

Analysis of Taxpayer Awareness in Reporting Annual Tax Returns for Private Persons to Employees of Universitas Pembangunan Panca Budi

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Abstract — Taxpayer awarnes and compliance play an important role for the success of a taxation, income tax is imposed on tax subjects relating to income received or accrued in one tax year. Obedient individual taxpayers are taxpayers who carry out their tax obligations in accordance with applicable regulations. Based on the results of observations made during pre-research during the Annual SPT (Notification Letter) reporting period in 2021 at Pembangunan Panca Budi University in Medan, e-Filling is not a good suggestion in overcoming this taxation problem, especially in SPT reporting. The research approach used in this study is a descriptive approach. The number of individual taxpayers at the Pembangunan Panca Budi University Medan field increased by 10.31%. The number of WPOP who reported their SPT on time in 2021 and 2022 decreased by 5.73% and those who did not report it on time increased by 5.35%, and those who did not report it increased by 0.38%.

Keywords: Tax, SPT, Income Tax

I. INTRODUCTION

A country that is in the process of becoming a developed country is one that pays attention to the development of its economic development, where a country that has good conditions of course also has good economic development. Economic development is not only limited to the advancement or development of a country. However, from economic development, it is possible to find out about the state of the state of the country from the system built by the government to build the economy in the area, it is necessary to have indicators formulated as reference materials in assessing how far a country has achieved.

The Indonesian government to implement the economy that has been regulated in the 1945 Constitution, which reads in order to create its people fairly and prosperously, for that, the Indonesian government is expected to be able to meet all the needs of its people from any sector. In achieving this goal, the government needs infrastructure facilities that require money to build it. National Development will certainly require a considerable amount of money in carrying out its implementation activities so that it must be supported by state revenue. There are two sources of income in carrying out the implementation of national development, namely

tax and non-tax funding sources. However, the sector of tax funding is the main source of state income and at the same time the main producer in supporting the development of the Indonesian state (Juwita & Dewani, 2022).

Finance Minister Sri Mulyani said that "Taxes are a very important state revenue letter in supporting development financing. The source of the state budget is approximately 75% of the revenue obtained from taxes, as well as taxes oriented towards *sustainable development*" (Ministry of Finance, 2018). Tax revenues are expected to always increase so that the country's development can run smoothly. The role of taxes in the state budget is so large, so efforts to increase tax revenue continue to be carried out by the government. It is the duty of the Directorate General of Taxes (DGT) to always maximize tax revenue (Prihastanti, 2015).

Other efforts that can be used are Tax Intensification and Extensification. Tax extensification is a supervision that must be carried out by the Directorate General of Taxes for taxpayers who have met subjective and objective requirements but have not registered to be given a Taxpayer Identification Number (NPWP) in accordance with tax laws and regulations (Aprilia et al., 2022). Meanwhile, tax intensification is an advanced stage of supervision activities that optimize the exploration of tax revenues for tax subjects and objects that have been recorded or registered in the administration of the Directorate General of Taxes (Cahyonowati, 2011).

Taxes aim to improve people's welfare through the improvement and improvement of public facilities. Tax allocation is not only given to the people who pay the rhyme tax but also for the benefit of the people who do not pay taxes. Thus, the role of tax revenue for a country becomes very dominant in supporting the running of the wheels of government. The current tax regulations in Indonesia are the self-assessment *system*. With this system, taxpayers are given the authority, trust and responsibility of taxpayers to deposit and report their tax obligations in accordance with existing tax regulations by submitting a Notification Letter (SPT). Tax officers are believed to only supervise taxpayers in accordance with applicable regulations.



The Notification Letter (SPT) is very important because it has a function as a means to report and account for the calculation of the amount of tax owed. In addition, the tax return acts as a means of reporting in paying and paying off tax debts. If the taxpayer does not comply with the provisions that have been stipulated in the Law on applicable tax regulations, the individual will be subject to sanctions, in this case a fine in accordance with article 39 paragraph 1a of Law No. 6 of 1983.

Submitting a Notification Letter as it should be is easy, but the fact is that there are still many individuals who are included in the taxpayer list but have not or do not carry out their obligations, namely by reporting the Annual Income Tax Return on time. Tax return reporting is one of the indicators of taxpayers' compliance levels in fulfilling their tax obligations in paying taxes. The higher the number of taxpayers who report tax returns, the higher the level of compliance in fulfilling tax obligations.

