

THE ROLE OF THE TAX CENTER IN TAX REFORM IN INDONESIA

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ABSTRACT

Tax reform is an effort made by the government or related institutions to make changes to a country's tax system whose objectives include efforts to increase efficiency, fairness and transparency in tax collection, as well as to improve the tax structure to suit current economic and social needs. This research method uses a qualitative approach with primary data. The research data obtained was carried out by interviewing and observing key informants and supporters. The research results show that the role of the tax center is to support tax reform and become a forum for services, information, education and outreach for the community. Through collaboration with the Directorate General of Taxes, the Tax Center provides various educational programs, outreach and tax services aimed at providing a better understanding of tax procedures and the importance of tax compliance.

Keywords: Reform; Socialization; The Role of the Tax Center

INTRODUCTION

As the main source of state income, the contribution of tax revenues plays a very important role. The country requires large amounts of development funds to carry out development and fulfill the interests of its people (A. Muhammad & Sunarto, 2018). According to the latest data from the Minister of Finance (Menkeu), Sri Mulyani Indrawati said that state revenue from taxes had reached IDR 1,109.1 trillion by the end of July 2023. Thus, the amount of tax collected was 64.6% of the Revenue Budget target and State Expenditure (APBN) 2023. This revenue achievement was recorded as growing 7.8% on an annual basis. To improve the performance of tax administration, the step taken by the DJP is to carry out tax reform. In reality, even though this tax plays an important role for the State and is the largest contributor, it turns out that there are still many people or taxpayers who do not want to pay taxes (Amillia Putri, 2022). Efforts to increase state revenues in the tax sector have many obstacles, namely, the level of taxpayer compliance is still low, so that taxpayers try to pay their tax obligations less than they should and there are still many taxpayers who do not report and pay their taxes (Cindy Jotopurnomo & Yenni Mangoting, 2013). Taxpayer compliance is an important factor in realizing tax revenue targets. The higher the taxpayer compliance, the more tax revenues will increase, and vice versa (Yunasti Nafilla, 2023). One of the factors that influences compliance is the taxpayer's knowledge of the procedures for carrying out tax obligations (Mansur, 2022). The higher the taxpayer's level of knowledge, the easier it is for them to understand tax regulations and the easier it is

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for them to fulfill their tax obligations (Mir'atusholihah, 2013). In order to achieve the State revenue target, the government is making various efforts in the State revenue sector, namely increasing taxpayer compliance and building taxpayer awareness to create taxpayers who pay taxes obediently (Anwar Syadat, 2022). Increasing public awareness and understanding of the importance of paying taxes is an important step to build awareness about citizens' obligations towards development and public services. Steps that can be taken include carrying out an Education Campaign which aims to explain in detail the importance of taxes in financing public programs and services such as education, health, infrastructure, (Suhono, 2022)etc. Therefore, Tax Reform is aimed at educating the public about the importance of taxes for the country's development. With tax reform, the performance of tax administration will improve so that it is hoped that there will be an increase in the efficiency of tax collection (Dewi & Mahi, 2022).

