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**EXPLORING TAX COMPLIANCE DYNAMICS: UNVEILING THE  
IMPACT OF PENALTIES, TAX AUTHORITY SERVICES, AND RISK  
PREFERENCES**

Mei Yan<sup>1)</sup>, Ronald Wangdra<sup>2)</sup>

<sup>1),2)</sup>Accounting, Faculty of Social Sciences and Humanities, University of Putera Batam

Email: meiyang376@gmail.com<sup>1)</sup>, ronald@puterabatam.ac.id<sup>2)</sup>

**Abstract**

The aim of this research is to and determine the influence of tax penalties, tax authority services, and risk preference as a moderator in the influence of tax penalties on taxpayer compliance at the South Batam Tax Office. This research utilized primary data collected through the distribution of questionnaires to individual taxpayers registered at the South Batam Tax Office. Variables were measured responses using the Likert scale and a risk-assessment game. Additionally, oral interviews were conducted as part of the process. The total respondents numbered 117 taxpayers. Findings reveal that tax penalties do not significantly influence taxpayer compliance at the South Batam Tax Office, while tax authority services do have a significant impact on taxpayer compliance at the South Batam Tax Office. Furthermore, there is no significant moderation effect of risk preference on the influence of tax penalties regarding taxpayer compliance at the South Batam Tax Office.

Keywords: Tax Compliance, Tax Penalties, Risk Preference.

**INTRODUCTION**

Taxes serve as a crucial state revenue contributing significantly to funding national expenditures and development, often referred to as budgetary functions. Additionally, they play a regulatory role by safeguarding domestic economic growth through imposing higher taxes on foreign products. There's also an income redistribution function, reallocating tax revenue from the affluent to the less privileged in the form of social security guarantees, subsidized housing, social protection programs, family support programs, school operational aid, and educational scholarships for underprivileged students (Lathifa, 2022).

Taxes hold a pivotal role, thus maximizing tax revenues becomes highly imperative. There exist internal and external factors influencing tax receipts. Internally tax policies play a role, while externally it involves macroeconomic developments and taxpayer compliance (Soemitro, 2019). Taxpayer compliance entails adhering to tax obligations encompassing tax reporting and payment (Agun et al., 2022). Based on data, the tax reporting compliance rate in 2022 stood at 80.98% at the South Batam Primary Tax Office (KPP Pratama Batam Selatan). There's still room for improvement in taxpayer compliance.

In Safelia & Hernando (2023) study it's stated that tax authority services can influence tax compliance. However, tax penalties are unable to influence taxpayer compliance. Additionally Hasanah et al (2020) found that tax penalties and tax authority services may impact taxpayer compliance, yet risk preference cannot moderate the relationship between penalty and service variables on compliance. The research conducted by Fadhilah & Afiqoh (2022) found that tax penalties do not affect taxpayer compliance.

Tax sanctions represent a mechanism ensuring taxpayer compliance with tax laws stipulated in the legislation. Sanctions comprise two types: administrative and criminal penalties (Alikin, 2022). Tax penalties are designed to deter tax evasion, serving as a deterrent factor (Cambridge University Press & Assessment, 2023). In efforts to boost tax revenues, the government implemented a decision to execute a tax amnesty program (Soemitro, 2019). However, this had an adverse effect as some taxpayers opted to delay payments in anticipation of subsequent tax amnesties, leading to a decrease in tax revenues. This was articulated by a Taxation Lecturer from the Faculty of Fiscal Administration at the University of Indonesia (FIA UI) (Liputan6, 2022).

Furthermore, a taxpayer's risk preference in tax penalties also influences tax compliance. When a taxpayer is willing to take high risks in committing tax offenses, understanding the consequences and being ready to bear the penalties, this may result in a decrease in compliance levels (Nurmalia et al., 2020).

The tax authority service plays a crucial role in maintaining taxpayer compliance, as providing adequate service and response by the tax authority to taxpayers can increase compliance rates (Anggraini & Fidiana, 2019). The tax authority contributes to national revenue collection, delivering professional services and accountability to taxpayers (Fadhil, 2022). Additionally in this digital era the Directorate General of Taxation (DJP) has improved its service by introducing an electronic-based tax reporting system that facilitates taxpayers in fulfilling their tax obligations (Prameswari, 2019). Various efforts have been made by the government to enhance tax revenues. However, in 2021, there were cases involving Angin Prayitno and the Jaguar-Bentley Dealer tax case, where tax officials failed to carry out their duties properly and abused their authority (CNBC, 2023). This can impact tax revenue.

