Increase Taxpayer Compliance through Quality of Service, Tax Sanctions, Knowledge and Socialization of Taxation

Ester Hervina Sihombing[1], Sabaruddin Chaniago[2], Nasib[3]

[1,2,3]*Politeknik Unggul LP3M*
Corresponding Author: Sabaruddin Chaniago

Abstract: *The development of a state is not detached from state acceptance. The recipient of the country is the tax carried by each citizen. The main focus in this research is to know the influence of quality of service, taxation, testing and socialization of taxation of taxpayer compliance. Population and samples are private persons tax at the primary Tax Service office of Binjai. Then the sampling technique is accidental sampling. Where the taxpayer performs the payment transaction can be used as a sample. So the sample in this study was 125 respondents. Data analysis with a tinged linear regression analysis with assisted SPSS program version 22. The results showed that both partial and simultaneous variables of quality of service, taxation sanctions, testing and socialization of taxation were positive and significant for taxpayer compliance. However, variables that have the dominant influence are the variable quality of service, testing and socialization of taxation. Then the result coefficient indicates that the 77.5% variable variation is bound to the quality of service, taxation sanctions, taxpayer knowledge and socialization of taxation on the model can explain the taxpayer compliance variable in the Office Primary Tax service of Binjai while the remaining 22.5% is influenced by other variables outside the model.*

Keywords: *Quality of service, sanctions, knowledge, socialization, compliance*

I.   Introduction

As citizens of countries with adherence to paying taxes are strongly expected by the government. With such taxes the government will be able to walk the wheels of government and national development. It takes a support by every citizen to pay taxes. Where Dikatahui bahw. A tax is a dues in the form of money instead of goods that must be paid in the State treasury.

The Directorate General of Taxation will maximize the state acceptance program by increasing the participation of community layers in paying taxes. So the government will manage and support the achievement of the target tax. Therefore, the Government continues to make improvements especially in governance and service to taxpayers. This step is done with the most fundamental changes from the Official Assessment System to the Self Assessment System. The tax system from the Official Assessment System to the Self Assessment system is not because one of the two systems is better, but because of the efforts of the Government to adjust the taxation system in accordance With demands of changes in the economic system and development in society.

Taxpayer compliance is an issue that has previously been in taxation. In the country the tax compliance ratio in carrying out the fulfillment of its exposure obligations from year to year still shows the percentage not as expected. This is based on a comparison of the taxpayer's eligible number of adherent in Indonesia very little when compared to the total number of registered taxpayers. Of the many taxpayers that exist, most taxpayers do not understand what are the rights and obligations. Therefore, the Directorate General of Taxation represented by the primary Tax Service office in Binjai seeks to increase the knowledge and understanding of taxpayers in the taxation world. Taxpayers are charged actively in managing their own tax.

The Office of Primary Tax Service of Binjai continues to provide excellent service quality to taxpayers. Where efforts are made by requiring employees to be aware of the taxpayers who come to conduct tax payment transactions. Then one of the efforts undertaken by primary Tax Service office Binjai to increase taxpayer compliance by giving the taxpayers to the taxpayer. The purpose of each taxpayer has a good knowledge of calculating the tax and when to pay the tax. Therefore, a compulsory socialization is required to comply with the obligation and obtain the right. Further efforts are also made by providing tax sanctions to taxpayers who do not pay or forget the taxes that must be deposited to the primary Tax Service office of Binjai.

II.   Theoritical Review

Taxpayer compliance

According to (Widodo, 2010) that tax compliance is learned by looking at how an individual makes a decision between the choice of conducting its obligations in carrying out taxes or instead committing tax evasion. Due to compliance, indirect tax revenues will run smoothly as taxpayer compliance has indicated that the taxpayer has carried out its good taxation obligations. According to Norman D. Nowak in (Irawati, 2015) taxation compliance as a climate of compliance and awareness of fulfillment of tax obligations tercemin in the situation as follows 1) taxpayers understand or attempt to understand all regulatory provisions Tax legislation. 2) Fill in the tax form with complete and clear. 3) Calculate the tax amount owed correctly. 4) Pay taxes owed in time.

