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The Effect of the Implementation of Modern Tax Administration System on Corporate Taxpayer Compliance in the Kantor Pelayanan Pajak Pratamamedan Barat, Indonesia

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Abstract:

The purpose of this study was to examine the effect of modern tax administration systems on corporate taxpayer compliance at the Kantor Pelayanan Pajak Pratama Medan Barat. This study is motivated because the percentage of corporate taxpayer compliance registered at the Kantor Pelayanan Pajak Pratama Medan Barat is still very low from 2014-2017 even though there is an increase in the number of registered taxpayers, but the effectiveness of taxpayer compliance is still very low. The population used in this study was all corporate taxpayers registered at the Kantor Pelayanan Pajak (KPP) Pratama. The research sample was 100 corporate taxpayers with the convenience sampling technique. The data collection method used in this research is using a personal questionnaire (Personally Administered Questionnaires). Data analysis techniques use logistic regression analysis. The results of data analysis indicate that the variables of organizational restructuring, business processes and communication and information technology, human resource management and good governance have a positive and significant effect on taxpayer compliance. This means that if the modern tax administration system is implemented properly at the Kantor Pelayanan Pajak Medan Barat, then the probability of compulsory compliance will be better (increase).

Keywords: Modern tax administration system, taxpayer compliance

1. Introduction

Data from the directorate general of taxes shows that the number of taxpayers registered in March 2018 was 38,651,881, with 17,653,963 of them required to submit SPT. Of these, 10,589,648 or only 59.98% have submitted their 2017 tax return. However, there was a significant increase in the number of submissions of the Annual Non-Employee Tax Return (form 1770) which increased by 30.5%, while the number of Employee Annual Tax Returns 1770S and 1770SS also increased 12.4%. (<https://www.pajak.go.id>). This shows that taxpayer compliance is still quite good.

Taxpayer compliance is influenced by several factors, namely the condition of a country's tax administration system, the quality of taxation provided to taxpayers, the quality of tax law enforcement, the quality of tax audits, the level of tax rates set, the willingness and awareness of taxpayers (Rahayu 2017: 196).

The government through the Direktorat Jenderal Pajak (DJP) continues to carry out breakthroughs to optimize tax revenue through issued policies. One of the steps taken by the DJP is to carry out reforms in the field of taxation (tax reform). Tax reforms carried out through the tax administration modernization program.

Modernization of tax administration is a change in the mindset and behavior of officials as well as organizational values, so that it can make the Direktorat Jenderal Pajak a professional institution with a good image in the eyes of the public. This tax administration modernization has three main objectives, namely increasing the voluntary compliance of taxpayers, increasing public trust, and increasing the productivity and integrity of tax officials (DJP, 2007).

Based on this background, the authors are motivated to conduct research on the effect of modern tax administration systems on taxpayer compliance. Furthermore, the problem to be investigated is formulated in the form of a question as follows: How is the influence of the implementation of a modern tax administration system which includes organizational restructuring, business process improvement and communication and information technology, human resource management improvement and good governance on the compliance level of corporate taxpayers at the Kantor Pelayanan Pajak Pratama Medan Barat?

2. Literature Review

2.1. Taxpayer Compliance

Taxation conditions that require the active participation of taxpayers in carrying out taxation require high taxpayer compliance, namely compliance in fulfilling tax obligations in accordance with the truth. Because most of the work in fulfilling tax obligations is carried out by taxpayers, not the tax authorities as tax collectors. So that compliance is required

in the self-assessment system, with the aim of optimal tax revenue. So that tax compliance becomes the main motor of affective implementation of self-assessment.

2.2. Modern Tax Administration System

According to Pandiangan (2007: 7), the Modern Tax Administration System consists of restructuring the organization, improving business processes and communication and information technology, improving HR management, and implementing good governance. This concept is adjusted to the climate, conditions and resources in Indonesia.

According to Kurnia (2010: 109), the modern tax system within the DJP aims to implement good governance and excellent service to the community. Good governance is the application of a tax administration system that is transparent and accountable, by utilizing a reliable and up-to-date information technology system. The strategy taken is providing excellent service as well as intensive supervision to taxpayers. In addition, to achieve a high level of tax compliance, increase the confidence of tax administration and achieve a high level of productivity of tax personnel.

