

THE INFLUENCE OF TAX AMNESTY ON NON EMPLOYEES PERSONAL TAX COMPLIANCE COMPLIANCE

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Abstract

The influence of tax amnesty to compliance taxpayers individual non employees in KPP Pratama Gorontalo “ The purpose of this study is to know the influence of tax amnesty to compliance taxpayers individual non employees in KPP Pratama Gorontalo. The methodology applied research methodology descriptive quantitative. In this study the authors concluded that there was a policy tax amnesty issued by directorate general of taxation impact positive and significant impact on compliance taxpayers individual non employees in KPP Pratama Gorontalo.

Keywords: tax amnesty; taxpayer compliance

Abstrak

Pengaruh tax amnesty terhadap kepatuhan wajib pajak orang pribadi non karyawan di KPP Pratama Gorontalo “Tujuan dari penelitian ini adalah untuk mengetahui pengaruh tax amnesty terhadap kepatuhan wajib pajak orang pribadi karyawan di KPP Pratama Gorontalo. Metodologi yang digunakan adalah metodologi penelitian deskriptif kuantitatif. Dalam penelitian ini penulis menyimpulkan bahwa terdapat kebijakan tax amnesty yang dikeluarkan oleh direktorat jenderal dampak perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi non karyawan di KPP Pratama Gorontalo.

Kata kunci: kepatuhan wajib pajak; pengampunan pajak

Introduction

Taxes are a very important source of state revenue for the implementation and promotion of national development to achieve prosperity and prosperity for the people. According to Mardiasmo tax is interpreted as a levy carried out by the state to its citizens according to the law, whereby the state levies do not provide direct counterparts to their citizens. where for the levies the state does not provide direct contradictions to its citizens. All development and development costs carried out by the state come from the community itself, not from the assistance of other countries. This situation has an impact on the independence of a stronger country so that the country does not depend on other countries in financing development in the country. This shows that tax revenue has a strategic role so it must get important attention from the government. One of the efforts made by the government to increase tax revenue is the application of tax amnesty. This is in accordance with Law of the Republic of Indonesia Number 11 Year 2016 Regarding Tax Amnesty that one of the objectives of tax amnesty is to increase tax revenue, which among other things will be used to finance development. According to the Law of the Republic of Indonesia Number 11 Year 2016 Regarding Tax Amnesty, tax amnesty or tax amnesty is a write off of taxes that should be owed, not subject to tax administration sanctions and criminal sanctions in the field of taxation, by revealing assets and paying ransoms as stipulated in this law. The implementation of the tax amnesty policy is expected to increase the willingness of the people to pay taxes.

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Tax Amnesty policy is not only applied in Indonesia but is widely used in countries in the world, such as Malaysia, Singapore, Argentina, Pakistan, Fiji, Thailand and others. In its implementation there are several countries that provide tax revenue targets that must be achieved with the Tax Amnesty For the Indonesian country the target that must be achieved by the Director General of taxes on Tax Amnesty is 160 trillion Rupiah. If the target is reached, Indonesia's tax ratio which is currently still below 11% can increase above 11% or equivalent to the tax ratio in Southeast Asian countries, which is around 14%.

One of the related institutions or agencies and an important role in tax revenue in Gorontalo is Gorontalo Primary Tax Office. Gorontalo Primary Tax Office plays an important role in providing tax services to taxpayers who need help in the event of a problem in the process of calculating, depositing, and reporting tax payable. Tax revenue target that must be achieved by Gorontalo Primary Tax Office for 2017 is Rp. 885,857,111,000. The realization of tax revenue achieved in 2017 amounted to Rp. 786,578,356,367. Based on these data Gorontalo Primary KPP almost meets the targeted value. Therefore, to find out the influence of Tax Amnesty on non-employee taxpayer compliance, this study was conducted. The formulation of the problems examined in this study are how is the compliance of non-employee personal taxpayers before the enactment of the 2017 Tax Amnesty in the Gorontalo Primary Tax Service Office? and how does the Tax Amnesty affect the compliance of non-employee personal taxpayers who are registered with the Gorontalo Primary Tax Service Office?

Research Methodology

This research was conducted at the Gorontalo Primary Tax Service Office, Jalan Arief Rahman Hakim No. 84 Gorontalo City Gorontalo Province. Gorontalo Primary Tax Office is one of the offices that has the authority to carry out taxation services under the Regional Office of DGT North Sulawesi, Central, Gorontalo and North Maluku so that it is relevant to this research.

