

## ANALYSIS OF FACTORS AFFECTING INDIVIDUAL TAXPAYERS IN FULFILLING THE OBLIGATION TO PAY TAXES

Volume: 2  
Number: 3  
Page: 299 - 306

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### Article History:

Received: 2021-10-25

Revised: 2021-11-05

Accepted: 2021-11-25

### Abstract:

The purpose of this study was to determine the variables that influence the willingness to pay taxes, namely awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the tax system, and quality of service to taxpayers. The method used in this research is convenience sampling method. The conclusion in this study is that the variable awareness of paying taxes, knowledge and understanding of tax regulations, a good perception of the tax system, and the quality of service to taxpayers have a positive and significant influence on willingness to pay taxes at KPP Pratama Medan Belawan. taxes, knowledge and understanding of tax regulations, a good perception of the tax system, and the quality of service to taxpayers by 40.9% and the remaining 59.1% is influenced by other factors not examined in this study.

**Keywords:** Awareness of paying taxes, knowledge and understanding of tax regulations, good perception of tax system status, quality of service to taxpayers, willingness to pay taxes.

Cite this as: IRAWAN, A., SEBAYANG, M. (2021). "Analysis Of Factors Affecting Individual Taxpayers In Fulfilling The Obligation To Pay Taxes." *International Journal of Environmental, Sustainability, and Social Sciences*, 2(3), 299-306



## INTRODUCTION

One of the biggest sources of state revenue today comes from taxes. In a country there will be dealing with taxes, because paying taxes is a form of responsibility of citizens in carrying out a state life, especially in Indonesia. Tax revenue indirectly aims to increase the prosperity and welfare of the community. UU KUP Article 1 paragraph (1), Taxes are mandatory contributions to the state owed by individuals or entities that are coercive in nature based on the law, without getting direct compensation and are used for the needs of the state for the greatest prosperity of the people. Taxes have several functions, the first is the function of the budget as a source of funds intended for financing government expenditures, such as the inclusion of taxes in the APBN as domestic revenue. Second, the function of regulating (regular) as a tool to regulate or implement policies in the social and economic fields, such as being subject to higher taxes on liquor can be suppressed, as well as on luxury goods. Third, the stability function, the existence of taxes means that the government has funds and can carry out policies related to price stability so that it can control the rate of inflation. Fourth, the income levy function is used to finance all public interests, including to finance development so as to open up job opportunities which in turn will increase people's income.

Given the many benefits of taxes, taxes are very important for a country's source of income. The achievement of tax revenue in accordance with the target, can be achieved if the taxpayer is willing to fulfill his tax obligations from the willingness of the taxpayer to pay his taxes. Law Number 28 of 2007 concerning "General Provisions and Tax Procedures", states that Taxpayers are individuals or entities, including taxpayers, tax cutters and tax collectors who have tax rights and obligations in accordance with the provisions of tax laws and regulations. The realization of tax revenues throughout 2019 reached Rp. 1,332.1 Trillion which is only 84.4% of the tax revenue target set according to the 2019 Revised State Budget of Rp. 1,577.6 trillion. When compared to the same period in the previous year, the realization of tax revenues experienced

quite good growth in certain sectors, but also experienced a decline in growth in other sectors (in the Directorate General of Taxes, Ministry of Finance, 2019). Taxes are the largest source of state revenue, especially with the increasing number of people who are increasing every year (Widayanti and Nurlis, 2010). This proves that now taxes are the first priority in state revenue as a source of state revenue that will finance state expenditures and costs.