2.3. Organizational Restructuring

Restructuring is a very strategic matter. This is necessary so that the administration system is more effective and efficient and achieves the expected goals. The implementation of the concept of modern tax administration which is service and supervision oriented means that the DJP organizational structure needs to be changed, both at the head office level as policy maker and at the operational office level as implementing policy implementation.

2.4. Business Process and Information and Communication Technology

Business processes are refined to improve the bureaucracy that is complicated and overlapping in the implementation of a procedure. This improvement includes a work procedure system that implements full automation by utilizing information and communication technology.

One of the important features of this system is the case management and workflow system that is used for correspondence administration, service processes, and administration of taxpayer accounts. Internal management information systems such as personnel systems, financial and accounting information systems, reporting systems, and key performance indicators (KPI) are also continuously being developed.

Modern information technology support in providing services, monitoring and computerized programs to access and accelerate services.

2.5. Improving Human Resource Management

The most important element of an organizational system is human resources that are competent and integrated. Improving HR systems and management are not merely doing the employees rational, because a good and open system is believed to be able to produce quality human resources. Modern tax administration system can be supported by a competency and performance-based HR system. With a better and more open HR system and management, it will be able to produce better human resources, especially in terms of productivity and professionalism.

Remuneration improvement is only one of the final parts of the bureaucratic reform program, which was preceded by improvements in various areas that can increase the effectiveness and accountability of the human resource management system. Human resource improvement can be measured by (1) competent human resources with integrity, and (2) the effectiveness and accountability of the human resource management system.

2.6. Implementation of Good Governance

DJP with its modernization program always tries to apply the principles of good governance in the form of:

- Enforcement of the Employee Code of Ethics which explicitly states the obligations and prohibitions for DJP employees in carrying out their duties, including sanctions for any violation of the Employee Code of Ethics.
- Provide various channels for complaints that are independent in nature to deal with violations or irregularities in the field of taxation, such as the Commission and the National Ombudsman.
- Within the internal scope of the DJP itself, two sub-directorates have been established to specifically handle internal supervision under the Direktorat Kepatuhan Internal dan Transformasi Sumber Daya Aparatur.

Good governance can be achieved by implementing a code of ethics in the tax office environment to increase service effectiveness and efficiency. Carry out equal and fair and equitable services to all taxpayers. The existence of honesty tax officials and conformity with applicable tax regulations.

2.7. Modern Organizational Restructuring and Corporate Taxpayer Compliance

Organizational restructuring helps taxpayers in paying taxes, especially with the existence of a modern organizational restructuring system, the organizational. Structure of the DJP head office is arranged based on the functions of the vertical units below, so that each vertical unit has a strategy to approach taxpayers, providing consulting assistance (Account Representative) taxation to taxpayers, and overseeing taxpayer compliance and providing a sense of justice to existing taxpayers will ultimately increase taxpayer compliance (Rahayu 2017: 122).

Ida and Rusmanto (2015) have proven in their research that organizational restructuring and business process improvement through the use of information and communication technology have an effect on taxpayer compliance. This means that if the tax service office conducts tax restructuring, the taxpayer compliance will increase.

2.8. Application of Business Process and Communication Technology as Well As Information and Compliance of Corporate Taxpayers

Rahayu (2017: 122) states that business process refinement is carried out to improve bureaucracy that is complicated and overlapping in the implementation of a procedure. This improvement includes a work system that applies full automation by utilizing technology and communication. The creation of efficient and effective business processes, faster, easier, more accurate and papery administration to improve service to taxpayers, both in terms of quality and time. Business processes are also designed to reduce direct contact between DJP employees and taxpayers, to minimize the possibility of KKN occurrence, and modern technology systems that make it easier for taxpayers to carry out their obligations so that taxpayer compliance increases.

This theory is supported by the research of Ida and Rusmanto (2015), Rindi, Djamhur and M. Faisal (2014) which state that the application of a business process improvement system through the use of communication and information technology has a significant effect on taxpayer compliance.

2.9. Implementation of Human Resources Improvement System and Corporate Taxpayer Compliance

Completion of competent and integrated human resource management is one of the most important elements of an organizational system, namely the creation of quality human resources, especially in terms of productivity and professionalism, so that human resources can perform well and have high knowledge competencies in terms of understanding the desires of taxpayers, being able to use communication and information technology, supervising and guiding taxpayers so that taxpayers can carry out their obligations appropriately, and can improve taxpayer compliance (Rahayu, 2017: 124).

