

# **ANALYSIS OF FACTORS INFLUENCING TAXPAYER COMPLIANCE BASED ON SINTA INDEXED LITERATURE REVIEW 2020-2025**

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## **ABSTRACT**

This study aims to analyze and synthesize the main factors influencing taxpayer compliance in Indonesia through a comprehensive review of 14 journal articles indexed in SINTA from 2020 to 2025. Taxpayer compliance remains an important pillar in achieving national revenue targets and supporting sustainable development. Despite ongoing reform efforts, Indonesia still faces challenges related to non-compliance, such as tax evasion and late tax reporting. The literature shows that several interrelated factors influence taxpayer behavior, including tax knowledge, awareness, service quality from tax authorities, strictness of sanctions, technological advances such as e-filing, and external influences such as social environment and economic conditions. This study uses a qualitative descriptive method by systematically analyzing journal publications that discuss these variables. The review identifies seven dominant themes: taxpayer understanding, awareness, tax sanctions, service quality, digitalization, tax audits, and the moderating effect of financial conditions. The results show that taxpayer knowledge and awareness are the basis for compliance, but this is significantly supported by the clarity of regulations and the availability of digital systems. Furthermore, the study shows that sanctions are only effective if applied consistently and transparently, while service quality increases trust and voluntary compliance. The involvement of tax volunteers, public campaigns, and the use of information technology have emerged as innovative strategies to increase engagement, especially among younger taxpayers. The literature also shows that a multidimensional and contextual approach that combines individual and structural perspectives is essential for improving long-term compliance. This paper contributes to the academic literature by presenting an integrated conceptual framework and providing insights for policymakers to design more adaptive, equitable, and evidence-based tax compliance strategies.

**Keywords:** taxpayer compliance, tax knowledge, taxpayer awareness, quality of tax services, tax sanctions, digitalization, and financial condition.

## INTRODUCTION

### Background to the Research Problem

Taxpayer compliance is one of the important indicators in measuring the effectiveness of a country's tax system. In Indonesia, although tax reform has been carried out gradually, the level of taxpayer compliance is still a major challenge in achieving state revenue targets. Various phenomena such as low participation in SPT reporting, late payments, and tax avoidance behavior are major issues that must be addressed by the government through various approaches, both in terms of policy and improving the quality of service.

Previous studies have examined many factors that influence taxpayer compliance, especially in the last five years. Hazmi et al (2020) showed that taxpayer understanding, service quality, and the application of tax sanctions significantly influenced compliance at the Surakarta Pratama Tax Office. In line with this, (Tumanduk et al., 2021) also stated that adequate tax knowledge has a direct effect on motor vehicle taxpayer compliance in Tomohon City. Hormati et al. (2021) found that the combination of taxpayer awareness and service quality contributed to increased compliance.

The administrative sanction factor is the focus of (Palit et al., 2020) research, which states that sanctions have a deterrent effect and significantly increase compliance. The social environment as an external factor is also expressed by (Joalgabsa et al., 2021), where the role of the community and local figures influences taxpayer compliance in paying PBB. Furthermore, (Lake & Kantohe, 2022) show that tax audits have a positive impact on corporate taxpayer compliance, especially in encouraging transparency in reporting.

Along with the development of information technology, the digitalization of the tax system has also been proven to encourage increased compliance. Firdaus & Pratolo (2020) stated that the use of e-filing, if balanced with adequate understanding and the application of strict sanctions, can increase efficiency and compliance. Ristiyana et al. (2024) research even revealed that the existence of tax volunteers, incentives, and digitalization play an important role in fostering young generation taxpayers. The moderation approach was also studied by (Minovia et al., 2025) who highlighted that the financial condition of taxpayers can strengthen or weaken the influence of service quality and awareness on compliance.

The quality of tax service and sense of justice also play an important role, as shown by (Febriani & Rahayu, 2020), who found that satisfaction is a mediating variable between service quality and compliance. Research by (Ammy, 2023) and (Leo et al., 2022) added that tax amnesty and BBN exemption programs can increase compliance if accompanied by socialization and quality services.

Furthermore, the Automatic Exchange of Information (AEOI) system and administrative modernization were also studied by (Wiyarni et al., 2021), which were proven to strengthen supervision and increase compliance. Finally, (Herlina, 2020) showed that the combination of sanctions, tax awareness, and service quality is a comprehensive approach in building a strong tax compliance culture.

