

## Effect of *Tax Amnesty* and Taxpayer Awareness of Taxpayer Compliance (Study at Jakarta Cilandak Primary Tax Service Office)

Dipa Teruna Awaloedin<sup>1</sup>, Hasanudin<sup>2</sup>, I Gede Widarta<sup>3</sup>, Asyari Abbas<sup>4</sup>,  
Subur Karyatun<sup>5</sup>, Gagih Pradini<sup>6</sup>

National University, Jakarta<sup>1,2,3,4,5,6</sup>

Email: [dipateruna@civitas.unas.ac.id.com](mailto:dipateruna@civitas.unas.ac.id.com)

**Citation:** Awaloedin, D.T., Hasanudin, Widarta, I.G., Abbas, A., Karyatun, S., Pradini, G. (2024). Effect of Tax Amnesty and Taxpayer Awareness of Taxpayer Compliance (Study at Jakarta Cilandak Primary Tax Service Office). INTERNATIONAL JOURNAL OF ECONOMICS, MANAGEMENT, BUSINESS AND SOCIAL SCIENCE (IJEMBIS), 4(1), 655-663.

<https://cvodis.com/ijembis/index.php/ijembis/article/view/385>

Received: December 25, 2023

Accepted: January 15, 2024

Published: January 31, 2024

### Abstract

*This study aims to determine whether there is an influence between tax amnesty (tax amnesty) and taxpayer compliance and whether there is an influence between taxpayer awareness and taxpayer compliance. The research method used is the Incidental Sampling method. Primary data was collected by distributing questionnaires to 100 respondents. The data analysis used is statistical analysis in the form of multiple linear regression tests. Data is processed using SPSS version 24 for Windows. Based on the results of the study, it show that Tax Amnesty (Tax Amnesty) has a positive and significant effect on Taxpayer Compliance. Likewise, Taxpayer Awareness has a positive and significant impact on Taxpayer Compliance.*

**Keywords:** Tax Amnesty, Taxpayer Awareness, Taxpayer Compliance.

### Publisher's Note:

International Journal of Economics, Management, Business and Social Science (IJEMBIS) stays neutral about jurisdictional claims in published maps and institutional affiliations.



**Copyright:** © 2024 by the authors. Licensee International Journal of Economics, Management, Business and Social Science (IJEMBIS), Magetan, Indonesia. This open-access article is distributed under the terms and conditions of the Creative Commons Attribution-Noncommercial-Share Alike 4.0 International License.  
(<https://creativecommons.org/licenses/by-nc-sa/4.0/>)

## 1. Introduction

National development, which has been continuously ongoing so far, aims to improve the welfare of the people materially, morally, and spiritually. To realize these goals, a large enough development budget is needed. One of the efforts to realize an increase in revenue for development is to explore sources of funds from within the country, namely taxes. Economically, tax collection is state revenue used to improve people's living standards.

The definition of Tax, according to P. J. An Andriani, is a contribution to the state (which can be forced) owed by those who are obliged to pay it according to regulations, without getting regain, which can be directly appointed, and which helps finance public expenses related to the state's duty to administer the government. (Sukirno, 2016:6).

The community and government have jobs and responsibilities in fulfilling tax payments. This people's contribution is a source of state revenue that can realize the nation's welfare, so it is hoped that there will be obedience, awareness, and a sense of care. Problems often arise

in tax collection, such as a sense of fairness and certainty in policy formulation and implementation. The government strives to supervise, analyze, review, and improve administration for better tax services. The existence of a tax system in simple tax collection related to calculation, deposit, and reporting is expected to increase taxpayers' willingness to pay. (Ariska, 2017).

