Original Research Article

The Influence of Taxation Knowledge, Awareness of Taxpayers, and the Effectiveness of the Tax System against Taxpayer Compliance (Study on the Taxpayers of Private Entrepreneurs in the Cikarang Region)

Riani Chandra Dewi[*], Waluyo

Master of Accounting Study Program, Postgraduate University Mercu Buana, Indonesia

Abstract

The purpose of this study is to examine influence tax knowledge, awareness of taxpayer and the tax system effectiveness of the tax system against taxpayer compliance. The population of this study is the taxpayers of private entrepreneurs in the Cikarang Bekasi region, and then the samples were drawn using method convenience sampling. The analytical method used is quantitative and analytic statistics used are multiple linear regression analysis. The results showed that the awareness of taxpayers did not affect the compliance of taxpayers while tax knowledge and the effectiveness of the taxation system affected the compliance of individual business taxpayers in the Cikarang region. The data analysis technique used in this study was SPSS v.25.

Keywords: Taxation Knowledge, Taxpayer Awareness, Effectiveness of the Taxation System, Taxpayer Compliance.

INTRODUCTION

State expenditures such as subsidies are increasingly increasing; the government must increase its main source of income, namely revenue from the taxation sector. This is seen from the terms of the State Budget (APBN) each year, where revenue from the tax sector is the most dominant revenue. Given the importance of the role of taxes, the Directorate General of Taxes under the auspices of the Ministry of Finance has made various strategic efforts to maximize tax collection. One obstacle that can hamper the effectiveness of tax collection is tax compliance (Tax Compliance). Taxpayer compliance must be applied in every individual taxpayer to pay and report taxes on time. Sri Mulyani Indrawati [1] argues that the level of tax compliance is still low taxpayer compliance. According to him, there are still many entrepreneurs who do not obey paying taxes. Yon Arsal [2] revealed that the low tax revenue from entrepreneurs is due to the lack of comparative data on non-employee taxpayers' income. Meanwhile, the tax reporting mechanism in Indonesia is based on the taxpayer's self-assessment. Robert Pakpahan [3] of 36 million taxpayer who had to report SPT, only 12.50 million reports or 72.60% of taxpayer reported SPT. Adilega Tanius [4]. The target of tax revenue to the West Java II Regional

Tax Office in 2017 is 33.7 trillion until December 2017. But for taxpayer compliance in the West Java II Regional Tax Office is still low, due to the lack of tax knowledge. Dedi Suartoni [5] revealed that the level of compliance of individual taxpayers in the scope of work of the West Java II Regional Tax Office is very low, the influencing factor is caused by the lack of taxation knowledge on the implementation of the self-assessment system. Particularly from business actors, taxpayers who are monitored claim their business is losing money. Yoyok Satiotomo [6] revealed that taxpayer compliance among entrepreneurs to pay taxes is still low; the phenomenon is influenced by the level of taxpayer awareness that is still low. In addition, not a few who are not open in reporting financial transactions that have an impact on the amount of tax value that is not appropriate. Wisniati Airifah [7] said that Taxpayer Awareness (taxpayer) in Bekasi City to carry out its obligation to report Tax Notification (SPT) is still quite minimal. Fiki Ariyanti [8] revealed that individual taxpayers are still afraid to report the SPT using e-filing. There are still many taxpayers who are reluctant to use it for reasons they do not understand. Concerns about using e-filing when delivering SPT in large quantities. The main problem if at any time the internet experiences errors or down so that the data is not

recorded, lost and instead does not enter the DG Tax database. Waluyo [9] revealed that efficiency of taxes, profitability and growth of assets have an impact on leverage. This shows that companies tend to use taxes efficiently by maximizing costs, which can be reduced by income by using debt. However, for some entrepreneurs, taxes are considered as an expense that automatically reduces the profits received by the company. Others see the tax report process as very difficult and time-consuming. Cikarang is an area in Bekasi Regency which is an industrial sector. Cikarang's position as an industrial center in the West Java Regional Tax Office II plays an important role in Indonesia's second largest tax contributor. The achievement of the tax revenue target in the West Java Regional Tax Office II is 144.68% which is Rp 5.7 trillion from the target of Rp 3.9 trillion. But the level of taxpayer compliance in fulfilling his tax obligations is still relatively low, no exception for individual business taxpayers.

