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## THE INFLUENCE OF SERVICE QUALITY AND TAX SANCTIONS TO THE OBEDIENCE OF INDIVIDUAL TAXPAYER (CASE STUDY OF INDIVIDUAL TAXPAYER IN TAX OFFICE SOREANG 2016)

Purwanto & Hasna Safira

### ABSTRAK

*This study is to find out the influence of service quality and tax sanctions to the obedience of individual taxpayer with case study in Tax Office Soreang, using descriptive and verificative method with 150 respondents as taxpayers. This study uses Pearson Product Moment Correlation and multiple regression analysis. The result of analysis showed that the service quality variable with correlation coefficient is 0.740 while the tax sanction with the correlation coefficient is 0.672, both are categorized as a strong correlation. The study is still relatively rarely done, especially in Tax Office Soreang, so it is expected to contribute to find solutions so that the obedience of individual taxpayer can increase.*

**Keywords:** Tax Service, Tax Sanction, Taxpayer Obedience

### PENDAHULUAN

#### Latar Belakang

Tax is an important source of state revenue apart from other sources, such as non-tax revenues and oil and gas revenues, which are needed for national development implementation and continuous efforts to improve and realize the ideals of a just and prosperous country for the citizens. (Siti Resmi, 2016). Tax revenue is influenced by the growth of a country's economy because with economic growth, it will increase people's income so that people can have the ability to pay tax. The addition of taxpayers and the optimization of tax sources through tax objects also plays a role in increasing tax revenues (Sri Rustyaningsih, 2011). Karanta et. al in Siti Kurnia (2013) emphasized that the quality of services conducted by the government and the taxation apparatus is very important in the effort of optimizing tax revenue. Achievement of targeted tax revenue can be realized if the Taxpayer is willing to fulfill his tax obligations. Law Number 28 Year 2007 Concerning General Provisions and Tax Procedures stipulates that a Taxpayer is an individual or entity, including taxpayers, tax cutters, and tax collectors who have taxation rights and obligations.

In Tax Office Soreang, the realization of tax revenues from year to year is fluctuate in average, especially in 2015, only 80% of the target was achieved. Table 1 describes the tax revenue from 2009 to 2015.

Table 1. Tax Revenue of Tax Office Soreang in 2009-2015

No	Year	Target	Realization	Achievement
1	2009	322.029.239.000	300.346.622.782	93%
2	2010	420.135.021.242	349.723.098.883	83%
3	2011	521.634.138.579	539.553.974.863	99%
4	2012	639.675.121.836	659.772.036.707	103%
5	2013	703.748.561.988	755.510.571.083	107%
6	2014	1.013.037.323.430	1.066.802.053.069	105%
7	2015	1.591.498.412.606	1.274.789.234.595	80%

*Source: Tax Office Soreang (data has been processed)*

From the results of interviews with a local officer, one of the factors not achieving the target of acceptance is the obedience of the Taxpayer is still low. According to Cindy and Yenni (2013), taxpayer obedience can be influenced by two types of factors namely internal factors and external factors. Internal factor is a factor derived from the taxpayers themselves and related to the characteristics of individuals who become triggers in carrying out its tax obligations such as educational factors, diversity awareness factors, tax awareness factors, factors of defense of laws and regulations taxation and rational factors. While external factors are factors that come from outside the Taxpayers, such as the situation and the environment around the Taxpayer.

Table 2. Growth of Individual Taxpayer's Obedience in Tax Office Soreang

No	Year Report	Taxpayer Registered	Taxpayer Mandatory Tax Return	Taxpayer Report	Obedience	E- filling
1	2011	106.533	62.931	43.106	68,50%	-
2	2012	121.589	92.303	42.252	45,78%	-
3	2013	136.682	59.536	42.501	71,39%	70
4	2014	149.495	86.825	49.280	56,76%	2.768
5	2015	172.692	96.996	53.735	55,40%	

*Source: Tax Office Soreang (data has been processed)*

Based on table 2, taxpayers registered in Tax Office Soreang have increased for each year, but this is not in line with taxpayer obedience, with average in 5 years (2011-2015) at 55%.

## PURPOSE OF STUDY

This study is to find out and analyze the service quality, tax sanction, tax obedience, and the influence of service quality and tax sanction partially and simultaneously to the obedience of individual taxpayers in Tax Office Soreang.

