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Analysis of Taxpayer Compliance with Motor Vehicle Tax Revenue in Ponorogo Regency

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ABSTRACT

This research aims to analyze the level of taxpayer compliance with the Motor Vehicle Tax in Ponorogo Regency. Taxes play a crucial role in national development and serve as a major source of state revenue. Despite the increase in the number of taxpayers and the realization of PKB revenue from 2020 to 2024, taxpayer compliance remains suboptimal, with arrears continuing to rise. This study employed a descriptive qualitative method, utilizing questionnaires distributed to 105 taxpayers in Ponorogo Regency. The findings indicate that taxpayers in Ponorogo Regency have a strong understanding of, awareness of, and compliance with their tax obligations. However, there are several obstacles that contribute to delays in tax payments, such as negligence, unregistered motor vehicles, and economic factors. Recommendations to enhance taxpayer compliance include more comprehensive outreach and implementation of a Motor Vehicle Tax incentive program to alleviate late fees. The research novelty lies in the testing of Stanley Milgram's compliance theory against the implementation of the latest regional tax regulations enacted during the current research year, specifically East Java Governor Regulation Number 34 of 2024 concerning the Implementing Guidelines for Regional Tax Collection.

Keyword: motor vehicle tax; regional tax; taxation; taxpayer compliance

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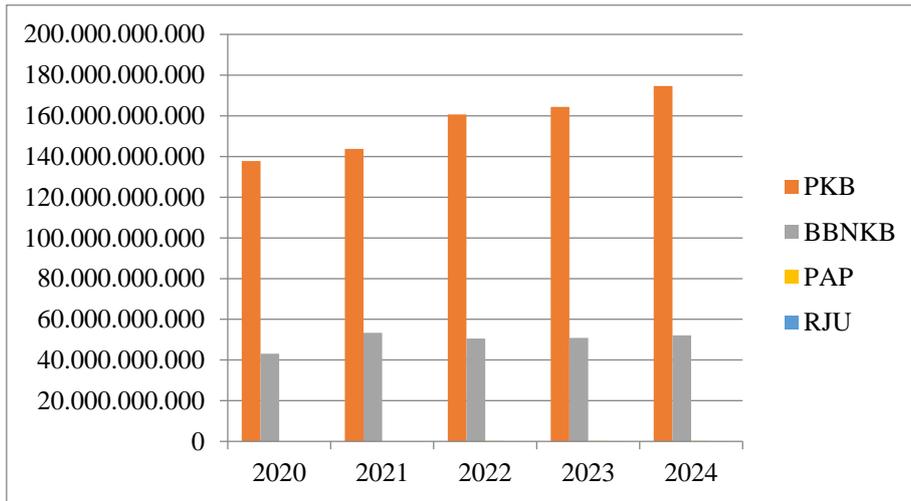
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INTRODUCTION

The Indonesian government is currently facing challenges related to tax revenue and needs active public participation in tax payments (Susanti, et al., 2020). Based on the Republic of Indonesia Law Number 6 of 2023 on the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation into Law, Tax is a mandatory contribution to the state owed by individuals or entities, enforced by law without direct compensation, and used for the needs of the state for the prosperity of the people. Taxes play a crucial role in a nation's life, particularly in the implementation of national development. National development is a continuous government activity aimed at improving the welfare of its citizens. Taxes play a strategic role in the sustainability of a nation's development (Herawati, et al., 2022). Taxes finance a significant portion of national development, driving national economic growth (Purnomo & Eriandani, 2023). Therefore, the effectiveness of taxpayers' tax payments, commonly referred to as tax compliance, is a significant contributor to state (Prihatiningtias & Karo, 2021). As stated by Resmi (2009), there are two functions of taxes: the budgeting function, where taxes become one of the sources of government revenue to finance expenditures, both routine and development. The second function is the regulatory function, which serves as a tool to regulate or implement government policies in the social and economic fields and achieve certain goals beyond the financial sector (Resmi, 2019).

