

Determinants Of Taxpayer Compliance On Property Tax: The Role Of Tax Socialisation As A Moderating

Yulius Kurnia Susanto¹, Aulia Danibrata², Tita Deitiana³, Agus Riyadi⁴

Abstract

This study's objective is to offer empirical support that awareness, understanding, and income of taxpayers can increase compliance in paying property tax. In addition, there are differences in the effect of awareness, understanding, and income of taxpayers on compliance in paying property tax (PBB) between taxpayers who receive tax information and those who do not. The data collecting used a questionnaire survey, with 403 respondents. The study uses taxpayers who pay PBB in Jakarta, Indonesia as respondent. The sampling method used is convenience sampling. Data analysis method using moderating regression analysis. The result showed that taxpayer awareness has a positively impact on taxpayer compliance. Meanwhile, taxpayer understanding and income have no impact on taxpayer compliance. Tax socialisation effects on the relation between taxpayer awareness and understanding on tax compliance. Meanwhile, tax socialisation does not impact on the relation between taxpayer income and compliance. This research assists the government, particularly local governments, in identifying the causes of taxpayer non-compliance in paying local taxes, especially property tax, and provides recommendations for local governments to adopt policies to increase local revenue from the tax sector.

Keywords: *Tax compliance, local revenue, property tax, taxpayer awareness, tax socialization.*

Introduction

Local governments maximise local revenue from local taxes. Property Tax (PBB) is one of the local taxes that contributes most to local revenue. The urgency of this research is to increase local revenue from local taxes. One of the problems faced by local governments in increasing local revenue is taxpayer non-compliance in paying local taxes. This is due to a lack of taxpayer awareness, understanding of tax regulations, and taxpayer income. It is also due to a lack of tax socialisation from local governments.

Tax compliance has been the focus of research, highlighting the complex dynamics between taxpayers and tax administrations (Belahouaoui & Attak, 2024). Tax compliance as a social dilemma, the alignment between tax authorities and taxpayer trust leads to better compliance (Gangl et al., 2015). The interaction between coercive tax rules and various types of taxpayer trust in these rules can create cooperative taxpayer compliance (Wahl et al., 2010).

Many studies have examined taxpayer compliance by analysing how taxpayers and tax officials interact (Belahouaoui & Attak, 2024; Ovcharova et al., 2019; Tilahun, 2019). Furthermore, the impact of taxpayer awareness, understanding, and income on taxpayer compliance has yielded inconsistent results (Erasashanti et al., 2024; Susanto & Fiorita, 2023). This inconsistency may be due to a significant gap in the research. This study attempts to address these gaps by adding tax socialisation as a moderator of the effect of taxpayer awareness, understanding, and income on taxpayer compliance. Recent studies emphasise the significance role of trust and tax literacy in impacting taxpayer behaviour (Agusti & Rahman, 2023; Cahyonowati et al., 2023). Tax socialisation can increase trust and tax literacy among taxpayers (Gebrihet et al., 2024; Pope & McKerchar, 2011; Saptono & Khozen, 2023; Tambun & Haryati, 2022).

Tax payment is an obligation for all taxpayers. Factors that influence taxpayer compliance include awareness, understanding, and taxpayer income (Astina & Setiawan, 2018; Susanto & Fiorita, 2023). One source of local revenue for regional development is PBB (Zagita & Marlinah, 2022). Local governments face several problems in maximising local revenue from PBB, one of which is taxpayer

