

# **Determinations That Have An Impact On Taxpayer Compliance With Small Businesses In Kuningan Regency**

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### **ABSTRACT**

*The main purpose of this study is to determine the factors that affect the compliance of SMES actors in paying taxes in Kuningan Regency. This study used descriptive and verifiable methods. The sample in this study was 200 SMEs actors. Based on the results of the study, the willingness to pay taxes, knowledge of tax regulations, tax awareness, and tax sanctions have a joint effect on the compliance of SMES actors in tax obligations. Partially, the willingness to pay taxes has a significant positive effect on taxpayer compliance, knowledge of tax regulations has a significant positive effect on taxpayer compliance, tax awareness has a significant positive effect on taxpayer compliance, and tax sanctions have a significant positive effect on SMEs compliance in carrying out tax obligations.*

**Keywords:** *Tax compliance, SMEs, Taxpayers..*

### **INTRODUCTION**

A debtor (debt), a private individual, or a legal entity, must make a tax payment to the state. Charges are not quite the same as tolls in which the advantages of the duty can be gotten right away. The advantages of the duty demanded from the indebted person can't be felt straightforwardly, yet are assigned to different advancements fully

intent on flourishing individuals. Charges give the biggest portion of state income when contrasted with other income areas like oil and gas (oil and gas) and non-oil and gas. A nation's economic stability is unquestionably improved when it is successful in requiring its citizens to pay taxes (Farouq, 2018: 1). The primary means by which the government supports economic activities, exercises control over its citizens, and provides infrastructure services to them are tax revenues. In fact, taxes have accounted for approximately 70% of the State Budget's revenue in recent years (APBN). This means demonstrating the significance of taxation in maintaining life's stability in the face of increasing demands and increasingly complex challenges. (Putri, 2018).

According to (Putri, 2018), the pattern of expanding state incomes in the field of tax collection inside a specific timeframe is one of the proportions of the progress of duty strategy, in particular through development and heightening endeavors. The intensification and extension strategy is a good way to improve tax services, increase community tax compliance, and other things. (Putri, 2018) argues that one of the keys to the success of government tax collection is taxpayer compliance, given the set of regulations, procedures, and administrative services that must be followed in addition to the obligatory aspects of tax collection. According to (Fachirainy et al., 2021), achieving tax objectives in accordance with applicable regulations requires both awareness of and compliance with tax obligations. Due to the fact that this plays a significant role in increasing tax revenues, periodic reviews of factors affecting taxpayer compliance are necessary.

Small and medium-sized enterprises (SMEs) play a significant role in this regard if taxation is the largest source of state revenue. SMEs, on the other hand, make up the majority of Indonesia's gross domestic product. SMEs represent Miniature, Little, and Medium Ventures and are right now quite possibly the main part local and public economy. In March 2021, there were 64.2 million SMEs, according to data from the Ministry of Cooperatives and Small and Medium Enterprises (KemenkopUMKM). It will surpass 25.68 percent if it focuses on Indonesia's population. Despite not having

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reached half of Indonesia's population, small and medium-sized enterprises (SMEs) are able to contribute 61.07 percent, or 8,573.89 trillion rupiahs, to the country's Gross Domestic Product. Given that the Indonesian economy has been experiencing an economic crisis for the past two years as a result of the Covid-19 pandemic, this number is thought to be quite high. The SMEs situation experienced a number of declines as a result of the pandemic of yesterday, including a decrease in demand, the marketing of products, the acquisition of raw materials, and a lack of human resources. Naturally, this situation will have a negative effect on sales, forcing many SMEs to close. Small and medium-sized enterprises (SMEs) must immediately cut costs. The burden of taxes is one of them. As a result of this concern, the government should encourage tax incentives for SMEs' sustainability by lowering their tax rates. The primary objective of this is to maintain SMEs' tax compliance.

Because small and medium-sized businesses play such a significant role in the economy of the nation, this stimulus policy involving tax payments by SMEs must be implemented. For instance, during the 1998 currency crisis, small and medium-sized enterprises (SMEs) were viewed as economic saviors in Indonesia because they promoted employment and economic growth (Maharani, 2015). The primary policy that the government has issued to simplify the taxation of SMEs is to reduce the tax rate from 1% to 0.5 percent in accordance with Government Regulation Number 23 of 2018, which went into effect on July 1, 2018.

