



THE EFFECT OF PUBLIC TAX SERVICE AND VALUE ADDED TAX (VAT) RATE INCREASE ON TAX COMPLIANCE WITH PATRIOTISM AS A MODERATING FACTOR

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Abstract

This study aims to examine the impact of Public Tax Service on taxation and the effect of the Value Added Tax (VAT) rate increase on the compliance of Micro, Small, and Medium Enterprises (MSMEs) taxpayers registered at the Jakarta Tebet Primary Tax Office. The planned VAT rate adjustment in 2025 is anticipated to significantly affect tax compliance. Since the VAT rate increased to 11% in 2022, it has posed substantial challenges, particularly in terms of rising production costs and reduced consumer purchasing power. This has prompted researchers to investigate the potential impact of a further VAT rate increase to 12%, in relation to the public tax services provided and its influence on the tax compliance of MSME taxpayers. This study utilizes primary data collected through direct surveys using questionnaires distributed to individual taxpayer respondents via Google Forms. The research employs multiple linear regression analysis using SPSS version 24 for data processing. The results indicate that the variable of Public Tax Service, when moderated by patriotism, does not significantly affect tax compliance. However, the VAT rate increase, together with patriotism as a moderating factor, collectively influences taxpayer compliance.

Keywords: Patriotism, Tax compliance, Tax public service, VAT rate increase

INTRODUCTION

In the 2024 State Budget (APBN) information approved by the government together with the House of Representatives (DPR), Indonesia has managed to regain its status as an upper-middle-income country after experiencing a decline due to the impact of the Covid-19 pandemic. The role of taxation in optimizing state revenue and its strategic position in maintaining the investment climate and sustainable economic growth—targeted at an optimal value of 6.3%—is expected to be realized to fulfill all state obligations. Tax regulations also support the government's presence in accelerating and enhancing community businesses, thereby indirectly contributing to additional state revenue.

Micro, small, and medium enterprises (MSMEs) have supported Indonesia's economic growth before, during, and after the Covid-19 period. The contribution of Indonesian MSMEs to the Gross Domestic Product (GDP) from 2015 to 2024, based on data from the Ministry of Cooperatives and SMEs, has shown significant growth, as illustrated in Table 1 below.



Table 1: Growth of MSMEs (Micro, Small, and Medium Enterprises) in Indonesia

Year	Number of MSMEs (Million Units)	Growth (% per Year)	Key Notes
2015	55.2	-	MSMEs dominate more than 99% of total business units in Indonesia.
2016	56.54	2.43%	Growth driven by entrepreneurship development programs and microfinance.
2017	57.89	2.39%	Increase in MSMEs due to the increasing trend of digital businesses.
2018	59.26	2.36%	Government focused on strengthening the local economy through MSMEs in the tourism sector.
2019	60.47	2.04%	National economic stability supported MSME growth, especially in trade.
2020	64.19	6.15%	Surge in MSMEs due to the COVID-19 pandemic, with many people starting small businesses.
2021	64.2	0.02%	Growth stagnated due to the pandemic impact despite an increase in digital MSMEs.
2022	65.5	2.02%	Economic recovery strengthened MSMEs, supported by the National Movement for Proudly Made in Indonesia program.
2023	67.2	2.60%	Digitalization has expanded significantly, with more than 20 million MSMEs using digital platforms.
2024 (Projection)	69	2.68%	Government targets 30 million digital MSMEs by 2024.

As a manifestation of the state's obligations, providing quality public services to society is essential. In the field of taxation, this presents a challenge for the government to ensure that the public receives tangible benefits in return. Good public services—such as transparency in tax management and easy access to information—can enhance public trust in the government. When people feel well-served, they are more motivated to fulfill their tax obligations. Patriotism plays a role in strengthening the relationship between public services and tax compliance. When individuals have a strong sense of love for their country, they are more likely to comply with tax regulations, especially if they perceive public services to be satisfactory.