Darmayasa and Setiawan (2016) conducted a study that aims to determine the effect of modernization of the tax administration system on taxpayer compliance. The results of this study prove that the improvement of human resources and good governance through the application of a code of ethics has a significant effect on taxpayer compliance.

2.10. Good Governance and Corporate Taxpayer Compliance

Theory of reasoned action (TRA) states that encouragement or motivation that comes from outside oneself (other people) will affect that person's behavior (subjective norm). Good service from the tax officer will influence and motivate a taxpayer to behave in a tax compliance manner. Tax officials continue to strive to improve good governance through the development of communication and information technology with the availability of e-SPT, e-Filing and e-Billing facilities so as to increase the compliance of individual taxpayers at the Kantor Pelayanan Pajak (KPP) Pratama Medan Barat. Darmayasa and Setiawan (2016) have proven in their research that good governance has a positive and significant effect on taxpayer compliance.

Based on the above framework, the following hypothesis can be formulated:

- H1: Organizational restructuring has a positive effect on corporate taxpayer compliance at the Kantor Pelayanan Pajak Pratama Medan Barat.
- H2: Business Process and Communication Technology and Information have a positive effect on corporate taxpayer compliance at the Kantor Pelayanan Pajak Pratama Medan Barat.
- H3: Improving Human Resources has a positive effect on corporate taxpayer compliance at the Kantor Pelayanan Pajak Medan Barat.
- H4: Good governance has a positive effect on corporate taxpayer compliance at the Kantor Pelayanan Pajak Medan Barat.

3. Research Methods

3.1. Population and Sample

The population in this study were all corporate taxpayers registered at the Kantor Pelayanan Pajak Medan Barat.

The sampling method used in this study is the convenience sampling method, namely the collection of information of the population members of 100 corporate taxpayers who are happy to provide information and to obtain some basic information quickly and efficiently (Sekaran, 2011: 136).

3.2. Operational Variables

3.2.1. Organizational Restructuring

In connection with the change in the DJP organizational structure, both at the head office level as policy maker and at the operational office as the implementer of policy implementation. In this case, organizational restructuring is measured by service system indicators. Consists of 4 question items, which are scored using a scale of 1 strongly disagree and 5 strongly agree.

3.2.2. Business Process and Communication and Information Technology

Related to the improvement of business processes include work methods, systems and procedures. Business processes and communication technology and information in this case are measured by indicators of the use of technology and communication. Consists of 4 question items, which are scored using a scale of 1 strongly disagrees and 5 strongly agree.

3.2.3. Human Resource Management

Relating to competency-based HR management, human resource management in this case is measured by indicators of employee quality. Consists of 4 question items, which are scored using a scale of 1 strongly disagrees and 5 strongly agree.

3.2.4. Good Governance

This is in connection with the principles and good governance within the DJP. Good governance in this case is measured by the level of trust of the taxpayer. Consists of 3 question items, which are scored using a scale of 1 strongly disagrees and 5 strongly agree.

3.2.5. Tax Visibility Compliance

Compliance in fulfilling tax obligations in accordance with the truth. Consists of 9 question items, which are scored using a scale of 1 strongly disagree and 5 strongly agree.

3.3. Descriptive Statistical Analysis

Descriptive statistical analysis is used to determine the characteristics of the sample used and describe the variables in the study. Descriptive statistical analysis includes the number, sample, minimum value, maximum value, average value (mean) and standard deviation of the research data.

3.4. Logistic Regression Analysis

Hypothesis testing is done using logistic regression analysis. The use of logistic regression analysis is because the dependent variable in this study is taxpayer compliance. Taxpayer compliance is stated with a value of 0 to show the taxpayer is not compliant and a value of 1 to show that the taxpayer is compliant Hypothesis testing in this study was carried out with the help of the SPSS20 statistical program.

