

## REFERENCES

- Adhiambo, Omondi Judith, and J M Theuri. 2019. "Effect of Taxpayer Awareness and Compliance Cost on Tax Compliance Among Small Scale Traders in Nakuru." *International Academic Journal of Economics and Finance* 3, no. 3: 279–95. [http://www.iajournals.org/articles/iajef\\_v3\\_i3\\_279\\_295.pdf](http://www.iajournals.org/articles/iajef_v3_i3_279_295.pdf).
- Agustiningih, W., and Isroah. 2016. "Pengaruh Penerapan E-Filing, Tingkat Pemahaman Perpajakan, Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Di KPP Pratama Yogyakarta." *Jurnal Nominal* 5, no. 2: 107–122.
- Alm, James. 1991. "A Perspective on The Experimental Analysis of Taxpayer Reporting," no. November.
- . 2018. "What Motivates Tax Compliance?" *Journal of Economic Surveys* 33, no. 2: 353–88. <https://doi.org/10.1111/joes.12272>.
- . 2019. "Can Indonesia Reform Its Tax System? Problems And Options." *Tulane Economics Working Paper Series*.
- Andinata, Monica Claudia. 2015. "Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Orang Pribadi Dalam Membayar Pajak (Studi Kasus Pada Kantor Pelayanan Pajak Pratama Surabaya Rungkut Di Surabaya)." *Calyptra: Jurnal Ilmiah Mahasiswa Uni- Versitas Surabaya* 4, no. 2: 1–15.
- Andreas, and Enni Savitri. 2015. "The Effect of Tax Socialization, Tax Knowledge, Expediency of Tax ID Number and Service Quality on Taxpayers Compliance with Taxpayers Awareness as Mediating Variables." *Procedia - Social and Behavioral Sciences* 211, no. September: 163–69. <https://doi.org/10.1016/j.sbspro.2015.11.024>.
- Andreoni, James, Brian Edard, and Jonathan Feinstein. 1998. "Tax Compliance." *Journal of Economic Literature* 36, no. 2: 818–60.
- Anto, La Ode, Husin, Wahyuniati Hamid, and Nofian Lepong Bulan. 2021. "Taxpayer Awareness, Tac Knowledge, Tac Sanctions, Public Service Account Ability and Taxpayer Compliance." *Accounting* 7, no. 1: 49–58. <https://doi.org/10.5267/j.ac.2020.10.015>.
- Bacchetta, Marc, Ekkehard Ernst, and Juana P. Bustamante. 2009. *Globalization*

*and Informal Jobs in Developing Countries. International Labour  
Organization and World Trade Organization.*

<https://doi.org/10.30875/f801556b-en>.

Badan Pusat Statistik. 2018. “Berita Resmi Statistik: Keadaan Ketenagakerjaan  
Indonesia Februari 2018.” *Badan Pusat Statistik*.

———. 2020a. “Keadaan Ketenagakerjaan Indonesia Februari 2020.” *Berita  
Resmi Statistik*, no. 40: 20.

<https://www.bps.go.id/publication/2020/06/19/43f6d15bcc31f4170a89e571/keadaan-pekerja-di-indonesia-februari-2020.html>.

———. 2020b. “Penduduk Umur 15 Tahun Ke Atas Yang Bekerja Seminggu  
Yang Lalu Menurut Status Pekerjaan Utama Dan Lapangan Pekerjaan Utama  
Di D.I. Yogyakarta, 2018-2020 (Jiwa), 2018-2020.” 2020.

<https://yogyakarta.bps.go.id/indicator/6/322/1/penduduk-umur-15-tahun-ke-atas-yang-bekerja-seminggu-yang-lalu-menurut-status-pekerjaan-utama-dan-lapangan-pekerjaan-utama-di-d-i-yogyakarta-2018-2020.html>.

Bărbuță-Mișu, Nicoleta. 2011. “A Review of Factors for Tax Compliance.”  
*Economics and Applied Informatics* 17, no. 1: 69–76.

