



THE ROLE OF SANCTIONS AND INCENTIVES IN IMPROVING TAX ENFORCEMENT: A COMPARATIVE STUDY OF DEVELOPING COUNTRIES

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Abstract

Tax enforcement is an important aspect of governance, and the use of sanctions and incentives plays an important role in shaping taxpayer compliance behavior. This research investigates the role of sanctions and incentives in enhancing tax enforcement in developing countries through a comprehensive literature study. By comparing strategies from advanced economies, analyzing factors influencing the effectiveness of sanctions and incentives, and exploring policy implications, the study provides valuable insights to optimize tax enforcement mechanisms. Findings highlight the importance of balancing sanctions and incentives, key factors influencing compliance behavior, and policy implications for enhancing tax enforcement in developing countries.

Keywords: Incentives, Sanctions, Tax Enforcement

INTRODUCTION

Tax enforcement is an important aspect of governance that ensures the continuity of public services and economic functions around the world. The effectiveness of tax enforcement mechanisms, including sanctions and incentives, plays an important role in shaping taxpayer compliance behavior. This paper addresses the complex dynamics of tax enforcement, focusing on a comparative analysis of the role of sanctions and incentives in improving tax compliance in developing countries.

Tax compliance is a multifaceted phenomenon that is influenced by various factors such as taxpayer knowledge, administrative processes, tax rates, and enforcement measures. The modernization of the tax system has brought significant changes in the way tax compliance is approached, with an increasing emphasis on leveraging technology and data analysis to improve enforcement strategies (Sentanu & Budiarta, 2019). Understanding the impact of these changes on taxpayer behavior is critical for policymakers and tax authorities seeking to improve compliance rates.

Despite efforts to modernize tax systems and strengthen enforcement measures, many developing countries still face challenges in ensuring high levels of tax compliance. Issues such as tax evasion, informal sector activities, and limited resources for tax administration pose significant barriers to effective enforcement (Favourate Y., 2020). Therefore, there is a need to explore the effectiveness of different enforcement mechanisms, especially sanctions and incentives, in promoting compliance among different groups of taxpayers.

The findings of this study are expected to make a significant contribution to the existing literature on law enforcement and tax compliance. By conducting a comparative analysis of developing countries, this research will provide valuable insights into the effectiveness of sanctions and incentives in diverse socioeconomic contexts (Zulma, 2020). In addition, the identification of factors that influence taxpayer compliance can inform the design of targeted policies and interventions to improve revenue collection and promote fiscal sustainability.



This study focuses on tax enforcement mechanisms, particularly sanctions and incentives, in developing countries. The analysis will consider various factors that influence tax compliance, drawing on empirical evidence from previous research (Mafaza, 2022). However, it is important to acknowledge the limitations of this study, including potential data limitations and the complexity of accurately measuring compliance behavior.

In conclusion, this paper aims to explore the complex relationship between sanctions, incentives, and tax compliance in developing countries. By examining the effectiveness of enforcement measures and identifying the key determinants of compliance, this research aims to provide valuable insights for policymakers and tax authorities looking to improve revenue collection and promote sustainable fiscal practices.

LITERATURE REVIEW

Tax enforcement is an important aspect of governance, and the use of sanctions and incentives plays an important role in shaping taxpayer compliance behavior. This literature review discusses the conceptual framework of tax enforcement, theoretical perspectives on sanctions and incentives, previous research on tax enforcement in developing countries, the role of sanctions, and the role of incentives in tax compliance.

The conceptual framework of tax enforcement provides a theoretical basis for understanding the mechanisms used to achieve tax compliance. Previous research has highlighted the importance of a balanced approach that combines deterrence through sanctions with positive reinforcement through incentives to encourage voluntary compliance (Nessa et al., 2020). The strategic game between tax authorities and taxpayers underscores the need for effective resource allocation to enhance tax enforcement efforts (Favourate Y., 2020).