Previous research has shown the need to improve public services to support taxpayer compliance (Maria Imakulata et al., 2023). However, these studies have not yet considered the impact of the increase in the Value-Added Tax (VAT) rate on taxpayer compliance. Additionally, tax revenue, particularly from VAT, needs to be continuously increased to accelerate Indonesia's economic growth (Ricardo & Tambunan, 2024). These challenges highlight the importance of examining the capacity of tax services—particularly the Directorate General of Taxes—in ensuring tax compliance as a means to improve people's living standards. The implementation of a VAT rate increase to 12% is seen as one of the key tools for national development (Kwan & Sarjono, 2024).

Therefore, tax compliance, which serves as a foundation for national development, faces obstacles in terms of taxpayer adherence. Some researchers have reported that domestically, the balance of taxpayer discipline has not changed significantly over the years. A high level of tax compliance is crucial for fiscal stability and the government's ability to implement sustainable development programs (Faisol & Norsain, 2023).



LITERATURE REVIEW

Attribution Theory

Attribution theory explains how individuals interpret the causes of events or behaviors, whether they stem from internal factors (such as personal motivation) or external factors (such as environmental influences). In the context of taxation, this theory is relevant for analyzing how taxpayers perceive tax services and the VAT increase policy, as well as its impact on their compliance behavior. VAT increases often elicit various responses from taxpayers, depending on their attribution toward the policy. If the increase is perceived as fair and aimed at supporting national development, taxpayers tend to comply. However, if the policy is viewed as burdensome or non-transparent, taxpayers may feel less motivated to fulfill their obligations (Rizky & Dwi Astuti, 2023)

The Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is a psychological framework that explains how a person's intention to perform a behavior is influenced by three main factors: attitude toward the behavior, subjective norms, and perceived behavioral control. In this study, TPB is used to examine how perceptions of public tax services and VAT increases can influence people's intention to comply with tax obligations. A positive attitude toward public services and an understanding of the benefits of tax compliance can strengthen the intention to comply. Additionally, subjective norms—beliefs about what is considered right according to close social circles—play an important role. Perceived behavioral control includes individuals' beliefs about their ability to meet tax obligations, which can be influenced by external factors such as government policies and the social environment. Patriotism serves as a moderating factor in this relationship, where a strong sense of national pride can reinforce the intention to comply with tax obligations despite challenges in public service or tax increases.

The Psycho-Social Fiscal Model

The Psycho-Social Fiscal Model explains the interaction between social and psychological factors that influence taxpayer behavior. In this study, the model is used to analyze how public tax services and VAT increases can impact individual tax compliance. This model emphasizes the importance of taxpayers' perceptions of the government and tax policies. When public services are perceived positively, individuals tend to have a better attitude toward their tax obligations. Additionally, social norms within a taxpayer's environment—such as the attitudes of family and friends—can influence their decision to comply. Patriotism acts as a moderating factor, where a sense of national pride strengthens the relationship between positive perceptions of public services and the intention to comply with tax obligations. Therefore, this study aims to explore how psychological and social factors interact in influencing tax compliance amid fiscal policy changes.

Kepatuhan Wajib Pajak UMKM

According to (Agustini & Puspita, 2024), tax compliance involves the internalization of tax norms and values, as well as the influence of social and technological factors, such as the increasing use of e-billing in the digital era. Compliance is measured by understanding tax obligations and implementing them according to applicable regulations. According to (Abel Nathaniel Bima Arya Kusuma & Pusposari, 2023), tax compliance refers to the behavior or actions of taxpayers in exercising their tax rights and fulfilling their tax obligations, such as registering for a Taxpayer Identification Number (NPWP), accurately reporting taxable amounts, paying taxes on time without coercion, and submitting and reporting required information in a timely manner in accordance with applicable tax regulations.