<http://qut.summon.serialssolutions.com/2.0.0/link/0/eLvHCXMwTV2xCgIXDC3i4OJyoF39gR537dmms3gIgpOHOOrZNU3mgmv9vrio6hiwZwnt5IY8wtflYkFhBJ58MNtYTUJokiYvAVWCzI-23bPtD87Zgk9gvWNduj5ud-DwDEFg35iogGGs9SoBEkxZGtDpUyhG9h5BIZVnQXmGS6EmBAKXArTGOR-5KmdrLesnmbjwa74dsLkP>.

Bird, Richard M., and Eric M. Zolt. 2005. “The Limited Role of the Personal  
Income Tax in Developing Countries.” *Journal of Asian Economics* 16, no.  
6: 928–46. <https://doi.org/10.1016/j.asieco.2005.09.001>.

Bordignon, Massimo. 1993. “A Fairness Approach to Income Tax Evasion.”  
*Journal of Public Economics* 52, no. 3: 345–62.  
[https://doi.org/10.1016/0047-2727\(93\)90039-V](https://doi.org/10.1016/0047-2727(93)90039-V).

Bryman, Alan, and Emma Bell. 2011. *Business Research Metho*. Oxford  
University Press.

Cowell, F. A. 1992. “Tax Evasion and Inequity.” *Journal of Economic*

- Psychology* 13, no. 4: 521–43. [https://doi.org/10.1016/0167-4870\(92\)90010-5](https://doi.org/10.1016/0167-4870(92)90010-5).
- Dattalo, Patrick. 2018. “Determining Sample Size Using Fast and Slow Thinking.” *Journal of Social Service Research* 44, no. 2: 180–90. <https://doi.org/10.1080/01488376.2018.1436632>.
- Davis, Jon S., Gary Hecht, and Jon D. Perkins. 2003. “Social Behaviors, Enforcement, and Tax Compliance Dynamics.” *The Accounting Review* 78, no. 1: 39–69.
- DitjenPajakRI. 2021. “No Title.” 2021. <https://twitter.com/DitjenPajakRI/status/1380136018167300098>.
- Eriksen, Knut, and Lars Fallan. 1996. “Tax Knowledge and Attitudes towards Taxation; A Report on a Quasi-Experiment.” *Journal of Economic Psychology* 17, no. 3: 387–402. [https://doi.org/10.1016/0167-4870\(96\)00015-3](https://doi.org/10.1016/0167-4870(96)00015-3).
- Fajriyan, N. A., M. G. W. Endang N. P., and A. Prasetya. 2015. “Pengaruh Persepsi Pelaksanaan Sensus Pajak Nasional, Sikap Wajib Pajak Pada Pelaksanaan Sanksi Denda, Dan Kesadaran Perpajakan Terhadap Kepatuhan Wajib Pajak (Studi Pada Wajib Pajak Orang Pribadi Di Kelurahan Miji Kota Mojokerto).” *Urnal Perpajakan (JEJAK)* 1, no. 1.
- Falkinger, Josef. 1995. “Tax Evasion, Consumption of Public Goods and Fairness.” *Journal of Economic Psychology* 16, no. 1: 63–72. [https://doi.org/10.1016/0167-4870\(94\)00038-C](https://doi.org/10.1016/0167-4870(94)00038-C).
- Feld, Lars P., and Bruno S. Frey. 2007. “Tax Compliance as the Result of a Psychological Tax Contract: The Role of Incentives and Responsive Regulation.” *Law and Policy* 29, no. 1: 102–20. <https://doi.org/10.1111/j.1467-9930.2007.00248.x>.
- Frey, Bruno S., and Benno Torgler. 2007. “Tax Morale and Conditional Cooperation.” *Journal of Comparative Economics* 35, no. 1: 136–59. <https://doi.org/10.1016/j.jce.2006.10.006>.
- Gerbing, Monica Diane. 1988. “An Empirical Study of Taxpayer Perceptions of Fairness (Unpublished Doctoral Dissertation). University of Texas, Austin,