Regulation of the Minister of Finance of the Republic of Indonesia No:74/PMK.03/2012 stipulates that taxpayers are called compliant taxpayers if they meet several requirements, one of which is timely in submitting tax returns. Compliant taxpayers are taxpayers who carry out their obligations in accordance with the provisions of tax legislation. Based on the description, the annual tax return used in calculating the taxpayer compliance ratio is a non-employee WPOP. This calculation was carried out in 2014, 2015 and 2016 for WPOP compliance before Tax amnesty and 2017 for WPOP compliance after Tax Amnesty. The formula used in this calculation is:

$$\text{Taxpayer Compliance Ratio} = (\text{WPOP submitting SPT}) / (\text{WPOP registered mandatory Annual Tax Return}) \times 100\%$$

Results And Discussion

Overview Of The Gorontalo Primary Tax Service Office (KPP) Gorontalo

The task of the DGT in accordance with the mandate of the Minister of Finance Regulation No. 234 / PMK.01 / 2015 concerning the Organization and Work Procedure of the Ministry of Finance is to formulate and implement tax policies in accordance with statutory provisions. In carrying out these tasks, DGT carries out functions formulation of policies in the field of taxation, implementation of policies in the field of taxation, compilation of norms, standards, procedures and criteria in the taxation field, providing technical guidance and evaluation in the field of taxation, implementation of monitoring,

evaluation and reporting in the field of taxation, the administration of the Directorate General of Taxes; and performing other functions given by the Minister of Finance.

DGT organization is divided into head office units and operational office units. The head office consists of the Secretariat of the Directorate General, the directorate and the position of study staff. Operational office units consist of the DGT Regional Office (DGT Regional Office), the Tax Service Office (KPP), the Service Office, Counseling, and Tax Consultation (KP2KP), the Data Processing and Tax Documentation Center (PPDDP), and the Taxation Data and Document Processing Office KPDDP). DGT organization, with more than 500 operational offices and more than 36,000 employees spread across the archipelago, is one of the major organizations within the Ministry of Finance. All available resources are empowered to implement tax revenue security which burdens each year.

There are 4 units of Large Taxpayer Taxes, 19 units of Middle Tax Offices and 309 units of Taxpayer Offices. To reach people living in remote areas that are not reachable by the KPP, the implementation of services, counseling, and tax consultations is carried out by the KP2KP unit. The number of KP2KP is 207 units. The Primary Tax Service Office of Gorontalo is located at Jalan Arief Rahman Hakim No. 34 Gorontalo and occupies a 3 (three) storey building with a building area of 3,380 M². Through Decree of the Directorate General of Taxes Number KEP-195 / PJ / 2008 dated November 27, 2008 concerning the application of work procedures and the time they began operations; Nusa Tenggara Regional Directorate General of Taxes Office; Papua and Maluku Directorate General of Tax Regional Offices as well as Primary Tax Service Offices and Taxation Counseling and Consultation Services Offices within the West Kalimantan Regional Directorate General Tax Office; Regional Office of the Directorate General of Tax of South and Central Kalimantan. The merger of the Tax Service Office (KPP) and the Land and Building Tax Office (KPBB) into the Gorontalo Primary Tax Service Office came into effect since December 1, 2008 there was only one Gorontalo Primary Tax Service Office whose territory covered Gorontalo Province.

Vision, Mission, Servants Motto And Gorontalo KPP Pratama Cultural Program

The DGT Culture Program aims to shape the DGT organizational culture as a form of implementing the values of the ministry of finance. The 7 (seven) DGT culture programs are the leadership is a role model for subordinates in everyday life both in terms of commitment and the implementation of the values of the ministry of finance and the code of conduct of DGT employees. The embodiment of the leader's culture of example deliver commitments in front of subordinates and invitations to work in accordance with the values of the ministry of finance, the code of conduct of DGT employees, and the discipline of civil servants while occupying their positions. Give examples of the values of implementation of the finance ministry, the DGT employee code of conduct, and PND discipline in daily activities (walk the talk, lead by examples). Direct superiors understand well related to the presence, activities, conditions of subordinates during working hours as one of the manifestation of inherent supervision and forms of concern for superiors to subordinates. Embodiment of the culture of knowing your employee, namely supervision of the existence of subordinates and remind subordinates to notify superiors when leaving the workplace both for official and personal needs. Understand the work of subordinates and the obstacles encountered in

connection with the work. Supervision of subordinate activities during working hours and ensure that activities carried out are related to service. Conduct dialogue with subordinates regarding personal conditions of subordinates, such as family conditions, health, and other conditions that can interfere with employee performance. Discipline has a very important role in carrying out the task. A person who has a high level of discipline will continue to work well without being monitored by superiors.