## LITERATURE OF STUDY

Sri Rustiyaningsih (2011) conducted a study on Factors Affecting Taxpayer obedience in Tax Office Madiun. The results of the study show simultaneously understanding of self-assessment system, service quality, education level, income level, taxpayer perception to tax sanction affect to Taxpayer obedience. The same study was conducted by Tryana A.M (2013) in Tax Office of South Minahasa Regency. The result simultaneously is the awareness of Taxation, Tax Sanctions and Fiscal Attitudes have an influence on Taxpayer obedience. Ketut Evi and Ketut Budiarta (2013) examined the effect of Taxpayer Awareness, Tax Knowledge, Tax Sanctions and Public Service Accountability to Motor Vehicle Tax Compliance in Bali Revenue Service. Those four independent variables simultaneously positively affect the dependent variable. Winerungan, Oktaviane Lidya (2013), conducted a study in Tax Office Manado and Tax Office Bitung, with the results of socialization taxation, tax service and tax sanctions do not affect the compliance of individual taxpayers in both Tax Offices. Other researchers, Endah Wulandari, et.al. (2016), obtained the result that both partially and simultaneously factors affecting the obedience of Individual Taxpayers in Tax Office Surakarta such as awareness of paying taxes, Knowledge of tax laws, fiscal services, taxpayer trust, and awareness of paying taxes positively affected. Meanwhile, Ayu Try Setiyoningrum (2014) get the opposite research results in Tax Office Manado. Partially the quality of service, tax sanction, does not affect the obedience of Individual Taxpayers, while the socialization of taxation effect; while simultaneously having an effect.

This study will examine the consistency of previous study results, with service quality variables and tax sanctions effect on obedience of Individual Taxpayers in Tax Office Soreang. Siti Kurnia (2013: 27) stated there are several factors that play an important role in influencing and determining the optimization of income into the State treasury through the collection of taxes to the citizens, one which is the quality of service.

According to Boediono (2003: 60) service is a process of assistance to others in certain ways that require sensitivity and interpersonal relationships in order to create satisfaction and success. The Decree of the State Minister for State Apparatus Empowerment No.81 of 1993 defines Public Service is one of all forms of public service activities carried out by government agencies at the central, regional and state-owned (BUMN/D) in the form of goods and services either in the framework of fulfillment efforts needs of society and in the implementation of legislation. In order to achieve the expected service quality, the service quality assessment is based on the five dimensions of service quality (X1), namely reliability, responsiveness, assurance, empathy and tangibles (Fandy et al, 2005: 133-134).

Fandy Tjiptono (2007: 59), stated that the quality of service can be interpreted as an effort to meet the needs and desires of consumers and the accuracy of delivery in the balance of consumer expectations, in this case the taxpayer. According to Karanta et. Al (2012) in Siti Kurnia (2013: 38), the quality of service conducted by the government and the taxation apparatus is very important in the effort of optimizing tax revenue. One important step that must be done by the government as a concrete manifestation of the importance of service quality is to provide excellent service to Taxpayers in optimizing state revenue. Chusnul Chotimah (2007) in Sri Rustiyaningsih (2011) proves that there is a significant positive effect of tax information service on individual taxpayer obedience in implementing income tax obligation. Meanwhile, based on Sri Rustiyaningsih's study (2011) on factors affecting taxpayers, one of them is quality of tax service, but to increase tax awareness, the government

should make efforts to improve the quality of tax office services. Then it can be concluded that the quality of good tax services made by the taxpayer can improve taxpayer obedience in fulfilling its obligations.

