

Evaluation of the Issuance of Tax Collection Letters for Article 25 Income Tax at the Karanganyar Pratama Tax Service Office in 2022-2024

Chairunnisa Awalia Renoningtyas

Titik Setyaningsih*

Diploma 3 in Taxation, Vocational School, Universitas Sebelas Maret, Surakarta, Indonesia

*Corresponding Author: titiksetya@staff.uns.ac.id

ABSTRACT

Tax collection letters issued by the Karanganyar Pratama tax service office show fluctuating amounts. This study aims to determine the settlement rate of tax collection letters under Article 25 of the income tax and the level of taxpayer compliance at the Karanganyar Pratama tax service office. A descriptive qualitative approach was employed for this study, conducted at the Karanganyar Pratama tax service office. The data obtained consisted of official internal annual reports and primary data gathered through interviews. The research indicates a decline in the settlement compliance rate for tax collection letters – from 45% to 65% - leaving outstanding amounts that would otherwise contribute to state revenue. Understanding of taxation also influences taxpayer compliance levels; if tax knowledge – particularly regarding the fulfillment of obligations- is not effectively applied, no-compliance will persist and impact the volume of tax revenue.

Keywords: article 25 income tax; tax collection letter; taxpayer compliance; tax revenue

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INTRODUCTION

Tax is one of the largest sources of state revenue, which will be used to finance national development and state expenditure. Therefore, it is hoped that revenue will continue to increase every year (Pradnyana & Prena, 2019). In practice, certain requirements and conditions, as determined and implemented by individuals or entities, make tax payments mandatory to ensure proper management of the State Budget (Indonesian: *Anggaran Pendapatan dan Belanja Negara*, shortened to APBN) and its benefits to the community. In addition to serving as a primary source of state revenue, taxes also aim to raise awareness and demonstrate civic responsibility (Amanda et al., 2023). The tax collection system implemented in Indonesia is divided into three systems: the self-assessment system, the official assessment system, and the withholding system. The implementation of the self-assessment system is expected to significantly impact state revenue and foster an active role for taxpayers in fulfilling their tax obligations. The government also plays a role in maintaining effective tax revenue by implementing various payment systems, one of which is the Income Tax (Indonesian: *Pajak Penghasilan*, shortened to PPh) Article 25 installment system (Oktavia et al., 2025).

Article 25 Income Tax is a type of Income Tax with a significant role in maintaining government revenue throughout the budget period to remain stable (Simanjuntak et al., 2025). Taxpayers have a full role and responsibility for the accuracy of installment calculations according to the taxpayers' condition, which will affect the amount of Article 25 Income Tax. The effectiveness of Article 25 Income Tax collection in encouraging the level of taxpayer compliance remains a challenge despite an increase in the number of registered taxpayers; the level of compliance of corporate taxpayers does not always show a positive trend (Sukma & Syasalbilah, 2025). Some taxpayers still do not understand the procedures and even feel burdened when fulfilling their tax obligations, so there is no desire among taxpayers to comply and pay their taxes (Amanda et al., 2023). This affects the timeliness of deposits and the accuracy of reporting, which are the main factors in the level of taxpayer compliance; if not implemented, tax violations will occur, which can result in administrative sanctions. If there is a delay in either depositing or reporting, sanctions may be imposed in accordance with applicable statutory provisions (Feliciayulitania & Widjaja, 2024).

Tax collection letters (Indonesian: *Surat Tagihan Pajak*, shortened to STP) are issued due to deliberate actions and a lack of understanding by taxpayers, resulting in tax debt (Desmon & Hairudin, 2020). Tax debt arises due to administrative sanctions in the form of interest or fines that are still outstanding, so the issuance of this STP should be able to increase tax revenues beyond what is expected. The issuance of STPs is not simply done; research or a process of verification, inspection, reinspection, or examination of preliminary evidence is required (Aprilia & Sitinjak, 2019). Collection is an important part of tax administration that is essential for the tax authorities, especially because some taxpayers still lack honesty, awareness, and discipline in fulfilling their tax obligations (Saragih & Rusdi, 2025). The issuance of STPs is one of the tools used by the Karanganyar Pratama tax service office (Indonesian: *Kantor Pelayanan Pajak*, shortened to KPP) to collect installments of Article 25 Income Tax that are not paid or are underpaid by taxpayers.

