

# The Effect of Moral Liability, the Effectiveness of Tax Socialization, Aspects of Tax Law Enforcement and The Digitalization of Tax Services on Taxpayer Compliance with Nationalism as A Moderation Variable

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## Abstract

*This study aims to determine the effect of variables on moral obligation, effectiveness of tax socialization, aspects of tax law enforcement, and digitization of tax services on taxpayer compliance by moderating nationalism. The research method used in this research is a quantitative research method with primary data obtained from questionnaire data which is measured using a Likert scale. Ease of carrying out tax obligations has been optimized by internal parties such as digitalization in tax services. However, this is still not effective in increasing taxpayer compliance. People prefer to come directly to the nearest KPP, because they think that directly coming to the KPP is easier to ask something about taxes that they do not understand. The researcher suggests that DPs should conduct counseling focused on understanding the basics of the process of modernizing or digitizing tax administration. The DGT is advised to consistently make efforts to bring its tax services closer, for example by using a mobile tax car. This study uses the variable of nationalism as a moderator in the factors that influence taxpayer compliance which has not been done by other researchers.*

## Keywords

moral obligation; effectiveness of tax socialization; aspects of tax law enforcement; digitization of services; taxpayer



## I. Introduction

Taxes are mandatory contributions by individuals or entities to the State based on the law, which are coercive and do not receive compensation. Tax is the largest source of revenue in Indonesia which plays a very important role in the economic system. Taxes can help the government in national development which is continuous and necessary to help the welfare of the community. The government can also take advantage of economic resources through taxes (Yustina et al., 2020). Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020). Indonesian State Revenue consists of several sources. Tax is one of the largest sources of state revenue in Indonesia. More than 75% of our state revenue comes from taxes. Tax is a mandatory levy carried out by the Government which is regulated in law and is coercive in nature which is to finance the needs of the State for the welfare of its nation. The Directorate General of Taxes is not only responsible for tax revenue, but is also responsible

for the level of taxpayer compliance. Various strategies have been carried out by the Fiskus, including educating taxpayers with various programs such as tax speech. The service and counseling department has a very important role because it is this section that deals directly with the community in general, and taxpayers in particular.

Moral obligations are related to individual feelings about the obligation to engage in or refuse to perform certain behaviors. The moral aspect of taxation is very important to improve taxpayer compliance in paying taxes. This is because tax payments made by taxpayers cannot be separated from the behavior conditions of the taxpayers themselves (Yustina et al., 2020). Tax socialization is a way to provide information, knowledge and guidance to the public, especially to taxpayers regarding all matters related to taxation (Meifari, 2020). Efforts to build consistent tax law enforcement is one way for taxpayers to comply with tax law provisions. The existence of consistency is expected to be a justification so that tax compliance that arises from taxpayers is not based on threats and coercion, but because of full voluntary compliance from taxpayers (Arifin, 2021). Digitization of tax services in accordance with the Director General of Taxes Regulation Number PER/41/PJ/2015 concerning the security of electronic transactions for online tax services. The application of e-invoice is intended to provide convenience, convenience, and security for the Taxable Entrepreneur in carrying out his tax obligations, especially tax invoices. Although the e-filing, e-billing, and e-invoice systems were created to make it easier for taxpayers who have not used this facility due to a lack of understanding in taxation.

From the explanation of the background above, the researcher intends to conduct a similar study with the title "The Influence of Moral Obligations, Effectiveness of Tax Socialization, Aspects of Tax Law Enforcement, and Digitization of Tax Services on Taxpayer Compliance with Nationalism as a moderating variable".

## II. Review of Literature

### 2.1 Moral Obligations to Taxpayer Compliance Moral

Obligations are individual morals which include the principles of life, ethics, feelings of guilt, performing obligations voluntarily. This can later be linked to taxpayer compliance in fulfilling their tax obligations. Moral obligations can be formed through civic engagement, trust, pride, and taxation. If taxpayers are proud to be citizens, they have incentives to pay taxes as well as incentives to think about the state of their country. Taxpayers comply with their taxes because they are driven by concern for state finances and high citizen involvement, as well as an open mind to advance the country through obedience (Halim & Nurhayati, nd, 2022). In a study conducted by (JULIANI & SUMARTA, 2021) Moral obligation has an influence on the level of compliance of individual taxpayers registered at the KPP for North Jakarta. The results of this study are consistent with previous research conducted by (Halim & Nurhayati, nd, 2022).