According to East Java Governor Regulation Number 8 of 2024 on the Procedures for managing Regional Tax Revenue Sharing to the District (City) Regional Government, regional tax is a mandatory contribution to the region owed by individuals or entities that is coercive based on law, without receiving direct compensation, and used for regional purposes. According to Government Regulation Number 35 of 2023, regional taxes are divided into provincial taxes and district/city taxes. The collection of motor vehicle tax is an official assessment system where the tax rate is predetermined and listed on the Vehicle Registration Certificate (Indonesian: *Surat Tanda Nomor Kendaraan*, abbreviated as STNK), but its implementation involves elements of self-assessment thru a modern administrative system in the form of *E-Samsat* that can be carried out by the taxpayers themselves. The official assessment system, according to Mardiasmo (2023), is a system that grants authority to the government or tax authorities to determine the amount of tax owed by taxpayers. Meanwhile, the self-assessment system allows taxpayers to be trusted to calculate, deposit, and report their tax obligations themselves (Susyanti & Dahlan, 2015). Therefore, the element referred to is that taxpayers can deposit and report through *E-Samsat*.

Motor Vehicle Tax is a provincial tax and represents one of the most significant sources of revenue for the provincial government, contributing to the Regional Revenue of Ponorogo Regency. This can be observed through the data on provincial-level tax revenue in the region. The number of taxpayers for the Motor Vehicle Tax (Indonesian: *Pajak Kendaraan Bermotor*, abbreviated as PKB) has been increasing each year, leading to a corresponding rise in revenue. However, despite this growth, the level of taxpayer compliance in paying the Motor Vehicle Tax (PKB) remains suboptimal. There are still many Motor Vehicle Tax liabilities that have not been settled, resulting in arrears among taxpayers in Ponorogo Regency. This situation is reflected in the figures presented in sections 1, 2, and 3.



Note: Motor Vehicle Tax (Indonesian: *Pajak Kendaraan Bermotor*, abbreviated as PKB); Motor Vehicle Transfer Fee (Indonesian: *Bea Balik Nama Kendaraan Bermotor*, abbreviated as BBNKB); Surface Water Tax (Indonesian: *Pajak Air Permukaan*, abbreviated as PAP); Business Service Fee (Indonesian: *Retribusi Jasa Usaha*, abbreviated as RJU).

Figure 1. Graph of provincial tax revenue realization in Ponorogo regency from 2020-2024
Source: data processed by microsoft excel

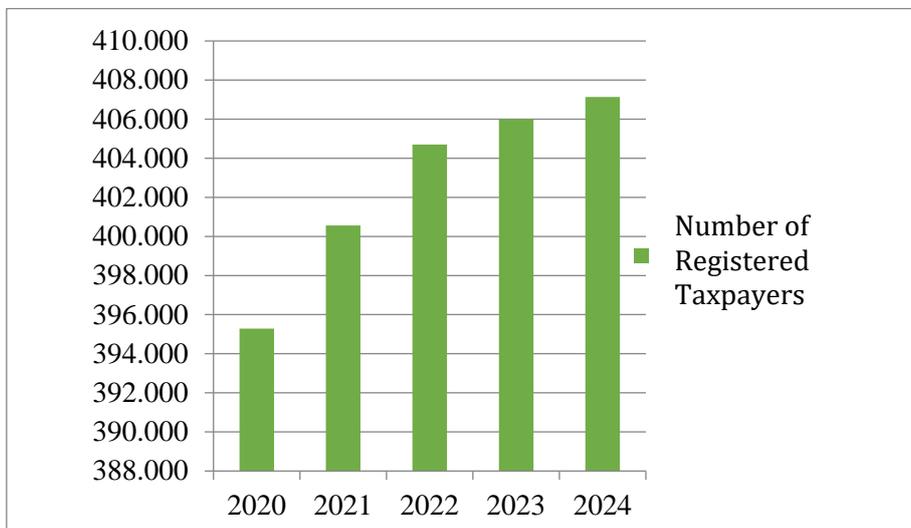


Figure 2. Graph of the number of motor vehicle taxpayers (PKB) registered in Ponorogo regency from 2020 to 2024
Source: data processed by microsoft excel