Table 1. Development of tax bill issuance

Year	Number of STP
2022	543
2023	1312
2024	635

Source: Data quality assurance section (2026)

Table 2. Realization of tax revenue

Year	Realization
2022	81.988.523.626
2023	26.691.683.541
2024	130.147.667.206

Source: Data quality assurance section (2026)

Table 1 shows that there is a significant number of STP issuances. This is due to the level of taxpayer compliance with their tax obligations. A decreasing number of STP issuances will lead to increased taxpayer compliance. Table 2 shows a decrease in revenue realization in the 2023 tax year, in line with the increase in the number of STPs issued in that year, and a decrease in the number of STP issuances in 2024, resulting in increased revenue realization. This research is important because Table 1 shows a significant increase, indicating that this is related to the level of taxpayer compliance, which plays a crucial role in tax activities. Taxpayer compliance needs to be given attention to avoid a greater impact on STP issuances with administrative sanctions that would burden taxpayers.

Several previous studies related to the issuance of STP on tax revenue have been examined by Aprilia and Sitinjak (2019), Dwiartono et al. (2021), and Saleh (2019). The studies that have been conducted only discuss the issuance of STP without explaining the type and have different specifications regarding tax revenue. None have discussed the issuance of STP for income tax Article 25 on tax revenue and compliance levels. Therefore, this study focuses on STP with one type of income tax, namely income tax Article 25, and uses a different location than previous studies. This study is expected to contribute to taxation for the Karanganyar Pratama tax office as evaluation material to expand the education system regarding the importance of paying and reporting income tax Article 25 to avoid potential tax sanctions. This contribution is also expected to be useful for academics to provide insight into taxation, especially regarding STP for income tax Article 25.

Pratama Tax Service Office

The Pratama tax service office is a government agency under the Directorate General of Taxes (DGT) and part of the Ministry of Finance. The Pratama tax service office operates in the tax sector, focusing on public service and is tasked with providing services, education, and supervision to taxpayers, including Income Tax (PPh), Value Added Tax (Indonesian: *Pajak Pertambahan Nilai*, shortened to PPN), Value Added Tax on Luxury Goods (Indonesian: *Pajak Penjualan atas Barang Mewah*, shortened to PPnBM), Land and Building Acquisition Tax (Indonesian: *Bea Perolehan Hak atas Tanah dan Bangunan*, shortened to BPHTB), Land and Building Tax (Indonesian: *Pajak Bumi dan Bangunan*, shortened to PBB), and other indirect taxes within its jurisdiction, in accordance with laws and regulations (Fitriya, 2025).

Taxpayer

Taxpayers are divided into two categories: individual taxpayers and corporate taxpayers. One of the obligations of taxpayers is to complete and report their tax returns (Indonesian: *Surat Pemberitahuan*, shortened to SPT) completely, correctly, and clearly in accordance with applicable ministry of finance regulations (Indonesian: *Peraturan Menteri Keuangan*, shortened to PMK). Taxpayers who can apply their knowledge regarding taxation, including calculating, paying, and reporting their tax obligations in a timely and correct manner, will also be able to fulfill their tax obligations better (Hartini & Sopian, 2018).

Tax Bill

A tax collection letter is one of the tax administration sanctions issued by the Directorate General of Taxes to taxpayers who fail to comply with their tax obligations. Income tax Article 25 aims to support taxpayers in fulfilling their tax obligations regularly and can assist the government in maintaining state revenue cash flow and ensuring equitable tax distribution throughout the year. However, efforts to optimize its implementation are still needed to improve tax understanding and simplify administrative procedures (Pasaribu & Lubis, 2026).

Taxpayer Compliance and Understanding

Compliance is the attitude and behavior of taxpayers themselves in carrying out their tax obligations properly and as a form of responsibility. The main factor in taxpayer compliance is knowledge of tax regulations. The greater a taxpayer's knowledge, the higher their level of compliance (Adawiyah et al., 2023). Understanding taxation will help taxpayers minimize errors and avoid potentially burdensome sanctions. Every taxpayer who has adequate knowledge and understanding of tax regulations is guaranteed to comply with their tax obligations properly and correctly (Fitria, 2017).

RESEARCH METHOD

This study used a quantitative-descriptive approach supported by a qualitative approach. The quantitative-descriptive approach was used to evaluate the development of the issuance and settlement of Tax Collection Letters (STP) for Income Tax (PPh) Article 25 at the Karanganyar Pratama Tax Service Office (KPP) in 2022–2024. The analysis was carried out based on the number of STPs issued and paid off, as well as the rupiah value of the STPs issued and realized. A qualitative approach was used to identify factors that hinder the optimization of STP settlement based on interview results.