Definition of tax sanctions according to Mardiasmo (2013: 59) is a guarantee that the provisions of tax laws and regulations (taxation norms) will be obeyed, in other words, tax sanctions is a preventive tool so that taxpayers do not violate the tax norms. In the tax law No.28 of 2007, it is known two sanctions, namely Administrative Sanctions and Criminal Sanctions. In order for the expected tax sanction to be achieved, the tax penalty assessment is based on two dimensions of tax sanction (X2) namely administrative sanctions and criminal sanctions (Mardiasmo, 2013: 59). Tryana A.M. Tiraada (2013) explains that Tax Sanctions have a significant effect on Individual Taxpayer obedience. Tax Sanctions are the factors that give the greatest influence to the Individual Taxpayer obedience in South Minahasa District and this fact is related to the non-lenient sanction that can be accepted by the taxpayer when there is a delay or even an administrative or criminal violation of the taxpayer's determination

The result of Ketut Evi Susilawati (2013) study is tax sanction have positive effect on taxpayer obedience in paying motor vehicle tax. Meanwhile, according to study of Titra Ratna Sari (2015), Sanction of taxation affects taxpayer obedience registered in Tax Office Klaten. From the three studies it can be concluded that with the existence of assertiveness taxation, taxpayers will comply with the established tax regulations. By reason of the taxpayers realize the rules and sanctions received both administrative sanctions and criminal sanctions that will be accepted if it does not meet the obligations of taxation with the existence of strict sanctions indicate taxpayer compliance will increase.

According to Siti Kurnia (2010: 138) obedient taxpayers are obedient taxpayers and meet sserta carry out taxation obligations in accordance with the regulations of taxation legislation. In order to achieve the expected taxpayer compliance, the taxpayer compliance assessment is based on two dimensions of compliance (Y) namely formal compliance and material compliance (Siti Kurnia, 2013: 138). Formal Compliance is a condition in where the Taxpayer fulfills their obligations formally in accordance with the provisions of the tax law. While material compliance is a condition where Taxpayers substantive or essentially meet all the provisions of taxation materials according to the contents of tax laws. Taxpayer obedience is influenced by several factors, namely the condition of tax administration system of a State, service to the taxpayer, tax law enforcement, tax audit, and tax rate.

## METHOD OF STUDY

Statistical method used in this study is inferential statistics, and the type of study used is descriptive verificative (survey study method), with form of questionnaires. Scale used for weighting item of questionnaire in this study is by using likert scale.

Table 3. Answer Score

No.	Answers	Score
1.	Agree / always / very positive	5
2.	Agree / often / positive	4
3.	Hesitant / sometimes / neutral	3
4.	Disagree / almost never / negative	2
5.	Strongly disagree / never	1

Source: Sugiyono (2015:94)

Once scored on each answer, then the number of answers in that questionnaire will be compared with the number of expected answers and multiplied by 100% (Suharsimi Arikunto, 2002: 68).

$$\frac{\Sigma \text{questionnaire answer}}{\Sigma \text{expected answer}} \times 100\%$$

Based on this calculation, then it is obtained the criteria for making decisions by using the percentage proposed by Suharsimi Arikunto (2002: 44) as follows:

- If it has a suitability of 81% - 100% : Very Good
- If it has a suitability of 61% - 80% : Good
- If it has a suitability of 41% - 60% : Enough
- If it has a suitability of 21% - 40% : Less
- If it has a suitability of 0% - 20% : Very Less

### Population and Sample

The population in this study is all of individual taxpayer registered in Tax Office Soreang, with amount of 150 individual taxpayers who report the Tax Return (SPT) in Tax Office Soreang.

Table 4. Distribution of Respondents Frequency by Type of Work

No	Type of Work	Frequency	Percentage
1	BUMN	22	14.67%
2	TNI	12	8%
3	PNS	49	32.67%
4	Police	11	7.33%
5.	Retired	14	9.3%
6	Other	42	28%
<b>Total</b>		150	100%

Table 5. Distribution of Respondents Frequency Based on Revenue

No	Revenue	Frequency	Percentage
1	< 4.500.000	70	46.67%
2	4.500.000-15.000.000	71	47.33%
3	> 15.000.000	9	6%
<b>Total</b>		150	100%

Table 6. Frequency Distribution of Respondents Based on Latest Education

No	Latest Education	Frequency	Percentage
1	SMP	13	8.67%
2	SMA/SMK	28	18.67%
3	D3	37	24.67%
4	S1	54	36%
5.	S2	12	8%
6	Other	6	4%
<b>Total</b>		150	100%

## Hypothesis Determination

The proposed conceptual hypothesis is as follows:

Simultaneously:

$$H_{01} : \beta_1 = \beta_2 = \beta_3 = 0$$

There is no significant influence between service quality and tax sanction on the obedience of individual taxpayer.

$$H_{a1} : \beta_1 \neq \beta_2 \neq \beta_3 \neq 0$$

There is a significant influence between service quality and tax sanction on the obedience of individual taxpayer.

