

Strategic Taxpayer Compliance During the Covid-19 Pandemic: A Study at the Medan Two Intermediate Tax Service Offices

Najamuddin¹, Ali Muktiyanto¹, Said Kelana Asnawi²

¹Universitas Terbuka, Indonesia

²Institut Bisnis & Informatika Kwik Kian Gie, Indonesia

*Corresponding Author: Najamuddin

Email: 530040734@ecampus.ut.ac.id

Abstract. *This study aims to analyze strategic taxpayer compliance during the Covid-19 pandemic at the Medan Madya Dua Tax Office using quantitative methods. The research population is 1,966 taxpayers, consisting of 1,800 corporate taxpayers and 166 individual taxpayers. Independent variables include tax incentives, tax counseling, tax sanctions, supervision by Account Representative (AR), and tax audits, while the dependent variable is taxpayer compliance. Data were measured using dummy variables and nominal scales, and analyzed by multinomial logistic regression. The results showed that tax sanctions with a fine category of more than 2,000,000 tended to make taxpayers report tax returns on time with a probability of 59.63% higher than those on time. AR supervision with the SP2DK issuance category also increases the probability of late SPT reporting by 59.23%. The study shows that the variables of incentives, counseling, sanctions, AR supervision, and tax audits significantly affect taxpayer compliance in reporting annual tax returns. It is recommended that further research be carried out at the Primary and post-pandemic Tax Service Offices.*

Keywords: *Compliance, Incentives, Education, Sanctions, Supervision*

Received: May 25, 2024

Received in Revised: June 20,
2024

Accepted: July, 19 2024

INTRODUCTION

Taxes play a vital role in a country's life, primarily funding development. As the main source of income, taxes not only support the state's finances but also function as a tool for economic regulation and stability. Through tax policies, the government can promote economic growth and investment. For example, tax incentives are provided to maintain business stability during the Covid-19 pandemic. Taxes also play a role in income redistribution, transferring wealth from the wealthy to the less fortunate and helping to create jobs. However, the Covid-19 pandemic has severely impacted Indonesia's economy, particularly the tourism sector. To address this, the government has implemented various economic policies, including tax incentives.

Tax revenue contributes approximately 70% of the state's total income. Although tax compliance has increased from 60% in 2015 to 83% in 2022, it is still below the OECD standard of 85%. Indonesia's tax ratio is also low compared to other ASEAN countries, with a reliance on natural commodities making it sensitive to price fluctuations. Tax administration in Indonesia faces many challenges, such as a lack of human resources, manual business processes, and suboptimal regulations. Since 2009, tax revenue targets have often not been met, except in 2021

and 2022. Tax non-compliance reduces state revenue, leading to an increase in government debt, which reached Rp 6,074.56 trillion in 2020.

The Directorate General of Taxes (DGT) is working to improve compliance by reforming the tax collection system, enhancing human resource competencies, and reorganizing. The Madya Dua Tax Office in Medan was established to supervise and serve taxpayers in North Sumatra, yet compliance is still below target. Research shows varying results on factors affecting taxpayer compliance, such as tax incentives, education, sanctions, supervision by Account Representatives, and tax audits. For example, Sari (2022) Sari's (2022) shows that tax incentives have a positive but not significant effect, while Mukiyidin (2021) finds that supervision has a positive impact.

The DGT utilizes technology in the era of Industry 4.0 to improve tax services and education, especially online since the pandemic. Efforts to increase tax compliance require a holistic approach, involving fair regulations, improved administration, technology utilization, and taxpayer awareness. A good understanding of tax obligations and effective sanctions are important to support state revenue and development. From various studies on factors influencing taxpayer compliance, there are differences in results worth analyzing. Some studies show that tax incentives affect taxpayer compliance, while others do not. For instance, research by Sari (2022) and Nuskha et al. (2021) found that tax incentives positively influence taxpayer compliance, while Dewi et al. (2020) found no significant effect.

Research on tax education also shows varying results. Studies by Wahyuni (2022), and Mukiyidin (2021) show that tax education significantly affects taxpayer compliance. However, Kusumayanthi & Suprasto (2019) found no significant impact. The impact of tax sanctions also varies. Research by Hayat et al. (2022), Kusumayanthi & Suprasto (2019), and Alfiyah & Latifah (2017) show that tax sanctions positively affect compliance. Conversely, research by Panjaitan (2021), Tee & Bidin (2020), and Pakpahan & Sigalingging (2020) found no significant effect.