The logistic regression equation can be stated as follows Ghozali (2018: 332):

$$\ln \frac{P}{1-P} = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

Information:

$$\ln \frac{P}{1-P} = \text{Symbol indicating the probability of compliance (category 1 if the taxpayer is compliant, 0 if the taxpayer is non-compliant).}$$

P = Probability of Compliance

1-P = Probability of non-compliance

X1 = Organizational Restructuring

X2 = Business Process and communication and information technology

X3 = Improved MSDM

X4 = Good Governance

$\beta_1, \beta_2, \beta_3, \beta_4$ = regression coefficient for each variable

α = Constant

ϵ = residual error

4. Results and Discussion

4.1. The Determinant Coefficient

The determinant coefficient is used to determine how much variability, the independent variables can clarify the variability of the dependent variable. The determinant coefficient on logistic regression can be seen in the Nagelkerke R Square value. Nagelkerke R Square can be interpreted as the Nagelkerke R Square value in multiple regressions

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	18.007 ^a	.699	.934

Table 1: Nagelkerke R Square
Estimation Terminated at Iteration Number 11 Because Parameter
Estimates Changed by Less Than, .001
Source: Primary Data Processed in 2020

The table above shows the Nagelkerke R Square value. Judging from the results of data processing output, the Nagelkerke R Square value is 0.934, which means that the dependent variables that can be explained by the independent variable are 93%, the remaining 7% is explained by the variability of other variables outside the research model.

4.2. Logistic Regression Model and Hypothesis Testing

The logistic regression model can be formed by looking at the estimated parameter values in the variables in the equation. Estimated parameters of the model and their level of significance can be seen in the table below.

Variables in the Equation									
		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
								Lower	Upper
Step 1 ^a	X1	3.245	1.225	7.020	1	.008	25.662	2.327	283.011
	X2	2.529	.824	9.429	1	.002	12.538	2.496	62.981
	X3	2.495	.993	6.304	1	.012	12.116	1.729	84.923
	X4	2.432	.885	7.558	1	.006	11.381	2.010	64.436
	Constant	-151.892	51.158	8.815	1	.003	.000		

Table 2: Logistic Regression Coefficient Test Results (Partially)

Variable(s) entered on step 1: X1, X2, X3, and X4

Source: Primary Data Processed in 2020

Estimated parameters and their interpretations can be seen in table above. The results of the logistic regression analysis used are the second equation (Block number = 1) which includes constants and independent variables.

The logistic regression equation in this study can be stated as follows:

$$\ln \frac{P}{1-P} = -151,892 + 3,245X1 + 2,529X2 + 2,495X3 + 2,432X4$$

The regression model interpretation above is:

- The average level of taxpayer compliance in paying taxes if the effect of Organizational Restructuring, Business Processes and Information and Communication Technology, Improving Human Resource Management and Good Governance is neglected is $\exp(-151,892) = 0$ times. The odds ratio value below one shows that the chances of individual taxpayers to comply in paying taxes are smaller than their chances of not being compliant.
- Each increase in the organizational restructuring variable system which will better increase taxpayer compliance by $\exp(3,245) = 25.7$ times. This means that when the implementation of organizational restructuring is better, it will increase the probability of taxpayer compliance by 25.7 times, where a more modern organizational restructuring system no longer makes it difficult for taxpayers to pay taxes, each tax officer has their respective duties to serve taxpayers.
- Any improvement in a more modern information and communication technology system will increase taxpayer compliance by $\exp(2,529) = 12.5$ times. This means that taxpayers who have good knowledge of communication and information technology systems will obey 12.5 times more, compared to administrative systems or manual tax payments.
- Every improvement in the improvement of human resource management at the DJP Office and at the Kantor Pelayanan Pajak will increase taxpayer compliance by $\exp(2,495) = 12.1$ times. This means that an increase in the improvement of human resource management will further increase the compliance of taxpayers 12.1 times, because the human resource management improvement system can increase the knowledge competence of Kantor Pelayanan Pajak in providing guidance to taxpayers, the knowledge of officers in using information technology and officers can understand the desire of taxpayers, so as to improve taxpayer compliance to pay taxes.
- Improving the good governance system will increase taxpayer compliance by $\exp(2,432) = 11.4$ times. This means that the improvement of better good governance will increase 11.4 times that taxpayers are more obedient in paying taxes, because tax officials who provide the same services to taxpayers, enforce strict sanctions for taxpayers who do not fulfill their obligations, so as to increase taxpayer compliance.

