
THE CORRELATION OF INFORMATION TECHNOLOGY, TAXPAYER SOCIALIZATION, TAXPAYER KNOWLEDGE AND TAXPAYER COMPLIANCE

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ABSTRACT: *Taxpayer Compliance is one of important factor in the modern tax system. But it is not easy to be realized, because the people have not been obedient to meet obligations in the event register as a taxpayer, pay and report their tax liabilities. This study examines the level of tax payers' compliance that is registered in Tax Office East Jakarta. The reason for choosing utilization of information technology, tax socialization and tax knowledge is that the taxpayers are very familiar with the technology in carrying out daily tasks or business purposes such as using of the internet, laptop or computer. Thus, it is expected that the tax liability can be done easily using information technology.*

This study uses a quantitative approach, with a focus on measurement and description of the relationship between the use of information technology, taxpayer socialization and taxpayer knowledge on taxpayer compliance. But by no means completely ignoring the qualitative approach, especially to explain the results of measurements using statistical analysis tools.

The result is Information technology, taxpayer socialiation and taxpayer knowledge have positive and significant impact on the Taxpayer Compliance.

Keyword: *Taxpayer Socialization, Taxpayer Knowledge, Taxpayer Compliance*

INTRODUCTION

Taxpayer compliance in Indonesia in submitting annual tax return is still low, only 63.00% in 2016 (Antaraneews, 21 Oktober 2016). The low tax compliance is one of the causes of the low tax revenue in Indonesia, where it has remained relatively small tax ratio (ie the amount of tax collected compared with the successful Gross Domestic Product). Since the reversal of the tax system to a Self Assessment Official Assessment in 1983, demanded the active role of the community in the fulfillment of the tax obligations independently. Tax compliance issue is the taxation itself describing and explaining the pattern observed regarding the tax non-compliance that may eventually find a way to reduce the tax non-compliance is very important for countries around the world. It added that the economy's tax compliance can be approached from different perspectives: tax compliance can be viewed as a problem of public finances, the administration of justice, organizational structure, the availability of work force or culture or any combination thereof (Andreoni et al, 2006).

Tax compliance is a situation which the taxpayer meets all tax obligations and the exercise of the right of taxation (Nurmantu, 2006). Based on data from the Ministry of Finance of the Republic of Indonesia (2016) that the taxpayer compliance in 2016 is 63.00%. This shows that tax compliance is still relatively low compared to the number of taxpayers who register.

Taxpayer Compliance is one of important factor in the modern tax system. But it is not easy to be realized, because the people have not been obedient to meet obligations in the event register as a taxpayer, pay and report their tax liabilities. Some of the reasons that become non-compliance (Yessi et al, 2012), namely the justice system of taxation, the social and moral norms, the legal sanctions, religiosity and the intention to behave non-compliant

As stated by Nasucha (2004) that in taxation system, self assessment, organizational procedures which include procedures within an organization and procedures relating to the services to taxpayers, need to get the most attention in the implementation of tax administration reform that raised taxpayer compliance. Various ways have been done by the government in order to improve taxpayer compliance, such as increasing the use of information technology, the tax socialization, and increasing the tax knowledge to the public. This study aims to test empirically the use of Information technology and the tax socialization, and tax knowledge on tax compliance.

Puri et al (2012) concluded that the socialization of the tax effect on tax compliance. It means that giving understanding to the taxpayer through the socialization of taxation is vital, considering the rampant acts of tax avoidance or tax evasion that make the reduction of the influx of tax funds to the state treasury , or even no funds in the state treasury. The results of this study contradict the results of research conducted by Lidya (2013) entitled socializing influence of taxation, service tax authorities, and tax penalties against an individual taxpayer compliance in the Tax Office Primary Tax Office Manado and Bitung Primary. Research conducted by Lidya concluded that socialization taxation, service tax authorities and tax penalties do not affect the compliance of the individual taxpayer in Manado and Bitung Tax Office. This shows the efforts of Manado and Bitung Tax Office to raise public awareness in both cities on the importance of taxes for development, so as to enhance the Individual Tax Compliance. Witono (2008) states that the better knowledge of the taxpayer and tax consultants to tax regulations, the higher the level of taxpayer compliance with the Tax Justice as an intervening variable. A similar study conducted by Nazir (2010) with the title of the effect of tax knowledge and tax administration system to tax compliance. The results of testing the hypothesis in the research states that there is a positive and significant influence between variable rate of tax knowledge to the level of tax compliance.