Research on the influence of tax knowledge, awareness of taxpayers and the effectiveness of the taxation system on taxpayer compliance has been conducted by several researchers. Research conducted by Eka Susilawati [10] reveals that tax knowledge affects the compliance of business people's individual taxpayers; this is because knowledge of regulations will encourage Taxable Entrepreneurs to be able to be submissive, obedient and will make them carry out their rights and obligations honestly in carrying out its tax obligations. Nurlis and Islamiah Kamil [11] revealed that knowledge does not affect taxpayer compliance, this is because good tax knowledge is not always expected to comply with tax obligations because some may have been misused in their efforts to avoid taxes. Oladipupo, AO and Obazee, U. [12] revealed that taxation knowledge influences taxpayer compliance, this is because knowledge about taxation plays an important role, so that taxpayers can carry out their tax obligations properly and correctly. Raja Resna Oktadini [13] revealed that knowledge of tax regulations does not affect taxpayer compliance. This means that the education received by the taxpayer does not guarantee that a taxpayer is more aware of the willingness to pay his tax obligations. Satrah Saad [14] revealed that taxation knowledge influences taxpayer compliance.

Niway Ayalew Adimasu [20] the results of the study revealed that awareness of taxpayers affected tax compliance. Awareness of taxpayers can be seen from the seriousness and desire of taxpayers to fulfill their tax obligations as indicated in the understanding of taxpayers on the function of taxation and the seriousness of taxpayers in paying and reporting taxes. Tax, Lack of awareness by taxpayers followed by lack of capacity to pay, deliberately disobedient taxpayers, negligence. Taxpayers feel that the obligation to pay taxes does not have added value directly to him. Dyah Sawitri [15] revealed that awareness of taxpayers has an

effect on tax compliance. Siti Nurlaela [16] revealed that awareness of taxpayers has no effect on taxpayer compliance; this proves that respondents are not yet aware that tax payment is a very important thing for the State. Januar Dio Brata [17] shows that awareness of taxpayers has a significant effect on taxpayer compliance, taxpayers who are tax conscious, will have confidence about the importance of paying taxes to help carry out state development.

Popi Fauziati [18] revealed that the effectiveness of the taxation system has an effect on taxpayer compliance. The effectiveness of the taxation system can help taxpayers in carrying out all tax processes on time such as tax payments, SPT reporting, and additional information about tax regulations easily wherever taxpayer is located. Mawaddah Warohmah [19] revealed that the effectiveness of the taxation system had no effect on taxpayer compliance. The main problem if at any time the internet experiences errors or down so that the data is not recorded, lost and instead does not enter the DG Tax database. Ainil Huda [26] revealed that the effectiveness of the taxation system has an effect on taxpayer compliance. An internet-based taxation system has been utilized by taxpayer and is considered to facilitate taxpayers in fulfilling their tax obligations. Inna Nafitasari Zahra [20] revealed that the effectiveness of the taxation system has no effect on taxpayer compliance. The problem is that taxpayers are afraid that the data will not be recorded and not entered in the DG Tax database. This happens because there is a lack of socialization regarding tax systems that is and is less known by taxpayers. Muhammad Ilkham [21] revealed that the effectiveness of the taxation system has an effect on taxpayer compliance.

Discussion, Thinking Framework and Hypotheses
Discussion of C Compliance Theory
The first compliance theory expressed by Allingham, Sandmo [22] this compliance theory assumes that such a high level of non-compliance can be seen from a person's economic side. This theory reveals that no individual is willing to pay taxes voluntarily, therefore individuals will always oppose to pay taxes (risk aversion). Individuals are assumed to have a fixed income that must be reported to the government to determine the amount of tax that must be paid. Unreported income is not taxed, but the individual consequences are possible to be audited with a penalty of as much as the amount to be paid for any income that is not taxed.