¹Trisakti School of Management, Jakarta, Indonesia

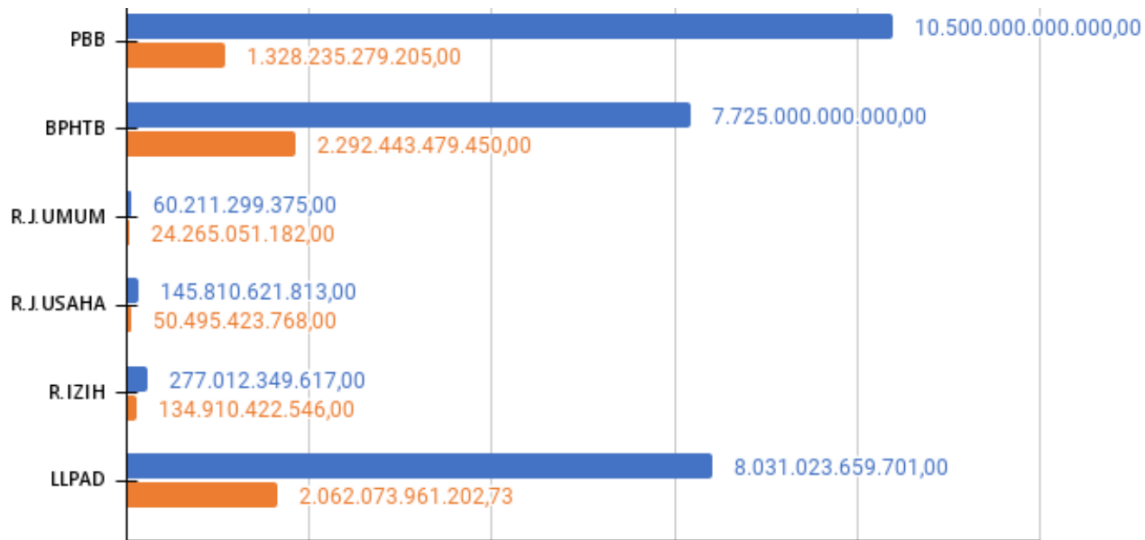
²Trisakti School of Management, Jakarta, Indonesia.

³Trisakti School of Management, Jakarta, Indonesia

⁴Trisakti Institute of Tourism, Jakarta, Indonesia

non-compliance in paying taxes. This is due to a lack of taxpayer awareness, understanding of tax regulations, and taxpayer income (Susanto et al., 2024b). There is also a lack of tax socialisation from local governments.

This study uses PBB as a local tax because PBB is the largest contributor to local revenue. This study uses Jakarta as the research location because Jakarta is a special region and the sale value of taxable objects is greater than in other regions. Based on Figure 1, the target for Jakarta's PBB revenue in 2024 is IDR 10.5 trillion, while the actual revenue is IDR 1.328 trillion. This indicates that there is non-compliance among taxpayers in paying PBB in Jakarta in 2024.



Source: SIPKD BPKD, 2025

Figure 1: Target and Realisation of PBB in Jakarta

The research question to be examined is whether taxpayer awareness, understanding, and income affect taxpayer compliance in paying property tax. Does tax socialisation strengthen the influence of taxpayer awareness, understanding, and income on taxpayer compliance in paying property tax? This research assists the government, particularly local governments, in identifying the causes of taxpayer non-compliance in paying local taxes, especially property tax, and provides recommendations for local governments to adopt policies to increase local revenue from the tax.

Previous studies have provided empirical evidence that awareness, understanding, and taxpayer income were increasing taxpayer compliance in paying property tax (Dwiningtyas et al., 2023; Erasashanti et al., 2024; Maria & Nurlaela, 2022). Meanwhile, previous studies have failed to provide empirical evidence that taxpayer awareness, understanding, and income were increasing compliance in paying property tax (Susanto & Fiorita, 2023). These differences prompted further research and the emergence of contextual variables in influencing the relation between taxpayer awareness, understanding, and income on taxpayer compliance in paying PBB. The contextual variable used is tax socialisation (Suriambawa & Setiawan, 2018). Taxpayers who receive tax socialisation are more likely to comply with paying taxes than those who do not.

This study uses taxpayers who pay PBB in Jakarta. The research topic is taxpayer compliance in paying PBB and exploring taxpayer awareness, understanding, and income that can increase taxpayer compliance in paying PBB. In addition, taxpayers who receive tax socialisation tend to be compliant in paying taxes. The research chose this topic because taxpayer compliance in paying PBB arises from the amnesty on fines, which is a taxation policy in each region.