One of the types of taxes that has the greatest effect is income tax. Income tax is a type of subjective tax that is attached to the tax subject concerned. Taxpayer awareness and compliance play a very important role in the success of a taxation, income tax is imposed on tax subjects related to income received or earned in one tax year. According to Law No. 36 of 2008, income tax is any additional economic ability received or obtained by a Taxpayer, whether from Indonesia or outside Indonesia, that can be used for consumption or to increase the wealth of the Taxpayer concerned.

An obedient individual taxpayer is a taxpayer who carries out his tax obligations in accordance with applicable regulations. There are two types of compliance, namely formal compliance and material compliance. Formal compliance is a taxpayer who fulfills his obligations in accordance with the provisions of applicable tax regulations, such as reporting tax returns on time, i.e. not past the stipulated time. Material compliance is a taxpayer who fills out and reports tax returns honestly and completely before the set time (Directorate General of Taxes, 2019).

Based on the results of observations made in pre-research during the reporting period of the Annual Tax Return (Notification Letter) in 2021 at the University of Pembangunan Panca Budi Medan, *e-Filling* is not a good suggestion in overcoming this tax problem, especially in reporting tax returns. Furthermore, the researcher also conducted interviews with 20 employees as a reference for the initial data for the study. Where out of 20 employees, there are 8 employees who do not understand how to report taxes to the Tax Service Office online.

From the results of the interview above, it can be concluded that there are still employees who are late in reporting taxes at the KPP on the grounds that the University's tax staff have reported every month to the KPP. In addition, there are also some employees who have not registered independently for tax reporting at the KPP because they do not understand the online tax registration and reporting system.

A. Problem Identification

Based on the background and the phenomenon that occurs, some of the problems that can be identified are:

1. Taxpayers' lack of knowledge on how to submit a good and correct Annual Return (SPT).
2. Taxpayers' compliance to submit the Annual Return Letter (SPT) is still relatively low.
3. The lack of strict sanctions for taxpayers who do not submit their tax returns.
4. Lack of awareness of individual taxpayers on the importance of paying taxes and submitting tax returns.

B. Problem Formulation

Based on the limitations of the above problems, the problems that will be discussed in the research are: how is the awareness of taxpayers in reporting the annual tax return of individual employees of the University of Panca Budi Medan?

II. LITERATURE REVIEW

A. Basic Concept of Taxation

Taxes are contributions paid by the people to the state treasury that implements them referring to the Law and its implementation can be enforced without any retribution (Putra et al., 2019). Furthermore, taxes are people's contributions to the state treasury based on the law (which can be forced) with no lead services (counter performance) that can be directly shown and which are used to pay for general expenses (Sumarsan, 2013).

There are three purposes of tax collection, namely the following (Official, 2014), namely (1) Principle of Domicile (residence); (2) Source Principles; and (3) National Basis. There are several types of taxes that can be grouped into three, namely grouping according to their class, nature, and collection institution, which are as follows: (1) According to the group, which is divided into two, namely Direct Taxes and Indirect Taxes; (2) According to its nature, it is also grouped into two, namely Subjective Tax and Objective Tax; and (3) According to the collection institution, it is also grouped into 2, namely State Taxes and Regional Taxes.

The determination of the amount of tax is based on the rate that has been set by tax regulations. In general, there are 4 types of tax rates, which are as follows: (1) Proportional rates; (2) Progressive tariff; (3) Degresif Tariff; and Fixed tariffs (Purwono, 2015).

B. Taxpayer

Taxpayers are individuals or entities, including tax payments, tax withholding, and tax collection who have tax rights and obligations in accordance with the provisions of tax laws and regulations (Sumarsan, 2017). Furthermore, taxpayers are individuals or entities that meet the objective requirements, namely for domestic taxpayers to obtain or receive income that exceeds PTKP (Non-Taxable Income), and if foreign taxpayers, receive income from sources in Indonesia that do not have a minimum limit (PTKP) (Rahayu, 2017).

