

THE TAX CENTER'S ROLE IN INDIVIDUAL TAX COMPLIANCE WHEN PUTTING REGULATIONS IN PLACE HARMONIZATION OF REGULATIONS

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ARTICLE INFO

Keywords:
pandemic. Keywords include Tax Center, Tax Compliance, HPP, and PPS.

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ABSTRACT

The goal of this study is to identify and map the role of the Tax Center at the Faculty of Economics and Business at Universitas Trunojoyo Madura in fulfilling tax obligations that can increase taxpayer compliance when implementing HPP Law regulations. This study makes use of qualitative research and a case study methodology. Triangulation was used to collect data, which included interviews with four informants, observations, and document support. In-depth interviews were conducted with informants on three topics: the role of the tax center, taxpayer reactions to the HPP Law policy, and taxpayer compliance. Purposive sampling was used to select individual taxpayers, tax academics, and tax center administrators as research informants. The data analysis technique is divided into three stages: data reduction, data presentation, and conclusion drawing. The study's findings indicate that the Tax Center, as a higher education institution, plays a strategic role. One of its visions and missions aligns with the Directorate General of Taxation. The Tax Center, in addition to its educational, research, and community service functions, is actively involved in and contributes to the socialization of the most recent tax policy, namely the Law on the Harmonization of Tax Laws (HPP). The Tax Centre's existence is critical because the community, particularly universities, requires information and explanations about the Voluntary Program (PPS). One indicator of increased tax compliance in the university environment is the increased participation of taxpayers in filling out the Annual SPT even during the Covid-19.

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1. INTRODUCTION

As one of the state revenue posts, the contribution of tax revenue plays a very important role. The state needs a large amount of development funds, in order to carry out development and fulfill the interests of its people (Muhammad & Sunarto, 2018). The role of taxes is getting bigger and more significant in contributing to state revenues, as well as realizing and succeeding national development programs. For this reason, efforts need to be made to increase public awareness and concern in paying taxes and fulfilling their tax obligations (Pohan, 2018).

The number of taxpayers is increasing from time to time. This is a reflection of increased awareness and tax compliance. Taxpayer compliance needs to be continuously grown so that it can fulfill tax obligations in accordance with applicable regulations, and in order to achieve tax targets. Taxpayers on the one hand always demand prioritization of the fairness aspects of tax law, but this is not balanced with insight into fulfilling tax payment obligations properly and correctly (Pohan, 2018).

In line with Witono's research (2008) which states that the better the taxpayer's knowledge of tax regulations, the higher the level of tax compliance. Not only limited to the tax knowledge factor, increasing taxpayer compliance is also influenced by the use of information technology and tax socialization (Sudrajat & Ompusunggu, 2015). Taxpayer compliance is reflected in one of the levels of Annual SPT (Notification Letter) reporting. The ratio for submission of the 2020 Annual Tax Return submitted in 2021 has reached 84% (Wildan, 2022). This amount has reached the annual SPT reporting target set by the Directorate General of Taxes (DGT).

This achievement is inseparable from the development of information technology. In the context of modernizing the tax system in Indonesia, DGT's efforts to provide better service quality include launching an e-system. Among them are e-registration, e-billing, e-spt, and e-filing (Susmita & Supadmi, 2016; Ramdani, 2019). One of them is the e-filing system, which is a system for submitting tax returns electronically through application service providers, which can be done online, anytime and anywhere. The application of e-filing has a positive effect on taxpayer compliance (Susmita & Supadmi, 2016; Agustiningih & Isroah, 2016; and Ramdani, 2019).

In other words, the better the quality of service for taxpayers, it can increase taxpayer compliance. The application of e-filing also has an impact on increasing the number of users and the timeliness of tax reporting (Tumuli et al., 2016). In line with the government's various efforts to support national economic recovery due to the Covid-19 pandemic, in 2021 one of the government's policies is to pass the Law on the Harmonization of Tax Regulations (UU HPP), which is contained in Law No. 7 of 2021. Article 1 paragraph (2) outlines the purpose of establishing the HPP Law, namely "to increase sustainable economic growth and support the acceleration of economic recovery, create a more just and legal taxation system, and increase voluntary taxpayer compliance".

In various efforts to increase taxpayer compliance, it is still not optimal and not easy. It requires support from various parties as well as cooperation between DGT, taxpayers and other related parties. No exception with the existence of a tax center. The tax center was formed by universities and is an institutional place that functions as a center for training, studies, and socialization of taxation within universities and the community and is supported by the DGT.