4.3. The Effect of Modern Organizational Restructuring System Implementation on Corporate Taxpayer Compliance

Hypothesis 1 testing in this study aims to examine the effect of organizational restructuring on taxpayer compliance. Based on the results of the logistic regression test (table 5.17), it shows that the organizational restructuring variable has a significant value of $0.008 < 0.05$ with a positive coefficient of 3.245, meaning that the better the organizational restructuring, the higher the probability of taxpayer compliance.

Based on Table Logistic Regression Coefficient Test Results (Partially), the organizational restructuring variable has a significant value on taxpayer compliance. This means that every 1% increase in the value of the organizational restructuring system variable, it will further increase the probability of taxpayer compliance at the Kantor Pelayanan Pajak Pratama Medan Barat by 25,662 times.

The results of this study are in accordance with those stated in Rahayu's book (2017: 120), namely restructuring is a very strategic matter. This is necessary so that the administrative system is more effective and efficient and achieves the expected goals (increasing taxpayer compliance).

Organizational restructuring helps taxpayers in paying taxes, especially with the existence of a modern organizational restructuring system. The organizational structure of the DJP head office is arranged based on the functions of the vertical units underneath, so that each vertical unit has a strategy to approach taxpayers, providing consulting assistance (Account Representative) taxation to taxpayers, and supervising taxpayer compliance and providing a sense of justice to taxpayers (Rahayu 2017: 122).

The results of this study are not consistent with the research conducted by Hasan and Siti (2013) which shows that the organizational restructuring system has no significant effect on tax compliance. This can happen because the

organizational restructuring system at the tax service office where Hasan and Siti's research (2013) has just implemented a modern organizational restructuring system, especially in terms of Account Representatives, so that it does not really have an effect on taxpayer compliance at the tax service office when the research was conducted.

4.4. The Effect of Business Process Improvement System and Communication Technology and Information Implementation on Corporate Taxpayer Compliance

Hypothesis 2 testing in this study aims to examine the effect of business processes and communication technology and information on taxpayer compliance. Based on the results of the logistic regression test (Table Logistic Regression Coefficient Test Results (Partially)), the process variables and communication technology and information have a significant value of $0.002 < 0.05$ with a positive coefficient value of 2.529. This means that the better the business processes and communication and information technology, the higher the probability of taxpayer compliance at the Kantor Pelayanan Pajak Pratama Medan Barat.

Based on Table Logistic Regression Coefficient Test Results (Partially), business process variables and communication technology as well as information have a significant positive value on taxpayer compliance. This means that every 1% increase in the value of the Business Process and Communication Technology and Information variables, the probability of taxpayer compliance at the Kantor Pelayanan Pajak Medan Barat will increase by 12,538 times.

The results showed that business processes and communication technology as well as tax information had a positive and significant effect on taxpayer compliance. With the existence of a more modern tax communication and information technology system, taxpayer compliance will increase, the improvement of business processes using tax communication and information technology can help taxpayers to fulfill their obligations.

The results of this study are in accordance with the theory put forward by Rahayu (2017: 122), namely that business process improvements are carried out to improve bureaucracy that is convoluted and overlaps in the implementation of a procedure. This improvement includes a work system that applies full automation by utilizing technology and communication. The creation of efficient and effective business processes, faster, easier, more accurate and papyery administration so as to improve service to taxpayers, both in terms of quality and time, Business processes are also designed to reduce direct contact between DJP employees and taxpayers, to minimize the possibility of KKNoccurrence, and modern technology systems that make it easier for taxpayers to carry out their obligations so that taxpayer compliance increases.

The results of this study are supported by research by Ida and Rusmanto (2015), Rindi, Djamhur and M. Faisal (2014) which state that the application of a business process improvement system through the use of communication and information technology has a significant effect on taxpayer compliance.

4.5. The Effect of the Implementation of Human Resource Management Improvement System (MSDM) on Corporate Taxpayer Compliance

Hypothesis 3 testing in this study aims to examine the effect of implementing human resource management (MSDM) improvement system on taxpayer compliance. Based on the results of the logistic regression test (Table Logistic Regression Coefficient Test Results (Partially)), the variable of MSDM improvement has a significant value of $0.012 < 0.05$ with a positive coefficient of 2.495. This means that the better the MSDM improvement system, the higher the probability of taxpayer compliance at the Kantor Pelayanan Pajak Pratama Medan Barat.

