

Analysis of Tax Audit Policy Implementation in Indonesia View from the Principle of Equality between Taxpayer and Fiscus

David Osvaldo Inasito¹, Haula Rosdiana²

^{1,2}Faculty of Administrative Sciences, Administrasi dan Kebijakan Perpajakan Jakarta, Indonesia
davidradja8@gmail.com, haula.rosdiana2013@gmail.com

Abstract

Tax revenue is improving from year to year. This improvement can be seen in percentage trend of tax acceptance donation for APBN. Tax Examining is one of tax administration part, related to increase tax payer obedience, thing that always be criticized because of the closest relation with society, in this case, as an examined taxpayer. Society evaluates the work and quality of officers at Tax General Directorate as non-professional and tends to count on power. The objective of this thesis writing is to compare examining tax in Indonesia with United States of America and Japan, analyzing problems relating to tax examining policy implementation in Indonesia, describing equality principles between tax payer and fescues in examining and describing the efforts which have been done by Tax General Directorate in handling inequality between tax payer and tax officer. Research approach is qualitative approach through analysis descriptive research. Data collecting technique through bibliography study and filed study by participants' observation and interview with related parties. From study, result obtains equality policy of tax examinig in Indonesia compared with USA and Japan, although there is also some advantageous of tax policy in those nations. Basis principles in equality between tax payer and fescues in the examinig such as public trust, fair play, etiquette, right, and duty protection of tax payer, good governance, supervising and policy of whistle blowing. Critics of tax examinig policy implementation in Indonesia appear because of tax policy is not implemented wholly by tax observer and weaknesses of sanction-given to tax officers who broke the rule. Inequality also appears because the existence of examinig policy is not ruled specifically in the rule and regulation. Tax General Directorate has done many efforts such as implementation of modern tax administration and the newest tax examinig rules such as forming Observers Team and Tax Examinig Questioners. The efforts will face some weaknesses if it is not supported by socialization of the newest tax regulation to tax payer. Supervising to Tax officer can be improved by speeding-up the form of supervising committee in taxation.

Keywords

tax audit policy; equality principle; taxpayer and fiscus



I. Introduction

National development carried out in Indonesia requires very large costs. In the early 1970s until the late 1980s, when the golden age of petroleum resources (oil boom), state revenues were mostly sourced from oil revenues. Along with the massive use of petroleum resources, the Indonesian people can no longer depend solely on resources that are getting less and less. The government inevitably has to look for other revenue alternatives so that national development can continue. One of the revenues in question is revenue from taxes.

The importance of revenue from the APBN is shown by the trend in the percentage of tax revenues from the APBN which continues to increase from year to year. The

proportion of tax revenues from the APBN was 61.7 percent in 2001, increasing to 70.1 percent in the 2002 fiscal year. The tax contribution to the budget increased by 75.6 percent in the 2003 fiscal year, while the tax contribution to the APBN increased by 79 percent in fiscal year 2004.

However, various studies have consistently identified the government agency responsible for taxation, in this case the Directorate General of Taxes (DGT), as the most corrupt entity. The DGT is still the second most corrupt institution after Customs and Excise, according to a poll conducted by Transparency International Indonesia in late 2004. According to a study of 900 companies in 21 regions conducted by Transparency International Indonesia (TII) at the end of 2004, the theft of tax revenues was reported to reach 40 %.

Almost all respondents admitted that they did not pay taxes according to the amount they should have, according to the Secretary General of TII, Emmy Hafild. Three patterns of tax manipulation were found in a survey conducted by Indonesian Corruption Watch in 2000: first, negotiations between tax officials and taxpayers to determine how much tax should not be paid, second, SPT manipulation, and third, bullying taxpayers by filing a refund system elusive tax.

Tax audit as a component of tax administration that aims to improve taxpayer compliance, often gets a warning, especially in this case as an audited taxpayer. The public views the approach and quality of work of the Directorate General of Taxes as unprofessional, and tends to rely on authority.

This is supported by reports that the Directorate General of Taxes tends to make the supposedly simple and straightforward process more complicated. Even in Aisyah's first research on Jabotabek taxpayers in 2000, 67.7% of respondents considered the tax examiner's behavior to be very arrogant. The head of the Corruption Eradication Commission, Taufiequrrachman Ruki, in a seminar attended by tax officials at the end of 2004, read out several letters of complaint about taxes that had come to his desk. One of the methods is the use of incomplete annual tax returns (SPT), the tax officer does not explain what the deficiencies are and the deficiencies are used as a means of extortion.