Supervision by Account Representatives also shows mixed results. Studies by Sari (2022), Mukiyidin (2021), Dewi et al. (2020), and Kusumayanthi & Suprasto (2019) show positive effects, while Wahyuni (2022) and Suratningsih & Merkusiwati (2018) found no significant impact. Tax audits also show varying results. Research by Arifin & Syafii (2019) and Mebratu (2016) found significant impacts, while studies by Fefi (2018) and Suratningsih & Merkusiwati (2018) did not. This research also notes that the compliance rate of taxpayers at the Madya Dua Tax Office in Medan in 2021 was 98.81%, although high, it still did not meet the target set by the Directorate General of Taxes. Taxpayers generally have a good understanding of their obligations, but compliance needs to be improved to meet higher targets.

According to Zolt (2015), tax incentives are special provisions given to reduce the tax burden. Tax incentives are crucial, especially during the Covid-19 pandemic, to encourage taxpayers not to default or evade taxes, ultimately increasing compliance. Tax incentives can alleviate the tax burden borne by taxpayers as the government covers it. However, taxpayers must still comply in reporting the utilization of these incentives. In the context of coercive taxes, tax laws regulate how taxpayers comply with their obligations. These regulations often change with the times and economic activities. Therefore, taxpayers need to keep updated on the latest regulations to report their obligations correctly.

In the Industry 4.0 era, easy access to data and information is more convenient and accessible anywhere, anytime. The Directorate General of Taxes must adapt to technological advances to facilitate taxpayers. The delivery of tax regulations information can be done through direct education sessions or online media. Since the Covid-19 pandemic, education has almost entirely shifted online. The more effective the DGT's educational activities, the greater the potential to increase taxpayer compliance. People tend to obey laws out of fear of sanctions or punishment. In taxation, common sanctions include administrative fines or interest. These fines or interest serve as a deterrent to encourage compliance.

Additionally, supervision plays a crucial role in improving taxpayer compliance. Supervisors, like Account Representatives, monitoring tax obligations can enhance compliance. In a self-assessment tax system, taxpayers calculate their taxes and report them. Without supervision, taxpayers might feel free to be non-compliant. Tax audits are also considered an important mechanism to test compliance. Although audits are often seen as signs of errors, one of their main goals is to ensure compliance with tax regulations.

From various studies, it can be concluded that there are different results regarding the variables affecting taxpayer compliance. These differences form the basis for researchers to select variables for further study. Variables such as tax incentives, tax education, tax sanctions, supervision by Account Representatives, and tax audits all have the potential to influence taxpayer compliance, but their effects may vary depending on the context and research methods used.

METHODS

This research method uses a quantitative research approach. There are two variables in this study: the dependent variable and the independent variables. The dependent variable in this study is taxpayer compliance. Taxpayer compliance is measured using a dummy variable. If a taxpayer does not submit an annual tax return (SPT), the taxpayer is given a value of 0. If the taxpayer submits the annual tax return after the deadline, the taxpayer is given a value of 1. If the taxpayer submits the annual tax return before the deadline, the taxpayer is given a value of 2. The independent variables in this study are tax incentives, tax education, tax sanctions, supervision by Account Representatives, and tax audits. In this study, tax incentives are proxied as the utilization of tax incentives. This is a dummy variable where if the taxpayer has never utilized a tax incentive, it is coded as 0. If the value of the tax incentive borne by the government is up to Rp5,000,000, it is coded as 1. If the value of the tax incentive borne by the government is more than Rp5,000,000, it is coded as 2.

Tax education is proxied by participation in tax education programs. This is a dummy variable where if the taxpayer has never received tax education, it is coded as 0. If the taxpayer has received tax education once, it is coded as 1. If the taxpayer has received tax education more than once, it is coded as 2. Tax sanctions are proxied by the imposition of sanctions through a tax bill (Surat Tagihan Pajak). This is a dummy variable where if the taxpayer has been sanctioned with a value exceeding Rp2,000,000, it is coded as 0. If the taxpayer has been sanctioned with a value up to Rp2,000,000, it is coded as 1. If the taxpayer has never been sanctioned, it is coded as 2. Supervision by Account Representatives is proxied by the issuance of a request for explanation of data and/or information (SP2DK). This is a dummy variable where if the taxpayer has been asked for an explanation through an SP2DK, it is coded as 0. If not, it is coded as 1. Tax audits are expressed as a dummy variable where if the taxpayer has never been audited, it is coded as 0. If the taxpayer has been audited, it is coded as 1.

