

The Influence Of Information Technology And Tax Awareness On Interest In Participating Tax Amnesty

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Abstract

The country's biggest source of income is taxes. Taxes have a dominant role in developing the country both in terms of infrastructure and alleviating poverty and community needs in terms of health, education, and social security for those in need. Efforts to increase tax revenues can be implemented optimally and require supporting methods, including extensification and intensification. Apart from that, technology and information are needed to create awareness of non-compliant taxation so that it can increase compliance interest in participating in the tax amnesty. The aim of this research is to examine the tax stimulus in the technological sphere regarding awareness of interest in following the tax amnesty policy. The research method used is qualitative research with a Literature Review approach model examining previous research for the 2017-2022 period, totaling 40 journals. The aim of the research is to determine the effect of internet technology in increasing awareness of participating in the tax amnesty program. The results prove that technology and information have a positive effect in increasing taxpayer awareness of the tax amnesty program because in the amid of the digitalization era, it is necessary for all humans to switch to manual access to changes in technology and information.

Keyword: Information Technology, Tax Awareness and Tax Amnesty

1. Introduction

Indonesia has government revenue sources from multiple domestic and international sectors. The source of revenue for the internal sector of the government is taxes, while the source of revenue for the external sector is foreign loans (Alfiani, 2018). The main thing that the State needs to improve most is the internal sector, this is because taxes have a dominant role in developing the State both in terms of infrastructure and alleviating poverty and community needs in terms of health, education, and social security for those in need. However, this must be managed appropriately in order to have mutual benefit value (Kusumaningrum, 2017).

The government, together with the Minister of Finance, coordinates the work of the General Directorate of Taxation (Dietchen) and the Directorate General of Taxation (Dietchen Tax), which have the task and function of collecting or collecting taxes from the people. The Directorate General of Taxation is the right-hand arm of the central government that collects central government taxes such as income tax, value added tax (VAT), luxury goods sales tax (LGST) and stamp duty (B. N. A. D. Sari, 2018), maximizing tax revenue requires efforts to maximize all of these factors. One possibility is to increase the number of taxpayers (WP) and consider the tax targets and objects recorded and registered in the management system of the Directorate General of Taxation (DJP) and expand the tax target. It will be done.

Efforts to increase tax revenues can be implemented optimally and require supporting methods, including extensification and intensification. Extensification is an effort to increase tax revenues by increasing the number of unregistered taxpayers, according to (Maulana, 2018) tax enforcement is an activity that involves searching for something hidden, a taxable person who meets the taxpayer requirements but is not yet registered as a taxpayer. On the other hand, tax strengthening is carried out by increasing the level of compliance, quality of service and supervision, including the level of supervision, investigation, and collection. Registered taxpayers must naturally follow the implementation of taxation to increase the state's coffers.

Considering the development of Transformation 5.0, where Indonesia has entered the era of digitalization and all access to information and communication uses digital-based technologies, the implementation of policies in the current development by the government is likely to be carried out online. It is thought that it is necessary to the control. According to (D. P. Sari, 2019) one of the government's efforts to ensure budget transparency is the introduction of online taxes. The introduction of online taxation in the digital age is expected to increase the awareness of taxpayers in working with DJP to achieve maximum benefit from national revenue.

Increasing technological developments are expected to make it easier for taxpayers to face difficulties both in the filing process and in paying their taxes. The Directorate General of Taxation (DJP) is looking for tax support applications, or E-Registration applications, in its IT research. This application is used for online tax filing in the form of e-filing application, i.e. online and physical tax return (SPT), by those who are not registered as taxpayers (Erwanda et al., 2019). The use of an online-based system in tax implementation has experienced a number of problems which have resulted in follow-up. This problem is from the internal side of taxpayers because some of them want to use manual tax payments, because sometimes they experience internet connection problems (Ardayani & Jati, 2019).

As the government optimally implements the tax system, the digital tax system modernization process is expected to increase the interest of taxpayers who are not yet tax

compliant or have low tax awareness. One of the causes of taxpayers' lack of tax compliance is difficult, ineffective, and inefficient administrative procedures. According to research (Siahaan & Halimatusyadiah, 2018) the results show that the modernization of administrative systems in the field of business processes and information and communication technology has a significant impact on taxpayer compliance.

The government continues to make various efforts to promote economic growth. In addition to leveraging digitalization, the government is also implementing policy measures, particularly a tax amnesty program to bridge the APBN deficit. Through this tax amnesty, we hope to recover ransom money from the assets of Indonesians living abroad or unreported taxable assets (Sa'dani & Hidayatulloh, 2021).

This tax amnesty will be granted through asset disclosure and ransom payment in accordance with the provisions of Law No.11 of 2006. The government has socialized the tax amnesty law so that taxpayers have sufficient understanding and knowledge about the tax amnesty provisions. Based on this, the author highlights the acceleration phenomenon of information technology in the tax world, which can effectively improve the compliance of taxpayers when participating in government tax amnesty programs.

2. Literature Review

2.1 Information Technology

According to (Karyadi, 2019) information technology or what is abbreviated as ICT is a combination of computer technology and telecommunications technology. According to (Alfian, 2018) states that information technology or ICT can help manage taxes, because by utilizing information technology the process tends to be more effective and efficient as well as faster, easier, more accurate and paperless. (Alfiani, 2018). Tax supporting applications are the e-registration application, e-Filing application, e-SPT application and e-Billing application. The role of ICT for taxes is very important. This statement is supported by research (Ghina et al., 2020) the results show that IT has a quite close and very significant relationship with tax compliance at the Jakarta Gambir Empat Tax Service Office. If the quality of key assistive technology devices currently in use could be improved, this could also increase levels of tax compliance.