From the data released by the Tax Court, it can be seen that many court decisions have been won by taxpayers. In 2014-2020, the decision of the Tax Court which grants the taxpayer's application in full is always higher than the decision of the Director General of Taxes.

Table 1. Tax Court Decision
Tax dispute settlement in 2014-2020

No	Verdict Results	Year							Total
		2014	2015	2016	2017	2018	2019	2020	
1.	Revocation	95	174	1.350	1.524	250	240	141	3774
2.	Unacceptable	859	1.187	1.782	701	1.053	621	573	6.776
3.	Refuse	2 454	22%	2.900	2.600	1.997	2.388	2.507	17.140
4.	Increase the taxes to be paid	1	13	8	1	9	1	6	39
5.	Granting some	1.440	1.217	1.353	1.373	1.389	1.903	2282	10.957
6.	Granting the whole	4.076	4.094	5.332	4.982	5.228	4.937	4.598	33.185
7.	Annul	37	94	128	50	37	76	21	443
	Total	8.900	9.073	12.853	11.231	9.963	10.166	10.128	72.314

Source: Secretariat of the Ministry of Finance Tax Court

Compare this with the data taken by the Tax Court in Japan (National Tax Agency Report Japan, 2021). From 2015 to 2019, most of the tax cases were won by the government. The percentage of decisions won by taxpayers is very small (about 3-10%). (nta.go.jp)

Table 2. Decisions of the National Tax Tribunal in Japan

Year	Decision	
	Government Win (%)	Government Lost (%)
2015	262 (92)	22(8)
2016	245 (96)	11 (4)
2017	210 (90)	21 (10)
2018	177 (97)	6 (3)
2019	216(91)	21 (9)

Source: National Tax Tribunal in Japan

Seeing the composition of such an appeal decision, it is natural that some people see it as a weakness of the Directorate General of Taxes in conducting tax audits. Dissatisfaction with the capacity of examinations carried out in developing countries has always sparked controversy. The constant physical contact between taxpayers and the tax authorities, as well as the salaries of tax officials which some employees feel is low, create the perfect environment for corruption.

The internal condition of the Directorate General of Taxes itself, the limited number of tax auditors also becomes an obstacle in carrying out audit duties. The total audit plan for 2002 (SE DJP Number 03/PJ.7/2002 dated 23 April 2002) is 81,389 with a total of 4,564 examiners. The audit plan for 2003 is 72,336 with a total number of 5,149 examiners (SE DJP No. 10/PJ.7/2002 dated December 30, 2002, concerning the 2003 National Audit Plan). The audit plan for 2005 is 45,401 with 4,376 examiners (SE DGT No. 09/PJ.7/2004 dated December 29, 2004, concerning Amendment to the 2005 National Audit Plan). It should be explained here that the number of these examiners are tax officers who carry out audits on a daily basis or the so-called functional tax auditors, plus structural or administrative employees who are given audit work. By looking at the data above, it can be seen that the number of examiners and the number of audits are not balanced and can have a negative impact on the tax authorities and taxpayers. For the tax authorities, the negative impact is that the tax audit is not optimal because of the heavy workload, while for the taxpayers, they have to face a long audit time, a maximum for overpaid SPT, one year from submitting the Annual SPT.

According to Astuti et al (2019) Education is an obligation of every human being that must be pursued to hold responsibilities and try to produce progress in knowledge and experience for the lives of every individual. Education is one of the efforts to improve the ability of human intelligence, thus he is able to improve the quality of his life (Saleh and Mujahiddin, 2020). Education is expected to be able to answer all the challenges of the times and be able to foster national generations, so that people become reliable and of high quality, with strong characteristics, clear identities and able to deal with current and future problems (Azhar, 2018).

In 2018, the Directorate General of Taxes increased the number of examiners adjusted to the revenue target. With the new tax auditors, but not accompanied by a comprehensive audit education, so many young examiners do not carry out audits correctly, clearly, and in detail (liputan6.com).

In contrast to Indonesia, in Japan, of the approximately 40,000 employees of Japanese tax institutions, around 70% are tax inspectors, in other countries around 40% - 50%. (National Tax Agency Report Japan, 2021, nta.go.jp).

The audit program is old where there is no selection and taxpayers who are audited too often usually already know the tax consequences, so the audit results are relatively small. Not yet, the percentage of taxpayers who are audited is only 1.5% - 2% of all registered taxpayers, giving the impression of "hunting at the zoo". Compare in Japan and America where audits are selected based on computerized calculated risks so that it will produce accurate data which will produce taxpayer data that has a high risk of being examined which in turn will increase state revenue through audits.