Service Quality

According to (Nurcahyo, 2013) explained that the quality of service is anything that affects its needs. The consumer's appetite for goods is always changing and tends to increase. This certainly affects the expectations of consumers of products that are their needs, namely good quality. Meanwhile, according to (Lupiyoadu, 2013) This quality management becomes mandatory for many producers who are subcontractors of the world's leading companies. According to (Putra, 2019) (Wirama, 2017) (Mahadika, 2015) stating that the quality of service is positive and significant to the taxpayer's compliance. Another case with (Kilapong G Ester, 2017) stating that the quality of service has no effect on the taxpayer's compliance.

Taxation sanctions

According to (Mardiasmo, 2009) defines that taxation sanctions is a guarantee that the provisions of taxation legislation will be obeyed. In other words, tax sanctions are a deterrent for taxpayers not violating taxation norms. In the taxation legislation known two kinds of sanctions, yatiu administrative sanction and criminal sanction. According to (Nuraina, 2017) (Elfin Siamena, Harijanto Sabijono, 2017) (Pujiwidodo, 2016) stating that taxation sanctions have a positive influence in improving taxpayer compliance. So when taxation sanctions are increased it will increase taxpayer compliance.

Taxpayers ' knowledge

According to (Carolina, 2009) explained that the taxpayer knowledge is a good understanding of the information about the rights and obligations as a basis to act in making a special decision in the field of taxation. Meanwhile, according to (Rahayu, 2010)) means that if a taxpayer has a good knowledge especially food taxation will form the correct attitude in obeying the tax system that exists in a state. Based on earlier research conducted by (Nazir, 2010) (Ndona, 2018) (Bieattant, 2018) stated that taxpayers ' knowledge have a positive and significant effect on taxpayers ' compliance. Another case according to (Asis, 2017) has no positive and significant effect on taxpayer compliance.

Socialization of taxation

According to (Jounica Zsezsa Sabhatini Warouun, 2015) explained that the socialization of taxation is the process of socialization and dissemination of taxation is expected to impact on the knowledge of public taxation positively so as to also increase Number of taxpayers, increasing taxpayers ' compliance, which ultimately increases state acceptance from the public sector. Then (Sudrajat, Ompusunggu, & Classification, 2015) implies that the socialization of taxation means an effort made to provide information about taxation that aims to be a person or group understand about taxation The taxpayer's compliance will increase. If the taxpayer is given a good and correct understanding through socialization, the taxpayer will have a knowledge of the importance of paying taxes. Based on the results of research conducted by (Wati, 2018) (G. Tegoeh Boediono, 2018) stating that the socialization of taxation has positive and significant effect on taxpayer compliance.

Conceptual framework

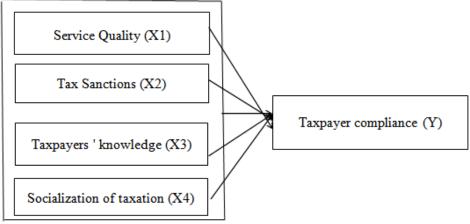Based on the description of the theory above, the theoretical thinking framework in this study is as follows:

Figure 1: Conceptual framework

Hypothesis

Based on the conceptual framework above, hypotheses in this study are as follows:

1. There is an influence of service quality to taxpayer compliance.
2. There is the influence of tax sanctions on taxpayer compliance.
3. There is a mandatory knowledge effect on taxpayer compliance.
4. There is influence of taxation socialization to taxpayer compliance.
5. There is the influence of service quality, tax sanctions, taxpayer knowledge and socialization of taxation on compliance of taxpayers.

III.   Methodology

The approach in this research is the research of lausal or cause of consequences. Population and samples in this study are taxpayers of personal persons. This research is conducted at the primary Tax Service office of Binjai where the research object is a personal tax person. Sampling techniques are accidental sampled. Where taxpayers conduct transactions in the reporting and payment of personal taxes. So the sample in this study amounted to 125 respondents. The analysis of the data in this study is a double linear regression analysis.