Public Tax Services

Quality public services provide transparent and comprehensive assistance, increasing taxpayers' awareness of fulfilling their tax obligations. According to (Risnarningsih et al., 2023),



research findings indicate that service quality has a positive and significant effect on taxpayer compliance. Tax services are currently integrated, ensuring uniform service locations and proper supervision. Regulation PER-27/PJ/2016 states that supervision is conducted to ensure that TPT service standards are well-implemented, minimizing taxpayer complaints and meeting their expectations for fast, precise, and reliable services. Since taxation is mandatory and enforceable, as mandated by Article 23 of the 1945 Constitution, credible and transparent public services are necessary to provide legal certainty for taxpayers. High-quality and credible public tax services offer a sense of security and strengthen patriotic sentiments toward nation-building and mutual cooperation.

VAT Rate Increase

Value-Added Tax (VAT) is a tax levied on the delivery of taxable goods and services. VAT is an indirect tax collected by VAT-registered businesses, which are responsible for remitting it to the state treasury. Since April 2022, the VAT rate has increased to 11% and is set to rise to 12% in 2025 under the Tax Regulation Harmonization Law. This increase aims to boost state revenue to support sustainable national development, with expectations of creating new jobs and fostering economic growth. According to (Hammad & Vrcelj, 2023), increasing the VAT rate raises the selling price of goods, leading to higher production costs and affecting consumers' purchasing power, particularly small and medium enterprises (SMEs). Currently, the Southeast Asian country with the highest VAT rate is the Philippines at 12%, while other countries such as Cambodia, Laos, and Vietnam impose rates of 10%, with Vietnam applying a two-tier system of 10% and 5%. This presents a challenge for the government to optimize state expenditure efficiency to maintain a stable business environment and protect consumer purchasing power.

Patriotism

Patriotism can be defined as a sense of love and dedication to one's country, encompassing attitudes and behaviors that support national progress and well-being. Many individuals view paying taxes as a contribution to their country. Patriotism not only directly influences tax compliance but also impacts tax morale, which refers to an individual's motivation to pay taxes, positively correlating with compliance levels. As patriotism increases, tax morale also strengthens, encouraging individuals to fulfill their tax obligations. In the study by (Alshira'h et al., 2021), patriotism serves as a moderating variable that reinforces the influence of other factors on tax compliance.

The Effect of Public Tax Services on Tax Compliance of SMEs in Tebet, South Jakarta

Tax services are a government responsibility in providing the best service to the public. Taxpayer satisfaction is a key achievement in tax reform, aimed at ensuring fairness, improving compliance, and strengthening fiscal policy. Public tax services form a crucial part of Indonesia's taxation system. A tax system is considered effective when it optimally functions as a policy instrument, offering efficient services to minimize taxpayer compliance costs while ensuring all taxpayers fulfill their obligations correctly. According to (Rifana et al., 2021), there is a positive relationship between tax services and tax compliance. Thus, the following hypothesis is proposed:

H1: Public tax services have a positive effect on tax compliance.

The Effect of VAT Rate Increase on Tax Compliance of SMEs in Tebet, South Jakarta

Any changes in tax rates can have psychological and economic impacts on businesses. The increase in VAT to 12% is expected to enhance Indonesia's tax revenue potential, ultimately supporting economic recovery and national development (Ricardo & Tambunan, 2024). Although the increase is only 1%, it can affect overall product prices and service activities. A 1% VAT rate hike influences aggregate price levels by less than 1%, as VAT does not apply to all consumption expenditures (Ricardo & Tambunan, 2024)



H2: The VAT rate increase may negatively affect tax compliance.

The Moderating Role of Patriotism in the Relationship Between Public Tax Services and Tax Compliance

The moral relationship between citizens and the government can be reflected through patriotism. Patriotism is a tangible expression of national loyalty and responsibility, particularly in modern times, where fulfilling tax obligations is a form of civic duty. Patriotism can be categorized into two types: Constructive patriotism, which involves supporting government initiatives while also criticizing shortcomings to encourage positive change. Blind patriotism, which emphasizes unwavering loyalty and nationalism, often without questioning government actions. When linked to patriotism, public tax services can positively impact tax compliance.

