



The Influence of Tax Incentives and Financial Conditions on Tax Compliance Registered at KPP Pratama Tabanan

Ni Wayan Dian Irmayani^{1*}, Agus Putu Sepriyadi², Putu Diah Krisna Junitasari³,
Gusti Ayu Putu Eka Dewi Prihantari⁴
Politeknik Nasional Denpasar

Corresponding Author: Ni Wayan Dian Irmayani dianirmayani51@gmail.com

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ABSTRACT

The tax industry is a substantial source of state revenue. The enhancement of tax compliance is a pivotal determinant in boosting the tax sector's revenue, thereby prompting the government, by means of its Directorate General of Taxes (DGT), to persist in its efforts to improve tax compliance. The present research endeavors to ascertain the impact of tax incentives and financial conditions on tax compliance. The present study was executed on individuals who have enrolled as taxpayers and are currently registered under the administration of the KPP Pratama Tabanan. The methodology employed for gathering data encompassed the utilization of questionnaires, documentation, and observation techniques. The analytical methodology utilized in this study adopts a multifaceted approach involving the employment of multiple linear regression analysis. This commences with the evaluation of the research instrument and the application of classical assumption testing. The findings indicate that tax incentives and financial circumstances exerted a favorable and noteworthy influence on tax conformity among taxpayers who had registered with KPP Pratama Tabanan

INTRODUCTION

The taxation sector assumes a significant role in the state's functioning, particularly in present-day Indonesia. Taxation is a fundamental component of fiscal policy as it generates revenue that can be utilized for economic development and social welfare programs within a nation. This assertion is supported by Dharma and Ida (2021). The authors of the study are Alfinia and colleagues. According to the year 2021, remitting taxes represents a manifestation of communal involvement in the advancement of one's nation. The evolution of taxation has been significantly swift over the years. The pursuit of enhancing tax earnings persists through the implementation of tax reform. The Directorate General of Taxes serves as the central entity responsible for taxation and executes diverse measures aimed at augmenting the fiscal inflows via the tax domain. The revenue generated through taxation is undeniably affected by the level of compliance exhibited by taxpayers in remitting their dues. Elevated levels of tax revenue are directly proportional to the level of obedience exhibited by taxpayers.

The Tax Service Offices play a crucial role as public service providers for taxpayers in the taxation field with the aim of augmenting state revenue derived from taxation. The Province of Bali makes a substantial contribution to state revenue through tax collection, primarily derived from the burgeoning tourism industry that the region presently experiences. Under the supervision of the Regional Office of the Bali Directorate General of Taxes, there are seven Primary Tax Service Offices and one Middle Tax Service Office working diligently to optimize fiscal receipts from the tax industry. The KPP Pratama Tabanan represents one of the KPP Pratama establishments in Bali. The tax compliance rate of taxpayers in Tabanan Regency is comparatively low in comparison to other KPP Pratama located in Bali, particularly in regards to individual taxpayers. The present study utilizes data obtained from the Bali Directorate General of Taxes (DJP) Regional Office to report that KPP Pratama Tabanan received a total revenue of IDR 81,156,598,390 exclusively from the Withholding Tax on Employed Persons (WPOP) category. This total comprised of IDR 12,377,818,467 from the employee WPOP category and IDR 68,778,779,923 from the non-employee WPOP category. The reason for insufficient tax revenue is invariably an outcome of deficient tax compliance, primarily from individual taxpayers. It is evident that social media has become an integral part of modern society. People use it for various reasons like communication, entertainment, and networking. Social media platforms have transformed the way we interact with each other and the world around us. It has also impacted traditional media such as television, newspapers, and radio by providing users with an alternate mode of entertainment and information. In conclusion, the influence of social media on society is significant and its impact is undeniable. Revised: The pervasive presence of social media in contemporary society has been widely acknowledged. The multifaceted utility of social media, ranging from interpersonal communication to recreation and professional connections, illustrates the extent to which this mode of digital communication has transformed patterns of social interaction. Beyond its effects on social behavior,

social media represents a significant challenge to traditional media, supplementing or supplanting more traditional avenues of news and entertainment. In sum, the dominant influence of social media on society is undeniable and continues to shape the ways in which individuals interact with the world around them.

Taxpayer compliance in Indonesia is irrevocably linked to the prevailing economic conditions of the nation. The past two years have witnessed challenges arising from the onset of the Corona Virus Disease 2019 pandemic, leading to significant disruptions across all dimensions of life, including the economic and financial spheres. The Covid-19 outbreak has resulted in multifarious consequences, encompassing both health and economic aspects, across numerous nations across the globe, including Indonesia (Warsito et al., 2020).