IV.   Result And Discussion

Assumptions Test

NormalityTest

Tabel 1: One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		125
Normal Parameters[a,b]	Mean	35.2560000
	Std. Deviation	2.48302251
Most Extreme Differences	Absolute	.105
	Positive	.105
	Negative	.102
Test Statistic		.105
Asymp. Sig. (2-tailed)		.072[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

The results of the normality test in the Kolmogorov Smirnov in the table above shows a significant value of 0.072 and above the significant value of 0.05, in other words the residual variable is a normal distribution.

Multiconierity Test

Tabel 2: Result of Multiconierity Test

Collinearity Statistics	
Tolerance	VIF
.246	4.065
.842	1.188
.750	1.334
.244	4.095

The test results of multiconierities can be seen above table, it is known that the value of VIF for the free variable is 3.524 smaller than 10 (VIF < 10) and the value tolerance each of the two variables are above 0.10. Thus, the regression equation is freed from the assumption of multicholinerity.

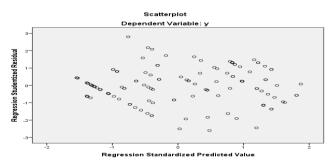## Hetereskedastisity Test

Figure 2: Result of Hetereskedastisity Test

From image 2 above, it is known that the resulting dots spread randomly and do not form a pattern or trend of a particular line. The above image also indicates that the data propagation is spread randomly and does not form a specific pattern. The results of this research show that this hypotheses regression equation model is free from the problem of heteroskedastisity.

Research Data Analysis Methods
Multiple linear regression analysis
The results of regression analysis can be seen in the table below:

Tabel 3:Result of Multiple Linear Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.773	1.934		1.951	.053
	x1	.514	.084	.525	6.111	.000
	x2	.120	.061	.092	2.170	.051
	x3	.264	.071	.183	3.710	.000
	x4	.303	.083	.313	3.629	.000

a. Dependent Variable: y

Source: SPSS calculation result (attached)

According to table 3 above, the equation of multiple linear regression in the study is:

$$Y = 3{,}773 + 0{,}514X_1 + 0{,}120X_2 + e + 0{,}264X_3 + 0{,}303X_4 + e$$

Results can be seen from the following information:
1. On this regression model, the value of the listed constants of 3.773 can be interpreted if the free variable in the model is assumed to be equal to zero, the average variable outside of the model will still increase the taxpayer's regular compliance of 3.773 One-unit or in other words if the variable quality of service, tax

sanctions, taxpayer knowledge and socialization of taxation is not increased, then the taxpayer compliance is still at 3.773 units.

2. The value of the magnitude of the regression coefficient of B1 of 0.514 in this research can be interpreted that when the quality of service increased by one unit, it will increase the taxpayer compliance of 0.514 units.
3. The value of the size of the regression coefficient of B2 of 0.120 in this study can be interpreted that the tax sanctions variable (X2) of 0.120 indicating that when taxation sanctions have increased by one unit, it will increase Taxpayer compliance of 0.120 units.
4. The magnitude of the regression coefficient b3 of 0.264 in this study could mean that the taxpayer knowledge variable (X3) amounted to 0.264 indicating that when the taxpayer's knowledge has increased by one unit, it will be increased taxpayer compliance of 0.264 units.
5. The magnitude value of the regression coefficient b4 of 0.303 in this study can be interpreted that the tax socialization variable (X4) of 0.303 which indicates that when the socialization of taxation has increased by one unit, it will be Increased taxpayer compliance of 0.303 units.

Hypothesis Test
Partial test (Test T)
The result of a partial first hypothesis test can be seen in the following table IV. 13:

Tabel 4: Result of T Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.773	1.934		1.951	.053
	x1	.514	.084	.525	6.111	.000
	x2	.120	.061	.092	2.170	.051
	x3	.264	.071	.183	3.710	.000
	x4	.303	.083	.313	3.629	.000

a. Dependent Variable: y

Source: SPSS calculation result (attached)