### **Compliance**

Compliance refers to behavior that demonstrates adherence to a set of rules (Hasanah & Aditya, 2020). The Directorate General of Taxes (DJP) defines taxpayers as individuals or entities with rights and obligations in taxation. Tax compliance denotes a taxpayer's adherence to fulfilling their tax obligations (Rifana et al., 2021). Taxpayer compliance signifies fulfilling all tax obligations including timely tax reporting and payments (Fadhilah & Afiqoh, 2022).

According to Karnedi & Hidayatulloh (2019), the purpose of tax compliance is to uphold clarity in tax law enforcement, enhance administrative transparency, and encourage voluntary compliance among individual and corporate taxpayers. Jihin et al., (2021) state that taxpayer compliance encompasses timely submission of annual tax returns (SPT), absence of arrears unless authorized, reporting audited financials for three consecutive years, and no criminal tax convictions within the past five years.

The OECD (Organization for Economic Cooperation and Development) survey suggests that the moral aspect in taxpayer compliance is significant, complementing other factors like law enforcement, willingness to pay taxes, and positive attitudes towards taxation. Globally, several socio-economic factors influence taxpayer morality, including education, gender, age, citizenship, and religion. Additionally, institutional factors such as trust in the government, views on fiscal redistribution, and perceptions of democracy play roles in

shaping tax morality. Trust in the government is influenced by governmental performance, while belief in meritocracy depends on how evenly the government creates opportunities for everyone.

### **Penalties**

Tax penalties represent a form of punishment for individuals violating regulations. Rules or laws serve as guidelines intended to inform what should and should not be done (Hanifah et al., 2023). According to Anggraini & Fidiana (2019), tax penalties serve as a means to ensure or prevent taxpayers from violating tax law norms.

Alikin (2022) specifies two types of tax penalties: administrative and criminal. Administrative penalties encompass fines and interest. Fines are imposed on taxpayers breaching reporting obligations, while interest penalties apply to those lacking discipline in payment. Subsequently, Criminal penalties are for taxpayers engaging in data forgery or tax evasion, typically resulting in imprisonment and fines with varying sentences based on the severity of the offense.

The Deterrence Theory explains that the severity of punishment can influence an individual's behavior in committing a crime. This is grounded in the perception that potential wrongdoers, aware of potential apprehension and punishment, are deterred from engaging in unlawful acts (Williams, 2023). This applies to taxation through the imposition of fines, interest, and criminal penalties. When taxpayers anticipate the risk of being apprehended and penalized for their wrongdoing, they are inclined to be more compliant.

The Theory of Planned Behavior (TPB) posits that the success of actions depends on motivation or intention influenced by three factors. One of these factors is norms. If strict penalties are widely recognized within society, they can influence societal norms (Yunia et al., 2021). Therefore, societal norms can exert social pressure for taxpayers to comply with tax obligations.

### **Service Quality**

Services are assistance provided to fulfill an individual's needs, while tax authorities refer to tax officials (Nazwah & Machdar, 2023). Service quality indicates how effectively a service meets customer expectations (Permana et al., 2022). According to Hanifah et al. (2023), tax authority services represent tax officials' way of assisting taxpayers in fulfilling tax obligations.

As per Fadhil (2022), tax authority duties and powers include issuing tax assessment letters, conducting audits, sealing, and investigating. Tax authorities have two obligations: general obligations involve guiding taxpayers to understand tax regulations. For instance, when taxpayers encounter difficulties in completing e-billing, they can seek assistance from tax authorities. Specific obligations include issuing taxpayer identification numbers (NPWP), issuing decisions, and safeguarding taxpayer information. Consequently, this framework establishes a conducive environment to foster taxpayer compliance (Permana et al., 2022).