2.2 Tax Awareness

Awareness is a form of harmony of thought and spirit towards environmental events and as a form of obligation in social life (Al Abbas & Tumirin, 2019). Tax awareness is the state in which a taxpayer understands and understands the meaning, function, and purpose of paying taxes to the government (Ghina et al., 2020). Taxpayers must pay and report taxes related to their tax liability in accordance with the law. To improve taxpayer compliance, taxpayer awareness of the role of tax in financing the government is essential. The reason taxpayers have low awareness is that they do not understand the specific benefits of paying taxes. This is the main impediment to local tax collection. Taxpayers' tax awareness is essential to improve tax compliance to achieve shared prosperity (Ispriyarso, 2019).

2.3 Tax Amnesty

PMK No.118/PMK. 03/2016 Tax amnesty provides for the payment of unpaid taxes through disclosure of assets and payment of ransom, free from sanctions of the tax authorities and criminal sanctions of the tax department, as provided in the law. This is a form of cancellation. Tax amnesty law according to Law No. 11 of the Republic of Indonesia of 2016, tax amnesty is the abolition of taxes payable without imposing tax administrative sanctions or criminal penalties in the tax field. A ransom under this law is an amount that taxpayers pay to the government to obtain amnesty. According to Law No. 11 of 2016, Article 2 states that tax amnesty shall be implemented based on the principles of legal certainty, justice, profit, and national interest.

Tax amnesty is a type of government tax policy that waives unpaid taxes through the payment of a certain amount of ransom. The purpose of tax amnesty is to generate additional tax revenue and give non-compliant taxpayers the opportunity to become compliant taxpayers. (Madjid & Sofia, 2019). In terms of technical implementation, the Directorate General of Taxation, as the main implementer of tax amnesty activities, will use SE-30/PJ/2016 regarding instructions on the implementation of tax amnesties to support the implementation of the tax amnesty program. Concerning technical guidelines for documentation and filling in the tax amnesty or tax amnesty framework for the year 2016.

3. Material and Method

This study uses qualitative research using a literature review approach model. The literature review approach method functions to identify, interpret and combine several previous studies that support the research, based on the latest phenomena for the 2017-2022 period as well as research questions related to certain findings. By using the literature review approach, articles can be identified systematically, predetermined steps or procedures can be followed in each process (Purba et al., 2021).

The research uses three types of variables, variable X1 (information technology), variable X2 (tax awareness) and variable Y (tax amnesty). In collecting review literature, researchers looked for previous references using the harzing's publish or perish program and set indicators with the VOSViewers application. The first keyword used is (information technology), the second keyword is (tax awareness), the third keyword is (tax amneaty) and the fourth keyword is (WP compliance) with the help of Google Scholar, with a limit of 100 articles. We present the mapping results in (figure 1) and (figure 2) as follows:



Figure 3.1. Variable Mapping
Source: VOSViewer processd, 2023

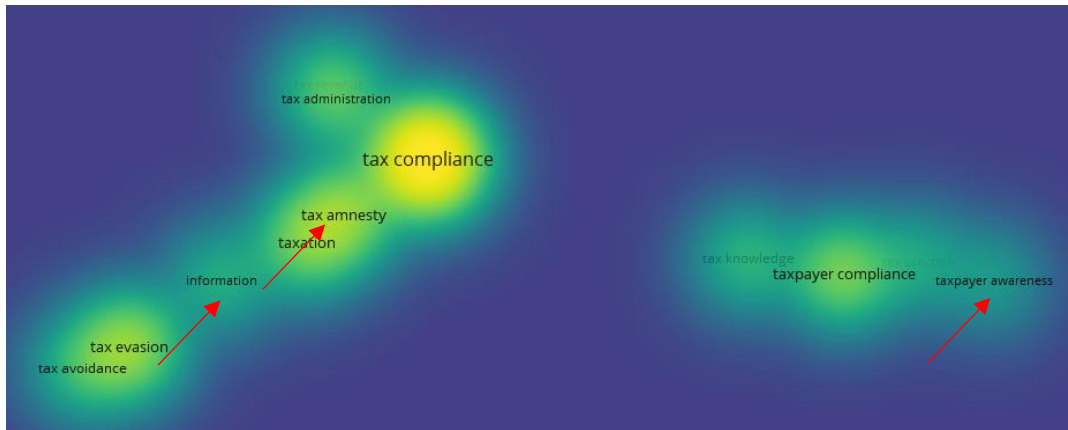


Figure 3.2. Research Mapping Density
Source: VOSViewer processd, 2023

Based on the research mapping, the author sorted the articles and limited them to the discussion that would be discussed, namely information technology, tax awareness and tax amnesty and then the author mapped 40 articles that supported the literature review. Article found from harzing's publish or perish application. The following lookup table is as follows:

Cites	Per year	Rank	Authors	Title	Year	Publication
20	4.00	1	YN Rahayu	Tax Amnesty: Why Is It Behavior Compliance?	2019	Jurnal Aplikasi Manajem
4	1.33	2	A Remitasari, A J F...	Public perception on the implementation of tax amnesty program	2021	Journal of Communicati
15	3.00	3	GD Prena, KT Kusti...	Tax sanctions, tax amnesty program, and tax obligation placement towards compliance report...	2019	... on Business, Economi
3	0.50	4	SK Rahayu	Tax amnesty policy as tax reform foundation	2018	... on Business, Economi
6	1.50	5	MS Hermawan, P ...	Understanding tax amnesty and tax compliance in indonesia: an institutional approach	2020	Journal of ...
54	10.80	6	N Sayidah, A Assa...	Tax amnesty from the perspective of tax official	2019	Cogent Business & Man
45	11.25	7	F Inasius, G Darja...	Tax compliance after the implementation of tax amnesty in Indonesia	2020	SAGE Open
2	2.00	8	J Hadipriyanto, S S...	ANALYSIS OF TAX AMNESTY IMPLEMENTATION IN TAX REVENUE IN ASIAN REGION COUNTRIES	2020	Riset: Jurnal Aplikasi ...
19	4.75	9	R Yücedođru, İ Sar...	Are tax amnesties good for us all? Understanding influence of tax amnesties on beneficiaries and...	2020	CESifo Economic Studie
6	1.20	10	E Abdurrahmani, ...	Required practices for successful tax amnesty	2019	Journal of Economics ar
3	3.00	11	MA Khan, S Nurya...	Combating tax aggressiveness: Evidence from Indonesia's tax amnesty program	2023	Cogent Economics & Fi
11	2.20	12	D Fitria, A Abdilla...	The Difference of Enterprises Taxpayers Compliance after Tax Amnesty	2019	JEJAK
0	0.00	13	IIDAM Sastrı, LK D...	INCREASING THE REVENUE OF POST TAX AMNESTY IN BALI REGIONAL OFFICE OF DIRECTORA...	2019	academia.edu
1	1.00	14	S Darma, T Ismail, ...	Tax Avoidance Towards Tax Ratio After Tax Amnesty Program	2023	... on Sustainability in Te
14	2.33	15	L Said	Implementation of tax amnesty and its impact on Indonesia economics	2018	Reports on Economics a
5	1.00	16	L Kusumawati, T S...	Individual Taxpayers Compliance in Policy of Post Tax Amnesty Program: Phenomenology Stu...	2019	International Journal of
6	1.20	17	I Anderson, E Sch...	The impact of international tax information exchange agreements on the use of tax amnest...	2010	NILUJ Dent of Economic