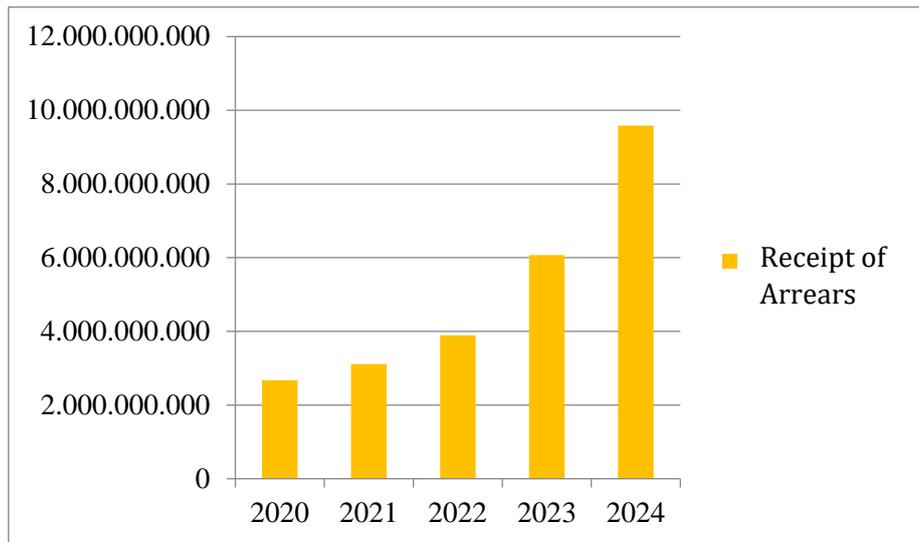


Figure 3. Graph of motor vehicle tax (PKB) arrears in Ponorogo regency from 2020-2024

*Running data taken as of January 2025

Source: data processed by microsoft excel

Bintary (2020) stated that a lack of taxpayer awareness regarding economic factors and busy schedules are among the reasons why taxpayers do not pay Motor Vehicle Tax on time. Therefore, taxpayers with large fines are eagerly awaiting a program to eliminate administrative fines. Bintary (2020) identified obstacles leading to taxpayer non-compliance as a lack of awareness due to busy schedules, which often lead to negligence and forgetfulness in fulfilling tax obligations. Furthermore, the online payment process is hampered by a lack of understanding of *E-Samsat*. Other obstacles include inaccurate taxpayer data and taxpayers' tendency to delay payment of tax fines while awaiting the administrative sanction relief program. Meanwhile, Susanti, et al. (2020) stated that taxpayer awareness is significantly enhanced, leading to greater compliance if taxpayers realize that taxes are used for regional development.

According to Irfan and Alpi (2023), taxpayer compliance is a condition in which taxpayers are willing to fulfil their tax obligations without requiring inspections, thorough investigations, warnings, or threats of legal or administrative sanctions. Meanwhile, Cendana and Pradana (2021) stated that taxpayer compliance refers to the attitude of taxpayers who are disciplined and obedient in fulfilling their tax obligations in accordance with prevailing regulations, provided that all tax obligations have been fulfilled. Compliance theory, first discovered by Stanley Milgram in 1963, explains the condition of a person complying with established orders or regulations (Wijayanti, et al., 2022). Compliance theory can be used to examine how Motor Vehicle Tax (PKB) compliance is influenced by taxpayer awareness, tax sanctions, and tax officials (Aprilia & Rusdi, 2023). This can also be influenced by the Motor Vehicle Tax (PKB) amnesty, tax socialization, and the quality of tax services (Fitrianti, et al., 2023). Therefore, Compliance theory in this study is used to analyze whether the Ponorogo community complies because they agree with government regulations (morality) according to Law Number 28 of 2007 concerning General Provisions and Tax Procedures (Indonesian: *Ketentuan Umum Perpajakan*, abbreviated as KUP), or they do not comply because they consider the fine sanctions lighter than the daily economic burden. According to Law Number 28 of 2007, taxpayers are required to fulfill several tax obligations. These include the following: (1) the obligation to provide necessary data, (2) the obligation to register as a

taxpayer, (3) the obligation to make payments, (4) the obligation to report and collect or withhold taxes, and (5) the obligation to undergo audits.

RESEARCH METHOD

This study employed a descriptive method. Descriptive qualitative method, according to Bougie and Sekaran (2026), is a research method that focuses on efforts to describe variables, phenomena, or situations being studied in a natural context. This method involves collecting and presenting data, combining facts obtained from the research and connecting them to the phenomena that occurred. Thus, it provides a clear enough picture for the researcher to analyze and compare with the existing theories (Irsan, 2022). Data analysis in this study involved comparing taxpayer compliance in Ponorogo Regency with the laws and regulations used by the researchers. Observations and interviews were conducted with several workers at the East Java Regional Revenue Technical Implementation Unit and Ponorogo Regency and several PKB taxpayers, to collect the data required for this study. The researchers conducted observations directly at the taxpayer registration section for Motor Vehicle Tax (PKB) payments to observe the Motor Vehicle Tax (PKB) payment process. Interviews were conducted with the Head of the Administration Subdivision and the Head of the Payment and Collection, directly at the East Java Regional Revenue Management Technical Implementation Unit in Ponorogo Regency.