*H1: Moral Obligations Affect Taxpayer Compliance*

### 2.2 Effectiveness of Tax Socialization on Taxpayer Compliance Tax

Dissemination is an effort made by the Directorate General of Taxes in providing understanding, information, and guidance to the public and taxpayers on all matters related to taxation and legislation. According to (Wardani & Wati, 2018) tax socialization can be useful in sharing information related to taxation which aims to increase public awareness and trust in the government in managing the taxes they have reported and deposited. The

implementation of tax socialization that is not optimal will have an impact on the lack of information that taxpayers receive, so that taxpayers' understanding of tax obligations and how to implement them will also be low (Ardiyanti and Supadmi 2020). According to (Christmas Manus & Febrianti, 2021) taxation socialization has a positive effect on taxpayer compliance.

*H2: Effectiveness of Tax Socialization Affects Taxpayer Compliance*

### **2.3 Aspects of Tax Law Enforcement Against Taxpayer Compliance**

Law is the entire written and unwritten regulation that regulates the order in society and the violators are generally subject to sanctions. Legal aspects are needed to prevent tax fraud (tax evasion). The self-assessment system implemented in Indonesia gives full confidence to taxpayers to register, calculate, deposit, and report their tax obligations. Every taxpayer requires good knowledge and understanding of taxes in terms of regulations and technical administration. The government has prepared regulations in the Taxation Law that apply as the basis on which taxpayers fulfill their obligations. Legal aspects are needed to improve tax compliance. Aspects of law enforcement, such as the imposition of tax sanctions and provisions on tax rates can prevent tax evasion. In research (Mahendrawati & Urumsah, 2021) Aspects of law enforcement can affect tax compliance.

*H3: Aspects of Tax Law Enforcement Affects Taxpayer Compliance*

### **2.4 Digitizing Tax Services on Taxpayer Compliance**

Digitalization of taxpayer compliance to achieve tax revenue targets for the state, government and DGT provide new breakthroughs or innovations in the current digital era in order to provide easier services and more efficient for taxpayers, namely with online-based services. It is hoped that with this innovation, taxpayers can easily calculate and report periodic and annual taxes easily, effectively, quickly and safely.

According to (Yusuf & Saputra, 2018) the current digitalization provided by the government can improve taxpayer compliance in Indonesia, because taxpayers can easily calculate and report their taxes. Therefore, the increase in state revenue from the tax sector. The digital facilities provided by DGT are in the form of E-Filing, E-Billing, and E-invoices. Of course, it saves costs that will be incurred by taxpayers due to the digitization of tax services. And with the digitization of tax services, taxpayer compliance has increased, because the process for calculating and reporting taxes is easier. The above explanation was also positively welcomed by Putri (2022) with digitalization making it easier for taxpayers to improve taxpayer compliance in terms of their tax services, as well as making it easier in this pandemic era to minimize the spread of the virus during a pandemic, with online tax reporting not hampering taxpayer compliance. in terms of carrying out obligations in terms of taxation.

*H4: Digitization of Tax Services Affects Taxpayer Compliance*

### **2.5 Effect of Moral Obligations on Taxpayer Compliance If Moderated with Nationalism**

In the research of Darmawan et al. (2020) said that a sense of nationalism must be instilled in all people, not only taxpayers, if the sense of nationalism grows, the obligation and compliance of taxpayers will also grow along with the spirit of nationalism that exists in every society. According to Kurniawan (2020) moral obligations affect whether or not taxpayers comply with their tax obligations. In this case, it is hoped that the presence of a sense of nationalism will affect the moral obligations and compliance of taxpayers

*H5: Effect of Moral Obligations on Taxpayer Compliance If Moderated with Nationalism*

## **2.6 Effect of Effectiveness of Socialization on Taxpayer Compliance If Moderated with Nationalism**

Nationalism is an understanding to love the homeland, speak to the state and cultural order. According to Purnamasari et al. (2018) a sense of nationalism will grow if taxpayers are responsible for their country in developing and advancing their nation, so that it will increase taxpayer compliance. Meanwhile, according to (Najla Ulfah Salsabila, 2018) nationalism is also shown by the participation of citizens in state development and fulfilling their tax obligations because of love for the homeland. Normative beliefs as in the Theory of Planned Behavior (TPB) are also one of the determinants of a person's intention to behave, where individuals have confidence in the motivation or encouragement of other people (outsiders). As well as taxation socialization which is an important role of the government, especially the Director General of Taxes to become a means of information, knowledge, and understanding of taxes to taxpayers (Siahaan & Halimatusyadiah, 2019).