The approach used to solve the problem of taxpayer non-compliance in paying local taxes is to create a model of taxpayer compliance in paying property tax that is influenced by the awareness, understanding, and income of taxpayers who receive tax information. In identifying the taxpayer compliance model, this study uses a quantitative approach. Quantitative data is collected using a questionnaire with closed questions.

Literature Review

Taxpayer awareness is an action whereby taxpayers understand and are aware of their obligations to pay taxes and comprehend the function and purpose of paying taxes (Hamza et al., 2025). Awareness arises within individuals to pay and report taxes without any element of coercion (Asfa I. & Meiranto, 2017; Misra, 2019; Siregar, 2017). Research results empirically prove that taxpayer awareness influences taxpayer compliance (Adhikari, 2020; Suyanto & Trisnawati, 2016). This is in line with the theory of taxation collection based on control beliefs, which are beliefs about the existence of things that support behaviour and perceptions about things that support and hinder taxpayer behaviour (Dewi & Merkusiwati, 2018; Susanto et al., 2024a). In addition, it must be emphasised based on the theory of devotion, namely that the basis of tax collection fairness lies in the relation between the people and the state (Damayanti & Supramono, 2019; Susanto et al., 2019). Therefore, as a good taxpayer, one must always be aware that paying taxes is an obligation (Christina, 2022). Taxpayer compliance increases with increased taxpayer awareness. The hypothesis proposed is:

H₁: Taxpayer awareness increases taxpayer compliance.

Understanding the taxation process is a taxpayer's obligation in carrying out the procedures for paying and reporting taxes, as well as knowing the taxation regulations and laws (As'ari & Erawati, 2018). Research provides empirical evidence that understanding tax regulations influences taxpayer compliance (Adhikari, 2020; Nurlis & Kamil, 2015). A high level of taxpayer understanding of taxation procedures when fulfilling tax obligations, property tax objects, and the functions and roles of taxation can increase taxpayer compliance (Noviantari & Setiawan, 2018; Susanto & Fiorita, 2023). Meanwhile, the results of the study provide empirical evidence that taxpayer understanding affects taxpayer compliance (Asfa I. & Meiranto, 2017). Taxpayer compliance increases with increased taxpayer understanding. The hypothesis proposed is:

H₂: Taxpayer understanding increases taxpayer compliance.

Income is the revenue generated from the implementation of an entity's activities. Taxes must be collected at the appropriate time, namely when the taxpayer has income, so that the level of income represents the taxpayer's ability to fulfil their tax obligations (Adhimatra & Noviani, 2018). The relation between taxpayer income and tax compliance shows a consistent positive. Several studies indicate that income levels increase taxpayer compliance. In Indonesia, income positively influences the compliance of non-employee taxpayers (Nuratni et al., 2023). Similarly, the positive effect of income levels on tax compliance for motor vehicle tax (Djatmika et al., 2021). In Nigeria, taxpayer income significantly influences the relation between taxpayer attributes and compliance (Eragbhe & Aronmwan, 2015). The higher the taxpayer's income, the higher their compliance. The hypothesis proposed is:

H₃: Taxpayer income increases taxpayer compliance.

Previous studies have provided empirical evidence that awareness, understanding, and taxpayer income were increasing taxpayer compliance in paying property tax (Dwiningtyas et al., 2023; Erasashanti et al., 2024; Maria & Nurlaela, 2022). Meanwhile, previous studies have failed to provide empirical evidence that taxpayer awareness, understanding, and income were increasing taxpayer compliance in paying property tax (Susanto & Fiorita, 2023). These differences prompted further research and the emergence of contextual variables in influencing the relation between taxpayer awareness, understanding, and income on taxpayer compliance in paying PBB. The contextual variable used is tax socialisation (Suriambawa & Setiawan, 2018). Taxpayers who receive tax socialisation are more likely to comply with paying taxes than those who do not. Tax socialisation is an action carried out by tax officials to provide taxpayers with more comprehensive knowledge so that they can better understand their duties and obligations in paying and reporting taxes (Suriambawa & Setiawan, 2018; Wijayanti & Sukartha, 2018). The results indicate that tax socialisation has an impact on taxpayer compliance in paying property tax. Tax socialisation has effect on the relation between taxpayer awareness, understanding, income and taxpayer compliance. Hypotheses proposed:

H₄: Tax socialisation has impact on the relation between taxpayer awareness and compliance.