Table 1 Compliance to Submit Individual Taxpayer Tax Returns  
at the Tax Service Office (KPP) Pratama Jakarta Cilandak  
Year 2013 – 2017

Year	Sum Taxpayer	Mandatory tax return	Realization	Compliance Ratio (%)
2013	64227	43708	23818	54,49%
2014	71567	43435	24390	56,15%
2015	75697	38640	24357	63,04%
2016	79419	40262	27175	67,50%
2017	85757	37677	27837	73,88%

Source: Data and Information KPP Pratama Jakarta Cilandak as of December 5, 2017.

From the data, Table 1.1 illustrates an increase in the number of compliance to submit tax returns each year; the increase ranges from 2% to 7%. However, many taxpayers still do not submit their tax returns. This shows that KPP Pratama Jakarta Cilandak's efforts to improve taxpayer compliance were not optimal.

According to Hermansyah (2009), the government continues to carry out breakthroughs to optimize tax revenue and improve taxpayer compliance through policies issued by the Directorate General of Taxes (DGT). Conducting reform in the field of taxation (*Tax Reform*) is one of the steps taken by the Directorate General of Taxes (DGT). Tax procedures that are not appropriately managed and cause problems such as tax avoidance practices, tax evasion, tax morality, administrative completeness, institutional trust, implementation capacity, and low tax payment ratios are the causes of tax reform in Indonesia.

In improving taxpayer compliance to fulfill their obligations, the government must make comprehensive and continuous efforts so that the tax revenue target is close to being achieved. Efforts to improve taxpayer compliance have been carried out by the Director General of Taxes, one of which is by implementing the *Tax Amnesty* policy or tax amnesty.

*Tax Amnesty* has a very positive and significant influence on taxpayers' level of compliance. If *tax amnesty increases*, the amount of taxpayer compliance will increase. This *tax amnesty policy, if implemented, can benefit from obtaining funds, especially in the return of funds stored abroad*. Still, this policy has weaknesses in the long run, which can have adverse consequences in the form of decreased *voluntary compliance* of compliant taxpayers if *Tax Amnesty* is implemented with inappropriate programs (Ragimun, 2014).

Taxpayer compliance is influenced by several factors: the condition of a country's tax administration system, services to taxpayers, tax law enforcement, tax audits, and tax rates. At the same time, those are factors derived from taxpayers: level of experience, understanding, income, and tax awareness factors. (Muslim, 2007).

***Tax Amnesty.*** According to Law of the Republic of Indonesia Number 11 of 2016, *tax amnesty* is defined as follows:

"Tax amnesty is the elimination of taxes that should be owed, not subject to tax administration

sanctions and criminal sanctions in the field of taxation by disclosing assets and paying ransoms as stipulated in this Law (Article 1). The ransom in question is an amount of money the taxpayer pays the State to obtain tax amnesty."

Article 2 of Law No. 11 of 2016 states that Tax Amnesty is based on legal certainty, justice, benefit, and national interest principles. Tax amnesty aims to:

- 1) Accelerate economic growth and restructuring through asset transfer, which will, among others, lead to increased domestic liquidity, improved Rupiah exchange rate, lower interest rates, and increased investment.
- 2) Encourage tax reform towards a more equitable tax system and expansion of a more valid, comprehensive, and integrated tax database.
- 3) Increase tax revenue, which, among others, will be used for development financing.

The ransom rate for assets located within the territory of the Unitary State of the Republic of Indonesia or assets located outside the territory of the Unitary State of the Republic of Indonesia transferred into the territory of the Unitary State of the Republic of Indonesia and invested in the territory of the Unitary State of the Republic of Indonesia within no less than 3 (three) years from the time of transfer, is as follows:

- 1) 2% (two percent) for the period of submission of the Statement Letter from the first month to the end of the third month from the entry into force of this Law.
- 2) 3% (three percent) for the period of submission of the Statement Letter in the fourth month from the time this Law comes into force until December 31, 2016.
- 3) 5% (five percent) for the period of submission of the Statement Letter from January 1, 2017 to March 31, 2017.