As a response to the aforementioned circumstance, the Indonesian government has promulgated an economic policy with the primary objective of revitalizing the economic status of the nation. The Indonesian government has implemented a fiscal policy aimed at stimulating the economy, which involves the enactment of several statutory regulatory instruments. This initiative commenced with the issuance of Minister of Finance Regulation (PMK) No. 23/PMK.03/2020, which outlines tax incentives for taxpayers who have been adversely impacted by the Corona Virus Outbreak. The regulation came into effect on April 1, 2020. Numerous policies pertaining to tax incentives have been revised and are anticipated to enhance taxpayer adherence amidst the Covid-19 pandemic with the aim of ensuring maximum economic functionality. It is anticipated that the public can enhance their compliance in meeting tax obligations through the offer of tax incentives as a form of stimulus. Notwithstanding its intended function of business restoration, the tax facility in question appears to be underutilized by commercial agents. The implementation of tax policies serves the purpose of enhancing tax compliance levels while also maximizing tax revenue. Notwithstanding, the utilization of the aforementioned incentive remains limited due to taxpayers' lack of comprehension with respect to the online procedures and socialization efforts requisite for availing such aid (Apriliasari, 2021). Tax incentives possess the potential to impact taxpayer compliance. The implementation of reduced tax rates is likely to enhance taxpayer awareness regarding their tax obligations, consequently promoting tax compliance. In light of the Covid-19 pandemic, novel tax incentive policies have arisen with the aim of stimulating state revenues and enhancing adherence to tax regulations (Sitorus, 2020).

The provision of tax incentives, which entails affording taxpayers the opportunity to make reduced tax payments, is pertinently linked to the impact of financial circumstances on taxpayers' adherence to tax obligations. The financial status of taxpayers has a substantial influence on their levels of tax compliance, as individuals with precarious financial conditions tend to place greater emphasis on maintaining their operations rather than fulfilling their tax obligations. Consequently, the induction of tax inducements posits a heightened potential for enhancing tax conformity. The application of tax incentives serves

as a form of stimulus directed at taxpayers, premised on the notion that such measures will encourage compliance with tax obligations (Lalisu, 2021).

The tax incentives research was carried out by Prasetyo (2020) and yielded findings indicating that tax incentives exert a notable impact on taxpayer compliance. The research findings presented by Latief et al. (2020) demonstrate a substantial impact of tax incentive policies on the compliance behavior of taxpayers. Alfina and Nur (2021) obtained identical findings indicating that tax incentives implemented in response to the Covid-19 pandemic exerted a positive and statistically significant impact on the compliance behavior of taxpayers. Contrasting findings were discerned by Bagaskara (2021), where it was posited that the provision of tax incentives yielded negligible impact in inducing taxpayer compliance.

Taxpayer compliance with tax payments is greatly influenced by their financial status. According to Aryandini (2016), financial circumstances represent a critical determinant impacting taxpayer compliance, as the inclination to generate profits may exert substantial pressure for taxpayers to adhere to tax regulations and fulfill their tax obligations. Prayatni and Jati (2016) assert that taxpayers experiencing challenging financial circumstances may confront overwhelming pressure while obliging to fulfill their tax obligations, as there are numerous exigencies that supersede the payment of taxes.

Inayanti (2019) conducted a study on financial conditions in order to ascertain the correlation between such conditions and tax compliance. The findings of the study suggest that financial conditions do indeed have an impact on tax compliance. According to the findings of a study carried out by Fatima and Priyo (2019), it can be posited that the financial circumstances of taxpayers bear a significant impact on their level of compliance. Dharma and Ida (2021) obtained analogous findings wherein positive correlations were discerned between financial circumstances and the observance of motor vehicle tax obligations at the Bali Provincial Revenue Agency. According to the research conducted by Hendrawati et al. (2021), MSME taxpayer compliance during the Covid-19 pandemic is influenced by financial conditions. Antika et al. (2021) reported divergent findings suggesting that fiscal circumstances do not exert an impact on the adherence of taxpayers to tax compliance.

The present discussion, which concerns the tax revenue gathered from individual taxpayers across numerous KPP Pratama located in Bali, reveals that KPP Pratama Tabanan had the lowest level of tax revenue. Furthermore, there exists a low rate of utilization of tax incentives offered by the government in the prospect of bolstering the nation's economic revival. A considerable number of taxpayers do not avail themselves of the available tax breaks owing to their limited comprehension regarding the procedures for reporting and claiming incentives. Earlier research studies on tax incentives and financial conditions have produced inconsistent results regarding the impact of these variables. While some studies have reported a significant effect, others have yielded contrasting findings indicating a lack of impact. The potential impact of tax incentives and financial circumstances on the fulfillment of tax obligations among individual taxpayers registered at KPP Pratama Tabanan has prompted investigators to

undertake a thorough examination of tax compliance, under the auspices of the research project titled "The Influence of Tax Incentives and Financial Conditions on Tax Compliance in Individual Taxpayers Registered at KPP Pratama Tabanan".

METHODS

This research employs a quantitative approach that examines the impact of a variable on the target of investigation, possessing causal traits. The study entails independent variables that exert an influence on other variables and dependent variables that are subject to the influence of other variables. The present study initiates by establishing the problem, followed by exploring theoretical literature that correlates with the research objectives. Subsequently, the identification of the target population and corresponding sample for research purposes constitutes a significant aspect of the study design. Subsequently, the researcher must ascertain the appropriate methodology for data compilation and the specific investigative apparatus to be employed for the research endeavor. The evaluation of data entails a process involving the assessment of the research instrument, verification of conformity with classical assumptions, and testing of the proposed hypotheses. The interpretation and analysis of the test results presented in this study adheres to relevant theoretical constructs and prior research findings, as discussed in the research discourse. Conclusions are derived from the outcomes of the research as presented and discussed in this study.