Partially:

Service Quality

$$H_{02} : \beta_1 \leq 0$$

There is no significant influence between service quality to the obedience of individual taxpayer.

$$H_{a2} : \beta > 0$$

There is a significant influence between service quality to the obedience of individual taxpayer.

Tax Sanctions

$$H_{03} : \beta_1 \leq 0$$

There is no significant influence tax sanction to the obedience of individual taxpayer.

$$H_{a3} : \beta > 0$$

There is a significant influence tax sanction to the obedience of individual taxpayer.

## RESULT OF STUDY

### Validity Test

The result of the validity test questionnaire of three variables studied is concluded as valid.

### Reliability Test

The reliability in this study uses alpha cronbach formula which is calculated using SPSS program with a minimum limit of 0.5, which means, the measuring instrument is said to be accurate, stable, and reliable. The result of those three variables is reliable

### Multiple Regression Analysis

Classical assumption test, regression model of correlation coefficient analysis, coefficient of determination analysis, simultaneous test (f-test), and partial test (t-test) are done.

Figure 1. Normality Test Using Histogram

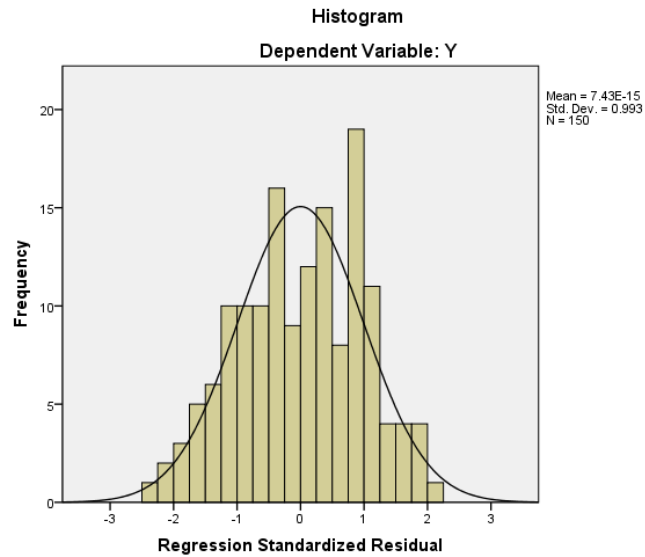


Figure 2. Normality Test Using PP-Plot

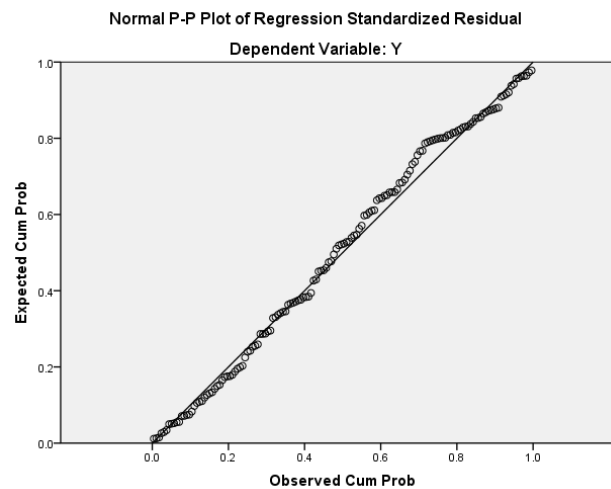


Table 7. Data Normality Test Results  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardize d Residual
N		150
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.56540914
	Most Extreme Absolute	.075
	Differences Positive	.039
	Negative	-.075
Kolmogorov-Smirnov Z		.917
Asymp. Sig. (2-tailed)		.369

a. Test distribution is Normal.

b. Calculated from data.