The ransom rate for Taxpayers whose business circulation is up to IDR 4,800,000,000.00 (four billion eight hundred million rupiah) in the Last Tax Year is:

- 1) 0.5% (zero point five percent) for Taxpayers who disclose the value of assets up to IDR 10,000,000,000.00 (ten billion rupiah) in a Statement Letter.
- 2) 2% (two percent) for Taxpayers who disclose the value of assets of more than IDR 10,000,000,000.00 (ten billion rupiah) in the Statement Letter for the period of submission of the Statement Letter in the first month since Law No. 11 of 2016 is valid until March 31, 2017.

Lucia (2017) mentions several types of *Tax Amnesty*, namely:

- 1) *Filling Amnesty* is a pardon granted by removing sanctions for registered taxpayers who have never filed a tax return. Forgivers are given if they want to start filling out tax returns.
- 2) *Record-keeping Amnesty* is to provide removal of sanctions for failure to maintain tax documents in the past. Forgiveness is granted if the Taxpayer can subsequently maintain his tax documents,
- 3) *Revision Amnesty* is an opportunity to amend past tax returns without being sanctioned or given reduced sanctions. This amnesty allows taxpayers to correct their previous tax returns and pay missing or outstanding *taxes*.
- 4) *An Investigation Amnesty* is a pardon that promises not to investigate the source of income reported in specific years, and there is a certain amount of forgiveness money to be paid. This type of pardon also promises that no investigation will be taken into the source of income or the actual amount. This forgiveness is often known as

forgiveness, closely related to laundering *amnesty*.

- 5) *Prosecution Amnesty* is a pardon that eliminates criminal acts for taxpayers who violate the law; sanctions are abolished by paying a certain amount of compensation.

Ngadiman (2015) revealed that the expected advantage of the Tax Amnesty policy is that it will encourage the entry of funds from abroad, which in the long run can be used as a driver of investment, which in turn is helpful to stimulate the national economy. On the other hand, the weakness of applying tax amnesty is that it does not necessarily guarantee an increase in the performance of tax deposits to the state treasury. This can otherwise have the potential for misappropriation, manipulation, and other moral hazard actions. Those entrepreneurs who obtain tax whitening will commit to evading their tax obligations except where conditional tax amnesty applies.

**Taxpayer Awareness.** According to Muliari and Setiawan (2011), taxpayer awareness is a condition in which taxpayers know, understand, and implement tax provisions correctly and voluntarily. Indicators of taxpayer awareness are as follows: (1) Knowing the existence of tax laws and provisions, (2) Knowing the function of taxes for State payments, (3) Understand that tax obligations must be carried out according to applicable regulations, (4) Know the function of taxes for State financing, (5) Calculate, pay, and report taxes voluntarily; and (6) Calculate, pay, and report taxes correctly.

Research conducted by Ngadiman (2015) on taxpayer awareness shows that taxpayer awareness positively affects taxpayer compliance. The higher the awareness of taxpayers, the more obedient they will be to pay taxes. Therefore, taxpayer awareness is expected to affect the level of taxpayer compliance.

**Taxpayer Compliance.** In this study, the compliance of individual taxpayers is examined. According to the General Dictionary of Indonesian, obedience means submission or obedience to a teaching or rule. Muliari and Setiawan (2011) define taxpayer compliance as a condition where taxpayers fulfill all tax obligations and exercise their tax rights. In Sri Rustiyaningsih's research (2011), individual taxpayer compliance is defined as a condition in which individual taxpayers are obedient and aware of fulfilling tax obligations.

Sri Rustiyaningsih (2011) stated that compliance and awareness of fulfilling tax obligations are reflected in the following situations: (1) Taxpayers understand or try to understand all provisions of tax laws and regulations, (2) Fill out tax forms entirely, and (3) Calculate the amount of tax owed correctly, (4) Pay taxes owed on time.

