



The Effect of Functional Interpersonal Communication Skills of Tax Extension Officers on Improving Tax Reporting Compliance at the South Makassar Tax Service Office

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Abstract: This study aims to analyze and understand the level of functional interpersonal communication skills of tax extension workers, the level of taxpayer compliance, taxpayer awareness and the magnitude of the influence of the level of functional interpersonal communication skills of tax extension workers on the improvement of tax reporting compliance at the South Makassar Tax Service Office. This study uses a quantitative method using an interpersonal communication skills approach and data collection is carried out through the distribution of questionnaires. The variables tested were the influence of functional interpersonal communication skills of tax extension workers, understanding and awareness of taxpayers on increasing taxpayer compliance. The results of the study show that the level of functional interpersonal communication skills of tax extension workers, the level of understanding and the level of tax awareness simultaneously have a positive and significant effect on tax reporting compliance. This is marked by a calculated F value (21,712) greater than the F table (2.68) and a significance value of 0.000 less than 0.05 as the threshold of the set significance value. However, when tested partially, only one variable had a positive and significant effect on the improvement of tax compliance, namely the level of functional interpersonal communication skills of tax extension workers. Meanwhile, the variables of the level of understanding and awareness of taxpayers have a negative effect.

Keywords: Interpersonal Communication Skills, Tax Reporting Compliance, Understanding Of Rules

1. Introduction

Taxes are a source of state financial income that plays an important role in financing government expenditure and national development. Indirectly, taxes can have a great influence on the level of prosperity and welfare of the community (Najicha, 2022), (Sulastyawati, 2014). The definition of tax according to Law of the Republic of Indonesia Number 28 of 2007 concerning the Third Amendment to Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation, reads: "Tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive based on the Law, by not getting a direct reward and used for state purposes for the greatest possible prosperity of the people" (Astriyani, Riswanto, Rismawati, Solehudin, & Meida, 2023), (Yutady, 2023).

In realizing the prosperity and welfare of the community, the government has made various efforts to deal with the problem of tax revenue. The main basis of the problem of tax revenue is the problem of taxpayer awareness in an effort to encourage taxpayer compliance to contribute to increasing tax revenue (Graha, Helpiastuti, & Widokarti, 2024), (A. K. Putri & Taun, 2023). Taxpayer non-compliance can cause tax revenue to decrease and cause misuse, irregularities, or tax smuggling. The implementation of a tax collection system charged to taxpayers in calculating, depositing, and reporting their own tax payable, namely *the self-assessment system*, requires taxpayers to try to understand the applicable tax laws and regulations (Saputri & Kamil, 2021), (KARTAWIJAYA,

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n.d.). *The self-assessment system* carries out the mission and consequences of changing public awareness to report taxes voluntarily (Razif & Rasyidah, 2020), (Nurchamid & Sutjahyani, 2018). This makes taxpayer awareness the main issue that needs to be considered to achieve maximum tax revenue. The efforts made by the government in increasing taxpayer awareness are by carrying out tax reform in improving tax services (Wahyudin, 2020), (Saifudin & Rahmawati, 2020).

One of the tax reforms carried out by the government is the issuance of the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 49 of 2020 concerning the Functional Position of Tax Extension Officer with the Regulation of the Ministry of Finance Number 58 of 2021 concerning Guidelines for the Implementation of the Functional Position of Tax Extension Officer (Negara & Birokrasi, n.d.), (Ariyanti & Mutiah, 2023). Functional officials of tax extension have full responsibility, authority, and right to conduct tax counseling. Based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 49 of 2020 (ANDY, 2024), (Y. A. Putri, 2021).

The duties of the functional position of tax extension officer are to carry out counseling activities and develop counseling in the field of taxation which aims to improve tax knowledge and skills, as well as change the behavior of the taxpayer community so that they are more understanding, aware, and concerned in carrying out their rights and fulfilling their tax obligations (SILABAN, 2022), (Membele, Bahfiarti, & Farid, 2024).

The following Table I.1 provides data on the effectiveness of tax counseling on the compliance of individual taxpayers with annual tax return reporting according to the ratio target that has been researched from each work unit within the DGT in 2019 – 2023 (Indraloka, n.d.), (Riana, 2012).