The similar research is conducted by Anggraini (2012) with the title of the effect of tax knowledge, perception of tax officers and tax administration system of the level of compliance of an individual taxpayer

who performed at the Tax Office Surabaya. She concluded that the tax knowledge variable has a positive effect on the level of compliance of the individual taxpayer. In addition, researchers also want to prove the model study disclosed by Cristensen et al. (1994) that the taxpayer who has a good knowledge, will have a positive perception of fairness to the tax system that resulted in higher levels of tax compliance.

This study examines the level of tax payers' compliance that is registered in Tax Office East Jakarta, based on data from the Tax Office Public Relations (PR KP2) note that the level of tax compliance decreased from year to year. This research was done by using several independent variables which has also been used in previous studies, such as the utilization of Information Technology, and Tax Knowledge on tax compliance. The reason for choosing utilization of information technology, tax socialization and tax knowledge is that the taxpayers are very familiar with the technology in carrying out daily tasks or business purposes such as using of the internet, laptop or computer. Thus, it is expected that the tax liability can be done easily using information technology. Socialization tax that the taxpayer is required to know a universally important role of tax for the construction of the State so as to participate in building the State by paying taxes. In addition, tax knowledge is required in order that the taxpayer knows that the implementation of taxation procedures in addition to performing their tax obligations in accordance with applicable laws.

LITERATURES AND HYPOTHESIS DEVELOPMENT

Attribution is a process of forming an impression. Attribution refers to how people explain the causes of the behavior of others or himself. Attribution is the process in which people draw conclusions about the factors that influence the behavior of others (Fikriningrum, 2012). Attribution theory introduced by Weiner (1980) states that the attribution theory is the most influential contemporary theory with implications for academic motivation. Basically, the attribution theory states that when individuals observe a person's behavior, they are trying to determine whether it was caused internally or externally (Robbins, 2007). Internally caused behavior is behavior that is believed to be under the control of private individuals themselves, whereas externally induced behavior is behavior that is influenced from the outside, which means that the individual will be forced to act because of the situation.

Stewardship theory assumes that a strong correlation between satisfaction and success of the organization (Donaldson & Davis, 1989, 1991). An organization's success illustrates the utility maximization principals and management group. Utility maximization of this group will ultimately maximize the interests of individuals in the group of the organization. The theory of stewardship can be applied to accounting study of public sector organizations such as government organizations (Morgan, 1996; David, 2006 and Thorton, 2009) and other non-profit organizations (Vargas, 2004; caers Ralf, 2006 and Wilson 2010) that since the beginning of its development, public sector accounting organization has been prepared to meet the information needs of the relationship between stewards with the principals. Accounting as a driver passes the transaction moving

forward to a more complex and followed by the growth of specialization in accounting and development of public sector organizations. Increasingly complex conditions with increasing demands for accountability in public sector organizations, principal increasingly difficult to carry out their own management functions. The separation between the functions of ownership with management functions become more obvious.

Various limitations, resource owners (capital suppliers / principals) trust management of these resources to another party (the stewards = management) is more capable and ready. Contractual relationships between stewards and principals on the basis of trust, to act collectively in accordance with the objectives of the organization, so that the appropriate model in the case of public sector organizations is the stewardship theory. Identifies tax compliance with the willingness of a taxpayer in compliance with the regulations of taxation. Definition of taxpayer compliance by SafriNurmantu states that: A situation where the taxpayer meets all tax obligations and the exercise of the right of taxation. Nurmantu (2005) identify tax compliance into two: 1. The formal Compliance is a state where the taxpayer obligations formally in accordance with the provisions of the tax laws. 2. Compliance material is a situation where the taxpayer is substantively / intrinsically fulfilling all material conditions of taxation that is according to the contents and spirit of tax Law. Compliance material may also include formal compliance.

The Utilization of information technology, especially in tax administration led to various changes such as human tasks performed replaced by electronic or mechanical power. According Wardiana (2002) information technology is: "A technology used to process data, including processing, obtain, compile, store, manipulate data in various ways to produce quality information, ie information that is relevant, accurate and timely, which is used for personal, business, and government and is a strategic information for decision-making ". The use of information technology in the modernization of taxation based e-system is expected to improve tax compliance can also increase public confidence in the tax administration. Pujianti (2012) states that the purpose of the use of information technology in taxation is time saving, easy, accurate and paperless. As for the e-tax system is divided into e-registration, e-filing and e-Billing.