Taxpayer compliance
Siti Kurnia Rahayu [23] tax compliance can be defined as a condition where taxpayers fulfill all tax obligations and exercise their tax rights. Compliance of taxpayers is the fulfillment of tax obligations performed by taxpayers in the context of contributing to development today which is expected to be given voluntarily in fulfillment. Compliance is a very

important aspect considering the taxation system in Indonesia adopts a self-assessment system which in its process absolutely gives trust to the Taxpayer to calculate, pay and report their obligations.

Tahar and Rachman [24] compliance regarding taxation is a responsibility to God, for the government and the people as taxpayers to fulfill all tax obligation activities and carry out their taxation rights. Taxpayer Compliance is a behavior that is based on the awareness of a Taxpayer on his tax obligations while still based on the laws and regulations that have been set. One of the ways by the DGT government is to reform the tax administration system modernization in the form of improving services for taxpayers through e-system based services such as e-registration, e-filing, e-SPT, and e-billing. This is done so that taxpayers can register themselves, carry out tax returns, calculate and pay taxation easily and quickly online. This is in accordance with the theory of compliance (Compliance Theory).

Taxation Knowledge

Notoatmodjo [25] knowledge is the result of human sensing, or the result of knowing someone about an object through their senses. Knowledge of the intended taxation regulations is that individual taxpayers know the functions, benefits, and obligations of taxation. In addition, taxpayers must also understand how to fill tax returns, calculate, pay and report tax owed correctly and on time. Knowledge of tax regulations is important to foster compliance because how is it possible that taxpayers are told to obey if they do not know how tax regulations. Trisnasari [26] taxation knowledge is a result of someone who is obtained through the results of vision and sensing about an object related to taxation techniques both about rates, taxation techniques, renewal in the field of taxation and the benefits of obtaining if the taxpayer has fulfilled information on administrative procedures taxation in accordance with the provisions in the Taxation Law. A person's knowledge is influenced by several factors such as education, media and other information. By having high knowledge, taxpayers will understand about how to register as taxpayers and obtain NPWP, understand about the benefits and functions of taxation. Knowledge of tax regulations, the function of paying taxes, and the taxation system in Indonesia has an important role in fostering tax compliance behavior. From the description above, it can be said that tax knowledge is tax information that can be used by taxpayers as a basis for acting, making decisions, and knowing their obligations and rights in the taxation field.

Taxpayer Awareness

According to the Big Indonesian Dictionary, awareness is a state of knowing, understanding, and feeling. Awareness to comply with applicable provisions (tax law) certainly concerns the factors whether the provisions have been known, recognized,

valued, and obeyed. Taxpayer awareness is a condition where taxpayers know, acknowledge, respect and obey the applicable tax provisions and have seriousness and desire to fulfill their tax obligations. Siti Kurnia Rahayu [23] awareness of taxpayers is a condition where taxpayers understand and understand the meaning, function, and purpose of paying taxes to the state. With a high awareness of taxpayers will give effect to improve tax compliance better.

Effectiveness of the Taxation System

Effectiveness consists of effective basic words which means something that is successful or can be achieved in accordance with the objectives to be addressed. Effectiveness has the meaning of a measurement that states how big the target (quality, quantity, and time) has been achieved [33]. Official Siti [34] taxation system is a taxation procedure that is intended to provide more justice, improve services to taxpayers, increase certainty and law enforcement and anticipate advances in information technology that are intended to improve the professional taxation apparatus. The effectiveness of the taxation system can help taxpayers to pay or report tax returns easily wherever the taxpayer is. For example, taxpayers can make NPWP via online using e-Registration. Then taxpayers can pay taxes via e-Payment and with e-Filling taxpayers can report tax returns without having to come to the tax office. Basically, the target of effective taxation system is an effort to increase taxpayer compliance in fulfilling tax obligations and implementing tax regulations.