Based on table 4 above, the following results are obtained:
1. The significance value for the variable service quality (0.000) is smaller than that of Alpha 5% (0.05) or t count = 6.111 > T table 1.979 (n-k = 124-4 = 121). Based on the results obtained then refuse H0 and accept. Ha for service quality variables. As such, it is partial that the service quality variables are positive and significant to the taxpayer's compliance with the primary Tax Service office of Binjai.
2. The significance value for the tax sanctions variable (0.051) is greater than that of Alpha 5% (0.05) or t count = 2.170 > T table 1.979 (n-k = 124-4 = 121). Based on the results obtained then refuse H0 and accept. Ha for taxation socialization variables. As such, it is partial that the quality of service variables positively affect the taxpayer compliance at the primary Tax Service office of Binjai.
3. The significance value for the taxpayer Knowledge Variable (0.000) is smaller than that of Alpha 5% (0.05) or t count = 3.710 > T table 1.979 (n-k = 124-4 = 121). Based on the results obtained then refuse H0 and accept. Ha for the taxpayer knowledge variable. As such, it is partial that the taxpayer knowledge variables have a positive and significant effect on taxpayer compliance at the primary Tax Service office of Binjai.
4. Its significance value for the taxation socialization variable (0.000) is smaller than that of Alpha 5% (0.05) or t count = 3.710 > T table 1.979 (n-k = 124-4 = 121). Based on the results obtained then refuse H0 and accept. Ha for taxation socialization variables. Thus, partial taxation of socialization variables are positive and significant to the taxpayer compliance at the primary Tax Service office of Binjai.

Simultaneous test (F test)
The test results of F tests in this study can be seen in the table below:
Tabel 5: Result of F Test
ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	764.510	4	191.127	107.527	.000[b]
	Residual	213.298	120	1.777		
	Total	977.808	124			

a. Dependent Variable: y
b. Predictors: (Constant), x4, x2, x3, x1

Source: SPSS calculation result (attached)

In the results of a regression test in this study, known significance value 0.000. Where required value significance F is smaller than 5% or 0.05 or fcount value = 107.577 > Ftable 2.68 (df1 = k-1 = 4-1 = 3) whereas (DF2 = n − k (125-4 = 121). Thus, it can be concluded that all independent variables of service quality, tax sanctions, taxpayer knowledge and taxation socialization are positive and significant to the taxpayer compliance at the Tax Service office Of primary Binjai.

Coefficient of Determination (R2)

Test result determinations can be seen in table 6 the following:

Tabel : Result of Coefficient Determination Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.884[a]	.782	.775	1.333

a. Predictors: (Constant), x4, x2, x3, x1
b. Dependent Variable: y

The value of a correlation of 0.885, meaning jointly quality of service, tax sanctions, taxpayer knowledge and the socialization of tax compliance with taxpayer at the primary Tax Service office of Binjai has a contribution to the Strong. The adjusted value of R Square. Where the value (R2) amounted to 0.775 (77.5%). So it can be said that 77.5% of variable variation is bound by the quality of service, tax sanctions, taxpayer knowledge and socialization of taxation on the model can explain the taxpayer compliance variable at the primary Tax Service office Binjai while the remaining 22.5% is influenced by other variables outside the model.

V.   Discussion

Servicing quality compliance against taxpayers

The results showed that the quality of service has a positive and significant effect on taxpayer compliance at the primary Tax Service office of Binjai. Furthermore, this research is in line with previous research conducted by (Mahadika, 2015) (Wirama, 2017) (son, 2019) stating that when quality of service is improved it will increase taxpayer compliance. The implications of the findings in this research are that the quality of service in terms of employees of primary Tax Service office of Binjai in giving empathy to every taxpayer who will report his tax. It is necessary to get more serious attention to train every employee in order to be able to empathize with taxpayers.

The taxation of taxpayers ' compliance sanctions

The results proved that taxation sanctions positively affect taxpayers ' compliance. Later this study supported the previous research conducted by (Elfin Siamena, Harijanto Sabijono, 2017) (Nuraina, 2017) (Pujiwidodo, 2016) (Wirama, 2017) stating that the better taxation sanctions are improved then it will increase Taxpayer compliance. Then research rejected the results of previous research (Irawati, 2015) (Jounica Zsezsa Sabhatini Warouun, 2015) (Rizal, 2019) stating that taxation sanctions have no impact or influence on taxpayer compliance. The implications of the findings in this study proved that the taxation sanctions program conducted by the primary Tax Service office of Binjai is very effective. Where the sanctions have been carried out in the form of fines and administrative sanctions. During this time the fines are considered good in improving taxpayers ' compliance. For example, you will be charged Rp 500,000 for the amount of VAT period. Meanwhile, in delivering the SPT Masa PPh, the nominal penalty is charged Rp 1.000.000 for the taxpayer business entity and Rp 100.000 for individual taxpayers.