RESULTS

Taxes represent obligatory remittances to the government, which are imposed upon individuals or legal entities through coercive measures as established by legislative norms. Such contributions, which are not reciprocated through direct compensation, are strategically employed in fulfilling the exigencies of the state, thereby optimizing the welfare of the populace. Taxes can be conceptualized from a microeconomic perspective as monetary transfers from taxpayers to the government or the state, lacking direct compensatory benefits. In accordance with the research conducted by Mardiasmo (2016), taxes refer to the financial contributions of individuals to the national treasury as per legal provisions that can be enforced through withholding certain services, in direct contrast to those provided for the payment of public expenditure. Agoes (2014) postulates that the notion of tax denotes a governmental gain, the obligation of which is upheld by prevailing conventions and may be enforced without any corresponding individual gain, aimed at backing the government's expenditure.

As reported by the United Nations Conference on Trade and Development (UNCTAD), incentives refer to quantifiable benefits offered by governmental institutions to commercial entities or specific groups of corporations that serve to prompt them to conform to particular patterns of conduct. Concurrently, the Cambridge Dictionary enumerates tax incentives as particular provisions in the domain of tax regulations that typically exert a mitigating influence on the magnitude of tax liability due to be remitted to the state exchequer. The state provides this measure with the intention of assisting the national economy

(Kartiko, 2020). Tax incentives are commonly understood as distinct provisions in legal and regulatory frameworks pertaining to taxation that typically lead to a reduction in the amount of taxes payable to the government. Tax incentives pertain to distinct provisions found within tax regulations, encompassing exemptions from taxable assets, credit, specialized taxation rates or the cessation of taxation obligations (Kartiko, 2020). According to Lalisu (2021), tax incentives represent a facet of the tax code that has been created with the primary aim of incentivizing or compensating a specific type of taxpayer behavior that aligns with tax compliance. Antika, et al. (2020) posit that a substantive representation of a business's financial wellness may be derived from its financial conditions. The assessment of the financial state can be drawn from the level of turnover satisfaction or the extent of profit generated. The financial circumstances that an individual experiences can potentially impact their degree of compliance with tax requirements. Taxpayers who exhibit a satisfactory level of turnover or income are more likely to exhibit compliance in fulfilling their tax obligations. An elevated level of tax compliance is positively correlated with a desirable financial standing, such as a heightened income or favorable monetary circumstances.

The financial condition represents the fiscal capacity of individuals to satisfy their livelihoods by means of their disposable income. Furthermore, an individual's financial state can be assessed not only based on their income, but also through their ability to fulfill their essential life requisites. This can be discerned by examining whether the taxpayer is reliant on external financial assistance in the form of a loan or not. The aforesaid circumstance may be discerned through the evaluation of the taxpayer's level of income, expenditures, loan status, and fiscal capacity to satisfy their individual life requisites, as postulated by Fatima and Priyo (2019). Tax compliance refers to the mindset adopted by individuals or entities when fulfilling their obligations with regards to taxation. It entails a conscientious and diligent approach towards meeting these legal and regulatory requirements. The increase in the use of mobile technology has led to several negative impacts on society, including decreased face-to-face communication and an addiction to mobile devices. The proliferation of mobile technology has instigated an array of unfavorable effects on the societal fabric, such as a dwindling trend of interpersonal communication and a compulsive dependency on these portable gadgets. Several factors may impact the degree of conformity exhibited by taxpayers, including financial circumstances and governmental tax incentives aimed at easing tax burdens as a means of reviving the nation's financial status. The provision of tax incentives is expected to foster greater conscientiousness among taxpayers with respect to fulfilling their tax obligations, eventually resulting in a rise in tax compliance. The compliance with tax obligations may be subject to the influence of financial conditions, as these conditions are indicative of the taxpayers' capacity to fulfill their tax liabilities. The lack of adequate financial capacity among taxpayers may lead to their non-compliance in fulfilling their obligations.

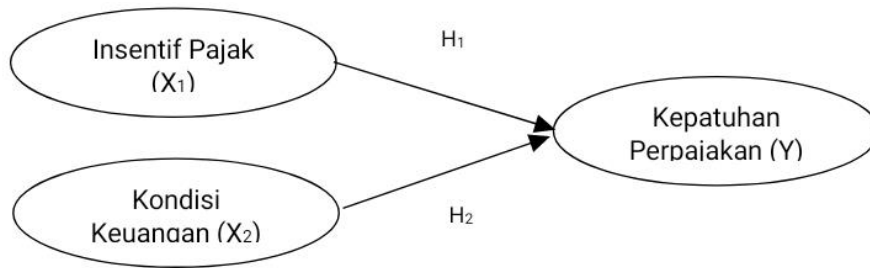


Figure 1. Framework of Thinking

A. Place and Research Object

1.1 Research Sites

The present study was carried out among individual taxpayers who have enrolled at the Pratama Tabanan Tax Service Office (KPP), situated on Jl. There are no further details provided to re-write the text in an academic way of writing as the text is incomplete and lacks context. Please provide additional information or further context to help me understand the context, and I'll be happy to assist you with your request. 2, Banjar Anyar, Kec. is a location situated in the district of Banjar Anyar. As an area within the district, it is subject to the governing policies and regulations of the larger governing body. The aforementioned entities, namely Kediri and Tabanan, are of significant importance in the context of this discourse. The rationale for selecting KPP Pratama Tabanan as the research setting is predicated on a discernible trend of decreased tax revenue when compared to other KPP Pratama establishments within the Bali Province. This outcome is suggestive of a pattern of deficient tax compliance, particularly with respect to individual taxpayers.

