makes tax professionals increasingly convinced of the behavior of taxpayer compliance carried out. However, if the company's leadership does not support then the tax professional will follow his orders not to comply with taxes, thus, this third factor must be supported by two other factors.

According to Rahayu (2017: 93), tax compliance is a taxpayer obedience in implementing the applicable tax provisions. Compliant taxpayers are taxpayers who are obedient to fulfill tax obligations in accordance with statutory provisions. Tax compliance is divided into: 1) Formal tax compliance, the obedience of taxpayers to meet the formal tax requirements. These formal provisions consist of: timely registering to obtain a tax id number or determined to obtain a the employer's taxable inauguration number, timely sending tax owed and timely reporting the tax paid and calculating the tax, 2) Material Taxation Compliance is a taxpayer compliance to meet the material provisions of taxation which consist of precisely calculating the tax due in accordance with tax regulations, precisely calculating the tax due in accordance with tax regulations, precisely cutting or collecting taxes (Taxpayers as third parties)

According to Hutagaol (2007: 3), taxation counseling aims to disseminate information about taxation provisions so that taxpayers can understand and be able to fulfill their obligations and rights in the field of taxation in accordance with applicable regulations.

The government together with citizens need to increase tax awareness efforts through continuous socialization both face to face and without face to face. Tax socialization has a positive and significant impact on taxpayer compliance. In order to increase the awareness and compliance of taxpayers regarding the importance of taxes for the country's development which is to promote taxes through social media, so as to grow tax minded in the midst of society, awareness to pay taxes should be raised as an obligation inherent to each individual for the common good. This is in line with research conducted by Sudrajat and Omposunggu (2015), Andreas and Savitri (2015), (Marandu et al., 2015) and Wardani and Wati (2018).

H1: Tax socialization has a positive effect on taxpayer compliance

E-filing is a form of modernization of tax administration system carried out by the Directorate General of Taxation (DGT) as an effort to improve taxpayer compliance. With the application of the electronic tax return reporting system through e-filing, it is expected that taxpayers will be on time in reporting and payment of taxes required.

Positive trends in the population of productive age more than non-productive age have a positive impact on DGT in efforts to modernize the tax administration system. Moreover, based on the e-Marketer report, active Smartphone users in Indonesia will grow from 55 million people in 2015 to 100 million in 2018, placing Indonesia as the fourth most Smartphone user in the world.

DGT is optimistic that the tax compliance ratio this year can be better than last year. The existence of technological ease, enforcement of rules and socialization regarding the procedures for delivering tax returns can be in line with the increase in tax compliance this year. This is in line with the research conducted by Suharyono (2018), Muturi (2015) and Handayani (2018).

H2: E-filing Application has a positive effect on taxpayer compliance

According to Reaches and Schneider (1990: 384), organizational climate is a shared perception of organizational policies, practices, and procedures, both formal and informal. A positive organizational climate will support company leaders to behave obediently. Conversely, negative organizational climate will encourage compliant company leaders to become disobedient and the disobedient become more disobedient.

The better the organizational climate carried out in the office or environment of the taxpayer, the higher the level of compliance possessed by the taxpayer in fulfilling his tax obligations, and vice versa. The results of this study are in line with the research conducted by Inasius (2019), Wibisono and Kusuma (2017), Harinurdin (2009), and Hardiningsih (2014).

H3: Organizational climate has a positive effect on taxpayer compliance

Based on a theoretical study and the results of previous research, the following conceptual model of research is proposed:

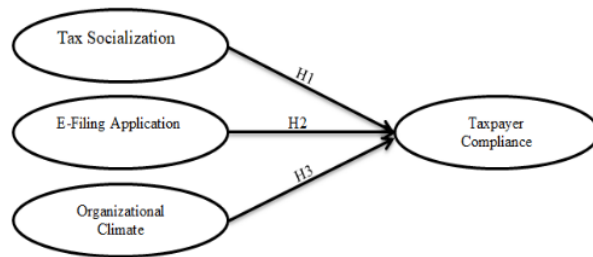


Figure1 Conceptual Model of Research

3. Research Methodology

The method used in this study is a causal method with a quantitative approach, to empirically prove the effect of Tax Socialization, e-Filing Applications and Organizational Climate on tax compliance. The survey was conducted on corporate taxpayers in Cengkareng KPP, West Jakarta. The variables in this study were measured by indicators as in table 1 below:

Table 1 Operationalization of Variables

Variable	Dimension	Indicator
Tax Socialization (X1)	Organizing of Socialization	1. Tax office gives latest information on Tax 2. Taxpayers are easy to consult when facing difficulties (Wardani, et al, 2018)
	Media Socialization	3. Taxpayers easily know the time and place of counseling through the website or invitation letter. 4. Tax information is easily accessed through electronic media (Wardani, et al, 2018)
	Benefit of Socialization	5. Tax Socialization is easily understood by taxpayers 6. Tax socialization provides motivation for compliance with taxes (Wardani, et al, 2018)
E-Filing Application (X2)	Quality	1. Annual Tax Return reporting speed 2. Annual Tax return easy filling 3. Faster calculation 4. Completeness of Annual Tax Return data filling (Husnurrosyidah, et al, 2017)
	Satisfaction	5. More economical and environmentally friendly 6. No hassle (Husnurrosyidah, et al, 2017)
Organizational Climate (X3)	External Factors	1. Compliance with colleagues for tax payments 2. The desire of the organization in obeying taxation rules 3. Encouragement from superiors to comply with tax rules 4. Encouragement of colleagues to comply with tax rules

Taxpayer Compliance (Y)	Internal Factors	(Wibisono, et al, 2017) 5. Risk faced 6. Compliance as taxpayers (Harinurdin, 2009)
	Registrating	1. Taxpayers register themselves as taxpayers of their own will
	Calculating	2. Taxpayers know the tax calculation 3. Taxpayers calculate their taxes according to statutory regulations (Kusuma, et al, 2018)
	Paying	4. Be on time in paying taxes 5. Pay tax shortages before inspection (Kusuma, et al, 2018)
	Reporting	6. Be on time in submitting annual tax returns 7. Enclose other documents in accordance with the regulations when reporting annual tax returns (Kusuma, et al, 2018)

Source: Processed Data (2020)

The population of this study is the Corporate Taxpayer in the Cengkareng area, West Jakarta. The number of corporate taxpayers registered at the Cengkareng Primary Tax Office per 2018 is 5,732. The sampling technique used in the study is convenience sampling based on the willingness of taxpayers to fill out questionnaires on Tax Socialization Variables, e-Filing Applications, and the Organizational climate of the Taxpayer Compliance level and will be measured on a Likert scale. The respondent's choice of answers will be given a scale of 5 points as the highest score and scale 1 as the lowest score.

The data analysis technique used in this study is Partial Least Square (PLS) -SEM which evaluation model is done by assessing the outer model and the inner model.

4. Data Analysis and Hypothesis Testing

This research was conducted at the Corporate Taxpayer Agency located in Cengkareng, West Jakarta City. Respondents in this study were internal company Tax Specialists. Tax Specialist is a profession representing taxpayers in handling all aspects of corporate taxation. Data collection in this study was carried out by distributing questionnaires addressed to respondents for each company destined as a place of research. 125 questionnaires were distributed to respondents and 107 questionnaires were returned, in other words this questionnaire had a return rate of 85.6%.

4.1 Analysis of the Measurement Model (Outer Model)

In loading factor, there are several invalid indicators as they have a loading factor of less than 0.6. Those invalid indicators are TS1 Tax Socialization indicator, EA3 and EA4 E-Filing Application indicators, also OC1 and OC2 Organizational Climate indicators, these indicators must be excluded from the model. The deletion of the indicator will then be continued with modification. Modifications to the evaluation of the measurement model are intended to re-examine the validity of the loading factor of each indicator. If the validity test with outer loading has been fulfilled, then the measurement model has the potential to be further tested. The modification results show that all indicators have good validity because they have a loading factor of more than 0.60. Because the validity test with outer loadings has been fulfilled, the measurement model has the potential to be further tested. The form of presentation of output outer loadings after modification can be seen in table 3:

Table 3 Convergent Validity Test Result

Variable	Indicator	Outers Loading	Information
Tax Socialization	TS2	0,669	Valid
	TS3	0,731	Valid
	TS4	0,797	Valid
	TS5	0,751	Valid
	TS6	0,764	Valid
E-Filing Application	EA1	0,826	Valid
	EA2	0,807	Valid
	EA5	0,876	Valid
	EA6	0,855	Valid
The Climate of Organization	OC3	0,662	Valid
	OC4	0,623	Valid
	OC5	0,780	Valid
	OC6	0,816	Valid
Taxpayer Compliance	TPC1	0,646	Valid
	TPC2	0,746	Valid
	TPC3	0,809	Valid
	TPC4	0,868	Valid
	TPC5	0,850	Valid
	TPC6	0,804	Valid
	TPC7	0,769	Valid

Sources: Primary Data Processed (2020)

Discriminant Validity of the reflexive measurement model can be calculated based on the cross-loading value of the manifest variable for each latent variable. If the correlation between latent variables with each indicator (manifest variable) is greater than the correlation with other variables, then the latent variable can be said to predict the indicator better than other latent variables. The discriminant validity test results are obtained as follows:

Table 4 Discriminant ValidityValue

	E-Filing Application	Organizational Climate	Tax Compliance	Tax Socialization
EA1	0,826	0,327	0,333	0,268
EA2	0,807	0,343	0,368	0,297
EA5	0,876	0,352	0,415	0,206
EA6	0,855	0,394	0,421	0,300
OC3	0,311	0,662	0,371	0,247
OC4	0,145	0,623	0,372	0,303
OC5	0,332	0,780	0,457	0,435
OC6	0,393	0,816	0,642	0,457
TPC1	0,324	0,457	0,646	0,364
TPC2	0,260	0,453	0,746	0,615
TPC3	0,451	0,514	0,809	0,640
TPC4	0,365	0,594	0,868	0,692
TPC5	0,388	0,579	0,850	0,597
TPC6	0,312	0,562	0,804	0,557
TPC7	0,431	0,476	0,769	0,534
TS2	0,103	0,349	0,590	0,669
TS3	0,230	0,201	0,385	0,731

TS4	0,420		0,465		0,646	0,797
TS5	0,210	0,414	0,536	0,751		
TS6	0,186		0,415		0,503	,764

Source: Primary Data Processed (2020)

Based on table 4, it is seen that the loading factor for each indicator of each latent variable has a loading factor value of the intended construct greater than the value of the other construct loading when associated with other latent variables. It means that each latent variable has good discriminant validity since the value of the indicator correlation to the construct is higher than the value of the correlation indicator with the other constructs. Another method to look at discriminant validity is to look at the value of a square root average variance extracted (AVE). The recommended value is > 0.50. The following is the AVE value in this study:

Table 5

Average Variance Extracted (AVE)	
EA	0,708
OC	0,525
TPC	0,620
TS	0,553

Source: Primary Data Processed, 2020

Table 5 above shows AVE values above 0.50 for all constructs contained in the research model.

The construct reliability test is measured by two criteria, namely: composite reliability and Cronbach alpha of the indicator block that measures the construct. The data that has a composite reliability of more than 0.8 has high reliability, while the Cronbach alpha value is expected to be more than 0.6 for all constructs (Iela, 2018: 224). In the PLS Algorithm report the results are as follows:

Table 6 Composite Reliability Dan Cronbach's Alpha

Variable	Composite Reliability	Cronbach's Alpha	Critical Value	Results
E-FilingApplication	0,906	0,863	0,7	Reliable
Organizational Climate	0,814	0,704	0,7	Reliable
Taxpayer Compliance	0,919	0,897	0,7	Reliable
Tax Socialization	0,860	0,798	0,7	Reliable

Source: Primary Data Processed (2020)

Table 6 shows that the composite reliability and Cronbach's alpha values are above 0.70. Thus, it can be concluded that all constructs have good reliability.

4.2 Hypothesis Testing or Structural Model (Inner Model)

Table 7 the Score of Adjusted R-Square

	R Square	Adjusted R Square
Taxpayer Compliance	0,670	0,659

Table 7 shows the R-Square Adjusted value for the Taxpayer Compliance variable (TPC) of 0.659. These results indicate that the Taxpayer Compliance variable (TPC) can be explained by the variable Tax Socialization (TS), E-

Filing Application (EA), and Organizational Climate (OC) by 65.9%, while 34.1% is explained by other independent variables that are not present in the research model formulated in this study.

T test is testing the regression coefficients of each independent variable on the dependent variable to find out how much influence the independent variable has on the dependent variable by looking at the parameter coefficient and the significance value of the T-statistic on Path Coefficients.

Table 8 Path Coefficients Test Result

	Original Sample	Sample Mean	Standard Deviation	T-Statistics	P Values
EA → TPC	0,157	0,154	0,062	2,521	0,012
OC → TPC	0,330	0,324	0,100	3,318	0,001
TS → TPC	0,516	0,533	0,091	5,680	0,000

Source: Primary Data Processed using smartpls 3.7.2 (2020)

Table 8 above shows that the relationship between Tax Socialization (TS) variables and Taxpayer Compliance (TPC) is significant with t-statistic of 5.680 (more than 1.96) and p value of 0.000 (less than 0.05). So, the H1 hypothesis in this study can be concluded that tax socialization has a significant effect on taxpayer compliance.

The relationship between E-Filing Application (EA) to Taxpayer Compliance (TPC) is significant with t-statistic of 2.521 (more than 1.96) and p value of 0.012 (less than 0.05). So, the H2 hypothesis in the study can be concluded that e-filing application has a significant effect on taxpayer compliance.