The data used in this study is secondary data sourced from the Madya Dua Tax Office in Medan. The population in this study consists of 1,966 taxpayers at the Madya Dua Tax Office in Medan. The research location is at the Madya Dua Tax Office in Medan, located at Jalan Suka Mulia No. 17 A, Gedung Kanwil DJP Sumatera Utara I (Lt. 3), Aur, Medan Maimun, Medan 20152. The sample taken includes all registered taxpayers at the Madya Dua Tax Office in Medan, totaling 1,966 taxpayers. The analysis used is multinomial logistic regression analysis because the dependent variable is measured using a dummy variable with more than two categories.

RESULTS AND DISCUSSION

The respondents' data consists of 1,800 corporate taxpayers, representing 91.56%, and 166 individual taxpayers, representing 8.44%. Among these corporate taxpayers, the largest group is Limited Liability Companies (Perseroan Terbatas), totaling 1,234 taxpayers, or 62.77%, followed by Limited Partnerships (Perseroan Komanditer) with 511 taxpayers, or 25.99%. The majority of taxpayers surveyed are located in Medan, with 1,600 taxpayers, representing 81.38%.

This is reasonable as Medan is the capital city of North Sumatra province and the economic center of North Sumatra.

A total of 86.57% of taxpayers reported their annual tax returns (SPT) before the deadline. Meanwhile, 262 taxpayers, or 13.33%, reported their SPT after the deadline, and there were 2 taxpayers who did not report their SPT at all. All individual taxpayers reported their SPT, but 25 individual taxpayers, or 15.06%, reported after the deadline, while 141 individual taxpayers, or 84.94%, reported before the deadline. Among corporate taxpayers, there were two who did not report their SPT, and 237 corporate taxpayers, or 13.17%, reported their SPT after the deadline. In this study, the total number of data processed is 1,966 or N=1,966. To demonstrate the completeness of the data processed in this study and the absence of missing cases, the following Case Processing Summary table is presented.

Table 1. Processed data

Variable	Operational	Amount	Percentage
Compliance	0 = Did not report	2	0.10%
	1 = Reported late	262	13.30%
	2 = Reported on time	1,702	86.60%
Incentive	0 = Did not use incentive	1,397	71.10%
	1 = Incentive up to 5,000,000	247	12.60%
	2 = Incentive more than 5,000,000	322	16.40%
Counseling	0 = Never received counseling	201	10.20%
	1 = Received counseling once	1,078	54.80%
	2 = Received counseling more than twice	687	34.90%
Penalty	0 = Penalized more than 2,000,000	716	36.40%
	1 = Penalized up to 2,000,000	659	33.50%
	2 = Never penalized	591	30.10%
AR Monitoring	0 = SP2DK issued	1,279	65.10%
	1 = SP2DK not issued	687	34.90%
Inspection	0 = Inspection conducted	1,776	90.30%
	1 = Inspection not conducted	190	9.70%

Furthermore, this test is conducted to check the β coefficient simultaneously or simultaneously on the response variable. The results can be seen in table 2 below:

Table 2. Model Fitting Information

Model	Model Fitting Criteria - 2 Log Likelihood	Likelihood Ratio Tests		
		Chi-Square	df	Sig.
Intercept Only	335.595			
Final	270.868	64.727	16	0

In table 2 above, it can be seen that the -2 Log Likelihood number in the initial model (Intercept Only) is 335.595 and the -2 Log Likelihood number in the final model is 270.868. Because these results show a decrease, it can be concluded that this model shows a better multinomial logit model. Before conducting further multinomial logistic regression analysis, it is first tested whether the model formed is in accordance with the data (fit). The results can be seen in table 3 below.

Table 3. Goodness Of Fit

	Chi-Square	df	Sig.
Pearson	95.488	178	1.000
Deviance	114.431	178	1.000

In table 3 above, it is known that the Chi Square output results of 95.488 for the Pearson coefficient and 114.431 for the Deviance coefficient are significant at 1.000 because this value is above $\alpha = 0.05$, the model can be said to be fit and the model can be accepted. In addition to the fit model test, it is necessary to take into account the size of the model goodness measure on qualitative independent variables using the Pseudo R-Square value with the results as shown in Table 4 below.

