

# Taxation Knowledge, Tax Rate and Awareness Toward SMEs Taxpayer Compliance in Bekasi City

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## ABSTRACT

The purpose of this study was to determine the effect of tax knowledge, tax rates and taxpayer awareness on the compliance of individual taxpayers of SMEs in Bekasi City. This research uses a descriptive approach. Data collection was carried out by means of a questionnaire. Data analysis techniques used classical assumption test, partial test (t test) simultaneous test (f test) and determination coefficient (R<sup>2</sup>). The results of this study identify that the tax knowledge variable has a positive and significant effect on individual SMEs taxpayer compliance. Tax rate variables have a positive and significant effect on SMEs taxpayer compliance and taxpayer awareness variables have a positive and significant effect on SMEs taxpayer compliance.

## Keywords :

tax knowledge, tax rates, taxpayer awareness, taxpayer compliance, SMEs.

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**Abstrak :** Tujuan penelitian ini adalah untuk mengetahui pengaruh pengetahuan perpajakan, tarif pajak dan kesadaran wajib pajak terhadap kepatuhan wajib pajak orang pribadi UMKM di Kota Bekasi. Penelitian ini menggunakan pendekatan deskriptif. Pengumpulan data dilakukan dengan kuesioner. Teknik analisis data menggunakan uji asumsi klasik, uji parsial (uji t), uji simultan (uji f) dan koefisien determinasi (R<sup>2</sup>). Hasil penelitian ini mengidentifikasi bahwa variabel pengetahuan perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak UMKM perorangan. Variabel tarif pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak UKM dan variabel kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak UKM.

**Kata kunci :** pengetahuan pajak, tarif pajak, kesadaran wajib pajak, kepatuhan wajib pajak, UKM.

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## 1. Introduction

SMEs which has a very large and crucial contribution to the macro economy. ([www.umkmindonesia.id](http://www.umkmindonesia.id))

**Table 1.** Data from the Ministry of Cooperatives and SMEs

YEAR	SMEs	UB	PANGSA SMEs (%)	PANGSA UB (%)
2014	57.895.721	5.066	99,99%	0,01%
2015	52.267.759	4.987	99,99%	0,01%
2016	61.657.547	5.370	99,99%	0,01%
2017	62.928.077	5.460	99,99%	0,01%
2018	64.194.057	5.550	99,99%	0,01%
2019	65.477.938	5.605	99,99%	0,01%

**Source:** Ministry of Cooperatives and SMEs

The Indonesian Ministry of Cooperatives and SMEs reports that in terms of number of SMEs units have a share of around 99.99% (65.47 million units) of the total business actors in Indonesia (2019), while large businesses are only 0.01% or around 5,605 units. The regulation for reducing the Final PPh rate for SMEs players is stipulated through Government Regulation (Peraturan Pemerintah No 23 Tahun 2018 Tentang Pajak Penghasilan Atas Penghasilan Dari Usaha Yang Diterima Atau Diperoleh Wajib Pajak Yang Memiliki Peredaran Bruto Tertentu, 2018). This rule is effective starting July 1, 2018. In PP No. 23 of 2018 Final Income Tax of 0.5% requires that Small and Medium Enterprises that have a gross income below IDR 4.8 billion are also required to pay taxes. This new rule came into effect in mid-2018 with changes to the amount of tax that must be paid by SMEs players. This new rule is a substitute for Government Regulation Number 46 of 2013 because many SMEs players have complained about the high tax rates at that time.

The problem that occurs in SMEs in Bekasi City is that the awareness and compliance of SMEs taxpayers in Bekasi City has not yet reached the expected level. One of the factors causing the lack of awareness and compliance of SMEs taxpayers is the negative perception of taxpayers. In Bekasi City, there are still many SMEs players who have not registered themselves as individual taxpayers of SMEs business actors and there are some who have registered as individual taxpayers of SMEs business actors but are not obedient to their tax obligations. In addition, there is an inequality in the number of SMEs business actors in the Bekasi City Office and SMEs with the number of registered taxpayers of SMEs business actors at the South Bekasi Primary Tax Service Office.