According to Artiningsih's research (2013), taxpayer compliance can be divided into 2: (1) **Formal compliance.** Formal compliance is a condition where taxpayers formally fulfill obligations according to tax law provisions. Formal compliance reflects fulfilling tax deposits and reporting obligations according to a predetermined schedule, and (2) **Material Compliance.** Material compliance emphasizes the substance aspect more, namely the amount of tax payments made by the provisions, in the sense that the calculation and deposit of taxes have been correct.

Based on the Decree of the Minister of Finance Number 235/KMK.03/2003 dated June 3, 2003, taxpayers are said to be compliant if: (1) Timely submitting the Annual Notification Letter within the last 2 (two) years; (2) In the last year of filing a tax return, The late period is not more than 3 (three) tax periods for each type of tax and is not consecutive; (3) The late tax return, as referred to in letter b, has been submitted before the next tax return deadline; (4) Do

not have tax arrears for all types of taxes: Unless you have obtained permission to pay in installments or defer tax payments. We are excluding tax arrears in connection with STP issued for the last 2 (two) tax periods; (5) Never been sentenced for committing a criminal offense in taxation within the last 10 (10) years; and (6) If the financial statements are audited by a public accountant or the Financial and Development Supervisory Agency, they must have an unqualified or reasonable opinion with exceptions as long as such exclusion does not affect fiscal profit and loss. The audit report must Be prepared in a long-form report, presenting a reconciliation of commercial and budgetary profit and loss.

### Kerangka Analisis

**Gambar 1**  
**Kerangka Analisis**

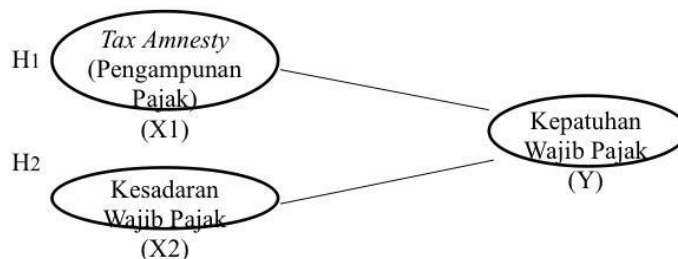


Image Caption 2.1 :

X1: *Tax Amnesty*

X2: Taxpayer Awareness

Y: Taxpayer Compliance

H1: *Tax Amnesty (Tax Amnesty)* Affects Taxpayer Compliance

H2: Taxpayer Awareness Affects Taxpayer Compliance.

: Direction of Variable Relationship

**Hypothesis.** A hypothesis is a provisional explanation or answer about a particular behavior, symptom, or event that has occurred or is about to occur. Based on the above analytical framework, it can be concluded in hypotheses, namely:

Ho1 = *Tax Amnesty* does not have a significant effect on Taxpayer Compliance.

Ha1 = *Tax Amnesty (Tax Amnesty)* significantly affects Taxpayer Compliance.

Ho2 = Taxpayer Awareness has no significant effect on Taxpayer Compliance.

Ha2 = Taxpayer Awareness has a significant effect on Taxpayer Compliance.

## 2. Research method

The object of this study is *Tax Amnesty* (tax amnesty) and taxpayer awareness of individual taxpayer compliance with KPP Pratama Jakarta Cilandak. This study's data is taken from questionnaires on direct sources in this case, namely 100 Individual Taxpayers at the Tax Service Office (KPP) Pratama Jakarta Cilandak by submitting five statements.

The sampling used in this study is *Non-Probability Sampling*. According to Syofian Siregar (2012: 148), *Non-Probability Sampling* is when every element in the population does not have the same chance to be selected as a sample, even if the probability of certain members being chosen is unknown. The selection of sampling units is based on subjective considerations or



judgments and not on the use of probability theory. The sampling technique in this study is the Incidental Sampling technique.