Currently there are 4 Supervision and Consultation Sections in KPP Pratama Gorontalo. Graphically, the organizational structure of Gorontalo Primary Tax Office can be seen in the following Sub Division/Section tasks:

1. Sub Division of General and Internal Compliance According to Regulation of the Minister of Finance Number 206.2/PMK.01 /2014 Regarding Organization and work procedures of the vertical agencies the Directorate General of Taxes General and Internal Compliance (SUKI) subdivisions have the task of doing staffing, financial, administrative, household and employee performance management, monitoring control internal, monitoring risk management, monitoring compliance with ethical codes and disciplines, and following up on the results of supervision, as well as making recommendations for improving business processes.
2. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 Concerning Organization and work procedures of the vertical agencies the Directorate General of Tax Data and Information Processing section has the task of collecting, searching and processing data, observing potential taxation, presenting tax information, recording tax documents, administrative matters for tax revenue, allocation of land and building tax, computer technical support services, monitoring of e-SPT and e-Filing applications, implementation of i-SISMIOIP and GIS and managing organizational performance.
3. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 Regarding Organization and work procedures of the vertical agencies the Directorate General of Taxes the service section has the task of determining and controlling taxation law products, administering tax documents and documents, receiving and processing Taxes, and receiving letters other letters, as well as the implementation of taxpayer registration.
4. According to the Minister of Finance Regulation No. 206.2/PMK.01/2014 concerning Organization and work procedures of the vertical agencies the Tax Collection Directorate General has the duty to administer tax receivables, delay and installment of tax arrears, active billing, proposed deletion of tax receivables, and safekeeping of documents billing document.
5. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 concerning Organization and work procedures of the vertical agency the Tax Inspectorate Section has the task of carrying out the preparation of an inspection plan, supervising the implementation of the inspection rules, controlling, channeling the Tax Inspection Order and other tax audit administration, as well as implementation of inspection by a tax audit officer appointed by the head of the office.
6. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 concerning Organization and Work Procedures of the Vertical Agency the Directorate General of Tax Extensification and extension section has the task of observing the

- potential of taxation, data collection of tax objects and subjects, the establishment and updating of the tax object value database in extensively supporting taxation, guidance and supervision of new taxpayers, and tax counseling.
7. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 Regarding Organization and work procedures of the vertical agency the Directorate General of Taxes the supervision and consultation section I has the task of carrying out the process of completing the taxpayer's application, proposing the correction of tax assessments, taxation technical guidance and consultation to the taxpayer, and proposed reduction of land and building tax.
 8. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 Concerning Organization and work procedures of the vertical agencies the Directorate General of Tax supervision and consultation section II has the task of supervising taxpayer tax compliance, compiling taxpayer profiles, analyzing taxpayer performance, reconciling taxpayer data in the context of intensification and appeal to taxpayers. The supervision and consultation section II has 2 (two) working areas, namely Boalemo Regency and Pohuwato Regency.
 9. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 Concerning Organizations and work procedures of the vertical agencies the Directorate General of Tax supervision and consultation section III has the task of supervising taxpayer tax compliance, preparing taxpayer profiles, analyzing taxpayer performance, reconciling taxpayer data in the context of intensification and appeal to taxpayers. The supervision and consultation section III has 2 (two) working areas, namely Bone Bolango Regency and North Gorontalo Regency.
 10. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 Concerning Organization and working procedures of the vertical agencies the Directorate General of Tax supervision and consultation section IV has the task of supervising taxpayer tax compliance, preparing taxpayer profiles, analyzing taxpayer performance, reconciling taxpayer data in the context of intensification and appeal to taxpayers. The supervision and consultation section IV has 2 (two) working areas, namely Gorontalo City and Gorontalo Regency.
 11. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 Concerning Organization and work procedures of the vertical agencies the Tax Directorate General of Functional Officers groups.
 12. According to Regulation of the Minister of Finance Number 206.2/PMK.01/2014 Concerning Organization and work procedures of the vertical agencies the Directorate General of Tax service offices, counseling and taxation accounting (KP2KP) has the task of carrying out services, counseling and consulting to the public, observing the potential of regional taxation, and making tax monographs, as well as assisting the tax service pratama in carrying out services to the community.