II. Research Method

Research is a systematic process carried out based on facts and sources in developing knowledge. In analyzing this research, an appropriate research method is needed. Hamidi (2007) describes the Research Method, which is a device that is arranged systematically, logically, and rationally. Usually, it is used by researchers in planning, collecting, analyzing, and producing a conclusion.

The technique for analyzing the data obtained is qualitative. In this study, researchers analyzed the data obtained empirically as well as the results of in-depth interviews with informants. This analysis is also strengthened by supporting theories.

III. Results and Discussion

3.1 Tax Audit Policy in the United States

A tax audit in the United States is conducted to ensure that taxpayers comply with the law. This investigation is one of the methods to assess and differentiate the voluntary system. The Internal Revenue Service (IRS) has issued an audit policy in which all tax returns (SPT) received by the IRS will be selected for review in order to evaluate taxpayer compliance.

Correspondence Checks, or checks conducted by mail by the IRS Service Center, are the scope of IRS inspections. Additional requests can be made from tax return data such as certain income, expenses, and expense deductions. There was no direct relationship between taxpayers and IRS officials in this investigation; all done by mail. Tax audits in the United States include the following types of audits:

- a. Office Audit, Taxpayer examinations must be carried out at the IRS office, not at the taxpayer's residence.
- b. Field Audits, are a more in-depth investigation, the tax examiner examines the books and records of the taxpayer in a field audit, which is usually carried out at the taxpayer's home or office.
- c. Taxpayer compliance audit, conducted based on the "taxpayer compliance measurement program (TCMP)". TCMP is a program that uses random audits to assess taxpayer compliance. The results of the taxpayer compliance audit are used to determine the confidential DIF formula for selecting the SPT to be audited.

Several selection factors are used to determine which SPT will be examined, including:

1. By taking advantage of the possibility of using tax avoidance transaction data. The information can come from public records, credit card transactions, and other sources.

2. By using a computer program called the Discriminant Inventory Function System (DIF). The processed data comes from the Taxpayer's SPT, the results of the previous year's examination, and the identification of similar companies with the Taxpayer. The data is processed with DIF to get a numerical value, then the error is analyzed before being selected as an error that will result in a fairly large tax. For example, a large DIF will arise from the SPT with costs that are too high compared to the taxpayer's financial capacity (because the expenses are almost the same as the income). After calculating the total DIF, the SPT with the highest DIF value indicating non-compliance will be selected based on the scope of the examination. Some will be handled by post, while others will be handled by direct interaction with the tax authorities by the taxpayer.
3. By checking the big companies every year.
4. By matching with other information, such as Form W-2 (reports from employees) or form 1099 (reports from banks) that do not match the SPT entered.
5. By utilizing audit information on the audited Taxpayer. Transactions with other taxpayers, such as business partners or investors.
6. SPT selection to be checked through the Tax Compliance Management Program (TCMP). The information obtained came from publications, journals, civil records, and individuals which indicated that the SPT was filled out incorrectly. To prevent unnecessary verification, the data is of course guaranteed to be accurate.

Internal Revenue Service employees must follow the tax laws established by Congress in the Internal Revenue Code. Tax court regulations, processes, and decisions are part of the tax system. If IRS personnel fail to follow a tax court decision involving a taxpayer with the same issue, they risk losing in court. If the Taxpayer approves the notification of the audit result, then the Taxpayer can sign the permit and pay additional tax on the audit result.

- a) Fast Track Mediation Services will assist Taxpayers in interacting with tax auditors in terms of audits. This mediation is carried out by a skilled mediator who will assist the Taxpayer and the Tax Auditor in communicating in a neutral manner.
- b) In America, there is a Taxpayer Advocate Service that can help if you have a problem with the IRS. The Taxpayer Advocate Service is independent and reports directly to the United States Congress through the National Taxpayer Advocate. Taxpayer Advocate Service helps taxpayers who have problems with the IRS in terms of:
 - 1) Ensure problems faced by taxpayers that cannot be resolved normally through the IRS channel properly and impartially.
 - 2) Helping taxpayers who are facing difficulties.
 - 3) Identify issues in taxpayer rights that could raise problems for taxpayers and bring these issues to the attention of IRS management.
 - 4) Recommend changes in tax administration and policy through the National Taxpayer Advocate Annual Report submitted to the United States Congress

The audit period is also defined under United States tax laws. The audit period is three years from the end of the SPT submission deadline, or the SPT submission date if it is late, if the audit is to uncover tax deficiencies. The audit period is not limited to taxpayers who do not submit their SPT or have an SPT that is marked as fraudulent (fraudulent return). Meanwhile, the audit period is six years for taxpayers who do not submit significant income (at least 25% of their business income). Documents in electronic format are permitted to be retained and presented at inspection in the United States, while originals must be retained.