*H6: Effect of Effectiveness of Socialization on Taxpayer Compliance If Moderated with Nationalism*

## **2.7 Effect of Law Enforcement Aspects on Taxpayer Compliance If Moderated with Nationalism**

Law is a regulation that has been ratified by the State and government which cannot be contested by other parties because the law itself has been formulated with good for the benefit of living together in society and the state. Because considering the culturalist Indonesian society which has many kinds of traditions and different cultures. The law itself is in accordance with what the state wants, namely to unite and unite the cultural Indonesian people. The enforcement of tax law will be able to create a society that is aware, loyal and obedient in carrying out their tax obligations (realization of regular functions).

*H7: The Influence of Law Enforcement Aspects on Taxpayer Compliance if Moderated with Nationalism*

## **2.8 The Effect of Tax Service Digitalization on Taxpayer Compliance if moderated with Nationalism**

With the digitalization of tax services, it can minimize fraud that occurs and minimize all forms of manipulation of taxation. This act is not an example of a person's sense of nationalism. James & Sawyer (2018)

In the research of Aini et al. (2022) with the digitization of tax services, the increasing attractiveness of individual and corporate taxpayers to carry out the taxpayer compliance process in calculating, paying and reporting their tax obligations in a fast, safe, easy, free and paperless process. With the digitization of tax services, it is expected to increase taxpayer compliance.

*H8: The Effect of Digitalization of Tax Services on Taxpayer Compliance If Moderated with Nationalism*

### **III. Research Method**

The population in this study is the taxpayer. This study used *simple random sampling* to determine the number of research samples. *Simple random sampling* is the taking of sample members from the population that is carried out randomly without regard to the strata that exist in the population (Sugiyono, 2018). The respondents in this study were

taxpayers, so the sample in this study was 100. The type of data used in this study was primary data, namely data sourced from questionnaires. Sources of data in this study are answers to questionnaires distributed to respondents. In this study, the measurement scale used is the Likert scale.

The dependent or dependent variable is a variable that is influenced by other variables, namely taxpayer compliance. Independent or independent variables are variables that affect other variables, namely Moral Obligations, Effectiveness of Tax Socialization, Aspects of Tax Law Enforcement, and Digitization of Tax Services. The moderating variable in this study is Nationalism.