- TX.” [https://doi.org/10.3168/jds.S0022-0302\(88\)79586-7](https://doi.org/10.3168/jds.S0022-0302(88)79586-7).
- Green, Samuel B. 1991. “How Many Subjects Does It Take To Do A Regression Analysis.” *Multivariate Behavioral Research* 26, no. 3: 499–510.  
<https://doi.org/10.1207/s15327906mbr2603>.
- Gudono. 2011. *Analisis Data Multivariat (Edisi Pertama)*. Yogyakarta: BPFE.
- Hair, Joseph F., William C. Black, Bill Black, Barry J. Babin, and Rolph E. Anderson. 2010. *Multivariate Data Analysis: Global Edition*. 7th ed. Pearson Education.
- Hartono, Jogiyanto. 2018. *Metodologi Penelitian Bisnis: Salah Kaprah Dan Pengalaman-Pengalaman*. 6th ed. Yogyakarta: BPFE.
- Hetherington, Mark J. 2015. *Why Trust Matters: Declining Political Trust and the Demise of American Liberalism*. Princeton: Princeton University Press.
- Ibrahim, Muazu, Alhassan Musah, and Abdallah Abdul-Hanan. 2015. “Beyond Enforcement: What Drives Tax Morale in Ghana.” *Humanomics* 31, no. 4: 399–414.
- Inasius, Fany. 2019. “Voluntary and Enforced Tax Compliance: Evidence from Small and Medium-Sized Enterprises in Indonesia.” *Advances in Taxation* 26: 99–111. <https://doi.org/10.1108/s1058-749720190000026006>.
- Iswahyudi, Heru. 2017. “Tax Reform and Noncompliance in Indonesia.” *Journal of Indonesian Economy and Business* 32, no. 2: 87.  
<https://doi.org/10.22146/jieb.18153>.
- Jimenez, Peggy, and Govind S. Iyer. 2016. “Tax Compliance in a Social Setting: The Influence of Social Norms, Trust in Government, and Perceived Fairness on Taxpayer Compliance.” *Advances in Accounting* 34: 17–26.  
<https://doi.org/10.1016/j.adiac.2016.07.001>.
- Juan, Ana de, Miguel A Lasheras, and Rafaela Mayo. 1994. “Voluntary Tax Compliant Behavior of Spanish Income Tax Payers.” *Public Finance = Finances Publiques* 49: 90–105.
- Keith, Timothy Z. 2019. *Multiple Regression and Beyond: An Introduction to Multiple Regression and Structural Equation Modeling*. 3rd ed. Routledge.  
<https://doi.org/https://doi.org/10.4324/9781315162348-1>.

- Kemenkeu RI. 2012. "Regulation of The Minister of Finance of The Republic of Indonesia Number 74/PMK.03/2012."
- . 2016a. "APBN 2016." 2016. <https://www.kemenkeu.go.id/apbn2016>.
- . 2016b. "Regulation of the Directorate General of Taxes PER-16/2016."
- . 2017. "APBN 2017." 2017. <https://www.kemenkeu.go.id/apbn2017>.
- . 2018a. "APBN 2018." 2018.
- . 2018b. "Kajian Fiskal Regional Triwulan III 2018 Kantor Wilayah Ditjen Perbendaharaan Provinsi Bali."
- . 2018c. "Kajian Fiskal Regional Triwulan III 2018 Kantor Wilayah Ditjen Perbendaharaan Provinsi D.I Yogyakarta."
- . 2018d. "Kajian Fiskal Regional Triwulan III 2018 Kantor Wilayah Ditjen Perbendaharaan Provinsi Jawa Barat."
- . 2019a. "APBN 2019." 2019.
- . 2019b. "Directorate General of Taxation Performance Report 2019."
- . 2020a. "APBN 2020." 2020.
- . 2020b. "Directorate General of Taxation Performance Report 2020."
- . 2021. "APBN 2021." 2021.
- Kenny, Lawrence W., and Stanley L. Winer. 2006. "Tax Systems in the World: An Empirical Investigation into the Importance of Tax Bases, Administration Costs, Scale and Political Regime." *International Tax and Public Finance* 13, no. 2–3: 181–215. <https://doi.org/10.1007/s10797-006-3564-7>.
- Khamis, Susie, Lawrence Ang, and Raymond Welling. 2016. "Self-Branding, 'Micro-Celebrity' and the Rise of Social Media Influencers." *Celebrity Studies* 8, no. 2: 191–208. <https://doi.org/10.1080/19392397.2016.1218292>.
- Kirchler, Erich. 2007. "The Economic Psychology of Tax Behaviour." *The Economic Psychology of Tax Behaviour*, 1–243. <https://doi.org/10.1017/CBO9780511628238>.
- Kirchler, Erich, Erik Hoelzl, and Ingrid Wahl. 2008. "Enforced versus Voluntary Tax Compliance: The 'Slippery Slope' Framework." *Journal of Economic Psychology* 29, no. 2: 210–25. <https://doi.org/10.1016/j.joep.2007.05.004>.
- Kirchler, Erich, and Ingrid Wahl. 2010. "Tax Compliance Inventory TAX-I:

- Designing an Inventory for Surveys of Tax Compliance.” *Journal of Economic Psychology* 31, no. 3: 331–46.  
<https://doi.org/10.1016/j.joep.2010.01.002>.
- Malik, Muhammad Shaukat, and Sabah Younus. 2020. “Voluntary Tax-Compliance Behavior in SMEs; Evidence from Pakistan and Turkey.” *Review of Economics and Development Studies* 6, no. 4: 905–18.  
<https://doi.org/10.47067/reads.v6i4.289>.
- Mardiasmo. 2018. *Perpajakan Edisi Terbaru 2018*. Yogyakarta: Penerbit Andi.
- Mohd Rizal Palil. 2011. “Factors Affecting Tax Compliance Behaviour in Self Assessment System.” *African Journal of Business Management* 5, no. 33.  
<https://doi.org/10.5897/ajbm11.1742>.
- Murphy, Liam, and Thomas Nagel. 2002. “The Myth of Ownership: Taxes and Justice.” *Oxford University Press*.  
<https://doi.org/10.1093/0195150163.001.0001>.
- Nkundabanyanga, Stephen Korutaro, Philemon Mvura, David Nyamuyonjo, Julius Opiso, and Zulaika Nakabuye. 2017. “Tax Compliance in a Developing Country: Understanding Taxpayers’ Compliance Decision by Their Perceptions.” *Journal of Economic Studies* 44, no. 6: 931–57.  
<https://doi.org/10.1108/JES-03-2016-0061>.
- Nugroho, A., R Andini, and K. Raharjo. 2016. “Pengaruh Kesadaran Wajib Pajak Dan Pengetahuan Perpajakan Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Penghasilan (Studi Kasus Pada KPP Semarang Candi).” *Journal of Accounting* 2, no. 2: 1–13.
- Nurkhin, Ahmad, Ine Novanty, Muhsin Muhsin, and Sumiadji Sumiadji. 2018. “The Influence of Tax Understanding, Tax Awareness and Tax Amnesty toward Taxpayer Compliance.” *Jurnal Keuangan Dan Perbankan* 22, no. 2: 240–55. <https://doi.org/10.26905/jkdp.v22i2.1678>.
- Nurmantu, S. 2010. *Introduction to Taxation Science*. Jakarta: Granite.
- OECD. 2004. “Compliance Risk Management: Managing and Improving Tax Compliance.” *Centre for Tax Policy and Administration*, no. October: 1–73.  
<https://www.oecd.org/tax/administration/33818656.pdf>.