The Moderating Effect of Patriotism on the Relationship Between VAT Rate Increase and Tax Compliance

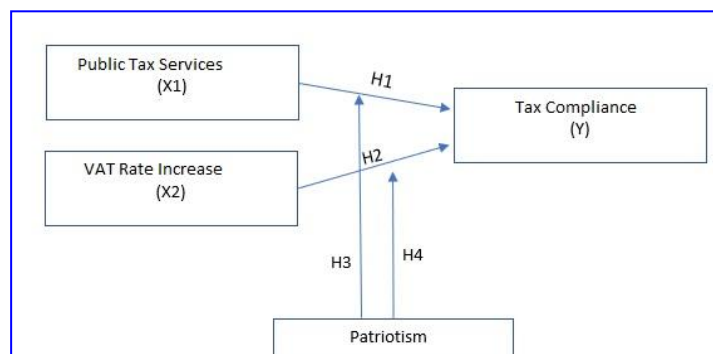
To increase state revenue, achieve significant economic growth, and finance national development, adjustments to the VAT rate are considered necessary. Although higher VAT may reduce purchasing power and increase production costs (Ricardo & Tambunan, 2024), it is a policy choice aimed at equitable development and the overall welfare of Indonesian society. Every government policy, including tax incentives and rate increases, undergoes thorough evaluation to support Indonesia's fiscal sustainability.

The moral commitment of citizens is essential in supporting government policies. Tax compliance is one of the ways to demonstrate patriotism and defend the nation, as taxpayers consciously fulfill their tax obligations. When linked to patriotism, an increase in the VAT rate should positively impact tax compliance.

H4: The effect of the VAT rate increase on tax compliance is positively moderated by patriotism.

Conceptual Framework

Figure 1. Conceptual Framework



Source: Processed by the author (2025)

METHODS

Research Design

This study adopts a quantitative research design, where the effect of independent variables on the dependent variable is measured using a Likert scale. Data collection is conducted through a structured questionnaire containing questions relevant to the research variables. The data collection period is from December 2024 to January 2025. To enhance efficiency and response rates, respondents are encouraged to complete the online questionnaire using internet-enabled mobile devices.



Variables and Measurement Scale

Table 2. Variables and Measurement Indicators

VARIABEL	INDIKATOR	SKALA
Dependent : Taxpayer Compliance	<ol style="list-style-type: none"> 1. Timely Reporting 2. Accurate Payment 3. Adherence to Tax Regulations 4. Late Payment 5. Tax Avoidance 	Likert Interval
Independent: Public Tax Services	<ol style="list-style-type: none"> 1. Clear Information 2. Service Accessibility 3. Tax Officer Attitude 4. Transparency in Tax Procedures 5. Service Time Efficiency 6. Satisfaction with Tax Services 	Likert Interval
Independent: VAT Rate Increase	<ol style="list-style-type: none"> 1. Understanding of VAT Increase 2. Financial Impact Compliance 3. Impact Perception of Fairness 4. Support for VAT Policy 	Likert Interval
Moderating: Patriotism	<ol style="list-style-type: none"> 1. Awareness of Contribution 2. National Pride 3. Pride Perceived Public Benefits of Tax 4. Love for the Country 5. Influence of Environment and Public Figures 	Likert Interval

Source: Author (2025)

Population and Sample

This study focuses on Micro, Small, and Medium Enterprises (MSMEs) that are corporate taxpayers in Tebet District, South Jakarta, DKI Jakarta Province. MSMEs are chosen due to their high prevalence in the area. The sample is selected using the purposive sampling method with the following criteria: 1) Respondents must have a Taxpayer Identification Number (NPWP). 2) Respondents must be corporate taxpayers registered in Indonesia. 3) Respondents must have an annual income of up to IDR 4.8 billion. A non-probability sampling approach is used to determine a sample size of 37 respondents.