Figure 3.3. Article Search Method
Source : Harzing's Publish or Perish Processd, 2023

4. Result

The results of a review of previous articles in the 2017-2022 period which investigated indicators of information technology and tax awareness regarding tax amnesty are presented in table 1. As follows:

Table 4.1. Results regarding interest in tax amnesty from 40 articles on information technology and tax awareness.

No	Article	Research purposes	Research methods	Research result
1	(Madjid & Sofia, 2019). The impact of introducing a tax amnesty on tax revenue, <i>Journal of Accounting and Business Research</i> . Vol. 19 No.1 of 2019	The objective is to descriptively analyze the effect of introducing tax amnesty as one of the means by which the government increases tax revenue, and to determine the potential for expansion of the tax database through the impact of introducing tax amnesty.	Quantitative research methods can be interpreted as research methods that are based on the philosophy of positivism, used to research certain populations or samples..	The tax amnesty policy is expected to enable the withdrawal of assets of Indonesian nationals outside the territory of the Republic of Indonesia. The results show that tax revenue has increased from 2014 to 2016, although it has increased in the past three years. However, the role of the tax amnesty policy in 2016 is not sufficient to achieve the government's revenue target targeted in the revised APBN, namely Rp 1,355. 2 trillion. Without the tax amnesty, the actual tax revenue collected in 2016 would have amounted to only IDR. 9,959,623. 1 billion, or only 73.5 percent. The above comparison shows a significant increase in the number of individual taxpayers up to 472,951 and the number of corporate taxpayers up to 140,653, so the implementation of the tax amnesty policy will increase the number of taxpayers who follow its regulations. Very effective in increasing numbers. Although this figure was obtained within the first six months after the tax amnesty took effect, Indonesia could only achieve a tax rate of 11. 72 percent, indicating that compliance with Indonesia's tax obligations is still very low.
2	(Sari, 2018). Tax Amnesty Implementation (Case Study). East Java Tax Administration Regional Bureau III) 2018	The purpose of this study is to determine tax amnesty in terms of receipt of returns and repatriation, and the number of participants who participated in the tax amnesty program.	The research method uses descriptive qualitative	Taxes are a source of government revenue that contribute significantly to the welfare of a country. The implementation of tax amnesty is aimed at increasing tax revenue. This study shows that the DJP East Java III Regional Office will achieve benefits and benefits from a qualitative perspective, increase the number of taxpayers who comply with their tax obligations, and expect that the number of taxpayers who comply with their tax obligations will increase. The answer is yes, the future will increase. In terms of quantity, it will definitely increase tax revenue and contribute to the development of the country.
3	(Kusumaningrum, 2017). Tax Compliance at Pratama Pati Tax Service Office (Kpp). <i>Accounting Global Journal</i> , Volume 1, Issue 1, 2017	The objective is to analyze the impact of tax amnesty, tax knowledge, and tax awareness on tax compliance.	This research uses quantitative methods.	A tax amnesty has no or significant impact on a taxpayer's compliance with tax laws. Tax knowledge has no influence or bearing on a taxpayer's compliance with tax obligations. Tax awareness has a positive and significant impact on taxpayers' tax compliance.