## IV. Result and Discussion

### 4.1 Description of Respondents

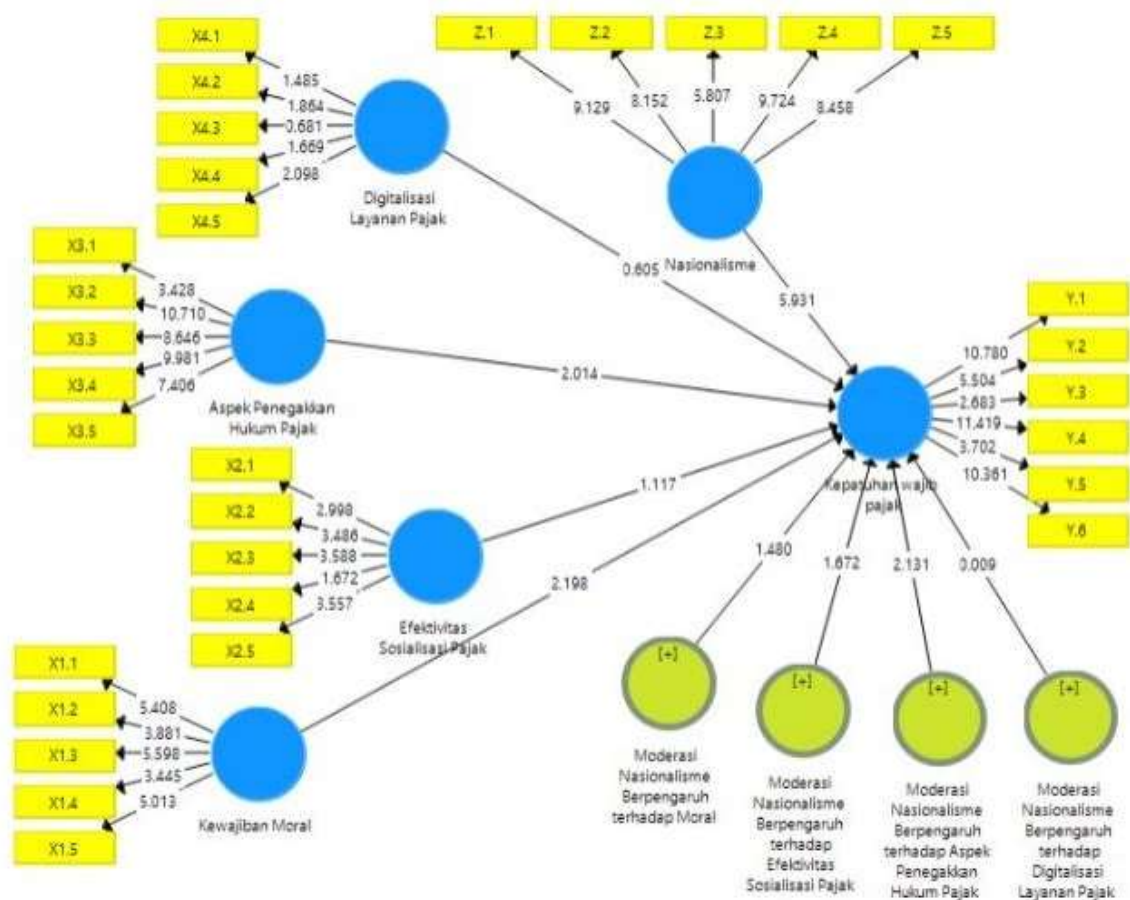
**Table 1.** Respondent's Data

Information	Total	Percentage
Gender	100 Respondents	
<ul style="list-style-type: none"> <li>● Male -</li> <li>● Female</li> </ul>	39 61	31% 61%
Age		
<ul style="list-style-type: none"> <li>● &lt; 20 Years</li> <li>● 20 – 30 Years</li> <li>● &gt; 30 Years</li> </ul>	- 88 12	- 88% 12%
Last Education		
<ul style="list-style-type: none"> <li>● High School</li> <li>● Diploma</li> <li>● Strata 1</li> <li>● Strata 2</li> <li>● Strata 3</li> </ul>	35 2 62 1	35% 2% 62% 1%
Have a NPWP		
<ul style="list-style-type: none"> <li>● Have a NPWP</li> <li>● Don't have a NPWP</li> </ul>	96 4	96% 4%
Have used online tax services		
<ul style="list-style-type: none"> <li>● Have used</li> <li>● Never used</li> </ul>	100 -	100% -

### 4.2 Test Validity

Test Validity was carried out with the aim of testing the level of validity of the questionnaire used in the study.





Source: SmartPLS Data Processed Results, 2022  
**Figure 1. Research Model**

**4.3 Reliability Test Reliability**

The accuracy and precision of a measuring instrument in a measurement procedure. Reliability is a condition used to describe one of the most significant properties of a test value in a consistent way.

**Table 2.**

Variable	Cronbach's Alpha	rho_A	Composite	Average Variance Extracted
Aspects of Tax Law Enforcement	0.775	0.779	0.849	0.532
Digitization of Tax Services of Tax Socialization	0.014	0.519	0.286	Effectiveness
Taxpayer	0.826	0.890	0.883	0.613
Moral	Obligations	Test	Compliance	Reliability
0.705	0.724	0.730	0.817	0.473

Source: Smart PLS Data Processing Results, 2022

The reliability test can be assessed from the Combach's alpha value. If Combach's alpha value > 0.70 then the data is considered reliable. From table 2 above, it can be seen that the variables of taxpayer compliance, moral obligation, effectiveness of tax socialization, aspects of tax law enforcement, digitization of tax services and nationalism have Combach's alpha value > 0.70. Then all data on the six variables are declared reliable.

#### 4.4 Hypothesis Test Results Hypothesis

Testing can be assessed as significant if the t-Statistic is more than 1.96 and another way is to look at the P-Value less than 0.05. The following is a picture and table of research results that have been tested using PLS so that significant and insignificant data can be seen.