4.2 Tax Audit Policy in Japan

To ensure that the taxpayer's tax obligations have been estimated correctly. This is done to secure government revenues and profits from private sector taxpayers. To provide information to taxpayers on how to calculate their tax obligations correctly in the future. In these situations, auditors regularly explain their procedures to taxpayers and give them advice on how to prepare their tax returns in an appropriate manner. The NTA will warn other taxpayers in the same business in the future to be able to do their own research so as not to make the same mistake.

The scope of inspections carried out by the National Tax Agency (NTA) of Japan are:

- a. SPT is used to conduct a review. Taxpayers who have inaccuracies in the SPT will be notified and asked to correct the error by paying the tax underpayment. Will be submitted as a return after the due date for Taxpayers who have not submitted their SPT on time. In the event that the Taxpayer does not fulfill the request, the head office will issue an assessment notice for those who make an SPT error and a decision notice for those who do not submit the SPT.
- b. Field checks are carried out on people suspected of having unreported income (where income tax, consumption tax, withholding tax will be examined together). If the amount of tax that must be audited is large and the audit of several days is inefficient, the tax office will conduct an in-depth examination to extend the number of audit days. If the audit involves many KPPs and the tax avoidance behavior is sufficiently sophisticated, a joint audit will be conducted with other relevant KPPs. In some circumstances, a special examiner from the appropriate tax office or district office performs a comprehensive examination.
- c. In Japan there are also regulations on the National Public Service Ethics Law and The Rules of Administrative Ethics. To supervise tax officials, an Internal Inspector system was established. This Internal Inspector not only detects bad behavior from tax officials and treats them appropriately but also strives to prevent disgraceful acts to increase taxpayer confidence. For 2003, there were 120 inspectors, headed by a commissioner and spread over the local tax bureau and the Okinawa Regional Tax Office.
- d. Individual taxpayers in Japan have an audit period of three years. Five years from the date of submission of SPT for Corporate Taxpayers. The term is seven years in cases where there are signs of fraud.
 1. Comparison of Tax Audit Policy in Indonesia with the United States and Japan:
 2. Tax audits are intended to test taxpayer compliance, as can be seen from its objectives. Auditing is a technique in which the taxpayer's voluntary compliance system is tested and its dependability is measured, similar to the taxation systems in Indonesia, the United States, and Japan, which use a self-assessment system.
 3. In the United States, the audit program to examine taxpayers' tax returns will be audited through various programs, including:
 - a) Correction of mathematical and clerical errors. The IRS Service Center checks all tax returns for mathematical errors and clerical errors.
 - b) Unallowable Items. The examination includes claims for deductions for non-deductible taxes such as social security withholdings, claims for medical exp reduction from personal items and others.
 - 1) On the other hand, tax returns are grouped by similar companies in the same industry in Japan, and sophisticated computer algorithms are used to explain various other criteria. Meanwhile in Indonesia, the selection criteria program that compares the SPT with

databases and other sources uses risk analysis. The computerized assessment method was used in another analysis to determine the amount of taxpayer compliance.