The research data comprise primary sources, including interviews with the Head of the Administration Subdivision and the Head of the Payment and Collection Section at the Regional Revenue Management Technical Implementation Unit of East Java Province, Ponorogo Regency. Additionally, questionnaires were distributed to PKB taxpayers, who served as informants representing each sub-district of Ponorogo Regency, verified by the Vehicle Registration Certificate registered in their own names. These methods were employed to identify problems or obstacles experienced by taxpayers that contributed to the increase in PKB arrears.

Table 1. Item of questionnaire question

No.	Indicator	No.	Questionnaire Items
1	Obligation to Provide Data	1	I always complete the required data for Motor Vehicle Tax (PKB) payments in accordance with established regulations.
		2	I always provide the information required by the SAMSAT completely and correctly.
2	Obligation to Register	1	I understand the procedures for paying Motor Vehicle Tax.
		2	It is my obligation to comply with tax regulations.
3	Obligation to Pay, Report, and Collect/Withhold Tax	1	I always fulfill my obligation to pay PKB.
		2	I understand the calculation of PKB
4	Obligation to Go through Audit	1	I have never violated established PKB regulations.
		2	I always pay Motor Vehicle Tax on time.

Source: Law Number 28 of 2007

Based on Law Number 28 of 2007, taxpayers are said to be compliant if they carry out their tax obligations, including the obligation to provide data, the obligation to register, the obligation to pay, report, and collect/withhold taxes, and the obligation to go through audit. Questions to informants were generated in accordance with Law Number 28 of 2007, which were then adjusted to the Motor Vehicle Tax (PKB) regulations in Ponorogo Regency. The questions in this study were generated from the elaboration of the explanation of each sub-chapter in Law Number 28 of 2007. The questions can be seen in Table 1.

RESULT AND DISCUSSION

In analyzing the taxpayers' compliance in paying Motor Vehicle Tax (PKB) with respect to Motor Vehicle Tax revenue in Ponorogo Regency from 2020 to 2024, the researchers applied compliance theory. This theory, originally proposed by Stanley Milgram in 1963, along with Law Number 28 of 2007, serves as the foundation for the study. Compliance theory explains a situation in which individuals adhere to established orders or regulations (Wijayanti, et al., 2022). According to Law Number 28 of 2007, taxpayers are considered compliant if they fulfill their obligations to provide data, register, make payments, report taxes, submit to tax collection, and cooperate during audits. Furthermore, as proposed by Stanley Milgram in 'The Journal of Abnormal and Social Psychology' in 1963, taxpayers demonstrate compliance when they follow government regulations and adhere to existing laws.

Table 2. Result of interviews with taxpayer informants

No.	Information	Agree	Disagree	Total
1	Obligation to Provide Data	101	4	105
2	Obligation to Register	105	0	105
3	Obligation to Pay, Report, and Collect (Withhold) Tax	97	8	105
4	Obligation to Go through Audit	98	7	105

Source: interview result

According to Law Number 28 of 2007, taxpayers are considered compliant if they fulfill their obligations. These obligations include the obligation to provide data, the obligation to register, the obligation to pay, report, and collect (withhold) tax, as well as the obligation to go through audit.

Interviews with taxpayers regarding the obligation to provide data revealed that 101 respondents affirmed their awareness of the requirement to submit valid and accurate information when making Motor Vehicle Tax (PKB) payments. Additionally, four responses were recorded with 'no' answer. Further interviews with Bagus Wira Wardhana, the Head of the Payment and Collection Section at the Regional Revenue Management Technical Implementation Unit of East Java Province, Ponorogo Regency, provided the following statement

This is due to the constraints affecting Motor Vehicle Tax (PKB) taxpayers' obligation to provide data to officers. This is because the motor vehicles are not registered under their own names, resulting in incomplete data from Motor Vehicle Tax (PKB) taxpayers submitted to the tax officer of Motor Vehicle Tax (PKB) (17 January 2025).