**Table 3.** Path Coefficients

<i>Relationship Between Variables</i>	<i>Original Sample (O)</i>	<i>Sample Average (M)</i>	<i>Standard Deviation (STDEV)</i>	<i>T – Statistic</i>	<i>P – Values</i>
Aspects of Tax Law Enforcement -> Taxpayer Compliance	0.045	0.218	0.116 2.014	Digitization	0.233
of Tax Services -> Taxpayer Compliance	0.099	0.051	0.163	0.065	0.545
Effectiveness of Tax Socialization -> Taxpayer Compliance	-0.101	-0.081	0.091	1.117	0.265
Moral Obligations -> Taxpayer Compliance	0.187	0.182	0.085	2,198	0.028
Moderation of Nationalism on Aspects of Tax Law Enforcement -> Taxpayer Compliance	-0.247	-0.222	0.116	2	0.034
Moderation of Nationalism on Tax Service Digitization -> Taxpayer Compliance	0.001	0.019	0.993	0.009	0.081
Moderation of Nationalism on Effectiveness of Tax Socialization -> Taxpayer Compliance	0.187	0.156	0.112	1.672	0.095
Moderation of Nationalism on Morals -> Taxpayer Compliance	-0.137	-0.111	0.093	1.480	0.140

*Source: Results of Processed Data SmartPLS, 2022*

Table 3 above can be explained that:

- 1) The value of the variable regression coefficient moral obligation 2.198, meaning that if the moral obligation increases, the taxpayer compliance tends to increase. The moral obligation variable has a significance value of 0.007 < 0.05. This means that moral obligation has a significant effect on taxpayer compliance.

- 2) The regression coefficient value of the effectiveness of tax socialization variable is 1.117, meaning that if the effectiveness of tax socialization increases, then taxpayer compliance tends to increase. The tax socialization effectiveness variable has a significance value of  $0.001 < 0.05$ . This means that the effectiveness of taxation socialization has a significant effect on taxpayer compliance.
- 3) The regression coefficient value for the aspect of tax law enforcement is 2.014, meaning that if the tax law enforcement aspect increases, then taxpayer compliance tends to increase. Variable aspects of tax law enforcement have a significance value of  $0.000 < 0.05$ . This means that the aspect of tax law enforcement has a significant effect on taxpayer compliance.
- 4) The regression coefficient value of the tax service digitization variable is 0.065, meaning that if the digitization of tax services increases, then taxpayer compliance tends not to increase. The variable of digitizing tax services has a significance value of  $0.643 > 0.05$ . This means that the digitization of tax services has no significant effect on taxpayer compliance.
- 5) The regression coefficient value of the moral obligation variable is 1.480, meaning that if the moral obligation increases, then nationalism tends to increase. The moral obligation variable has a significance value of  $0.018 < 0.05$ . This means that moral obligation has a significant effect on nationalism.
- 6) The regression coefficient value of the effectiveness of tax socialization variable is 1.672, meaning that if the effectiveness of tax socialization increases, then nationalism tends to increase. The tax socialization effectiveness variable has a significance value of  $0.001 < 0.05$ . This means that the effectiveness of taxation socialization has a significant effect on nationalism.
- 7) The value of the regression coefficient of the tax law enforcement aspect variable is 2.131, meaning that if the tax law enforcement aspect increases, then nationalism tends to increase. Variable aspects of tax law enforcement have a significance value of  $0.001 < 0.05$ . This means that the aspect of tax law enforcement has a significant effect on nationalism.
- 8) The value of the regression coefficient for the digitization of tax services is 0.009, meaning that if the digitization of tax services increases, then nationalism tends not to increase. The variable of digitizing tax services has a significance value of  $0.823 > 0.05$ . This means that the digitization of tax services has no significant effect on nationalism.

#### 4.5 Discussion

Research on the effect of moral obligation, effectiveness of tax socialization, aspects of tax law enforcement, and digitization of tax services on taxpayer compliance by moderating nationalism, can be discussed as follows:

- a. The effect of moral obligation on taxpayer compliance.

Table 3. Hypothesis testing shows that the relationship between the moral obligation variable and taxpayer compliance is significant. The moral obligation variable has a significant value. This means that moral obligation has a significant effect on taxpayer compliance.

This study is in line with research conducted by (JULIANI & SUMARTA, 2021) which states that moral obligation has a significant effect on taxpayer compliance. This is also in line with research conducted by (Nabila & Isroah, 2019) which states that moral obligation has a significant effect on taxpayer compliance. This can be because respondents carry out their tax obligations voluntarily because there is a feeling of guilt



if they are not done so that the moral obligation of taxpayers increases and can fulfill obligations in paying taxes.

b. The effect of the effectiveness of tax socialization on taxpayer compliance.

Table 3 hypothesis testing shows that the relationship between the effectiveness of taxation socialization variables and taxpayer compliance is significant. The effectiveness of the tax socialization variable has a significant value. This means that the effectiveness of taxation socialization has a significant effect on taxpayer compliance.