- . 2017. *Revenue Statistics in Asian Countries 2017*. Revenue Statistics in Asian Countries. OECD. <https://doi.org/10.1787/9789264278943-en>.
- . 2020. “The OECD Classification of Taxes and Interpretative Guide,” 159–88. [https://doi.org/10.1787/rev\\_stats-2018-8-en](https://doi.org/10.1787/rev_stats-2018-8-en).
- Oladipupo, Adesina Olugoke, and Uyioghosa Obazee. 2016. “Tax Knowledge, Penalties and Tax Compliance in Small and Medium Scale Enterprises in Nigeria.” *IBusiness* 08, no. 01: 1–9. <https://doi.org/10.4236/ib.2016.81001>.
- PAIR. 2021. “Creative Economy: How Young Creative Workers in Yogyakarta Are Dealing with COVID-19.” PAIR. 2021. <https://pair.australiaindonesiacentre.org/featured/creative-economy-how-young-creative-workers-in-yogyakarta-are-dealing-with-covid-19/>.
- Palil, Mohd Rizal, Mohd Akir Rusyidi, and Wan Fadillah Bin Wan Ahmad. 2013. “The Perception of Tax Payers on Tax Knowledge and Tax Education with Level of Tax Compliance: A Study the Influences of Religiosity.” *ASEAN Journal of Economics, Management and Accounting* 1, no. 1: 118–29.
- Paying Taxes. 2018. “Paying Taxes 2018.” *World Bank*.
- Prayudi, Kartika Ayu Ardhanariswari, and Ninik Probosari. 2020. “The Quadruple Helix Communication Model in Yogyakarta ’ s Creative City Development.” *ASPIKOM* 5, no. 2: 294–306. <https://doi.org/http://dx.doi.org/10.24329/aspikom.v5i2.704>.
- Pukeliene, Violeta, and Austėja Kažemekaityte. 2016. “Tax Behaviour: Assessment of Tax Compliance in European Union Countries.” *Ekonomika* 95, no. 2: 30–56. <https://doi.org/10.15388/ekon.2016.2.10123>.
- Purba, Hasian. 2021. “The Effect of Tax Information Socialization and Tax Knowledge on Taxpayer Compliance with Taxpayer Awareness as Mediation Variables (Case Study on Personal Taxpayers at KPP Pratama Jakarta Kramatjati).” *EPRA International Journal of Multidisciplinary Research (IJMR)-Peer Reviewed Journal* 7, no. 1. <https://doi.org/10.36713/epra2013>.
- Republik Indonesia. n.d. “Law of The Republic Indonesia Number 36 Year 2008.”



- . n.d. “Law of The Republic of Indonesia Number 20 Year 1999.” 1999.
- . 2009. “Law of The Republic of Indonesia Number 42 Year 2009.”
- Richardson, Grant. 2006. “The Impact of Tax Fairness Dimensions on Tax Compliance Behavior in an Asian Jurisdiction: The Case of Hong Kong.” *International Tax Journal* 32, no. 1: 29–42.
- . 2008. “The Relationship between Culture and Tax Evasion across Countries: Additional Evidence and Extensions.” *Journal of International Accounting, Auditing and Taxation* 17, no. 2: 67–78.  
<https://doi.org/10.1016/J.INTACCAUDTAX.2008.07.002>.
- Ritsatos, Titos. 2014. “Tax Evasion and Compliance; From the Neo Classical Paradigm to Behavioural Economics, a Review.” *Journal of Accounting and Organizational Change* 10, no. 2: 244–62. <https://doi.org/10.1108/JAOC-07-2012-0059>.
- Rousseau, D. M., S. B. Sitkin, R. S. Burt, and C. Camerer. 1998. “Not so Different after All: A Cross-Discipline View of Trust.” *Journal of Management* 39, no. 7: 1891–1923.
- Rudolph, Thomas J. 2009. “Political Trust, Ideology, and Public Support for Tax Cuts.” *Public Opinion Quarterly* 73, no. 1: 144–58.  
<https://doi.org/10.1093/poq/nfp012>.
- Savitri, Enni, and Musfialdy. 2016. “The Effect of Taxpayer Awareness, Tax Socialization, Tax Penalties, Compliance Cost at Taxpayer Compliance with Service Quality as Mediating Variable.” *Procedia - Social and Behavioral Sciences* 219: 682–87. <https://doi.org/10.1016/j.sbspro.2016.05.051>.
- Sekaran, Uma, and Roger Bougie. 2016. *Research Methods For Business: A Skill Building Approach*. 7th ed.
- Shamana, Tizazu Toma, and Woldeselassie Azige Alito. 2020. “The Influence of Tax Education on Obeying Tax Liability: A Statistical Methods and Results.” *Journal of Economics, Management and Trade* 26, no. July 2017: 38–52. <https://doi.org/10.9734/jemt/2020/v26i730273>.
- Slemrod, Joel. 2007. “Cheating Ourselves: The Economics of Tax Evasion.” *Journal of Economic Perspectives* 21, no. 1: 25–48.