The Theory of Planned Behavior (TPB) indicates that success in actions relies on motivation or intention, influenced by attitudes, norms, and perceived behavioral control. Tax authority services can influence taxpayers' attitudes and perceived behavioral control in fulfilling tax obligations. Positive service quality can resolve taxation issues and align with taxpayers' expectations. Consequently, taxpayers find it easier to fulfill tax obligations and tend to comply.

**Risk Preference**

Risk is uncertainty about future outcomes. Risk preference refers to the extent of risk an individual is willing to bear based on the expected utility or satisfaction from the outcomes. There are three types of risk preferences: risk-averse, risk-neutral, and risk-loving (StudySmarter, n.d.).

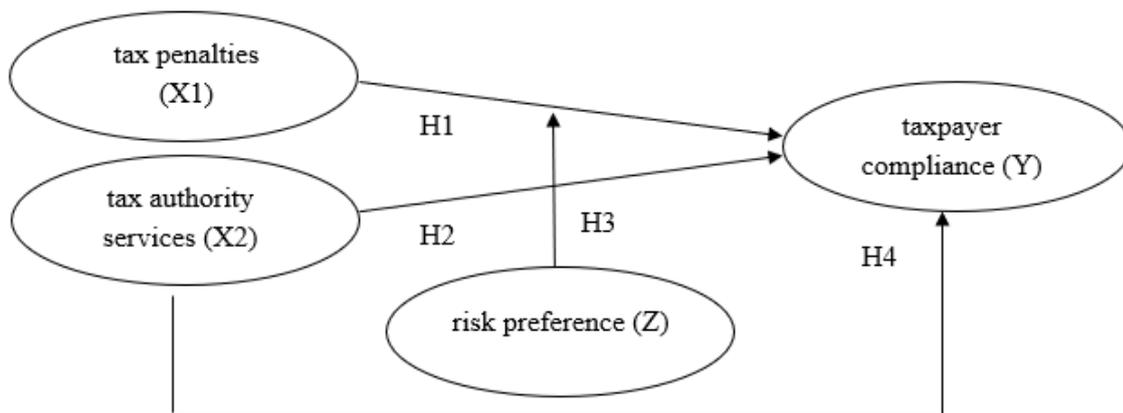
Risk preference in tax penalties influences taxpayers' decisions. For instance, taxpayer A extremely cautious in avoiding tax penalty risks complies with regulations. Meanwhile, taxpayer B more willing to take risks, might breach regulations if the perceived benefits outweigh the risks of penalties.

**METHOD**

**Research Design**

The research plan involves identifying the scope of the problem, analyzing it by formulating the problem, gathering data, processing data, conducting data analysis, and compiling the discussion results.

Figure 1. Framework



Source: Processed data 2023

**Population and Sample**

The population of this study comprises individual taxpayers registered at the South Batam Tax Office, totaling 400,034 taxpayers. Sampling in this research applies the probability sampling method using the simple random sampling technique. The sample is determined with a confidence level of 90%, calculated using the Slovin formula, requiring a minimum of 100 respondents. Additionally, five respondents were invited for interviews. The data used are primary data disseminated to individual taxpayers registered at the South Batam Tax Office. Data collection employs Google Form, and responses are measured using a Likert scale ranging from 1 to 5. Below are indicators with explanations of the variables: taxpayer compliance, tax penalties, tax authority services, and risk preference.

### Data Analysis Techniques

The data analysis in this study employed Descriptive Statistics to examine and explicate the sample characteristics. T-Tests were conducted to assess the influence of each independent variable on the dependent variable. F-Tests were performed to examine the collective impact of all independent variables on the dependent variable. The Coefficient of Determination ( $R^2$ ) was used to illustrate the extent to which the variation in the dependent variable can be explained by the independent variables. Assumption Tests (Heteroskedasticity Test to verify differences between independent variables and residuals, Normality Test to evaluate the distribution of residual values, Multicollinearity Test to identify high correlations among independent variables in the multiple linear regression model), Validity Tests to measure the accuracy of the measurement tool or questionnaire used in data collection, and Reliability Tests to assess the consistency of the measurement tool used repetitively.