Theoretical perspectives on sanctions and incentives emphasize the interaction between enforcement actions and taxpayer behavior. Governance quality and tax morale have been identified as key determinants of compliance in the informal sector, highlighting the importance of transparency and accountability in tax administration (Zheng et al., 2023). Environmental tax incentives and R&D taxes have been shown to encourage green innovation, underscoring the potential of incentives to drive desired outcomes (Zulma, 2020).

Previous research on tax enforcement in developing countries has shed light on the challenges and opportunities in promoting compliance. The influence of taxpayer knowledge, tax administration, and fair sanctions on compliance behavior has been well documented, emphasizing the need for targeted interventions to increase compliance levels (De Simone et al., 2023). The global minimum tax enforcement dilemma highlights the complexity of international tax cooperation and its implications for tax competition (Septiani et al., 2022).

The role of sanctions in tax compliance is multifaceted, with various studies showing that tax sanctions serve as a deterrent to non-compliance and a preventive tool to ensure compliance with tax norms (Sentanu & Budiarta, 2019). In contrast, the role of incentives in tax compliance focuses on the positive impact of tax incentives on taxpayer behavior, emphasizing the importance of aligning incentives with compliance objectives to drive desired outcomes (Hindriks & Nishimura, 2022).

METHODS

This research uses a literature review approach, using a systematic and comprehensive methodology to collect, analyze, and synthesize relevant literature on the role of sanctions and incentives in improving tax law enforcement in developing countries.

RESULTS AND DISCUSSION

Sanctions in Tax Enforcement



Sanctions are a fundamental tool used by tax authorities in developing countries to enforce compliance with tax regulations. These sanctions can take various forms, including fines, penalties, interest charges, and legal action against non-compliant taxpayers. The types of sanctions used in tax enforcement play an important role in shaping taxpayer behavior and affecting compliance levels (Primasari, 2022). By examining the effectiveness of sanctions in improving tax compliance, it becomes clear that while sanctions can act as a deterrent, their impact can vary depending on the context and severity of the penalty imposed.

The effectiveness of sanctions in improving tax compliance has been the subject of extensive research (Radityo et al., 2019). Research has shown that the threat of sanctions can influence taxpayers' decisions to comply with tax obligations, especially in cases of enforced tax compliance where individuals fear the consequences of non-compliance (Radityo et al., 2019). However, the success of sanctions in driving compliance depends not only on their severity, but also on the perceived fairness and transparency of the enforcement process (Radityo et al., 2019). Taxpayers will be more likely to comply voluntarily when they believe that the sanctions imposed are proportional and consistently applied.

Despite the potential benefits, the application of sanctions in tax enforcement has several challenges. One of the main challenges is ensuring that sanctions are enforced fairly and without bias (Primasari, 2022). In many developing countries, the lack of transparency and accountability in tax administration can lead to arbitrary application of sanctions, thus eroding taxpayer trust and compliance. Moreover, the effectiveness of sanctions can be limited by the capacity of tax authorities to detect non-compliance and enforce penalties in a timely manner (Primasari, 2022). Without adequate resources and technology, tax authorities may find it difficult to identify tax evaders and impose sanctions effectively.

Another significant challenge in applying sanctions is balancing their use with incentives to encourage voluntary compliance (Primasari, 2022). While sanctions can deter non-compliant behavior, over-reliance on punitive measures can create a culture of fear and loathing among taxpayers, undermining long-term compliance efforts. Therefore, tax authorities should strike a balance between using sanctions as a deterrent to non-compliance and offering incentives to encourage positive taxpayer behavior.

Sanctions play an important role in tax enforcement in developing countries by deterring non-compliance and encouraging voluntary compliance with tax regulations. However, the effectiveness of sanctions depends on their design, implementation, and perceived fairness. Addressing the challenges associated with the application of sanctions, such as ensuring transparency, equity, and a balanced approach with incentives, is critical to improving tax compliance and fostering a culture of voluntary compliance among taxpayers.