Based on the various research results, this study aims to systematically analyze various factors that influence taxpayer compliance based on the literature review of SINTA indexed journals in the period 2020 to 2025. The main objective of this study is to summarize existing scientific contributions, identify dominant variable trends, and open exploration space for further research. This research is expected to be a conceptual basis for the formulation of more adaptive tax policies based on empirical evidence.

## **Problem Formulation and Research Objectives**

The formulation of the problem in this study is: What are the factors that influence taxpayer compliance in Indonesia based on the literature review indexed by SINTA over the past five years? To answer this question, a literature review was conducted that grouped important findings from various previous studies related to taxpayer compliance.

The objectives of this study are: (1) to identify and group the main factors that influence tax compliance from the internal and external sides of taxpayers; (2) to review research trends and methodologies used in previous studies; and (3) to develop a conceptual framework that can be the basis for further research and tax policy making.

This study not only provides a systematic overview of the variables that are often studied, but also evaluates the effectiveness of the approach used by previous researchers in analyzing the phenomenon of tax compliance.

## **Research News**

One of the main novelties of this study lies in its comprehensive and holistic approach through a national data-based literature review of SINTA-indexed journals. Unlike most previous studies that focus on case studies in certain regions or institutions, this study attempts to identify general patterns and dominant variables from various local contexts throughout Indonesia.

This study also offers a synthesis of quantitative and qualitative research results, resulting in a deeper understanding of how the combination of individual factors (such as understanding and awareness), structural factors (such as systems and policies), and contextual factors (such as social environment and financial conditions) mutually influence taxpayer compliance.

Thus, this study not only presents theoretical contributions through literature mapping, but also provides policy input that can be used to design more effective and contextual compliance improvement strategies according to the characteristics of taxpayers in Indonesia.

## **LITERATURE REVIEW**

### **Taxpayer Understanding and Awareness**

Tax understanding is one of the internal factors that plays an important role in increasing compliance. Hazmi et al (2020) and Tumanduk et al (2021) show that the higher the level of taxpayer knowledge regarding tax regulations and procedures, the higher their compliance. In addition to understanding, tax awareness is also important. Hormati et al (2021) and Herlina, (2020) state that taxpayers who are aware of the benefits and obligations of taxation tend to be more compliant in fulfilling their obligations.

### **Quality of Service and Socialization of the Tax Office**

Fast, friendly, and professional tax services can increase public trust in the tax authorities. (Febriani & Rahayu, 2020) and (Ammy, 2023) stated that quality services not only have an impact on taxpayer satisfaction but also increase their loyalty and compliance. Ristiyana et al., (2024) added that tax volunteers and intensive socialization also strengthen the positive influence of tax services.

### **Tax Sanctions and Audits**

Strict and fair sanctions can provide a deterrent effect for taxpayers who are negligent or intentionally violate their obligations. Palit et al (2020) and Joalgabsa et al (2021) stated that the existence of consistent and objectively applied sanctions increases compliance. Lake & Kantohe (2022) emphasize the importance of tax audits as an effective control mechanism for corporate taxpayers.

### **Digitalization of Tax Administration System**

Modernization of the tax system, such as the use of e-filing and e-bupot, has been proven to increase reporting efficiency and ease of access to tax services. Firdaus & Pratolo, (2020) and Wiyarni et al. (2021) show that digitalization encourages transparency, reduces compliance costs, and increases taxpayer participation.

### **Contextual Factors: Social Environment and Financial Conditions**

Joalgabsa et al (2021) found that social norms and environmental pressures can influence a person's compliant or non-compliant behavior. Minovia et al.(2025) showed that financial conditions are a moderating variable that determines the strength or weakness of the influence of other factors on compliance. In stable financial conditions, the influence of service and awareness on compliance is greater.

### **Literature Synthesis**

Literature during the 2020–2025 period shows a tendency that taxpayer compliance is not determined by a single factor, but by a combination of internal and external factors. This study emphasizes the importance of a multidimensional approach that considers interactions between variables and differences in taxpayer characteristics in designing effective tax policies and strategies.