- <https://doi.org/10.1257/jep.21.1.25>.
- . 2016. “Tax Compliance and Enforcement: New Research and Its Policy Implications.” *SSRN Electronic Journal*, no. 1302.  
<https://doi.org/10.2139/ssrn.2726077>.
- Song, Young-dahl, and Tinsley E. Yarbrough. 1978. “Tax Ethics and Taxpayer Attitudes: A Survey.” *Public Administration Review* 38, no. 5: 442–52.  
<https://doi.org/https://doi.org/10.2307/975503>.
- Spicer, M.W., and S.B Lundstedt. 1976. *Understanding Tax Evasion*. Public Finance.
- Sudrajat, Ajat, and Arles Parulian Ompusunggu. 2015. “Pemanfaatan Teknologi Informasi , Sosialisasi Pajak , Pengetahuan Perpajakan , Dan Kepatuhan Pajak” 2, no. 2: 193–202.
- Taing, Heang Boong, and Yongjin Chang. 2021. “Determinants of Tax Compliance Intention: Focus on the Theory of Planned Behavior.” *International Journal of Public Administration* 44, no. 1: 62–73.  
<https://doi.org/10.1080/01900692.2020.1728313>.
- Torgler, Benno. 2003a. “Tax Morale, Rule-Governed Behaviour and Trust.” *Constitutional Political Economy* 14, no. 2: 119–40.  
<https://doi.org/10.1023/A:1023643622283>.
- . 2003b. “Tax Morale in Transition Countries.” *Post-Communist Economies* 15, no. 3: 357–81.  
<https://doi.org/10.1080/1463137032000139052>.
- . 2004. “Tax Morale, Trust and Corruption: Empirical Evidence from Transition Countries.” *CREMA Working Paper, No. 2004-05*.
- . 2007. *Tax Compliance and Tax Morale: A Theoretical and Empirical Analysis*. Northampton, MA: Edward Elgar Publishing, Inc.
- Tyler, Tom R. 2006. “Psychological Perspectives on Legitimacy and Legitimation.” *Annual Review of Psychology* 57: 375–400.  
<https://doi.org/10.1146/annurev.psych.57.102904.190038>.
- Tyler, Tom R., and E. Allan Lind. 1992. “A Relational Model of Authority in Groups.” *Advances in Experimental Social Psychology* 25, no. C: 115–91.

[https://doi.org/10.1016/S0065-2601\(08\)60283-X](https://doi.org/10.1016/S0065-2601(08)60283-X).

Utomo, Kamsidjo Budi, SM Budiyanto, and Teguh Supriyanto. 2020. "The Management of Creative Industry in the Edhi Sunarso Studio, Yogyakarta." *International Journal of Innovation, Creativity and Change* 6, no. 7.

Vogel, Joachim. 1974. "Taxation and Public Opinion in Sweden: An Interpretation of Recent Survey Data." *National Tax Journal* 27, no. 1: 499–513.

Wenzel, Michael, and Ines Thielmann. 2006. "Why We Punish in the Name of Justice: Just Desert versus Value Restoration and the Role of Social Identity." *Social Justice Research* 19, no. 4: 450–70.

<https://doi.org/10.1007/s11211-006-0028-2>.