Data Collection Method

This study uses primary data collected through surveys with structured questionnaires distributed to corporate taxpayers. The questionnaire employs a 5-point Likert scale to simplify responses. The questionnaire is distributed online via Google Forms and shared through social media platforms such as Telegram, Instagram, and WhatsApp.

Data Analysis Method

Data analysis in this study is conducted using multiple linear regression analysis with SPSS Version 25. This test helps determine the direct effects of public tax services and VAT rate increases on tax compliance.

Descriptive Statistics

To provide meaningful information, a set of data can be collected and presented using descriptive statistics. Based on the type of manipulation performed, statistics are classified into descriptive statistics and inferential statistics.



Validity Test

A validity test is used to evaluate the effectiveness of a questionnaire. If the questions in the instrument or survey can accurately measure what they are intended to measure, then the instrument or survey is considered valid.

Reliability Test

According to (Alfredo & Parinduri, 2023), testing for consistency and dependability is essential for data or findings. Unreliable data cannot be further processed as it may lead to incorrect conclusions.

Classical Assumption Test

A multiple linear regression model is considered a good model if it meets the assumption of normality and is free from classical statistical issues such as multicollinearity and heteroscedasticity.

Normality Test

According to (Ghozali, 2018b), a normality test determines whether the independent or dependent variables follow a normal distribution. A good regression model should have a normal or near-normal distribution.

Multicollinearity Test

According to (Ghozali, 2018b), the multicollinearity test is conducted to check whether there is correlation among the independent variables in the regression model. A good regression model should not have significant correlation between independent variables.

Heteroscedasticity Test

According to (Ghozali, 2018b), the heteroscedasticity test aims to determine whether there is an inequality of variance in the residuals across observations in the regression model.

Multiple Linear Regression Analysis

To test the hypotheses, multiple regression analysis is used with independent variables (public taxation services and VAT rate increase) and a moderating variable (patriotism). The multiple regression analysis results indicate how the interaction between the independent and moderating variables influences tax compliance.

The basic regression model used is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$$

This model will demonstrate the direct influence of each independent variable on tax compliance. When incorporating the moderating variable (patriotism), the regression model is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 (X_1 \times Z) + \beta_5 (X_2 \times Z) + e$$

Here, β_4 and β_5 indicate the extent to which patriotism moderates the effect of the independent variables (public taxation services and VAT rate increase) on tax compliance

Hypothesis Testing

Simultaneous Influence Test (F-Test)

According to (Ghozali, 2018b), the F-test is used to determine whether the independent variables collectively influence the dependent variable. The F-statistic in this study is tested at a 5% significance level (0.05).

Adjusted R-Square Test

Adjusted R^2 is used to determine the extent to which variations in the dependent variable can be explained by variations in the independent variables. The remaining variation, which is not explained, represents factors outside the model.

Partial Influence Test (T-Test)

The T-test evaluates the significance of the partial regression coefficients. At a 5% significance level, this test identifies the individual impact of each independent variable on the dependent variable.



RESULTS AND DISCUSSION
Descriptive Statistics

Table 3: Descriptive Statistics

Variable	Minimum	Maximum	Mean	Standard Deviation (SD)
Public Tax Services (X ₁)	11	20	17.03	2.12
VAT Rate Increase (X ₂)	10	30	19.14	4.73
Patriotism (Moderator)	11	20	16.14	2.08
Taxpayer Compliance (Y)	9	20	14.03	2.09
Total	50	90	66.06	9.73

Source: Author (2025)

Normality Test

Based on the normality test using the Kolmogorov-Smirnov method, the significance value is $0.200 > 0.05$, indicating that the data is normally distributed.