Tax reform in Indonesia began in 1983, namely with the introduction of the selfassessment principle in calculating PPh (Income Tax) since 1984, and the implementation of VAT (Value Added Tax) replacing PPn (Sales Tax) since 1985. After that significant tax reform happened again in 1994 and 1997 through a comprehensive package of changes or new drafting of tax laws. The 1994 and 1997 reforms respectively included 4 and 5 laws in the field of taxation (Amara Putri & Ulfatun Najicha, 2021). Tax reform is understood as a change in the taxation system comprehensive, including improving tax administration, improvements regulation, and increasing the tax base. Tax reform is necessary implemented in order to increase trust and mandatory compliance tax to the tax authority based on the reliability of data management and integrity of tax officials (Fitri & Siregar, 2023). The failure or success of a tax policy reform is determined by public acceptance and the tendency for compliance among the public (Taha, 2020). Apart from that , use build a sense of trust society , authority tax must try give corresponding changes with development WPOP needs through effective tax reform (Nyoman Darmayasa, 2020). In previous research Agus Faisol & Nusri Leapatra Chamalinda (2022) entitled The Role of the Tax Center in Individual Tax Compliance During the Implementation of Harmonization of Tax Regulations. This research identifies and maps the role of the Tax Center of the Faculty of Economics and Business, Trunojoyo Madura University in fulfilling tax obligations which can increase taxpayer compliance when implementing the HPP Law regulations. On the other hand, my research entitled The Role of the Tax Center in Tax Reform in Indonesia focuses on the role of the Tax Center in general. My research will develop previous research in several ways. First, this research will examine the role of two Tax Centers that have received awards in supporting tax reform. Second, this research will analyze various aspects of tax reform, including education, outreach and policy implementation to understand how the Tax Center contributes to these various aspects. Third, this research will evaluate the performance of the Tax Center to see how the Tax Center can support tax reform in Indonesia. The role of the Tax Center in this research can be defined as an institution responsible for providing services, information, guidance and support related to taxation to the public, business and government. The main role of the Tax Center is to increase awareness, understanding and compliance with tax regulations and provide guidance to taxpayers in fulfilling their tax obligations.

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METHOD

This research uses a descriptive study approach with elements of qualitative analysis. This approach aims to describe and analyze the role of the Tax Center in the tax reform process in Indonesia which includes collecting data regarding Tax Center activities and services through interviews and observations. In this research, qualitative research analyzes and interprets facts, symptoms and events based on what happened so that it becomes study material for follow-up (Abdul Fattah Nasution, 2023). Specifically, this research will explore the Tax Center's activities and achievements in supporting tax reform through interviews from different parties. This research will also observe indirectly through its contribution to tax reform.

Table 1. Research Informant

Initials	Category	Information
Informant A	Tax Supervisor	Center Trustee of the Tax Center, Trunojoyo Madura University
Informant B	Tax Supervisor	Center Tax Center Trustee of the Wiraraja University
Informant C	DJP	Head Cooperation and Public Relations Section of the Regional Office of DJP East Java II
Informant D	Teacher	Trunojoyo Madura University Educators
Informant E	Teacher	Wiraraja University Educators
Informant F	Student	Accounting Student of Trunojoyo Madura University
Informant G	Student	Accounting Student of Wiraraja University

The key informants in this research are Mrs. KH as informant A as the supervisor of the Tax Center at Trunojoyo Madura University and Mrs. IS as informant B as the supervisor of the Tax Center at Wiraraja University. These two Tax Centers were chosen because the Tax Centers at Trunojoyo University, Madura and Wiraraja University play an active role in providing education. taxation to the public and students, as well as having various programs relevant to tax reform. The Tax Center of Trunojoyo Madura University and Wiraraja University have won awards as evidence of supporting tax reform in Indonesia. These awards were taken from the achievements of the Tax Center in the last 3 years. Then, supporting informants in this research were selected from various backgrounds, namely Mr. KR as informant C as Head of the Collaboration and Public Relations Section of the Regional Office of DJP East Java II, Mrs. RD as informant D as Educator at Trunojoyo Madura University, Mr. AD as informant E as Wiraraja University teaching staff, then AT as informant F as a student at Trunojoyo Madura University and JQ as informant G as a student at Wiraraja University, both of whom are accounting students who have been tax volunteers. This was done to get a broad and comprehensive perspective regarding the role of the tax center in tax reform in Indonesia from different points of view. Interviews are used as a data

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collection technique if the researcher wants to conduct a preliminary study to find problems that must be researched, but also if the researcher wants to know things from the respondents in more depth (Sugiyono, 2013). With advances in information technology such as today, interviews can be conducted without face to face, namely via telecommunications media (Mudjia Rahardjo, 2011). In the interview technique for collecting data in this research, researchers will hold online face-to-face meetings with various relevant stakeholders, such as supervisors from the Tax Center, Educators and Students at Trunojoyo University of Madura as well as representatives from the East Java II Regional Office of the Directorate General of Taxes (DJP). Then, offline face-to-face meetings with other stakeholders such as supervisors from the Wiraraja University Tax Center, Educators and Wiraraja University Students. This meeting will be held with the aim of obtaining in-depth information about the role of the Tax Center in the tax reform process in Indonesia. Furthermore, observations in the data collection techniques in this research involve reviewing the Tax Center's activities and what achievements the Tax Center has made in supporting tax reform in Indonesia.