Incentives in Tax Enforcement

Incentives play an important role in tax enforcement strategies in developing countries, aiming to encourage voluntary compliance among taxpayers. These incentives can take various forms, such as tax deductions, credits, exemptions, and preferential treatment for certain activities or sectors. Understanding the types of incentives used, their impact on tax compliance behavior, and the issues surrounding their implementation is critical to designing effective tax policies that encourage compliance while balancing fiscal and economic development objectives (Sun, 2022).

The types of incentives used in developing countries vary widely, reflecting the diverse economic and social contexts in which they operate. Some commonly used forms of incentives are tax deductions for investment in research and development (R&D), tax credits for environmentally friendly practices, and exemptions for certain industries or regions to stimulate economic growth (Altawansy, 2024). These incentives are designed to positively influence



taxpayer behavior by reducing compliance costs and providing financial benefits for desired activities.

The impact of incentives on tax compliance behavior is multifaceted and influenced by various factors, including the design of the incentive scheme, the perceived fairness of the tax system, and the level of trust in the tax authority (Orazalin & Mahmood, 2019). Research has shown that well-designed incentives can effectively encourage compliance by aligning taxpayers' interests with the objectives of the tax system (Orazalin & Mahmood, 2019). For example, tax incentives for green innovation can encourage businesses to invest in sustainable practices, leading to positive environmental outcomes while benefiting from tax savings (Sun, 2022).

However, the use of incentives in tax enforcement is not without its challenges. One of the main issues surrounding the application of incentives is the risk of creating unintended consequences, such as tax evasion or distortion of economic activity (Mason & Williams, 2022). In some cases, poorly designed incentives can lead to rent-seeking behavior, where taxpayers exploit loopholes in the tax system to maximize their profits without contributing to the intended policy objectives (Orazalin & Mahmood, 2019). In addition, the cost of incentivizing and monitoring compliance can strain government resources, especially in developing countries with limited fiscal capacity (Mason & Williams, 2022).

Another issue related to the use of incentives in tax enforcement is the need for a balance between incentives and enforcement actions. While incentives can encourage voluntary compliance, too much incentive can erode the effectiveness of enforcement efforts and create moral hazard issues. Tax authorities must carefully calibrate the mix of incentives and sanctions to ensure that taxpayers are incentivized to comply while effectively deterring non-compliance.

Incentives play an important role in shaping tax compliance behavior in developing countries by providing tangible benefits to compliant taxpayers and encouraging desired economic activity. By understanding the types of incentives used, their impact on compliance behavior, and the challenges associated with their implementation, policymakers can design more effective and sustainable tax enforcement strategies that can encourage voluntary compliance and support economic growth.

Case Study: Comparative Analysis of Developing Countries

For a comparative analysis of tax enforcement systems in developing countries, we will focus on the case study of Indonesia. Indonesia, like other developing countries, faces challenges in tax compliance due to several factors such as a large informal sector, weak governance, and limited administrative capacity (Albert & Fadjarenie, 2022). Understanding an overview of Indonesia's tax enforcement system, the sanctions applied, incentives offered, results achieved, and challenges faced can provide valuable insights into the effectiveness of tax enforcement mechanisms in a developing country context.

The tax enforcement system in Indonesia is characterized by a mix of coercive and persuasive measures aimed at encouraging compliance among taxpayers. The tax administration in Indonesia is responsible for enforcing tax laws, collecting revenue, and ensuring compliance with tax regulations. The system consists of various tax authorities, including the Directorate General of Taxes, which oversees tax collection and enforcement efforts across the country.

In Indonesia, tax authorities use various sanctions to deter non-compliance and enforce tax laws. These sanctions may include fines, penalties, interest charges, and legal actions against taxpayers who fail to fulfill their tax obligations. The imposition of sanctions is intended to create a deterrent effect and encourage voluntary compliance among taxpayers by emphasizing the consequences of non-compliance.