H₅: Tax socialisation has impact on the relation between taxpayer understanding and compliance.

H₆: Tax socialisation has impact on the relation between taxpayer income and compliance.

Methods

The data collecting used a questionnaire survey, with 403 respondents. The study uses taxpayers who pay PBB in Jakarta, Indonesia as respondent. The sampling method used is convenience sampling. Data analysis method using moderating regression analysis. This study examines the phenomenon of taxpayers' experiences in paying property tax on time. The phenomenological approach focuses on how taxpayers interpret and give meaning to the events they experience. The events referred to in this study are taxpayers paying property tax on time.

The study used taxpayers who pay PBB in Jakarta. This study used PBB as a local tax because PBB is the largest contributor to local revenue. This study used Jakarta as the research location because Jakarta is a special region and the sale value of taxable objects is greater than in other regions. The sample selection was based on convenience sampling. The quantitative research uses moderation regression analysis.

Tax compliance is a positive action taken by taxpayers by complying with tax regulations, paying taxes on time, and reporting taxes correctly (Dwiningtyas et al., 2023; Rahayu et al., 2017; Susyanti & Anwar, 2020). Tax compliance uses four indicators on a five-point Likert scale (1 strongly disagree to 5 strongly agree) (Pravasanti, 2020). Taxpayer awareness is measured using four indicators on a five-point Likert scale (1 strongly disagree to 5 strongly agree) (Pravasanti, 2020). Taxpayer understanding was measured using four indicators on a five-point Likert scale (1 strongly disagree to 5 strongly agree) (Pravasanti, 2020). Taxpayer income was measured using three indicators on a five-point Likert scale (1 strongly disagree to 5 strongly agree) (Pravasanti, 2020). Tax socialisation was measured using three indicators on a five-point Likert scale (1 strongly disagree to 5 strongly agree) (Isyatami, 2019).

The validity results can be seen in Table 1, which shows that each question item is valid with a loading value above 0.5. This indicates that the external model of each latent variable meets the convergent validity requirements for reflective constructs. The reliability results can be seen in Table 1, which shows that all variables have a Cronbach's alpha of more than 0.5 (Nunnally, 1994), thus indicating that all variables are reliable.

Table 1: Validity and reliability results

Indicator	TC	TA	TU	TI	TS	Cronbach alpha
TC 1	.876					.893
TC 2	.880					
TC 3	.861					
TC 4	.870					
TA 1		.874				.882
TA 2		.879				
TA 3		.840				
TA 4		.857				
TU 1			.807			.873
TU 2			.887			
TU 3			.892			
TU 4			.825			
TI 1				.688		.552
TI 2				.850		
TI 3				.643		
TS 1					.946	.930
TS 2					.944	
TS 3					.925	

Result and Discussion

The findings of the descriptive statistics are displayed in Table 2. Respondents' answers to the questions showed no tendency to answer strongly agree or strongly disagree; their answers ranged from strongly disagree to strongly agree. The median and mean values of each variable were almost the same, indicating that each variable was normally distributed.

Table 2: Descriptive statistics

Variabel	Actual range	Median	Mean	Std Deviation
TC	1.5-5	4.0000	3.9088	.58103
TA	1.5-5	4.0000	3.9038	.57267
TU	2-5	4.0000	3.8728	.67800
TI	2-5	3.6666	3.6452	.6791
TS	2-5	4.3333	4.3151	.7294

Table 3: Hypothesis testing

Variable	Expected direction	Coef. I	Coef. II	Coef. III	Coef. IV
Constant		.052	-.594	5.216***	4.376***
TA	+	.979***	1.152***		
TU	+	.000		-.448**	
TI	+	.009			-.193
TS			.155*	-.353**	-.174
TA*TS	?		-.039*		
TU*TS	?			.115**	
TI*TS	?				.062
F		1889.377***	1901.043***	3.446**	2.257*
Adj.R ²		.934	.934	.018	.009