The impact given to the tax officers in the Regional Revenue Management Technical Unit of East Java Province, Ponorogo Regency, is that the registration process for Motor Vehicle Tax (PKB) taxpayers is hampered, preventing them from proceeding to the next stage. This is because the required data must be completed to process the payment. The obligation to submit data is regulated in Law Number 28 of 2007.

Interviews with 105 taxpayers revealed the obligation to register themselves to make PKB payments. This indicates that taxpayers recognize the importance of registering themselves for PKB payment processing. The Head of the Payment and Collection Section at the Regional Revenue Management Technical Implementation Unit of East Java Province, Ponorogo Regency, explained the process of PKB payment

Registration of Motor Vehicle Tax (PKB) payers in Ponorogo Regency requires simply visiting the tax office of Motor Vehicle Tax (PKB) and submitting the requirements. For annual tax payments, the requirements are a Resident Identity Card (Indonesian: *Kartu Tanda Penduduk*, abbreviated as KTP) in the name of the owner of the motor vehicle and a Vehicle Registration Certificate (STNK). For 5-yearly tax payments, the requirements are a Resident Identity Card (KTP) in the name of the owner of the motor vehicle. If the motor vehicle is not registered, a power of attorney from the motor vehicle's owner is required to pay the 5-yearly Motor Vehicle Tax (PKB), obtain a Vehicle Registration Certificate (STNK), and complete a Motor Vehicle Owner's Book (Indonesian: *Buku Pemilik Kendaraan Bermotor*, abbreviated as BPKB) application, as well as undergo a physical inspection of the motor vehicle. Completed requirements can then be submitted to the Motor Vehicle Tax (PKB) payment officer, who will then verify their completeness. If the requirements are all met, the Motor Vehicle Tax (PKB) registration process will be processed. Therefore, the taxpayers can pay Motor Vehicle Tax (PKB) immediately (17 January 2025).

This means that PKB taxpayers in Ponorogo already understand the obligation to register themselves for PKB payments and it demonstrates what it is stated in Law Number 28 of 2007. Interviews with taxpayers regarding their tax payment, reporting, and collection (withholding) obligations revealed that 97 taxpayers agreed to their obligation to pay, report, and understand tax collection (withholding). This indicates that taxpayers understand and are familiar with the requirements and procedures related to tax payment, reporting, and collection (withholding). This demonstrates that their tax payment, reporting, and collection (withholding) obligations comply with Law Number 28 of 2007. Meanwhile, 8 taxpayers disagreed with the obligation to pay, report, and collect taxes. The Head of the Payment and Collection Section at the Regional Revenue Management Technical Implementation Unit of East Java Province, Ponorogo Regency gave a comment related to the obstacle in paying PKB. Based on the interview, Bagus Wira Wardhana stated that "This is an obstacle affecting Motor Vehicle Tax (PKB) taxpayers in their obligation to pay, report, and collect taxes. Taxpayers often forget the due date for their Motor Vehicle Tax (PKB), resulting in payment delays and tax arrears (17 January 2025)."

Therefore, if the payment of Motor Vehicle Tax (PKB) is not made by the taxpayer, it will affect the reporting and collection process of Motor Vehicle Tax (PKB) carried out by the tax officers at the Regional Revenue Management Technical Unit of East Java Province, Ponorogo Regency. If the registration process as the Motor Vehicle Tax (PKB) payer is experiencing obstacles, then the process of paying the Motor Vehicle Tax (PKB) will stop at the taxpayer's self-registration process, cannot be continued to the process of paying the Motor Vehicle Tax (PKB).

There were 98 taxpayers that were interviewed. This proves that Motor Vehicle Tax (PKB) taxpayers in Ponorogo Regency have understood and are very familiar with the procedures for paying Motor Vehicle Tax (PKB) and always meet the requirements for paying Motor Vehicle Tax (PKB), one of which is the 5-yearly Motor Vehicle Tax requirement, namely the results of a physical inspection of the motor vehicle. This proves that there is an inspection obligation in accordance with Law Number 28 of 2007. Motor Vehicle Tax (PKB) taxpayers are required to inspect their motor vehicles every 5 years, along with the 5-yearly Motor Vehicle Tax. To check whether the motor vehicle is roadworthy or not. The results of the physical inspection of the motor vehicle will be a requirement for paying the 5-yearly Motor Vehicle Tax. Taxpayers who do not pay Motor Vehicle Tax (PKB) on the due date will be subjects to sanctions for late payments that have been made. This is in accordance with East Java Governor Regulation Number 34 of 2024 concerning sanctions for late payment of Motor Vehicle Tax (PKB). Meanwhile, seven taxpayers responded that they disagreed with the mandatory inspection. The Head of the Administration Subdivision and the Head of the Payment and Collection Section at the Regional Revenue Management Technical Implementation Unit of East Java Province, Ponorogo Regency talked about the obstacle affecting PKB taxpayers to undergo inspections. Based on the interview, the Head of the Administration Subdivision and the Head of the Payment and Collection Section stated that