The object of this research is the issuance and settlement of Tax Returns (STP) for Income Tax Article 25 at the Karanganyar Pratama Tax Office (KPP Pratama) during the 2022–2024 tax year. The data analyzed include the number of STPs issued, the number of STPs paid, the value of STPs issued, the value of STP settlements, and the difference between the value of STPs issued and the value paid. The selection of the research period was based on data availability and the research objective of evaluating compliance developments and STP settlement achievements over three years.

The data are divided into two types: primary data and secondary data (Setyaningsih & Asrihapsari, 2025). Primary data was obtained through direct interviews with Karanganyar Tax Office (KPP Pratama) employees related to data management and the implementation of STP collection. Primary data was used to obtain information regarding the STP management process and factors that hinder optimal payment. Secondary data was obtained from documents and archives of the Karanganyar Tax Office (KPP Pratama) in the form of data on the issuance and payment of STP for Income Tax Article 25 for the 2022–2024 period. Supporting data in the form of tax regulations, scientific journals, books, and relevant literature were used as a conceptual basis in interpreting the research results.

Data collection was conducted through interviews and documentation. Interviews were conducted with employees involved in data management and STP collection to obtain information on the causes of suboptimal payment, particularly regarding taxpayer understanding, awareness, and compliance. Documentation was conducted by collecting and reviewing documents, reports, and archives related to STP issuance and payment for 2022–2024. Documentation data served as the primary basis for quantitative-descriptive analysis.

Data analysis was carried out through quantitative-descriptive approach and qualitative approach. The quantitative-descriptive analysis included three main indicators. First, the level of compliance is based on the number of STPs, calculated by comparing the number of STPs paid with the number of STPs issued. Second, the repayment achievement is based on the STP value, calculated by comparing the repayment value with the value of the STPs issued. Third, the difference in the STP value, used to describe the value of STPs that have not been realized through repayment. This difference is obtained by subtracting the value of STPs issued from the value of STPs repaid. These three indicators were compared between the 2022–2024 periods to identify developments in STP issuance, compliance, and repayment achievement. The level of compliance based on the number of STPs was also compared with the achievement based on the rupiah value to demonstrate that the number of STPs repaid does not always reflect the amount of revenue realized. The indicators used are presented in Table 3. These indicators were compiled based on data available in the study. The actual data in the draft shows the number of STPs issued and paid as well as the value of STPs and their settlements for 2022–2024.

Table 3. Analysis indicator

Indicator	Data Component	Analysis Objective
STP issuance	Number of STPs issued	It describes the development of STP issuance.
Payment compliance	Number of STPs paid and number of STPs issued	It measures the proportion of STPs that have been paid.
STP value	Value of STPs issued	It describes the number of obligations collected.
STP settlement	Value of STPs paid	It describes settlement realization.
Settlement achievement	Settlement value compared to STPs issued value	It measures settlement realization based on value.
Settlement difference	Value of STPs issued minus settlement value	It identifies unrealized STP value.
Inhibiting factors	Taxpayers understanding, awareness, and compliance	It identifies barriers to optimizing settlement.

Qualitative analysis of the interview results was conducted by grouping information based on emerging themes. Factors inhibiting optimal STP payment were grouped into three main themes: lack of taxpayer understanding, taxpayer awareness, and taxpayer non-compliance. The results of the qualitative analysis were then interpreted in conjunction with STP issuance and payment data to gain an understanding of the conditions that contribute to suboptimal STP payment.

Data validity was verified through source triangulation and technical triangulation. Source triangulation was conducted by comparing interview information with administrative data and documents available at the Karanganyar Pratama Tax Office (KPP Pratama). Technical triangulation was conducted by comparing interview results with documentation. Numerical data served as the basis for quantitative analysis, while interview results were used to strengthen the interpretation of factors inhibiting STP payment.

Overall, the research was conducted through the stages of problem identification, data collection on the issuance and settlement of STPs for 2022–2024, data processing to obtain compliance levels, settlement achievements and differences in STP values, comparison of results between periods, and analysis of inhibiting factors based on interviews and observations. The results of these two approaches

were then integrated to obtain an overview of the level of compliance and optimization of STP settlement for Income Tax Article 25 at the Karanganyar Pratama Tax Office.