Framework for Thought
The influence of taxation knowledge on taxpayer compliance

Knowledge of general provisions and tax procedures has been regulated in Law Number 16 of 2009. Knowledge of taxation plays an important role, so that taxpayers can carry out their tax obligations properly and correctly. With this knowledge, taxpayers know and understand taxation. Trisnasari [26] taxation knowledge is a result of someone who is obtained through the results of vision and sensing about an object related to good taxation techniques, it will increase taxpayer compliance in taxation obligations.

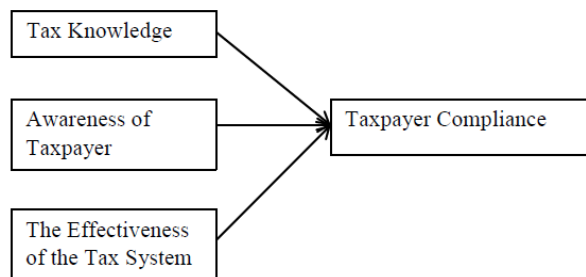**Effect of taxpayer awareness on tax compliance**

Siti Kurnia Rahayu [23] awareness of taxpayers is a condition where taxpayers understand and understand the meaning, function, and purpose of paying taxes to the state. Awareness of taxpayers can be seen from the seriousness and desire of taxpayers to fulfill their tax obligations as indicated in the understanding of taxpayers on the function of taxes and the seriousness of taxpayers in paying and reporting taxes. Ideally to realize tax awareness and care, the public must continue to be invited to know, acknowledge, respect and obey the applicable tax

provisions. With a high awareness of taxpayers will give effect to improve tax compliance better.

Effect of the effectiveness of the taxation system ontaxpayer compliance

Arifin [27] Effectiveness has the meaning of a measurement that states how much the target (quality, quantity, and time) has been achieved. While understanding the taxation system according to Siti Official [28], the taxation system is a taxation procedure intended to improve services to taxpayers, and to anticipate advances in information technology in the field of taxation. Ease of registering yourself as a taxpayer through e-registration, ease in submitting annual tax returns for individual taxpayers through e-Filing, and ease in paying taxes through e-Billing, as well as socialization conducted by KPP units. With the effectiveness of a good taxation system, it will have an effect on increasing the compliance of individual taxpayers in their tax obligations.

Based on the previous description above, the model in this study can be illustrated in a frame of mind as follows:

Hypothesis

From the formulation of the problem posed in this study, statistical hypothesis is as follows:

H_1: Knowledge of tax effect on tax compliance
H_2: Awareness of the taxpayer effect on taxpayer compliance
H_3: Effectiveness of the taxation system affects taxpayer compliance

Research Design

In conducting research on the problems discussed, researchers conduct research using analytical descriptive methods with causal research approach. This research was conducted to test the hypothesis (hypothesis testing) by testing the relationship of all variables studied (causal research). Sugiyono [29] mentioned that causal design is useful for analyzing how a variable influences other variables, and is also useful in experimental research, where the independent variable is treated in a controlled manner to see its effects on the dependent variable directly. Researchers used the design of this study to analyze the effect of tax knowledge, taxpayer awareness and effectiveness of the taxation system on the compliance of individual taxpayers with the object of business researchers who live in the Cikarang region. This research was carried out scientifically through field research (field search) using a survey of respondents. Data collection methods are proposed to respondents and respondents respond according to their opinions. To measure the opinions of respondents, a Likert scale is used with a Likert scale, so the variables measured are translated into indicators and then indicators are used as starting points for compiling instrument items which can be statements or questions.

Research Results The

Results showed that tax knowledge affects the compliance of taxpayers of individual entrepreneurs. This shows that the higher the tax knowledge, the higher the taxpayer compliance. Because tax knowledge can improve taxpayer compliance in meeting tax obligations. Taxpayers who have extensive knowledge about taxation will be increasingly motivated to meet their tax obligations and tend to do taxation rules in accordance with applicable regulations. The results of this study are consistent with previous studies conducted by research by Eka Susilawati [10], Oladipupo, AO and Obazee, U. [12], Natrah Saad [14] that knowledge of taxation affects tax compliance. Knowledge about taxation plays an important role, so that taxpayers can carry out their tax obligations properly and correctly.