Incidental sampling is a sampling technique based on chance; that is, anyone who happens to meet the researcher can be used as a sample if it is considered that the person who happens to meet is suitable as a data source. The samples in this study are individual taxpayers and corporate taxpayers performing obligations at the Tax Service Office (KPP) Pratama Jakarta Cilandak. The questionnaire conveyed that respondents were free to fill in their identity or not fill in, except for things needed in research. This is done to anticipate the low response rate from respondents. Researchers also provide confidentiality guarantees for answers given by respondents. This study used multiple linear analysis.

### 3. Results and Discussion

This research was conducted at KPP Pratama Jakarta Cilandak from November 8, 2017, to December 8, 2017, to get 100 respondents. Filling out the questionnaire was carried out directly and waited for the researcher so that 100 questionnaires could be returned. Based on data from KPP Pratama Jakarta Cilandak, the number of Individual Taxpayers (WPOP) who participated in *Tax Amnesty* (Tax Amnesty), namely:

**Table 2. Number of WPOP Participating in *Tax Amnesty***

Era	Number of WPOPs
Period I (July 1, 2016 – September 30, 2016)	1974
Period II (October 1, 2016 – December 31, 2016)	922
Period III (January 1, 2017 – March 31, 2017)	1174
Grand Total	4070

Source: Data and Information KPP Pratama Jakarta Cilandak, 2017.

**Characteristics of respondent data.** Based on apparent gender in this study, there were 64 men and 36 women. The age category of 20-30 years is 37 people, the age category of 31-40 years is 35 people, and the category of 41-60 years is 28 people. Respondents based on junior high school education were five people, high school as many as 44 people, diplomas as many as 11 people, and Bachelor S1-S3 as many as 40 people. Respondents who worked as TNI/Polri were nine, 64 private employees, 6 BUMN employees, and 21 others. Other occupations include free laborers, artists, and others.

**Test Validity.** The way to test the validity developed is to compare the value of the *r*-value with the *r*-table. Thus, the statement can be valid if the calculation or test through the SPSS program states that the calculation > *r*-table. (Ghozali, 2009:49). *r*-table in this study *N* = 100 at 5% significance is 0.194.

#### **Tax Amnesty Variable Validity Test Results**

Statement	<i>r</i> -value	<i>r</i> -tabel	Information
X1.1	0,478	0,194	Valid
X1.2	0,479	0,194	Valid
X1.3	0,632	0,194	Valid
X1.4	0,648	0,194	Valid
X1.5	0,590	0,194	Valid

Source: SPSS data calculation 24, 2018.

#### **Validity Test Results of Taxpayer Awareness Variables**

Statement	<i>r</i> -value	<i>r</i> -tabel	Information
X2.1	0,635	0,194	Valid
X2.2	0,707	0,194	Valid

X2.3	0,792	0,194	Valid
X2.4	0,829	0,194	Valid
X2.5	0,646	0,194	Valid

Source: SPSS data calculation 24, 2018.

#### Validity Test Results of Taxpayer Compliance Variables

Statement	r-value	r-tabel	Information
X2.1	0,728	0,194	Valid
X2.2	0,873	0,194	Valid
X2.3	0,889	0,194	Valid
X2.4	0,878	0,194	Valid
X2.5	0,813	0,194	Valid

Source: SPSS data calculation 24, 2018.

**Reliability Test.** The reliability test of the questionnaire in this study uses Cronbach's Alpha technique, which shows the value of the reliability coefficient to measure the magnitude of the positive value of the variable. If *Cronbach's Alpha* value  $> 0.6$ , then the research instrument can be said to be reliable, while if *Cronbach's Alpha* value  $< 0.6$ , then the research instrument is said to be unreliable. The reliability test results for each variable can be seen in the table below:

Reliability Statistics	
Cronbach's Alpha	N of Items
0,815	15

Source: SPSS data calculation 24, 2018.

The table above shows the results of reliability tests for all variables using *Cronbach's Alpha technique*; it can be seen that Cronbach's Alpha value  $> 0.6$ , which is 0.8; this shows that all variables are said to be reliable because they have met the requirements.