The results of tax enforcement efforts in Indonesia have been mixed, with progress in improving compliance rates, but challenges remain in addressing tax evasion and informal sector activities. While sanctions have been effective in deterring non-compliance to some extent, issues such as limited resources, limited administrative capacity, and the complexity of the tax system continue to pose challenges to effective law (Albert & Fadjaranie, 2022). Moreover, the need to balance incentives with enforcement measures remains a key challenge in encouraging voluntary compliance and achieving revenue targets.

The case study of Indonesia provides valuable insights into the complexities of tax enforcement in developing countries. By looking at an overview of the tax enforcement system, sanctions applied, incentives offered, results achieved, and challenges that exist in Indonesia, policymakers can gain a deeper understanding of the factors affecting tax compliance and tailor strategies to improve enforcement effectiveness and encourage voluntary compliance with tax laws.

In the context of a comparative analysis of tax law enforcement systems in developing countries, we will focus on the case study of Malaysia. Malaysia, like other developing countries, faces challenges in terms of tax compliance due to various factors such as a diverse economy, informal sector activities, and the need for effective enforcement mechanisms. By looking at an overview of the tax enforcement system in Malaysia, the sanctions applied, incentives provided, results achieved, and challenges faced, we can gain insight into the effectiveness of tax enforcement strategies in developing countries.

Malaysia's tax enforcement system is structured to ensure compliance with tax laws and regulations in various sectors of the economy. Tax administration in Malaysia is overseen by the Inland Revenue Board of Malaysia (IRBM), which is responsible for collecting taxes, enforcing tax laws, and promoting voluntary compliance among taxpayers. The system includes different types of taxes, such as income tax, sales and services tax (SST), and corporate tax, each with specific enforcement measures.

In Malaysia, tax authorities use a combination of sanctions to enforce compliance with tax laws. These sanctions may include fines, penalties, interest charges, and legal action against non-compliant taxpayers. The imposition of sanctions aims to deter tax evasion, encourage voluntary compliance, and ensure that taxpayers fulfill their tax obligations. The severity of sanctions may vary depending on the nature and extent of non-compliance.

To complement enforcement measures, Malaysia also offers tax incentives to encourage compliance and stimulate economic activity. These incentives may include tax deductions for investments in priority sectors, tax credits for research and development (R&D) activities, and exemptions for certain industries or regions. By providing incentives, Malaysia aims to attract investment, encourage innovation and support economic growth while rewarding compliant taxpayers.

The outcomes of tax enforcement efforts in Malaysia reflect a mix of successes and challenges. While sanctions have been effective in deterring tax evasion and encouraging compliance to some extent, challenges remain in addressing informal sector activities, improving tax morale, and ensuring fair enforcement across different segments of taxpayers. Limited administrative capacity, complex tax regulations, and the need for continuous reform pose challenges to effective tax enforcement in Malaysia.

The Malaysia case study highlights the complexity of tax enforcement in developing countries and the importance of balancing sanctions and incentives to effectively encourage compliance. By looking at an overview of the tax enforcement system, sanctions applied, incentives offered, outcomes, and challenges in Malaysia, policymakers can gain valuable insights to improve tax enforcement strategies, increase compliance levels, and promote sustainable revenue collection.



In discussing the comparison of sanctions and incentives across countries, it is important to consider the effectiveness of these measures in influencing tax compliance behavior and the factors at play in determining their impact. In addition, exploring the policy implications of improving tax enforcement in developing countries can provide insights for designing strategies that encourage compliance while balancing fiscal objectives and economic growth.

The use of sanctions and incentives in tax enforcement varies across countries, reflecting the diverse approaches adopted to encourage compliance. Sanctions focus on deterring non-compliance through penalties and legal actions, while incentives aim to encourage voluntary compliance with tax regulations by providing benefits such as tax deductions, credits, and exemptions. The effectiveness of these measures may differ based on the socioeconomic context, governance structure, and cultural level of tax compliance in each country.