RESULTS

The Role Of The Tax Center In Supporting Tax Reform 1. As A Forum For Information And Services For The Community

The Tax Center has a very important role in supporting tax reform in Indonesia. As an institution that focuses on tax studies and research, the Tax Center consistently provides special services and training to relevant stakeholders. Through this service, the Tax Center is able to provide a better understanding of complex tax issues to the government, academics and students. In addition, by providing comprehensive consulting services, the Tax Center can assist in designing more effective and sustainable tax policies, which in turn can increase fairness, transparency and tax compliance. Through interviews with Informant A, the following information was obtained: "The Tax Center itself, for its contribution in supporting this government program in increasing awareness and understanding of taxpayers, of course, one of which is providing or organizing tax outreach or education, for example by holding webinars or guest lectures. Then also the second is providing the latest tax-related information, for example by utilizing social media to provide information related to tax regulations. And perhaps another thing is also providing services to taxpayers, for example, around February-March, taxpayers are intensively reporting their annual tax returns, especially employees. Well, we are also helped by our tax volunteer friends to be able to provide assistance with the Annual Tax Return. "So, not only at the tax office, we also provide this assistance on campus." From this statement, the Tax Center has an important role in supporting government programs to increase Taxpayers' awareness and understanding of taxation through organizing outreach, education and webinars. Tax Center provides a platform for taxpayers to gain a better understanding of tax procedures and the importance of tax compliance. Apart from that, by utilizing social media, the Tax Center provides the latest information regarding tax regulations, helps taxpayers to always be updated with the latest developments in the field of taxation, and by providing assistance with Annual Tax Returns, both at the tax office and on campus, the Tax Center provides services directly to taxpayers, assisting them in the tax reporting process, and improving overall tax compliance. The Tax Center also has several diverse service programs each year,

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which are designed to make a significant contribution to increasing understanding and awareness of taxation in the community. Questions were asked to the UTM Tax Center Supervisor regarding SPT reporting among taxpayers and in an interview with the UTM Tax Center, Informant A said that: "...around February-March, taxpayers are intensively reporting their annual tax returns, especially employees. Well, we are also helped by our tax volunteer friends to be able to provide assistance with the Annual Tax Return. "So, not only at the tax office, we also provide this assistance on campus." Meanwhile, through an interview with Informant D, who is one of the Trunojoyo Madura University Educators who has received services from the Tax Center: "Yes, I'm satisfied, sis, I'm very satisfied, I feel really helped. The quality of service is very good and very helpful, sis. "The presence of these volunteers is very helpful for people who really need reporting." Then Informant E, who is one of the Educators at Wiraraja University who has also received services from the Tax Center, received the following statement: "... I was really helped by the existence of the Tax Center. So there is no more confusion in tax reporting. But what we know is that there are many things, points that we have to fill in and there are also many things that we don't understand. Having tax volunteer friends from the Tax Center is very helpful and makes my time more efficient, especially with picking up the ball. which ensures that every resident of Wiraraja University has a tax report. "Actually, it's not that people don't want to report their taxes, but because they don't have the time, there's no time, some don't know, some don't care, for example, but when for example they are picked up, this reporting problem will be resolved." The several statements from the Educators above prove that they are satisfied with the services of the Tax Center in assisting with filing their annual SPT. Then, here is some documentation from the Tax Center service program for Taxpayers:



Figure 1. Annual SPT Services and Reporting at KP2KP Sumenep



Figure 2. Annual SPT services and reporting on the Wiraraja University campus

As A Forum For Education And Outreach For The Community

Tax Center programs in supporting Tax Reform can be varied, for example socialization and tax education activities for the public. Questions regarding the Tax Center program were asked at the UTM Tax Center, and Informant A also said that: "In terms of services and programs, sometimes it's different every year, so it's not always the same, but what is usually done for the tax center program itself is usually the tax volunteer program, secondly there is also the SPT assistance service program annual. Then the educational and socialization programs are usually related to guest lectures, webinars, tax trips to campus as well. So, usually the tax goes to the campus that organizes the KPP or Regional Office. In general, the program this year is as usual. There is a volunteer program, then webinars, guest lectures, tax goes to campus." The same question was asked to Informant B as Supervisor of the Wiraraja University Tax Center, who also stated that: "For taxpayers, village development is carried out by the Wiraraja University tax center. Socialization of PPh Article 21 (free workers), for example outreach to notaries with KP2KP Sumenep, to Government Agencies. Then share the latest information using social media, via Instagram" From these two statements, it can be concluded that the two Tax Centers, both UTM and Wiraraja University, are active in contributing to taxpayers through outreach and education programs. The Tax Center also plays a role in sharing updated information via social media. Through these various activities, the Tax Center can continue to strive to increase understanding and awareness of taxation among the public and stakeholders, as well as assist in fulfilling tax obligations by providing accurate and up-to-date information. Then continued the statement by Informant B: "For the program there are plans for educational programs through TGTC to the islands in Sumenep Regency, research on the impact of tax reform, and plans to make a short film about tax awareness". In this case, the Wiraraja University Tax Center also plans to expand the scope of tax education by organizing educational programs in the islands of Sumenep district, as well as trying to understand and measure the impact of tax reform through research conducted. Both Tax Centers are actively involved in supporting tax reform by providing outreach, education and tax awareness campaigns to the public. In this research, the researcher also interviewed Informant G, a Wiraraja University student from the Accounting study program who focused on taxation. Researchers interviewed regarding tax inclusion, where tax inclusion is also included in tax education, and the following are responses from students who were asked about tax inclusion in learning: " This is very important and positive. Because it can prepare future generations about taxation. Apart from that, it can increase awareness among students about the importance of understanding taxation in our lives ." In an interview regarding tax inclusion, Informant B as Supervisor of the Wiraraja University Tax Center also argued that: "Inclusion is important to implement in student learning, this is also to provide education to students about tax education". Tax education is not just Tax Goes To School or Tax talks, but can be implemented in learning in taxation courses. This inclusion serves to provide a deeper understanding to students who take Taxation courses. Questions were also asked to Informant F who is an Accounting Student at Trunojoyo University, Madura: "...especially these students, who are prospective taxpayers, will definitely graduate and become prospective taxpayers, whether individual taxpayers, entrepreneurs or employees. So this student, he has strong provisions from that taxation. So, this strong provision is education from the Tax Center. "So this Tax Center can

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encourage students to be aware of the importance of taxes, before graduating, if possible, they really understand what a taxpayer is like, what taxes are." From this statement, it can be concluded that education regarding taxation is important for students as prospective taxpayers, where this education can be a provision in the world of work. Then, the DJP's perspective from the interview with Informant C regarding the program with the Tax Center is as follows: "...among young people there is a speech tax. Taxation is carried out at the elementary, middle and high school levels, they have received tax knowledge. Then, if it is related to campus, there is tax going to campus, which means we are introducing tax on campus." At the Tax Center, it's not only in terms of education, but actually cooperation on how socialization and so on is still running in the community, we rely on the Tax Center so that it can be done independently by the Tax Center at the University or College." From Informant C's statement, there are joint programs with the Tax Center here, apart from being an educational forum, it also acts as a liaison between the DJP and the community. And with the DJP Tax Center, it is easier to inform the public about taxes. The following is some documentation from the Tax Center's education and outreach programs in support of Tax Reform in Indonesia:



Figure 3. Socialization of Tax Goes To Campus by Regional Office of DJP East Java II at Wiraraja University