*10%, **5%, ***1%

Based on table 3, it was found that taxpayer compliance (TC) is positively and significantly impacted by taxpayer awareness (TA). Taxpayer compliance increases with increased taxpayer awareness. This is in line with the theory of taxation collection based on control beliefs, which are beliefs about the existence of things that support behaviour and perceptions about things that support and hinder taxpayer behaviour (Dewi & Merkusiwati, 2018; Susanto et al., 2024a). In addition, it must be emphasised based on the theory of devotion, namely that the basis of tax collection fairness lies in the relation between the people and the state (Damayanti & Supramono, 2019; Susanto et al., 2019). Therefore, as a good taxpayer, one must always be aware that paying taxes is an obligation (Christina, 2022). Based on table 3, it shows that taxpayer understanding (TU) and income (TI) have no effect on taxpayer compliance. Based on table 3, it shows that tax socialisation effects on the relation between taxpayer awareness and understanding on tax compliance. Meanwhile, tax socialisation does not impact on the relation between taxpayer income and compliance.

Conclusions

This study's objective is to offer empirical support that taxpayer awareness, understanding, and income can increase taxpayer compliance in paying property tax. In addition, this study provides empirical evidence that there are differences in the impact of taxpayer awareness, understanding, and income on taxpayer compliance in paying property tax between taxpayers who receive tax socialisation and those who do not.

Taxpayer compliance is positively impacted by taxpayer awareness. Meanwhile, taxpayer understanding and income have no impact on taxpayer compliance. Tax socialisation effects on the relation between taxpayer awareness and understanding on tax compliance. Meanwhile, tax socialisation does not impact on the relation between taxpayer income and compliance.

This research assists the government, particularly local governments, in identifying the causes of taxpayer non-compliance in paying local taxes, especially property tax, and provides recommendations for local governments to adopt policies to increase local revenue from the tax.

The limitation of this study is that the questionnaire was distributed online and there was no detailed explanation to respondents regarding the questions, thus allowing for misinterpretation by respondents when filling out the questionnaire. Future research could collect data not only from questionnaires but also through interviews, thereby reinforcing the answers provided in the questionnaire and avoiding differences in perception when answering the questions. Future researchers could use respondents for other local taxes, such as restaurant tax (Asmara et al., 2025).

Acknowledgments

We would like to thank the Ministry of Higher Education, Science and Technology, Republic of Indonesia, for providing regular fundamental grant funding number 124/C3/DT.05.00/PL/2025 for this research.