Nearly every nation that implements a tax system faces the issue of low tax compliance among SMEs. Naturally, this has an effect on the low tax revenue share. According to a number of studies, compliance issues can be seen in terms of taxpayer awareness, willingness to pay taxes, knowledge of tax regulations, and penalties for tax noncompliance. One of the government's policies to enforce SMEs is to provide incentives for SMEs actors by lowering the final income tax rate (PPh) from the previous 1% to 0.5 percent. In accordance with Government Regulation (PP) Number 23 of 2018 concerning the Collection of Income Tax by Taxpayers on Income Earned

or Received from Businesses with a Certain Gross Circulation, which replaces Regulation 46 of 2013 No PP, the government aims to further improve taxpayer compliance, particularly among SMEs actors, by lowering the final income tax rate. As a result, DGT will continue to support the growth of SMEs actors' businesses and offer incentives to them. The Ministry of Finance acknowledges that the SMES tax's current contribution to total state revenues is still very low. However, given a large number of SMEs operating throughout Indonesia, he claims that even under the same conditions, the sector's taxation potential remains high. ([www.nasional.kontan.co.id](http://www.nasional.kontan.co.id))

According to information provided by the Office of Cooperatives and Small Businesses, the number of SMEs in Kuningan Regency reached 128,103 units in 2020. The number is quite high and could be beneficial to the Kuningan Regency economy. However, the data did not yield any results that were relevant to the actual situation on the ground. The author conducted an initial investigation by conducting interviews with 30 small, medium, and microbusiness owners in Kuningan Regency regarding the direct payment of taxes. These interviews revealed the actual state of tax compliance among small, medium, and microbusiness owners. According to the interview results, approximately 80% of respondents, or 24 people, stated that they had not fulfilled their tax obligations. Given that the government's policy has made it easier for SMEs to pay relatively low taxes, this is a real irony. The typical response from respondents is that they do not comprehend the obligation sufficiently. Worse still, some people already know what's going on, but they don't want to pay taxes as if they don't care about the rules. In addition to the previous study (Indrawan & Binekas, 2018), which stated that (a) the majority of SME actors come from the home group and are still unfamiliar with taxation is the reason why SMEs do not pay taxes on time. As a result of this lack of comprehension, SMEs actors violate tax laws. b) SMEs entertainers are generally independently employed individuals whose attributes will quite often be unique in relation to those of workers, for this situation with respect to burden consistency. Naturally, compliance is more focused given that the employee tax is levied upon salary

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payments made by the employer. SMEs actors, on the other hand, typically believe they are exempt from tax obligations. c) There are hardly any records of SMEs actors' transactions because they typically work in the informal sector. The fiscus finds it difficult to monitor SMEs actors' tax compliance as a result.

The desire or willingness to pay taxes, knowledge of tax regulations, taxpayer awareness, and sanctions for noncompliance in taxation are all things that, of course, affect the compliance of SMES taxpayers. Will or desire refers to something that is desired or accepted. Willpower, according to (Indrawan & Binekas, 2018) is a commitment to oneself that confers great power—the power each person has to help him become a winner in order to conquer himself and make his dreams come true. An individual who has a will can confront any type of impediment that makes him further towards that self-discipline. A sense of voluntariness that arises not from coercion but rather from one's own desire to pay taxes is referred to as the willingness to pay taxes. It refers to a company's willingness and desire to comply with tax obligations, such as calculating, paying, and reporting tax information on their business voluntarily and without coercion, in the case of small and medium-sized enterprises (SMEs). According to (Rahayu, 2017). the value that a person is willing to contribute—as stipulated by law—to finance the general expenditures of the state without directly receiving mutual services is referred to as the willingness to pay or desire to pay. A country's tax administration system, taxpayer services, tax enforcement, and tax rates all have an impact on taxpayers' willingness to pay (Rahayu, 2017).