No	Article	Research purposes	Research methods	Research result
4	(Erwanda et al., 2019). The impact of e-filing adoption and tax knowledge on taxpayer compliance costs as moderating variables. Accounting Exploration Journal, Volume 1, Issue 3, 2019	The purpose of this study is to determine the impact of the introduction of electronic filing and tax literacy on taxpayer compliance	Quantitative research methodologies are research methods that are based on the philosophy of positivism.	This study shows that e-filing has a significant positive impact on taxpayer compliance, that tax knowledge has a significant positive impact on taxpayer compliance, and that the cost of compliance relationship, and compliance costs have not been shown to influence the relationship between tax knowledge and taxpayer compliance.
5	(Hari., 2009) The mediating effect of tax compliance on the impact of taxpayer understanding and awareness on income tax collection success. Volume 1, Issue 1, Scientific Research Writing Institute, 2017	The purpose of this study is to analyze the impact of taxpayer understanding and awareness on tax revenue success, both directly and mediatingly.	The research method used is quantitative with an associative research approach.	The results of this study show that taxpayer understanding and awareness have a positive and significant impact on tax compliance. Taxpayer understanding, awareness and compliance have a positive and significant impact on tax collection success.
6	(Chandra & Sandra, 2020). The Impact of Tax Rates, Tax Sanctions, and Tax Compliance Awareness on Individual Taxpayers, Entrepreneurs, and Accountants, 2020 Volume 5, Issue 2.	This study aims to investigate the influence of tax rates, tax sanctions and tax awareness on personal tax compliance of ITC Mangga Dua entrepreneurs.	The research methodology used is quantitative research.	The results of the study show that there is sufficient evidence that tax rates, tax sanctions, and taxpayer awareness positively influence individual entrepreneurs' tax compliance.
7	(Hartana & Merkusiwati, 2018). Tax Socialization Mitigates the Impact of Tax Consciousness and Tax Sanctions on Tax Compliance, Udayana University Accounting Electronic Journal. Vol. 25 No. 2 of 2018	The aim of this study is to investigate how tax revenue regulators may utilize taxpayer awareness and tax penalties to facilitate tax socialization among automobile taxpayers.	The research is quantitative in nature.	The results of the conducted study show that taxpayer awareness and tax sanctions have a positive impact on the compliance of motor vehicle taxpayers in SAMSAT Tabanan Joint Office. The study also found that tax socialization may strengthen the influence of taxpayer awareness on automobile taxpayer compliance in Samsat Joint Tabanan Office.
8	(Annisah & Susanti, 2021). The Impact of Data Innovation Utilization, Assess Information, and Charge Sanctions on Person Citizen Compliance, Vol. 9, No 2. Journal of accounting education, 2021	The point of the investigate is to analyze and decide the impact of show factors on person citizen compliance	This inquire about employments a quantitative approach show to test and analyze the impact of each variable	The comes about appear that the utilize of data innovation does not have a noteworthy impact on person citizen compliance, whereas assess information and assess sanctions have a positive and noteworthy impact on person citizen compliance. Moreover, the comes about of the f test appear that the utilize of data innovation, assess information, and charge sanctions have a positive and critical impact on person citizen compliance.
9	(Murliyn, 2022). The Directing Part of Data Innovation within the Relationship Between Assess Information, Assess Sanctions and Charge	This inquire about points to look at the impact of charge information and assess sanctions on citizen compliance. Separated	This investigate employments a quantitative approach show to test and analyze the	The inquire about comes about appear that assess information has no impact on citizen compliance, whereas charge sanctions have a positive impact on citizen compliance. This inquire about moreover finds that data innovation does not direct the impact of

No	Article	Research purposes	Research methods	Research result
	Compliance, Indonesian Tax assessment Diary, Vol.6, No.1 of 2022	from that, this inquire about moreover places data innovation as a directing variable within the relationship between the free variable and the subordinate variable	impact of each variable	charge information and assess sanctions on citizen compliance. This research shows that charge specialists in Indonesia ought to create charge facilities that make it less demanding for citizens to carry out their charge commitments, particularly moving forward data innovation that's simple to utilize.
10	(Moridu et al., 2022)) E-Filing Framework, Charge Information and Citizen Mindfulness of Person Citizen Compliance, Substantial Diary Vol. 7, no. 1. 2022	This investigate points to decide whether the e-Filing framework, assess information and citizen mindfulness altogether, mostly and at the same time impact person citizen compliance at KPP Pratama Luwuk	This investigate employments a quantitative investigate demonstrate	The investigate comes about appear that as it were the assess information variable features a positive and critical impact on citizen compliance, while the e-Filing framework factors and citizen mindfulness don't have a noteworthy impact.
11	(Saprudin et al., 2020). The Impact of Assess Information and Charge Sanctions on MSME Citizen Compliance in Jakarta, STEI Financial Diary, Vol. 29 No. 02, 2020	The point of the investigate is to see the impact of charge information and charge sanctions on citizen compliance of little and medium miniaturized scale businesses within the Extraordinary Capital Locale of Jakarta.	This investigate employments a quantitative research show with the assistance of the SPSS application	The comes about of this investigate appear that charge information impacts citizen compliance, charge sanctions moreover have a critical impact on citizen compliance. Moreover, together charge information and charge sanctions have a noteworthy impact on citizen compliance of miniaturized scale, little and medium ventures.
12	(Sari & Program, 2020). Usage of the E-Billing Framework, Citizen Mindfulness, Assess Information and Assess Representative Administrations on Person Citizen Compliance, Indonesian College of Financial matters, 2020.	This investigate points to decide the impact of actualizing the e-Billing Framework, Citizen Compliance, Charge Information and Assess Worker Administrations on Person Citizen Compliance at KPP Pratama Jakarta Pulogadung	This sort of inquire about employments quantitative strategies utilizing different straight relapse investigation strategies.	The comes about of this inquire about demonstrate that somewhat (1) Execution of the e-Billing Framework incorporates a noteworthy positive effect on Individual Obligatory Compliance, (2) Citizen Mindfulness contains a noteworthy positive impact on Individual Obligatory Compliance, (3) Tax Knowledge encompasses a noteworthy positive impact on Obligatory Compliance People, and (4) Charge Representative Administrations don't have a critical impact on the Obligatory Compliance of People at KPP Pratama Jakarta Pulogadung
13	(Ayu & Sari, 2017). The Impact of Assess Absolution, Assess Information, and Fiscus Administrations on Citizen Compliance, Diary of Bookkeeping Science and Inquire about Vol.6, No. 2 of 2017	The point of this investigate is to decide the impact of assess pardon, charge information and assess benefit administrations on citizen compliance.	This inquire about strategy is quantitative causality.	The comes about of the investigation carried out appear that there's a positive impact of assess pardon and charge information. In the interim, charge authorities' administrations have no impact on citizen compliance.
14	(Carnero & González-Prida, 2016). The Impact of Assess	This investigate points to decide the impact	The inquire about	

