

The Influence of Taxpayer Knowledge, Taxpayer Awareness, and Taxation Socialization on Hotel Taxpayer Compliance, Boarding House Category in The City of Semarang

Laila Fitria Wulandari ¹, Fitri Dwi Jayanti ²
Universitas Ngudi Waluyo^{1,2}
Email Correspondence : lailawulan08@gmail.com

Abstract. The purpose of this research is to find out and analyze the effect of tax knowledge, taxpayer awareness and tax socialization on taxpayer compliance. The sample used in this study is the boarding house taxpayer in the city of Semarang. The sample was taken by accidental sampling method. Data collection was carried out through field studies by distributing 95 questionnaires to boarding house business owners in the city of Semarang. The data analysis technique used is multiple regression analysis using SPSS version 22 software. The results of this study indicate that knowledge of taxation has a significant effect on taxpayer compliance, as evidenced by the t value of 3.496 and a significant value of 0.001. Taxpayer awareness has a significant effect on taxpayer compliance, evidenced by the calculated t value of 2.025 and a significant value of 0.046. And tax socialization has no significant effect on taxpayer compliance, as evidenced by the t-value of 1.775 and a significant value of 0.079.

Keywords: Tax Knowledge, Taxpayer Awareness, Tax Socialization, Taxpayer Compliance.

Introduction

Taxes are the backbone of the national economy, driving economic growth and increasing people's living standards (Mutia, 2014). The state will utilize the tax revenue, among others, for the benefit of implementing government initiatives, with the ultimate goal so that people or those who have paid taxes can benefit from it as well as the wider community.

In addition to the government's need to increase tax revenues, the community must also play an active role in carrying out government tasks. Changing the tax system to a Self Assessment System, when taxpayers use the power granted to taxpayers to actively participate in the process of calculating, depositing and reporting, the government should expect higher tax collection. While individuals are responsible for their own tax returns under the Self Assessment System, they may not be able to make the most of it (Daneshworo, 2016).

Taxpayer compliance, seen from its role, is one of the pillars of tax revenue. The responsibility for fulfilling tax responsibilities and enforcing tax rights rests with the taxpayer. How consistently taxpayers pay their taxes can be used to measure how compliant they are. Taxpayers must follow all the rules and regulations of taxation to fulfill their duties and exercise their rights.

Semarang City is a city that has good facilities and infrastructure. Because there are many educational facilities, industrial factories, hospitals and offices in the city of Semarang, newcomers, students or workers from other cities choose to settle down. Many boarding house establishments can be found in and around Semarang, Indonesia, thanks to the city's large student and working population. These boarding houses are usually located near established universities, factories, hospitals and businesses. The city of Semarang can benefit from an increase in local revenue (PAD) if it implements a boarding house tax which is included in the hotel tax.

Boarding house tax is a source of income in the city of Semarang. The regional government of Semarang City sees that this boarding house tax has great potential to increase its tax collection which is expected to be greater along with the development of an area. Boarding house tax in Semarang City has been regulated in Semarang City Regional Regulation Number 4 of 2018 regarding "Amendments to Semarang City Regional Regulation Number 3 of 2011 Concerning Hotel Taxes" which is stated in article 3 stating boarding houses with more than 10 (ten) rooms.) rooms, both integrated and separate in the regional area, which are owned by private persons or entities.

Table 1. The Number of Boarding House Businesses in the City of Semarang

Year	Number of Boarding Houses
2019	355
2020	386
2021	398
2022	673
TOTAL	1812

Source: Semarang City Revenue Agency (data processed)

Based on the table above, it can be seen that the number of boarding house businesses registered with the Semarang City Revenue Agency has increased. According to Indra as the Semarang City Service General Subdivision, however, there are still many boarding house entrepreneurs who have not registered their tax object with the Semarang City Bapenda. The Semarang City Government has collected data in various ways and even involved officers from the subdistrict and sub-districts as regional stakeholders, and every day there are officers from Bappenda who monitor the field either directly going into the field or receiving information from the internet.

According to the data available from the Semarang City Bappenda Office, it explains the level of tax revenue for boarding houses in the City of Semarang which are at the Semarang City Bappenda from 2019-2022.