Table 4. Pseudo R-Square

Cox and Snell	.032
Nagelkerke	.059
McFadden	.041

Based on table 4 above, the Pseudo R-Square value is taken from the Nagelkerke value, which is 0.059. This value indicates that the diversity of independent variable data is able to explain the diversity of response variable data by 5.9% while the rest is explained by other independent variables outside the model. In the partial test, we will see the effect of each predictor variable on the response variable with the results as shown in Table 5 below.

Table 5. Likelihood Ratio Test

Effect	Model Fitting Criteria -2 Log Likelihood of Reduced Model	Likelihood Ratio Tests		
		Chi-Square	df	Sig.
Intercept	270.868	0	0	.
Insentif	275.967	5.098	4	.277
Penyuluhan	281.18	10.311	4	.035
Sanksi	292.907	22.039	4	.000
Pengawasan_AR	277.083	6.215	2	.045
Pemeriksaan	282.823	11.955	2	.003

Based on table 5 above, it can be seen that the sig value of the incentive variable is 0.277 which is greater than 0.05, which means that partially the incentive variable does not affect tax compliance. Meanwhile, the extension variable, sanction variable, AR supervision variable, and audit variable have a sig value smaller than 0.05, which means that the extension variable, sanction variable, AR supervision variable, and audit variable partially have an influence on the compliance variable. The results of the parameter significance test can be seen in Table 6 below.

Table 6. Parameter estimation with reference to the on-time reporting category

Category	Variable	B	Sig.	Exp(B)	Probability
Reported Late	Intercept	-1.259	0		
	[Incentive=0]	-0.334	0.053***	0.716	41.72%
	[Incentive=1]	-0.148	0.534	0.863	46.32%
	[Incentive=2]	0	.	.	
	[Counseling=0]	0.336	0.135	1.399	58.32%
	[Counseling=1]	-0.256	0.082***	0.774	43.63%
	[Counseling=2]	0	.	.	
	[Penalty=0]	0.39	0.023**	1.477	59.63%
	[Penalty=1]	-0.284	0.134	0.753	42.95%
	[Penalty=2]	0	.	.	
	[AR Monitoring=0]	0.374	0.019**	1.453	59.23%
	[AR Monitoring=1]	0	.	.	
	[Inspection=0]	-0.694	0*	0.5	33.33%
[Inspection=1]	0	.	.		

Did Not Report	Intercept	-72.128	0.995		
	[Incentive=0]	16.399	0.998	13237962	100.00%
	[Incentive=1]	-0.379	1	0.685	40.65%
	[Incentive=2]	0	.	.	
	[Counseling=0]	0.667	.	1.947	66.07%
	[Counseling=1]	17.368	0.997	34889905	100.00%
	[Counseling=2]	0	.	.	
	[Penalty=0]	18.778	0.998	142894252	100.00%
	[Penalty=1]	0.215	1	1.239	55.34%
	[Penalty=2]	0	.	.	
	[AR Monitoring=0]	-0.984	0.489	0.374	27.22%
	[AR Monitoring=1]	0	.	.	
	[Inspection=0]	15.52	.	5497128.3	100.00%
	[Inspection=1]	0	.	.	

* = significant at $\alpha=1\%$; ** = significant at $\alpha=5\%$; *** = significant at $\alpha=10\%$

Based on Table 6, the constant of -1.259 indicates that if all independent variables are considered constant, the compliance level will decrease by 1.259. In Table 6 above, the testing with the multinomial logistic regression method is done with the category of on-time reporting as the reference category. Therefore, there are two logistic regression models: the first model is late reporting vs. on-time reporting, and the second model is not reporting vs. on-time reporting. In the first regression model, the variables incentives (0), education (1), sanctions (0), AR supervision (0), and inspection (0) have a significant influence. In the second regression model, no variables have a significant influence.