The table presents data on the effectiveness of mandatory annual tax return reporting by individual taxpayers (WPOP) in Indonesia from 2019 to 2023. It shows the number of registered mandatory tax returns annually, the actual number of annual tax returns reported, the percentage of compliance, and the effectiveness category (Pradnyawati & Adhika, 2024).

In 2019, there were 19.43 million registered taxpayers, with 14.59 million reporting their returns, achieving a compliance rate of 75.19%, categorized as "Less Effective." This percentage slightly increased in 2020 to 77.25% (15.12 million returns reported out of 19.61 million registered), still categorized as "Less Effective." The compliance rate continued to improve in 2021, reaching 79.31% (15.66 million out of 19.79 million), but remained in the "Less Effective" category (SUKARINI, 2023), (Rizky, 2019).

In 2022, a notable improvement was observed as the compliance rate increased to 81.41% (16.19 million out of 19.79 million), shifting the category to "Quite Effective." By 2023, the compliance rate rose further to 84.90%, with 16.97 million returns reported out of 19.99 million registered, maintaining the "Quite Effective" status (Nasional, 2019), (SRI, 2024).

The data indicates a steady improvement in tax compliance over the years, with the effectiveness transitioning from "Less Effective" to "Quite Effective" as the compliance percentage crossed the 80% threshold starting in 2022 (Astuti & Zuhrohtun, n.d.).

The percentage of the effectiveness rate of tax counseling for individual taxpayers (WPOP) is below 80% until 2021, while in 2022 to 2023 the percentage is already above 80%. This shows that there is still a lack of knowledge and awareness to comply with tax regulations as well as tax administration

The functional role of tax extension workers has an important task in increasing taxpayer compliance. The scope of the functional position of tax extension is getting wider, namely in each work unit within the head office and regional offices. Taxpayers can consult the nearest work unit to understand the applicable tax laws and regulations. In addition, tax extension functional officials provide various programs directly and indirectly to increase taxpayer compliance.

Compliance with the submission of the Annual Tax Return which is still below 85% (quite effective) and how interpersonal communication carried out by the Tax Extension

Functional can make Taxpayers voluntarily submit their tax reporting (their Annual Tax Return) voluntarily, this is the basis for the author to be interested in conducting research to find out the influence of the functional interpersonal communication skills of Tax Extension Workers on the level of tax reporting at KPP Pratama Makassar South.

2. Materials and Methods

This study uses a quantitative approach. Quantitative research is inferential research in the sense of drawing conclusions based on the results of statistical hypothesis testing, using empirical data from data collection through measurement (Djaali, 2021). All statistical tests carried out in this study used the IBM SPSS Statistics 25 application.

In this study, there are three variables. Research variables are everything in any form that is determined by the researcher to be studied so that information about these variables is obtained and conclusions are drawn (Sugiono, 2013). In this study, the variables are designed as follows: The independent variable (X) is suspected to have an effect on the bound variable (Y). The independent variables in this study are the communication skills of tax extension workers (X1), taxpayers' knowledge and understanding (X2) and taxpayers' awareness (x3) and the bound variable, which is the variable that is expected to arise due to the independent variable (X). The bound varibael in this study is the level of taxpayer compliance (Y).

The research will be carried out at the South Makassar Primary Tax Service Office because among the three Primary Tax Service offices in Makassar, the South Makassar Primary Tax Service Office has the largest number of Individual Taxpayers, which is 82,476 taxpayers.

The sample in this study is individual taxpayers (WPOP) who have an NPWP consisting of employees/employees and non-employees/(self-employed). This study uses Nonprobability Sampling, which is *an incidental sampling* technique. Incidental sampling is a sampling technique based on chance, that is, anyone who happens to meet the researcher can be used as a sample if the person is in accordance with the data source (Sugiyono, 2017:81). This method is carried out because researchers cannot access taxpayer information and data directly, this is because the information and data owned by taxpayers are confidential. Therefore, any taxpayer who comes and has received counseling by the Tax Extension Functional at the South Makassar Pratama Tax Office and can provide information can be used as a sample. The determination of the sample was determined using the Slovin formula as follows:

$$\begin{aligned}
 n &= \frac{82.476}{(1+82476(0,1)^2)} \\
 n &= \frac{82.476}{(82477 (0,1)^2)} \\
 n &= \frac{82.476}{824.77} \\
 n &= 99.9988
 \end{aligned}$$

Remarks: n = Number of samples, N = Population (Individual Taxpayers registered at KPP Pratama Makassar Selatan in 2023), e = percent of inaccuracy allowance due to sampling errors that are still tolerable and desirable, in this study it is 10% (0.1). Based on the calculation above, the number of samples that will be taken in this study is 99.99 or will be rounded to 100 Individual Taxpayers registered at KPP Pratama Makassar

Selatan.