- 2) Differences in Tax Audit Policy in Indonesia with the United States and Japan
- 3) There is no significant difference in the way the examination is carried out between Indonesia, the United States, and Japan. Indonesia's tax audit policies more or less reflect the policies of other countries. For example, the audit must be conducted at a reasonable time, place and time limit; the auditor must notify the reasons for conducting the audit; and the Taxpayer may be accompanied by a consultant during the audit by first obtaining a power of attorney, the authority to obtain information from a third party, and the confidentiality of the Taxpayer which must be maintained.
- 4) However, there are small differences between the three countries. In terms of the need to provide written notice to the taxpayer at the time of the commencement of the audit, the United States and Indonesia are similar, but in Japan, written notification is not required, and verbal notification is more often used. The second similarity between Indonesian and American inspection regulations is that inspections can be carried out outside business hours if required, whereas in Japan, inspections must be carried out during business hours.
- 5) The tax audit policy in the United States is different from that in Indonesia and Japan, where taxpayers in the United States have the right to record conversations with tax auditors using electronic devices during the question and answer process. Ten (ten) days before the question and answer session, a written request will be sent. IRS employees also have the right to record conversations, and if the taxpayer wishes, they can request a copy of the recording at their own expense.
- 6) Extortion by tax officials and cooperation between taxpayers and tax officers can both be avoided by using electronic records during the audit question and answer process.
Similarities of Tax Audit Policy in Indonesia with the United States and Japan:
 - a) The tax regulations in the United States and Indonesia have much in common when it comes to document retention.
 - b) Records or electronic books can be kept by the taxpayer, but the original must be kept. In this scenario, Japan goes a step further by allowing taxpayers to keep documents or books in electronic format after first obtaining authorization from the tax authorities.
 - c) The tax auditor is obliged to notify the Taxpayer in writing of the results of the audit based on the results of the audit. If the taxpayer accepts, he will sign the approval letter and pay on the due date. If they do not agree, taxpayers can appeal to a higher tax agency or file an objection.
 - d) The amount of time a taxpayer can be audited is often related to the amount of time documents must be kept on file. In the United States, the normal period for filing an SPT is 3 (three) years, while in Japan it is 3 (three) years for individual taxpayers and 5 (five) years for business taxpayers. In Indonesia, the inspection period and document storage are both extraordinarily long, namely ten (ten) years.
 - e) In the United States, there is a facility called fast track mediation services that assists taxpayers in dealing with audit problems with tax auditors. This mediation is carried out by a trained mediator who will help facilitate communication between the taxpayer and the tax auditor at a neutral venue. This mediation is carried out by superiors or higher tax officials than the officer conducting the audit. The Fast Track Mediation Services policy is more or less the same as the tax audit policy in Indonesia, where the Discussion Team was introduced in 2007. Taxpayers can apply for discussion by the Discussion Team in the event that there is a difference between the opinion of the taxpayer and the results of the discussion on the taxpayer's response by the tax audit

team. This Discussion Team consists of at least three people who are formed by the Head of the Tax Audit Implementing Unit. If the taxpayer is still dissatisfied with this Discussion Team, the taxpayer can submit a second application to be discussed by the Discussion Team at the level of his superior Regional Office.

- f) In relation to the implementation of ethics in tax officials, each country has a code of ethics that must be obeyed by tax officials. In Japan, there are the National Public Service Ethics Law and The Rules of Administrative Ethics. Indonesia, since the introduction of the modern tax administration system starting in 2002, has made a code of ethics for tax employees which contains what are prohibited and allowed in terms of their employment relationship. In the United States, the IRS issued Document 12109 called The IRS Supervisor's Guide to Conduct and Discipline and Related Topics. The document contains information relating to the conduct of tax officials as well as their responsibilities towards procedures and administration of ethical regulations. In America, there are things that are more advanced than other countries with respect to whistle blowers.

Table 1. Comparison of Tax Audit Policies in Indonesia, America United and Japan

	Indonesian	United States	Japanese
Inspection objectives test to compliance	Yes	Yes	Yes
Wewengan information party from third	Yes	Yes	Yes
Written notice of inspection beginning	Yes	Yes	No, orally usually
Specific time in the examination	Outside of working hours if deemed necessary	Every time that allow	Only during working hours
Recording in check answer question	Not	Yes	Not
Electronic format deep record keeping	Yes, but the original must be kept.	Yes, but the original must be kept	Allowed after approval from the tax authorities
Team of Mediation/ Mediation Discussion	yes, start on 2007	Yes	Not
Taxpayer Advocate Service	No	Yes	Not
Employee Code of Conduct	Yes, for tax offices that have an administrative system modern tax	Yes	Yes
Taxpayer charter	Not	Yes	Not
Whistle Blower	Not	Yes	Not
The taxpayer's term can be checked	10 years	3 years	3 years for individuals, 5 years for the company

IV. Conclusion

The conclusions that can be drawn from the descriptions in the previous chapters are as follows:

- a. When comparing the tax audit policies of Indonesia, the United States, and Japan, the advantages of the United States tax audit policies include the right of taxpayers to record discussions during audits, as well as the existence of a Taxpayer Advocate Service, Taxpayer Charter and a policy whistle blower. The advantage of Japan's tax audit policy is that data can be stored electronically without the need to keep the original documents. In terms of the time required to examine taxpayers, Indonesia has a maximum period of ten (ten) years.
- b. Problems that arise in connection with the implementation of tax audit policies in Indonesia are the frequency with which taxpayers are audited, the obligation to keep documents for 10 (ten) years, compliance with audited taxpayer documents, audit techniques, closing conference a fairly short period, and behavior of auditors arrogant and a culture of corruption within the Directorate General of Taxes.
- c. The principles that are used as the basis for equality between taxpayers and tax authorities in audits include the principles of public trust, fair play, ethical enforcement, protection of taxpayers' rights and obligations, implementation of good governance, and controlling and the policy whistle blowing.