Table 1.2 Tax Revenue for Boarding House Businesses in Semarang City for 2019-2022

Year	Boarding House Business Tax Income
2019	1,103,901,774
2020	850,889,100
2021	843,631,467
2022	1,273,413,696
TOTAL	4,071,836,037

Source: Semarang City Revenue Agency (data processed)

Based on the table above, the tax revenue for the boarding house business in the last four years has decreased due to the COVID-19 pandemic, namely in 2020 and 2021. However, in 2020 and 2021 the tax revenue for the boarding house business has not yet reached the target. This is in accordance with data from Bapenda Semarang City for the last two years it has not reached the target set (bapenda.semarangkota.go.id). So that the Bapenda must go directly to the field and make arrangements in a new way to discipline boarding house taxpayers so that they are even more orderly in carrying out their obligations as taxpayers.

According to Ardhyanto and Sasana (2018) states that taxpayer compliance in paying taxes is an important factor so that the realization of regional original income (PAD) can be fully achieved. This compliance can be achieved if the taxpayer understands and understands the applicable tax rules correctly, then after that the taxpayer will have the awareness of wanting to pay taxes as a form of contribution to the state. Then the best service provided by the tax officer is also needed in terms of helping taxpayers when they are going to pay and report their taxes.

Knowledge of taxation is the process of taxpayers knowing about taxation and applying it to pay taxes. Taxpayers with good knowledge of taxation are indirectly more compliant with their tax obligations, because they understand that there will be sanctions for violations. Knowledge of tax provisions received by the public through formal or non-formal education can have a positive impact on increasing taxpayer awareness regarding payment matters, as well as tax reporting (Fatimah, 2022).

Taxpayer awareness is the behavior of taxpayers related to views or feelings, which includes knowledge, beliefs and reasoning, accompanied by a tendency to act in accordance with the motivation of the tax system and regulations. A high level of public awareness encourages them as taxpayers to report and pay their taxes correctly, which is a form of national and state responsibility (Putri and Setiawan, 2017).

Tax socialization is an effort by tax authorities to explain understanding, information, knowledge, and guidance to the general public and specifically to taxpayers on all matters related to tax laws and regulations. If tax socialization is carried out properly, then of course it will increase taxpayer compliance. However, sometimes the obstacles encountered in the implementation of socialization activities were that the socialization participants who were present could not reach the

target. This results in the dissemination of information, knowledge or insights about taxation to taxpayers who will be socialized. Through these activities an increase in taxpayer compliance was not realized (Maimuna, 2020).

Method

Population and Sample

The population used in this study is the taxpayer who owns a boarding house business in the city of Semarang. The research was carried out by those who owned a boarding house business registered at Bappenda Semarang City, which amounted to 1,812 taxpayers with the following details:

Table 2. The Number of Boarding House Businesses in the City of Semarang

Year	Number of Boarding Houses
2019	355
2020	386
2021	398
2022	673
TOTAL	1812

Source: Semarang City Revenue Agency (data processed)

In this study, researchers will use an error rate of 10% so that the sample in this study is calculated as follows:

$$n = \frac{1812}{1812 (10\%)^2 + 1}$$

$$n = \frac{1812}{19,12}$$

$$n = 94.77 \text{ rounded up to } 95$$

Based on slovin calculations, the sample who became respondents in this study were 95 taxpayer respondents from all registered taxpayers from Bapenda Semarang City, this makes it easier to process data and for better test results.

Data collection

This type of research uses a causal associative research method (cause and effect) with a quantitative approach. The research location is in the city of Semarang which has a boarding house business, p.staking samples with accidental sampling method. Data collection was carried out through field studies by distributing 95 questionnaires to boarding house business owners in the city of Semarang. The data analysis technique used is multiple regression analysis using SPSS software version 22, testing the data with data quality tests, classical assumption tests, and hypothesis testing. The variables in this study were measured by an instrument consisting of five question items or statements.

The scoring for this questionnaire is as follows: 1 = STS (Strongly Disagree), 2 = TS (Disagree), 3 = CS (Quite Agree), 4 = S (Agree), 5 = SS (Strongly Agree).

Results and Discussion

Data Quality Test

Validity Test

To find out whether the question items on the questionnaire are valid or not, a validity test is needed (Ghozali, 2018). The questionnaire can be said to be valid if the question items on the questionnaire can reveal something that is measured on the questionnaire. The validity test was carried out by comparing the calculated r value or Pearson Correlation for each question item with the r table value. In this study, the r count value for each variable is greater than the r table of 0.201, which means it is valid.

Reliability Test

According to Ghozali (2018) reliability is a tool for measuring a questionnaire which is an indicator of each variable. A questionnaire is said to be reliable if one's answers to statements are consistent from time to time. The reliability test was carried out by looking at the value of the Cronbach' Alpha coefficient. In this study, the Cronbach' Alpha value for each variable was more than 0.60, meaning it was reliable.