The causes of the lack of willingness to pay taxes include the existence of the principle of taxation, namely because the results of tax collection carried out by the government cannot directly be enjoyed by taxpayers. Therefore, people never know the real form of the money that has been spent to pay taxes (Hardiningsih and Yulianawati, 2011). This can be seen from the number of roads that are still damaged, there are even some areas that have very minimal transportation facilities, especially in rural areas. Collecting taxes is not an easy thing, because in addition to playing an active role as a tax officer, the willingness of the taxpayer itself is also required. Where since Law No. 6 of 1983 was amended by Law No. 28 of 2007 concerning General Provisions and Tax Procedures (KUP), Indonesia has changed its tax collection system from the Official Assessment System to the Self Assessment System which is still being implemented today. Self Assessment System is a system that gives confidence to taxpayers to determine, calculate, pay, and self-report the tax payable. With the adoption of the Self Assessment System, apart from relying on the awareness and honesty of taxpayers, adequate technical knowledge of taxation also plays an important role so that taxpayers can carry out their tax obligations properly and correctly. Because through this system, every taxpayer is required to fill out and submit an annual tax return (SPT) correctly, completely, and clearly (Anggraeni, 2011).

Tax according to article 1 of Law No. 28 of 2007 concerning KUP is a mandatory contribution to the state owed by an individual or entity that is coercive under the law, without receiving direct reciprocity and is used for the purposes of the state for the greatest prosperity of the people. According to the official (2013) tax is a people's contribution to the state treasury based on the law (which can be enforced) by not receiving reciprocal services (contraception) which can be directly shown, and which is used to pay general expenses. The state has a basis for the right to collect taxes and there are several theories that explain or justify the state's right to collect taxes from its people, including:

1. Insurance theory which states that the state has the duty to protect people and all their interests, including: safety and security of life, as well as their property. Like an insurance agreement (coverage), to protect these people and interests, premium payments are required.
2. Interest theory which initially only paid attention to the distribution of the tax burden that must be collected from the entire population. The division of this burden must be based on the interests of each person in government tasks, including the protection of the lives of those people and their property, so that it is only natural that the costs incurred by the state are borne by them.
3. The Pikul Style theory which states that the basis of tax collector justice lies in the services provided by the state to its citizens, namely the protection of their lives and property. For this purpose, there are costs that must be borne by all who enjoy the protection, namely in the form of taxes. And in this theory emphasizes the principle of justice, taxes must be equally heavy for everyone. Taxes must be paid according to one's carrying style.
4. Absolute Tax Obligation Theory (Bakti Theory) which is opposite to the previous three theories and which does not prioritize the interests of the state above the interests of its citizens, this theory is based on the understanding of the Organische Staatsleer. The basis of the justice of the tax collector lies in the relationship of the people with their country. As devoted citizens, people must always be aware that paying taxes is an obligation.
5. The theory of the buying style principle, which does not question the origin of the state collecting taxes, but only looks at the effect, and views the good effect as the basis for justice. That is, collecting taxes means attracting purchasing power from public households for state

households. Furthermore, the state will channel it back to the community in the form of maintaining public welfare. In this way, the interests of the entire community are prioritized.

*Taxpayer.* As explained in Law no. 28 of 2007 concerning KUP, taxpayers are individuals or entities, including taxpayers, tax cutters and tax collectors who have tax rights and obligations in accordance with the provisions of tax laws and regulations, without receiving direct compensation and are used for state purposes for the greatest prosperity of the people. Individual taxpayers are individuals who have income above non-taxable income or individuals who meet the subjective and objective tax requirements. The subjective requirement for domestic tax is that an individual who resides/is in Indonesia for more than 183 days (not necessarily consecutively) within a period of 12 months or within one tax year is in Indonesia and has the intention of residing in Indonesia. Meanwhile, the objective of the tax requirement for individual taxpayers is to have income above Non-Taxable Income (PTKP). Regulation of the Minister of Finance Number 101/PMK.010/2016 concerning the adjustment of the amount of Non-Taxable Income to Rp. 54,000,000.00 a year, from the previous Rp. 36,000,000.00.