Table 1. Indicators and Explanation of Tax Compliance Variable

<b>Taxpayer Compliance</b>	
<b>Indicators</b>	<b>Explanations</b>
Tax morality	Taxpayer morality towards taxes
Willingness to pass tax	Taxpayer willingness to pay taxes
Positive attitude toward taxation	Taxpayer's positive attitude towards taxes

Source: Processed data 2023

Table 2. Indicators and Explanation of Tax Penalty Variable

<b>Tax Penalties</b>	
<b>Indicators</b>	<b>Explanations</b>
Severity of penalty	How severe/heavy are the penalty for taxpayers
Likelihood of being caught	What are the chances of taxpayers getting caught when they violate tax penalties
Difficulty avoiding taxes	How easy is it for taxpayers to evade taxes

Source: Processed data 2023

Table 3. Indicators and Explanation of Tax Authority Service Variable

<b>Tax Authority Services</b>	
<b>Indicators</b>	<b>Explanations</b>
Tangible	In the form of physical aspects within service provision, encompassing facilities, appearance, equipment, and tools used
Reliable	The company ensures reliable and accurate services such as precise billing, record-keeping, and timely service delivery
Responsiveness	Relates to the responsiveness of employees, willingness, and accuracy in service provision. For instance, providing prompt service and addressing various customer requests or difficulties
Assurance	Assurance involves the knowledge, politeness, and ability of employees to reassure and instill confidence in customers

Empathy                      Empathy involves the concern and attention given by the company to its customers

Source: Processed data 2023

Table 4. Indicators and Explanation of Risk Preference Variable

<b>Risk Preference</b>	
<b>Indicators</b>	<b>Explanations</b>
Risk preferences	How significant is the risk taken by the taxpayer

Source: Processed data 2023

## RESULTS AND DISCUSSION

### T-Test

Table 5. T-Tests

<b>Model</b>						
	<b>coeff</b>	<b>se</b>	<b>t</b>	<b>p</b>	<b>LLCI</b>	<b>ULCI</b>
constant	2.0669	.3036	6.8073	.0000	1.4653	2.6686
TP	-.0015	.0786	-.0193	.9846	-.1572	.1542
RF	-.0663	.0219	-3.0263	.0031	-.1097	-.0229
Int_1	.0178	.0364	.4882	.6263	-.0543	.0899
TAS	.5034	.0794	6.3406	.0000	.3461	.6607

Source: Output SPSS 25 2023

Based on the T-Test results, the influence of tax penalties on tax compliance is deemed insignificant as the p-value  $0.9846 > 0.05$ , thus rejecting H1. Tax office services have a significant influence on tax compliance, supported by a p-value of  $0.0000 < 0.05$ , thus accepting H2. The moderated effect of tax penalties by risk preferences is not significant, with a p-value of  $0.6263 > 0.05$ , therefore rejecting H3.

### F-Test

Table 6. F-Tests

<b>Model Summary</b>						
<b>R</b>	<b>R-sq</b>	<b>MSE</b>	<b>F</b>	<b>df1</b>	<b>df2</b>	<b>P</b>
0.5654	0.3197	0.2373	13.1590	4.0000	112.0000	.0000

Source: Output SPSS 25 2023

In the F-test, with a p-value of  $0.000 < 0.05$ , both tax penalties and tax office services jointly exhibit significant effects on tax compliance.

### Coefficient of Determination ( $R^2$ )

Table 7. Coefficient of Determination ( $R^2$ )

<b>Model Summary<sup>b</sup></b>				
<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of the Estimate</b>
1	.565a	.320	.295	.48709

Source: Output SPSS 25 2023

The R Square value from the table, at 0.320, indicates that the tax penalties (X1) and tax office services (X2) together influence tax compliance (Y) by 32%. However, the remaining 68% of the impact comes from untested variables, suggesting limitations of the independent variables in explaining the dependent variable.

## DISCUSSION

### The Influence of Tax Penalties on Taxpayer Compliance

The research findings indicate that the variable of tax penalties does not have an impact on taxpayer compliance. This result aligns with previous studies conducted by Safelia & Hernando (2023), Yunia et al (2021), and Claudi et al (2022). Several possibilities might account for the lack of influence of tax penalties on taxpayer compliance.

### Uneven distribution of questionnaires

The data in this study shows that the majority, accounting for 88.9%, falls within the age group of 20 to 30 years old. Typically, those aged 19 to 25 are just starting to work, resulting in relatively low income. Some fall below the Non-Taxable Income Threshold (PTKP), and for those above PTKP, the taxes owed are minimal.