## **METHOD, DATA, AND ANALYSIS**

### **Types and Research Approaches**

This study uses a descriptive qualitative approach with a literature review method. This approach was chosen to review and synthesize the results of previous studies that discuss the factors that influence taxpayer compliance in Indonesia. The literature analyzed focused on SINTA indexed journals with a period of 2020 to 2025.

### **Data Collection Technique**

Data collection was carried out by searching and selecting national scientific journal articles through search engines and official scientific publication portals. Inclusion criteria include: (1) articles discussing the topic of tax compliance; (2) published in 2020–2025; (3) published in SINTA indexed journals; and (4) fully accessible for analysis.

### **Data Analysis Procedures**

The analysis was conducted qualitatively by identifying variables that are often studied in the context of taxpayer compliance. The articles were then grouped into main themes, such as tax understanding, awareness, sanctions, tax services, digitalization, audits, and moderating factors such as financial conditions. Furthermore, a narrative synthesis was conducted on the findings by considering consistency, variation, and interrelationships between variables.

### **Purpose of Analysis**

The purpose of this analysis is to gain a comprehensive understanding of the determinants of taxpayer compliance in Indonesia and to formulate a conceptual framework that can be used for further research and policy making in the field of taxation.

## RESULT AND DISCUSSION

Below is the data on articles indexed by SINTA for 2020-2025 as a reference in this research.

Tabel 1. Sinta Indexed Taxpayer Compliance Articles 2020-2025

No	Title	Writer	Indexed	Method	Referred
1	Quality of Tax Service, Tax Awareness and Taxpayer Compliance: The Moderating Role of Taxpayer Financial Condition  <a href="https://www.owner.polgan.ac.id/index.php/owner/article/download/953/497">https://www.owner.polgan.ac.id/index.php/owner/article/download/953/497</a>	(Minovia et al., 2025)	Sinta 3	Quantitative Analysis	14 times
2	The Influence of Incentives, Digitalization and Tax Volunteers on Taxpayer Compliance with Service Quality as a Moderating Variable  <a href="https://owner.polgan.ac.id/index.php/owner/article/download/2096/1220">https://owner.polgan.ac.id/index.php/owner/article/download/2096/1220</a>	(Ristiyana et al., 2024)	Sinta 3	Quantitative Analysis	13 times
3	The Effect of Vehicle Tax Amnesty, BBN Exemption, and Tax Service Quality on Taxpayer Compliance with Tax Socialization as a Moderating Variable  <a href="https://owner.polgan.ac.id/index.php/owner/article/view/1257/620">https://owner.polgan.ac.id/index.php/owner/article/view/1257/620</a>	(Ammy, 2023)	Sinta 3	Associative Analysis	11 times
4	The Effect of Tax Amnesty on Motor Vehicle Taxpayer Compliance with Income as a Moderating Variable  <a href="https://www.owner.polgan.ac.id/index.php/owner/article/download/953/497">https://www.owner.polgan.ac.id/index.php/owner/article/download/953/497</a>	(Leo et al., 2022)	Sinta 3	Quantitative Analysis	14 times
5	The Influence of Tax Audits on Corporate Taxpayer Compliance at the Bitung Pratama Tax Service Office  <a href="https://www.academia.edu/download/99706271/2759.pdf">https://www.academia.edu/download/99706271/2759.pdf</a>	(Lake & Kantohe, 2022)	Sinta 3	Quantitative Analysis	6 times
6	The Influence of Tax Knowledge on Motor Vehicle Taxpayer Compliance at the Tomohon City Samsat Office  <a href="https://scholar.archive.org/work/uanaqgmxbd4hfcoklwnkscpqu/access/wayback/https://ejurnal.unima.ac.id/index.php/jaim/article/download/1134/1268">https://scholar.archive.org/work/uanaqgmxbd4hfcoklwnkscpqu/access/wayback/https://ejurnal.unima.ac.id/index.php/jaim/article/download/1134/1268</a>	(Tumanduk et al., 2021)	Sinta 3	Quantitative Analysis	22 times
7	The Effect of Automatic Exchange of Information System Application, Modern Administration System, and Tax Sanctions on Taxpayer Compliance  <a href="https://www.academia.edu/download/98387515/1466.pdf">https://www.academia.edu/download/98387515/1466.pdf</a>	(Wiyarni et al., 2021)	Sinta 3	Quantitative Analysis	2 times