*Willingness to Pay Taxes.* Willingness is an impulse from within a person, based on considerations of thoughts and feelings that lead to an activity to achieve certain goals. While the willingness to pay is a value where someone is willing to pay, sacrifice or exchange something to obtain goods or services (Widayati and Nurlis, 2010). Based on the above definition, willingness to pay taxes can also be interpreted as a value that is willing to be contributed by someone (which is determined by regulation) which is used to finance public expenditures by the state without receiving direct reciprocal services (Hardiningsih and Yulianawati, 2011).

*Awareness of Paying Taxes.* Awareness is a condition in which a person knows, recognizes, respects and obeys the applicable tax provisions and has the sincerity and desire to fulfill his tax obligations (Muliari, 2011). The awareness that humans have is the awareness of oneself, of others, of the past, and of possible future. Meanwhile, awareness of paying taxes is a condition where taxpayers or the public are required to carry out state obligations by paying taxes voluntarily and with full awareness. Voluntary means willing to pay taxes because they feel they are not harmed by the tax payments they do.

*Knowledge and Understanding of Tax Regulations.* According to research conducted (Widayati and Nurlis, 2010) there are several indicators that taxpayers understand tax regulations, namely:

1. Ownership of a NPWP, every taxpayer who has income is required to register to obtain an NPWP as a means for tax administration. Article 1 paragraph 6 of Law Number 28 of 2007 concerning "General Provisions and Tax Procedures", states that the Taxpayer Identification Number (NPWP) is the number given to the taxpayer as a means in tax administration which is used as a personal identification or identity card. taxpayers in carrying out their tax rights and obligations
2. Knowledge and understanding of the rights and obligations as a taxpayer. If taxpayers already know and understand their obligations, then they will do it, one of them is by paying taxes.
3. Knowledge and understanding of tax sanctions. The more understanding taxpayers are of tax regulations, the more aware taxpayers are of the sanctions that will be received if they neglect their tax obligations.
4. Knowledge and understanding of PTKP, PKP and tax rates. By knowing and understanding the applicable tax rates, it will encourage taxpayers to be able to calculate their own tax obligations correctly.
5. Taxpayers know and understand tax regulations through socialization carried out by the KPP.
6. Taxpayers know and understand tax regulations through the tax training they attend.
7. The public should have knowledge and understanding of tax regulations, because to fulfill their tax obligations, taxpayers must first know about taxes. The existence of an understanding of taxation is expected to encourage taxpayer awareness to fulfill the obligation to pay taxes.

*Good Perception of the Taxation System.* Perception expressed as a process of organizing, interpreting the stimulus by the organization or individual so that it is a meaningful and an activity within the individual (Hardiningsih and Yulianawati, 2011). Things that indicate the current tax system that can be felt by taxpayers include: first, the existence of a reporting system through electronic notification letters (e-SPT) and the submission of electronic notification letters (e-Filling). Electronic notification letter (e-SPT) is a means of electronic SPT reporting. Where the SPT form is in the e-SPT application. This e-SPT has advantages, among others, it can be done quickly and safely because the attachment is in the form of CD/diskette media so that taxation data is well organized. The e-SPT application system organizes corporate tax data well and systematically. The calculation is done quickly and precisely because it uses a computer system. Ease of making Tax Reports. Data submitted by taxpayers is always complete, because the form is numbered using a computer system. Avoid wasting the use of paper. The reduction of clerical work in recording SPT which consumes quite a lot of resources (Widayati and Nurlis, 2010).