Efforts made by the Directorate General of Taxes to reduce inequality between taxpayers and tax authorities:

Tax reform with the establishment of a modern tax administration system.

1. To reduce direct contact between taxpayers and tax authorities, a correspondence inspection policy was issued.
2. There is a policy of the Discussion Team and the Tax Audit Questionnaire.
3. The increase in the number of audit employees and tax audit policies are only carried out by employees with the functional position of auditors.
4. Enforcement of a code of ethics for employees who work in offices with a modern tax administration system.
5. Tighter supervision by holding an MOU (memorandum of understanding) with the Corruption Eradication Commission and the Investigation Division Inspectorate of the Inspectorate General of the Ministry of Finance.

The efforts made were further increased by the approval of the Draft Law on General Tax Provisions by the government and the DPR with the inclusion of the obligation to submit examination results and closing conferences in the articles in the KUP Bill. Examination expiration is also reduced from the previous 10 (ten) years to 5 (five) years. The imposition of sanctions on tax officials is also included in the article in the KUP Bill if the tax officer violates the Criminal Code Law and the Corruption Eradication Act.

References

- Astuti, R.W., Waluyo, H.J., and Rohmadi, M. (2019). Character Education Values in Animation Movie of Nussa and Rarra. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*. P. 215-219.
- Azhar, A. (2018). Students' Trends in Islamic Communication Postgraduate in 2010-2016 State Islamic University of North Sumatera (UINSU). *Budapest International Research and Critics Institute (BIRCI-Journal)*, P.206-214.

- Balharova, Mirka. 2016. *“Cooperative Compliance Models in The Netherlands and Australia”*. The Hague University of Applied Sciences
- Bronzewska, Katarzyna. 2016. *Cooperative Compliance: A New Approach to Managing Taxpayer Relations*. IBFD Doctoral Series
- Brotodihardjo S. (1995). *Pengantar Ilmu Hukum Pajak*. Edisi ketiga. Bandung: PT. Eresco.
- Colon, Damy W. 2017. *“Cooperative Compliance in The United Kingdom”*. Quest Journal: Journal of Research in Business and Management
- Cresswell, John W. 2007. *Qualitative Inquiry & Research Design: Choosing Among Five Approaches*. Second Edition. Sage Publications, Inc. United States of America.
- Farid Hamid & Heri Budianto. 2011. *Ilmu Komunikasi*. Jakarta: Kencana
- Gideon, Arthur. 2018. “Ditjen Pajak Bakal Tambah 700 Pemeriksa pada 2018”, <https://www.liputan6.com/bisnis/read/3471728/ditjen-pajak-bakal-tambah-700-pemeriksa-pada-2018>, diakses pada 10 Oktober 2021 pukul 10.30.
- Gobena, L. B., dan Dijke, M. v. 2017. *Fear and caring: Procedural justice, trust, and collective identification as antecedents of voluntary tax compliance*. Journal of Economic Psychology Vol. 62, 1–16.
- Gulö, W. 2000. *Metodologi Penelitian*. Jakarta: Grasindo – PT. Gramedia Widiasarana, Indonesia.
- Hasseidine J. (1993). *How Do Revenue Audits Affect Taxpayer Compliance?* Bulletin for International Bureau of Fiscal Documentation, vol. 47 No.7/8, 424.
<http://www.bps.go.id/linkTabelStatis/view/id/1286>
<http://www.pajak.go.id/content/article/Sadhani-sadhani-pemeriksaan-terhadap-wajib-pajak-besar-harus-ditingkatkan>
- <http://www.worldbank.org/in/news/press-release/2018/01/09/global-economy-to-edge-up-to-3-1-percent-in-2018-but-future-potential-growth-a-concern>
<https://ekonomi.kompas.com/read/2017/01/17/125104526/bank.dunia.prediksi.pertumbuhan.ekonomi.indonesia.5.3.persen.pada.2017>
<https://www.mucglobal.com/index.php/news/read/860/Ditjen-Pajak-Perbaiki-Kualitas-Pemeriksaan-Pajak>
<https://www.online-pajak.com/id/modernisasi-administrasi-perpajakan-upaya-penyempurnaan-pelayanan-pajak-bagian-1-1>
<http://www.bps.go.id/linkTabelStatis/view/id/1286>
<http://www.pajak.go.id/content/article/Sadhani-sadhani-pemeriksaan-terhadap-wajib-pajak-besar-harus-ditingkatkan>
<http://www.worldbank.org/in/news/press-release/2018/01/09/global-economy-to-edge-up-to-3-1-percent-in-2018-but-future-potential-growth-a-concern>
<https://ekonomi.kompas.com/read/2017/01/17/125104526/bank.dunia.prediksi.pertumbuhan.ekonomi.indonesia.5.3.persen.pada.2017>
<https://www.mucglobal.com/index.php/news/read/860/Ditjen-Pajak-Perbaiki-Kualitas-Pemeriksaan-Pajak>
<https://www.online-pajak.com/id/modernisasi-administrasi-perpajakan-upaya-penyempurnaan-pelayanan-pajak-bagian>
- Irawan, Prasetyo. 2006. *Penelitian Kualitatif & Kuantitatif Untuk Ilmu – Ilmu Sosial*. Jakarta: Departemen Ilmu Administrasi Fakultas Ilmu Sosial dan Ilmu Politik Universitas Indonesia.
- Jimenez, P., dan Iyer, G. S. 2016. *Tax compliance in a social setting: The influence of social norms, trust in government, and perceived fairness on taxpayer compliance*. Advances in Accounting, incorporating Advances in International Accounting Vol. 34, 17–26.