Table 8 presents a simulated tax rate calculation for the year 2022. Taxpayers with a Taxpayer Identification Number (NPWP) and within the TK/0 income bracket, earning less than 100 million per year, pay less than 2% of their total income in taxes. They lack substantial benefits to gain from dishonesty. For this group, penalties are not the primary factor driving tax compliance.

In the figure, as income increases, the tax amount also rises. Tax penalties likely serve as a compliance factor for high-income earners. Engaging in fraud holds heavier repercussions; for instance, a taxpayer earning 1 trillion deliberately underpays 200 billion in taxes, incurring a penalty of 300 billion.

Table 8. Tax rate simulation

Income/Year	Tax/Year	% of Income Taxed	% Increase In Tax
50,000,000	-	0.00%	0.00%
60,000,000	150,000	0.25%	0.25%
70,000,000	825,000	1.18%	0.93%
80,000,000	1,100,000	1.38%	0.20%
90,000,000	1,575,000	1.75%	0.38%
100,000,000	2,050,000	2.05%	2.05%
1,000,000,000	226,000,000	22.60%	20.55%
10,000,000,000	3,173,000,000	31.73%	9.13%
100,000,000,000	34,673,000,000	34.67%	2.94%
1,000,000,000,000	349,673,000,000	34.97%	0.29%

Source: Processed data 2023

The interview results indicate that taxpayers are aware of the existence of penalties for tax violations, but not in detail. Respondent A believes that the penalties imposed should not be substantial.

Through the interviews, most respondents expressed their intention to consider the penalties before committing any tax infractions. Some respondents presented specific views on penalties. For example, Respondent A stated they would consider cheating if the penalty were less than 10% of their salary, while Respondent B devised scenarios to choose the

smallest penalty. However, Respondent C disregarded the penalties and would engage in tax evasion. In conclusion, taxpayers generally consider penalties only superficially before avoiding or evading taxes.

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Table 9. The questionnaire responses for the tax penalty variable

Indicator	Questionnaire	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Severity Penalties	oIn my opinion, the prison sentence of up to 6 years for those who intentionally fail to report their annual tax returns is considered severe.	21,4%	25,6%	35,9%	12%	5,1%
	I believe that the penalty of up to 150% for those who neglect their tax obligations is severe. (for instance, if the tax underpayment is 10,000,000, a penalty of 15,000,000 will be imposed)	35,9%	23,1%	30,8%	6%	4,3%
	I think that the penalty interest of up to 48% for those lacking discipline in tax payment is considered severe. (for instance, if you are late in paying a tax of 10,000,000, you'll face an interest of 4,800,000)	26,5%	29,9%	23,1%	12%	8,5%
Likelihood Being Caught	oIn my view, the likelihood of being caught for tax violations in Indonesia is high.	16,2%	33,3%	28,2%	12,8%	9,4%
Difficulty avoiding taxes	Difficulty in Evading Tax Payments in Indonesia	9,4%	12,8%	41%	24,8%	12%

Source: Processed data 2023

Through the interviews, most respondents expressed their intention to consider the penalties before committing any tax infractions. Some respondents presented specific views on penalties. For example, Respondent A stated they would consider cheating if the penalty were less than 10% of their salary, while Respondent B devised scenarios to choose the smallest penalty. However, Respondent C disregarded the penalties and would engage in tax evasion. In conclusion, taxpayers generally consider penalties only superficially before avoiding or evading taxes.

Regarding difficulties in not paying taxes in Indonesia, respondents stated that certain groups can easily evade paying taxes in part or entirely. For instance, some entrepreneurs, instead of paying 500 million, may reduce the amount by bribing tax inspectors. Others engage in side jobs as freelancer, if their income is relatively low, they can evade and avoid taxes.

### **Tax penalties are no longer the key factor in taxpayers' compliance.**

There are other influencing factors as revealed in the interviews. Some respondents admitted they would cheat if the opportunity arose, feeling that tax obligations were less important. This perspective emerged due to budget inefficiencies for national needs. Respondent A mentioned that facilities' development is uneven, roads around residential areas

remain unrepaired while officials frequently change vehicles. In Batam City, specific areas used by the public lack road widening initiatives.