Submission of electronic notification (e-Filling) is the submission of SPT using the internet network online and in real-time through a site that has been determined through the Directorate General of Taxes. So that taxpayers can fill out their tax returns more easily, efficiently and safely. It's easy, because the tax payable calculation system is automatic, so taxpayers only need to fill in the available fields. Efficient, because taxpayers, especially those using e-Filling, do not need to come to the KPP because the SPT has been submitted online. Meanwhile, taxpayers who use e-SPT still have to submit their SPT to the Tax Office. It is safe, because the SPT data in e-SPT and e-Filling will be directly connected to the DGT central system, so the risk of loss is smaller. Second, payments via e-Banking make it easier for taxpayers to make payments anywhere and anytime. Third, the submission of SPT through a drop box which can be done in various places, does not have to be at the KPP where the taxpayer is registered. Fourth, that tax regulations can be accessed more quickly via the internet without having to wait for notification from the KPP where the taxpayer is registered. And fifth, NPWP registration which can be done online through e-Registration, which is an application system part of the Tax Information System within the Directorate General of Taxes based on hardware and software that is connected by data communication devices used to manage the Taxpayer registration process ( Probondari, 2013).

*Tax Service Quality.* In simple terms, quality is a dynamic condition that affects products, services, people, processes and the environment that meets or exceeds the expectations of those who desire it. And service is the behavior of producers in order to meet the needs and desires of consumers in order to achieve satisfaction for the consumers themselves. Tax services are formed by the dimensions of the quality of human resources (HR), tax provisions, and tax information systems. Service quality standards for taxpayers will be met if HR performs their duties in a professional, disciplined, and transparent manner. The willingness to pay taxes that arise from the taxpayer is very necessary, the extent to which the taxpayer will comply with the provisions of the tax laws and regulations. The causes of the lack of willingness to pay taxes include the existence of the principle of taxation, namely because the results of tax collection carried out by the government cannot be directly seen by taxpayers (Fitriyani, 2014).

The factors that influence individual taxpayers in fulfilling the obligation to pay taxes are first, awareness of paying taxes is the most important variable in supporting the willingness of the community to fulfill their obligations to pay taxes. Awareness of paying taxes comes from themselves and people who have awareness of paying taxes means that taxpayers are willing to pay taxes by feeling not disadvantaged from the tax collection carried out and not feeling coercion. Because by having an attitude of awareness, the taxpayer will pay the obligation to pay taxes to the Tax Service Office at the place concerned. Second, knowledge and understanding of tax regulations is the second factor in supporting the willingness of taxpayers to fulfill their obligations to pay taxes. Knowledge of tax regulations is supported by tax officials, because the socialization of taxpayers will increase understanding of tax regulations. Taxpayers who have knowledge and understanding of tax regulations will increase the willingness of taxpayers to

fulfill their obligations to pay taxes. Third, a good perception of the tax system is the third factor in supporting the willingness of taxpayers to fulfill their tax obligations. A good perception of the tax system is the opinion given by the taxpayer on the service and performance quality of the tax system. Fourth, the quality of service to taxpayers will be fulfilled if HR performs their duties professionally, disciplined, and transparently. In the condition that taxpayers are satisfied with the services provided to them, they tend to carry out the obligation to pay taxes in accordance with applicable regulations (Hardiningsih and Yulianawati, 2011).

## **METHODS**

The population in this study are all individual taxpayers who deposit income tax at KPP Pratama Medan Belawan. Where the number of Individual Taxpayers as of December 31, 2015 amounted to 78,980 people. The sampling technique used is Convenience Sampling, where the selection of sample elements is based on the convenience or convenience of the researcher because the data is obtained quickly and the person happens to be at the sampling location. However, the results can show quite abundant evidence (Umar, 2013: 91). The sampling method used is the slovin method. So that the sample in this study amounted to 100 respondents. The data analysis technique used is multiple linear regression analysis after fulfilling the classical assumptions regarding normality, multicollinearity, and heteroscedasticity tests. Conclusions on the hypothesis were drawn by means of t-test and F-test at a significance level of 5%.

## **RESULT AND DISCUSSION**

Descriptive statistics in this study present the minimum, maximum, mean and standard deviation of respondents' answers to the questions contained in the questionnaire.