In the category of late reporting vs. on-time reporting, the incentive variable (0) has a significant influence with a significance value of 0.053, which is significant at $\alpha = 0.1$. The incentive variable (0) represents taxpayers who do not utilize incentives. Taxpayers who do not utilize incentives have a 41.72% probability of filing their annual tax returns late compared to those who utilize incentives exceeding 5,000,000. This occurs because not all taxpayers understand the tax incentive program. The tax incentive policy should improve taxpayer compliance, but it may not always run smoothly due to challenges such as the difficulty in utilizing the incentives and taxpayers being unaware of the tax incentive policy. The Directorate General of Taxes should better socialize the tax incentives and simplify the procedures for utilizing them. This study's results align with research by Nuskha et al. (2021), which states that the tax incentive variable positively and significantly influences individual taxpayer compliance in filing tax returns (SPT), and Sari (2022), which states that the tax incentive policy positively but not significantly influences compliance. This means that the tax incentives provided during the pandemic did not significantly influence taxpayer compliance, contrary to Dewi et al. (2020), which states that the tax incentive policy positively but not significantly influences compliance.

In the category of late reporting vs. on-time reporting, the education variable (1) has a significant influence with a significance value of 0.082, which is significant at $\alpha = 0.1$. The education variable (1) represents taxpayers who have been educated once. Taxpayers who have been educated once have a 43.63% probability of filing their annual tax returns late compared to those who have been educated more than twice. This means that the more often taxpayers receive education, the less likely they are to comply. Taxpayers who have only been educated once may already sufficiently understand the obligation to file their tax returns on time. To improve compliance, the Directorate General of Taxes can focus more on educating taxpayers who have never been educated. This study's results align with research by Fefi (2018), which states that increasing knowledge through socialization does not improve compliance, Wahyuni, N. (2022), which states that tax socialization does not affect annual tax return filing, and Kusumayanthi &

Suprasto (2019), which states that tax socialization does not influence compliance. However, it contradicts research by Mukiyidin (2021), which states that tax socialization positively but not significantly influences corporate taxpayer compliance, (Salsabila & Furqon, 2020), which states that tax education by tax authorities positively and significantly influences taxpayer compliance, (Oladipupo & Obazee, 2016), which states that tax knowledge has a positive and significant relationship with taxpayer compliance, Pakpahan & Sigalingging (2020), which states that tax education positively and significantly influences taxpayer compliance, and Tee & Bidin (2020), which states that tax education positively and significantly influences taxpayer compliance.

In the category of late reporting vs. on-time reporting, the sanction variable (0) has a significant positive influence with a significance value of 0.023, which is significant at $\alpha = 0.5$. The sanction variable (0) represents taxpayers who have been sanctioned more than 2,000,000. Taxpayers who have been sanctioned more than 2,000,000 have a 59.63% probability of filing their annual tax returns late compared to taxpayers who have never been issued tax sanctions. This means that the fewer sanctions a taxpayer receives, the more likely they are to comply. Taxpayers who receive fewer sanctions may already sufficiently understand the obligation to file their tax returns on time. The Directorate General of Taxes can issue sanctions for taxpayer mistakes so that taxpayers feel the sanctions are detrimental and thus choose to comply. This study's results align with the research by Alfiyah & Latifah (2017), which states that tax sanctions positively and significantly influence taxpayer compliance, and Hayat et al. (2022), which states that tax sanctions encourage the intention to comply with tax regulations. It also aligns with Kusumayanthi & Suprasto, H. B. (2019), which states that tax sanctions positively influence compliance, and Panjaitan . (2021), which states that tax sanctions positively influence taxpayer compliance. However, it contradicts the research by Oladipupo and Obazee (2016), which states that tax sanctions positively but not significantly influence compliance, Pakpahan & Sigalingging (2020), which states that sanctions do not significantly influence taxpayer compliance, and Tee & Bidin (2020), which states that tax sanctions have a positive but not significant influence on taxpayer compliance.

In the category of late reporting vs. on-time reporting, the AR supervision variable (0) has a significant positive influence with a significance value of 0.019, which is significant at $\alpha = 0.5$. The AR supervision variable (0) represents taxpayers who have been issued an SP2DK (Request for Clarification Letter). Taxpayers who have been issued an SP2DK have a 59.23% probability of filing their annual tax returns late compared to taxpayers who have never been issued an SP2DK. This means that taxpayers who have been issued an SP2DK tend to be non-compliant. The issuance of an SP2DK has not yet made taxpayers aware of tax compliance. This study's results align with the research by Kusumayanthi & Suprasto (2019), which states that the performance of account representatives positively influences taxpayer compliance, and Sari (2022), which states that the performance of account representatives has a positive and significant influence. However, it contradicts the research by Mukiyidin (2021), which states that account representative supervision positively but not significantly influences corporate taxpayer compliance, Suratningsih & Merkusiwati (2018), which states that the role of account representatives has a negative but not significant influence on taxpayer compliance, and Wahyuni (2022), which states that tax supervision does not influence taxpayer compliance.

