

**The Effect of Service Quality, Tax Sanctions, and Modernization of the Tax
Administration System on Taxpayer Compliance**

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Info article	Abstract
<i>Keywords:</i> ○ Quality of Service ○ Tax Sanctions ○ Modernization of the Tax Administration System ○ Taxpayer Compliance	Objective - This study aims to examine the influence of Service Quality, Tax Sanctions, and Tax Administration System Modernization on Taxpayer Compliance. Design/methodology/approach - This study uses quantitative research methods, using primary data collected from a population of 64 respondents from Individual Taxpayers in the city of Bekasi. Data analysis was carried out using Partial Least Square (PLS) software with Moderated Regression Analysis. Findings - The results of this study found that Service quality positively influences taxpayer compliance but lacks statistical significance. Tax sanctions and modernization of the tax administration system significantly enhance compliance. Limitations/implications of the study - This study introduces innovative variables in taxpayer compliance, especially service quality, tax sanctions, and modernization of the tax administration system, which provides new insights. However, this finding is limited because the variables are measured using a questionnaire, the data obtained is the perception of respondents of the data obtained through WhatsApp so that the questionnaire obtained is not guided in detail in its filling.
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INTRODUCTION

In Indonesia, state revenue mainly comes from taxes (Yulivianti, 2023). The level of taxpayer compliance is one of the important issues in the tax system. High taxpayer compliance ensures a steady flow of state revenue, allowing the government to finance various development programs and public services. Conversely, low compliance levels can hinder the achievement of revenue targets and disrupt fiscal stability.

Tax revenue is the backbone of Indonesia's state revenue, with realizations reaching IDR 1,869.23 trillion in 2023, growing 8.9% compared to the previous year. However, the level of taxpayer compliance still faces challenges. Data shows that in 2022, the compliance rate of

Annual Notification Letter (SPT) reporting reached 83.2%, slightly decreasing from 84.07% in 2021.

Especially in Jakarta, as the economic center of Indonesia, the challenge of increasing the compliance of individual taxpayers is quite complex. One of the main issues is the adoption of technology in the tax system. The launch of the new "core tax" system on January 1, 2025, which aims to improve the efficiency of tax administration, has experienced various obstacles such as system disruptions and data inconsistencies, which hinder the tax reporting process. This obstacle can reduce taxpayers' confidence in the tax system and affect their level of compliance. In addition, the level of taxpayers' understanding of tax regulations is also a determining factor for compliance. Research shows that a good understanding of tax regulations has a positive effect on the compliance of individual taxpayers in the DKI Jakarta area. Lack of socialization and education regarding changes in the tax system and regulations can cause confusion and non-compliance among taxpayers.

The focus of this research is the Tax Service Office (KPP) of the Directorate General of Taxes (DGT) Bekasi. The study focuses on the compliance of individual taxpayers in this fast-growing city. The selection of this location aims to identify the patterns and behaviors of taxpayers, considering that most of the regional revenue comes from personal taxes.

The quality of services provided by tax authorities is one of the many factors that affect taxpayer compliance. It is hoped that taxpayers will feel more comfortable and satisfied, so that they will be more obedient in fulfilling their obligations. Research shows that the quality of certain services does not have a significant impact on taxpayers' compliance with their obligations, especially at KPP Pratama Surabaya Wonocolo. The COVID-19 pandemic restricted activities and forced many tax officers to work from home, which lowered the quality of service. As a result, the services that can be provided have limited time and resources. Service quality, a key focus of this study, was found by Yuliatic and Fauzi (2020) to have no significant impact on MSME taxpayer compliance at the Praya Tax Office. However, another study (Puspanita et al., 2021) found that fiscal services affect the compliance of MSME taxpayers at the Cilegon Praya Tax Office. According to (Hasanah et al., 2020), PGS research shows that the level of service provided by tax officers increases MSME compliance with taxpayers at the Tebing Tinggi Pratama Tax Office. In addition, research conducted by (Asdevi, 2022) shows that there is a partial positive relationship between the quality of tax officer services and the compliance of MSME taxpayers.