According to his findings (Hernando & Wahyudin, 2020) understanding taxation has a significant positive impact on taxpayer compliance. According to (Prajogo & Widuri, 2013) and (Kesaulya & Pesireron, 2019) understanding taxation has a positive impact on taxpayer compliance, this conclusion is in line with (Rahayu, 2017) concurs, arguing that taxpayers who are knowledgeable about tax regulations will likely to fulfill their tax obligations. To avoid the penalties imposed by tax regulations, the taxpayer will attempt to fulfill his obligations.(Fachirainy et al., 2021)

demonstrating that taxpayers with more tax-related knowledge can influence compliance. This is because the taxpayer already knows what will happen if he doesn't do his job right. A lack of tax compliance can result from a taxpayer's lack of understanding of taxes. According to (Muliari & Setiawan, 2011) a significant factor in taxpayer compliance is some taxpayers' familiarity with and comprehension of tax regulation. (Rahayu, 2017) demonstrates that tax literacy improves taxpayer compliance (Aditya Nugroho, Rita Andini, 2016), conducted research that found that increased taxpayer compliance is correlated with increased taxpayer awareness. The level of taxpayer awareness demonstrates a person's level of awareness and comprehension of the significance, function, and purpose of taxation. Compliance by taxpayers is directly correlated with tax awareness. SMEs' tax compliance will also be high if they are well-versed in the subject.

Tax penalties are the next factor that affects SMEs' tax compliance. According to their findings (Febriani & Kusmuriyanto, 2015) the perception of tax penalties influences individual and corporate taxpayers' compliance with reporting requirements. However, taxpayers' attitudes toward fines have a negative impact on compliance (Haryaningsih & Juniwati, 2021) Internal and external factors, according to (Fuadi & Mangoting, 2005), have an impact on taxpayer compliance. Internal factors are factors that the taxpayer himself has that have to do with his or her personal characteristics and are a reason to pay taxes. External factors, in contrast to internal factors, are things that come from outside the taxpayer, like the circumstances and environment in which the taxpayer is located. According to (Lasmaya & Fitriani, 2017) a conflict of interest between the taxpayer and the obligation to fulfill his tax obligations is the root cause of taxpayer non-compliance. If the government is able to effectively address Indonesia's issues with economic policy, taxpayer compliance will rise (Kesaulya & Pesireron, 2019). (Rahayu, 2017) explains that taxpayers with sufficient education and knowledge will be more aware of the tax collection process. The taxpayer's level of

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awareness demonstrates a person's awareness of the significance, function, and role of taxation.

### **RESEARCH METHODOLOGY**

This review employs certain techniques and graphics in conjunction with quantitative methods. a survey was used to collect the data, and a questionnaire was used to collect the data. With a sample size of 200 and a total of 128,103 small and medium-sized enterprises (SMEs) units, this study focuses on SMEs in Kuningan Regency. The method for sampling is non-probability sampling. In this study, non-likelihood testing was used, which is a common irregular testing method. Data analysis includes multiple linear regression analysis, classical hypothesis testing, descriptive analysis, verifiable analysis, instrumental testing (validity and reliability), and hypothesis testing.

### **RESULTS AND DISCUSSION**

The coefficient of determination in multiple linear regression is used to determine the percentage of contribution of an independent variable to the influence of the dependent variable simultaneously.

**Table 1**  
**Coefficient of Determination Test**  
**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.821 <sup>a</sup>	.674	.667	.444

a. Predictors: (Constant), Tax Sanctions, Knowledge of Tax Regulations, Taxpayer Awareness, Willingness to Pay Taxes

Source: Output Results 2022, IBM Statistic SPSS 21

Based on the results in Table 1, the adjusted R-squared value is 0,667. It can be concluded that the willingness to pay taxes (variable X1), knowledge of tax laws and regulations (variable X2), tax awareness (variable X3) and tax sanctions (variable X4)

have an influence of 66,7% on taxpayer compliance. small and medium-sized businesses (variable Y). The remaining 33,3% is explained by other variables not observed in the study, such as company size and age.

The F test is a combined test of the influence of free variables on bound variables. The results of the F test using the SPSS version 21 program are shown in the table below.

**Table 2**  
**Simultaneous Test Results (F Test)**  
**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	79.510	4	19.877	100.755	.000 <sup>b</sup>
	Residual	38.470	195	.197		
	Total	117.980	199			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Tax Sanctions, Knowledge of Tax Regulations, Taxpayer Awareness, Willingness to Pay Taxes

Source: Output Results 2022, IBM Statistic SPSS 21

Based on the table above, a significance value of 0.000 and a calculated  $F_{\text{count}}$  value of 100.755 were obtained. The  $F_{\text{table}}$  value at a significance level of 0.05 with dfl (number of variables 1) =  $4-1 = 3$ , and  $df_2$  ( $n-k-1$ ) =  $200-4-1 = 195$  of 2.65. Since  $F_{\text{count}} > F_{\text{table}}$  ( $100,755 > 2,650$ ), then  $H_0$  was rejected and  $H_1$  was accepted. Thus, **hypothesis 1 is accepted**, namely Willingness to pay taxes (X1), Knowledge of tax regulations (X2), Awareness of taxes (X3), and Tax sanctions (X4) affect the level of compliance of taxpayers (Y) in carrying out tax obligations.