No	Title	Writer	Indexed	Method	Referred
8	The Influence of Taxpayer Awareness and Service Quality on Motor Vehicle Tax Compliance at the Tomohon Samsat Office  <a href="https://www.academia.edu/download/98899757/537.pdf">https://www.academia.edu/download/98899757/537.pdf</a>	(Hormati et al., 2021)	Sinta 3	Quantitative Analysis	19 times
9	The Influence of Taxpayer Environment and Tax Sanctions on Taxpayer Compliance in Paying Taxes (Study in Maesa Unima Village, Minahasa Regency)  <a href="https://www.academia.edu/download/82346546/1400.pdf">https://www.academia.edu/download/82346546/1400.pdf</a>	(Joalgabsa et al., 2021)	Sinta 3	Quantitative Analysis	15 times
10	The Influence of Service Quality and Fairness on Taxpayer Compliance with Satisfaction as a Mediating Variable  <a href="https://www.academia.edu/download/92847837/1348.pdf">https://www.academia.edu/download/92847837/1348.pdf</a>	(Febriani & Rahayu, 2020)	Sinta 3	Quantitative Analysis	6 times
11	The Influence of Sanctions, Tax Awareness and Service Quality on Land and Building Taxpayer Compliance in Kerinci Regency  <a href="https://pdfs.semanticscholar.org/b9e5/9003a1140a78da4aaa2c3c47b4a2fbbb341e.pdf">https://pdfs.semanticscholar.org/b9e5/9003a1140a78da4aaa2c3c47b4a2fbbb341e.pdf</a>	(Herlina, 2020)	Sinta 3	Quantitative Analysis	57 times
12	The Influence of E-Filing Benefits, Taxpayer Understanding, Service Quality, and Tax Sanctions on Taxpayer Compliance in Kulon Progo and Sleman Regencies  <a href="https://scholar.archive.org/work/3ahqankdvnbd3hev6dfueerzjy/access/wayback/https://journal.umy.ac.id/index.php/rab/article/download/9470/pdf_6">https://scholar.archive.org/work/3ahqankdvnbd3hev6dfueerzjy/access/wayback/https://journal.umy.ac.id/index.php/rab/article/download/9470/pdf_6</a>	(Firdaus & Pratolo, 2020)	Sinta 3	Quantitative Analysis	5 times
13	The Influence of Tax Mandatory Understanding, Service Quality and Taxation Sanctions on Tax Mandatory Compliance in Kpp Pratama Surakarta  <a href="https://core.ac.uk/download/pdf/348690728.pdf">https://core.ac.uk/download/pdf/348690728.pdf</a>	(Hazmi et al., 2020)	Sinta 3	Quantitative Analysis	34 times
14	The Influence of Tax Administration Sanctions on Motor Vehicle Taxpayer Compliance at the Tomohon Samsat Office  <a href="https://www.academia.edu/download/72893967/378.pdf">https://www.academia.edu/download/72893967/378.pdf</a>	(Palit et al., 2020)	Sinta 3	Quantitative Analysis	5 times

Source: Management Results Data

Based on the data in Table 1 regarding SINTA indexed articles related to taxpayer compliance in 2020–2025, there is a trend of studies that highlight various factors that influence the level of taxpayer compliance in Indonesia. A total of 14 articles listed use a quantitative analysis approach, either with

regression analysis methods, associative, or moderation and mediation tests. The topics discussed vary, ranging from the quality of tax services, tax awareness, incentives and digitalization, vehicle tax amnesty, tax socialization, to the application of sanctions and the use of technology such as e-filing.

The article with the highest number of citations is the study by (Herlina, 2020) with 57 citations, which shows that the topics of sanctions, tax awareness, and service quality for land and building taxpayer compliance are very relevant and widely referenced. Meanwhile, several newer articles such as the work of (Minovia et al., 2025) and (Ristiyana et al., 2024) are also starting to show their influence, receiving 14 and 13 citations respectively. This indicates that studies on tax compliance continue to be updated, both in terms of theoretical approaches and the use of new variables such as tax volunteers and taxpayer financial conditions as moderating variables.