Classic assumption test

Normality Test

The normality test is useful for testing whether the dependent (bound) and independent (free) variables in a regression model have normal data distribution or not. The normality test tool used in this study is the Kolmogorov-Smirnov regression with a value of more than 0.05 normally distributed. The results of the data normality test are as follows:

Table 3. Results of the Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residuals
N		95
Normal Parameters, b	Means	.0000000
	std. Deviation	2.15279099
Most Extreme Differences	absolute	.075
	Positive	.075
	Negative	-.058
Test Statistics		.075
asympt. Sig. (2-tailed)		.200c,d

Source: Results of primary data processing, 2023

Based on the normality test results table above, it can be concluded that the data processing results are normally distributed because the significant value generated from the data is 0.200, which is greater than the value $\alpha = 0.05$. So that the results can be taken $0.200 > \alpha = 0.05$ normally distributed data.

Multicollinearity Test

The multicollinearity test is useful for testing the correlation between independent (independent) variables. Multicollinearity can be seen from the tolerance value and variance inflation factor (VIF) as follows:

- If tolerance value > 0.10 and VIF < 10 , then it does not indicate the existence of multicollinearity.
- If tolerance value < 0.10 and VIF value > 10 , then it indicates the presence of multicollinearity.

Table 4. Results of the Multicollinearity Test

Model	Collinearity Statistics	
	tolerance	VIF
	(Constant)	
1	TOTALPE	1,420
	TOTALKES	1636
	TOTALSOS	1,274

Source: Results of primary data processing, 2023

Based on the table above, it shows that there is no multicollinearity disorder in the research model, with details of the research results as follows:

- The PE variable shows that the tolerance value is $0.704 > 0.10$ and VIF is $1.420 < 10$.
- The KES variable shows that the tolerance value is $0.611 > 0.10$ and VIF is $1.636 < 10$.
- The SOS variable shows that the tolerance value is $0.785 > 0.10$ and VIF is $1.274 < 10$.

Heteroscedasticity Test

The heteroscedasticity test can be used to determine whether there are differences in the variance of the observations in the regression model. The conditions are as follows:

- Significant value > 0.05 means there is no heteroscedasticity disorder.
- Significant value < 0.05 , there is a heteroscedasticity disorder.

Table 5. Results of the Heteroscedasticity Test

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	std. Error	Betas		
(Constant)	1,557	1038		1,500	.137
1 TOTALPE	.028	048	.071	.579	.564
TOTALKES	-.081	057	-.189	-1,427	.157
TOTALSOS	.065	053	.141	1,212	.228

a. Dependent Variable: ABS
Source: Results of primary data processing, 2023

The three independent (free) model variables (X1, X2, and X3) did not show symptoms of heteroscedasticity disorders, according to the Glejser test for heteroscedasticity (X1 had a significance value of $0.564 > 0.05$, X2 had a significance value of $0.157 > 0.05$, and X3 had significant significance value $0.228 > 0.05$).

Hypothesis testing

Multiple regression analysis

Multiple regression analysis is an analysis used to link a dependent (bound) variable with two or more two independent (free) variables.

Table 6. Multiple Regression Test Results

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	std. Error	Betas		
(Constant)	6,056	1886		3,210	002
1 TOTALPE	.303	087	.351	3,496	001
TOTALKES	.208	.103	.218	2025	046
TOTALSOS	.172	.097	.169	1,775	079

Source: Results of primary data processing, 2023

Based on the multiple linear regression equation table above, which reads the value in column B, the first row shows the constants and the next row shows the coefficients of the independent variable (free). Based on the table above the regression model used is as follows:

$$KP = 6.056 + 0.303PE + 0.208KES + 0.172SOS + \varepsilon$$

Coefficient of Determination

This test of the coefficient of determination determines the proportion or percentage of the total variables in the dependent (dependent) variable which is explained by the independent (free) variable.

Table 7. Test Results for the Coefficient of Determination

Summary model b				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.594a	.352	.331	2.18799

a. Predictors: (Constant), TOTALSOS, TOTALPE, TOTALKES
b. Dependent Variable: TOTALKP

Source: Promer data processing results, 2023

Based on the results of testing the coefficient of determination presented in the table above, it can be seen that the value of Adjusted R Square shows a value of 0.331 or if presented it shows 33.1%. In this case it can be interpreted that 33.1% of boarding house taxpayer compliance can be described by the variables of tax knowledge, taxpayer awareness, and tax socialization, while the

remaining 66.9% can be explained by other variables that are not included in the research variables This.