According to the Great Dictionary of the Indonesian Language, consciousness is a state of knowing, understanding, and feeling. Awareness to comply with the

applicable provisions (tax law) certainly concerns the factors whether the provisions have been known, recognized, appreciated, and obeyed. If someone only knows, it means that the taxpayer's awareness is still low. Taxpayer awareness is a condition where taxpayers know, understand, and implement tax provisions correctly and voluntarily, knowledge and understanding of taxation is very important because it can help taxpayers in complying with tax rules. Taxpayers must implement the rule correctly and voluntarily.

In addition, taxpayers can also be categorized as people who have awareness, among other things, by carrying out tax obligations without any coercion from the fiscal authorities, as well as voluntarily making an NPWP (Taxpayer Identification Number). The DGT Law on Taxpayer Awareness number 6 of 1983 concerning general provisions and tax procedures article 8 paragraph 4 which reads, Even though the time for correction of the notification letter as referred to in paragraph 1 shall expire with conditions. The Director General of Taxes has not issued a tax determination letter, Taxpayers with their own awareness can reveal in their own report the incorrectness of filling out the Notification Letter that has been submitted resulting in the Taxes that are still to be paid become larger, losses based on tax provisions become smaller, the amount of assets becomes larger and/or the amount of capital becomes larger.

C. Notification Letter (SPT)

A Notification Letter (SPT) is a letter used by Taxpayers to report the calculation of tax payments, tax objects or non-tax objects, and/or assets and liabilities in accordance with the provisions of tax laws and regulations (Mardiasmo, 2018). Law No. 6 of 1983 concerning General Provisions and Tax Procedures as last amended by Law No. 16 of 2009 (called the KUP Law), Notification Letter (SPT) is a letter used by taxpayers to report the calculation and payment of taxes, tax objects or non-tax objects, assets and liabilities in accordance with the provisions of tax laws and regulations.

According to Mardiasmo (2018), several functions of the Notification Letter (SPT) are as follows: (1) The function of the notification letter for income taxpayers is a means to report and account for the calculation; (2) For entrepreneurs who will be taxed, the function of the tax return is as a means to report and account for the calculation of the amount of value-added tax and tax on red goods that are actually owed; and (3) For tax withholding or collection, the function of the notification letter is as a means to report and account for the taxes withheld or collected and deposited.

According to Mardiasmo (2018), it is explained that tax returns are divided into two types, namely (1) Periodic Notification Letter is a notification letter for a tax period; and (2) Annual Notification Letter is a notification letter for the tax year.

D. Frame of Mind

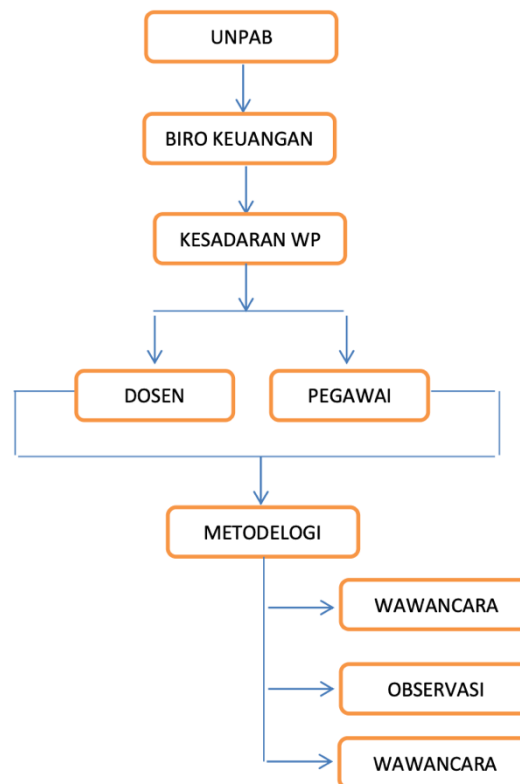


Fig. 1. Frame of Mind

III. METHOD

A. Approaches and Types of Research

The research approach carried out in this study is a descriptive approach, because this research is shown to analyze taxpayers' awareness in reporting individual annual tax returns. This type of research is qualitative descriptive with a case study approach. Case studies are one of the data collection techniques needed by pulling samples from certain related sample units and studying them in more depth (Norr, 2013).

B. Research Location and Time

The place where the research was conducted was the Panca Budi Development University of Medan which is located on Jalan Gatot Subroto, Sp. Tanjung, Medan Sunggal District, Medan City, North Sumatra. The research time will be carried out in June-July 2025.