In general, these data indicate that research on taxpayer compliance is increasingly developing and comprehensive, both from the individual taxpayer aspect (knowledge, awareness, understanding), institutional (service quality, modern administration), and external aspects (sanctions, socialization, amnesty). All these studies are indexed in SINTA 3, which indicates a significant contribution to the development of tax literature in Indonesia. This is a strong basis for formulating an appropriate conceptual model in further research on factors that influence taxpayer compliance.

### **Internal Factors Affecting Compliance**

Internal factors include elements originating from within the taxpayer, such as the level of knowledge, understanding, and awareness of the importance of paying taxes. The results of a review by (Hazmi et al., 2020), (Tumanduk et al., 2021), and (Hormati et al., 2021) show that high tax understanding is strongly correlated with compliance in submitting Tax Returns (SPT) and paying other tax obligations. Knowledge of tax regulations allows taxpayers to understand administrative procedures, avoid reporting errors, and avoid sanctions. Tax awareness, on the other hand, is more related to the moral motivation and attitude of taxpayers towards the importance of their contribution to national development. A study by (Herlina, 2020) found that awareness is not only formed by formal education, but also by personal experience and examples from the surrounding environment. Taxpayers who have a positive view of the use of taxes by the government tend to show higher levels of compliance. Interestingly, these internal factors do not work singly, but rather reinforce each other. High understanding will increase taxpayers' confidence in managing their obligations, while awareness strengthens moral commitment in carrying out fiscal responsibilities. Therefore, an approach that only emphasizes one side, such as technical education without building awareness values, tends to be ineffective in the long term. This suggests that compliance improvement strategies must include cognitive and affective aspects simultaneously.

### **The Role of Service Quality and Tax Sanctions**

The quality of service provided by the tax authorities is one of the external factors that significantly affects taxpayer compliance. Fast, friendly, accurate information, and free from extortion services can increase taxpayer trust and comfort. Febriani & Rahayu (2020) showed that service quality is a mediating variable between fairness and taxpayer satisfaction towards ongoing compliance. This is reinforced by (Ammy, 2023) who stated that tax amnesty will only have a positive impact if accompanied by good service. More than just facilities, service reflects the attitude of fiscal institutions in building long-term relationships with the community. When taxpayers feel appreciated and facilitated in fulfilling their obligations, the level

of compliance will increase. Therefore, human resource training and service digitalization are important steps to strengthen the function of public services in taxation. Tax sanctions function as a coercive instrument to enforce regulations. The findings of (Palit et al., 2020) and (Joalgabsa et al., 2021) emphasize that the existence of clear sanctions that are applied without discrimination creates a significant deterrent effect. However, the effectiveness of sanctions is highly dependent on the consistency of their application. If there is inequality in the imposition of sanctions, it can reduce the legitimacy of the tax authority in the eyes of the public. Interestingly, the combination of service and sanctions has been shown to complement each other. Herlina (2020) proves that good service will not be optimal if it is not balanced with a law enforcement mechanism, and conversely, strict sanctions must be followed by fair service so as not to cause resistance. Thus, service and sanctions must be placed in a balanced manner in the strategy to increase tax compliance.

### **Impact of Digitalization and System Modernization**

The development of information technology provides great opportunities for reforming the tax administration system. Innovations such as e-filing, e-bupot, and online-based reporting systems have accelerated the process of reporting and paying taxes. Firdaus & Pratolo (2020) stated that digitalization not only increases time and cost efficiency but also narrows the gap in non-compliance due to negligence or intent. Tax modernization also includes the implementation of the Automatic Exchange of Information (AEOI) system which allows the exchange of financial data between countries in real time. Wiyarni et al., (2021) emphasized that AEOI can suppress cross-country tax avoidance practices and strengthen supervision of high-risk taxpayers. The success of implementing this system is highly dependent on data integration, the quality of digital infrastructure, and technological literacy among taxpayers. However, the benefits of digitalization are not evenly distributed across all levels of society. Some taxpayers, especially MSMEs and residents in remote areas, still have difficulty accessing or understanding the digital systems provided. Therefore, digital transformation must be accompanied by education and assistance, such as the tax volunteer program described by (Ristiyana et al., 2024). This program has proven effective in bridging the gap in understanding between digital systems and end-user needs. Digitalization also contributes to building transparency and accountability of the tax authorities. Taxpayers can monitor their obligations independently and have access to more open information. This creates a more symmetrical relationship between the state and society. In the long term, the use of technology not only improves operational efficiency but also strengthens a culture of compliance through transparency, convenience, and speed of service.