1.2 The Research Object

Sugiyono (2017) posits that the research object pertains to a characteristic or quality inherent in an individual, subject, or undertaking that exhibits diverse manifestations, which are scrutinized by researchers in order to derive findings and make informed inferences. The focal point of investigation in this culmination paper is the adherence to tax regulations among individual taxpayers who have officially enlisted themselves under the jurisdiction of KPP Pratama Tabanan..

B. Population and Research Sample

2.1 Population

The populace refers to a broad region comprising of entities or individuals that possess specific attributes and traits deemed pertinent by investigators for investigation and subsequent inference (Sugiyono, 2017). The present investigation necessitated the study of the populous individuals who were registered as taxpayers at KPP Pratama Tabanan. The tally of singular taxpayers who have undergone the registration process at KPP Pratama Tabanan amounts to 200,947 taxpayers.

2.2 Sample

The selected subset, known as the sample, encompasses the quantitative and qualitative attributes of the population under investigation, and is

acknowledged as an approximation of the entire population (Sugiyono, 2017). The present study employed a probability sampling procedure, facilitating an unbiased selection process, whereby each individual belonging to the population had an equal and independent opportunity of being included in the sample under study. In order to ascertain the quantity of specimens utilized in the research effort. **The following calculations are used:**

n = Sample size

N = Population size

e = Percentage of slack tolerated (0.1)

n = 99,99 rounded to 100

e = Percentage

$$n = \frac{N}{1+N(e)^2}$$

$$n = \frac{200.947}{1+200.947(0,1)^2}$$

$$n = \frac{200.947}{2.009,48}$$

Based on the calculation results above, it can be seen that the number of samples in this study were 100 individual taxpayers who were registered at the KPP Pratama Tabanan.

C. Types and Sources of Data

3.1 Data Types

The present study encompasses quantitative data. Quantitative data refers to the type of data that is numerical or measurable in nature, as opposed to qualitative data that is descriptive in nature. The present study employs quantitative data, specifically pertaining to the tally of survey respondents and their respective responses to the questionnaire items. The instrument implemented for data collection is a Likert-type scale utilized to gauge the participants' agreement or disagreement towards the inquiries presented.

3.2 Data Sources

Sources of data obtained and used in this study can be divided into two, namely:

A. Primary Data

The primary data is a valuable research data source that can be retrieved directly from its original source, without the involvement of any intermediary means. The fundamental data employed in the present investigation emanates from disseminating questionnaires.

B. Secondary Data

Secondary data is data obtained indirectly, namely by means of literature study from various books, articles, and literature which are considered to have a connection with the research being conducted.

D. Data Collection Procedures

4.1 Data Collection in This Study Was Carried Out in the Following Way:

A. Questionnaire

The questionnaire is a widely employed data collection method in which respondents are provided with a questionnaire sheet containing an array of questions, with the aim of eliciting their responses (Sugiyono, 2017). The participants were requested to provide their perspectives or responses to the queries posed in the survey instrument. The administered questionnaire was structured as a series of inquiries that pertain to the subject matter being investigated. The survey provided was accompanied by a letter of application for permission and a rationale for the investigation underway. Moreover, the dissemination of the survey instrument was accompanied by explicit guidelines aimed at facilitating the process of answering for participants, thereby ensuring the provision of comprehensive responses.

B. Documentation

Documentation is a method of collecting data by viewing and studying documents and recording written data related to the research object (Sugiyono, 2017).

C. Observation

Observation is a data collection technique that is carried out through an observation accompanied by records of the condition or behavior of the research object. (Sugiyono, 2017). The observation method can mean a way of collecting data through direct observation of situations or events in the field.

E. Data Analysis Technique

4.1 Descriptive Statistical Test

Descriptive statistical tests refer to statistical techniques used for examining data through descriptive analysis, without the intent to formulate overarching conclusions or generalizations based on the collected data (Sugiyono, 2017). The current investigation employs descriptive statistics, specifically the minimum, maximum, mean, and standard deviation values.

4.2 Research Instrument Test

A. Validity Test

Validity was examined in this study through the examination of the correlation between the scores of individual question items and the overall construct. Validity testing is a process utilized to assess the degree to which the measuring tool can effectively measure the intended construct. The validity assessment was performed through the utilization of correlation analysis whereby each metric score was correlated with the aggregate score of the construct. According to Sugiyono (2017), the validation of the instrument items is established when the correlation coefficient is at least 0.3, with this value being the minimum required threshold.

B. Reliability Test

The implementation of a reliability test presents itself as a valuable instrument in the realm of survey research to gauge the internal consistency of a questionnaire, which serves as an indicator, variable, or construct. A survey instrument is considered reliable when the responses provided to the statements exhibit consistency over a period of time. The present study was conducted to ascertain the extent to which the data procured from the research instruments exhibited satisfactory internal consistency. The instrument employed in this investigation is the Cornbach Alpha coefficient, a statistical measure utilized for gauging the interrelatedness among items within a scale or questionnaire. Upon establishing the validity of the test and its confirmed reliability, the next step is to undertake the reliability assessment, which exclusively pertains to items that have already demonstrated validity. According to the findings of the aforementioned study, a Cronbach's Alpha coefficient exceeding the threshold of 0.70 may be considered indicative of a reliable measure.