RESULTS AND DISCUSSION

Compliance Level and Achievement of STP Payment for Article 25 Income Tax at the Karanganyar Pratama Tax Service Office in 2022-2024

An interview protocol is essential for explaining the research objectives, recording background information, and asking initial questions. Based on the interview protocol presented in Table 4, the results of an interview on October 2, 2025, with an employee of the General Affairs and Internal Compliance Sub-Division (SUKI), employee A stated that many taxpayers are still subject to administrative sanctions through the issuance of STPs for Article 25 Income Tax Periodic Tax Returns. The taxpayers who dominate are primarily corporate taxpayers. This is supported by the following statement: "Some taxpayers still deliberately conceal income that should be reported; this is because taxpayers still object to the stipulated instalment amount because they assume that the tax burden will be detrimental to the company."

Table 4. Interview protocol

No.	Question
1.	Are many taxpayers still subject to administrative sanctions through the issuance of a Tax Notice (STP) on their Article 25 Periodic Income Tax Returns?
2.	What are the main obstacles to optimizing corporate income tax with the issuance of a Tax Notice (STP) on their Article 25 Periodic Income Tax Returns?

The substantial contribution of taxpayers to the sustainability and progress of the nation makes it crucial for the public to understand and comply with tax obligations (Farida et al., 2022). Taxpayer compliance is a crucial component in helping optimize revenue realization, one of which is the payment of income tax returns under Article 25. The level of compliance with STP payments requires attention because some taxpayers, intentionally or unintentionally, still fail to pay their arrears, resulting in a decline in compliance. Improving taxpayer compliance is a crucial factor in achieving tax revenue targets (Mukhlis et al., 2025).

Table 5. Compliance with STP payment based on issued STP

Year	STP Issued	STP Paid	Level of Compliance
2022	543	354	65%
2023	1.312	670	51%
2024	635	283	45%

Source: Data quality assurance section (2026)

Table 5 shows that there was a significant decrease in the issuance of STPs in 2024. This decrease can be seen as quite good, meaning that not many taxpayers are non-compliant in carrying out their obligations to pay installments of income tax Article 25 in accordance with applicable laws and regulations. The number of STPs issued is the responsibility of taxpayers to pay because it is a debt to the state and therefore must be paid; however, the figures show that there are still many taxpayers who do not pay the STP for income tax Article 25. The number of STPs paid is still far lower than the number

of STPs issued. This result will affect the level of taxpayer compliance at the Karanganyar Pratama tax service office from 2022 to 2024.

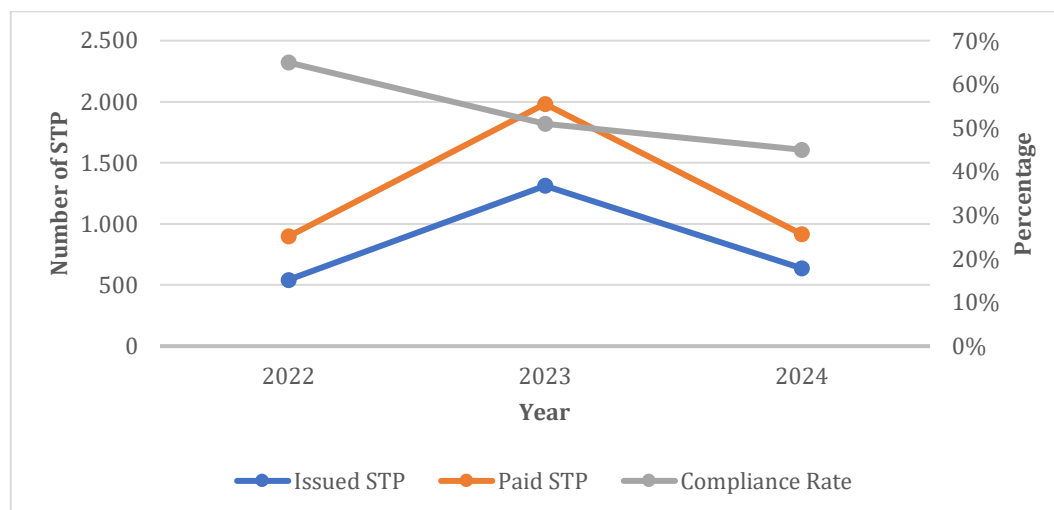


Figure 1. Graph of compliance with STP repayment based on issued STP

The graph in Figure 1 shows a decline in taxpayer compliance with tax return payments (STP). This is due to the large number of unpaid tax returns, resulting in a higher number of STPs issued compared to the number of STPs paid by taxpayers. This study differs from the research conducted by Dwiartono et al. (2021), which stated that tax sanctions can influence taxpayers to pay their tax arrears, thereby increasing revenue. Taxpayer awareness is a crucial factor in tax revenue; the more people realize the importance of paying taxes, the higher their participation in national development will be (Saragih & Rusdi, 2025).