This study aims to identify and map the role of university tax centers in fulfilling tax obligations which can increase taxpayer compliance when implementing HPP Law regulations, especially the voluntary disclosure program (PPS). What is the position and role of the tax center in increasing taxpayer compliance, especially during the implementation of the HPP Law, especially the PPS program, is a question in this research. This research is different from previous research, this research discusses not only the role of the tax center to increase taxpayer compliance, but compliance associated with other factors, namely the HPP Law, especially for the implementation of the voluntary disclosure program (PPS).

2. LITERATURE REVIEW

2.1 The Law on the Harmonization of Tax Regulations (UU HPP)

The Covid-19 pandemic that hit Indonesia starting in 2020 has had an impact on various aspects of life. The social and economic fields are no exception. In order to overcome the impact of the pandemic, the government is making various efforts, including by imposing new policies, especially in the field of taxation. Among them, in 2020, the government passed Law Number 11 of 2020 concerning Job Creation. The breakthrough with the enactment of this regulation is to regulate changes in multi-sector regulations, so as to create legal certainty and improve the business climate. Not only that, in 2021 the tax policy will also change. The government on October 29, 2021 stipulated Law Number 7 of 2021 concerning Harmonization of Tax Regulations (HPP). The law regulates two main things, namely principles and objectives.

Based on article 1 paragraph (1), the HPP Law is implemented based on "principles of justice, simplicity, efficiency, legal certainty, benefit, and national interests". Furthermore, Article 1 paragraph (2) states that the purpose of establishing this law is "to increase sustainable economic growth and support the acceleration of economic recovery; optimizing state revenues to finance national development independently towards a just, prosperous and prosperous Indonesian society; realizing a tax system that is more just and has legal certainty, implementing administrative reforms, consolidative tax policies, and expanding the tax base, as well as increasing voluntary taxpayer compliance.

The presence of the HPP Law is expected to improve Indonesia's tax system which is more just and has legal certainty. The enactment of the HPP Law starting in the 2022 tax year has resulted in several changes to other tax regulations. Among them are changes to regulations on Tax Provisions and Procedures (KUP), Income Tax (PPh), Value Added Tax (VAT), to Customs and Excise regulations. There are also additional regulations such as carbon taxes and the voluntary disclosure program (PPS) of taxpayers. Later, this law will be able to encourage the expansion of the tax base and increase the voluntary compliance of taxpayers. This is in line with research (Setiadi, 2022), where the existence of the HPP Law has become a new product for the government in processing state revenue during a pandemic.

2.2 Tax Compliance

Tax compliance can be interpreted as the behavior of taxpayers in fulfilling their tax obligations and exercising their tax rights. Improving taxpayer compliance is not easy. Even though it is not optimal, various

efforts to increase taxpayer compliance by the Indonesian government need to be carried out continuously and sustainably. In fact, there are taxpayers who are tax compliant but some are still disobedient, in other words they have not or have not even fulfilled their tax obligations.

Fulfilling tax obligations begins with registering to obtain a taxpayer identification number (NPWP) or reporting your business to be confirmed as a taxable entrepreneur (PKP). The next stage is the taxpayer calculates the tax owed, and pays tax if there is an underpaid tax. Ended by reporting taxes through SPT, both Period SPT and Annual SPT (Beloan et al., 2019). Indonesia is in the tax system self-assessment system, where tax compliance is an important factor in the acceptance and implementation of tax obligations.

The government gives trust to taxpayers to calculate, deposit and report their own tax obligations. Taxpayer compliance is influenced by various factors. One of them is the knowledge/understanding of taxation and the quality of tax services (As'ari, 2018; Jihin et al., 2021; Nasution & Ferrian, 2017). Understanding of tax regulations by taxpayers is considered very important, so that taxpayers can fulfill their tax obligations appropriately. Tax policies and regulations that change frequently, sometimes cause difficulties for taxpayers. Therefore, it is important to socialize taxation. Wardani & Wati's research (2018) states that tax socialization has a positive effect on taxpayer compliance.

2.3 Role and Purpose of the Tax Center

Achieving changes in taxation in a better direction requires joint support and commitment from various levels of society. DGT certainly cannot walk alone to realize this dream. This is because support from DGT's internal and external parties is needed. One external party that is very strategic to support and assist DGT to increase taxpayer compliance is Higher Education. Tax Centers under the auspices of Higher Education generally function as training centers, studies, and outreach in the field of taxation. Support from universities, DGT, and also the community can help the tax center to continue to grow.

