

## **THE INFLUENCE OF TAX SYSTEM FAIRNESS, SOCIAL NORMS AND TAX SANCTIONS ON TAXPAYER COMPLIANCE BEHAVIOR**

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### **Abstract**

This research aims to determine the influence of tax system fairness, social norms and tax sanctions on taxpayer compliance behavior. Fairness of the tax system, social norms and tax sanctions as independent variables and taxpayer compliance behavior as the dependent variable. This research uses basic theory, namely behavioral theory.

This research is quantitative research using primary data obtained from the Depok Sawangan Pratama Tax Service Office. The population of this research is 205,745 taxpayers at KPP Pratama Depok Sawangan. The sample for this study consisted of 105 respondents. The data quality test in this study used the validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test, multiple linear regression analysis, coefficient of determination (R<sup>2</sup>), F test, T test using SPSS version 22 .

The results of this research show that the tax system justice variable has a significant effect on taxpayer compliance behavior, the second variable shows that social norms have a significant effect on taxpayer compliance behavior, the third variable shows that tax sanctions do not have a significant effect on taxpayer compliance, and the fourth variable is system justice taxes, social norms, and tax sanctions together have a significant effect on taxpayer compliance behavior.

**Keywords:** *Fairness of the tax system, social norms, tax sanctions, taxpayer compliance behavior.*

### **A. Introduction**

As a developing country, Indonesia has great potential that can bring this country to a more advanced level. Sources of Indonesian state revenue are divided into two, namely domestic and foreign revenue, of which taxes are one of them. The country, however, achieved the goals planned by the government. Not yet achieved maximum results. This is because there are still many taxpayers who do not report the amount of tax provided by the government, and tend to reduce the tax fees determined. There is another problem that arises, namely regarding aspects of the ASEAN Economic Community (AEC). That causes the value of the rupiah to fall. The government needs to handle this problem by considering state income, namely through tax collection.

Tax collection is not an easy task. It requires active cooperation from tax officials and awareness to fulfill the obligation to pay taxes. In general, taxpayers usually tend to avoid paying taxes. This tendency occurs because the level of public awareness is still low and lack of public knowledge and understanding of tax regulations. The factor preventing taxpayers is a lack of public awareness. The public needs to be briefed on the importance of fulfilling tax obligations according to KUP Law No. 16 of 2009. Taxes are considered a mandatory contribution that must be made to the state by individuals or organizations under compulsion by law. Direct rewards are not received, but the tax is used for welfare of the people and interests of the state.

The government's influence and intervention in tax revenues includes, among other things, issuing new policy packages regarding taxes. The new policies issued by the government are primarily aimed at supporting an increase in the contribution of tax revenues. For the system to be successful, it requires taxpayers' awareness, honesty and desire to comply with applicable tax regulations. However, in reality, people's interest in paying taxes is still low. This is because according to them, taxes will only reduce their income, so it is hoped that this will increase people's desire to comply as taxpayers as expected. If taxpayers do not comply with tax regulations, the Directorate General of Taxes will apply justice.

In the general provisions and procedures for taxation (KUP) Law No. 16 of 2009, Article 1 paragraph (25) explains that an audit is a series of activities aimed at collecting and processing data, information and evidence with an objective and professional approach in accordance with audit standards. set. The purpose of this audit is to carefully check compliance with tax obligations and also for other purposes in accordance with tax laws and regulations. Waluyo (2017:22) has stated the importance of upholding the principle of legal certainty. These provisions on tax procedures focus on the main policy, namely increasing the efficiency of tax collection to support state revenues, providing better legal certainty services, and ensuring justice for the community.

This is in accordance with the research results of Juwanti (2017). Norms are defined as rules or provisions that bind members of groups in society. Norms are used as a guide, order and control of appropriate and accepted behavior. Waluyo (2017:6) said that social factors are very important in implementing the tax collection system. This aspect is related to the consequences or implications for society. Taxes are clearly very important as state income to support routine expenditure and to support development projects. This means that this development is financed by the community. Therefore, efforts to increase state revenues from the tax sector are crucial, because the funds collected come from the public. Thus, it can be seen that the desired target of taxes is to provide prosperity and prosperity to society evenly by carrying out development in various sectors. If taxpayers cannot comply with justice and norms, they will be subject to sanctions.