The results showed that there was no significant relationship between taxpayer awareness and tax compliance. High and low awareness of taxation in the community can be an obstacle in the problem of collecting taxes from the public. This can be due to a lack of understanding of the direct reciprocity of the tax they have paid. The results of previous studies conducted by Niway Ayalew Adimasu Research [30], Dyah Sawitri [15], Januar Dio Brata [17] stated that the results of his research stated that taxpayer awareness has a significant effect on tax compliance of individuals. The higher awareness of taxpayers will be the use of tax contributions in developing the country, the tax obligations will be fulfilled and obeyed. However, the results of this study are not supported by the results of research conducted by Istika Herliani Ulfa [31] and Siti Nurlaela [16] which revealed that awareness taxpayers have no effect on taxpayer compliance.

The results showed that the effectiveness of the taxation system affects the compliance of taxpayers of individual entrepreneurs. For taxpayers e-filling and e-billing in the taxation system is a means and infrastructure that helps taxpayers to carry out their tax obligations so that taxpayers feel the ease and benefits they feel and can increase taxpayer compliance. A good tax system can provide time efficiency for taxpayers so that the perception of ease so that it can affect the willingness of individual taxpayers to meet their tax obligations and tax reporting. The results of this study are consistent with research conducted by Popi Fauziati [18],

Ainil Huda [32], Muhammad Ilkham [21] showing that the effectiveness of the taxation system has a significant effect on tax compliance.

CONCLUSIONS AND SUGGESTIONS
Conclusions
Based on the discussion presented in the previous chapter, conclusions can be drawn as follows:
- Tax knowledge affects taxpayer compliance.
- This shows that the tax knowledge possessed by individual entrepreneur taxpayers in the Cikarang region is quite good. Good taxation knowledge, it will be easy for taxpayers to comply with tax regulations so that in carrying out their tax obligations it will increase taxpayer compliance.
- Taxpayer awareness does not affect taxpayer compliance.
- This shows that the taxpayers of individual entrepreneurs in the Cikarang region are still low, taxpayers lack the sense of awareness and interest of taxpayers to be obedient in carrying out their tax obligations. Low taxpayer awareness can cause taxpayer compliance to also be low.
- The effectiveness of the taxation system affects the compliance of taxpayers.
- This shows that the effectiveness of the taxation system can help taxpayers in carrying out all tax processes on time such as tax payments, tax returns, and additional information about tax regulations easily wherever taxpayer is located. This facility can improve taxpayer compliance, especially individual entrepreneur taxpayers in the Cikarang region.

Suggestions
- Based on the results of research that has been done, the suggestions given are:

- Tax Service Office
- Taxpayer understanding of tax regulations can be socialized to taxpayers so that taxpayer understanding of tax regulations, especially how to calculate, pay and report tax payable including payment deadlines and tax reporting can be obeyed in accordance with applicable regulations. This socialization can be done at any time and periodically, especially in the KPP agencies in order to improve the compliance of individual taxpayers.
- Directorate General of Tax
- DGT is expected to increase basic knowledge of taxation and provide socialization on what the tax is used for, such as state funding, road improvements etc. So that taxpayers are aware of their tax obligations.
- Academics
- The results of research can explain and improve existing theories or discover new theories. The results of the study can explain the existing theories and contribute to the development of the theory of personal taxpayer compliance in the taxation field and as a reference material in further research development.
- Taxpayers
- The taxpayers of private entrepreneurs who are in the Cikarang region to be able to participate in tax socialization, follow and learn the development of the taxation system. Because this way the taxpayer will get an understanding and information about the taxation provisions and the development of the latest taxation system, so that the taxpayer understands or understands and is aware of his obligations to deposit and report his tax obligations.