The results of hypothesis testing partially the influence of free variables on bound variables can be seen from the following table.



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**Table 3**  
**Multiple Regression Test**  
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	8.197	.467		17.569	.000
Willingness to Pay Taxes	.232	.053	.205	4.367	.000
Knowledge of Tax Regulations	.847	.059	.661	14.320	.000
Taxpayer Awareness	.255	.049	.243	5.177	.000
Tax Sanctions	.181	.059	.156	3.091	.002

a. Dependent Variable: Taxpayer Compliance

Source: Output Results 2022, IBM Statistic SPSS 21

Based on table 3, the results of the hypothesis test can be partially known as follows:

### a. Hypothesis 2

The results of the hypothesis test resulted in a  $t_{\text{count}}$  of 4.367 and a significance value of 0.000. The  $t_{\text{table}}$  value is 1.568 (significance rate 5%, degree of freedom  $df = n-k-1$ ). The significance value of  $0.000 < 0.050$ ,  $t_{\text{count}} (4.367) > t_{\text{table}} (1.568)$ , this indicates that the willingness to pay taxes has a significant positive effect on tax compliance, so **hypothesis 2 is accepted**.

### b. Hypothesis 3

The results of hypothesis testing produced  $t_{\text{count}}$  of 14.320 and a signification value of 0.000. The  $t_{\text{table}}$  value is 1.568 (significance level of 5% with the degree of validity  $df = n-k-1$ ). The signification value of  $0.000 < 0.050$  and the  $t_{\text{count}}$  value ( $14.367 > t_{\text{table}} (1.568)$ ), meaning that knowledge of the regulation of taxation has a positive and significant effect on tax compliance, thus **hypothesis 3 is accepted**.

### c. Hypothesis 4

The results of hypothesis testing produced a  $t_{\text{count}}$  of 5.177 and a signification value of 0.000. The  $t_{\text{table}}$  value is 1.568 (significance level of 5% with a degree of freedom  $df = n-k-1$ ). The signification value of  $0.000 < 0.050$  and the  $t_{\text{count}}$

value (5.177) >  $t_{table}$  (1.568), meaning that tax awareness has a positive and significant effect on tax compliance, thus **hypothesis 4 is accepted**.

d. Hypothesis 5

The results of hypothesis testing produced an  $t_{count}$  of 3.091 and a signification value of 0.000. The  $t_{table}$  value of 1.568 (significance rate of 5% with degree of freedom  $df = n-k-1$ ). The signification value of  $0.000 < 0.050$  and the value of  $t_{count}$  ( $3.091 > t_{table}$  (1.568), meaning that tax sanctions have a positive and significant effect on tax compliance, thus **hypothesis 5 is accepted**.

**The effect of willingness to pay taxes, knowledge of tax regulations, tax awareness, and tax sanctions on taxpayer compliance in carrying out tax obligations**

The F test reveals that taxpayers' compliance with their tax obligations for SMEs in Kuningan Regency is significantly influenced by their willingness to pay taxes, knowledge of tax regulations, awareness of tax penalties, and tax compliance. As a result, the findings of this study can be applied to all SMEs in the sample. In the meantime, taxpayer compliance with their tax obligations can be measured using the variables of willingness to pay taxes, knowledge of tax regulations, awareness of taxes, and tax penalties were taken together.

In view of the consequences of the examination got from the coefficient of assurance test, it shows that the eagerness to settle charges (X1), information on charge guidelines (X2), familiarity with charges (X3), and charge sanctions (X4) has an extraordinary impact. This demonstrates that as dependent variables, SMEs' compliance with their tax obligations can be affected by independent variables such as willingness to pay taxes (X1), knowledge of tax regulations (X2), tax awareness (X3), and tax sanctions (X4).

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### **The effect of the willingness to pay taxes on the compliance of taxpayers in carrying out tax obligations**

This study demonstrates that the willingness to pay taxes has a positive and significant effect on tax compliance based on the partial test (t) results. The fact that this study's findings can be applied to the SMEs population as a whole is a significant implication. Tax compliance is influenced by SMES participants' willingness to pay taxes. The tax obligations and regulations will be well enforced when willpower is high.