One factor that might be stressed by forces in raising awareness and tax compliance is to socialize the tax rules either through counseling, moral appeal with the media billboards, billboards, and open a site tax rules at any moment can be accessed by taxpayers (Witono, 2008). Socialization is given to the public is intended to provide understanding to the public about the importance of paying taxes. According to Nasution (2009), Socialization is: "The process of counseling individuals into the social world. Socialization is done by educating people about the culture that must be held and attended, so he became a good member in society and nature of various special groups, socialization can be considered synonymous with education ". According to Meliono (2007) Knowledge is information or intimation known or recognized by someone. Knowledge

including, but not limited to descriptions, hypotheses, concepts, theories, principles and procedures that Bayesian Probability is true or useful. Knowledge of a person is influenced by several factors, including education, media and exposure information (Meliono et al, 2007).

Tax Compliance is an important aspect in enhancing state revenue from the tax sector. If the taxpayer is abiding in pay and report SPT continues to increase it will further increase the ratio of tax compliance and therefore contributes to the state revenue from the tax sector. In addition there are other factors that can affect the level of taxpayer compliance in this study was the use of technology, socialization taxes and tax knowledge. Directorate General Taxation as a government organization which is authorized to manage taxation is fully aware that in the absence of improvisation in the field of information technology, the evolving dynamics in society, especially the business dynamics can not be anticipated (Prawirodidirdjo, 2007)

H1: The information technology positively affects an individual taxpayer compliance

One factor that might be stressed by forces in raising awareness and tax compliance is to socialize the tax rules either through counseling, moral appeal with the media billboards, billboards, and open a site tax rules at any moment can be accessed by taxpayers (Witono, 2008: 197)

H2: Tax socialization has positive effect on an individual taxpayer compliance

Taxpayers with tax knowledge that will either be able to minimize their tax evasion, Palil (2005). The same thing was found by Kassipillai, he claimed the knowledge of tax is very important for the operation of SAS (Self Assessment System). Knowledge of tax rules will affect the attitude of the taxpayer to tax our obligations. It is also stated by Vogel, 1974, Spicer and Lounstedh, 1976, Song and Yarbrough, 1978, Laurin, 1976, Kinsey and Grasmick, 1993. They found that knowledge of taxes will increase with the length of schooling is done and the course, although not there were no direct connection with the attitude of the taxpayer of the Palil, (2005). H3: Tax knowledge has positive effect on an individual taxpayer compliance

Prior to this study, has written several studies on the effect of the use of information technology, socialization tax and tax knowledge to compliance of an individual taxpayer. These studies will be presented, among others: Research conducted by Palil (2013) entitled The Perception of Tax Payers on Tax Knowledge and Tax education with Level of Tax Compliance: A Study the influences of Religiosity in which the results of research that tax compliance more respondents low compared to education and their knowledge of taxation and religious values play a very important role to make the taxpayer is responsible for tax compliance. Research conducted by Oktaviane Lydia Winerungan (2013) entitled Socialization Tax Services tax authorities and Sanctions Taxation on Compliance WPOP in KPP Manado and in KPP Bitung where research results that Influence the socialization of taxation, service tax authorities and tax penalties to

compliance of the individual taxpayer in KPP Bitung greater than the socializing influence of taxation, service tax authorities and tax penalties on tax compliance in KPP Manado individual. The same study ever conducted by Kesdu (2012) entitled Taxpayer Satisfaction Analysis: Approach to the Use of Information Technology and Self Assessment in which research results are Utilization of Information Technology with the self assessment system significantly influence taxpayer satisfaction.

METHOD

This study uses a quantitative approach, with a focus on measurement and description of the relationship between the use of information technology, socialization tax and tax knowledge on tax compliance. But by no means completely ignoring the qualitative approach, especially to explain the results of measurements using statistical analysis tools. This study looks at four variables, namely the three independent variables and the dependent variable. Independent variables consist of the use of information technology (X1), socialization taxes (X2), and knowledge of the taxpayer (X3). While the dependent variable is the tax compliance (Y).