The tax center has activities that include teaching, research and community service, especially with regard to the field of taxation. The main objective of the Tax Center together with tax managers such as the DJP Regional Office or KPP Pratama is to increase tax revenue (Sudiby et al., 2017), especially in the Madura region and its surroundings. The tax center collaborates with several parties to strengthen the programs that have been designed, such as involving campus internal parties (students, lecturers and employees), and also involving external parties (DGT East Java Regional Office 2, KPP Pratama Bangkalan, DJBC Madura region, and so). Forms of collaborative activities carried out, such as organizing a tax volunteer program, assisting in filling out annual tax returns, tax consultations, and holding webinars/guest lectures as a form of education and outreach in the field of taxation.

3. METHODS

This research uses a type of qualitative research with a case study approach. Creswell (2014) explains that case study research focuses on events, activities, processes carefully. The research was carried out during the implementation of regulations on the harmonization of tax regulations, especially the voluntary disclosure program, namely from January to May 2022. The data collection technique was carried out by triangulation, namely interviews with four informants and supported by observation results and supporting documents such as electronic mail appeals to join the disclosure program volunteer.

Data analysis is inductive and the results of qualitative research emphasize meaning rather than generalization (Sugiyono, 2013). Qualitative descriptive research used in this study is intended to obtain information regarding the portrait of the role of the tax center in fulfilling tax obligations which can increase taxpayer compliance and be integrated with the implementation of regulations on harmonization of tax regulations, especially in voluntary disclosure programs.

In-depth interviews with informants were conducted referring to three things, namely the role of the tax center, the reaction of taxpayers to the existence of the HPP Law policy and taxpayer compliance. The research informants are individual taxpayers (WP OP), tax academics and tax center administrators. Determination of informants using a purposive sampling technique, namely with criteria including WP OP who are actively involved in filling out SPT by the tax center. Tax academics, namely lecturers in the field of taxation for more than five years and passing the tax consultant certification exam (USKP). Tax center administrators are active administrators who are involved in assisting activities in filling out SPT for other tax activities.

The number of informants is presented in the following table:

Table 1 Research Informants

Amount	Informant	Information
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2	HZ and AB	Individual Taxpayers
1	FA Manager	Manager Tax Center
1	AI	Tax consultant

The data analysis technique consists of three stages, namely data reduction, data presentation and conclusion. The initial stage is the interview data obtained from three informants who are selected according to the relevant topic and the pattern is determined to facilitate drawing conclusions. The focus of data reduction lies in three things, namely the role of the tax center, the implementation of the PPS segment HPP Law and taxpayer compliance.

Furthermore, the reduced interview results are then presented systematically to facilitate discussion. The last stage is to draw conclusions that refer to objectives and can answer research questions.

4 RESULT And DISCUSSION

4.1 Tax Center Educating Taxpayers

To Increase Tax Compliance The tax center has a role and function to support the goals of higher education institutions and the Directorate General of Taxes (DGT). The role that needs to be prioritized is the function as a community empowerment partner. Other aspects also need to be prioritized, namely tax education centers, tax information centers and policy formulation partners. The tax center is one of DGT's partners in tertiary institutions who can convey messages about the importance of taxation, the obligations of taxpayers, especially the academic community in tax center sheltered tertiary institutions.

The role of education for students is an important aspect and part of the strategic steps of the tax center. The collaboration of the tax center with the tax authorities for the education function, for example in the activity of conveying information regarding the implementation of tax incentives affected by Covid-19, the enactment of the cluster work copyright law for the ease of doing business in the tax segment and the implementation of the law on harmonization of tax regulations. Tax regulations that are being discussed by taxpayers, especially individuals, namely regarding the voluntary disclosure program (PPS) contained in the law on harmonization of tax regulations. The PPS program is one of the perceived policies like the 2016 and 2017 tax amnesty programs.

The basic concept is the same, namely assets that have not been disclosed in the annual notification letter (SPT), the government provides an opportunity for taxpayers to disclose assets that have not been disclosed in the SPT. The tax amnesty program is divided into three waves,

The first wave is July 2018 to September 30 2016, the second wave is October 1 2016 to December 31 2016 and the third wave is January 1 2017 to March 31 2017.

The same thing applies to tariffs, the government provides different rates for each batch, domestic repatriation rates apply, namely 2%, 3%, 5%. While foreign declarations apply rates of 4%, 6% and 10%. Scheme changes occurred in the voluntary disclosure program (PPS) both in terms of rates and imposition policies. PPS is divided into two policies, namely the first policy for individual taxpayers and entities participating in the 2016 tax amnesty while the second policy is for individual taxpayers on the basis of asset acquisition in 2016-2020 which have not been reported in the 2020 SPT.