### Figure and Table of Test Results Validity

Table-1: Test Results Validity

Variable	Item	$R_{calculate\ the}$	R_{table}	Ket
Knowledge Taxation	PP 1	0.578	0.265	Valid
	PP 2	0.607	0.265	Valid
	PP 3	0.683	0.265	Valid
	PP 4	0.581	0.265	Valid
	PP 5	0.612	0.265	Valid
	PP 6	0.817	0.265	Valid
Consciousness Taxpayer	KW 1	0.627	0.265	Valid
	KW 2	0.677	0.265	Valid
	KW 3	0.552	0.265	Valid
	KW 4	0.606	0.265	Valid
	KW 5	0.611	0.265	Valid
	KW 6	0,753	0,265	Valid
Effectiveness Tax System	ES 1	0.664	0.265	Valid
	ES 2	0.679	0.265	Valid
	ES 3	0.694	0.265	Valid
	ES 4	0.503	0.265	valid
	ES 5	0.669	0.265	valid
	ES 6	0.617	0.265	valid

	KP 1	0.658	0.265	valid
	KP 2	0.691	0.265	valid
Compliance Taxpayer	KP 3	0.639	0.265	valid
	KP 4	0.524	0.265	valid
	KP 5	0.525	0.265	valid
	KP 6	0,746	0,265	valid

Table-2: Results of Test Reliability

variable	*Cronbach Alpha*	*cut off*
Tax Knowledge	0.724	0.70
Taxpayer Awareness	0.710	0.70
Tax System Effectiveness	0.709	0.70
Taxpayer Compliance	0.701	0.70
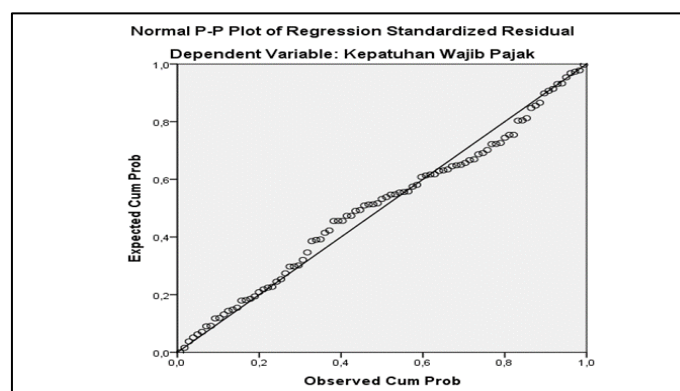
Fig-1: Normality Normality

Table-3: Test Test Multicollinearity

Coefficients[a]			
Model		Static Collinearity Tics	
		Tolerance	VIF
1	(Constant)		
	Taxation Knowledge	, 810	1,234
	Taxpayer Awareness	, 965	1,036
	Effectiveness of the Taxation System	, 799	1,251
a. Dependent Variable: Taxpayer Compliance			

Table-4: Heteroskedasticity Test

		Coefficients[a]	
Model		T	Sig.
1	(Constant)	1,325	, 189
	Taxation Knowledge	, 652	, 516
	Taxpayer Awareness	-, 728	, 469
	Taxation System	-, 579	, 564

Table-5: Table coefficient of determination

Model Summary[b]		
Model	R	R Square
1	, 768[a]	, 590

Table-6: Results of Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	, 329	, 364	
	Taxation Knowledge	, 368	, 068	, 405
	Taxpayer Awareness	, 109	, 063	, 121
	Effectiveness of the Taxation System	, 444	, 073	, 465
a. Dependent Variable: Taxpayer Compliance				

Coefficients[a]

Table-7: Partial Test Result (T Test)

Coefficients[a]

Model		T	Sig.
1	(Constant),		903,369
	Tax	5.375	Knowledge,000
	Consciousness Taxpayer		1.748,084,
	Tax System Effectiveness	6.126	000
a. Dependent Variable: Taxpayer Compliance			

$Y = \alpha + \beta_1 X_{1} + \beta_2 X_2 + \beta_3 X_3 + e$

Compliance $= 0.329 + 0.368 X_2 + 0.109 X_1 + 0.444 X_3 + e$

Table-7: Model Suitability Test Results (F Test)

ANOVA[a]

Model		F	Sig.
1	Regression	42.722,	000[b]
	Residual		
	Total		
a. Dependent Variable: Taxpayer Compliance			
b. Predictors: (Constant), Taxation System, Taxation Knowledge, Consciousness Taxpayer			

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