References

- [1] Adhikari, N. R. (2020). Taxpayer Awareness and Understanding on Taxpayer Compliance in Nepal. *Management Dynamics*, 23(1), 163–168. <https://doi.org/10.3126/md.v23i1.35574>
- [2] Adhimatra, A. A. G. W., & Noviari, N. (2018). The influence of taxpayers' financial conditions, the quality of tax services, and tax penalties on the compliance of individual taxpayers at the East Denpasar Tax Office. *E-Jurnal Akuntansi*, 25(1), 717–744. <https://doi.org/10.24843/eja.2018.v25.i01.p27>
- [3] Agusti, R. R., & Rahman, A. F. (2023). Determinants of tax attitude in small and medium enterprises: Evidence from Indonesia. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2022.2160585>
- [4] As'ari, N. G., & Erawati, T. (2018). The Influence of Understanding Tax Regulations and Service Quality (An Empirical Study of Individual Taxpayers in Rongkop Subdistrict). *Akuntansi Dewantara*, 2(1), 46–55. <https://doi.org/10.29230/ad.v2i1.2221>
- [5] Asfa I., E. R., & Meiranto, W. (2017). The Influence of Tax Sanctions, Tax Services, Tax Knowledge and Understanding, and Tax Awareness on Taxpayer Compliance. *Diponegoro Journal of Accounting*, 6(3), 1–13. <https://ejournal3.undip.ac.id/index.php/accounting/article/view/18229>
- [6] Asmara, E., Ngatno, Ratmono, D., & Herawati, A. R. (2025). Determinants of restaurant tax compliance: The moderating role of technology-based monitoring. *Public and Municipal Finance*, 14(2), 85–96. [https://doi.org/10.21511/pmf.14\(2\).2025.09](https://doi.org/10.21511/pmf.14(2).2025.09)
- [7] Astina, I. P. S., & Setiawan, P. E. (2018). The Influence of Understanding Tax Regulations, Quality of Tax Services and Taxpayer Awareness on the Level of Taxpayer Compliance. *E-Jurnal Akuntansi*, 23(1), 1–30. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/31654>
- [8] Belahouaoui, R., & Attak, E. H. (2024). Exploring the relationship between taxpayers and tax authorities in the digital era: evidence on tax compliance behavior in emerging economies. *International Journal of Law and Management*. <https://doi.org/10.1108/IJLMA-02-2024-0064>
- [9] Cahyonowati, N., Ratmono, D., & Juliarto, A. (2023). The role of social norms and trust in authority in tax compliance dilemmas. *Cogent Business and Management*, 10(1). <https://doi.org/10.1080/23311975.2023.2174084>
- [10] Christina, S. (2022). Tax compliance of individual taxpayer in DKI Jakarta, Indonesia. *International Journal of Trade and Global Markets*, 15(1), 96–103. <https://doi.org/10.1504/IJTGM.2022.120908>
- [11] Damayanti, T. W., & Supramono, S. (2019). Women in control and tax compliance. *Gender in Management*, 34(6), 444–464. <https://doi.org/10.1108/GM-06-2018-0071>
- [12] Dewi, S. K., & Merkusiwati, N. K. L. A. (2018). The Effect of Taxpayer Awareness, Tax Penalties, E-Filing, and Tax Amnesty on Taxpayer Reporting Compliance. *E-Jurnal Akuntansi*, 22(2), 1626–1655. <https://doi.org/10.24843/eja.2018.v22.i02.p30>
- [13] Djatmika, G. H., Harsono, B., Rosidah, R., & Widodo, Y. B. (2021). The Influence of Tax Knowledge and Income Level on Taxpayer Compliance in Paying Motor Vehicle Tax in Bekasi Jaya Subdistrict. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 1(2), 14–31. <https://doi.org/10.55606/jaem.v1i2.84>
- [14] Dwiningtyas, P. R., Sidharta, I., Najwa, H., & Herawati, O. (2023). Increasing Individual Taxpayer Compliance by Taxpayer Awareness. *Journal of Economics, Management, and Entrepreneurship*, 1(1), 70–79. <https://doi.org/10.55208/jeme.v1i1.94>
- [15] Eragbhe, E., & Aronmwan, E. (2015). Taxpayers Income, Taxpayers Attributes and Personal Income Tax Compliance. *African Journal of Management Sciences*, 1(1), 95–111. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3161038
- [16] Erasashanti, A. P., Cahaya, Y. F., Yuniarti, R., Rifaldi, M., & Prasetyo, J. H. (2024). The Role of Taxpayer Awareness in Enhancing Vehicle Tax Compliance in Indonesia: An Attribution Theory Approach. *Journal of Tax Reform*, 10(1), 162–180. <https://doi.org/10.15826/jtr.2024.10.1.163>
- [17] Gangl, K., Hofmann, E., & Kirchler, E. (2015). Tax authorities' interaction with taxpayers: A conception of compliance in social dilemmas by power and trust. *New Ideas in Psychology*, 37, 13–23. <https://doi.org/10.1016/j.newideapsych.2014.12.001>
- [18] Gebrihet, H. G., Gebresilassie, Y. H., & Woldu, G. T. (2024). Trust, Corruption, and Tax Compliance in Fragile States: On a Quest for Transforming Africa into Future Global Powerhouse. *Social Sciences*, 13(1). <https://doi.org/10.3390/socsci13010003>