Table 8. Multicollinearity test

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	.352	2.839
	X2	.352	2.839

Figure 3. Heteroscedasticity Test with Scatterplot

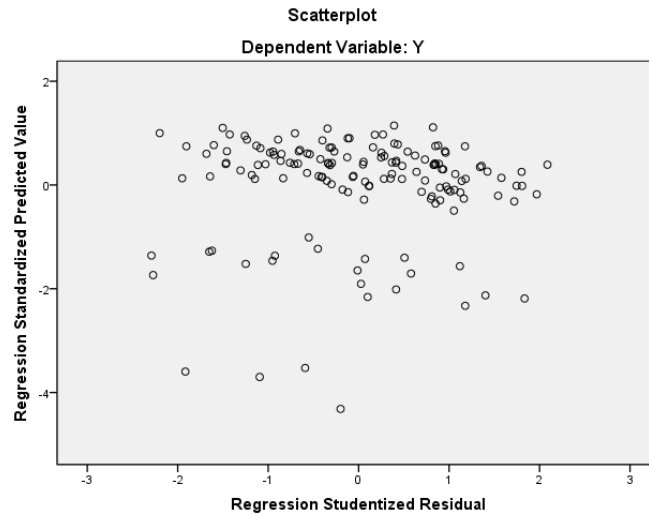


Table 9. Autocorrelation Test Results

Model	Durbin-Watson
1	2.226

Table 10. Regression Coefficients

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	4.224	1.514
	X1	.347	.056
	X2	.183	.077

Based on the output of table 10, it is obtained the value of constants and regression coefficients that can be formed into multiple linear regression equation as follows:

$$Y = 4.224 + 0.347(X_1) + 0.183(X_2)$$

The equation of multiple regression analysis presented above can be explained as follows:

- a. The constant of 4,224 shows the average of Obedience of Individual Taxpayer score, if the Quality of Service and Tax Sanctions are zero.



- b. The regression coefficient for service quality variable (X1) is 0.347 which shows the average change of Obedience of Individual Taxpayer score which is influenced by the service quality; positive sign indicates that the effect is unidirectional that means there is an increase of score on the variable score of service quality of 1 units and other variables are considered constant, then the Obedience of Individual Taxpayer is predicted to increase by 0.347 units
- c. The regression coefficient for Tax Sanction variable (X2) is 0.183 which indicates the average change of Obedience of Individual Taxpayer score of individual person influenced by tax sanction; positive sign indicates that the effect is unidirectional which means there is an increase of score on the score of service quality variable of 1 units and other variables are considered constant, then the Obedience of Individual Taxpayer is predicted to increase by 0.183 units.

### Correlation Coefficient Analysis and Determination Coefficient

By using SPSS program, it gets the result of estimation of correlation coefficient as follows:

Table 11. Correlation Coefficient Value

Variable		r	p-value
Obedience of Individual Taxpayer	Service Quality	0.740 **	< 0.001
Obedience of Individual Taxpayer	Tax Sanctions	0.672 **	< 0.001
**. Correlation is significant at the 0.01 level (2-tailed).			
*. Correlation is significant at the 0.05 level (2-tailed).			

From the results of table 11, it can be seen that the variables that have the highest level of integrity with individual taxpayer obedience is the variable quality of service with a correlation coefficient of 0.740 and categorized as strong relationships and tax sanction variables with a correlation coefficient of 0.672 and categorized as strong.

Table 12. Coefficient of Determination

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted Square	Std. Error of the Estimate	Durbin-Watson
1	.751 <sup>a</sup>	.564	.558	2.58280	2.226

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Based on SPSS output, it appears that the calculation results is obtained by value coefficient of determination ( $R^2$ ) of 0.564. In other words, this indicates that the percentage of individual taxpayer obedience variations that can be explained by the variation of the two independent variables such as service quality and tax sanction is 56.4%, while the rest of ( $1 - R^2$ ) = 43.6% is caused by other factors.

### Hypothesis Testing

#### Simultaneous Test (F-Test)

Table 13. Regression Perseverance Test Results  
ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1269.599	2	634.799	95.160	.000 <sup>a</sup>
	Residual	980.617	147	6.671		
	Total	2250.216	149			

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Based on Table 13, we get the  $F_{\text{count}}$  of 95.160 with p-value equal to 0.000 with  $\alpha = 0.05$  and degrees of freedom  $v_1 = k = 2$  and  $v_2 = n - (k + 1) = 150 - (2 + 1) = 147$ , then obtained  $F_{\text{table}} = 3.06$ . Based on table 13, the value of  $F_{\text{count}}$  is greater than  $F_{\text{table}}$  ( $95.160 > 3.06$ ). In addition, it is obtained significant value 0.000 smaller than the level of confidence ( $0.000 < 0.05$ ). Thus, this study shows the meaningful regression, and it can be concluded the quality of service and tax penalties have a level of significance to the obedience of individual taxpayers. Or in other words, there is a significant influence simultaneously between service quality and tax sanction on the obedience of individual taxpayers.