4.3 Classical Assumption Test

A. Normality Test

Ghozali (2016) posits that the primary objective of the normality test lies in determining whether the residual or confounding variables in a given regression model conform to a normal distribution. It is established that the utilization of the t test and F test necessitates the conformity of residual values to a normal distribution. The Kolmogorov-Smirnov (K-S) statistical test was utilized to conduct the normality test. The data is deemed normal when the Asymp value satisfies the established criteria. The observed value of Sig (two-tailed) surpasses the established threshold for statistical significance at the nominal level of 0.05.

B. Multicollinearity Test

Ghozali (2016) posits that the objective of the multicollinearity test is to scrutinize the ability of the regression model to ascertain the existence of intercorrelation among the independent variables. In order to identify the presence of multicollinearity in a regression model, the correlation matrix of the independent variables can be analyzed. Additionally, the examination of the tolerance value and variance inflation factor (VIF) can be conducted with the use of the high SPSS tool, as the VIF is determined through the reciprocal of the tolerance value (i.e. $VIF = 1/Tolerance$). The cut-off value should also be considered during this process. A widely accepted practice in detecting the existence of multicollinearity involves establishing a tolerance threshold of ≤ 0.10 or alternatively a VIF threshold of ≥ 10 . When the variance inflation factor (VIF) value is less than 10 and the tolerance value is greater than 0.10, it is deemed that the model is absent from multicollinearity.

C. Heteroscedasticity Test

Ghozali (2016) posits that the objective of heteroscedasticity testing is to scrutinize potential disparate variances from one residual observation to another within the regression model, commonly referred to as the error value. When the variance of residuals remains consistent across observations, it is referred to as homoscedasticity. Conversely, if the variance of residuals differs among observations, it is denoted as heteroscedasticity. This study examines the assessment of research heteroscedasticity through the utilization of the Glejser

test. The Glejser technique involves conducting a regression analysis in which the independent variables are regressed against the absolute value of the residuals. In the context of regression modeling, the absence of heteroscedasticity can be empirically determined by evaluating the statistical significance of the independent variable's association with the absolute residual value. A significance level exceeding 0.05 would suggest that heteroscedasticity is not present within the model.

D. Model Feasibility Test

1. Multiple Linear Regression Analysis

Ghozali (2016) suggests that multiple regression consists of a dependent variable as a response or predictor and more than one independent variable as a predictor or predictor. The general equation for multiple linear regression analysis is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e \dots \dots \dots (1)$$

Information:

Y = Employee Performance

α = Constant number

X1 = Tax Incentive

X2 = Financial Condition

e = Residual errors

β_1, β_2 = Regression coefficient

2. Coefficient of Determination (Adjusted R2)

As posited by Ghozali (2016), the coefficient of determination (R2) denotes the extent to which a model is capable of elucidating the fluctuation in the dependent variable. The coefficient of determination is a statistical measure whose value usually ranges from zero to one. The diminutive value of the Adjusted R2 ascertains that the independent variables possess constrained proficiency in elucidating the variations of the dependent variable. A coefficient of determination approaching unity denotes that the independent variable provides a substantial portion of the requisite information for forecasting the dependent variable.

3. Individual Parameter Significance Test (Statistical Test t)

The t statistical test is primarily utilized to determine the extent to which the variation of the dependent variable can be individually explained by one explanatory or independent variable (Ghozali, 2016). The present study was designed to ascertain the partial impact of each independent variable on the dependent variable. The t-test was conducted utilizing a level of significance at 5%. Decision making with the t test can be done by:

1. If sig > 0.05 then there is no partial effect of the independent variable (X) on the dependent variable (Y).
2. If sig ≤ 0.05 then there is a partial effect of the independent variable (X) on the dependent variable (Y).

Table 1. Three Box Method (Table has to be in good quality of reading)

Score	Criteria
-------	----------

50,00 – 100,00	Low
100,01 – 150,00	Medium
	High

All equations must also be numbered

$$Y = G + C + I + Nx \dots\dots\dots (1)$$

DISCUSSION

A. Respondents

The study comprised of respondents who were registered as individual taxpayers at the Pratama Tabanan Tax Service Office (KPP). The collection of research data was conducted through the dissemination of 100 questionnaires. Table 4.1 provides a comprehensive presentation of the distribution and return particulars of the questionnaires.

Table 1. Details of Questionnaire Distribution and Return

Keterangan	Jumlah Kuesioner
Kuesioner yang disebarkan	100 eksemplar
Kuesioner yang dikembalikan	100 eksemplar
Kuesioner yang digunakan dalam penelitian	100 eksemplar
Tingkat persentase pengembalian yang dapat dianalisis	100%

Sumber: Data Diolah, 2022

Based on the data in Table 1, it can be seen that of the 100 questionnaires distributed, all questionnaires were returned and could be used in this study. The characteristics of the respondents in this study can be grouped based on age and gender.

Table 2. Respondent Characteristics Data

Deskriptif	Keterangan	Frekuensi	Persentase (%)
Usia	< 20 tahun	12	12
	21 - 30 tahun	26	26
	31 - 40 tahun	41	41
	41 - 50 tahun	13	13
	>50	8	8
	Jumlah	100	100
Jenis Kelamin	Laki-Laki	56	56
	Perempuan	44	44
	Jumlah	100	100

Sumber: Data Diolah, 2022

Based on the data in Table 2, it can be seen that there are 12 respondents aged less than 20 years or 12%, aged 21-30 years as many as 26 people or 26%, aged 31-40 years as many as 41 people or 41%, aged 41-50 years by 13 people or by 13%, and aged over 50 years by 8 people or by 8%. This shows that most of the respondents are aged 31-40 years.