### **Moderating Factors and Social Context**

In understanding taxpayer compliance behavior, it is important to consider contextual factors that function as moderating variables. One important finding from the literature study is the influence of taxpayers' financial conditions on the effectiveness of other factors such as awareness, understanding, and service. Minovia et al (2025) highlighted that taxpayers with stable financial conditions tend to respond more positively to service and education incentives, while those experiencing financial difficulties are more likely to delay or avoid their tax obligations even though they have been given convenience. This shows that the design of tax policies needs to consider economic capacity as an important parameter in the implementation of incentives and sanctions. Taxpayers experiencing economic pressure may require a more



supportive approach than a coercive approach. Thus, segmenting policies based on taxpayer categories becomes relevant so that interventions are more targeted. In addition to economic conditions, social contexts such as environmental influences, local culture, and social norms also play a significant role. Joalgabsa et al., (2021) shows that in an environment that supports transparency and accountability, compliance tends to be higher. Conversely, in communities that are permissive of tax evasion, compliance is lower even though individual variables such as understanding and awareness are quite high. This social context also includes the influence of community leaders, religious leaders, and professional networks in shaping tax opinions and behavior. Therefore, tax communication and education strategies must involve local actors who have high social influence so that the messages conveyed can be well received and internalized by taxpayers. Overall, moderating factors and social context prove that tax policies cannot be one-size-fits-all. An adaptive, segmentation-based approach that considers local dynamics will be more effective in increasing tax compliance broadly.

### **Implications of Literature Synthesis**

The synthesis of the overall results shows that a multidimensional approach is more effective in explaining tax compliance. Not only individual factors, but integrated policy support, education, digitalization, and supervision are needed to form a tax system that is responsive and adaptive to the dynamics of society.

## **CONCLUSION**

Based on the results of a study of 14 SINTA-indexed scientific journals in the period 2020–2025, it was found that taxpayer compliance in Indonesia is influenced by various factors that can be grouped into three major categories, namely internal, external, and structural factors. Internal factors include taxpayer understanding and awareness, which are the basis for compliant behavior. External factors include the quality of service and tax sanctions imposed by the fiscal authorities. Meanwhile, structural factors relate to the role of technology and digitalization systems such as e-filing and AEOI which increase the accessibility and transparency of tax administration. This study also reveals the importance of contextual factors, such as the social environment and financial conditions of taxpayers, which act as moderators of the relationship between other variables. The influence of these variables is not always direct, but is influenced by the situational and psychological context of the taxpayers themselves.

The main conclusion of this study is that a multidimensional approach that integrates various aspects of psychological, social, and technological aspects is more effective in encouraging increased taxpayer compliance. Tax policies that only focus on law enforcement or increasing revenue without considering aspects of service, education, and socio-economic conditions of taxpayers tend to be suboptimal.

This study provides academic contributions through the preparation of a comprehensive and contextual literature-based conceptual framework. In addition, the results of this study can be a practical reference for the government and tax authorities in developing evidence-based compliance improvement strategies, considering the diversity of taxpayer characteristics in Indonesia. Overall, this study shows that efforts to improve tax compliance cannot be done partially, but rather require synergy between regulation, education, technology, and social approaches based on data and community literacy.

## IMPLICATION/LIMITATION AND SUGGESTIONS

This study has practical implications for the government, especially the Directorate General of Taxes, in formulating policies that not only focus on law enforcement aspects, but also on improving services and education for taxpayers. The role of technology and tax volunteers can be optimized to reach the wider community. However, the limitations of this study lie in the literature approach that only relies on articles in the 2020–2025-time frame and does not include empirical quantitative analysis. Further research is recommended to use a mixed methods approach to verify the suitability of theory and practice in the field. Recommendations for future research are to conduct empirical testing of the tax compliance model by including moderating and mediating variables, and to expand the scope of the study area to obtain a more comprehensive picture of taxpayer compliance behavior in Indonesia.

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