Tax sanctions are an additional component that affects taxpayer compliance. The right sanctions can deter taxpayers and increase their legal awareness. According to (Ristanti et al., 2022), research in Bekasi Regency shows that tax sanctions have a significant impact on MSME taxpayer compliance. This is due to the fact that taxes are laws that force taxpayers to comply with them or there will be legal consequences if they do not do so. As a result, violations of tax laws must be punished. Tax sanctions also have an impact on Batu City's tax compliance, according to (Permata & Zahro, 2022). However, another study (Wahyudi, 2019) found that tax sanctions did not affect the compliance of MSME taxpayers in Bangkalan Regency. Tax sanctions are applied if taxpayers do not fulfill their tax obligations in accordance with the provisions of the law. Penalties such as fines and interest as well as criminal penalties are applied to provide a deterrent effect and encourage tax compliance. However, non-compliance caused by a taxpayer's lack of knowledge about sanctions can lead

to non-compliance because they consider sanctions not scary. However, research (Y Tanggu et al., 2021) found that tax sanctions increase the compliance of small and medium enterprises (MSMEs) taxpayers in Yogyakarta City. Harsh sanctions can improve compliance. According to research (Pratama & Mulyani, 2019), tax sanctions increase MSME tax compliance in Padang City.

The modernization of the tax administration system is an additional component that affects taxpayer compliance, as today's technological advances are essential to simplify administrative procedures and improve tax efficiency and transparency. A study conducted by (Anggraeni & Lenggono, 2021) found that the modernization of the tax administration system helps MSMEs in Ambon City comply with taxpayers. With the modernization of tax administration, it is expected to improve the services provided by the government and help taxpayers fulfill their responsibilities more efficiently. (Nisaak & Khasanah, 2022) found that the modernization of the tax administration system had an impact on the compliance of MSME taxpayers in South Bekasi during the pandemic. According to (Kusumadewi and Dyarini, 2022), the modernization of the tax administration system has a positive and significant impact on the compliance of MSME taxpayers in South Tangerang. However, the modernization of the tax administration system in Bandung does not affect taxpayer compliance much. This is because MSME taxpayers do not get much information and do not know the benefits, objectives, and process of registering e-mail. When the tax administration system in East Jakarta is modernized, tax compliance increases significantly (Novita et al., 2024).

This research increases knowledge about taxation, especially related to components that affect taxpayer compliance, such as services provided, tax sanctions, and modernization of the tax administration system. With this research, the literature has better scientific references, which can be used by students and academics who want to study similar issues. This study helps the Directorate General of Taxes (DGT) create fairer tax policies, more effective service strategies, and accelerate the modernization of a more efficient and accessible tax administration system. The study is also relevant to regulators as it highlights how important modern administrative services and systems are to simplify the tax reporting process and increase taxpayers' awareness of their responsibilities. Therefore, this research can be a useful reference for various parties in increasing taxpayer compliance and optimizing tax revenue.

LITERATURE REVIEW

Taxpayer Compliance

Taxpayer compliance is defined as taxpayer behavior that is based on awareness of their tax responsibilities and compliance with applicable tax regulations (Malia, 2023). Furqon and Affandi (2022) explained that tax compliance includes taxpayers' compliance in implementing the tax provisions that have been set. Overall, taxpayer compliance is achieved when taxpayers fulfill all their tax obligations in accordance with existing regulations.

Service Quality

Service quality is a customer's assessment of the services provided, which can exceed their expectations (Idrus, 2019). Suryani (2021) added that service quality is related to the

ability of service providers to meet customer needs and desires. Good quality of service affects customer satisfaction and can ultimately encourage them to comply with their tax obligations.

Tax sanctions

Tax sanctions serve as a tool to ensure that taxpayers comply with applicable tax regulations. Ernawati (2018) explained that tax sanctions aim to enforce compliance with tax laws. Umar (2003) added that tax sanctions also function as a deterrent so that taxpayers do not violate tax norms. Overall, tax sanctions provide an incentive for taxpayers to fulfill their obligations with more discipline.

Modernization of the tax administration system

Modernization of the tax administration system refers to changes made to improve the service and efficiency of the tax system. Setiadi and Siswanti (2024) revealed that this modernization includes changes in organizational structure, improved human resource management, and the use of information technology to support the tax administration process. Pandiangan (2008) further explained that examples of tax administration modernization include organizational reorganization and optimization of information technology-based processes, which aim to improve services to taxpayers and the efficiency of the system as a whole.