Taxpayer knowledge of taxpayers ' compliance

The results proved that taxpayer knowledge has a positive and significant influence on taxpayer compliance. The study supported the results of earlier research conducted by (Sudrajat et al., 2015) (Kilapong G Ester, 2017) (Rizal, 2019) (Bieattant, 2018) (Nazir, 2010) stating that taxpayers ' knowledge has a positive and significant effect on Taxpayer compliance. The study also rejected the results of previous research (Ndona, 2018) (Asis, 2017) stating that taxpayer knowledge has no influence in improving taxpayer compliance. But the implication of findings in this study is that the level of education holds a major role in increasing taxpayer compliance. In addition, high education makes taxpayers must pay a personal tax that exists especially in the environment it works. Taxpayers will be burdened with the position of their work. When a obliged to understand

the procedure of taxation can also understand the taxation regulations, so can increase the knowledge and insight on taxation regulations. So that taxpayers will have a good awareness in complying with all taxation regulations.

The socialization of taxation compliance with taxpayers

The results showed that socialization was positively influential and signalized to taxpayer compliance. This study supported the results of previous research conducted by (G. Tegoeh Boediono, 2018) (Nazir, 2010) (Sudrajat et al., 2015) (Jounica Zsezsa Sabhatini Warouun, 2015) stating that taxation socialization is positive and significant To taxpayers ' compliance. The implications of the findings in this research is that socialization is given special in the Office of Primary Tax Service Binjai has been able to add a taxpayer understanding aware of regulations and tax procedures that make taxpayers can carry out obligations His exposure obediently.

VI.   Conclusion

Based on the results of research and discussion, the conclusion in this study is:
1. A partial variable quality of service, taxpayer knowledge and socialization of taxation have a positive and significant influence on compliance with taxpayers in the primary Tax Service office of Binjai. While the tax sanctions variables only have a positive but insignificant effect on taxpayer compliance at the primary Tax Service office of Binjai. This indicates that when the four variables are increased, it will increase taxpayer compliance at the primary Tax Service office of Binjai.
2. Simultaneously the variable quality of service, taxation sanctions, taxpayer knowledge and taxation socialization positively and significantly affect the taxpayer compliance at the primary Tax Service office of Binjai.