## **B. Literature Review and Hypothesis Development**

### **1. The Influence of Tax System Fairness on Taxpayer Compliance Behavior**

Taxpayers' rights and obligations in the General Provisions and Tax Procedures in (KUP) of the 2009 Taxation Law article 16 paragraph (1) explains that in order to carry out good government duties, if there are errors or errors of a human nature, they need to be corrected as appropriate. . The nature of the error or error does not constitute a dispute between the tax authorities and the Taxpayer. If an error or error is found either by the tax authorities or based on the Taxpayer's request, the error or error must be corrected. Based on the results of previous research conducted by Yusdita et al (2017) entitled the role of taxpayers' perceptions of the fairness of the tax system in increasing tax compliance. Judging from the data results, it shows that the role of taxpayers' perceptions of the fairness of the tax system has a positive effect in increasing tax compliance. From the results of this research, the researcher determined a hypothesis regarding the influence of tax system fairness on taxpayer compliance, namely:

H1: It is suspected that the Fairness of the Tax System has a positive effect on Taxpayer Compliance.

### **2. The Influence of Social Norms on Taxpayer Compliance Behavior**

Social norms are general habits or behavior that guide behavior in a group of society. Norms will develop along with the social agreements of the surrounding community, often also called social regulations. Norms concern appropriate behavior in carrying out social relationships. The existence of norms in society forces individuals or groups to act in accordance with existing social rules. Basically, norms are structured so that interactions between people in society can take place in an orderly manner as expected. Based on the results of previous research conducted by Juwanti (2017) with the title The influence of tax knowledge, taxpayer awareness, social norms, trust in the government and tax sanctions on taxpayer compliance in making land and building tax payments. Judging from the data results, it shows that The influence of tax knowledge, taxpayer awareness, social norms, trust in the government and tax sanctions influence taxpayer compliance in paying land and building taxes. From the results of this research, the researcher determined a hypothesis regarding the influence of social norms on taxpayer compliance, namely:

H2: It is suspected that social norms have a positive effect on taxpayer compliance

### **3. The Effect of Tax Sanctions on Taxpayer Compliance Behavior**

Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with, complied with, complied with or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms. Based on the results of previous research conducted by Juwanti (2017) with the title The influence of tax knowledge, taxpayer awareness, social norms, trust in the government and tax sanctions on taxpayer compliance in making land and building tax payments. Judging from the data results, it shows that The influence of tax knowledge, taxpayer awareness, social norms, trust in the

government and tax sanctions influence taxpayer compliance in paying land and building taxes Madiasmo (2016:62). From the results of this research, the researcher determined a hypothesis regarding the effect of tax sanctions on taxpayer compliance, namely:

H3: It is suspected that tax sanctions have a positive effect on taxpayer compliance.

#### **4. The Simultaneous Influence of Tax System Fairness, Social Norms, and Tax Sanctions on Taxpayer Compliance Behavior**

The rights and obligations of Taxpayers in the General Provisions and Tax Procedures (KUP) of the 2009 Tax Law, article 16 paragraph (1) explains that in order to carry out good government duties, if there are errors or errors of a human nature, they need to be corrected as appropriate. Social norms are general habits or behavior that guide behavior in a group of society. Norms will develop along with the social agreements of the surrounding community, often also called social regulations. Norms concern appropriate behavior in carrying out social relationships. The existence of norms in society forces individuals or groups to act in accordance with existing social rules. Basically, norms are structured so that interactions between people in society can take place in an orderly manner as expected. Madiasmo (2016:62) said that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with, complied with, complied with or in other words, tax sanctions are a deterrent so that taxpayers do not violate tax norms. From the results of previous research and the conclusions, the researcher determined a hypothesis simultaneously regarding the influence of tax system fairness, social norms and tax sanctions simultaneously having a positive effect on taxpayer compliance behavior, namely:

H4: It is suspected that the influence of tax system fairness, social norms, and tax sanctions simultaneously has a positive effect on taxpayer compliance behavior.