In the category of late reporting vs. on-time reporting, the inspection variable (0) has a significant negative influence with a significance value of 0, significant at $\alpha = 0.1$. The inspection variable (0) represents taxpayers who have been audited. Taxpayers who have been audited have a 33.33% probability of filing their annual tax returns late compared to taxpayers who have never been audited. This means that taxpayers who have been audited tend to be less compliant. Tax audits have not yet made taxpayers aware of tax compliance. This study's results align with the research by Mebratu (2016), which states that tax audits positively and significantly influence taxpayer compliance, but contradict the research by Arifin & Syafii (2019), which states that tax audits do not influence taxpayer compliance, Fefi (2018), which states that tax audits do not

influence taxpayer compliance, and the research by Gangl et al. (2014), which states that audits have a negative influence on taxpayer compliance.

Based on the above research results, the variables that significantly influence the probability of taxpayers filing their annual tax returns are the incentive variable, education variable, sanction variable, AR supervision variable, and tax inspection variable. Based on probability, taxpayers who are sanctioned with amounts exceeding 2,000,000 tend to file their tax returns late with a probability of 59.63%, higher than taxpayers who file on time. Taxpayers who have been issued an SP2DK (Request for Clarification Letter) tend to file their tax returns late with a probability of 59.23%, higher than taxpayers who file on time.

CONCLUSION

Based on the research findings, it can be concluded that the variables influencing taxpayer compliance are education, sanctions, AR supervision, and tax inspection variables. The incentive variable negatively influences taxpayer compliance, while the education variable also negatively influences compliance. On the other hand, the sanction variable positively influences taxpayer compliance. AR supervision has a positive effect on taxpayer compliance, whereas tax inspection has a negative effect. According to the research, the significant variables affecting taxpayer compliance education, sanctions, AR supervision, and tax inspection suggest that tax incentives provided by the government should be offered under conditions that do not burden taxpayers and with simplified procedures. Tax education remains necessary to ensure tax regulations are understood by the public. Establishing tax centers and integrating tax-related topics into school curricula should also be considered. Removing administrative penalties could potentially increase tax compliance. Effective supervision by account representatives can have a positive impact on taxpayer compliance if consistently implemented. For tax inspections to have a positive impact, they should be conducted with appropriate criteria aligned with awareness and compliance improvement programs. For future research recommendations, focusing on Primary Tax Service Offices, which handle a larger number of taxpayers, could provide a more precise understanding of taxpayer compliance. Furthermore, future studies are encouraged to investigate post-pandemic conditions.

ACKNOWLEDGMENT

Describe anyone who directly helps your research such as funders (an institution called non-personal), may be supplemented by the research contract number. Thank you to the intended parties (if any and significant related to the study).

REFERENCES

- Alfiyah, N., & Latifah, S. W. (2017). Pengaruh Pelaksanaan Kebijakan Sunset Policy, Tax Amnesty, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Jurnal Reviu Akuntansi Dan Keuangan*, 7(2), 1081. <https://doi.org/10.22219/jrak.v7i2.21>
- Arifin, S. B., & Syafii, I. (2019). Penerapan E-Filing, E-Billing Dan Pemeriksaan Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di KPP Pratama Medan Polonia. *Jurnal Akuntansi Dan Bisnis*, 5(1), 9–21.
- Dewi, S., Widyasari, W., & Nataherwin, N. (2020). Pengaruh Insentif Pajak, Tarif Pajak, Sanksi Pajak Dan Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak Selama Masa Pandemi Covid-19. *Jurnal Ekonomika Dan Manajemen*, 9(2).
- Fefi, R. (2018). *Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Di Kantor Pelayanan Pajak Pratama Payakumbuh* [Thesis]. Universitas Terbuka.
- Gangl, K., Torgler, B., Kirchler, E., & Hofmann, E. (2014). Effects of supervision on tax compliance: Evidence from a field experiment in Austria. *Economics Letters*, 123(3), 378–382. <https://doi.org/10.1016/j.econlet.2014.03.027>