Non-Employee Taxpayers Personal Taxpayers Data Gorontalo

The data used in this research is secondary data. The data used include the number of Non-Employee Personal Taxpayers using Form 1770 in Gorontalo Primary Tax Office as of

December 31, 2014 2015, 2016, 2017 and 2018. For 2018 data, the data taken is data from January to April. Then the amount of receipt of Annual Tax Returns on Non-Employee Personal Taxpayers with form 1770 at the KPP Pratama Gorontalo. Data of Non-Employee Taxpayers from 2014 to 2018 at the Primary Tax Office of Gorontalo can be seen in Table 1.

Year	Registered WPOP	Report The Tax Return	WPOP Paid Tax
2014	9001	1456	0
2015	7567	1778	0
2016	8321	2156	4404
2017	8480	4518	7935
2018*	12535	2494	3707

Source: Data Processing and Information Section of Gorontalo Primary Tax Office

* Data for January-April

Table 1.

Non-Employee Personal Taxpayer Data

Table 1 shows the number of non-employee personal taxpayers (WPOP) from 2014 to 2018 registered with Gorontalo Primary Tax Office. In 2014 the number of WPOPs registered was 9001 Taxpayers, in 2015 the number of WPOPs registered was 7567 taxpayers, in 2016 the number of WPOPs registered increased to 8321 taxpayers and in 2017 the number of WPOPs registered was 8480 taxpayers. Table 1 shows the number of non-employee personal taxpayers (WPOP) from 2014 to 2018 registered with Gorontalo Primary Tax Office. In 2014 the number of WPOPs registered was 9001 Taxpayers, in 2015 the number of WPOPs registered was 7567 taxpayers, in 2016 the number of WPOPs registered increased to 8321 taxpayers and in 2017 the number of WPOPs registered was 8480 taxpayers.

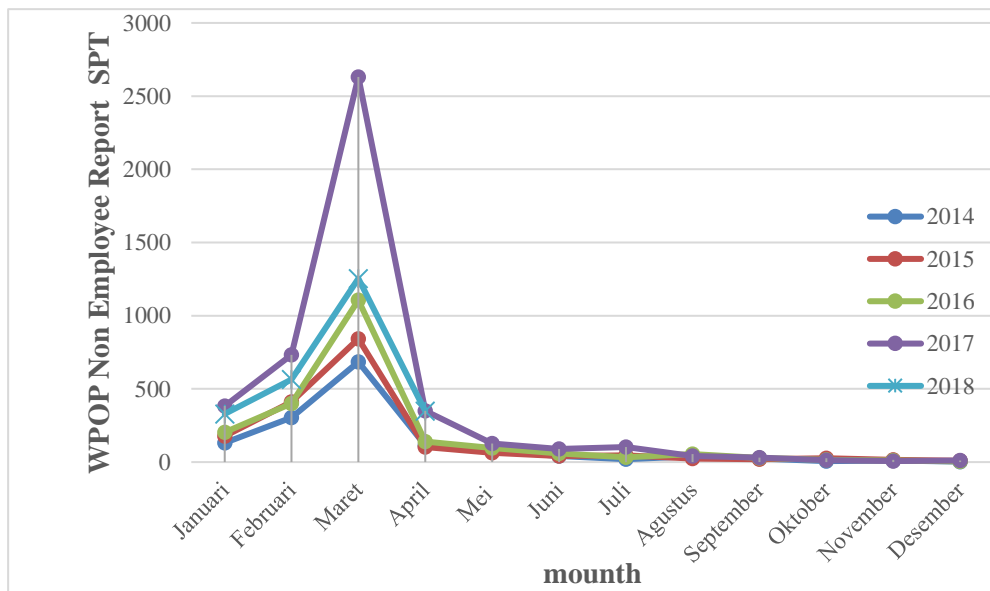


Figure 1.