The obstacle affecting Motor Vehicle Tax (PKB) taxpayers in their obligation to undergo inspections is that the taxpayers' motor vehicles are not under their own names, particularly for the 5-yearly Motor Vehicle Tax requirement. Therefore, additional requirements are required for vehicle inspections, namely power of attorney from the vehicle owners to those paying the five-yearly tax (15 and 17 January 2025).

The impact that is experienced by the tax officers at the Regional Revenue Management Technical Unit of East Java Province, Ponorogo Regency is that if the motor vehicle inspection process is hampered, the 5-yearly Motor Vehicle Tax payment process cannot be completed. This is because one of the requirements for paying Motor Vehicle Tax (PKB) is the results of motor vehicle inspection. Therefore, if a Motor Vehicle Tax (PKB) taxpayer fails to fulfill the 5-yearly Motor Vehicle Tax (PKB) requirements, tax officers at the Regional Revenue Management Technical Unit of East Java Province, Ponorogo Regency, cannot process the five-year tax.

Interviews with Dian Wisnu Wardhana, the Head of the Administration Subdivision at the Regional Revenue Management Technical Implementation Unit of East Java Province, Ponorogo Regency, made further statements "Factors that hinder taxpayers from paying the Motor Vehicle Tax (PKB) on time include negligence, the time to make payment coinciding with in the harvest season, and payment in the time where the taxpayers need to pay school fees (15 January 2025)." Based on interviews conducted by the researchers to the staff of the Regional Revenue Management Technical Implementation Unit of East Java Province, Ponorogo Regency, efforts have included conducting outreach regarding Motor Vehicle Tax (PKB) in 21 sub-districts within Ponorogo Regency, placing advertisements on radio and billboards, and consistently reminding taxpayers to pay their taxes on time through social media.

In conclusion, the study's findings on analysis of compliance in paying Motor Vehicle Tax (PKB) as per Law Number 28 of 2007, indicate that taxpayers are deemed compliant if they have fulfilled all of the obligations. It can be concluded that Motor Vehicle Tax (PKB) taxpayers in Ponorogo Regency have met all the requirements to be categorized as high tax compliance, as shown in the interview results in Table 3.1. Motor Vehicle Tax (PKB) taxpayers in Ponorogo have also fulfilled their tax obligations. Meanwhile, according to Stanley Milgram's compliance theory, taxpayers are considered compliant if

they comply with government regulations or existing regulations. Compliance theory is used to observe that compliance with Motor Vehicle Tax (PKB) is influenced by taxpayer awareness, tax sanctions, and tax officials (Aprilia & Rusdi, 2023). This can also be influenced by Motor Vehicle Tax (PKB) amnesty, tax socialization, and the quality of tax services (Fitrianti et al., 2023). From observations and interviews that were done by the researchers, it seems that residents in Ponorogo Regency have complied with government regulations to pay Motor Vehicle Tax (PKB) at the Motor Vehicle Tax (PKB) service office.

CONCLUSION

The conclusion that can be drawn from this study is that the PKB taxpayers of Ponorogo Regency have complied with the taxpayer compliance in accordance with Law Number 28 of 2007 concerning General Provisions and Tax Procedures (KUP). Meanwhile, from the theoretical perspective, compliance theory states that taxpayers are said to be compliant, namely complying with the orders or rules that have been set, especially regarding the obligations of PKB taxpayers. Therefore, PKB taxpayers of Ponorogo Regency have been said to be compliant when viewed from the compliance theory. A limitation of this study is that it does not address administrative sanctions. Therefore, future researchers should consider adding the variable of administrative sanction to the taxpayers.

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