- Hayat, N., Salameh, A. A., Mamun, A. Al, Helmi Ali, M., & Makhbul, Z. K. M. (2022). Tax Compliance Behavior Among Malaysian Taxpayers: A Dual-stage PLS-SEM and ANN Analysis. *SAGE Open*, 12(3), 215824402211271. <https://doi.org/10.1177/21582440221127190>
- Kusumayanthi, L. O., & Suprasto, H. B. (2019). Pengaruh Penerapan E-Filing, Sosialisasi Perpajakan, Kinerja Account Representative, dan Sanksi Pajak terhadap Tingkat Kepatuhan WPOP. *E-Jurnal Akuntansi*, 491. <https://doi.org/10.24843/EJA.2019.v28.i01.p19>
- Mebratu, A. A. (2016). Impact of Tax Audit on Improving Taxpayers Compliance : Emperical Evidence from Ethiopian Revenue Authority at Federal Level. *International Journal of Accounting Research*, 2(12), 1–19. <https://doi.org/10.12816/0033279>
- Mukiyudin. (2021). *Analisis Faktor-Faktor yang Memengaruhi Kepatuhan Wajib Pajak Badan dengan Pemeriksaan Pajak sebagai Variabel Moderating pada KPP Pratama Medan Kota* [Thesis]. Universitas Sumatera Utara.
- Salsabila, N., & Furqon, I. K. (2020). Pengaruh Pengetahuan Perpajakan, Ketegasan Sanksi Perpajakan, dan Keadilan Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM di Kota Pekalongan. *Jurnal Akuntansi, Perpajakan Dan Auditing*, 1(2), 263–276. <https://doi.org/10.21009/japa.0102.09>
- Nuska, D., Diana, N., & Sudaryanti, D. (2021). Pengaruh Pemberian Insentif Pajak Di Tengah Pandemi Corona Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi Dalam Pelaporan Surat Pemberitahuan (SPT) (Studi Kasus Pada KPP Malang Utara). *Jurnal Ilmiah Riset Akuntansi*, 10, 1–9.
- Oladipupo, A. O., & Obazee, U. (2016). Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria. *IBusiness*, 08(01), 1–9. <https://doi.org/10.4236/ib.2016.81001>
- Pakpahan, Y., & Sigalingging, E. D. (2020). Analisis Faktor-faktor Yang Memengaruhi Kepatuhan Wajib Pajak Umkm Dengan Tax Amnesty Sebagai Pemoderasi. *Jurnal Pendidikan Ekonomi Dan Kewirausahaan*, 3, 103–115.
- Panjaitan, C. V. P. (2021). *Komunikasi Persuasif Pegawai Pajak dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak pada Kantor Pelayanan Pajak Pratama Medan Timur* [Thesis]. Universitas Sumatera Utara.
- Sari, N. (2022). Pengaruh Insentif Pajak, Account Representative Terhadap Kepatuhan Wajib Pajak Dengan Self Assessment System Sebagai Pemoderasi. *MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang*, 12(2), 134–142.
- Suratningsih, N. P., & Merkusiwati, N. K. L. A. (2018). Pengaruh Penerapan Sistem e-Filing dan Peran Account Representative Pada Kepatuhan Wajib Pajak Orang Pribadi. *E-Jurnal Akuntansi*, 1220. <https://doi.org/10.24843/EJA.2018.v24.i02.p15>
- Tee, L. S., & Bidin, Z. (2020). Sales Tax Compliance And Its Determinants In Malaysia. *Advanced International Journal of Banking, Accounting and Finance*, 5(2), 01–20. <https://doi.org/10.35631/AIJBAF.25001>
- Wahyuni, N. (2022). *Faktor-Faktor Yang Memengaruhi Wajib Pajak Orang Pribadi Terhadap Pelaporan Surat Pemberitahuan (SPT) Tahunan Wajib Pajak Orang Pribadi Dengan Sanksi Pajak Sebagai Variabel Moderating Pada KPP Pratama Medan Barat* [Thesis]. Universitas Sumatera Utara.
- Zolt, E. (2015). *Tax Incentives: Protecting the tax base*.