The relationship between Organizational Climate (OC) variables and Taxpayer Compliance (TPC) is significant with t-statistic of 3.318 (more than 1.96) and p value of 0.001 (less than 0.05). So, the hypothesis H3 in the study can be concluded that organizational climate has a significant effect on taxpayer compliance.

5. DISCUSSION

1. The Effects of Tax Socialization on Taxpayer Compliance

Based on the results of the hypothesis test done, it proves that Tax Socialization affects Taxpayer Compliance. Tax socialization conducted by tax officials can affect the corporate taxpayers compliance in the Cengkareng area. This is in line with the Theory of Planned Behavior stating that in fulfilling taxation obligations, it is influenced by several factors, one of them is Behavioral beliefs, individual beliefs about the results of a behavior and evaluation of these results. This factor will be formed if the community is given positive counseling on taxes. The more socialization conducted by the Directorate General of Taxes, the greater the possibility that taxpayers will be more confident to be more obedient to taxes.

This research is also in line with the research conducted by Sudrajat and Omposunggu (2015), Andreas and Savitri (2015) and Wardani and Wati (2018) which stating that tax socialization has significant effect on taxpayer compliance.

2. The Effect of E-Filing Application on Taxpayer Compliance

Based on the results of hypothesis testing done, it is concluded that the E-Filing Application affects the Taxpayer Compliance. The results show that the adoption of e-filing application increases taxpayer compliance in reporting annual tax returns since it is considered more efficient than using a manual tax return, so by using e-filing application, taxpayers easily meet their tax obligations.

This is in line with the theory of attribution (Attribution Theory) which states that to fulfill tax obligations; it is influenced by internal and external factors. Internal factors are awareness of taxpayers themselves, though that awareness needs to be supported by external factors. External factors are factors that make taxpayers behave obediently due to the situation. With e-filing application, it makes the situation easier and faster in the

calculation, payment, and tax reporting. Thus, no reason for taxpayers not to or late to report the Annual Tax Return.

This research is in line with the research conducted by Suharyono (2018), Mmuturi (2015), also research by Handayani and Rahmawati (2015) which states that E-Filing Application has a significant effect on Taxpayer Compliance.

3. The Effect of Organizational Climate on Taxpayer Compliance

Based on the results of the hypothesis test done, it is concluded that Organizational Climate affects the Taxpayer Compliance. This indicates that the existing organizational climate has a positive influence on corporate taxpayers. This is in line with Theory of Planned Behavior explaining that taxpayer compliance arises because of an intention which appears are influenced by three factors. The related factors are Normative Beliefs and Control Beliefs. When going to do something, individuals will have beliefs about normative expectations from others and positive motivation to fulfill those expectations (normative beliefs). These normative expectations can arise from other individuals who motivate individuals to become compliant taxpayers. Other individuals such as family, friends, business partners, tax consultants, and even tax officials (Account Representative).

These normative beliefs relate to circumstances surrounding taxpayers or tax specialists who represent corporate taxpayers. Tax specialists choose to be obedient or disobedient due to the motivation of individuals in the organization. For example, company leaders or coworkers. Tax specialists will emulate tax compliance behavior carried out by company leaders or coworkers.

This research is in line with the research conducted by Wibisono and Kusuma (2017), Harinurdin (2009), and Hardiningsih (2014) stat that Organizational Climate has a significant effect on Taxpayer Compliance.

6. CONCLUSION

Based on the results of data analysis in this study, the research results obtained from the conclusions of this study are as follows:

1. Tax Socialization affects the Compliance of Corporate Taxpayers in Jakarta Cengkareng KPP. This shows that the socialization efforts made by tax officials increase the knowledge and awareness of taxpayers in fulfilling their tax obligations, so that taxpayers are more compliant with tax regulations.
2. E-Filing Application affects the Compliance of Corporate Taxpayers in Jakarta Cengkareng KPP. This shows that the E-Filing Application used minimizes the late report of the Annual Tax Return and increases the Taxpayer Compliance.
3. Organizational Climate affects the Compliance of Corporate Taxpayers in Jakarta Cengkareng KPP. This shows that the better organizational climate, the more the culture of tax compliance by leaders and subordinates will be instilled. Thus, with the embedded culture of tax obedience, it gives effect to the company to be more compliant with its tax obligations.

In increasing taxpayer compliance, the government must be more aggressive in disseminating the latest tax regulations and applications created to facilitate taxpayers in carrying out tax obligations as to achieve the target tax ratio and state revenue that has been planned for the following year. The next researcher is expected to be able to add other independent variables outside this study that might have an effect on taxpayer compliance in order to obtain maximum results.

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