Table 6. Achievements on STP settlement

Year	STP Value	STP Settlement	Deviation	Achievement
2022	197.647.130	130.284.930	67.362.200	66%
2023	925.009.062	363.057.728	561.951.334	39%
2024	121.549.196	43.195.057	78.354.139	36%

Source: Data quality assurance section (2026)

The achievement of STP payment compliance in Table 6 is due to the large value of STP issued compared to the STP payments. Although the achievement of STP payment has decreased, this does not affect the number of STPs issued because taxpayers subject to STP have a smaller STP value. The resulting difference proves that this amount includes unrealized state revenue. The achievement of STP payment decreased in the 2022 to 2024 tax years because there are still unpaid tax arrears. This is related to previous research by Saleh (2019), which states that increasing tax collection will be followed by an increase in tax revenue, indicating that collection of tax arrears using STP should have a positive effect on tax revenue. The STP value in the 2023 tax year at the Karanganyar Pratama tax service office (KPP Pratama) was higher than in 2022 and 2024 due to a lack of understanding, awareness, and deliberate non-compliance by taxpayers in paying Article 25 income tax installments.

The decline in the achievement of STP settlement shown in Figure 2 is due to the large number of STP values that have not been paid by taxpayers and are still obligations that must be paid in accordance with the established sanctions. Table 6 shows that in the 2022 tax year, the compliance rate is almost the same at 65%, with the achievement of STP settlement at 66%. This is because taxpayers

with relatively large arrears can pay off their arrears. Whereas the achievement of STP settlement in the 2023 tax year shows that the STP paid is STP with a small arrears value, so that the compliance rate can be greater, meaning that the compliance rate is dominated by STP settlements from taxpayers who have relatively small arrears, and the same as in the 2023 tax year. The number of STP issuances in the 2024 tax year also decreased compared to the previous year, but there is still a decrease in the achievement of STP settlement, resulting in a large difference between the obligation to pay STP and the realization of its payment. This situation requires attention and evaluation by the Karanganyar Pratama tax service office to improve taxpayer compliance and optimize STP payments to improve its performance. STP is a form of sanction in the form of a fine or interest that can increase state revenue, so taxpayer education is needed to raise awareness of their tax obligations and avoid greater sanctions that could be detrimental to them.

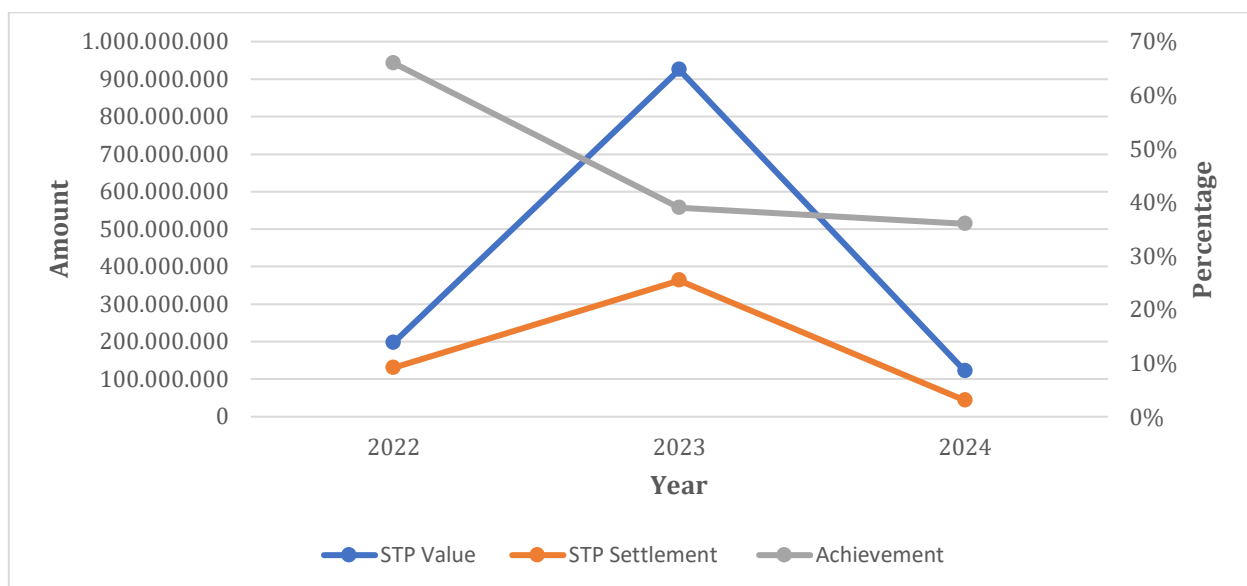


Figure 2. Graph of STP repayment based on STP value

Factors Hindering Optimization of Income Tax Return Payments (STP) at the Karanganyar Pratama Tax Service Office