**Table 2.** Data on Number of Taxpayers and Total SMEs Tax Payments in South Bekasi Year 2019

DESCRIPTION	2019
TOTAL OF TAXPAYERS PP 23	4.523
TOTAL PAYMENT TRANSACTIONS	25.550
NOMINAL TOTAL	683.364.572

<b>TOTAL OF REGISTERED SMES TAXPAYERS (NON EMPLOYEE)</b>	<b>10.902</b>
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**Source:** South Bekasi Pratama Tax Service Office

The purpose of the problem to be discussed in this paper is to empirically examine the effect of tax knowledge, tax rates and awareness of individual taxpayers of SMEs actors on individual taxpayer compliance of SMEs actors and to find out and analyze the effect of tax knowledge, tax rates and awareness of individual taxpayers of SMES actors towards individual taxpayer compliance of SMEs actors in Bekasi City

## 2. Literature Review

Tax is one of the biggest sources of revenue for the State of Indonesia. Tax has indeed become the lifeblood of the nation and state to fund the national development. It is almost certain that the decrease in taxation revenue will disrupt the country's development (Hari Kusuma Satria Negara & Dian Indri Purnamasari, 2019). Increasing knowledge of taxation and socialization of taxation are efforts that can be made to increase taxpayer awareness (Mas Nur Mukmin, Siti Zuwariah, Indra Cahya Kusuma, 2020).

According to (Abuyamin, 2015) "The taxation approach from a broad administrative perspective is an approach through the process of activities undertaken to control tax administration, starting from tax planning, tax organizing and leading taxation." The narrowly administrative approach to taxation is an approach that includes tax administration work that is recorded in the taxation field as information for the tax leader in achieving the goals in the field of taxation. Tax collection is inseparable from justice, only justice can create social balance, which is very important for the welfare of the general public and can prevent all kinds of disputes and quarrels. According to (Rahayu, 2017). "Tax rates must be based on the understanding that everyone has the same rights, so that proportional or comparable tax rates can be achieved. The amount of tax to be paid is related to the tariff. "

Knowledge is the result of human experience about something, or all human actions to understand a particular object that can be tangible goods either through reason can

also be understood as an ideal object of the human form, or concerned with psychiatric problems (Hari Kusuma Satria Negara & Dian Indri Purnamasari, 2018). Tax knowledge had become a major problem of taxation in developing countries (Arie Pratama, 2018). Knowledge of tax rules is important to cultivate a submissive behavior, however, because the taxpayer must comply if they do not know the tax laws, then how taxpayers can submit tax returns on time if they do not know when the time to maturity in the submission of tax returns (Tutik Lestari & Monot Wicaksono, 2017). The general tax knowledge as it is understood in this project is described (Nora Cechovsky, 2018).

According to (Rahayu, 2017) "Taxpayer awareness is a condition in which taxpayers understand and understand the meaning, function and purpose of paying taxes to the State. With a high taxpayer awareness will have an effect on increasing tax compliance that is even better. " Regarding to the implementation of Self Assessment System, ethical tax awareness of a taxpayer refers to the satisfaction and pride for fulfilling tax obligation when it is due. It also refers that tax is likely to a duty of every citizen therefore paying the tax is a prior expenditure, and all related data must be honestly provided (Rini Hastuti, 2014).