In order to obtain the expected research results, information data that supports this research is needed. For this purpose, the researcher uses a data collection method in the form of distributing questionnaires. The method of collecting data is done by giving a set of questions or written statements to respondents to answer. Questionnaires are an efficient method of data blunting if the researcher knows exactly the variables to be measured and knows what to expect from the respondents. This method is very appropriate to use if the number of respondents/samples is large and domiciled widely. This is very much in accordance with the distribution of South Makassar Pratama KPP Taxpayers who have work areas in 4 sub-districts in Makassar (Makassar, Panakukkang, Manggala and Rappocini Districts).

The research instruments used validity tests and reliability tests and data analysis techniques using descriptive analysis methods and multiple linear regression analysis methods.

3. Results and Discussion

3.1 Level of Functional Interpersonal Communication Skills of Tax Extension Officers at the South Makassar Pratama Tax Service Office

The level of interpersonal communication skills is divided into 5 parts, namely (openness, empathy, support, positivity and equality) which is divided into 13 questions. Based on the results of data collection and a summary of answers to 13 questions related to the level of interpersonal communication skills of tax extension workers so that tax information can be understood by taxpayers, the following conclusions can be drawn from respondents' answers Variables of Interpersonal

Category	Sum	Percentage %
Strongly disagree	0	0
Disagree	0	0
Simply Agree	0	0
Agree	48	43,6
Strongly Agree	62	56,4
Total	110	100,0

Source : primary data 2024

From the results of the recap of the answers to the six questions, it is known that the minimum score of the 13 questions is 13 and the maximum is 65 (the cumulative scale of values 13 - 23 is the lowest score, next, 24 - 34, 35 - 45, 46 - 56 and 57 - 65 are the highest). From the recap, it can be concluded that the respondents who answered strongly agreed were 56.4%, answered in agreement 43.6% and none answered quite agree, disagree and strongly disagree. The results of the above data collection show that most respondents stated that tax extension workers have a very high level of interpersonal communication skills.

3.2 Knowledge and Understanding of Taxpayers

The knowledge and understanding of taxpayers measured is an indicator of tax knowledge in general (Variable X2). This variable is divided into 4 questions related to

tax knowledge in general. Based on the results of data collection and a summary of four questions related to tax knowledge in general, the following conclusions can be drawn:

Table 2. Recap of respondents' answers General level of tax knowledge

Category	Sum	Percentage %
Strongly disagree	0	0
Disagree	0	0
Simply Agree	1	0,9
Agree	53	48,2
Strongly Agree	56	50,9
Total	110	100,0

Source : primary data 2024

Based on the results of collecting data on the recaps of answers to four questions, it is known that the minimum score of 4 questions is 4 and the maximum is 20 (the cumulative scale of 4-6 is the lowest score, then 7-10, 11-13, 14-17 and 18-20 are the highest. From the summary according to the data above, it can be concluded that the respondents who answered strongly agreed by 50.9%, answered in agreement by 48.2%, answered moderately agree by 0.9% and no one answered disagree and strongly disagree. The results of the above data collection show that taxpayers have understood tax knowledge in general.

3.3 Taxpayer Awareness

Taxpayer awareness is variable X3. This variable is divided into 5 questions. Based on the results of collecting data on the recaps of answers to five questions, it is known that the minimum score of 4 questions is 5 and the maximum is 25 (the cumulative scale of 5-8 is the lowest score, then 9-12, 13-16, 17-21 and is the highest 21-25). From the summary according to the data above, it can be concluded that the respondents who answered strongly agreed by 52.7%, answered in agreement by 46.4%, answered moderately agree by 0.9% and no one answered disagree and strongly disagree. The results of the above data collection show that taxpayers have a high awareness of tax rules in general

3.4 Taxpayer Compliance

Taxpayer compliance is the Y variable, which is divided into 4 indicators (registering, recording finances, paying taxes and reporting tax returns) which is divided into 7 questions. Based on the results of data collection and a summary of five questions related to taxpayer awareness, the following conclusions can be drawn:

Table 3. Recap of respondents' answers Taxpayer Compliance Level

Category	Sum	Percentage %
Strongly disagree	0	0
Disagree	0	0
Simply Agree	4	3,6

Agree	51	50,0
Strongly Agree	55	52,7
Total	110	100,0

Source : primary data 2024

Based on the results of collecting data on the recaps of answers to seven questions, it is known that the minimum score of 7 questions is 7 and the maximum is 35 (the cumulative scale of 7-11 is the lowest score, then 12-17, 18-23, 24-29 and the highest is 30-35). From the summary according to the data above, it can be concluded that the respondents who answered strongly agreed by 52.7%, answered in agreement by 50.04%, answered quite agreeing with 3.6% and no one answered disagree and strongly disagree. The results of the above data collection show that taxpayers have a high level of compliance with their tax obligations.

3.5 The Effect of Functional Interpersonal Communication Skills of Tax Extension Officers on Improving Tax Reporting Compliance at the South Makassar Pratama Tax Service Office

a. Validity Test

The validity test was carried out using the *Pearson product moment correlation method*, namely by correlating the answer score obtained with each item with the total score of the item completion. The correlation coefficient that is increasingly agreed (r result is greater than the minimum r , which is (0.30)) which shows the compatibility between the function of the item and the overall measurement function or the instrument is valid, Sugiyono (2017).

Table 3. Results of the Validity Test of Communication Skills Variables Interpersonal Tax Extension

Statement	Correlation Coefficient	Information
1	0.724	Valid
2	0.747	Valid
3	0.738	Valid
4	0.78	Valid
5	0.825	Valid
6	0.803	Valid
7	0.846	Valid
8	0.749	Valid
9	0.819	Valid
10	0.768	Valid
11	0.868	Valid
12	0.804	Valid
13	0.782	Valid

Source : primary data 2024

The results of the validity test in the table above show that all statements have a correlation coefficient above 0.30 so that all statements regarding the interpersonal communication skills of tax extension workers are declared valid.

Table 4. Results of the Validity Test of Knowledge Variables and Taxpayer Understanding

Statement	Correlation Coefficient	Information
1	0.787	Valid
2	0.831	Valid
3	0.838	Valid
4	0.878	Valid

Source : primary data 2024

The results of the validity test of the Taxpayer Knowledge and Understanding variable have a correlation coefficient above 0.30 so that all items of the statement are declared valid.

Table 5. Results of the Validity Test of Taxpayer Awareness Variables

Statement	Correlation Coefficient	Information
1	0.859	Valid
2	0.808	Valid
3	0.885	Valid
4	0.809	Valid
5	0.893	Valid

Source : primary data 2024

The results of the validity test in the table above show that all statements have a correlation coefficient above 0.30 and even close to 1 so that all items of statements regarding taxpayer awareness are declared very valid.

Table 6. Results of the Validity Test of Taxpayer Compliance Variables

Statement	Correlation Coefficient	Information
1	0.677	Valid
2	0.806	Valid
3	0.813	Valid
4	0.813	Valid
5	0.877	Valid
6	0.828	Valid
7	0.88	Valid

Source : primary data 2024

The results of the validity test in the table above show that all statements have a correlation coefficient above 0.30 so that all items of statements regarding taxpayer awareness are declared very valid.

b. Reality Test

After obtaining the results of the validity test, the next step is to conduct a reality test. The basis for determining the reliability value of the instrument for decision-making in a study is: (a) Cronbach's Alpha *value* < 0.60, then the questionnaire results are declared unreliable or inconsistent so that they cannot be trusted. (b) Cronbach's Alpha *value* < 0.60 – 0.80, then the results of the questionnaire are stated to be sufficiently agreeable, reliable or sufficiently agreeable to be consistent so that it can be trusted. (c) Cronbach's Alpha *value* > 0.80, then the results of the questionnaire are declared reliable or consistent so that it is very reliable.