#### Partial Test (T-Test)

The significance of regression coefficient test is used to analyze if the researcher intends to know the influence between independent variables and dependent with one of independent variable made fixed or controlled (Sugiyono, 2012: 235). The significance test of regression coefficient in this study using SPSS 23.0 for windows software is as follows:

Table 14. Regression Coefficient Test Results

Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	4.224	1.514	2.790	.006
	X1	.347	.056	6.147	.000
	X2	.183	.077	2.383	.018

From level of significance ( $\alpha$ ) of 5% and degrees of freedom ( $v$ ) =  $n - (k + 1) = 150 - (2 + 1) = 147$ , it is found  $t_{\text{table}}$  value from the  $t_{\text{table}}$  value of t distribution two parties of 1.655. To make it easier to understand the test criteria,  $t_{\text{count}}$  and  $t_{\text{table}}$  are compared

#### The Influence of Service Quality to Obedience of Individual Taxpayer

For the first hypothesis, namely the influence of Service Quality to Obedience of Individual Taxpayer, it is obtained that the value of  $t_{\text{count}}$  of 6.147 with  $t_{\text{table}}$  of 1.655, so that the value of  $t_{\text{count}} > t_{\text{table}}$  is  $6.147 > 1.655$  and is in the rejection region of  $H_0$ ; otherwise it is known p-value ( $0.000$ )  $< 0.05$  so  $H_1$  is acceptable which means that the Quality of Service to Obedience of Individual Taxpayer, with a positive direction that shows that the higher the quality of service will affect the Obedience of Individual Taxpayer and vice versa, the lower the quality of service, it will affect the Obedience of Individual Taxpayer which is also lower.

### **The Influence of Tax Sanction to Obedience of Individual Taxpayer**

For the second hypothesis, namely the influence of Tax Sanction to Obedience of Individual Taxpayer, it is obtained that the value of  $t_{\text{count}}$  of 2.383 with  $t_{\text{table}}$  of 1.655, so that the value of  $t_{\text{count}} > t_{\text{table}}$  is  $2.383 > 1.655$  and is in the rejection region of  $H_0$ ; otherwise it is known p-value  $(0.000) < 0.05$  so  $H_1$  accepted which means that the tax sanction against Obedience of Individual Taxpayer, with a positive direction indicating that the higher tax sanctions will affect the Obedience of Individual Taxpayer and vice versa; the lower the tax sanction it will impact on compulsory Obedience of Individual Taxpayers are getting lower as well.

### **CONCLUSION AND SUGGESTION**

From the study, it can be concluded that:

1. The ability of Tax Office Soreang in showing its excitement to individual taxpayers is considered less good by respondents, such as its service which is still below quality standards, so the taxpayers still feel do not satisfied for the service in Tax Office Soreang.
2. Tax sanctions to individual taxpayers in the Tax Office Soreang is considered good, such as interest, administrative sanctions, and tax increases that meet the desired criteria of respondents.
3. The obedience of individual taxpayer is considered good, this indicates that the respondents are obedient. They fulfill and perform the tax obligations according to the laws and regulations.
4. Based on hypothesis test, it is found that the service quality and tax sanction give positive and significant influence, both simultaneously and partially, to individual taxpayer with case study in Tax Office Soreang, with percentage of variation of Taxpayer's satisfaction which can be explained by the variation of two independent variables -service quality and tax sanction- of 56.4%, while the rest, 43.6%, is caused by other factors.

Meanwhile, there are some suggestions given as follows:

1. Tax Office Soreang should improve the service quality of individual taxpayers so that they can feel satisfied for the services provided in Tax Office Soreang while reporting their tax.
2. For future studies, it is expected to add more variables which allegedly can affect the obedience of individual taxpayers to provide wider results, such as taxpayers' understanding, tax administration system, and awareness of individual taxpayers.

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