Partial Test (T Test)

The t test shows how far the influence of one independent variable individually explains the variation of the dependent variable (Ghozali, 2018). The requirements for the t statistical test include:

1. If the significance value of the t test > 0.05 then H_0 is accepted and H_a is rejected. This means that there is no influence between the independent variables on the dependent variable.
2. If the significance value of the t test < 0.05 then H_0 is rejected and H_a is accepted. This means that there is influence between the independent variables on the dependent variable.

Table 8. Partial Test Results (T Test)

Model	Coefficients ^a			t	Sig.	
	Unstandardized Coefficients		Standardized Coefficients			
	B	std. Error	Betas			
	(Constant)	6,056	1886			
1	TOTALPE	.303	.087	.351	3,496	001
	TOTALKES	.208	.103	.218	2025	046
	TOTALSOS	.172	.097	.169	1,775	079

a. Dependent Variable: TOTALKP

Source: Results of primary data processing, 2023

1. The t calculated value for Tax Knowledge (X1) is with a value of 3.496 $>$ t table 1.661 with a significant value level of 0.001 $<$ 0.05, it can be concluded that H1 is accepted, which means the results of the hypothesis test show that the Tax Knowledge variable has a significant effect on the Compliance variable Taxpayer.
2. The t value for Taxpayer Awareness (X2) is 2.025 $>$ t table 1.661 with a significant value level of 0.046 $<$ 0.05, it can be concluded that H2 is accepted, which means that the results of the hypothesis test show that the Taxpayer Awareness variable has a significant effect on Taxpayer Compliance.
3. The t calculated value for Tax Socialization (X3) is with a value of 1.775 $>$ t table 1.661 with a significant value level of 0.079 $>$ 0.05, it can be concluded that H3 is rejected, which means the results of the hypothesis test show that the Tax Socialization variable has no significant effect on Taxpayer Compliance.

Conclusion

Tax knowledge has a significant effect on taxpayer compliance with a value of 3.496 $>$ t table of 1.661 and a significant value of 0.001 $<$ 0.05. The level of education also affects knowledge of taxation, in this case taxpayers with higher education will find it easier to understand general provisions and tax procedures, knowledge of the tax system in Indonesia.

Taxpayer awareness has a significant effect on taxpayer compliance with a value of 2.025 $>$ t table 1.661 and a significant value of 0.046 $<$ 0.05. This can be seen from the fact that boarding house taxpayers have a high level of awareness to understand the functions and benefits of taxes for themselves and the community to create a sense of voluntarily paying taxes without coercion from any party to increase taxpayer compliance.

Tax socialization has no significant effect on taxpayer compliance with a value of 1.775 $>$ t table of 1.661 and a significant value of 0.079 $<$ 0.05. This shows that the tax socialization provided by the tax authorities has not been fully implemented properly, seen from the tax culture factor related to one's tax morality will increase if the trust of the public is fulfilled by the tax officials.

Suggestion

Some suggestions given by the author in connection with the research conducted are as follows:

The Regional Revenue Agency (BAPENDA) for Semarang City needs to carry out an evaluation, namely maximizing socialization related to the obligation to pay boarding house

business taxes so that the implementation of the tax collection program runs optimally and conducts regular data collection so that newly registered taxpayers carry out their obligations properly.

For taxpayers or boarding house business owners, they need to increase their compliance and obligation to pay taxes, participation in paying taxes is a form of community participation for the welfare of their area.

For academics, it is hoped that this research can contribute ideas for the development of accounting knowledge, especially taxation and can be used as a reference for further research.

It is hoped that future researchers can serve as a reference or follow-up study in implementing theories that have been studied in college related to the same problem so that they can refine the results of this study regarding taxpayer compliance in taxing boarding house taxes.