Hypothesis Development

One way to increase taxpayer compliance is through good service. By improving the quality and quantity of services, it is hoped that taxpayers can become more satisfied, so that it is more likely for them to fulfill their tax obligations. According to the theory of planned behavior, good tax officers, an effective tax system, and education that increases awareness and confidence to comply with taxes affect taxpayer compliance. Previous research (Yuliatic & Fauzi, 2020; Pusanita et al., 2021; Hasanah et al., 2020; and Asdevi, 2022) also support these findings, which show that service quality has a positive and significant impact on taxpayer compliance. Based on this explanation, the researcher developed the following hypothesis:

H1 : Service Quality has a positive effect on Taxpayer Compliance

Tax sanctions are used to ensure that tax laws are complied with and encourage taxpayers to comply with the law. When taxpayers realize that tax violations can have a more detrimental impact on them, they are more likely to comply (Imaniati, 2016). Previous studies (Ristanti et al., 2022; Permata & Zahro, 2022; Y Tangu et al., 2021; and Pratama & Mulyani, 2019) show that the dissemination of information about tax sanctions to the public can increase taxpayer compliance. When the public understands the law well and understands the functions and effects of taxes, taxpayers will be more disciplined and prefer to pay taxes voluntarily. Based on this explanation, the researcher developed the following hypothesis:

H2 : Tax Sanctions have a positive impact on Taxpayer Compliance

Taxpayer compliance is influenced by a number of variables, one of which is the

Modernization of the Tax Administration System. Factors such as the applicable tax rate, the tax audit process, and the quality of service are also important. For effective tax collection, a simple and efficient tax system is needed. For example, building a tax administration system that can increase tax revenues and facilitate taxpayer compliance (Cahyani & Basri, 2022). Previous studies (Anggraeni & Lenggono, 2021); (Nisaak & Khasanah, 2022); (Kusumadewi & Dyarini, 2022); and (Novita et al., 2024) have correlated with this study. shows that the improvement of the tax administration system has a positive and great effect on taxpayer compliance. Based on this explanation, the researcher developed the following hypothesis:

H3 : Modernization of the Tax Administration System has a positive impact on Taxpayer Compliance

RESEARCH METHODS

This study examines how Service Quality, Tax Sanctions, and Tax Administration System Modernization affect Taxpayer Compliance. This type of research examines the correlation of quantitative approaches using primary data obtained through questionnaires. The analysis centers on hypothesis testing, and sampling is done in a probability-independent manner. With the help of the Bekasi City taxpayer analysis unit, this research was carried out in a cross-sectional manner. In this study, the following variables were used:

Table 1 Variable Measurements

Kind	Variable	Dimension	Source
Independent Variable	Service Quality	1. Physical Evidence (tangible) 2. Reliability (Reability) 3. Responsiveness 4. Warranty 5. Empathy (Emphasis)	(Puspodewanti & Susanti, 2021) Business and Management Accounting (ABM), Vol.27 no 02
	Tax Sanctions	1. Penalties 2. Criminal Sanctions	(Y Tanggu et al., 2021) Journal of Tax Research
	Modernization of the Tax Administration System	1. Professional SDM 2. Administration System 3. Effectiveness of Supervision	(Anggraeni & Lenggono, 2021) Journal of Accounting: Transparency and Accountability
Dependent Variable	Taxpayer Compliance	1. Taxpayers fill out the tax return form completely and clearly 2. Taxpayers make calculations correctly 3. Taxpayers make payments on time	(Y Tanggu et al., 2021) Journal of Tax Research

		4. Taxpayers report on time 5. The taxpayer has never received a warning letter	
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The data analysis method used in this study is the Partial Least Square (PLS) method. PLS is a Structural Equation Modeling (SEM) solution method that is more suitable for this research compared to other SEM approaches. With the following equation:

$$TC = \beta_0 + \beta_1SQ + \beta_2TS + \beta_3MTAS + e$$

RESULT

Respondent Demographics

This study used 64 respondents who were selected through the snowball sampling method, with the criteria of individual taxpayers domiciled in Bekasi City. The sample consisted of 41 males and 23 females, with the majority aged 20–30 years (32 people), reflecting the dominance of young taxpayers in the study population. The other respondents consisted of 13 people under 20 years old, 10 people aged 31–40 years, and 9 people over 40 years old. In terms of employment, the majority of respondents are private employees (44 people), which reflects the dominance of the sector's workforce in urban areas such as Bekasi. Meanwhile, 10 respondents worked as self-employed and 10 as civil servants, which remained relevant in describing different types of taxpayers. From the economic aspect, most respondents have an estimated monthly expenditure of 5–9 million (54 people), which indicates that they are in the middle economic group, with 8 people having expenses of 10–15 million, and 1 person in the categories of 16–20 million and >20 million, respectively.