- Kaplanoglou, G., et.al. 2016. *Tax compliance behaviour during the crisis: the case of Greek SMEs*. Eur J Law Econ. Vol. 42, 405–444.
- Kim, S. E. 2005. *The Role of Trust in the Modern Administrative State: An Integrative Model*. Journal of Administration & Society, 37.
- Kirchler, Erich et.al. 2014. —*Cooperative Tax Compliance: From Deterrence to Deference*”. SAGE Publication
- Kirchler, E., et.al. 2008. *Enforced versus voluntary tax compliance: The “slippery slope” framework*. Journal of Economic Psychology, 29, 210-225.
- Kogler, C., et.al. 2015. *Testing the “slippery slope framework” among self-employed taxpayers*. Econ Gov Vol. 16, 125–142.
- Kurt J. Beron, Helen V. Tauchen. 1992. “*The Effect of Audits and Socio-Economic Variables on Tax Compliance*”. Tax Compliance and Tax Law Enforcement. Ann Arbor: University of Michigan Press
- Laporan Kinerja DJP 2016*
- Lembaga Administrasi Negara R.I, Sistem Administrasi Negara Republik Indonesia, Jakarta, 1990
- Manufaktur, Perbankan Dan Jasa Keuangan Lainnya*. Bandung: alfabeta
- Mardiasmo. 2009. *Akuntansi Sektor Publik*. Yogyakarta: ANDI.
- Marwan, M, Jimmy, P (2009), Kamus Hukum, ibid halaman 497
- Moleong, Lexy J. 2006. *Metodologi Penelitian Kualitatif*. Bandung: PT Remaja Rosdakarya.
- Muhsin, Muslih (1997), Badan Penyelesaian Sengketa Pajak setelah diubah menjadi Pengadilan Pajak: makalah pada Sosialisasi Undang-Undang Pengadilan Pajak sebagai pengganti Undang-Undang Badan Penyelesaian Sengketa Pajak.
- Mulyono, Djoko, Wicaksono, Baruni (2009) *Akuntansi Pajak Lanjutan*, Andi Yogyakarta, Edisi I, hal 391.
- Nasucha, Chaizi. 2004. *Reformasi Administrasi Publik: Teori dan Praktik*. Jakarta: PT. Grasindo.
- National Tax Agency Japan, 2021. https://www.nta.go.jp/english/publication/agency_report/index.., diakses pada 10 Oktober 2021 pukul 10.30.
- Neuman, Lawrence W. 2014. *Social Research Methods: Qualitative and Quantitative Approaches*. Seventh Edition. Pearson New International Edition. Pearson Education Limited. United States of America.
- Nkundabanyanga, S. K., et.al. 2017. “*Tax compliance in a developing country: Understanding taxpayers’ compliance decision by their perceptions*”. Journal of Economic Studies. Vol. 44: 6, pp. 931-957.
- Norman D. Nowak. 2007. *Tax Administration: Theory and Practire*. Wahington: Prager Publisher Inc.
- Nurmantu, Safri. 2005. *Pengantar Perpajakan*. Jakarta: Jakarta Granit
- OECD. 2013. *Co-operative Compliance: A Framework: From Enhanced Relationship to Co-operative Compliance*. OECD Publishing.
- Peraturan Direktur Jenderal Pajak Nomor PER - 55/PJ/2009, pasal 1 dan pasal 2 Peraturan Menteri Keuangan Nomor: 96/PMK.03/2009 tentang Jenis-jenis Harta yang termasuk dalam Kelompok Harta Bwujud bukan bangunan untuk keperluan penyusutan, yang mengganti atau mencabut peraturan sebelumnya berbentuk keputusan Menteri Keuangan No. 202/KMK.03/2002.
- Peraturan Menteri Keuangan Nomor 82/PMK.03/2011