1. The minimum value of the awareness variable to pay taxes is 9.00 and the maximum value is 25.00. The average value for the variable of awareness of paying taxes is 17.1146.
2. The minimum value of the variable knowledge and understanding of tax regulations is 5.00 and the maximum value is 15.00. The average value for the variable knowledge and understanding of tax regulations is 10.7292.
3. The minimum value of a good perception of the tax system is 10.00 and the maximum value is 20.00. The average value for the good perception variable on the tax system is 15.2813.
4. The minimum value of the service quality variable for taxpayers is 6.00 and the maximum value is 20.00. The average value for the service quality variable to taxpayers is 14.4063.
5. The minimum value for the variable of willingness to pay taxes is 12.00 and the maximum value is 25.00. The average value for the variable of willingness to pay taxes is 18,514.

### *Multiple Linear Regression Test*

- a. The constant value of 1.378 indicates that the attitude of the taxpayer to the awareness of paying taxes, knowledge and understanding of tax regulations, good perception of the tax system, and the quality of service to taxpayers is constant or fixed.
- b. The regression coefficient value for the tax awareness variable is positive 0.178 percent, which means that every 1 percent increase in tax awareness will be followed by an increase in tax willingness to pay 0.178 percent.
- c. The value of the regression coefficient for the variable knowledge and understanding of tax regulations is positive at 0.048 percent, which means that every 1 percent increase in awareness of paying taxes will be followed by an increase in willingness to pay taxes by 0.048.
- d. The regression coefficient value for a good perception variable on the taxation system is positive at 0.506 percent, which means that every 1 percent increase in awareness of paying taxes will be followed by an increase in willingness to pay taxes by 0.506.
- e. The value of the regression coefficient for the service quality variable to taxpayers is positive at 0.405 percent, which means that every 1 percent increase in awareness of paying taxes will be followed by an increase in willingness to pay taxes of 0.405.

*t test results.* The t test is used to test how much influence the independent variable has on the dependent variable. The results of the t test values can be seen as follows:

1. The awareness variable to pay taxes has a significance level of 0.109. This means that awareness of paying taxes has no significant effect on willingness to pay taxes because the significance level of the awareness variable on paying taxes is greater than 0.05.
2. The variable of knowledge and understanding of tax regulations has a significance level of 0.770. This means that knowledge and understanding of tax regulations has no significant effect on willingness to pay taxes because the level of significance of the knowledge and understanding of tax regulations is greater than 0.05.
3. A good perception variable on the taxation system has a significance level of 0.000. This means that a good perception of the taxation system has a significant effect on the willingness to pay taxes because the significance level of a good perception variable on the taxation system is less than 0.05.
4. The variable of service quality to taxpayers has a significance level of 0.000. This means that the quality of service to taxpayers has a significant effect on the willingness to pay taxes because the significance level of the service quality variable to taxpayers is less than 0.05.

The F-value test was conducted to examine the effect of the independent variables, namely awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the tax system, and the quality of service to taxpayers together on the dependent variable, namely willingness to pay taxes. The P value of  $0.000 < 0.05$ , it can be concluded that awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the tax system and service quality to taxpayers together have a significant effect on willingness to pay taxes. The adjusted R square coefficient is 0.409 or 40.9%. This means that 40.9% of the variable willingness to pay taxes can be explained by the four independent variables, namely awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the tax system and quality of service to taxpayers. While the rest ( $100\% - 40.9\% = 59.1\%$ ) is influenced by other variables outside the study, such as the perceived benefits of taxpayers or the level of trust in the government and law. The correlation coefficient (R) in table 4.10 is 0.659 or 65.9%. This means that the relationship between the independent variable and the dependent variable is very strong because it has a correlation coefficient value above 0.05.