Classical Assumption Tests

Multicollinearity Test

The study found that the tolerance value > 0.100 and VIF value < 10.00 , indicating that no multicollinearity symptoms were present. Thus, it can be concluded that the assumption of multicollinearity has been met.

Heteroscedasticity Test

The variable Public Tax Service has a significance value of $0.698 > 0.05$. The variable Increase in Value Added Tax (VAT) Rate has a significance value of $0.784 > 0.05$. Since both significance values exceed 0.05, there are no symptoms of heteroscedasticity, meaning the assumption of heteroscedasticity has been fulfilled.

Simultaneous Effect Test (F-Test)

If the significance value is less than 0.05, it indicates that the independent variables have a simultaneous effect on the dependent variable. The obtained significance value < 0.01 , which is less than 0.05. This indicates that the VAT rate increase and public tax service variables simultaneously influence taxpayer compliance.

Partial Effect Test (t-Test)

Table 4: Partial Effect Test (t-Test)

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
(Constant)	1.148	0.566	-	2.029	0.05
Public Tax Services (X ₁)	0.159	0.127	0.166	1.251	0.22
VAT Rate Increase (X ₂)	0.517	0.114	0.604	4.548	<0.001

Note: Dependent Variable: Taxpayer Compliance (Y)

Source: Data processed using SPSS, 2025

The Public Tax Service variable has a significance value of $0.22 > 0.05$, indicating no significant effect on taxpayer compliance. The VAT Rate Increase variable has a significance value of $0.001 < 0.05$, meaning that the VAT Rate Increase significantly influences taxpayer compliance.

Adjusted R-Square Test (Coefficient of Determination Test)

The R-Square value is 0.448, meaning that the VAT Rate Increase and Public Tax Service variables collectively contribute 44.8% to taxpayer compliance. The remaining 55.2% is influenced by other variables outside this study.



Multiple Linear Regression Analysis Moderated Regression Analysis (MRA)

The study data shows an increase in R-Square from 0.448 (44.8%) to 0.548 (54.8%), indicating a 10% increase in the moderating effect. This suggests that the moderation role strengthens the Public Tax Service and VAT Rate Increase variables positively.

This finding aligns with previous research by (Maria Imakulata et al., 2023), which stated that public tax services positively impact taxpayer compliance. However, The significance value of the interaction between Public Tax Service and Patriotism is $0.443 > 0.05$, meaning patriotism does not strengthen the Public Tax Service variable's effect on taxpayer compliance. This result contrasts with prior research by (Bani-Khalid et al., 2022), which found a positive effect of public tax services moderated by patriotism. Meanwhile, The significance value of the interaction between VAT Rate Increase and Patriotism is $0.027 < 0.05$, meaning patriotism strengthens the effect of VAT Rate Increase on taxpayer compliance. This finding differs from (Haryani & Susianti, 2024) who stated that an increase in VAT does not positively affect taxpayer compliance.

CONCLUSION

This study was conducted to examine the effect of Public Tax Service and Value-Added Tax (VAT) rate increases on taxpayer compliance, with patriotism as a moderating variable. Based on the discussion above, the findings indicate that the impact of public tax service, when moderated by patriotism, falls within an acceptable significance level.

Implications

This study provides an opportunity for the Directorate General of Taxes (DJP), as the implementing body of public tax services, to enhance its tax services to improve taxpayer compliance. The VAT rate increase, when moderated by patriotism, is found to have a significant effect on taxpayer compliance. This suggests that VAT increases can be implemented, provided that they are accompanied by benefits perceived by the public. Furthermore, it encourages the Directorate General of Taxes to maintain a professional approach, particularly for MSMEs in South Jakarta.

Suggestions

This study requires further development due to the limited data population. Additionally, future research should consider integrating the new Core Tax System to better understand its impact on public tax service. There is a possibility that this system may weaken taxpayer compliance, which should be further investigated.

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