Figure 4. Tax Goes To School socialization



Figure 5. Village Development for the Community

As A Partner With The Directorate General Of Taxes

From the DJP's view, the Tax Center is expected to be an effective partner for the Directorate General of Taxes in conveying correct and accurate information regarding the implementation of tax obligations to the public. According to the results of an interview with Informant C as Head of the Cooperation and Public Relations Section at the Regional Office of DJP East Java II, the results are as follows: "...its role is requested so that this tax center can be the second funnel, the first funnel is the DJP itself and the second funnel is a partner so that it can convey information related to the implementation of tax obligations to the public correctly." Then from this statement, Informant C continued that the involvement of the Tax Center was seen as a Cooperation Agreement (PKS) between the University as the second party and the East Java II Regional Tax Office as the first party. Through this collaboration, both have their respective rights and obligations, where the DJP provides information and material related to taxation to the University academic community, and vice versa the academic community disseminates this information to the public. This shows that this PKS is not a one-way collaboration, but rather an agreement that is mutually beneficial and allows for increasing understanding and awareness of taxation in the community, and the Tax Center is also expected to play a critical role in disseminating tax information held by the DJP, as part of its efforts. to improve the tax socialization program.

Challenges And Constraints For The Tax Center In Carrying Out Its Role In Supporting Tax Reform

The Tax Center certainly faces a number of challenges in supporting Taxpayer awareness and compliance and in implementing its programs. The challenges and obstacles faced by the UTM Tax Center according to Informant A in an interview on April 29 2024: "There are actually several things for the challenge, yes. perhaps the first regarding WP awareness and compliance. Sometimes there are taxpayers who still don't understand when using an application. For example, when reporting SPT using Efilling, there are still people who don't understand. So, we from the tax center provide further understanding, provide education, and so on. Then, regarding limited resources, even though the team is not too big, both from tax center administrators and tax prone ones, yes, we try as hard as possible to find out how the programs we planned at the beginning can be implemented, sometimes we try to find out how to do it for students. this does not conflict with their lectures. So, they are

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trying to find out how to be handled by friends who are other volunteers, that is. So, sometimes there are some challenges and obstacles, Sis, when implementing the program. We're just trying to figure out how to resolve this. When it comes to technological changes, so far there have been no problems. We are trying to plan how to do this socialization regarding taxation every week or every month. But usually for this technological change, we actually need some kind of dummy. Dummy when you want to try an application. For example, an application such as e-invoice, e-bupot, or whatever, actually the application is already from the DJP which is completely electronic. For example, if we want to try it directly, we still can't do that, right? Because the dummy is not yet available. "So we still only know how to use DJP applications via the internet, YouTube and the like, but we still can't try it directly." From this explanation, the UTM Tax Center faces challenges related to Taxpayer awareness and compliance, where some Taxpayers may still experience difficulties in using tax applications, such as E-filing for SPT reporting. Here the Tax Center plays a role in providing understanding and education to WP to ensure that they can use the application properly. Then, with limited resources, it is also a challenge with a team that is not too big, they try as hard as possible to implement the programs that have been planned. Efforts are made so that the program does not conflict with students' lecture schedules, and they are looking for a solution so that it can be managed by other volunteers. Even though technologically there are no significant obstacles, the Tax Center plans to hold socialization related to taxation regularly, but it still faces problems related to the availability of dummies or simulations from the application. Thus, they are limited in trying the DJP application directly and can only gain understanding via the internet or other sources. On the other hand, the Wiraraja University Tax Center has its own challenges, Informant B said that: "...Limited human and capital resources, the absence of insurance for the life safety of tax volunteers in carrying out volunteer activities, and difficulties in dividing time between studying and volunteering". Limited human resources and capital are the main obstacles. Tax Centers may be limited in the number and quality of human resources they can recruit, as well as the capital required to provide educational programs, outreach, and tax services. Then the absence of insurance for the safety of tax volunteers' lives in carrying out volunteer activities is a serious challenge. When involved in field activities or other activities involving risk, such as outreach in remote areas, tax volunteers do not have adequate insurance coverage to protect their safety and well-being. Difficulty in dividing time between studying and volunteering is also a significant challenge. Students involved in the Tax Center may face obstacles in maintaining a balance between academic demands and their commitment to volunteer activities. This can make it difficult for them to effectively contribute their time and energy to support tax reform. Then Informant B also said that "In the past there was a big project plan between the DJP and the Tax Center, but this was not followed up. "This big project could also have an impact on tax reform in Indonesia, for some reason this project is not continuing." The planned large project between the DJP and the Tax Center could potentially have an impact on tax reform in Indonesia, but the lack of continuation of the project raises the question of whether this project is a challenge that cannot/cannot be overcome or whether there is a big risk in the implementation of this large project. the? In facing these challenges, the Tax Center needs to identify appropriate strategies, such as increasing efficiency in the use of existing resources, seeking alternative funding sources,