- Pohan, C. A. 2017. *Pembahasan Komprehensif Pengantar Perpajakan: Teori dan Konsep Hukum Pajak*. Jakarta: Mitra Wacana Media.
- Prasetyo, Adinur. 2016. *Konsep dan Analisis Rasio Pajak*. Jakarta: PT. Elex Media Komputindo.
- Pribadi, Gunawan, UU Pengadilan Pajak sebagai penyempurna UU BPSP, www.klikpajak.com
- Procedia - Social and Behavioral Sciences Vol. 109, 1069 – 1075.
- Pudyatmoko, Sri (2009) *Pengadilan dan Penyelesaian Sengketa di bidang Pajak*, Jakarta, PT. Gramedia Pusataka Utama, Cet I revisi, hal 27.
- Renyowijoyo, Muindro. 2010. *Akuntansi Sektor Public Organisasi Nonlaba*. Jakarta: Mitra Wacana Media
- Robbins, Stephen P. 2008. *Organizational Behaviour, Tenth Edition*. Jakarta: Salemba Empat
- Rosdiana, Haula dan Edi Slamet Irianto. 2012. *Pengantar Ilmu Pajak: Kebijakan Implementasi di Indonesia*. Jakarta: Rajawali Press
- Saad, N. 2014. *Tax Knowledge, Tax Complexity and Tax Compliance: Taxpayers View*.
- Saleh, A., Mujahiddin. (2020). Challenges and Opportunities for Community Empowerment Practices in Indonesia during the Covid-19 Pandemic through Strengthening the Role of Higher Education. *Budapest International Research and Critics Institute-Journal (BIRCI-Journal)*. Volume 3, No 2, Page: 1105-1113
- Sambutan Menteri Keuangan mewakili Pemerintah berkenaan dengan disetujuinya Rancangan Undang-Undang tentang Pengadilan Pajak, Jakarta : 13 Maret 2002)
- Silvani, Carlos. 2007. *Tax Administration Reform And Fiscal Adjustment. The Case Of Indonesia*. Jurnal akuntansi vol 1
- Soemitro, Rochmat (1992), *Pengantar Singkat Hukum Pajak*, Bandung: PT. Eresco, hal. cet.2,
- Surrey, Stanley S. 1973. *Pathway To Tax Reform*. Harvard University Press
- Szudoczky, Rita and Alicja Majdanska. 2017. —*Designing Cooperative compliance Programmes*”. London: British Tax Review
- Tahar, Rachman, 2014. “*Pengaruh Faktor Internal dan Faktor Eksternal Terhadap Kepatuhan WP*”. Jurnal Akuntansi dan Investasi, Vol. 15, No 1, Januari 2014, Hal: 57-67
- Tjakradiwirja, Salamun A. 1993. *Pajak, citra dan upaya pembaruannya*. Bina rena pariwisata
- Undang Undang KUP dan Pasal 8 Peraturan Pemerintah Nomor 74 Tahun 2011
- Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 36 Tahun 2008) dan penjelasannya.
- Undang-Undang Pengadilan Pajak. Mahkamah Agung R.I dalam putusannya No.Put.59269/PP/M.XIIIA/16/2015, 3 Februari 2015.
- Widodo, W., et.al. 2010. *Moralitas, Budaya, dan Kepatuhan Pajak*. Bandung: Alfabeta.
- Zarkasyi, M. Wahyudin. 2008. *Good Corporate Governance Pada Badan Usaha*