No	Article	Research purposes	Research methods	Research result
	Information, Immovability of Charge Sanctions, Assess Acquittal, Citizen Environment on Citizen Compliance (Case Ponder at the Jayapura Pratama Assess Benefit Office) Diary of Territorial Bookkeeping & Back Vol.13, No. 2, 2018	Assess Information, Solidness of Charge Sanctions, Assess Absolution, Citizens	strategy is subjective	The comes about of this inquire about appear that there's a positive impact between the impact of assess information on citizen compliance, a positive impact between the strictness of charge sanctions on taxpayer compliance, there's a positive impact between charge acquittal on citizen compliance, the no citizen environment impacts citizen compliance, tax collection , affirmation of assess sanctions, assess pardon, citizen environment at the same time have a noteworthy impact on citizen compliance at KPP Pratama Jayapura
15	(Suardana & Gayatri, 2020). The Impact of Charge Socialization, Charge Information and Assess Rate Calculation on Assess Compliance of MSME Understudies, Vo. 30 No. 9 of 2018	The point of this investigate is to decide the impact of charge socialization, charge information, and assess rate calculations on the assess compliance of MSME understudies.	Quantitative investigate strategy with purposive inspecting procedure	The investigate comes about found that charge socialization, assess information and charge rate calculations had an impact on the assess compliance of MSME understudies.
16	(S. K. Dewi & Merkusiwati, 2018). The Impact of Citizen Mindfulness, Charge Sanctions, E-Filing, and Charge Pardon on Citizen Detailing Compliance	The point of this investigate is to decide the impact of citizen mindfulness, charge sanctions, usage of the e-filing framework, and information of charge acquittal on person citizen detailing compliance at the East Denpasar Pratama Assess Benefit Office.	Quantitative inquire about strategy with purposive inspecting procedure	The comes about of this inquire about demonstrate that citizen mindfulness, charge sanctions, execution of the e-filing framework, and information of assess pardon have a positive impact on person citizen detailing compliance at the East Denpasar Pratama Assess Benefit Office
17	(Rorong et al., 2017). The Impact of Assess Pardon Approach, Citizen Mindfulness and Assess Sanctions on Person Citizen Compliance at Kpp Pratama Manado, Bookkeeping Investigate Diary Going Concern Vol. 12, no. 2 of 2017	The point of this investigate is to analyze the impact of assess acquittal approaches on citizens mindfulness and assess sanctions on person citizen compliance at KPP Pratama Manado	Quantitative inquire about strategy with purposive examining strategy	Based on the comes about of information examination, it is known that charge absolution incorporates a positive impact on citizen compliance
18	(Awaeh et al., 2017). Investigation of the Adequacy of Actualizing Assess Absolution (Assess Acquittal) on Charge Income at the Bitung Pratama Charge Benefit Office. Vol. 5 No. 2 of 2017.	The reason of this inquire about is to decide the level of viability of executing Assess Absolution (Assess Absolution) on charge incomes at the Bitung Pratama Assess Benefit Office	The information investigation strategy utilized is graphic subjective	The inquire about comes about appear that the usage of the adequacy of the Assess Absolution within the to begin with period was 77.94% and an awfully critical decay happened within the moment period of 22.27% or diminished by 55.65% so it was said to be ineffectual. This can be since the Assess Pardon program can as it were take

No	Article	Research purposes	Research methods	Research result
				a 4.24% share in assess incomes at KPP Pratama Bitung
19	(Siahaan & Halimatusyadiah, 2018). The Impact of Assess Mindfulness, Assess Socialization, Fiscus Administrations, and Assess Sanctions on Person Citizen Compliance. Bookkeeping diary, Vol. 8, No, 1 of 2018	This investigate points to look at assess mindfulness, charge socialization, assess specialists administrations, and assess sanctions on the impact of person citizen compliance.	The inquire about strategy utilized is quantitative utilizing the SPSS application	The investigate comes about appear that assess mindfulness and assess sanctions have a positive impact on person citizen compliance, whereas assess socialization and assess benefit administrations have no impact on person citizen compliance.
20	(Norma Epriliyana et al., 2020). Examination of the Usage of the Charge Absolution Arrangement on Compliance with Paying Charges and Optimizing Assess Capacities in Jember Rule, JSMBI (Indonesian Diary of Administration Science and Trade) Vol. 10 No. 2 of 2020	This investigate points to conduct an examination of the Usage of the Assess Acquittal Approach on Compliance with Paying Charges and Optimizing Assess Capacities in Jember Rule	The inquire about strategy utilized is quantitative investigate	The inquire about comes about concluded that the execution of Charge Pardon had an impact on Compliance with Paying Charges in Jember rule.
21	(Al Abbas & Tumirin, 2019). The Impact of Assess Sanctions, Charge Acquittal, and Charge Information on Assess Compliance. JIATAX Vol. 2, No. 1 of 2019	This investigate points to decide the impact of charge sanctions, assess acquittal, charge information on the level of individual citizen compliance.	The investigate strategy utilized is quantitative investigate	The comes about of this inquire about appear that there's a critical impact of charge sanctions on the compliance of WPOP citizens enlisted at the North Gresik KPP. There's no impact of the charge pardon on the compliance of WPOP citizens enrolled at the Gresik Kecil Utara Assess Office. Charge information features a noteworthy impact on the compliance of WPOP citizens enlisted at PTKPP North Gresik.
22	(Susyanti & Anwar, 2021) The Impact of Citizen States of mind, Citizen Mindfulness, Assess Information on Charge Compliance Amid the Covid-19 Period. Sebatik 2021	The point of this inquire about is to analyze variables comprising of citizen states of mind, citizen mindfulness, and assess information which impact citizen compliance within the imaginative economy of person millennials within the design sub-sector in Indonesia	The inquire about strategy utilized is quantitative research	The investigate comes about appear that there's a coordinate impact between citizen demeanors, citizen mindfulness, and charge information on assess compliance. This appears that expanding citizen demeanors, citizen mindfulness and charge information can lead to an increment in assess compliance. Indeed in spite of the fact that this inquire about succeeded in demonstrating the impact between factors, auxiliary information amid Covid-19 appears that there are still numerous imaginative economy on-screen characters who are still confounded around actualizing assess directions PMK no.86 / PMK.03 / 2020.
23	(Sa'dani & Hidayatulloh, 2021) Exchange Estimating And Charge Forcefulness In Multinational Companies	The point of this investigate is to look at exchange exchange estimating and charge	This inquire about strategy is exploratory	The comes about of this investigate appear that exchange estimating of multinational companies after the assess pardon program is higher than some time recently the