In terms of gender, there were 56 male respondents or 56% in this study and 44 female respondents or 44%. This shows that most of the respondents are male.

B. Research Instrument Test

The instrument test in this study consisted of a validity test and a reliability test which are described as follows.

1. Validity Test

The validity of the construct can be evaluated by conducting a correlation analysis between the aggregate score of the question items and the overall construct. Validity testing serves as a tool to determine the degree to which the measuring instrument possesses the capacity to accurately measure the intended construct. The assessment of the validity was executed by establishing correlations between individual indicator scores and the comprehensive construct score. According to Sugiyono (2017), the declaration of validity for instrument items is contingent upon whether the correlation coefficient attains a minimum threshold of 0.3 or greater. Table 4.3 presents the outcomes of the validation assessment conducted in the present investigation.

Table 3. Validity Test Result

Variabel	Instrumen	<i>Pearson Correlation</i>	<i>Sign. (2-tailed)</i>	Ket.
	Y _{1.3}	0,848	0,000	Valid
	Y _{1.4}	0,883	0,000	Valid
	Y _{1.5}	0,882	0,000	Valid
	Y _{1.6}	0,768	0,000	Valid

Sumber: Data Diolah, 2022 (*Output SPSS 22 for windows*)

Variabel	Instrumen	<i>Pearson Correlation</i>	<i>Sign. (2-tailed)</i>	Ket.
Insentif Pajak (X ₁)	X _{1.1}	0,736	0,000	Valid
	X _{1.2}	0,809	0,000	Valid
	X _{1.3}	0,833	0,000	Valid
	X _{1.4}	0,856	0,000	Valid
	X _{1.5}	0,822	0,000	Valid
Kondisi Keuangan (X ₂)	X _{2.1}	0,890	0,000	Valid
	X _{2.2}	0,874	0,000	Valid
	X _{2.3}	0,853	0,000	Valid
	X _{2.4}	0,863	0,000	Valid
Kepatuhan Perpajakan (Y)	Y _{1.1}	0,885	0,000	Valid
	Y _{1.2}	0,922	0,000	Valid

Based on the data in Table 3, it can be seen that all instruments have a Pearson Correlation value greater than 0.3 with a significant correlation value less than 0.05. This shows that all statement items are valid and can be used in research.

2. Reliability Test

The reliability test is a valuable instrument for assessing the degree of consistency and stability of a questionnaire, which serves as a vital indicator, variable, or construct in research endeavors. According to academic literature, a questionnaire can be deemed reliable when an individual's responses to statements remain consistent across multiple instances. Consistency in responses is considered an essential indicator of questionnaire reliability. The instrument

employed in this research endeavor is the Cornbach Alpha coefficient. The study indicated that a Cornbach Alpha value exceeding 0.70 is indicative of reliability. Table 4 presents the outcomes derived from the reliability assessment conducted in this investigation.

Table 4. Reliability Test Results

Variabel	<i>Cronbach Alpha</i>	Keterangan
Insentif Pajak (X ₁)	0,868	Reliabel
Kondisi Keuangan (X ₂)	0,892	Reliabel
Kepatuhan Perpajakan (Y)	0,930	Reliabel

Sumber: Data Diolah, 2022 (*Output SPSS 22 for windows*)

The results delineated in Table 4 evince that the Cronbach Alpha coefficients for the tax incentive, financial condition, and tax compliance variables are 0.868, 0.892, and 0.930, respectively. All variables exhibit a Cronbach's alpha coefficient exceeding 0.7, thereby enabling us to infer that the collected data is deemed dependable.

C. Classical Assumption Testing

The classic assumption test in this study consists of a normality test, multicollinearity test and heteroscedasticity test which are explained as follows.

1. Normality Test

The null hypothesis of normality was assessed via the application of the Kolmogorov-Smirnov (K-S) statistical test. The data was considered to be normally distributed if the Asymp. The two-tailed significance level, as indicated by the statistical analysis, exceeds the predetermined threshold of 0.05, thereby suggesting a rejection of the null hypothesis. The results of the normality test in this study

Table 5. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,46125289
Most Extreme Differences	Absolute	,258
	Positive	,193
	Negative	-,258
Kolmogorov Smirnov		,258
Asymp. Sig. (2-tailed)		.100 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber: Data Diolah, 2022 (*Output SPSS 22 for windows*)

Based on the data in Table 5, it can be seen that the Kolmogorov Smirnov value is 0.258 with a significance value of 0.100 > 0.05. This shows that the data is normally distributed.

2. Multicollinearity Test

In order to identify the presence of multicollinearity in a regression model, one can conduct an analysis of the correlation matrix of the independent variables, and further examine the tolerance value and variance inflation factor (VIF). When the value of the variance inflation factor (VIF) is less than 10 and the tolerance value exceeds 0.10, it can be inferred that the model is not afflicted with multicollinearity. Table 4.6 delineates the outcomes of the multicollinearity test in this particular investigation.

Table 6. Multicollinearity Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,483	,232		2,084	,040		
Insentif Pajak	,215	,117	,210	2,838	,047	,315	3,174
Kondisi Keuangan	,621	,120	,591	5,163	,000	,315	3,174

a. Dependent Variable: Kepatuhan Perpajakan

Sumber: Data Diolah, 2022 (*Output SPSS 22 for windows*)

Based on the data in Table 6, it is known that the tolerance value is 0.315 > 0.10 and the VIF value is 3.174 < 10. This shows that the model is free from multicollinearity.