The rates are different though, namely for the first policy of 8% for repatriated foreign assets and domestic assets, 11% for overseas declarations and 6% for repatriated foreign assets and domestic assets invested in state securities. The tariff for the second policy is 14% for repatriated foreign assets and domestic assets, 18% for foreign declarations and 12% for repatriated foreign assets and domestic assets invested in state securities.

The Voluntary Disclosure Program (PPS) is a solution for taxpayers who, due to their negligence, have not fully disclosed their assets. In line with what was revealed by WP HZ who said: ".....like a second chance, before (tax amnesty volume 1) I have participated, but along the way there were some treasures that I forgot to write in the annual tax return, of course I have tried to write everything down in SPT but sometimes forget and just remember when the SPT is reported, this PPS is very good for me and maybe for other people so that the SPT that I report is in accordance with the real thing. I don't mind the tariff either, because I read on the internet that if you don't take part in the PPS the penalty can be 200%, wow, that's even more burdensome for me as a taxpayer if that happens, the point is that tax amnesty volume 2 is a breakthrough for taxpayers like me" The term tax amnesty volume II is not properly used in the Voluntary Disclosure Program.

Although the basic concept is almost the same, namely the tax authority provides an opportunity for taxpayers to disclose assets that have not been presented in the annual SPT. The significant difference lies in taxpayers who can participate in PPS, one of which is PPS policy II only for individual taxpayers and does

not apply to corporate taxpayers. This is different from the tax amnesty volume 1 which regulates all types of taxpayers, both OPs and entities, can participate in the program.

Taxpayers are also reminded by the tax authorities to take part in the voluntary disclosure program via electronic mail, as is the case with HZ WPs who receive calls to immediately take part in the tax amnesty program as follows:

Appeal to Participate in the Voluntary Disclosure Program Source: The Appeal Taxpayer Electronic Letter explains that taxpayers are given a deadline of June 2022 to report assets that have not been disclosed in the 2016 to 2020 annual SPT. Disclosure of assets in this year's PPS program is different from last year 2016. In 2016 the submission of the asset disclosure report was carried out offline. However, for 2022 the submission of an asset disclosure report is submitted through the dijonline.pajak.go.id website.

The tax center reminds and educates taxpayers to take part in the voluntary disclosure program. Taxpayers ask a lot of questions and want to consult about the tax amnesty program volume 2, this enthusiasm illustrates the enthusiasm of taxpayers to comply with submitting annual tax returns based on real conditions in accordance with the assets owned and controlled by taxpayers. The tax center as an educational institution has an obligation to provide understanding and information about the voluntary disclosure program, which was conveyed by WP AB which explained the role of the tax center, including: "... very helpful, just ask the tax center, initially confused, do you have to come to the KPP but I got information from friends who can provide consulting services and explanations about taxes, especially when I received an email asking me to join the tax amnesty program, because I felt that I had reported all my assets, at first it was just an appeal like that but after reporting it, it turned out that there was another email, after checking the title, it's a voluntary disclosure program..." The tax center's role is to assist the tax authorities in socializing, assisting and educating taxpayers.

In accordance with research conducted by Sudibyo, Purnomo and Bawono (2017) which states that the role of the unsoed tax center as a MSME tax consultant is to assist communication with tax officials. MSMEs intend to carry out activities to calculate, deposit and report their taxes, but due to the lack of information obtained, they discourage them. So that the tax center plays a role in helping to communicate MSME constraints to the tax authorities. The existence of a tax center has an impact on taxpayer compliance, this research explains that taxpayers in the tax center environment feel helped by the presence of the institution. The function of consultation and assistance is one of the functions that greatly assists taxpayers in carrying out their tax obligations. The enthusiasm of taxpayers to ask questions and consult about the voluntary disclosure program (PPS) is proof that taxpayers want to obey and comply with tax regulations and submit SPT according to real conditions.

4.2 Role of Tax Centers

As Companion for Completion of Annual SPT Filling To Increase Tax Compliance Completion of annual SPT is a routine and important agenda for both individual and corporate taxpayers. the tax center together with tax volunteers and the tax service office carry out routine activities every year, namely assisting in filling out the annual tax return. The purpose of assistance is to assist taxpayers in calculating, paying, filling out and reporting annual tax returns. The main focus is on assisting individual taxpayers in filling SPTs, but the tax center also accepts consultations and filling out SPTs for corporate taxpayers. The obstacle to assisting in filling out SPT for the last 2 years was due to the pandemic due to the spread of Coronavirus Disease 2019.