### **C. Research Method**

This type of research uses quantitative research methods in the form of survey research. Research using quantitative methods is called traditional methods because this method has become a tradition as a method for research. This method is a scientific method because it meets scientific principles, namely concrete/empirical, objective, measurable, rational and systematic. This method is called a quantitative method because the research data is in the form of numbers and analysis uses statistics (Sugiyono, 2016:7)

The data source used in this research is primary data. Primary data sources are data sources that directly provide data to data collectors. Primary data in research are answers to questionnaires distributed to respondents (Sugiyono, 2016:137)

#### **1. Research Location**

This research was carried out at KPP Pratama Depok which is located at Jl.Siliwangi No.3, Depok, Pancoran Mas, by distributing questionnaires to Taxpayers. The research time starts on February 12-2018.

## **2. Variables and Measurement**

A research variable is an attribute or trait or value of a person, object or activity that has certain variations determined by the researcher to be studied and then conclusions drawn. According to the relationship between one variable and another variable Sugiyono (2016:38) the various variables in research can be divided into:

## **3. Independent Variables**

Independent variables are often referred to as stimulation, predictor, antecedent variables. In Indonesian it is often referred to as an independent variable. Independent variables are variables that influence or are the cause of changes or emergence of dependent or bound variables (Sugiyono, 2016:39)

## **4. Effect of Tax System Fairness (X1)**

The justice of the tax system includes the rights and obligations of Taxpayers in the General Provisions and Tax Procedures (KUP) of the 2009 Tax Law, article 16 paragraph (1) explains that in order to carry out good government duties, if there are mistakes or errors of a human nature it is necessary to corrected accordingly.

In previous research, Yusdita et al (2017) said that there were several indicators entitled the role of taxpayers' perceptions of the fairness of the tax system in increasing tax compliance. The research indicators of the tax system fairness variable are:

1. Attitude towards tax compliance.
2. Government policy on tax funds.
3. Intention to obey.

This variable is measured using a questionnaire distributed to respondents, the value of which will be calculated using a 1-5 Likert scale to measure respondents' answers in the form of strongly disagree, disagree, neutral, agree and strongly agree questions.

## **5. Social Norms (X2)**

Social norms are general habits or behavior that guide behavior in a group of society. Norms will develop along with the social agreements of the surrounding community, often also called social regulations. Norms concern appropriate behavior in carrying out social relationships. The existence of norms in society forces individuals or groups to act in accordance with existing social rules. Basically, norms are structured so that interactions between people in society can take place in an orderly manner as expected (Atoshoki Gea et al, 2013: 148)

Several research indicators of the social norm variable are:

1. Be obedient to paying taxes because you want to be an example for your home environment.
2. Feel ashamed of the surrounding environment if you don't pay taxes.
3. Obediently pay taxes due to encouragement from the surrounding environment.

This variable is measured using a questionnaire distributed to respondents, the value of which will be calculated using a 1-5 Likert scale to measure respondents' answers in the form of strongly disagree, disagree, neutral, agree and strongly agree questions.

## **6. Tax Sanctions (X3)**

Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with, complied with, complied with or in other words tax sanctions are a preventive tool (prevention) so that taxpayers do not violate tax norms (Madiasmo, 2016: 62)

Several research indicators of the tax sanctions variable are:

1. Imposition of sanctions according to the violation committed.
2. Imposition of strict sanctions on all Taxpayers who commit violations.
3. The fines given do not burden the Taxpayer.
4. There are penalties given for making payments beyond the due date.

This variable is measured using a questionnaire distributed to respondents, the value of which will be calculated using a 1-5 Likert scale to measure respondents' answers in the form of strongly disagree, disagree, neutral, agree and strongly agree questions.

## **7. Population**

Population is a generalized area consisting of objects, subjects, which have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn Sugiyono (2016: 80).