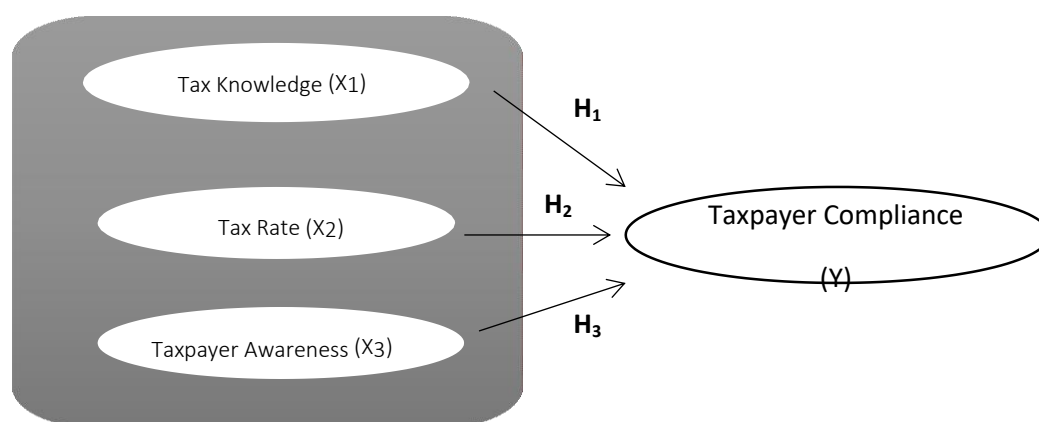
Taxation conditions which require the active participation of taxpayers in carrying out their taxation, require high taxpayer compliance. Namely compliance in fulfilling tax obligations in accordance with the truth. Because most of the work in fulfilling tax obligations is done by the taxpayer, not Fiskus as the tax collector. Compliance is required in the self assessment system, with the aim of optimal tax revenue. Tax compliance is the main driving force for the effectiveness of implementing the self assessment system (Rahayu, 2017). So obedient taxpayers are taxpayers who are obedient and fulfill and carry out tax obligations in accordance with the provisions of taxation laws. in the self assessment system, with the aim of optimal tax revenue. Tax compliance becomes the main driving force for the effectiveness of implementing the system self-assessment (Rahayu, 2017). Taxpayers are taxpayers who are obedient and fulfill and carry out tax obligations in accordance with the provisions of taxation laws.

Self-awareness of taxpayers is needed because the prevailing collection system is a self-assessment that provides full opportunity for taxpayers to complete their tax obligations (Ahmad Nurkhin, Ine Novanty, Muhsin Muhsin & Sumiadji Sumiadji, 2018). Taxpayers awareness with regard to the perception of the taxpayers determines the behavior (the perceived behavioral belief) in compliance with paying taxes (Suyanto & Endah Trisnawati, 2016). The indicators of taxpayer awareness are measured by knowing tax functions, understanding taxpayers' rights and obligations, being able to calculate taxes, being able to pay taxes, and being able to report taxes (Yayuk Ngesti Rahayu, Margono Setiawan, Eka Afnan Troena and Sudjatno, 2017).

Taxpayer awareness is the attitude of understanding corporate or individual taxpayers to understand the meaning, function and purpose of tax payments (La Ode Antoa, Husina, Wahyuniati Hamida and Nofian Lepong Bulana, 2021)

This theoretical framework was developed from SMEs business actors which are classified as Small and Medium Enterprises which have a turnover of below IDR 4.8 billion in a year. In this study, it is intended to determine the effect of independent variables on the dependent variable. The independent variable in this study is tax knowledge ( $X_1$ ), tax rate ( $X_2$ ), and taxpayer awareness ( $X_3$ ), the dependent variable is taxpayer compliance ( $Y$ ). For more details, it can be seen from the image below.

**Figure 1.** Conceptual Framework



The hypothesis in this study is as follows:

**H<sub>1</sub>:** It is suspected that knowledge of taxation affects individual taxpayer compliance of SMEs actors.

**H<sub>2</sub>:** It is suspected that tax rates affect individual taxpayer compliance of SMEs actors.

**H<sub>3</sub>:** It is suspected that taxpayer awareness affects individual taxpayer compliance of SMEs actors.

**H<sub>4</sub>:** Suspected knowledge of taxation, rates tax and the awareness of individual taxpayers to the compliance of individual taxpayers of SMEs.