**Normality Test.** A normality test is performed to determine whether the samples taken in the study are typically distributed. The normality test was performed with the *One-Sample Kolmogorov - Smirnov Test*. The data requirement is standard if the normally distributed residual value has a probability of significance greater than 0.05.

The results of the Normality Test will be shown in the table below:

One-Sample Kolmogorov-Smirnov Test			Unstandardized Residual
N			100
Normal Parameters <sup>a,b</sup>	Mean		0,0000000
	Std. Deviation		2,08337975
Most Extreme Differences	Absolute		0,064
	Positive		0,047
	Negative		-0,064
Test Statistics			0,064
Asymp. Sig. (2-tailed)			,200c,d
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			

Source: SPSS data calculation 24, 2018

The decision-making method for the normality test is if the significance (*Asymp. sig*)  $> 0.05$ , then the data is normally distributed, and if the importance (*Asymp. sig*)  $< 0.05$ , then the

data is abnormally distributed. The table above shows a significant result of 0.200. The significance number is greater than 0.05, so it can be said that the data is usually distributed and qualifies to perform multiple linear regression analysis methods.

### **Multiple Liniear Analysis.**

$$Y=1.898+0.342X1+0.546X2$$

The constant in the equation model is 1.898. Thus, if the variables *Tax Amnesty* (X1) and Taxpayer Awareness (X2) are 0, then the variable Taxpayer Compliance (Y) is 1.898.

The regression coefficient of the *Tax Amnesty* variable (X1) is 0.342. That is, if the *Tax Amnesty* variable (X1) is increased by one unit and the value of the Taxpayer Awareness variable (X2) remains, then the Taxpayer Compliance variable (Y) will increase by 0.342. A positive coefficient means that there is a positive relationship between *Tax Amnesty* and Taxpayer Compliance.

The regression coefficient of the Taxpayer Awareness variable (X2) is 0.586. This means that if the Taxpayer Awareness variable (X2) is increased by one unit and the value of the *Tax Amnesty* (X1) variable remains, then the Taxpayer Compliance variable (Y) will increase by 0.586. The coefficient is positive, meaning a positive relationship exists between Taxpayer Awareness and Compliance.

**Individual Parameter Significance Test (t-Test).** Variable Tax Amnesty (Tax amnesty) has a calculation of 2,652. The calculated value is then compared with the t-table sought at  $\alpha = 5\%$ :  $2 = 2.5\%$  (2-sided test) with degrees of freedom (df)  $n-k-1$  or  $100-2-1$ , where  $n$  is the number of samples and  $k$  is the number of independent variables. Based on these calculations, the t-table is 1.948; thus, t-value (2.652) > t-table (1.948) and the significance value of  $0.009 < 0.05$ . The conclusion that can be drawn from hypothesis 1 is that  $H_0$  is rejected, and  $H_a$  is accepted. Thus, Tax Amnesty (Tax Amnesty) positively and significantly influences Taxpayer Compliance.

The t-value for the variable Taxpayer Awareness is 5.240, and the significance value is 0.000. This shows that t-value (5.240) > t-table (1.948) and the significance value is less than 0.05. This means that from hypothesis 2,  $H_0$  is rejected, and  $H_a$  is accepted. Thus, Taxpayer Awareness has a positive and significant influence on Taxpayer Compliance.

**The Effect of *Tax Amnesty* on Taxpayer Compliance.** The results of the t-test calculation show that tax amnesty (Tax amnesty) has a positive and significant effect on taxpayer compliance. So, the t-test results on the variable Tax Amnesty (Tax Amnesty) also show that  $H_0$  in the first hypothesis is rejected. The results of this study are in line with research conducted by Ngadiman and Husli (2015), Ragimun (2014), Poin Setyaningsih, and Antin Okfitasari (2016). Based on this research, it is proven that Tax Amnesty (Tax Amnesty) has a significant effect on Taxpayer Compliance.