## **8. Sample**

The sample is part of the number and characteristics of the population. If the population is large, and it is impossible for researchers to study everything in the population, for example due to limited funds, energy and time, then researchers can use samples taken from that population. What is learned from the sample will be the conclusion that can be applied to the population. For this reason, samples taken from the population must be truly representative or representative (Sugiyono, 2016:81)

## **9. Data Analysis Techniques**

### **a) Validity Test**

Validity Test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that the questionnaire will measure. This validity test uses Pearson Correlation, namely by calculating the correlation between the score of each question item and the total score. The significance test is carried out by comparing the calculated  $r$  value with the  $r$  table for degree of freedom ( $df$ ) =  $n-2$ , in this case  $n$  is the number of samples. To test whether each indicator is valid or not, we look at the Cronbach Alpha output display in the correlated item-total item Correlation column with the  $r$  table results. If the calculated  $r$  is greater than the  $r$  table with a positive value then the item or question or indicator is declared valid (Imam Ghazali, 2016:52)

#### **b) Reliability Test**

Reliability is a measuring tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answers to the questions are consistent or stable over time. A construct or variable is said to be reliable if it provides a Cronbach Alpha value  $>0.70$  (Imam Ghazali, 2016:47-48)

### **10. Classical Assumption Test**

The classic assumption test is a series of tests carried out to ensure that the data used in regression analysis meets the basic assumptions needed so that the regression model created is valid and reliable. Classic assumptions include, Linearity, namely the relationship between the independent and dependent variables must be linear, Normality of residuals, the difference between observed values and predicted values, Homoscedasticity: residual variance must be constant, Independence of residuals must not be correlated with each other, There is no multicollinearity, independent variables must not be highly correlated. one another. If any of these assumptions are not met, then the regression analysis can be biased or inefficient. Therefore, testing classical assumptions is very important before making conclusions from the regression model (Gudono, 2016: 151)

### **11. Normality Test**

The normality test aims to test whether in regression, confounding or residual variables have a normal distribution. As is known, the  $t$  and  $F$  tests assume that the residual values follow a normal distribution. If this assumption is violated then the statistical test will be invalid for small sample sizes (Imam Ghazali, 2016: 154)

### **12. Multicollinearity Test**

The multicollinearity test aims to test whether the regression model finds a correlation between independent variables. A good regression model should have no correlation between independent variables. To detect multicollinearity problems, it can be seen from the tolerance and variance inflation factor (VIF) values. Regression that is free from multicollinearity is if the tolerance value is  $\geq 0.10$  and  $VIF \leq 0.10$  and  $\geq 10$

### **13. Heteroscedasticity Test**

The heteroscedasticity test is a test that assesses whether there is unequal variance in the residuals for all observations in the linear regression model. This test is one of the classic assumption tests that must be carried out in linear regression. The aim is to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the variance from the residual from one observation to another is constant, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is one that is homoscedastic or does not have heteroscedasticity. In this research, the way to detect the presence or absence of heteroscedasticity is to use a scatterplot graphic test (Imam Ghazali, 2016:134)

The basis for decision making in the heteroscedasticity test is as follows

1. If there is a certain pattern, such as the points forming a certain regular pattern (wavy, widening then narrowing), then this indicates that heteroscedasticity has occurred.
2. If there is no clear pattern, and the points are spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur.

### **14. Overall significance test of the sample regression (F Statistical Test)**

The F test shows whether all the independent or independent variables included in the model have a joint influence on the dependent/dependent variable. The F test is used to determine all independent variables included in the regression model together against the dependent variable which was tested at a significant 0.05 (Imam Ghazali, 2016:99)

### **15. Significant Test of Individual Parameters (T Statistical Test)**

The t statistical test basically shows how far the influence of an explanatory/independent variable individually is in explaining variations in the dependent variable and is used to determine whether or not there is an influence of each independent variable individually on the dependent variable which is tested at a significant level of 0.05. By comparing the calculated t with the t table. If  $t_{\text{count}} < t_{\text{table}}$ , the independent variable individually has no effect on the dependent variable. If  $t_{\text{count}} > t_{\text{table}}$ , the independent variable individually influences the dependent variable (Imam Ghazali, 2016:99)



## **D. Discussion**

### **1. History of the Depok Sawangan Primary Tax Service Office**

KPP Pratama Depok is an expansion of KPP Pratama Depok as a form of re-organization of DJP. Decree of the General of Taxes Number KEP-31/PJ/2015 concerning the implementation of the organization of work procedures and the start of operation of vertical agencies of the Directorate General of Taxes as regulated in the Minister of Finance Regulation Number 206.2/PMK.01/2014 concerning the organization and working procedures of vertical agencies of the Directorate General Tax, Active on 5 October 2015 Address Jl Siliwangi No. 3 Pancoran Mas Depok.