The research method used is survey method, the research focuses on the data samples taken from a population that is set in the research and this study not only illustrates clearly the empirical facts that received in the field but had the effect of one variable with another variable. Data used in this study are primary data. This data can be collected in several ways, among others: questionnaire, observation, and the test results. Sources of primary data in this study was obtained directly from WP OP listed on STO in East Jakarta DJP is a questionnaire that has been filled by the WP OP respondents selected. In addition, the data of this study includes qualitative data. The qualitative data was obtained through a questionnaire which is then converted into quantitative data, diangkakan scoring form for each statement and scales used in this study to the weighting item questionnaire is Likert scale by using positive statement items for the entire statement. As for the level of scoring can be seen in Table 1.

Table 1
Respondent Scoring. Positive Statement And Negative Statement

Criteria	Score	Criteria	Score
Strongly Agree	5	Strongly Agree	1
Agree	4	Agree	2
Do Not Know	3	Do Not Know	3
Disagree	2	Disagree	4
Strongly Disagree	1	Strongly Disagree	5

The population in this study were an individual taxpayer (WP OP) in East Jakarta DJP. Based on the data of DJP East Jakarta, by the end of 2015, there were 632.519 which is an effective WPOP. Not all of these effective WPOP become the object of this study because the numbers are very large and to the efficiency of time and cost. In this study, the number of samples used to obtain the formula used is as follows: (Slovin in Umar, 2004).

$$n = \frac{N}{1+N(e)^2}$$

Description:

n = Sample

N = Population

e = error 5%

Based on data from the DGT East Jakarta Regional Office as at 23 April 2016 that by the end of 201, there were 632 519 WP OP which is effective. Then the number of samples for research with a margin of error of 5% max specified are:

$$\begin{aligned} & \frac{632.519}{1+ 632.519 (0,05)^2} \\ n &= 399.97 \\ n &= 400 \end{aligned}$$

So that the number of samples taken in this study were 400 samples representing the population. The calculation of the number of samples taken for each LTO-based Proportional Sampling. From the results of questionnaires of 400 samples, then created a range of classification to determine the weighting on the Likert scale (Supranoto, 2009). The reason the use of weighting in this study is that each variable has more than one indicator statement, so as to determine the level of respondents for each variable, then created a range of classifications for weighting indicators for each variable

Validity test used to measure whether or not a legitimate or valid questionnaires. A questionnaire considered valid if the questions in the questionnaire were able to reveal something that will be measured by the questionnaire while the reliability test is a tool to measure a questionnaire which is an indicator of variables or constructs. A questionnaire is said to be reliable or reliable if someone answers the statement is consistent or stable over time (Ghozali, 2011). Classic assumption test is required to determine whether the results of regression estimation is done completely free of any symptoms of heteroscedasticity, multicollinearity symptoms, and symptoms of autocorrelation. The regression model will be used as a tool that is not biased estimates if it meets the requirements of BLUE (best linear Unbiased Estimator) that there are no heteroskedastistas, there are no multicollinearity, and there is no autocorrelation

Multicollinearity test is to test whether the regression model found a correlation between independent variables (independent). If there is a correlation, then there is a problem called multikolinearitas (Ghozali,

2011).According to Ghazali (2011) autocorrelation test whether a linear regression model was no correlation between bullies error in period t with an error in period t-1 (previous). If there is a correlation, then there is a problem called autocorrelation. Autocorrelation arise because successive observations over time are related to each other. This problem arises because the residual (error bullies) are not free from one observation to another observation.

Normality test was used to test whether the regression model, the two variables (both free and bound) has a normal distribution, or at least close to normal (Ghozali, 2011). In principle normality can be detected using the Kolmogorov-Smirnov test. Basis for decision-making is (Ghozali, 2011) multiple linear regression equation of this study are as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

- Y = Tax Compliance
- A = Konstanta
- β = Regression Koefisien
- X1 = Information Technology
- X2 = Tax Socialization
- X3 = Tax Knowledge
- E = error

RESULTS

In order to determine how much influence the utilization of information technology, taxpayer socialization , Taxpayer Knowledge Against Taxpayer Compliance on Tax Office Primary in East Jakarta Regional Office DJP partially, then the testing of the regression line through hypothesis. The test results are summarized in Table 2.

Table 2
Result

Description	Std. Beta	Std. Error	t-count	Sig.
Information Technology	0.072	0.065	4.221	
Taxpayer Socialization	0.195	0.813	4.301	
Taxpayer Knowledge	0.032	0.171	4.401	
R-Square	0.671			
Adjusted R-Square	0.082			
F-Count	17.232			
Sig.F	0.001			

The influence of Information Technology on Taxpayer Compliance

Based on the test results, the value is greater than t table that is equal to 1.690. Because t count > t table, then Ho is rejected which means it can be concluded that there is a positive and significant relationship between the variables Utilization of Information Technology and Compliance Taxpayer

at the Primary Tax Office in DJP Regional Office of East Jakarta. This finding is consistent with research results Hervyani (2011) and Kesdu (2012) also showed that the use of information technology influence on tax compliance. The utilization of information technology to the e-system to facilitate taxpayers to report tax thus increased taxpayer compliance.