Several factors influence the effectiveness of sanctions and incentives in shaping tax compliance behavior. Research shows that the perceived fairness of the tax system, the level of trust in tax authorities, and the clarity of enforcement actions play an important role in determining the impact of sanctions and incentives on taxpayer behavior (Taing & Chang, 2021). In addition, the design of incentives, the severity of sanctions, and the consistency of enforcement efforts can affect the effectiveness of such measures in encouraging compliance.

Policy implications for improving tax enforcement in developing countries revolve around designing strategies that balance sanctions and incentives to effectively encourage compliance. Policymakers should focus on improving tax administration capacity, increasing transparency in enforcement processes, and simplifying tax regulations to reduce taxpayer compliance costs (Aji et al., 2016). In addition, investing in taxpayer education, strengthening governance structures, and utilizing technology for data analysis can improve the efficiency of tax enforcement efforts and foster a culture of voluntary compliance.

A comparison of sanctions and incentives across countries highlights the importance of understanding the contextual factors that influence tax compliance behavior. By considering the effectiveness of these measures, the factors that shape their impact, and the policy implications for improving tax enforcement in developing countries, policymakers can design targeted strategies to encourage compliance, support economic growth, and ensure sustainable revenue collection.

Strategies for Optimizing Sanctions and Incentives to Improve Tax Enforcement

In optimizing sanctions and incentives to improve tax enforcement in developing countries, it is crucial to draw lessons from strategies implemented in developed countries. By studying the use of sanctions and incentives in tax enforcement mechanisms in different countries, understanding the factors that affect their effectiveness, and deriving policy implications, developing countries can customize strategies to improve compliance levels and revenue collection.

Various studies have shown that the strategic use of sanctions and incentives in tax enforcement can significantly influence compliance behavior (Nguyen et al., 2020). Developed countries often utilize a combination of punitive measures, such as fines and penalties, and positive incentives, such as tax credits and exemptions, to encourage compliance among taxpayers (Nessa et al., 2020). By comparing the approaches adopted by different countries, developing countries can identify best practices and adapt them to their unique contexts to optimize tax enforcement strategies.

Various factors influence the effectiveness of sanctions and incentives in shaping tax compliance behavior. Research shows that factors such as tax knowledge, administrative processes, tax rates, and perceived fairness of enforcement measures play an important role in determining the impact of sanctions and incentives on compliance (Zulma, 2020). In addition,



the level of trust in tax authorities, clarity of tax regulations, and consistency of law enforcement efforts are important considerations in increasing the effectiveness of these measures (Inasius et al., 2020).

Policy implications for improving tax enforcement in developing countries revolve around designing comprehensive strategies that optimize the use of sanctions and incentives. Policymakers should focus on improving tax administration capacity, increasing transparency in enforcement processes, and simplifying tax regulations to reduce taxpayer compliance costs (Favourate Y., 2020). In addition, investing in taxpayer education, strengthening governance structures, and utilizing technology for data analysis can improve the efficiency of tax enforcement efforts and foster a culture of voluntary compliance.

By learning from strategies used in developed countries and considering factors that affect the effectiveness of sanctions and incentives, developing countries can improve their tax enforcement mechanisms. By implementing specific policies that balance sanctions and positive incentives, address governance challenges, and promote taxpayer education, developing countries can optimize tax enforcement strategies to increase compliance rates, improve revenue collection, and promote sustainable fiscal practices.

Challenges and Opportunities

The use of sanctions and incentives to improve tax enforcement presents challenges and opportunities for developing countries, drawing lessons from strategies implemented in developed countries. This discussion explores the complexities and implications of using sanctions and incentives to improve tax compliance in developing countries.

Sanctions and incentives play an important role in shaping taxpayer behavior and promoting compliance with tax laws. Behavioral interventions, such as taxpayer nudges, have emerged as a cost-effective strategy to increase tax revenue without changing the underlying economic incentives (Antinyan & Asatryan, n.d.). These nudges, which aim to influence taxpayers' decisions through subtle cues, have shown good results in increasing compliance rates.