No	Article	Research purposes	Research methods	Research result
	Some time recently And After Charge Pardon. Bookkeeping Investigate Diary of Sutaatmadja (Gatherings) Vol. 05 No. 02 Tahun 2021	forcefulness some time recently and after charge acquittal arrangement		occasion, there's a noteworthy contrast. Other findings show that there's no noteworthy distinction within the level of charge forcefulness between some time recently and after the charge acquittal.
24	(As'ari, 2018). The Impact of Understanding Charge Directions, Benefit Quality, Citizen Mindfulness and Assess Sanctions on Person Citizen Compliance, Dewantara Ecobis Diary Vol. 1 No. 6 of 2018	This inquire about points to decide the impact of understanding charge laws, benefit quality, citizens mindfulness, and assess sanctions for person citizen compliance in Rongkop Area, Gunungkidul Rule.	This inquire about strategy is quantitative	These comes about show that understanding assess law, benefit quality, citizen mindfulness, and assess sanctions at the same time impact person citizen compliance.
25	Ganda Hutasoit (2017) The Impact of Charge Pardon on Citizen Compliance in Palembang City, National Course on Data Innovation, Trade and Plan 2017	This inquire about is pointed at seeing the impact of the assess acquittal program on the components that impact taxpayers' readiness to pay charges.	Quantitative inquire about strategy with purposive examining procedure	The comes about of this inquire about appear that there's a critical impact between Assess Pardon on mindfulness of paying charges, Assess Absolution on understanding the directions of the charge organization framework in Indonesia, and the Assess Absolution program on great recognitions of the adequacy of the assess.
26	(Fitria, 2017). The Impact of Citizen Mindfulness, Information and Understanding of Tax collection on Citizen Compliance, Diary of Connected Commerce and Financial matters Vol. 4 No. 1 of 2017	This investigate points to analyze the components that impact the level of person citizen compliance in South Jakarta.	Quantitative inquire about strategy utilizing relative cluster arbitrary inspecting strategy	The investigate comes about appear that 1) Citizen mindfulness features a positive and noteworthy impact on the level of person taxpayer compliance; 2) Information and understanding of tax assessment incorporates a positive and noteworthy impact on the level of person citizen compliance; 3) Taken together, citizen mindfulness, information and understanding of tax assessment have a positive and critical impact on the level of person citizen compliance.
27	(Arisandy, 2017). The Impact of Citizen Understanding, Citizen Mindfulness and Assess Sanctions on Person Citizen Compliance Carrying Out Online Commerce Exercises in Pekanbaru. Logical Diary of Financial matters and Commerce Vol. 14. No.1, 2017	The reason of this investigate is to supply observational prove approximately the impact of citizen understanding, citizen mindfulness and charge compliance sanctions on assess compliance of people who carry out online trade exercises in Pekanbaru.	This inquire about strategy is quantitative.	The comes about of this investigate appear that the understanding of a few citizens does not have a critical impact on person citizen compliance, whereas citizen mindfulness and assess compliance sanctions have a noteworthy impact on person citizens who conduct online trade. And at the same time, citizen understanding, citizen mindfulness and assess compliance sanctions have a noteworthy impact on person citizens who do trade online in Pekanbaru.

No	Article	Research purposes	Research methods	Research result
28	(Awaeh et al., 2017). Examination of the Viability of Executing Charge Absolution (Assess Absolution) on Charge Income at the Bitung Pratama Charge Benefit Office, EMBA Diary, Vol. 5 No.2 of 2017	This investigate points for the government to make a Charge Pardon arrangement to repatriate resources from Citizens that have not been detailed in past SPTs and to rebuild assess objects..	Graphic subjective strategy to depict the Assess Absolution method and subjective investigation to appear the level of adequacy of executing the Charge Pardon	The inquire about comes about appear that the execution of the effectiveness of the Charge Pardon within the to begin with period was 77.94% and a really critical decay happened within the moment period of 22.27% or diminished by 55.65% so it was said to be incapable. Typically since the Charge Absolution program can as it were take a 4.24% share in assess incomes at KPP Pratama Bitung.
29	(Sari, 2019). Investigation of Contrasts in Assess Income Some time recently and After Usage of the Assess Acquittal Program at Kpp Pratama Denpasar. Diary of Science, Bookkeeping and Administration Vol. 1, No. 1 of 2019	This inquire about points to decide the contrasts in charge incomes some time recently and after the execution of the charge absolution program at KPP Pratama Denpasar.	This inquire about strategy employments quantitative	The investigate comes about appear that there's no distinction in charge income some time recently and after the execution of the charge pardon program at KPP Pratama Denpasar as shown by the noteworthiness esteem of 0.658 which is more prominent than 0.05.
30	(Rosyida, 2018). The Impact of Charge Information, Mindfulness, and Charge Acquittal Information on Citizen Compliance, Diary of Administration and Bookkeeping, Vol. 1 No.1 of 2018	This inquire about points to analyze the impact of charge information, mindfulness and information charge acquittal on citizen compliance	This inquire about strategy employments quantitative	The comes about of this inquire about appear that somewhat, assess information features a positive and noteworthy impact on citizen compliance, mindfulness features a positive and critical impact on citizen compliance and assess pardon information encompasses a positive and significant effect on citizen compliance. At the same time, charge information, mindfulness and assess pardon information together have a positive and noteworthy impact on citizen compliance, and the foremost overwhelming free variable is the mindfulness variable with a beta esteem of 0.422.
31	(Nuryanah & Gunawan, 2022). Assess pardon and taxpayers' noncompliant conduct: prove from Indonesia. Conget bussines and manajemen Vol.9 No 1 Tahun 2022	This inquire about points to analyze charge non-compliance exercises by particularly looking at the impact of assess acquittal on citizen compliance behavior	This inquire about strategy employments expressive subjective	The comes about encourage appear that after the assess acquittal, corporate charge forcefulness expanded, and outside financial specialists were found to fortify this condition.
32	(Rorong et al., 2017). The Impact of Assess Absolution Arrangement, Citizen Mindfulness and Charge Sanctions on Person Citizen Compliance at KPP Pratama Manado. Going Concern Bookkeeping Inquire about Diary Vol.12 No. 2, 2017	The reason of this inquire about is to analyze the impact of charge acquittal arrangements, citizen mindfulness and charge sanctions on person	This investigate employments quantitative investigate strategies	Based on the comes about of information investigation, it is known that assess absolution incorporates a positive impact on citizen compliance. Citizen mindfulness does not have a significant impact on citizen compliance. Assess sanctions don't have a positive impact on citizen compliance. The factors assess absolution, citizen mindfulness and assess sanctions