References

[1]   Asis, D. K. W. D. M. R. (2017). Pengaruh Pengetahun Wajib Pajak, Kesadaran Wajib Pajak Dan Program Samsat Corner Terhadap Kepatuhan Wajib Pajak Kenderaan Bermotor. *Akuntansi Dewantara*, *1*(2), 106–116.
[2]   Bieattant, T. P. R. D. L. (2018). Pengaruh Pengetahuan Formal Wajib Pajak Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Kenderaan Bermotor. *Informasi, Perpajakan, Akuntansi Dan Keuangan Publik*, *13*(2), 127–144.
[3]   Carolina, V. (2009). *Pengetahuan Pajak*. Jakarta: Salemba Empat.
[4]   Elfin Siamena, Harijanto Sabijono, J. D. . W. (2017). Pengaruh Sanksi Perpajakan Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Manado. *Riset Akuntansi Going Concern*, *12*(2), 917–927.
[5]   G. Tegoeh Boediono, R. S. D. S. H. (2018). Analisis Pengaruh Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Dengan Kesadaran Sebagai Variabel Mediasi. *Jurnal Penelitian Ekonomi Dan Bisnis*, *3*(1), 22–37.
[6]   Irawati, A. S. (2015). *Pengaruh Kesadaran Wajib Pajak, Sanksi Perpajakan Dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak (Studi Kasus Kantor Pelayanan Pajak Pratama Jakarta Cakung Satu)*.
[7]   Jounica Zsezsa Sabhatini Warouun, J. J. S. D. S. K. W. (2015). Pengaruh Sosialisasi Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Pelaporan SPT Tahunan Wajib Pajak Badan (Studi Kasus Pada KPP Pratama Manado Dan KPP Pratama Bitung). *EMBA*, *3*(4), 585–592.
[8]   Kilapong G Ester, G. B. N. D. S. W. A. (2017). Pengaruh Kualitas Pelayanan Pajak Dan Pengetahuan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di Kelurahan Kleak Kecamatan Malalayang Kota Manado. *Jurnal Riset Akuntansi Going Concern*, *12*(2), 523–530.
[9]   Lupiyoadu, R. (2013). *Manajemen Pemasaran Jasa Berbasis Kompetensi (Edisi 3)*. Jakarta: Salemba Empat.
[10]   Mahadika, I. G. N. P. (2015). Pengaruh Kualitas Pelayanan Dan Sikap Wajib Pajak Terhadap Kepatuhan Pelaporan Wajib Pajak Orang Pribadi Di KKP Pratama Singaraja. *Jurusan Pendidikan Ekonomi*, *5*(1), 1–12.
[11]   Mardiasmo. (2009). *Perpajakan Edisi Revisi*. Yogyakarta: Penerbit Andi.
[12]   Nazir, N. (2010). Pengaruh Pengetahuan Pajak Dan Sistem Administrasi Perpajakan Terhadap Kepatuhan Wajib Pajak (Survei Atas WP-OP PBB Di KKP Pratama Jakarta Pasar Rebo). *Informasi, Perpajakan, Akuntansi Dan Keuangan Publik*, *5*(2), 85–100.
[13]   Ndona, Y. R. (2018). *Analisis Pengaruh Kesadaran, Pengetahuan Pajak Dan Program Tax Amnest Terhadap Kepatuhan Wajib Pajak*. Surabaya.
[14]   Nuraina, F. S. D. E. (2017). Pengaruh Sanksi Perpajakan Terhadap Kepatuhan Orang Pribadi Di Kantor Pelayanan Pajak Pratama Madiun. *Equilibrium*, *5*(1), 45–55.
[15]   Nurcahyo, Y. D. (2013). *TQM Manajemen Kualitas Total Dalam Perspektif Industri*. Jakarta: PT. Indeks.
[16]   Pujiwidodo, D. (2016). Persepsi Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi. *Online Insan Akuntan*, *1*(1), 92–116.
[17]   Putra, N. S. A. D. R. E. (2019). Pengaruh Kesadaran Masyarakat, Sanksi Perpajakan Dan KUalitas Pelayanan Terhadap Kepatuhan Wajib Pajak Dalam Pembayaran Kenderaan Bermotor Pada Samsat Kota Batam. *Measurement*, *13*(1), 57–64.
[18]   Rahayu, S. K. (2010). *Perpajakan Indonesia*. Jakarta: Graha Ilmu.
[19]   Rizal, A. S. (2019). Pengaruh Pengetahuan Wajib Pajak, Kesadaran Wajib Pajak, Sanksi Pajak Kendaraan Bermotor Dan Sistem Samsat Drive thru Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor. *Ilmiah Akuntansi Universitas Pamulang*, *7*(1), 76–90.
[20]   Sudrajat, A., Ompusunggu, A. P., & Classification, J. E. L. (2015). Pemanfaatan teknologi Informasi , Sosialisasi Pajak , Pengetahuan Perpajakan , dan Kepatuhan Pajak. *Riset Akuntansi Dan Perpajakan*, *2*(2), 193–202.
[21]   Wati, D. K. W. D. E. (2018). Pengaruh Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Dengan Pengetahuan Perpajakan Sebagai Variabel Intervening (Studi Pada Wajib Pajak Orang Pribadi Di KKP Pratama Kebumen). *Nominal*, *VII*(1), 33–54.
[22]   Widodo, W. (2010). *Moralitas, Budaya, dan Kepatuhan Pajak*. Bandung: Alfabeta.
[23]   Wirama, I. P. E. A. D. D. G. (2017). Pengaruh Kualitas Pelayanan, Sanksi Perpajakan Dan Kesadaran Wajib Pajak Pada Kepatuhan Wajib Pajak. *E-Jurnal Akuntansi Universitas Udayana*, *18*(18), 588–615.