C. Data Collection Sources and Techniques

1) Data Source

In this study, the researcher used a data source, namely secondary data which is data taken from records in the form of documents or other sources that already exist and have been processed by a third party, in this case KPP Pratama Medan Petisah

2) Technical Data Collection

The data collection technique used uses a secondary data collection method to obtain the necessary data. Secondary data is a type of data that is obtained and excavated through the results of second-party processing, both in the form of qualitative and quantitative data

(Wiyono, 2011). In addition, there is data obtained through document data, literature and other written sources that have a relationship with the subject being studied. The data needed includes data on Corporate Taxpayers registered at KPP Pratama Medan Petisah from 2019 to 2021. In terms of awareness, it means that employees have an NPWP and are on time to pay taxes.

In addition, the researcher also used interview research data. According to Sugiyono (2014) by using interview data collection techniques, researchers try to get more in-depth information on the research object, so that the researcher can easily determine variables or problems that must be researched. The interview was addressed to parties representing various levels in the object of research, in this case the interview was conducted to employees of the Panca Budi Development University of Medan who have an NPWP regarding the awareness of reporting individual income taxpayers.

D. Data Analysis Techniques

This study uses descriptive analysis techniques, which are more descriptions of the results of the documentation study. The data that has been obtained will be analyzed qualitatively and described in descriptive form. The steps used in analyzing the data in this study are as follows:

1. Data Collection
Conducting a survey to the agency to obtain facts and then collecting the necessary data in the form of documentation.
2. Data Reduction
Data reduction is the process of selecting records written at the research site and later poured into a report.
3. Analysis of Individual Taxpayer Awareness according to the Annual Tax Return (SPT).
4. Draw conclusions and compare theories related to the Annual Tax Return (SPT)
5. Draw conclusions.

IV. RESULTS AND DISCUSSION

A. Research Results

The data used in this study are secondary data. The data used includes employees of Universitas Pembangunan Panca Budi Individual Taxpayer Tax Returns at KPP Pratama Medan Kota which are recap on December 31, 2021 and 2022. The following is a graph of the number of Panca Budi Building University Employees who have been included in the qualifications of Individual Taxpayers, which is as follows.

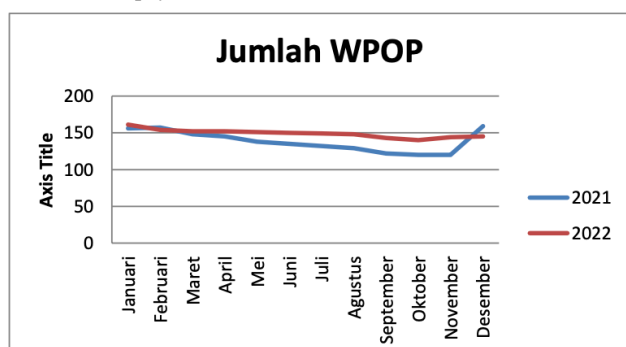


Fig. 2. Individual Taxpayer Employee Data

The implementation of tax returns is one of the efforts made to be able to increase the compliance of Individual Taxpayers in reporting taxes per year. The Directorate General of Taxes also utilizes technology to provide one of the best services that can be done by the community to provide convenience to taxpayers in fulfilling their tax obligations. One of the conveniences is to provide an Electronic Notification Letter to report the annual tax return or what is often referred to as *e-SPT*.

Based on the data attached in the Graph above, Individual Taxpayers at Panca Budi Development University in 2021 had a significant decrease and also increased in December. This is because every employee whose income has entered the requirements as an Individual Taxpayer must have an NPWP. However, not all employees who have an NPWP or belong to the Individual Taxpayer group report the Annual Tax Return. The data of employees who report their annual tax returns either manually or *online* is as follows.

TABLE I. NUMBER OF WPOP EMPLOYEES

No.	Year	Number of Registered WPOP	Percentage
1	2021	138	65,71%
2	2022	149	76,02%

It can be seen from the table above that the WPOP of Panca Budi Development University employees registered at KPP Pratama Medan City decreased due to a reduction in the number of employees. The number of employees in 2021 was 210 and decreased in 2022 to 196. However, of the number of employees of Panca Budi Development University who are included in the Individual Taxpayer qualification in 2021, there are 138 and in 2022 there are 149 people. With the existence of WPOP registered at KPP Pratama Medan Kota has increased, but WPOP compliance in terms of reporting Annual Tax Returns has decreased, when viewed from the table and graph above, WPOP compliance in terms of reporting Annual Tax Returns has decreased by 3.6%.