No	Article	Research purposes	Research methods	Research result
		citizen compliance at KPP Pratama Manado		can be utilized to clarify citizen compliance of 45%.
33	(Karnedi & Hidayatulloh, 2019). The Impact of Charge Mindfulness, Assess Sanctions and Assess Pardon on Person Citizen Compliance. Profita: Logical Communication in Bookkeeping and Tax assessment. Vol.12 No 1 of 2019	This inquire about points to decide the impact of citizen mindfulness, assess sanctions, and assess absolution on person citizen compliance	The investigate strategy is quantitative utilizing purposive testing, with the criteria of citizens partaking within the charge pardon	This inquire about appears that person citizen compliance is impacted by assess sanctions and charge acquittal. In the mean time, citizen mindfulness has no impact on person citizen compliance.
34	(N. P. A. Dewi & Noviari, 2017). The Impact of Citizen Mindfulness, Fiscus Administrations, and Charge Sanctions on Eagerness to Take an interest in Assess Pardon. Udayana College Bookkeeping E-Journal Vo. 19 No. 2 of 2017.	This inquire about points to look at the impact of mindfulness, assess specialists administrations, and assess sanctions on the eagerness to take part within the to begin with stage of the assess pardon	This investigate employments a quantitative sort with a comfort testing strategy	Based on the comes about of the investigation, it was found that citizen mindfulness, charge authorities' administrations, and assess sanctions had a positive impact on the willingness to take an interest within the to begin with stage of the assess acquittal.
35	(Darma Wicaksana & Supadmi, 2019). The Impact of Citizen Mindfulness, Fiscus Administrations, Assess Sanctions, and Assess Acquittal on WPOP Compliance. Udayana College Bookkeeping E-Journal Vol.27, No 3 of 2019	This investigate points to decide the impact of citizen mindfulness, assess specialists administrations, assess sanctions, and assess absolution on person citizen compliance at KPP Pratama Tabanan. This inquire about was carried out at KPP Pratama Tabanan	This sort of investigate is quantitative utilizing the strategy utilized is nonprobability testing, with a purposive examining procedure	The comes about of the inquire about appear that citizen mindfulness, assess specialists administrations, charge sanctions, and the execution of the assess acquittal arrangement can increment citizen compliance at KPP Pratama Tabanan
36	(Kesumasari & Suardana, 2018). The Impact of Assess Information, Mindfulness, and Information of Charge Pardon on Citizen Compliance. Diary of Administration and Bookkeeping, Vol. 1, No.1 of 2018	This inquire about points to analyze the impact of charge information, mindfulness and information charge acquittal on citizen compliance	This sort of investigate is quantitative employing a irregular inspecting strategy	The comes about of this inquire about appear that partially, assess information encompasses a positive and noteworthy impact on citizen compliance, mindfulness encompasses a positive and critical impact on citizen compliance and charge pardon information incorporates a positive and noteworthy impact on citizen compliance. At the same time charge information, mindfulness and charge absolution information together have a positive and noteworthy impact on citizen compliance, and the foremost prevailing autonomous variable is the mindfulness variable with a beta esteem of 0.422.
37	(Trisnasari, 2017) The Impact of Citizen Mindfulness, Assess Socialization and Charge	The reason of this investigate is to analyze the impact of citizen	This inquire about is quantitative investigate utilizing	The comes about appear that (1). Taxpayer mindfulness contains a positive impact on taxpayers' willingness to take an interest

No	Article	Research purposes	Research methods	Research result
	Information on Citizen Readiness to Take an interest within the Assess Acquittal Program (Case Think about of Person Citizens at KPP Pratama Singaraja). Bookkeeping understudy logical diary. Vol. 7 No. 1. 2017	mindfulness, assess socialization, and charge information on the eagerness of person citizens enrolled at KPP Pratama Singaraja within the Buleleng Area range to take part within the Charge Absolution program.	the relative strategy Stratified Random Testing	within the Tax Pardon program, (2). Assess socialization incorporates a positive impact on taxpayers' readiness to take part within the Assess Absolution program, (3). Assess information encompasses a positive impact on taxpayers' readiness to take part within the Assess Absolution program.
38	(Patinaja & Silooy, 2018). An analysis of individual taxpayers at KP2KP Masohi reveals the impact of the sunset policy, tax amnesty, and taxpayer awareness on taxpayer compliance. Vol. 2, No. 1, Sweet Journal, 2018	Examining the potential effects of sunset policies, tax amnesty, and taxpayer awareness on individual taxpayer compliance with KP2KP Masohi is the goal of this study.	Purposive sampling is used in this quantitative research design.	The study's findings indicate that taxpayer compliance at KP2KP is significantly impacted by the Sunset policy. Tax amnesty, according to Masohi, significantly affects taxpayer compliance at KP2KP Masohi, individual taxpayer compliance at KKP is significantly impacted by taxpayer knowledge. Ambon Pratama.
39	(Ermawati et al., 2022). Taxpayer compliance: The effects of tax awareness, tax sanctions, and tax amnesty. Scientific Journal, Vol. 1No. 2 of 2019	The purpose of this study is to evaluate the effects of taxation, tax penalties, and tax awareness..	This kind of study employs quantitative methods and a straightforward random sample technique.	According to the test results, tax amnesty has no positive effect on taxpayer compliance, with t calculated (1.195) > t table (1.661), tax sanctions have a positive effect on taxpayer compliance, with a calculated t value (0.966) > t table (1.661), and tax awareness has a partial positive and significant effect on taxpayer compliance.
40	(Ismail et al., 2018). The Impact of Using the E-Filing System on Taxpayer Compliance with Socialization as a Moderating Variable (Case Study at KPP Pratama Kupang) Accounting Journal (JA) Vol. 5, NO. 3 of 2018	The study's objective is to examine and ascertain how the e-filing system's implementation affects taxpayer compliance as it is influenced by socialization.	This kind of study uses an accidental sampling technique and is quantitative.	The study's findings indicate that: (1) Taxpayer compliance is positively and significantly impacted by the implementation of the e-filing system. This is demonstrated by a straightforward linear regression study that produced a R Square value of 0.212, indicating a 21.2% impact of the EFFiling System's implementation on taxpayer compliance. The statistical t test yields a significance value of 0.000 < 0.05, which is less than the level of significance.