This research is in line with research conducted by (Wardani & Wati, 2018) which states that tax socialization has a significant effect on taxpayer compliance. This is also in line with research conducted by (Christmas Manus & Febrianti, 2021) which states that tax socialization has a significant effect on taxpayer compliance. This can be because respondents carry out their tax obligations voluntarily because there is a feeling of guilt if they are not done so that the moral obligation of taxpayers increases and can fulfill obligations in paying taxes. These results indicate that indirect taxation socialization has a significant effect on taxpayer compliance through tax knowledge. If the socialization of taxation can increase the knowledge of taxpayers in making tax payments, the taxpayers are satisfied with the socialization of taxation provided.

c. The effect of tax law enforcement aspects on taxpayer compliance.

The hypothesis test table shows that the relationship between the aspects of tax law enforcement and taxpayer compliance is significant. Variable aspects of tax law enforcement have a significant value. This means that the aspect of tax law enforcement has a significant effect on taxpayer compliance.

This research is in line with research conducted by (Arifin, 2021) which states that tax law enforcement, especially in tax debt collection, is beneficial in increasing taxpayer compliance. This is also in line with research conducted by (Waid, 2020) which states that Enforcement of tax law will increase the voluntary compliance of taxpayers. Based on the aspect of legal certainty, tax hostages in Indonesia already have a legal umbrella, namely Law no. 9 of 2000 and several other regulations governing tax hostages. From the aspect of justice, legal protection is given to taxpayers/tax bearers who are affected by tax hostages by providing legal remedies in the form of lawsuits against tax hostages, compensation and rehabilitation of good names.

d. The effect of digitizing tax services on taxpayer compliance.

Table 3 hypothesis testing shows that the relationship between the variable of digitizing tax services and taxpayer compliance is not significant. The variable of digitizing tax services has a significant value. This means that the digitization of tax services has no significant effect on taxpayer compliance.

This research is in line with research conducted by (Arfah & Aditama, 2020) which states that the modernization of the tax administration system in this form of digitalization is not able to have a significant effect on taxpayer compliance. The ineffectiveness of digitizing tax services on taxpayer compliance may be because taxpayers still find it difficult to use the system and are more likely to choose to go directly to the Tax Service Office. Taxpayers view that by going directly to the Tax Service Office it will be more effective because if there are difficulties or obstacles in the process, the taxpayer can directly ask the relevant officer and the officer will help the difficulties experienced by the taxpayer. More modern systems or methods are considered ineffective because apart from the lack of socialization regarding the use of the system, this system is seen as more complicated if the taxpayer experiences difficulties in the process.

- e. The effect of moral obligation on nationalism  
Table 3 hypothesis testing shows that the relationship between the variable moral obligation and nationalism has a significant effect. The moral obligation variable has a significant value. This means that moral obligation has a significant effect on nationalism.
- f. The effect of the effectiveness of tax socialization on nationalism  
Table 3 test of the hypothesis shows the relationship between the variables of the effectiveness of taxation socialization with nationalism is a significant effect. The effectiveness of the tax socialization variable has a significant value. This means that the effectiveness of taxation socialization has a significant effect on nationalism.
- g. Influence of aspects of tax law enforcement on nationalism  
Table 3 The hypothesis test shows that the relationship between the variables of tax law enforcement and nationalism has a significant effect. Variable aspects of tax law enforcement have a significant value. This means that the aspect of tax law enforcement has a significant effect on nationalism.
- h. The effect of digitizing tax services on nationalism  
Table 3 Hypothesis testing shows the relationship between the variable of digitizing tax services and nationalism is not significant. The variable of digitizing tax services has a significant value. This means that the digitization of tax services has no significant effect on nationalism.

## V. Conclusion

This study examines the effect of moral obligation, effectiveness of tax socialization, aspects of tax law enforcement, and digitization of tax services on taxpayer compliance by moderating nationalism. The conclusions from this study are:

1. Moral obligation has an effect on taxpayer compliance.
2. The effectiveness of tax socialization has an effect on taxpayer compliance.
3. Aspects of tax law enforcement affect taxpayer compliance.
4. Digitization of tax services has no effect on taxpayer compliance.
5. Moral obligation affects nationalism.
6. The effectiveness of taxation socialization has an effect on nationalism.
7. Aspects of tax law enforcement have an effect on nationalism.
8. The digitization of tax services has no effect on nationalism.

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