Bibliography

- Ajzen, I. (1991). The theory of planned behavior. *Organizational behavior and human decision processes*, 50(2), 179-211. DOI : [https://doi.org/10.1016/0749-5978\(91\)90020-T](https://doi.org/10.1016/0749-5978(91)90020-T)
- Andinata, MC (2016). Analysis of the factors that influence individual taxpayer compliance in paying taxes. *Calyptra*, 4(2), 1-15.
- Aprilyani, AW, Sudrajat, MA, & Widiastara, A. (2021, June). The Influence of Tax Dissemination on Taxpayer Awareness of Tax Rates and Tax Sanctions on Motor Vehicle Taxpayer Compliance. In *Simba: Management, Business, and Accounting Innovation Seminar* (Vol. 2).
- Ardhyanto, IA, & Sasana, H. (2018). Analysis of Taxpayer Compliance in Paying Hotel Taxes in the Boarding Category (Empirical Study of Semarang City Taxpayers). *Journal of RAK (Financial Accounting Research)*, 2(2), 14-24.
- Astuti, D., & Achadiyah, BN (2016). The Influence of Tax Dissemination, Fiscal Services and Implementation of a Self Assessment System on the Level of Taxpayer Compliance with Boarding House Taxes (Study on Regional Revenue Service in Malang City). *Nominal: Barometer of Accounting and Management Research*, 5(1), 19-33. DOIs: <https://doi.org/10.21831/nominal.v5i1.11474>
- Atarwaman, RJ (2020). The Effect of Taxpayer Awareness, Tax Sanctions and Tax Service Quality on Individual Taxpayer Compliance. *Journal of Accounting*, 6(1), 39-51.
- Boediono, GT, Sitawati, R., & Harjanto, S. (2018). Analysis of the effect of tax socialization on taxpayer compliance with awareness as a mediating variable. *Journal of Economics and Business Research*, 3(1), 22-38. DOIs: <https://doi.org/10.33633/jpeb.v3i1.2286>
- Carolina, Veronica. 2009. *Tax Knowledge*. Jakarta: Salemba Empat
- Chindry, RL (2018). The Effect of Mobile Samsat Service Implementation and Tax Knowledge on Motorized Vehicle Taxpayer Compliance (Case Study in KB Samsat Ponorogo Regency) (Doctoral dissertation, University of Muhammadiyah Ponorogo).
- Dhanesworo, H. (2016) "Factors Affecting the Level of Taxpayer Compliance in Paying Hotel Taxes for the Boarding House Category," *Repos. UMY*, pp. 1–20, 2016. DOI: <https://doi.org/10.24176/agj.v1i1.3333>
- Fatimah, H. (2022). The Influence of Tax Knowledge, Tax Sanctions and Self Assessment System on Boarding House Taxpayer Compliance. *Journal of Accounting and Financial Technology*, 1(1), 21-32. DOIs: <https://doi.org/10.56854/atk.v1i1.58>
- Fatmawati, Y. (2016). The Influence of Tax Socialization, Taxpayer Awareness, Quality of Tax Service, and Tax Sanctions on Motor Vehicle Taxpayer Compliance. *Empirical Studies on Samsat in the Special Region of Yogyakarta*.
- Fitria, D. (2017). Effect of taxpayer awareness, knowledge and understanding of taxation on taxpayer compliance. *JABE (Journal of Applied Business and Economics)*, 4(1), 30-44. DOI: <https://doi.org/10.30998/jabe.v4i1.1905>
- Ghozali, priest. 2018. *Application of multivariate analysis with the IBM SPSS 25 program*. Semarang: Undip.
- Hartini, O., & Sopian, D. (2018). The Effect of Tax Knowledge and Taxpayer Awareness on Individual Taxpayer Compliance. *JSMA (Journal of Science Management and Accounting)*, 10(2), 43-56.
- Jaya, FI (2019)
- Julianti, M., & Zulaikha, Z. (2014). Analysis of Factors Influencing Individual Taxpayers' Compliance To Pay Taxes With Taxpayers' Financial Conditions And Risk Preferences As