- [19] Hamza, R. A. E. M., Alnor, N. H. A., Eisa, M. I. A., Alhebri, A., & Eltahir, I. A. E. (2025). The influence of electronic payment methods on tax compliance. *International Journal of Innovative Research and Scientific Studies*, 8(2), 3046–3055. <https://doi.org/10.53894/ijirss.v8i2.5948>
- [20] Isyatami, R. A. (2019). The Influence of Tax Socialisation, Tax Penalties and Taxpayer Income on Taxpayer Compliance in Paying Land and Building Tax in Serang Baru Subdistrict. *Accounting Global Journal*, 3(2), 145–159. <https://doi.org/10.24176/agj.v3i2.3069>
- [21] Maria, M. P., & Nurlaela, S. (2022). Tax Attitudes, Tax Awareness, Tax Knowledge and Taxpayer Compliance during the Covid-19 Pandemic. *Jurnal IAKP: Jurnal Inovasi Akuntansi Keuangan & Perpajakan*, 2(2), 170. <https://doi.org/10.35314/iakp.v2i2.2279>
- [22] Misra, F. (2019). Tax Compliance: Theories, Research Development and Tax Enforcement Models. *ACCRUALS (Accounting Research Journal of Sutaatmadja)*, 3(2), 189–204. <https://doi.org/10.35310/accruals.v3i2.72>
- [23] Noviantari, P., & Setiawan, P. E. (2018). The Influence of Perceptions of Service Quality, Understanding, Perceptions of Tax Penalties, and the Environment on Taxpayer Compliance. *E-Jurnal Akuntansi*, 22(3), 1711–1740. <https://doi.org/10.24843/eja.2018.v22.i03.p03>
- [24] Nunnally, J. C. (1994). *Psychometric Theory 3E*. Tata McGraw-Hill Education.
- [25] Nuratni, N. W., Gama, A. W. S., & Putra, A. A. M. S. (2023). Compliance of Non-Employee Individual Taxpayers: Its Relationship with Income and Taxpayer Perception. *Journal of Applied Management and Accounting Science*, 4(2), 91–107. <https://doi.org/10.51713/jamas.v4i2.86>
- [26] Nurlis, & Kamil, I. (2015). The effect of Taxpayer awareness, knowledge, Tax Penalties and Tax Authorities Services on the Tax Compliance: Survey on the individual taxpayer at Jabodetabek & Bandung). *Research Journal of Finance and Accounting*, 6(2), 104–112.
- [27] Ovcharova, E., Tasalov, K., & Osina, D. (2019). Tax Compliance in the Russian Federation, the United Kingdom of Great Britain and Northern Ireland, and the United States of America: Forcing and Encouraging Lawful Conduct of Taxpayers. *Russian Law Journal*, 7(1), 4–54. <https://doi.org/10.52783/rj.v7i1.111>
- [28] Pope, J., & McKerchar, M. (2011). Understanding tax morale and its effect on individual taxpayer compliance. *British Tax Review*, 5, 587–601. <http://hdl.handle.net/20.500.11937/25870>
- [29] Pravasanti, Y. A. (2020). Analysis of Factors Affecting Taxpayer Compliance in Paying Property Tax. *Jurnal Akuntansi Dan Pajak*, 21(01). <https://doi.org/10.29040/jap.v21i1.1165>
- [30] Rahayu, Y. N., Setiawan, M., Troena, E. A., & Sudjatno. (2017). The role of taxpayer awareness, tax regulation and understanding in taxpayer compliance. *Journal of Accounting and Taxation*, 9(10), 139–146. <https://doi.org/10.5897/jat2017.0267>
- [31] Saptono, P. B., & Khozen, I. (2023). What determines the tax compliance intention of individual taxpayers receiving COVID-19-related benefits? Insights from Indonesia. *International Journal of Sociology and Social Policy*, 43(11–12), 1190–1217. <https://doi.org/10.1108/IJSSP-02-2023-0045>