TABLE II. NUMBER OF WPOPS THAT SUBMIT ANNUAL TAX RETURNS ON TIME

No.	Year	On time	Percentage
1	2021	57	41,3%
2	2022	53	35,57%

Based on table 4.2, Panca Budi Medan Development University employees who are on time to report the Annual Tax Return in 2021 are 57 people with a percentage of 41.3%. And it decreased in 2022 with a total of 53 employees who were aware of reporting their Annual Tax Returns on time with a percentage level of 35.57%. From the data above, it can be analyzed that there was a decrease of 5.73% of employees who reported their Annual Tax Return on time.

Next, the researcher analyzed from the results of the interview some employees who report their Annual Tax Return on time with the question "What is the basis that makes the employee consciously report the Annual Tax Return on time?". And the average employee said that

because in the past they always got information or notifications to be able to report the Annual Tax Return, so that from those who used to never report, often late, until now they are always on time.

TABLE III. THE NUMBER OF WPOPs WHO SUBMIT ANNUAL TAX RETURNS NOT ON TIME

No.	Year	Not On Time	Percentage
1	2021	38	27,53%
2	2022	49	32,88%

Based on table 4.3 above, there are 38 employees who report their Annual Tax Returns but are not on time with a percentage rate of 27.53%. Furthermore, in 2022 there was an increase in employees who were late in reporting the Annual Tax Return amounting to 49 employees with a percentage of 32.88%. The number of WPOPs who submitted their Annual Tax Returns on time increased by 5.35%.

Furthermore, the researcher also analyzed through the results interviews from several employees who are recorded as late in reporting the Annual Tax Return with the question "What is the reason for employees being late in reporting the Annual Tax Return?". From some of the employees' answers, the researcher can conclude that the delay is based on employees who are complacent and think that the Annual Tax Return is reported by the university's finance department. And the difficulty of employees in reporting online so that it takes a long time to learn again.

TABLE IV. NUMBER OF WPOPs THAT DO NOT REPORT ANNUAL TAX RETURNS

No.	Year	Not Reported.	Percentage
1	2021	43	31,16%
2	2022	47	31,54%

Based on the data results from the table above, WPOP who did not report the Annual Tax Return increased by 0.38%, where in 2021 there were 43 employees who did not report and in 2022 there were 47 people who did not report. Furthermore, the researcher also analyzed through the results of interviews from several employees who were recorded as not reporting the Annual Tax Return with the question "What is the reason why employees do not report the Annual Tax Return?". From several employee answers, the researcher can conclude that the employee's knowledge is lacking related to the reporting of the Annual Tax Return. Many employees think that after making an NPWP and becoming a criterion for an individual taxpayer, their task has been completed.

B. Discussion

From the results of the WPOP compliance ratio analysis, there is a difference in compliance in terms of reporting the Annual Tax Return to employees of the Panca Budi Development University of Medan. With the number of employees of Universitas Pembangunan Panca Budi that has decreased, it does not make the annual tax return reporting to KPP Pratama Medan increase. The number of employees in 2021 is 210 with the number of Individual Taxpayers of 138

people. Meanwhile, in 2022, the number of employees of Panca Budi Development University decreased by 196 people and 149 people were included in the Individual Taxpayer.

There are several reasons why almost 50 more employees who are not included in the criteria for Individual Taxpayers are the income obtained by employees who have not entered the taxpayer minimum limit. This is because there are interns at Panca Budi Development University who are not required to pay taxes.