### **2. Fairness of the tax system towards taxpayer compliance behavior**

The first hypothesis shows that the fairness of the tax system resulting from the t-calculated value for the tax system fairness variable (X1) on taxpayer compliance behavior (Y) shows a value of 3700 while the ttable is 1.66008, so this proves ( $3.700 > 1.66008$ ) then H1 is accepted with a significant value of 0.000 indicating smaller than 0.05 or 5%, meaning that the fairness of the tax system has a significant influence on taxpayer compliance.

This result is in accordance with the theoretical basis which states that in order to carry out good government duties, if there are errors or errors of a human nature, they need to be corrected as appropriate. If an error or error is found either by the tax authorities or based on the Taxpayer's request, the error or error must be corrected. This is in line with the research results of Yusdita et al (2017) which stated that the role of taxpayers' perceptions of the fairness of the tax system has a positive influence in increasing tax compliance.

### **3. The influence of social norms on taxpayer compliance behavior**

The second hypothesis shows that social norms resulting from the t-calculated value for the Social Norms variable (X2) on taxpayer compliance behavior (Y) shows a value of 2.092 while the ttable is 1.66008, so this proves ( $2.092 > 1.66008$ ) then H2 is accepted with a significant value of 0.039 indicating it is smaller from 0.05 or 5%, Social Norms have a significant influence on taxpayer compliance.

These results are in accordance with the theoretical basis which states that norms will develop along with the social agreements of the surrounding community, often also called social regulations. Norms concern appropriate behavior in carrying out social relationships. The existence of norms in society forces individuals or groups to act in accordance with existing social rules. This is in line with the results of Juwanti's (2017) research which states that social norms have a positive effect on increasing tax compliance.

### **4. Tax sanctions on taxpayer compliance behavior**

The third hypothesis shows that tax sanctions resulting from the t-calculated value for the tax sanctions variable (X3) on taxpayer compliance behavior (Y) show a value of

1.382 while the ttable is 1.66008, so this proves ( $3.700 < 1.66008$ ) then H3 is rejected with a significant value of 0.170 indicating more. less than 0.05 or 5%, meaning that tax sanctions do not have a significant effect on taxpayer compliance.

These results are in accordance with the theoretical basis which states that tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be obeyed, complied with, complied with or in other words tax sanctions are a preventive tool (preferfit) so that taxpayers do not violate tax norms.

This is not in line with the results of previous research by Juwanti (2017) which stated that tax sanctions have an effect on taxpayer compliance.

#### **5. The influence of tax system fairness, social norms and tax sanctions simultaneously on taxpayer compliance behavior**

Based on the F test, it is found that Fcount is 25.118, meaning Fcount is greater than Ftable ( $25.118 > 2.70$ ) has a significance level of 0.005 because the significance level is smaller than 0.05, so this proves that H4 is accepted, this shows that the tax system is fair. , social norms, and tax sanctions together have a significant effect on taxpayer compliance behavior.

#### **E. Conclusion**

Based on the analysis from chapter IV of research at the Depok Sawangan Primary Tax Service office, as described above, the author concluded that:

1. Based on hypothesis testing, it shows that the tax system fairness variable has a significant effect on taxpayer compliance behavior, thus proving that H1 is accepted.
2. Based on hypothesis testing, it shows that the Social Norms tax variable has a significant effect on taxpayer compliance behavior. So it proves that H2 is accepted.
3. Based on hypothesis testing, it shows that the tax sanctions variable does not have a significant effect on taxpayer compliance. So it proves that H3 is rejected.
4. Based on hypothesis testing, it shows that the variable tax system fairness, social norms and tax sanctions together have a significant effect on taxpayer compliance behavior, thus proving that H4 is accepted.

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