3. Heteroscedasticity Test

The present investigation employed the Glejser test to assess heteroscedasticity. The Glejser procedure involves conducting a regression analysis whereby the independent variables are regressed against the absolute values of the residuals. The presence of heteroscedasticity in a regression model can be determined based on the level of significance associated with the independent variable and the absolute residual value. Specifically, if the significance value of the independent variable exceeds 0.05, it can be concluded that the regression model does not exhibit heteroscedasticity. The outcomes pertaining to heteroscedasticity.

Table 7. Heteroscedasticity Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,142	,177		,805	,423
Insentif Pajak	,119	,089	,238	1,331	,186
Kondisi Keuangan	-,072	,092	-,140	-,782	,436

a. Dependent Variable: AbsRes

Sumber: Data Diolah, 2022 (*Output SPSS 22 for windows*)

Based on the data in Table 7, it can be seen that the significance value of the tax incentive variable is 0.186 > 0.05 and the financial condition variable is 0.436 > 0.05. This shows that the regression model does not contain heteroscedasticity.

D. Hypothesis Testing

1. Multiple Linear Regression Analysis

The analysis used in this study is multiple linear regression analysis. Ghozali (2016) suggests that multiple regression consists of a dependent variable as a response or predictor and more than one independent variable as a predictor or predictor. The results of multiple linear regression analysis are.

Table 8 Results of Multiple Linear Regression Analysis

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,483	,232		2,084	,040
Insentif Pajak	,215	,117	,210	2,838	,047
Kondisi Keuangan	,621	,120	,591	5,163	,000

a. Dependent Variable: Kepatuhan Perpajakan

Sumber: Data Diolah, 2022 (*Output SPSS 22 for windows*)

Based on the calculation of multiple linear regression in Table 8, the results of the regression equation are as follows.

$$Y = 0,483 + 0,215 X_1 + 0,621 X_2 + \varepsilon$$

In accordance with the regression model formed, the results can be interpreted as follows. A constant of 0.483 indicates that if the tax incentives and financial condition variables are constant, then the average value of the tax compliance variable is 0.483.

The tax incentive regression coefficient of 0.215 means that if there is an additional tax incentive of 1 unit, tax compliance will increase by 0.215 units.

The financial condition regression coefficient is 0.621, meaning that if there is an additional financial condition of 1 unit, then tax compliance will increase by 0.621 units.

2. Coefficient of Determination

The coefficient of determination (R^2) serves as an indicator of the extent to which the model is capable of elucidating the variability in the dependent variable. The coefficient of determination is a statistical measure that assumes values between zero and one. The diminutive Adjusted R^2 value implies that the explanatory power of the independent variables in uncovering the variances observed in the dependent variable is highly restricted. A value in close proximity to unity indicates that the independent variable furnishes a nearly comprehensive amount of information that facilitates the estimation of the dependent variable. Table 9 details the outcomes yielded from the assessment of the coefficient of determination as conducted within the ambit of this investigation.

Table 9. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.774 ^a	.599	.591	.46598

a. Predictors: (Constant), Kondisi Keuangan, Insentif Pajak

Sumber: Data Diolah, 2022 (*Output SPSS 22 for windows*)

Based on the data in Table 9, it can be seen that the Adjusted R Square value is 0.591. This shows that variations in tax incentives and financial conditions are only able to explain 59.1% of variations in tax compliance variables. The remaining 40.9% is influenced by other factors outside of this study which can affect tax compliance.

3. Statistical Test T

The t statistical test basically shows how far the influence of one explanatory or independent variable individually explains the variation of the dependent variable (Ghozali, 2016). The results of the t statistical test in this study are presented in Table 10 below. Based on the data in.

Table 10 Statistical Test Results T

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.483	.232		2,084	.040
Insentif Pajak	.215	.117	.210	2,838	.047
Kondisi Keuangan	.621	.120	.591	5,163	.000

a. Dependent Variable: Kepatuhan Perpajakan

Sumber: Data Diolah, 2022 (*Output SPSS 22 for windows*)

Upon examining the statistical significance of the tax incentive variable in relation to the observed data, as posited in the initial hypothesis (H1), with a p-value of $0.047 < 0.05$, it is discernible that the X1 variable indeed plays a significant

role in influencing the outcome of Y. A positive value of t denotes a unidirectional association between variable X1 and Y. In light of the findings, it is deducible that the alternative hypothesis (H1) is validated, demonstrating that tax incentives exert a favorable and substantial impact on tax compliance.

Upon conducting an assessment of the second hypothesis (H2) pertaining to the financial condition variable, it has been determined that the significance value amounts to 0.000, which is less than the predetermined threshold of 0.05. This consequently allows for the assertion that the variable X2 presents a notable impact upon the dependent variable, Y. A positive t-value signifies a positive linear association between variable X2 and Y. The empirical findings suggest that the alternative hypothesis, H2, can be confirmed, whereby the financial standing exerts a substantial and constructive influence on tax conformity.