### 3. Method, Data, and Analysis

The research method used in this research is descriptive quantitative research method. According to (Darmawan, 2013) descriptive research is research that seeks to describe the current problem solving based on finished data that presents data to analyze and interpret. This study aims to describe an object or activity that concerns the researcher. This research is more structured than exploratory research because it is treated as a representative sample.

The operational variable consists of two elements, namely the operational definition and the variable lattice. According to (Sugiyono, 2016) "Independent variables or independent variables are variables that affect or cause changes or the emergence of the dependent variable (dependent)." The independent variables in this study are tax knowledge, tax rates and awareness of SMEs taxpayers.

The technique used in obtaining the necessary data is to use a questionnaire. According to (Sugiyono, 2016) "The questionnaire is a data collection technique that is done by giving a set of statements or written statements to respondents to answer. Questionnaires can be in the form of closed or open statements by giving directly to respondents, by post or by using internet questionnaires." Population is a generalization area consisting of objects / subjects that have certain quantities and characteristics determined by researchers to study and then the conclusion (Sugiyono, 2016). The population of this research is the SMEs taxpayers at South Bekasi Pratama Tax Service Office. The sample in this study were 10,902 taxpayers registered at South Bekasi Pratama Tax Service Office.

The sampling technique in this study wastype,with purposive sampling namely the non-random technique which was determined only on the SMEs sector taxpayers who had a one-year turnover under IDR 4.8 billion registered at South Bekasi Pratama Tax Service Office.

The data analysis technique used in this study was a test instrument consisting of a validity test, a reliability test. The classical assumption test used is the normality test, multicollinearity test, heteroscedasticity test. Hypothesis test used in this study is a partial test (t test), simultaneous test (f test) and test the coefficient of determination (R<sup>2</sup>).

#### 4. Result and Discussion

**Table 3.** Multiple Linear Analysis

COEFFICIENTS <sup>a</sup>						
MODEL		Unstandardized Coefficients		Standardized Coefficients	t	SIG.
		B	Std.	Beta		
1,000	(Constant)	4,665	3,269		1,427	0,157
	Tax Knowledge	0,324	0,083	0,308	3,895	0,000
	Tax Rate	0,221	0,080	0,256	2,764	0,007
	TAXPAYER AWARENES S	0,338	0,094	0,336	3,610	0,000

a. Dependent Variable: Taxpayer Compliance

Source: SPSS V.25 Output, 2020

Based on table 3 above it can be concluded that the estimation model is as follows:

$$Y = 4,665 + 0,324 X_1 + 0,221 X_2 + 0,338 X_3 + e$$

From the above equation it can be explained that:

- A constant value of 4.665 indicates that if the independent variable (tax knowledge, tax rates and taxpayer awareness) is 0, taxpayer compliance will occur at 4.665.
- The regression coefficient of the tax knowledge variable ( $X_1$ ) of 0.324 indicates that each increase of one unit of tax knowledge variable will increase taxpayer compliance by 0.324.
- The tax rate variable regression coefficient ( $X_2$ ) of 0.221 indicates that each increase of one unit of the tax rate variable will increase taxpayer compliance by 0.221.
- The regression coefficient of the taxpayer awareness variable ( $X_3$ ) of 0.338 indicates that each increase of one unit of taxpayer awareness variable will increase taxpayer compliance by 0.338.

#### 4.1. Partial Test (T Test)

This t test uses a significant level of 5% or 0.05 using the formula  $t_{table} = t(\alpha / 2; nk-1) = t = (0.025; 100-3-1)$ ,  $t(0.025; 96) = 1.985$ .