- [32] Siregar, D. L. (2017). The Effect of Taxpayer Awareness and Tax Penalties on Compliance by Individual Taxpayers at the Batam Primary Tax Office. *Journal of Accounting & Management Innovation*, 1(2), 119–128. <https://doi.org/10.47860/economicus.v14i2.196>
- [33] Suriambawa, A., & Setiawan, P. E. (2018). Tax Socialisation Moderates the Influence of Taxpayer Awareness and Tax Penalties on Taxpayer Compliance. *E-Jurnal Akuntansi*, 25(3), 2185–2211. <https://doi.org/10.24843/eja.2018.v25.i03.p21>
- [34] Susanto, Y. K., & Fiorita, I. (2023). Taxpayer Compliance: Taxpayer Behavior Analysis and Tax Awareness As a Mediating in Indonesia. *Jurnal Bisnis Dan Akuntansi*, 25(1), 197–206. <https://doi.org/10.34208/jba.v25i1.2067>
- [35] Susanto, Y. K., Pirzada, K., & Adrienne, S. (2019). Is tax aggressiveness an indicator of earnings management? *Polish Journal of Management Studies*, 20(2), 516–527. <https://doi.org/10.17512/pjms.2019.20.2.43>
- [36] Susanto, Y. K., Taqi, M., Soleha, N., & Muchlish, M. (2024a). Future Research on Tax Aggressiveness : A Bibliometric Analysis. *Pakistan Journal of Life and Social Sciences*, 22(2), 16311–16323. <https://doi.org/10.57239/PJLSS-2024-22.2.001183>
- [37] Susanto, Y. K., Taqi, M., Soleha, N., & Muchlish, M. (2024b). Tax Aggressiveness: A Review of the Interaction of Independent Commissioners and Firm Size in the Context of Indonesia Sustainable Development Goals. *Journal of Lifestyle and SDGs Review*, 4(4), 1–14. <https://doi.org/10.47172/2965-730X.SDGsReview.v4.n04.pe02481>
- [38] Susyanti, J., & Anwar, S. A. (2020). Taxation on Taxpayer Compliance. *Sebatik*, 24(2), 171–177. <https://doi.org/10.46984/sebatik.v24i2.1166>
- [39] Suyanto, S., & Trisnawati, E. (2016). The Influence of Tax Awareness Toward Tax Compliance of Entrepreneurial Taxpayers and Celengan Padjegg Program As A Moderating Variable: A Case Study at The Pratama Tax Office of Wonosari Town. *Inferensi*, 10(1), 47–68. <https://doi.org/10.18326/infl3.v10i1.47-68>
- [40] Tambun, S., & Haryati, A. (2022). The Influence of Nationalism's Attitude and Tax Morals on Taxpayer Compliance through Tax Awareness. *Journal of Accounting, Business and Finance Research*, 14(1), 1. <https://doi.org/10.20448/2002.141.1.7>
- [41] Tilahun, M. (2019). Determinants of Tax Compliance: a Systematic Review. *Economics*, 8(1), 1. <https://doi.org/10.11648/j.eco.20190801.11>

- [42] Wahl, I., Kastlunger, B., & Kirchler, E. (2010). Trust in authorities and power to enforce tax compliance: An empirical analysis of the 'slippery slope framework'. *Law and Policy*, 32(4), 383–406. <https://doi.org/10.1111/j.1467-9930.2010.00327.x>
- [43] Wijayanti, L. P. C., & Sukartha, I. M. (2018). The Effect of Progressive Tax Rates, Service Quality, Tax Socialisation and Tax Knowledge on Taxpayer Compliance. *E-Jurnal Akuntansi*, 25(3), 2011–2040. <https://doi.org/10.24843/eja.2018.v25.i03.p15>
- [44] Zagita, F., & Marlinah, A. (2022). Factors Affecting Taxpayer Compliance with Property Tax in Jakarta Region. *E-Jurnal Akuntansi TSM*, 2(2), 867–878. <http://jurnaltsm.id/index.php/EJATSM/article/view/1503>