prioritizing the safety of tax volunteers, and creating mechanisms that allow students to integrate volunteer activities into their academic schedules. better.

EVALUATION OF THE TAX CENTER IN SUPPORTING TAX REFORM

Evaluation is important for the Tax Center because it provides a clear picture of the effectiveness and impact of the programs it organizes in supporting tax reform in Indonesia. By evaluating the Tax Center's performance, it can be assessed to what extent the stated objectives have been achieved, to what extent the community's needs in terms of understanding and awareness of taxation have been met, and how effective the Tax Center is in providing services and support to Taxpayers and the general public. This evaluation also helps in identifying weaknesses and challenges faced by the Tax Center, so that appropriate corrective steps can be taken to improve its performance in the future. Informant C explained that there is also an evaluation for the Tax Center every year. "...the tax center has actually been reporting it all this time, right?" The reporting to the DJP has been carried out by the tax center regarding the PKS we have with us." The reporting carried out by the Tax Center to the Directorate General of Taxes includes various activities and achievements that have been carried out in the context of implementing the existing Cooperation Agreement with the DJP. For example, the report may include a summary of various educational programs, outreach and tax services that have been organized by the Tax Center during a certain period. Apart from that, reporting can also include special achievements, such as the national title received by Wiraraja University in recognition of the Tax Center's active contribution in supporting tax reform. This award is a form of evaluation from the DJP regarding the Tax Center's performance, which shows appreciation for their contribution in increasing understanding and awareness of taxation in the community. Thus, reporting and evaluation by the DJP is important as a mechanism for measuring the effectiveness and impact of Tax Center activities in supporting tax reform in Indonesia. The following are several awards from the Tax Center of Trunojoyo Madura University and the Tax Center of Wiraraja University which were received for their contribution to tax reform in Indonesia:



Source: Instagram.com/taxcenter_utm

Figure 6. UTM Tax Center Award Charter as "1st Tax Center with the Most Activities for the East Java II DJP Regional Office" in 2021

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Source: Instagram.com/relawanpajak_wiraraja

Figure 7. Wiraraja University Tax Center Award Charter for the category "University with the Most Tax Center Activities" in 2020



Source: Instagram.com/relawanpajak_wiraraja

Figure 8. Wiraraja University Tax Center Award Charter as "Top 2 Tax Center with the Most Activities for the East Java II DJP Regional Office" in 2021



Source: Instagram.com/relawanpajak_wiraraja

Figure 9. Wiraraja University Tax Center Award Charter as "National DGT Awards award for Tax Center category for contribution to tax reform" in 2023

CONCLUSION

Based on the results of the research conducted, it was concluded that the Tax Center has an important role in increasing understanding, awareness and tax compliance in society. The role of the Tax Center includes as a forum for information and services for the community, as a forum for education and outreach for the community, and as a partner with the DJP. Through collaboration with the Directorate General of Taxes, the Tax Center provides various educational programs, outreach and tax services aimed at providing a better understanding of tax procedures and the importance of tax compliance. Despite facing a number of challenges, such as limited resources, the Tax Center continues to strive to overcome these challenges by identifying appropriate strategies. Regular evaluations are also important to measure the effectiveness and impact of Tax Center programs in supporting tax reform.

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