In 2021, of the 138 people who have been included in the Individual Taxpayer (WPOP) criteria, in this case Income Tax, who report their Annual Tax Returns on time to the Medan Primary Tax Office, there are 57 people. This is because of the knowledge and awareness of employees to report the annual tax return on their own, either by doing it directly to the KPP Pratama Medan office or using an application. However, there are also employees who are not on time in reporting their annual tax returns in 2021 with a total of 38 people. This is due to the lack of *update of* employees for the reporting time or the e-Filling account does not remember, which makes WPOP late in reporting LIKE Annually. Employees are usually late in reporting their Annual Tax Returns within one to five months. Furthermore, there were 43 WPOPs who did not report their Annual Tax Returns to KPP Pratama Medan in 2021. This is because there are employees who report the Annual Tax Return at other branch KPPs, do not know the importance of reporting the Annual Tax Return, and feel that they have been reported by the financial party from the University.

In 2022, of the 149 people who have been included in the criteria for Individual Taxpayers (WPOP), in this case Income Tax, who report their Annual Tax Returns on time to the Medan Primary Tax Office, there are 53 people. This is because of the knowledge and awareness of employees to report the annual tax return on their own, either by doing it directly to the KPP Pratama Medan office or using an application. However, there are also employees who are not on time in reporting their annual tax returns in 2021 with a total of 49 people. This is because the employee's *lack of update* for the reporting time or the e-Filling account does not remember, which makes WPOP late in reporting the Annual Tax Return. Employees are usually late in reporting their Annual Tax Returns within one to five months. Furthermore, there were 47 people who did not report their Annual Tax Returns to KPP Pratama Medan in 2021. This is because there are employees who report the Annual Tax Return at other branch KPPs, do not know the importance of reporting the Annual Tax Return, and feel that they have been reported by the financial party from the University.

Based on the results of the data above, the percentage decrease in WPOP reporting the Annual Tax Return on time from 2021 and 2022 is 5.73%. Furthermore, the increase in employees of Universitas Pembangunan Panca Budi who reported their Annual Tax Return on time was 5.35%. And an increase also occurred in the criteria of employees of Universitas Pembangunan Panca Budi who did not report the Annual Tax Return to KPP Pratama Medan with a percentage of 0.38%.

The awareness of Individual Taxpayers in reporting the Annual Tax Return has not been maximized. There are still taxpayers who do not report their Annual Income Tax

Return on time, and there are even some employees who do not report it. In addition, there are some Individual Taxpayers, especially for newly registered WPOPs, who do not have enough knowledge of tax procedures.

According to previous research by Istiqomah (2017), from the results of previous research, there was a difference in WPOP compliance during the *Tax Amnesty* policy and after the *Tax Amnesty* policy at KPP Pratama Medan. From this study, Tax Amnesty is able to increase WPOP compliance in terms of submitting and reporting Annual Tax Returns by 2.20%, from this figure it can be seen that the *Tax Amnesty* policy is able to increase the awareness or compliance of Taxpayers to submit or report their taxes. Therefore, based on previous research, it does not support this study, because in this study, WPOP compliance decreased by 3.6% from 2021 and 2022.

V. CONCLUSION

A. Conclusion

Based on the analysis and discussion presented in the previous chapter. Then the following conclusions can be drawn:

1. The number of Individual Taxpayers in Panca Budi Medan Development University Employees in 2021 was 138 people and in 2022 there were 149 people. There was an increase in Individual Taxpayer data with a percentage level of 10.31%.
2. The number of WPOPs that reported their annual tax returns on time from 2021 and 2022 decreased by 5.73%. Where in 2021 there were 57 people who reported their Annual Tax Returns on time, and in 2022 there were 53 people. The number of WPOPs who reported annual tax returns on time increased by 5.35% from 2021 to 2022. Where in 2021 it was 38 people while in 2022 it was 49 people.
3. The number of WPOPs that do not report their Annual Tax Returns increased by 0.38%. In 2021, there were 43 people and in 2022 there were 47 employees of Panca Budi Development University who did not report their Annual Tax Returns to the Medan City Primary Tax Office.

B. Suggestion

Based on the results of the research and the conclusions that have been presented, the suggestions that the researcher can convey are as follows:

1. The company's leadership is obliged to order employees who work in their agencies to make an Income Tax Payer Number (NPWP) as one of the people who are obedient and compliant with tax payments.
2. The local Directorate General of Taxes (DGT) where employees are registered as individual taxpayers gives an appeal to report the Annual Tax Return on time.
3. The local Directorate General of Taxes (DGT) where employees are registered as individual taxpayers gives an appeal to report the Annual Tax Return every year so that it can be easily recorded by the KPP.

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