CONCLUSIONS AND RECOMMENDATIONS

The findings of the multiple linear regression analysis reveal that the regression coefficient pertaining to tax incentives is 0.215, indicating that a one-unit increment in tax incentives will lead to a corresponding increase of 0.215 units in tax compliance. Concurrently, the outcomes of the t-statistical analysis exhibit that the variable of tax incentive holds a significance level of $0.047 < 0.05$; thus, inferring that the variable X1 bears an impact on Y. A positive t value denotes a positive correlation between variable X1 and Y. The present study yields the conclusion that the alternate hypothesis (H1) is supported, indicating that tax incentives exert a favorable and noteworthy impact on tax compliance. During the Covid-19 pandemic, the Indonesian government has enacted tax incentives aimed at providing relief for taxpayers (Prasetyo, 2020). The utilization of tax incentives is designed to yield a palpable influence in enhancing investment, as well as amplifying the economy, thereby raising the revenue of the government through taxation (Java, et.al., 2021). Tax incentives undeniably alleviate the tax liability imposed on taxpayers. The alteration of tax rates, as well as the exclusion of various forms of taxation, may significantly affect the inclination of taxpayers towards satisfactorily fulfilling their fiscal duties. The provision of tax incentives presents a potential mechanism for inducing taxpayers to report their taxes, as well as fostering a positive attitude towards tax compliance. The implementation of tax reporting mechanisms is expected to have a positive impact on tax compliance rates. This suggests that with an increase in tax incentives from governing bodies, there is a corresponding increase in tax compliance.

Drawing upon the extant literature and empirical investigations, it emanates that tax incentives exert a significant impact on tax compliance. The findings of the investigation demonstrate a unidirectional correlation between tax incentives and tax compliance, whereby an increase in tax incentives results in a commensurate increase in tax compliance. The findings of this investigation demonstrate conformity with antecedent research documented by Latief and colleagues (2020) highlighting the substantial impact of tax incentive policies on taxpayer adherence. Lalisu (2021) similarly revealed comparable findings whereby the utilization of tax incentives exerted a favorable impact on the

adherence of taxpayers. Jawa, et al. (2021) conducted a study that produced congruous outcomes, indicating that tax incentives exerted a constructive and consequential influence on the adherence of tax payers to regulations. The findings garnered from the multiple linear regression analysis revealed that the regression coefficient for financial condition stood at 0.621. This signifies that a unit increase in financial condition will result in a corresponding augmentation of 0.621 units in tax compliance. Concurrently, the outcomes of the t statistical assessment indicate that the financial condition variable possesses a significance value of $0.000 < 0.05$. Thus, it may be inferred that variable X2 conveys a consequential impact upon Y. A positive t-value denotes a positive linear relationship between the variable X2 and Y. In conclusion, it is possible to infer that the H2 hypothesis is substantiated, as it evinces that the financial state of taxpayers bears a positive and substantial impact on their adherence to tax regulations.

The financial condition of taxpayers is a significant determinant of their compliance with tax regulations as profitability exerts pressure on them to accurately report their tax obligations (Aryandini, 2016). Taxpayers who exhibit high levels of profitability are likely to be equipped to meet their tax liabilities pertaining to profits acquired during a specific timeframe. Conversely, taxpayers who possess a low degree of profitability are prone to encounter challenges in fulfilling their corresponding tax obligations. The tax compliance of taxpayers can be influenced by their fiscal situation, particularly if their economic capacity does not enable them to satisfy their tax obligations. In such circumstances, non-compliance may be expected as taxpayers lack the means to comply. The financial condition, as denoted by the capability of the taxpayer, can be gauged through an assessment of the degree of profitability and the magnitude of cash flow. A positive correlation exists between the financial well-being of taxpayers and their inclination to engage in tax payments, leading to a consequential rise in tax adherence.

Drawing upon the extant theoretical framework and empirical findings, it can be asserted that the financial circumstances of individuals or entities exert a noteworthy impact upon their degree of tax compliance. The findings of the investigation indicate a unidirectional correlation between the financial status of taxpayers and their compliance with taxation laws. Specifically, the results suggest that a positive relationship exists between the high financial capability of taxpayers and their tendency to meet tax obligations. The findings of the present study align with those of prior scholarship conducted by Arifiani and Nur (2019), who posited that the state of one's finances positively impacts an individual's adherence to paying taxes. Widia and Yasa (2021) have corroborated aforementioned findings, as they identified a significant impact of financial circumstances on taxpayer compliance. The findings of the study conducted by Hendrawati and colleagues. The year 2021 has demonstrated that financial conditions exert a notable impact on the level of compliance displayed by taxpayers. The current pandemic has had adverse effects on the global economy, resulting in significant job losses and an increase in unemployment rates. Governments have responded by implementing various measures to mitigate the

situation, such as providing financial aid to businesses and individuals, increasing public spending in key areas, and initiating vaccine rollouts. However, the effectiveness of these measures in containing the economic fallout of the pandemic remains to be seen.

FURTHER STUDY

Drawing from the findings and discourse expounded upon in the preceding chapter, it can be inferred that tax incentives exert a constructive and notable influence on the tax compliance of individual taxpayers enrolled at KPP Pratama Tabanan. The foregoing analysis demonstrates a positive association between tax incentives offered by the government and the level of compliance among taxpayers. Specifically, a higher provision of tax incentives by the government results in an increased level of taxpayer compliance. The financial standing of taxpayers who have registered with KPP Pratama Tabanan exerts a positive and noteworthy impact on their adherence to tax regulations. The above observation provides substantial indication that greater tax compliance may be correlated with improved financial stability of the taxpayer.

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