According to the Theory of Planned Behavior (TPB), a person's actions are influenced by their intentions. Subjective norms and behavioral control (Ajzen) are the two main factors that influence a person's intentions. An attitude is a representation of the outcomes of behavior and its evaluation. Beliefs about normative expectations that are influenced by other people or motivated by that person are known as subjective norms. The theory of rational action, which explains the connection between individual actions, led to the development of this theory. Ajzen) points out that TBP development is added to the variables of perceived behavioral control. Conceptually, the process by which a person or group can completely control their behavior is referred to as perceived behavioral control.

### **The effect of knowledge of tax regulations on taxpayer compliance in carrying out tax obligations**

This study demonstrates, based on the partial test (t test) results, that taxpayer compliance is positively and significantly influenced by knowledge of tax regulations. A significant influence indicates that this study's findings can be applied to all SMEs actors in the sample. SME compliance with tax obligations is influenced by SMEs' understanding of tax regulations. Taxpayer compliance will be in line with the established guidelines when there is a high level of understanding of SMEs' tax regulations.

The findings of research carried out by (Datu et al., 2020) obtained his findings that taxpayer compliance is significantly improved by understanding taxation. According to (Prajogo & Widuri, 2013) and (Kesaulya & Pesireron, 2019) understanding taxation has a positive impact on taxpayer compliance, this conclusion is in line with (Rahayu, 2017) onkurs, arguing that taxpayers who are knowledgeable about tax regulations will be more likely to fulfill their tax obligations.

### **The effect of tax awareness on taxpayer compliance in carrying out tax obligations**

This study demonstrates, based on the partial test (t test) results, that taxpayer compliance with tax obligations is positively and significantly influenced by tax awareness. The study's findings can be applied to all SMEs actors in the sample if there is a significant influence. SMEs' ability to fulfill their tax obligations in accordance with the rules is clearly affected by tax awareness. The higher the level of compliance with the taxes that result, the more SMEs actors are aware of their obligations to pay taxes.

Based on research conducted by (Datu et al., 2020) which states that understanding taxation has a significant positive effect on taxpayer compliance. This conclusion is in line with (Prajogo & Widuri, 2013) who argue that the understanding of taxation has a positive effect on taxpayer compliance. (Rahayu, 2017) agrees, arguing that taxpayers who master tax regulations will increase compliance with their tax obligations.

### **The effect of tax sanctions on taxpayer compliance in carrying out tax obligations**

This study demonstrates, based on the partial test (t test) results, that taxpayer compliance with tax obligations is positively and significantly impacted by tax sanctions. This study's findings can be applied to all SMES actors in the sample if there is a significant influence. Whether or not SMES actors comply with their tax obligations in accordance with the rules is clearly impacted by tax sanctions. The level of tax compliance with the resulting taxes improves the more SMES actors are aware of the repercussions of noncompliance.

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This is in line with the findings of (Jatmiko, 2006), which state that individual and corporate taxpayer compliance with reporting is influenced positively by perceptions of tax penalties.

### **CONCLUSIONS**

It is possible to draw the conclusion, based on the findings of the data analysis and the submission of the hypothesis, that the willingness to pay taxes, awareness of tax regulations, tax sanctions, and tax compliance all have an impact on SMEs' ability to fulfill their tax obligations. That is SMEs' ability to fulfill their tax obligations can be influenced in part by factors such as their willingness to pay taxes, knowledge of tax regulations, awareness of tax consequences, and so on. Small and medium-sized businesses (SMEs) are more likely to comply with their tax obligations when their willingness to pay taxes is high. As a result, SMEs' compliance with their tax obligations is correlated with their willingness to pay taxes. SMES tax compliance can be significantly improved by having a solid understanding of tax regulations. This indicates that SMEs' compliance with their tax obligations increases with their understanding of tax regulations. Small and medium-sized businesses (SMEs) are more likely to comply with their tax obligations when they are aware of their obligations. This indicates that SMEs are more likely to comply with their tax obligations if they are more aware of their responsibilities. Small and medium-sized businesses (SMEs) are more likely to comply with their tax obligations as a result of tax sanctions. As a result, the rate at which small and medium-sized businesses (SMEs) comply with their tax obligations rises in proportion to the severity of the penalties imposed on them for violating tax regulations.

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