As noted Nasucha (2004) in Rahayu (2009), that in assessing the success of the tax revenue to note achievement of the objectives of tax administration, one of which is to improve tax compliance. The program can be implemented through the use of technology-based e-systems such as e-SPT, e-Filing, e-Payment, Taxpayer 's account, e-Registration and e-Counseling. Through these reforms are expected to become more effective control mechanisms are supported by the application of the code of conduct of employees of the Directorate General of Taxes that governs the behavior of employees in performing their duties (Rahayu, 2009).

The influence of Taxpayer Socialization on Taxpayer Compliance

Values t is greater than t table that is equal to 1.690. Because t count > t table, then H_0 is rejected, which means it can be concluded that there is a significant relationship between the variables and socialization Tax Compliance Taxpayers Tax Office Primary in East Jakarta Regional Office DJP. This finding is consistent with research Kesdu, et al (2012) showed that the socialization of the tax effect on tax compliance. A tax information submitted to the taxpayer through socialization can improve taxpayer compliance.

Tax socialization whose indicators are tax regulations, media, education and seminars, direct information, talk shows, and insight can already improve taxpayer compliance in the Tax Office Primary in East Jakarta Regional Office DJP is equal to 60.5%. Socialization is given to the public is intended to provide understanding to the public about the importance of paying taxes so that people become know and understand about the benefits of paying taxes. Thus socialization can affect tax increase taxpayer compliance (Winerungan, 2012)

Tabel

The influence of Taxpayer Knowledge to Taxpayer Compliance

The t count is greater than t table that is equal to 1.690. Because t count > t table, then H_0 is rejected, which means it can be concluded that there is a significant relationship between the variables of Tax Knowledge and Taxpayer Compliance on Tax Office Primary in East Jakarta Regional Office DJP. These findings support the results of research Witono (2008) and Nazir (2010) which shows that the knowledge of the tax effect on tax compliance. Where, insightful person about the concept of taxes in accordance with Law of taxation can improve taxpayer compliance.

The tax Knowledge that have an indicator tax subject, tax object, taxable income, non-taxable income, income tax rates, fees, and calculations where knowledge of the tax would enhance tax compliance on the Tax Office Primary in the Regional Office DJP South Jakarta is equal 43.4%. As stated by Palil (2013) that the level of tax education and taxknowledge is significant to the Ensure that the tax administration to be going well. As a

result, Taxpayers will be able to assess Reviews their tax liability Correctly and to file a tax return forms on time (level of education and knowledge of tax so significant to ensure that the tax administration is going well. As a result, taxpayers will be able to assess his tax obligations correctly and to file a tax return forms on time).

CONCLUSIONS, LIMITATIONS, AND RESEARCH IMPLICATIONS

Based on the results of research and discussion that has been described in previous chapters, it can be concluded as follows:

1. Utilization of Information Technology had a positive and significant impact on the Taxpayer Compliance.
2. Socialization tax has positive and significant impact on the Taxpayer Compliance.
3. Knowledge of Taxation has positive and significant impact on the Taxpayer Compliance.

It is suggested for the next research that on other variables such as compliance issues can be seen in terms of public finance, law enforcement, organizational structure, labor, ethics (code of conduct), or a combination of all the terms.

The improved quality of services provided by the Tax Office Primary in the Regional Office DJP East Jakarta pertaining to the utilization of information technology with concrete measures, namely the need for cooperation between the Ministry of Communications and Information with the Ministry of Finance in terms of procurement of the Internet is easily accessible by the public, so that the taxpayer is expected to be easier to access and carry out tax obligations pursuant to Rule and Law taxation.

The Increased activity of socialization tax on registered taxpayers on the Tax Office Primary in East Jakarta Regional Office DJP especially direct information given by the Tax Officer. In order to increase awareness and tax compliance on the importance of taxes for development of the country, namely the promotion of tax through social media, so that grow tax-minded in the community. Grown awareness that paying taxes is a duty inherent to each individual for the common welfare.

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