Source: literature review from google scholar, 2023

5. Discussion

In Indonesia, the government implements policies to achieve social welfare levels in order to generate tax revenue that impacts the economy. This insurance is taxable through the tax amnesty program. On July 1, 2016, President Joko Widodo ratified Law No. 11 of 2016 on Tax Amnesty (UU). The tax amnesty scheme came into effect on July 18, 2016 (Sari, 2018).

According to (Ispriyarso, 2019) to announcements, Indonesia was successful in using the amnesty approach when it became Rp. 4000T and judging by the delivery amount, it is worth

135T, which is the highest salary of countries interested in acquittal such as Chile, 20.7 trillion, Italy. 64.2 trillion, Spain 15.5 trillion, Belgium 5.9 trillion, South Africa 2.8 trillion, Germany 11.3 trillion, India 1.4 trillion, Australia 7.4 trillion. Based on research (Sari 2020) tax amnesty the year 2016 saw an increase in the number of taxpayers who fulfilled their tax obligations, resulting in increased tax revenues to contribute to the development of the country.

This is consistent with (Madjid & Sofia, 2019) that tax revenue levels increased from 2014 to 2016. This tax amnesty policy is not sufficient to achieve the government's goal of achieving the targeted revenue targets of the IDR.1,355.2 trillion. Without the tax amnesty, the actual tax revenue collected in 2016 was only Rp 995,962.31 million, or 73.5%. Therefore, the implementation of the tax amnesty policy was very effective in increasing the number of compliant taxpayers, as the number of individual taxpayers increased by 472,951 and the number of corporate taxpayers increased by 140,653.

This view is in contrast to the tax amnesty in North Sulawesi, more precisely bitung (Awaeh et al., 2017) In the first period he reached 77.94% and in the second period it reached 22.27%, a very significant decrease. According to (Epriliyana et al., 2020) there are findings that there is a gap in the level of participation status in the tax amnesty program based on observations that the new participation status shows 35.1% and those who have not participated are 64.9%, meaning they are not fully achieving success. If you look at the Goggle trend data, the position of tax revenues experiences ups and downs in tax revenues or is not in a consistent position.



Figure 5.1 Goggle Trend Period 2017 Indonesia
Source: Google Trend, 2023



Figure 5.2 Google Trend Period 2018 Indonesia
Source: Google Trend, 2023

There is evidence that taxpayers do not participate in tax amnesty because the implementation of tax amnesty programs is difficult for taxpayers to understand and lack of sociability makes it difficult for taxpayers to prepare for tax amnesty. This is supported by research (Rangkuty & Sari, 2019). One solution to this problem is seen from the role of the government, namely the existence of regulations and the participation of leaders (president and minister of finance). This participation can take the form of going directly into the field in intensifying the tax amnesty program for the community and collaborating with the authorities to help socialize the tax amnesty (Ardayani & Jati, 2019).

This is in line with (Ghina et al., 2020) In Tax Amnesty Volume I, receiving taxes from the people was not optimal and there were several obstacles such as lack of socialization in tax amnesty Volume 1. It was shown that his 70% of respondents do not know anything about tax amnesty. From this, we can conclude that tax amnesties do not affect all parts of society and can be used as an evaluation when implementing tax amnesties. In an effort to increase tax revenues, the government has issued new innovations based on digitalization with sophisticated information technology to create a level of public awareness and interest in participating in the tax amnesty program. This has been researched by (Ismail et al., 2018), (Erwanda et al., 2019), (Hartana & Merkusiwati, 2018), (M. W. P. Sari & Program, 2020) found that the application of technology and information had an effect on tax awareness. Meanwhile, research results (Rahayu et al., 2017), (Annisah & Susanti, 2021), and (Moridu et al., 2022) information technology has no effect on tax compliance.

Based on the description above, it can be concluded that in stimulating Indonesian tax activities, sophisticated technology and information is needed to support information, communication and reporting and payment processes easily and is considered to be able to increase the level of awareness of taxpayers in order to increase the interest of taxpayers who are not yet compliant and can participate in the tax amnesty properly.

6. Conclusion, Implication, and Recommendation

Based on the results of the literature review, it can be concluded that tax amnesty can lead to an increase in tax revenue, but this is not permanent. This is because the number of participating taxpayers is minimal compared to the 20.1 million taxpayers who received their tax returns (SPT). Taxpayer Identification Number (NPWP) is his 32.7 million. This is the biggest sign that tax revenue is not optimal. The positive impact of the tax amnesty program is that APBN's income is increased and sustainable. Repatriation affects the country's economy. Although the number of taxpayers is increasing, it is not directly proportional to the increase in tax revenue. Governments can therefore use the digital era as an opportunity to increase taxpayer awareness and strengthen their stimulus packages.

Implications of the literature review results indicate that tax amnesty programs did not achieve optimal taxpayer participation, especially because the number of participants was minimal compared to the number of potential taxpayers. Although the number of taxpayers and repatriates increased, tax revenues did not increase commensurately.

Recommendations include increasing socialization and information related to the program, creating additional incentives to encourage participation, comprehensive monitoring and evaluation of the program, and leveraging the digital age to increase taxpayer awareness. and optimizing repatriation policies to support economic growth. Cooperation with the private

sector is also proposed to support program implementation and increase taxpayer participation. These measures are expected to increase the effectiveness of the tax amnesty program and overall tax revenues

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