Changes in Annual Tax Returns for Non-Employee Taxpayers for 2014-2018 (2018 data taken from January-April)

Figure 4 shows the changes in WPOP Non-Employee Annual Tax Return receipts from 2014 to 2018. The graph shows the number of non-employee WPOPs reporting monthly Annual Tax Return, namely from January to December. In general, non-employee WPOPs have started reporting Annual Tax Returns in January, the average percentage reporting

Annual Tax Returns in January \pm 10%, then in February it increased to \pm 21%. The highest annual tax return is reported in March because of the latest reporting limit determined by the Directorate General of Tax on March 31.

Compliance Of Non-Employee Personal Taxpayers Before And After the Effective Tax Amnesty Policy

2014 to 2016 is the annual tax return reporting year before the Tax Amnesty is implemented. The value of WPOP non-employee compliance ratio in 2014 was 16%, because the number of non-employee WPOP who reported the Annual SPT was only 1456 while the number of registered non-employee WPOPs was 9001. So the number of non-employee WPOPs who did not report the Annual SPT was 7545. In 2015 the value of non-employee WPOP compliance ratio was 23%. The number of registered non-employee WPOPs is 7567 and non-employee WPOPs who report the Annual Tax Return are only 1778. So the non-employee WPOP who does not report the Annual Tax Return is 5789.

In 2016 the WPOP non-employee compliance ratio was 26%. The number of non-employee WPOPs who report Annual Tax Returns is 2156 while the total number of non-employee WPOPs registered is 8321, so the number of non-employee WPOPs that do not report Annual Tax Returns is 6165. 2017 is the deadline for the last year of the Tax Amnesty policy, which was last set on March 31, 2017 along with the deadline for reporting the Annual Tax Return for Individuals for the 2017 Tax Year. The value of the WPOP non-employee compliance ratio after the end of the Tax Amnesty policy as of March 31, 2017 is 53%. With a total number of registered WPOP non-employees as many as 8480 and non-employee WPOP who report the Annual SPT of 4518. In order to obtain the value of non-employee WPOP compliance ratio is higher than in previous years. Based on this, it can be explained that the issuance of Tax Amnesty policy greatly affects the compliance of non-employee WPOPs in reporting Annual Tax Returns, so that the level of state revenue, namely tax, increases. This can be seen in Figure 2 where the WPOP Non-Employee compliance ratio increased by 53% after the enactment of Tax Amnesty.

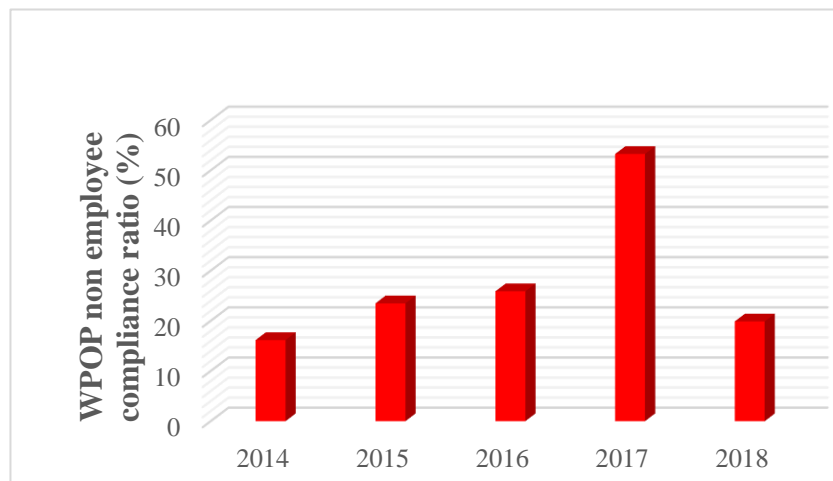


Figure 2.
Compliance Ratio WPOP Non Gorontalo KPP Employees

Figure 2 shows the non-employee WPOP compliance ratio in Gorontalo Primary Tax Office where there is an increase in the compliance ratio of non-employee WPOP who reports the Annual Tax Return and who pays taxes after the Tax Amnesty policy is implemented. Tax Amnesty has a positive and significant impact on WPOP compliance in reporting Annual Tax Returns and paying taxes. The positive influence shown by the Tax Amnesty indicates that if the tax Amnesty has experienced an increase, the tax compliance number will increase as well, and vice versa. As is well known, the tax amnesty program implemented in Indonesia can be said to be the tax amnesty program that was the most successfully implemented during the last decade after it was implemented. Tax amnesty according to experts from Singapore as the second best policy and tax amnesty program in Indonesia can be used as a world model that has been stated in a conference on International Wealth Transfer in London, in March 2017. With the tax amnesty program as one of the programs considered attractive and hard work from the government and political support from all parties in providing proper education) to taxpayers who are properly delivered (Litina and Palivos 2016), so that taxpayer awareness for individuals is provided with knowledge and understanding of tax and the existence of tax amnesty in carrying out their obligations will arise. Tax amnesty as one form of law enforcement is the main tool to increase taxpayer obligations and compliance. What is the purpose of the enactment of the tax amnesty law must be realized as a form of effective efforts to implement the law.