However, the SPT filling assistance scheme was shifted to Virtual. Based on taxpayer data in the tax center environment who participate in filling out SPT at an integrated service center, both virtual and face-to-face, is presented in the following table:

Table 2 Number of Taxpayers participating in filling out the annual SPT held by the Tax Center in the last 4 years

Implementation Year	2019	2020	2021	2022
Number of Taxpayers participating in SPT filling	115	63	81	92

The decline in the number of taxpayers participating in assistance in filling out the annual SPT was explained by the tax center management, FA explained:

".....before the pandemic the enthusiasm of the employees for the contents of the SPT was very good and lively, each faculty was provided with TPT and we invited IAKP Journal, Vol. 3, No.1, June 2022 E-ISSN 2723-0309 27 KPP to provide counseling, actually the 2019 115 data only fills in absences, employees who do not fill in the attendance list could be more than that number, entering February 2020 the mentoring scheme changed drastically, which was initially comfortable with face-to-face meetings, finally changed to using zoom, the number has indeed decreased due to the government's restriction policy, actually it is more efficient but we are not used to it and are less free to provide assistance to employees, as a result, elderly taxpayers have difficulty following the instructions and directions of tax volunteers... .."

The start of the Covid-19 pandemic coincided with the implementation of assistance in filling out the annual SPT for individuals, namely March 2020. Adjustment to the work scheme, which was initially accustomed to face-to-face and then switched to virtual activities, causing OP taxpayers to be confused by their unfamiliarity with using video conferencing software and technical reporting of SPT with virtual assistance. So that taxpayers participating in assistance in filling out their 2020 SPT decreased by 45.21%. However, these conditions gradually recovered in the second year of the pandemic, namely 2021.

The enthusiasm of taxpayers to participate in filling out SPT increased by 28.57%. The implementation of SPT assistance is carried out in a hybrid manner, namely a combination of virtual and face-to-face while still complying with the Covid-19 protocol. The enthusiasm to rise in the midst of a pandemic is shown by the data presented in table 4.1 which explains that every year taxpayers who participate in filling out SPTs continue to increase.

Agree with what was conveyed by AI as a tax academic who explained:

"....Recovery in the midst of a pandemic was carried out very quickly by many parties, especially by the DGT, one of which was by providing tax incentives and changing the rules together which were presented in the omnibus law on the ease of doing business in the taxation sector, which changed several articles in the VAT, PPH and KUP Laws. . Then there is the HPP Law which regulates a lot about PPh OP rates and especially PPS. Of course this condition cannot be done alone, we need campuses that can deliver information to the campus community, campuses that have a tax center will make this task easier because the tax center can handle it directly..."

The tax authorities responded to the COVID-19 pandemic by issuing regulations that eased the burden on taxpayers, such as tax incentives and the omnibus law. The latest regulation is the HPP Law which regulates seven points of change, namely NIK to NPWP, income above five billion is subject to a tax rate, the corporate income tax rate is 22%, the VAT rate increases to 11%, the addition of VAT objects, the implementation of a carbon tax and finally the voluntary disclosure program (PPS). One of the important things in the HPP Law is PPS which is implicitly expected to build taxpayer awareness and increase voluntary taxpayer compliance. The position of the tax center is as an institution that conveys the policy information and as a companion for filling out the Annual Tax Return.

Providing a detailed explanation of PPS is the main task that must be mastered by the tax center management and the delivery of information is easy for taxpayers to understand. The condition of the Covid-19 Pandemic has provided many special lessons for tax centers to quickly adapt to difficult situations and continue to provide filling services and assistance to taxpayers. Even though the taxpayers who participated in assisting in filling out SPT in 2020, 2021 and 2022 did not increase significantly, the realization of tax revenue in 2021 at KPP pratama Bangkalan was achieved and exceeded the target set, this is in line with the realization of national tax revenue which was realized at 103.9% .

5. CONCLUSION

Limitations and Suggestions The existence of a tax center has an important role, especially in tertiary institutions which need information and explanations regarding the latest regulations regarding the HPP Law, especially the Voluntary Disclosure Program (PPS). Enthusiasm and participation in filling out the annual tax return is part of an indicator of increased tax compliance in tertiary institutions as evidenced by the increased participation of taxpayers in filling out annual tax returns even during difficult times, namely the Covid-19 pandemic.

This research has implications for strengthening the tax authorities' policies which focus on optimizing the role of the tax center in the function of outreach, education and assistance in filling out annual tax returns specifically for individuals. This research was conducted using a qualitative approach with a relatively short observation time. Future research is expected to conduct research with a longer observation time and different testing techniques.

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