Table 7. Reliability Test Results

Variable	Alpha Coefficient	Number of Statements	Information
X1	0.949	13	Highly trustworthy
X2	0.853	4	Highly trustworthy
X3	0.903	5	Highly trustworthy
Y	0.914	7	Highly trustworthy

Source : primary data 2024

Based on the results of the reliability test above, it shows that all variables used as instruments in the study are reliable and can be used as a data collection tool. This is evidenced by the values of *Cronbach's Alpha* coefficients X1 (0.949), X2 (0.853), X3 (0.903) and Y (0.914) so that the measurement results obtained can be trusted.

c. The Effect of Tax Extension Officers' Interpersonal Communication Skills, the Influence of Taxpayers' Knowledge and Understanding and the Effect of Taxpayer Awareness on Improving Tax Reporting Compliance

To see the effect of interpersonal communication skills of tax extension workers on improving tax reporting compliance at KPP Pratama Makassar Selatan using a multiple linear regression test. From the results of data processing using SPSS version 25, the following information was obtained:

Table 8. Model Summary

Type	R	R Square	Adjusted R Square	Std. Error of Estimate
1	.617a	.381	.363	2.932

Source : primary data 2024

- a. Predictors (constant), Interpersonal communication skills of tax counselors, Level of Understanding of Taxpayers, Awareness of Taxpayers
- b. Dependent Variable : Tax Compliance

Based on the results of the table above, it shows an R Square value of 0.381 which means that the variables of interpersonal communication skills of tax extension workers, increasing taxpayer understanding and increasing taxpayer awareness have an effect on tax compliance variables of 38.1% and 61.9% are other variables that affect tax

compliance that were not studied in the study. This shows that there is still room for research for further research with different variables so that the R Square value can be increased.

After knowing the magnitude of the influence of variable X on variable Y, the next step is to test simultaneously from the regression coefficient, whether the interpersonal communication skills of tax extension workers are in line with the understanding and awareness of taxpayers affecting the level of tax reporting compliance. The results of the test are called *Anova analysis* in the following table:

Table 9. Simultaneous Test of the Influence of Tax Extension Workers' Communication Skills on Tax Reporting Compliance

Type	Sum of Squares	Df	Mean Square	F	Sig
1. Total	559.848	3	186.616	21.712	.000b
Regression	911.070	106	8.595		
	1470.918	109			

Source : primary data 2024

- a. *Dependent Variable* : Tax Compliance
- b. *Predictors (Constant)*, Interpersonal communication skills of tax extension workers, Level of Understanding of Taxpayers, Awareness of Taxpayers

Based on the results of the Anova table above, it shows that the F value of the calculation (21,712) is greater than the F table (2.68) and the signification value of 0.000 is smaller than the 0.05 that has been determined by the researcher. So it can be concluded that the communication skills of tax extension workers, the level of understanding and awareness of taxpayers simultaneously have a positive and significant effect on improving tax reporting compliance.

4. Conclusion

From the results of the research and discussion, the following conclusions were obtained the level of functional interpersonal communication skills of tax extension workers at KPP Pratama Makassar Selatan is already high. From the results of the cumulative data processing, it is known that 62% of respondents stated that they strongly agree that tax extension workers have good interpersonal communication skills and 48% of respondents answered yes. None of the respondents stated that the interpersonal communication skills of Tax Extension Officers were quite agreeable, disagree and strongly However, if you look at the details of the respondents' statements, there are still answers that state that they agree that need to be improved so that in the future it can become an institution that provides the best service as the vision of KPP Pratama South Makassar. The level of compliance of taxpayers at the South Makassar Pratama Tax Service Office quite high. From the results of the cumulative data processing of the four compliance indicators in this study, namely the obligation to register, record finances, pay and all tax obligations. Based on the results of the cumulative data, it was known that 50.4% of respondents stated that they were very compliant, 48% stated that they were compliant, and 1.6% stated that they were quite compliant in carrying out their tax obligations and no one stated that they were not compliant and very disobedient. So it is concluded that the level of taxpayer compliance at the South Makassar Primary Tax Service Office high. The interpersonal communication skills of Tax Extension Officers have a positive and significant effect on increasing compliance from taxpayers. This can be seen from

results of the simultaneous test conducted with a calculated F value (21,712) greater than the F table (2.68) and a signification value of 0.000 smaller than the 0.05 that has been determined by the researcher. The submission of existing tax rules with the communication skills of tax extension workers will provide closeness and comfort in interacting between tax extension workers and taxpayers. With this closeness, mutual trust and openness will be supported, supported by taxpayers' understanding of tax rules, will raise awareness of the importance of taxes. With high awareness, it will increase voluntary compliance of the mandatory pajak served.

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