The Directorate General of Taxes has several systems and regulations aimed at easing the burden on taxpayers in collecting income tax. One method is implementing an installment system for Article 25 income tax, which allows taxpayers to collect monthly amounts to prevent a backlog at the end of the year. However, some taxpayers still experience challenges in fulfilling their tax obligations. These challenges can lead to tax sanctions, such as the issuance of STPs.

The DGT is continuing to evaluate efforts to optimize tax revenues to ensure they achieve their targets for the 2024 tax year. However, there are still challenges that have not been optimally addressed in 2024. Maintaining the stability of state revenues to achieve these targets remains a crucial task for the DGT.

Direct observations made at the Karanganyar Pratama tax service office show that there are several obstacles and barriers that still need to be faced to optimize tax revenue with the existence of STP for Article 25 income tax for the 2022 to 2024 tax years at the Karanganyar Pratama tax service office.

Lack of Taxpayer Understanding

Lack of taxpayer understanding is a major obstacle to optimizing tax revenue. The number of tax return issuances continued to fluctuate between 2022 and 2024. Errors are one of the obstacles in STP issuance. These errors arise from a lack of understanding among taxpayers regarding taxation, particularly regarding reporting income tax Article 25. Direct observations revealed that some taxpayers still have difficulty to understand their obligations, such as the assumption that reporting income tax Article 25 is only required once a year, and a lack of understanding when calculating instalments. This is directly related to the understanding of tax reporting and regulations, which frequently change, requiring some taxpayers to adapt. This is a reminder for the DGT to conduct formal outreach and tax assistance to help taxpayers understand their tax obligations.

Taxpayer Understanding

Taxpayer awareness is the extent to which taxpayers have knowledge of their tax rights and obligations (Ristanti et al., 2022). Taxpayers find the procedures and calculation methods complicated, and they are unwilling to understand and study their tax obligations as stipulated. Furthermore, some taxpayers still struggle to use DJP Online due to perceived complexity and website inaccessibility. This leads to non-compliance, which significantly impacts revenue increases and decreases. Interviews with employee A at the Karanganyar Pratama tax service office revealed that some taxpayers intentionally conceal income that should be reported. This occurs because they desire a lower tax burden and believe that the tax burden will be detrimental to the company. Non-compliance stems from a low sense of responsibility for contributing directly to the state.

The identified obstacles indicate that evaluation and improvement are still needed, particularly in providing information to taxpayers, particularly corporate taxpayers, regarding their tax obligations and the system constraints in place to optimally achieve the vision, mission, and objectives of the Karanganyar Pratama tax office. This service is provided to taxpayers in fulfilling their tax obligations.

CONCLUSION

Based on the evaluation of the issuance of tax returns (STP) for income tax Article 25 (PPh) against tax revenue and taxpayer compliance levels at the Karanganyar Pratama tax service office (KPP Pratama), the author can draw the following conclusions. First, the level of compliance and achievement in STP payment at the Karanganyar Pratama tax service office in the 2022 tax year shows that the percentage of STP payment compliance is dominated by taxpayers with relatively large arrears. Meanwhile, in the 2023 and 2024 tax years, STP payments were dominated by taxpayers with relatively small arrears. This results in many unpaid STPs, resulting in a significant difference between the STP amount that should have been paid and the STP amount paid.

Second, optimizing tax revenue still faces several obstacles. These obstacles, faced by the Karanganyar Pratama tax service office and taxpayers, include a lack of understanding of fulfilling their tax obligations, taxpayer awareness that established procedures are complicated, and taxpayer non-compliance.

This study has several limitations. It only covered the 2022-2024 period, focused on taxpayer compliance levels, and used only STP data for one type of income tax. Therefore, future research is expected to conduct observations over a longer period, not focus on taxpayer compliance levels, and use STP data for different types of income tax.

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