It is obtained t table of 1.985, it can be concluded that this hypothesis testing from each of the independent variables is as follows:

1. The obtained t value for tax knowledge variable is 3,895 and the signal is 0,000. In this case t count  $3,895 > t_{table} 1,985$  and it has a significant number of  $0,000 < 0.05$ , then  $H_0$  is rejected and  $H_1$  is accepted. So it can be concluded that taxation knowledge has a positive and significant effect on taxpayer compliance of SMEs business actors in Bekasi City.
2. The obtained t value for the tax rate variable is 2.764 and the sig is 0.007. In this case t count  $2.764 > t_{table} 1.985$  and has a significant number  $0.007 < 0.05$  then  $H_0$  is rejected and  $H_2$  is accepted. So it can be concluded that the tax rate has a positive and significant effect on taxpayer compliance of SMEs entrepreneurs in Bekasi City.
3. The obtained t value for the taxpayer awareness variable is 3,610 and the sig is 0,000. In this case t count  $3,610 > t_{table} 1,985$  and it has a significant number of  $0,000 < 0.05$ , then  $H_0$  is rejected and  $H_3$  is accepted. So it can be concluded that taxpayer awareness has a positive and significant effect on taxpayer compliance of SMEs business actors in Bekasi City.

#### 4.2. Simultaneous Test (Test F)

**Table 4.** Simultaneous Test Results (F)

ANOVA <sup>A</sup>					
MODEL		Sum of Squares	df	Mean Square	SIG.
1	Regression	983,293	3	327,76	40,09
	Residual	784,867	96	8,176	
	<b>TOTAL</b>	<b>1768,16</b>	<b>99</b>		<b>,000<sup>B</sup></b>

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Taxpayer Awareness, Tax Knowledge, Tax Rates

Source: SPSS V.25 Output, 2020

The F test criteria is carried out with a significance level of 5% (0.05) with an F value for F table  $= F(k; nk) = F(3; 100-3) = (3.97)$  is 2.70 then the significance value amounting to 0,000. Based on table 4, the results obtained from the comparison of F count with F table are  $H_0$  rejected because F counts  $40.09 > F_{table} 2.70$  and has a significant number of  $0.000 < 0.05$ . So it can be concluded that tax knowledge, tax rates and taxpayer awareness together have a significant effect on Taxpayer Compliance of SMEs Business Actors in Bekasi City.



#### 4.3. Determination Coefficient Test

**Table 5.** Determination Coefficient Test Results

MODEL SUMMARY				
MODEL	R	R Square	Adjusted R Square	'D. ERROR OF THE ESTIMATE
1	,746 <sup>A</sup>	0,556	0,542	2,859

a. Predictors: (Constant), Taxpayer Awareness, Tax Knowledge, Tax Rates

**Source:** Output of SPSS V.25, 2020

Based on table 5 above, it can be seen that the coefficient of determination or Adjusted R Square is 0.542 or 54.2%. This shows that the independent variable (Taxation Knowledge, Tax Rates and Taxpayer Awareness) affects the dependent variable (SMEs Taxpayer Compliance) by 54.2%. While the remaining 45.8% is influenced by other variables not examined in this study.

#### 4.4. The Influence of Taxation Knowledge on Taxpayer Compliance of SMEs Business Actors

Based on the results of the partial test (t test) that has been carried out between Tax Knowledge ( $X_1$ ) on SME Business Actor's Taxpayer Compliance (Y), it shows that the t value is  $3,895 > t$  table 1,985 with a significance value of  $0,000 < 0.05$ . This means that the magnitude of the influence of tax knowledge is 3,895 or 38.95% and has a significant effect on the taxpayers of SMEs business actors in Bekasi City. This research is in line with research conducted by (Chatarina, 2017) which shows that tax knowledge has a positive and significant effect on Taxpayer Compliance.