This characteristic is considered representative because it reflects the demographic variation of taxpayers in Bekasi City, both in terms of age, occupation, and economic level, which affects tax compliance.

Normality Testing, Convergent Validity and Reliability Testing

One of the main assumptions in multivariate analysis is normality. The slope value of each variable is less than 1.96 is considered normal, according to the normality test table, and the data is considered normal (Hair et al., 2018). However, the results of data processing show that there are latent variables in all metrics and indicators. With a loading factor of >0.7 and AVE >0.5, the validity of convergence is met (Hair et al., 2019). In addition, the reliability test showed that each variable had an alpha and Cronbach composite reliability value greater than 0.7, which indicates that the data is very reliable. Once all things are considered, the evaluation of the measurement model, also known as the outside model, ensures that all metrics and indicators are derived from latent variables.

The Hypothesis Test

By using the bootstrapping technique in Partial Least Squares (PLS), the research

hypothesis can be tested through model calculations. PLS was chosen because it is able to handle data with small sample sizes, overcome multicollinearity problems, and analyze models with complex latent variables. This technique generates a t-statistical value for each relationship or path, obtained from the bootstrapping process, with a significance level of 0.05. If the estimation results show that the original sample values support the hypothesis, then the hypothesis is acceptable. In addition, Moderated Regression Analysis (MRA) was used to test the influence of moderation variables on the relationship between independent and dependent variables. MRA is important because it allows the identification of whether moderation variables strengthen or weaken the relationship, providing deeper insight into the dynamics between variables in the research model, the results of hypothesis testing calculations in this study are as follows:

Table 2. Test results T (Individual)

$$TC = \beta_0 + \beta_1 SQ + \beta_2 TS + \beta_3 MTAS + \varepsilon$$

Variable	Predictions	Kind	
		Original Sample (O)	P- Value
SQ -> TC	+	0.238	0.132
TS -> TC	+	0.402	0.031
MTAS -> TC	+	0.339	0.002
R-square		0.796	
Customized R-Square		0.786	

Explanatory

The table above shows that the taxpayer's compliance variable has an R-Square (R2) value of 0.796, which is an excellent value. This shows that the quality of service, tax sanctions, and modernization of the tax administration system together are able to explain 79.6% of the variation in taxpayer compliance, while the other 20.4% are influenced by other variables outside this study. Meanwhile, an Adjusted R-Square value of 0.786 indicates that, after adjustments by accounting for the number of independent variables, the model can still account for 78.6% of the variation. This shows that the model is highly accurate and that all independent variables contribute significantly.

DISCUSSION

Service Quality has a positive and insignificant effect on taxpayer compliance

This study shows that service quality has an important role in taxpayer compliance. The equality theory states that individuals will be more compliant when they feel they are treated fairly in their interactions with authorities, including in terms of the services they receive. This is in line with the research of Puspodewanti & Susanti (2021), which found that service quality has a positive impact on taxpayer compliance. If taxpayers feel well served and satisfied, they tend to be more obedient in fulfilling their tax obligations.

However, in the context of an increasingly digitized tax system, the role of direct service

quality in taxpayer compliance seems to be shifting. The results of this study show that service quality does not have a significant impact on taxpayer compliance, which is most likely due to changes in preferences in accessing tax services. With the existence of an online system, taxpayers now prioritize accessibility, speed, and efficiency compared to direct interaction at the tax office. The online system allows them to report, pay, and obtain tax information without having to face administrative obstacles that are often encountered in face-to-face services.

In addition, the switch to online systems also reduces taxpayers' reliance on the quality of direct service as many processes have been automated. Thus, while service quality still has a role to play in building trust in tax authorities, its impact on compliance may be smaller compared to other factors, such as ease of access to technology, regulatory clarity, and incentives or sanctions applied.

Nevertheless, it is important for the Directorate General of Taxes (DGT) to maintain the quality of face-to-face services as a form of support for taxpayers who have limited access to technology or experience obstacles in understanding tax procedures. Good in-person service can be a complementary factor to the online system, ensuring that all taxpayers, including those who are less familiar with technology, still get adequate assistance to meet their tax obligations correctly and on time.

Thus, this study shows the results that Service Quality has a positive and insignificant influence on Taxpayer Compliance.