Target data and tax revenue used are secondary data collected from the data processing and information section of Gorontalo Primary Tax Office. Target and acceptance achievement data taken in this study is 2014-2017 data.

Year	Tax Revenue Target	Tax Revenue Achievement	Percentage
2014	Rp. 580,765,958,000	Rp. 511,679,993,700	88
2015	Rp. 841,552,310,488	Rp. 560,581,783,344	67
2016	Rp. 1,098,587,000,000	Rp. 778,995,739,132	71
2017	Rp. 985,857,111,000	Rp. 766,959,668,349	78

Source: Data Processing and Information Section of Gorontalo Primary Tax Office
Table 2.

Targets And Achievements of Primary Taxes Tax Receipts Gorontalo

Based on Table 2, the target of Gorontalo Primary KPP tax revenue issued by the Regional Office of the Directorate General of Taxes of North Sulawesi, Central Sulawesi, Gorontalo and North Maluku in 2014 was Rp. 580,765,958,000, while the achievement of revenue of Rp. 511,679,993,700. So the percentage of tax revenue in 2014 was 88%. In 2015, Gorontalo KPP Pratama tax revenue target was increased to Rp. 841.55,310,488. But the tax revenue achieved was only Rp. 560,581,783,344, with the percentage of revenue decreasing from the previous year at 67%. In 2016 the target of Gorontalo KPP Pratama tax revenue increased again to Rp. 1,098,587,000,000. Achievement of Gorontalo Pratama KPP tax receipts in 2016 amounting to Rp. 778,995,739,132, with a percentage of revenue of 71%. In 2017, Gorontalo KPP Pratama tax revenue target is reduced to Rp. 985,857,111,000. Achievement of tax revenue in the year of Rp. 766,959,668,349, with a percentage of revenue of 78%.

Based on data from the achievement of Gorontalo KPP Pratama tax revenue, it shows that awareness of taxpayers to fulfill their obligations is still low, both for reporting

notification letters and paying taxes. This condition also makes state revenue not optimal. Own state revenue, 75% comes from taxes. If revenue can exceed that portion, development in Indonesia can be more optimal and create justice for all levels of society.

Based on the results of the study, the existence of the Tax Amnesty policy has a relationship with tax revenue in Gorontalo Primary Tax Office, where from 2015 to 2017 an increase in non-employee WPOP compliance ratio was followed by an increase in the percentage of tax revenue. The relationship of taxpayer compliance with tax revenue refers to research conducted by Divianto (2013), which shows that taxpayer compliance has a significant effect on tax revenue. If the taxpayer compliance is higher, the tax revenue will also be higher.

The effect of tax amnesty in the field indeed shows a variety of responses, positive responses and negative responses. For taxpayers who recognize that there is a non-compliance with taxation and negligence due to the existence of the tax amnesty program, they are enthusiastic about participating in programs organized by the government. For obedient taxpayers who give a negative response and continue to follow the program. The existence of the tax amnesty program implemented in Indonesia can be seen that it does not sort out taxpayers who take part in tax amnesty, but rather is focused on reporting taxpayer assets that have not been reported in the taxation system.

Conclusion

The existence of a Tax Amnesty policy issued by the Directorate General of Taxes has a positive and significant impact on the compliance of individual non-employee taxpayers in reporting the Annual Tax Return. This can be seen from the non-employee WPOP compliance ratio obtained before the enactment of tax amnesty in 2014, 2015 and 2016, respectively, by 16%, 23%, 26% while the value of the taxpayer compliance ratio after the enactment of the tax amnesty was obtained by 53%. The percentage of tax revenue attainment at Gorontalo KPP in 2014 was 88%, in 2015 it was 67%, in 2016 it was 71% and in 2017 it was 78%. This shows the low awareness of taxpayers to fulfill their obligations is still low, both to report notification and pay taxes.

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