- Moderating Variables (Case Study on Taxpayers Registered at KPP Pratama Candisari Semarang) (Doctoral dissertation, Faculty of Economics and Business).
- Maimuna, A. (2020). The Effect of Tax Socialization and Taxpayer Awareness on Taxpayer Compliance at KPP Pratama Kudus (Doctoral dissertation, IAIN KUDUS).
- Mardiasmo. (2018). Taxation (Latest Edition 2018): ANDI-Yogyakarta Publisher
- Mindan, R., & Ardini, L. (2022). The Influence of Tax Knowledge, Tax Socialization, and Tax Incentives on Motor Vehicle Taxpayer Compliance. *Journal of Accounting Science and Research (JIRA)*, 11(2). DOI : <https://doi.org/10.29313/bcsa.v2i1.624>
- Muliatini, A., & Nurhayati, N. (2022, January). The Effect of Tax Understanding and Awareness of Boarding Business Owners on Taxpayer Compliance in Payment of Boarding Taxes in the City of Bandung. In the Bandung Conference Series: Accounting (Vol. 2, No. 1, pp. 383-390).
- Mustikasari, E. (2007). Empirical study of corporate taxpayer compliance in industrial processing companies in Surabaya. *National Symposium on Accounting X*, 26, 1-42.
- Mutia, SPT (2014). The Influence of Tax Sanctions, Tax Awareness, Fiscal Services, and Level of Understanding of Individual Taxpayer Compliance (Empirical Study on Individual Taxpayers Registered at KPP Pratama Padang). *Journal of Accounting*, 2 (1).
- Nugroho, A., Andini, R., & Raharjo, K. (2016). The effect of taxpayer awareness and knowledge of tax payers on taxpayer compliance in paying income tax (a case study at KPP Semarang Candi). *Journal Of Accounting*, 2(2).
- Pangestu, FR, & Iswara, US (2022). Effect of Tax Socialization, Taxpayer Awareness, and Tax Sanctions on Taxpayer Compliance. *Journal of Accounting Science and Research (JIRA)*, 11(12).
- Pekerti, TC (2015). The Effect of Tax Dissemination on Understanding of Taxpayers Supporting Taxpayer Compliance (Study on Hotel Taxpayers of Boarding Houses Registered at the Local Revenue Service of Malang City) (Doctoral dissertation, Brawijaya University).
- Semarang City Regional Regulation Number 3 of 2011 Regarding Hotel Tax.
- Semarang City Regional Regulation Number 4 of 2018 Concerning Hotel Taxes.
- Pratiwi, AO (2021) Analysis of Boarding House Taxpayer Compliance with the Obligation to Pay Taxes in the City of Bekasi.
- Putra, AF (2020). MSME Taxpayer Compliance: Tax Knowledge, Tax Sanctions, and System Modernization. *Journal of Accounting & Taxation Research (JRAP)*, 7(01), 1-12. DOI : <https://doi.org/10.35838/jrap.v7i01.1212>
- Putri, KJ, & Setiawan, PE (2017). Effect of Awareness, knowledge and understanding of taxation, service quality and tax sanctions on taxpayer compliance. *E-Journal of Accounting*, 18(2), 1112-1140.
- Sugiyono, (2019). *Quantitative Research Methods, Qualitative and R&D*. Second Edition. First Print. Bandung : Alfabeta Publisher.
- Swastika, A. (2014). Boarding House Owners' Perceptions of Malang City Regional Regulation Number 16 of 2010 Concerning Regional Taxes (Doctoral dissertation, Brawijaya University).
- Tumble, Sihar. (2016). "Antecedents of Individual Taxpayer Compliance and Tax Socialization Moderation". *Journal of Tax Accounting Media*, Vol.1, No.1.
- Tilaar, BV, Manossoh, H., & Gerungai, NY (2017). The Influence of Tax Knowledge and Self Assessment System on the Level of Taxpayer Compliance in Payment of Hotel Taxes in the Boarding House Category. *GOING CONCERN: ACCOUNTING RESEARCH JOURNAL*, 12(2).
- Law Number 28 of 2009 Concerning Regional Taxes and Regional Levies.
- Law Number 7 of 2021 concerning Harmonization of Tax Regulations.
- Utami, S., & Amanah, L. (2018). The Effect of Socialization, Tax Knowledge, and Service Quality on Compliance with awareness as an intervening variable. *Journal of Accounting Science and Research (JIRA)*, 7(4).
- Waluyo. (2011). *Indonesian Taxation (10-book 1 edition)*: Salemba Empat-Jakarta
- Wardani, DK, & Wati, E. (2018). The effect of tax socialization on taxpayer compliance with tax knowledge as an intervening variable (Study on individual taxpayers at KPP Pratama Kebumen). *Nominal: Accounting and Management Research Barometer*, 7(1), 33-54. DOI: <https://doi.org/10.21831/nominal.v7i1.19358>

- Widayati and Nurlis. (2010). Factors Influencing Willingness to Pay Individual Taxpayers Doing Free Work (Case study at KPP Pratama Gambir Tiga). SN XIII. Purwokerto
- Winerungan, OL (2013). Socialization of taxation, tax authorities and tax sanctions against WPOP compliance at KPP Manado and KPP Bitung. *EMBA Journal: Journal of Economics, Management, Business and Accounting Research*, 1(3). DOI : <https://doi.org/10.35794/emba.1.3.2013.2301>
- Wulansari, L. (2017). Analysis of Intensification of Hotel Tax Collection on Boarding Houses (Study on the Malang City Regional Tax Service Agency) (Doctoral dissertation, Brawijaya University).