Tax avoidance, tax incentives, and tax compliance have been in the spotlight during the COVID-19 pandemic, with the individual knowledge perspective explaining the impact of incentives on taxpayer behavior (Supriyati & Hapsari, 2021). The role of tax knowledge in mediating business performance underscores the importance of understanding tax regulations, incentives, and compliance requirements to optimize tax compliance (Mangoting et al., 2024).

Empirical studies on online transaction tax compliance among MSME players reveal factors that influence compliance behavior, emphasizing the importance of structural equation modeling to analyze the determinants of compliance (Lasmono & Urumsah, 2022). The link between green knowledge management and sustainable business capabilities underscores the importance of green training, incentives and innovation to promote sustainable growth in the MSME sector (Andriani & Tarmidi, 2024).

The relationship between tax incentives, tax enforcement, and corporate R&D investment highlights the complex dynamics between governance effects, incentive effects, and taxation effects on taxpayer behavior (Sun, 2022). Investigations into alleged tax voluntary compliance underscore the role of incentives, such as tax rate reductions and exemptions, in motivating taxpayers to comply with tax obligations (Orkaido et al., 2024).

Tax policy and the compliance burden on MSMEs underscore the need for a tax climate that supports entrepreneurship, economic growth, and sustainable development (Judijanto, 2024). Individual taxpayer compliance during the COVID-19 pandemic emphasizes the role of tax incentives in easing the compliance burden and supporting taxpayers during difficult times (Sulistiyanti & Pratidina Evi Damayanti, 2023).



The determinants of tax compliance behavior among rental income earners highlight the importance of economic, social, and psychological factors in shaping compliance behavior (Budiman et al., 2022). The impact of the pandemic on tax compliance underscores the role of tax incentives in providing subsidies and relief to taxpayers during times of crisis (Fatas et al., 2021).

The discussion on the challenges and opportunities of using sanctions and incentives in tax enforcement for developing countries underscores the need for a balanced approach that considers behavioral insights, economic incentives, and regulatory frameworks. By utilizing lessons learned from empirical studies and theoretical perspectives, policymakers can design targeted interventions to encourage compliance, improve revenue collection, and promote sustainable fiscal practices in developing countries.

CONCLUSION

In conclusion, this research paper has explored the role of sanctions and incentives in improving tax enforcement in developing countries through a comprehensive literature study. By examining the use of sanctions and incentives, comparing the strategies in different countries, analyzing the factors affecting their effectiveness, and deriving policy implications, valuable insights have been gained for optimizing tax enforcement mechanisms in developing countries.

The comparison of sanctions and incentives across countries highlights the different approaches adopted to encourage compliance, emphasizing the importance of balancing punitive measures with positive incentives. Factors that influence the effectiveness of sanctions and incentives, such as the perceived fairness of the tax system and the level of trust in the tax authority, are identified as important considerations in shaping compliance behavior.

Policy implications for improving tax enforcement in developing countries underscore the importance of improving tax administration capacity, increasing transparency in the enforcement process, and simplifying tax regulations to reduce taxpayer compliance costs. In addition, investments in taxpayer education, strengthening governance structures, and utilizing technology for data analysis are also recommended to improve the efficiency of tax enforcement efforts and foster a culture of voluntary compliance.

By taking lessons from strategies implemented in developed countries and considering contextual factors that influence tax compliance behavior, developing countries can tailor strategies to increase compliance rates, improve revenue collection, and promote sustainable fiscal practices. The synthesized findings from this literature review provide a foundation for policymakers, tax authorities, and researchers to design targeted interventions that optimize the use of sanctions and incentives in tax enforcement.

At its core, this research contributes to the existing body of knowledge on tax enforcement strategies in developing countries, offering a better understanding of the role of sanctions and incentives in driving compliance. By implementing evidence-based policies that address governance challenges, promote transparency, and improve taxpayer education, developing countries can strengthen their tax enforcement mechanisms and pave the way for sustainable fiscal practices.

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