The results of the study for the awareness of paying taxes showed that awareness of paying taxes had no effect on willingness to pay taxes with a significance value of 0.109. This value is declared insignificant because the value is greater than alpha 0.05. The results of this study are in accordance with research conducted by Widayati and Nurlis (2010) which proves that awareness of paying taxes has no effect on willingness to pay taxes. Based on the results of this study, the level of awareness of paying taxes has no effect because in general, people are still cynical and lack confidence in the existence of taxes and their ignorance of the concrete form of rewards from the money spent to pay taxes. If the public or taxpayers have full awareness within themselves for the obligation to pay their taxes, the taxpayers will want to pay their taxes because they feel they are not harmed by the tax payments they make.

The results of the study for the variable knowledge and understanding of tax regulations showed that knowledge and understanding of tax regulations had no effect on willingness to pay taxes with a significance value of 0.770. This value is declared insignificant because the value is greater than alpha 0.05. The results of this study are in accordance with research conducted by Hardiningsih (2011) which proves that knowledge and understanding of tax regulations has no effect on willingness to pay taxes. Based on the results of the study, knowledge and understanding of tax regulations has no effect because most people do not have knowledge and understanding of tax regulations. Because, to fulfill their tax obligations, taxpayers must know about taxes first. Meanwhile, not all of them are obligated to be educated and have knowledge of tax regulations. If there is knowledge and understanding of tax regulations, it is hoped that it can encourage taxpayer awareness to fulfill the obligation to pay taxes. The results of the study for a

good perception of the tax system indicate that a good perception of the taxation system affects the willingness to pay taxes with a significance value of 0.000. This value is declared significant because the value is smaller than alpha 0.05. The results of this study are in accordance with research conducted by Fitriyani (2014) and Hardiningsih (2011) which proves that a good perception of the taxation system affects the willingness to pay taxes. Based on the results of this study, if the taxpayer has maximized the new tax system, it will be easier for taxpayers to pay their taxes. Taxpayers only need to open the website of the Directorate General of Taxes and fill in the fields provided. In this era of globalization, accessing the internet is very easy. Some public facilities already provide free wifi. So with a variety of facilities that facilitate will lead to a good perception.

The results of the study for the variable of service quality to taxpayers indicate that the quality of service to taxpayers affects the willingness to pay taxes with a significance value of 0.000. This value is declared significant because the value is smaller than alpha 0.05. The results of this study are in accordance with research conducted by Fitriyani (2014) and Hardiningsih (2011) which proves that the quality of service to taxpayers has an effect on willingness to pay taxes. Based on the results of this study, the willingness to pay taxes in fulfilling their obligations to pay taxes depends on how tax officials provide the best quality of service to taxpayers. If the service provided by the tax officer has provided the best service required by the taxpayer, it will increase the willingness of the taxpayer to pay his taxes. The results of the study were to examine the effect of the independent variables, namely awareness of paying taxes, knowledge and understanding of tax regulations, good perceptions of the tax system, and the quality of service to taxpayers together on the dependent variable, namely willingness to pay taxes, which affect the willingness to pay taxes with a value significance 0.000. It can be concluded that awareness of paying taxes, knowledge and understanding of tax regulations, a good perception of the tax system and the quality of service to taxpayers together have a significant effect on willingness to pay taxes because they are smaller than alpha 0.05.

## CONCLUSION

Based on the results of research and discussion, it can be concluded as follows, Awareness of paying taxes has no effect on willingness to pay taxes. Knowledge and understanding of tax regulations has no effect on willingness to pay taxes. A good perception of the tax system affects the willingness to pay taxes. The quality of service to taxpayers affects the willingness to pay taxes. Awareness of paying taxes, knowledge and understanding of tax regulations, a good perception of the tax system, and the quality of service to taxpayers affect the willingness to pay taxes. In the role of KPP Pratama Medan Belawan, it is necessary to look at the awareness of paying taxes, knowledge and understanding of tax regulations, which in turn will affect the willingness to pay taxes. For further research, it is expected to add other variables that can affect the willingness to pay taxes, such as the level of trust in the government and the law or the benefits of paying taxes and is expected to use a probability sampling technique, which is to provide opportunities for the entire population to be a sample, so that it can become a representative sample.

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