#### 4.5. The Effect of Tax Rates on Taxpayer Compliance of SMEs Business Actors

Based on the results of the partial test (t test) that has been carried out between the Tax Rate ( $X_2$ ) on Taxpayer Compliance of SMEs business actors (Y), it shows that the t count is  $2.764 > t$  table 1.985 with a significance value of  $0.007 < 0.05$ . This means that the magnitude of the effect of the tax rate is 2,764 or 27.64% and has a significant effect on taxpayer compliance of SMEs business actors in Bekasi City. This study is in line with research conducted by (Ananda et

al., 2015) with the dominant variable on the tax rate which has a significant effect on SMEs taxpayer compliance of 0.413.

#### 4.6. The Influence of Taxpayer Awareness on Taxpayer Compliance of SMES Business Actors

Based on the results of the partial test (t test) that has been carried out between Taxpayer Awareness ( $X_3$ ) on Taxpayer Compliance of SMEs business actors (Y) that t count 3,610 > t table 1,985 with a significance value of 0,000 < 0.05. This means that the magnitude of the influence of taxpayer awareness is 3,610 or 36.10% and has a significant effect on taxpayer compliance of SMEs business actors in Bekasi City. This research is in line with research conducted by (Mintje, 2019) which shows that taxpayer awareness has a positive and significant effect on taxpayer compliance of SMEs business actors. For this reason, it is necessary to conduct an introductory seminar on the importance of NPWP for SMEs owners so that state revenue, especially in the SMEs sector, continues to increase.

#### 4.7. The Effect of Tax Knowledge, Tax Rates and Taxpayer Awareness on SMEs Taxpayer Compliance

The results of this study support the fourth hypothesis, which states that there is an effect of tax knowledge, tax rates and taxpayer awareness on taxpayer compliance of SMEs business actors. This can be proven by the test results of F test, F count 40.09 > F table 2.70 which means that knowledge of taxation, tax rates and taxpayer awareness together have a significant positive effect on taxpayers of SMEs business actors in Bekasi City. Based on the test results of the coefficient of determination ( $R^2$ ) of 0.542 or equivalent to 54.2% indicated that knowledge of taxation, tax rates and tax payers awareness effect on tax compliance SMEs business operators by 54.2%. And the remaining 45.8% is influenced by other variables not examined in this study.

### 5. Conclusion and Suggestion

Based on the results of data analysis that has been carried out on all data obtained, the following conclusions can be drawn:

- a. The magnitude of the influence of tax knowledge is 3,895 or 38.95% and has a significant effect on the taxpayers of SMEs business actors in Bekasi City. By knowing the general provisions and procedures for taxation, tax functions, and the tax collection system in Indonesia, as well as continuous guidance carried out by the DGT through tax dissemination,

tax counseling, especially for the SMEs sector through the Business Development Service program. It is hoped that with this Business Development Service program, SMEs players will grow more rapidly and become more competitive with awareness and will increase high tax compliance.

- b. The magnitude of the influence of the tax rate is 2,764 or 27.64% and has a significant effect on the compliance of the taxpayers of SMEs entrepreneurs in Bekasi City. Low tax rates can increase the willingness of taxpayers of SMEs businesses to pay taxes and of course will increase taxpayer compliance.
- c. The magnitude of the influence of taxpayer awareness is 3,610 or 36.10% and has a significant effect on taxpayer compliance of SMEs business actors in Bekasi City. Taxpayer awareness can be carried out by socialization of taxation, quality of service for friendly tax officers, counseling on taxes to various SMEs business actors, and positive perceptions of taxpayers on the applied tax system. If this can be fulfilled, of course, it will raise awareness for taxpayers in fulfilling their tax obligations.

There is a positive and significant influence on tax knowledge, tax rates and taxpayer awareness together on SMEs taxpayer compliance in Bekasi City. The coefficient of determination is 0.542 or 54.2%, which means that the increase in taxpayers of SMEs business actors can be explained by the variables of tax knowledge, tax rates and taxpayer awareness. While the remaining 45.8% is explained by other variables not examined in this study

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