Based on Table Logistic Regression Coefficient Test Results (Partially), the variable of MSDM improvement system has a significant value on taxpayer compliance. Every 1% increase in the value of the MSDM improvement system, the probability of taxpayer compliance at the Kantor Pelayanan Pajak Pratama Medan Barat increases by 12,116 times.

The results of this study are in accordance with the theory stated in Rahayu's book (2017: 124), namely the improvement of competent and integrated human resource management is one of the most important elements of an organizational system, namely the creation of quality human resources, especially in terms of productivity and professionalism, so that human resources can perform well and have high knowledge competencies in terms of understanding the desires of taxpayers, being able to use communication and information technology, supervising and guiding taxpayers so that taxpayers can carry out their obligations appropriately, and can increase taxpayer compliance.

The results of this study are supported by Darmayasa and Setiawan (2016), Listania (2013) who state that the improvement of human resources (MSDM) has a positive and significant effect on corporate taxpayer compliance.

4.6. The Effect of Good Governance Implementation on Corporate Taxpayer Compliance

Testing hypothesis 4 in this study aims to examine the effect of the implementation of good governance on taxpayer compliance. Based on the results of the logistic regression test (Table Logistic Regression Coefficient Test Results (Partially)), the good governance variable has a significant value of $0.006 < 0.05$ with a positive coefficient value of 2.432, meaning that the better the implementation of good governance, the higher the probability of taxpayer compliance at Kantor Pelayanan Pajak Pratama Medan Barat.

Based on Table Logistic Regression Coefficient Test Results (Partially), the variable good governance has a significant value on taxpayer compliance. This means that every 1% increase in the value of the good governance variable will further increase the probability of taxpayer compliance at the Kantor PelayananPajakPratama Medan Baratby 11,381 times.

In Theory of reasoned action (TRA), encouragement or motivation that comes from outside oneself (other people) will influence that person's behavior (subjective norm). Good service from the tax officer will influence and motivate a taxpayer to behave in a tax compliance manner.

The results of this study indicate that the variable good governance can increase taxpayer compliance in carrying out their obligations to pay and report their taxes.

Tax officials continue to strive to improve good governance through the development of communication and information technology with the availability of e-SPT, e-Filing and e-Billing facilities so as to increase corporate taxpayer compliance at the pada Kantor Pelayanan Pajak Pratama Medan Barat.

The results of this study are supported by research conducted by Darmayasa and Setiawan (2016) which shows that good governance has a positive and significant effect on taxpayer compliance.

5. Conclusion, Implications, Limitations and Suggestions

5.1. Conclusion

The results of data analysis show that the modern tax administration system consists of organizational restructuring, improvement of business processes and communication and information technology, improvement of human resource management, and implementation of good governance have a positive and significant effect on corporate taxpayer compliance at the Kantor Pelayanan Pajak Pratama Medan Barat. So it can be concluded that if the Kantor Pelayanan Pajak Pratama Medan Barat applies a modern tax administration system properly, corporate taxpayers will be more obedient in paying their tax obligations so that tax revenue at the Kantor Pelayanan Pajak Pratama Medan Barat will increase.

5.2. Implications

The theoretical implication as a research agenda will come from the findings of this study, namely, similar research can be carried out for different areas, a different sample is needed for further researchers, it is suggested for further research to take a different sample, for example corporate taxpayers. Further researchers can expand the model developed in this study, for example to see other factors that can affect taxpayer compliance.

5.3. Limitations

This study has limitations that may interfere with the research results. This study uses object at the Kantor Pelayanan Pajak Medan Barat, thereby reducing the generalizability of findings. Respondents of this study are limited to corporate taxpayers registered at the Kantor Pelayanan Pajak Medan Barat, where it is possible that this study will show different results for corporate taxpayers. The next limitation is that the measurement of variables is only subjective or based on respondents' perceptions. This will cause problems if the respondents' perception is different from the real situation

5.4. Suggestions

For further researchers, they can carry out the same research with different regions, different units of analysis such as corporate taxpayers, and add variables that can affect taxpayer compliance, for example tax penalties.

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