Tax sanctions have a positive and significant effect on taxpayer compliance

These results show that tax sanctions play an important role in taxpayer compliance. One theory that supports the relationship between tax sanctions and taxpayer compliance is the Prevention Theory, which states that the threat of sanctions or severe sanctions if violations are committed can increase an individual's compliance with the law. This is in line with research such as (Permata & Zahro, 2022) which examined MSMEs registered as members of PLUT K-UMKM Batu City, (Y Tangu, Ayem, and Erawati, 2021) who researched MSMEs in Yogyakarta, and (Pratama & Mulyani, 2019) who researched MSMEs in Padang City.

The study found that taxpayers tend to be more disciplined in fulfilling their obligations due to concerns about legal consequences and additional costs due to penalties in the event of delays or non-compliance. With clear and firm sanctions, taxpayers are more motivated to pay taxes on time to avoid additional financial burdens.

The practical implication of these findings is that governments need to ensure that tax sanctions mechanisms are implemented consistently and transparently to improve compliance. In addition, education about the consequences of non-compliance must be strengthened so that taxpayers understand the legal and financial risks that can arise. With a combination of effective sanctions and extensive socialization, tax compliance is expected to increase sustainably.

Thus, this study shows the results that tax sanctions have a positive and significant influence on taxpayer compliance.

Modernization of the tax administration system has a positive and significant impact on

taxpayer compliance

The results of the study show that the improvement of the tax administration system plays an important role in taxpayer compliance. According to the technology revenue theory (TAM) model, better technology acceptance in tax administration can increase taxpayer compliance. Information systems theory also emphasizes that the use of more sophisticated information technology can improve the efficiency, effectiveness, and quality of services provided by the government. This is in line with the research of MSMEs in Setu Regency (Kusumadewi & Dyarini, 2022) and the research of MSMEs in the City of East Jakarta (Novita, Marundha, & Special, 2024). The results of previous research show that the modernization of the Tax Administration System increases taxpayer compliance because it simplifies the tax process and increases taxpayers' awareness and openness about their responsibilities. Therefore, this study is interesting.

Thus, this study shows the results that the Modernization of the Tax Administration System has a positive and significant influence on Taxpayer Compliance.

CONCLUSION

(1) Service quality has a positive effect and statistically does not have a significant effect on taxpayer compliance. (2) Tax sanctions have a positive effect and statistically have a significant effect on taxpayer compliance. (3) The modernization of the tax administration system has a positive impact and statistically has a significant effect on taxpayer compliance.

Theoretical implications

This research contributes to the academic literature by expanding the understanding of factors that affect tax compliance, especially in the context of individual taxpayers in Bekasi City. The findings of this study can be used to refine theoretical models related to the influence of service quality, tax sanctions, and modernization of the tax administration system on tax compliance. In addition, the results of this study open up opportunities for future studies to explore additional variables, such as tax incentives and compliance costs, in order to obtain a more comprehensive understanding.

Managerial implications

For the Directorate General of Taxes (DGT), the results of this study show that although service quality has a positive correlation, its impact on tax compliance is not statistically significant. Therefore, the DGT needs to maintain direct services for taxpayers who face technological and administrative constraints. In addition, the DGT can develop customized digital tools, such as AI-based tax consultation applications or automatic tax payment reminders, to improve taxpayer compliance.

Policy implications

For regulators and governments, this research provides insight in designing more effective tax policies. The modernization of the tax administration system must continue to be strengthened through the digitization of services and the improvement of information technology infrastructure. In addition, tax sanctions need to be optimized through more intensive education, such as tax awareness campaigns and digital socialization of tax rules. This technology-based and education-based approach is expected to increase tax compliance

in a sustainable manner and strengthen taxpayers' trust in the tax system.

Limitations

The limitations of this study are that all research variables, namely Service Quality, Tax Sanctions, and Modernization of the Tax Administration System as independent variables, and Taxpayer Compliance as independent variables, are measured using questionnaires, so that the data obtained are the views of the respondents. Because respondents were collected via WhatsApp, the questionnaire obtained was not guided in detail. As a result, there is a possibility of the respondent's subjectivity to the questions asked, as well as obstacles waiting for confirmation from the respondent.

Suggestion

Based on the results of this study, the authors suggest that further research should explore additional variables such as tax incentives or compliance costs. In addition, comparative studies in other regions or among different types of taxpayers are recommended.

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