**The effect of taxpayer awareness on taxpayer compliance.** The results of the t-test calculation show that taxpayer awareness has a positive and significant impact on taxpayer compliance. So, the t-test results on the taxpayer awareness variable also show that  $H_0$  in the first hypothesis is rejected. This study's results align with the research of Ni Putu Ariska Dewi and Nanik Noviari (2017) and Cindy Joto Purnomo and Yenni Mangoting (2013). Based on this research, it is proven that Taxpayer Awareness has a significant effect on Taxpayer Compliance.



#### 4. Conclusion

Based on the results of research on "The Effect of *Tax Amnesty* (Tax Amnesty and Taxpayer Awareness on Taxpayer Compliance at the Tax Service Office (KPP) Pratama Jakarta Cilandak," the following conclusions can be drawn: (1) The analysis shows that *Tax Amnesty* positively and significantly influences Taxpayer Compliance at KPP Pratama Jakarta Cilandak, and (2) the analysis results show that Taxpayer Awareness positively and significantly influences Taxpayer Compliance at KPP Pratama Jakarta Cilandak.

#### References

- Agoes, Sukirno. (2016). *Tax Accounting*. Jakarta: Salemba Empat.
- Arisa, Ni Putu. (2017). "The Effect of Taxpayer Awareness, Fiscal Services, and Tax Sanctions on Willingness to Join Tax Amnesty." E-Journal of Accounting Udayana University. Vol 19. May 2017.
- Artiningsih. (2013). "The Effect of Corporate Taxpayer Awareness and Tax Services on Taxpayer Compliance at the Sleman Pratama Tax Service Office." Department of Accounting, Faculty of Economics, Yogyakarta State University.
- Cindy Jotopurnomo and Yenni Mangoting. (2013). "The Effect of Taxpayer Awareness, Quality of Fiscal Services, Tax Sanctions, Taxpayer Environment on Individual Taxpayer Compliance in Surabaya". Journal Vol.1 No.1 Accounting Study Program Petra Christian University.
- Ghozali, Imam. (2009). *Applications of Multivariate Analysis with SPSS Program*. Diponegoro University Publishing Board. Semarang.
- Hermansyah, et al. (2009). "Taxpayer Perceptions of Sunset Policy". SNA 12. Sriwijaya University.
- Law of the Republic of Indonesia Number 11 of 2016 concerning Tax Amnesty.
- Law of the Republic of Indonesia Number 28 of 2007 concerning General Provisions and Tax Procedures.
- Mardiasmo, MBA., Ak. (2011). *Taxation Revised Edition 2011*, Yogyakarta: ANDI.
- Muliari and Setiawan. (2011). "Perceptions on tax sanctions and WP awareness of WPOP reporting compliance." Journal of Accounting
- Muslim, Afadila. (2007). "The Effect of Understanding, Education, Experience, and Income, Taxpayers in KPP Padang."
- Ngadiman and Husli. (2015). "The Effect of Sunset Policy, Tax Amnesty, and Tax Sanctions on Taxpayer Compliance (Empirical Study at KPP Pratama Jakarta Kembangan." Journal of Accounting Vol XIX May 2015.
- Nurmalia, Lucia. (2017). "Analysis of the Relationship between Perceptions of Tax Amnesty Implementation and Perceptions of Individual Taxpayer Compliance (Empirical Study at KPP Pratama Magelang." Sanatana Dharma University Yogyakarta.
- Ragimun. (2014). "Analysis of Tax Amnesty Implementation in Indonesia." Fiscal Policy Agency Ministry of Finance of the Republic of Indonesia.
- Rustiyaningsih, Sri, (2011). "Factors Affecting Taxpayer Compliance". Widya Warta Journal (No. 02 Year XXXV). Pp 1-11. Accounting Study Program, Faculty of Economics, Widya Mandala Catholic University, Madiun.