There's a disparity between responses in questionnaires and direct interviews. When further queried, respondents clarified that their questionnaire responses leaned toward ideal societal views or current moods. Confronted with real-life situations, their choices would align more with personal benefits.

Based on questionnaire and direct interview findings, other factors potentially affecting taxpayers' compliance include government performance, taxpayers' understanding, and tax education. Additionally, questionnaire data collection has limitations, as some responses are subjective and challenging to measure accurately. Several responses are based on perceived good behavior rather than actual actions.

### Effect of Tax Office Services on Taxpayer Compliance

The research findings indicate that tax office services have a positive impact on taxpayer compliance, and collectively, all independent variables significantly influence the dependent variable. This study aligns with prior research by Nazwah & Machdar (2023), Yuesti et al (2023), and Permana et al (2022).

Table 10. The questionnaire responses for the tax office service variable

Indicator	Questionnaire	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Tangible	E-SPT facilitates taxpayers in reporting and paying taxes.	34,2%	40,2%	23,1%	1,7%	0,9%
Reliable	Tax officers provide fast and accurate services.	13,7%	26,5%	47%	8,5%	4,3%
Responsiveness	Tax officers offer positive services.	19,7%	31,6%	42,7%	5,1%	0,9%
Assurance	Tax officers are capable of solving any tax-related issues faced by taxpayers.	12,8%	39,3%	39,3%	6,8%	1,7%
Empathy	Taxpayers experiencing difficulties will receive assistance from tax officers.	48,7%	42,8%	12%	1,7%	0,9%

Source: Processed data 2023

Regarding respondents' answers about how E-SPT (Electronic Tax Filing System) simplifies tax reporting and payments, the prompt and accurate services provided by tax officers, their positive conduct, ability to resolve taxpayers' tax-related issues, and their readiness to assist taxpayers encountering difficulties, many responses remained neutral, with a small portion disagreeing or strongly disagreeing.

To address these issues, improvements could be made in various aspects such as continuously updating E-SPT features, ensuring reliable, positive, reassuring, and empathetic services provided by the tax office. Enhancements in these areas are expected to increase compliance rates.

### Influence of Risk Preferences in Moderating Tax Penalties on Taxpayer Compliance

Based on the research findings, risk preferences do not moderate tax penalties' impact on taxpayer compliance. This outcome aligns with previous studies conducted by Yunia et al. (2021) and Hasanah et al. (2020). This is due to tax penalties not yet instilling a deterrent effect on taxpayers with relatively low incomes. Presently, there are still other factors,

accounting for 68%, beyond the scope of this study, that have a more significant impact on taxpayer compliance. Hence, risk preferences fail to strengthen or weaken the relationship between tax penalties and taxpayer compliance.

## CONCLUSION

Based on the research findings, tax penalties do not influence the compliance of taxpayers at the Batam Primary Tax Office (KPP Pratama Batam). This might be due to uneven questionnaire distribution, with most respondents aged between 20 and 30. Typically, individuals aged 19 to 25 are just starting to work with relatively low income, placing them below the taxable income threshold (PTKP). Those above PTKP have minimal payments to settle. Thus, there's no significant advantage in committing tax fraud.

Differences between questionnaire responses and direct interviews indicate that respondents tend to present themselves positively, aligning with societal ideals and moods at the time of response. However, real-life scenarios might lead to choices more beneficial to oneself. Tax penalties no longer seem to be a factor influencing taxpayer compliance. Other, weightier factors play a more significant role.

Furthermore, tax authority services affect taxpayer compliance. Responses indicate a portion that holds a neutral view, with a small number disagreeing or strongly disagreeing regarding the ease of Electronic Tax Returns (E-SPT), positive attitude, speed, and accuracy of tax authority services, as well as the tax authority's problem-solving capabilities. There's room for improving tax authority services, such as developing E-SPT features based on needs and providing more reliable, positive, and empathetic services. This improvement could enhance compliance rates.

Risk preferences fail to moderate the relationship between tax penalties and taxpayer compliance because tax penalties fail to deter taxpayers effectively.

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