

## Income Tax and VAT Review as Evaluation of Tax Obligations

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**Abstract:** This research aims to provide a further understanding on the matter of (1) the condition of tax compliance of income tax and VAT on foreign services, (2) contingent liabilities arising after a review of tax obligations. The data used in this research are primary data such as interviews about the general description of the company and tax obligations, while secondary data in the form of general ledgers, commercial financial reports, reported tax return and other tax supporting documents. The method used for this research is qualitative method as a case study. The tax review performed is a review of the income tax article 21, income tax article 23, income tax article 4 paragraph 2, income tax article 26, corporate income tax and VAT on foreign services. The conclusion of this research are (1) the condition of tax compliance on PT BCL was still classified as under comply both in accordance with national and international assessment standards; (2) contingent liabilities arise marked by a discrepancy between the value of the reported tax object and the value of the tax object based on the review until the delay in payment and reporting tax obligations.

**Keywords:** contingent liabilities, tax compliance, tax obligations, tax review

### 1. Introduction

Taxation is an issue that has been relevant in the past 5000 years of human history and will continue to be relevant in the future [1]. Arnold (2012) stated that the taxation system in Indonesia always improve their terms of income and administration even though the tax collection is still low as expected [2]. According to Syakura and Baridwan (2014) the discrepancy of tax collection can be seen from Indonesia's tax ratio which is still low [3]. The OECD stated that the tax ratio in Indonesia is still far lower than other Asian countries at 11.5% [4]. However, Indonesia's tax ratio when compared to the tax ratio to OECD GDP of 34.2%, Indonesia is still far behind [5]. According to Listyowati et al. (2018) low tax ratio in Indonesia is caused by a lack of awareness and compliance taxpayers (tax compliance) [6]. Low tax compliance affects the tax ratio so that the low value of the tax ratio becomes a serious problem [7].

Generally, there are several factors that influence taxpayers compliance such as internal and external factors [3]. Internal factors affecting taxpayers compliance include taxpayers awareness factors, understanding of tax laws and regulations, education, and rationality [8]. External factors that influence

taxpayers compliance include social stigma over the complexity of the tax system [9]. These two factors are the background for taxpayers to choose not to comply in carrying out its tax obligations. Therefore, the government needs to conduct a tax audit to test taxpayers compliance in carrying out its obligations [10]. Nowadays, taxpayers were faced with two choices between conducting a tax review or waiting for a tax audit by the government due to an indication of tax evasion. However, Hofmann et al. (2014) stated that if a tax evasion is detected there will be fines carried out through a tax audit that is coercive in nature [11]. Mills and Plesko (2003) stated that taxpayers should do internally review tax calculations and reports and bookkeeping before auditing by the tax authority to minimize errors [12].

This research was conducted to evaluate the tax obligations of whether the tax obligations at PT BCL are carried out correctly. On the other hand, it also ensures that there are sanctions that may arise in the future in implementing their taxation rights through a comprehensive tax review. Internal tax review to be carried out in the form of an evaluation of tax obligations includes corporate income tax, income tax article 21, income tax article 23, income tax article 26, and income tax article 4 paragraph (2) and VAT on foreign service. PT BCL is a property company located in Badung Regency. In 2019, PT BCL received a notice of tax underpayment assessment known as SKPKB for the 2016 tax year and received letter of a request for an explanation of data and/or information known as SP2DK for the 2018 and 2019 tax year. Based on this, the researcher then traced the fulfilment of obligations the taxation. The search results showed that PT BCL has constraints in determining the classification of tax objects on income tax and obstacles in fulfilling tax obligations for the use of services from outside the customs area.

Another obstacle is the bookkeeping conducted by PT BCL carried out by each property while the tax calculation and reporting is done centrally so that it affects the fulfilment of its tax obligations. Based on these problems, the researcher is interested in conducting a review of PT BCL's tax obligations. The purpose of this study are to describe the condition of tax compliance of fulfilling tax obligations by tax review and measuring whether there are contingent liabilities for fulfilling tax obligations of PT BCL in fiscal year 2019.

## 2. Research Methods

This research is a qualitative research with a case study approach. Baxter et al. (2008) revealed that by using this type of case study, all conclusions will be translated into description forms that are associated with theory and findings [13]. Njie and Asimiran (2014) consider that an important interest in qualitative case study research is the expression of meaning in the nature of reality as understood and interpreted by people, namely through a tax review in evaluating taxpayers compliance in this study [14]. In qualitative research, there is no certain way in conducting analysis [15]. Qualitative data analysis emphasizes more on the process of data collection and the approach used in research, not after completion of data collection [16]. Therefore, the most effective data analysis technique for researchers is discussion through interviews and documentation, as well as understanding related taxation rules and related literacy through documentation studies in carrying out tax reviews.

In this study researchers describe data analysis techniques based on the results of researchers' analysis. The first step is through the collection of data interview. The information obtained through interviews is not standardized in the form of a general description of the business, the current tax compliance conditions of taxpayers, and matters that become obstacles during taxpayer's calculation, deduction, payment and tax reporting. Further data collection is the study of documentation through the search of books, journals and tax legislation in accordance with the research topic and data collection through documentation of the fulfilment of taxation obligations that have been reported including tracing financial statements and general ledgers. The second stage is conducting a formal compliance analysis by summarizing the fulfilment of tax obligations. The fourth stage is conducting a material compliance analysis by reviewing transactions and supporting documents in determining the tax object, re-calculating and reconciling the findings of the tax object and tax payable based on the results of the review and periodic/annual tax return, and the final stage is evaluating compliance with the obligation taxation carried out by the company and calculate contingent liabilities that arise after the tax review.

### 3. Result and Discussion

#### 3.1. *The Conditions of Compliance by Tax Review*

PT BCL has fulfilled administrative requirements as a taxpayer both administration related to center and local taxes. Based on this, PT BCL already has a taxpayer identification number (NPWP) and registered at KPP Madya Denpasar. PT BCL which is engaged in lodging accommodation services, for its business activities has the obligation to determine its own amount of tax payable in accordance with the principle of self assessment system (SAS) and to withhold taxes on business transactions that are taxable objects in accordance with the principle of withholding tax collection (WHT).

**Table 1.** The Conditions of Tax Compliance and Contingent Liabilities  
PT BCL's Fiscal Year 2019 Based On Tax Review

Description	Tax Deposit's Date	Tax Return's Date	Tax Potential	Tax Sanction
Income tax article 21	Non Comply	Comply	13.679.808	3.388.095
Income tax article 23	Comply	Comply	43.169.592	11.304.772
Income tax article 26	Non Comply	Non Comply	1.415.585	453.467
Income tax article 4 Paragraph 2	Non Comply	Comply	1.693.600	344.848
VAT on foreign Service	Non Comply	Non Comply	194.799.179	54.470.621
Company income tax	Comply	Comply	62.947.750	3.776.865
Total			317.705.514	73.738.668

#### 3.1.1. *Review of Income Tax Article 21*

Review of income tax article 21 is carried out through a formal compliance analysis by checking the accuracy in payments and reporting of the income tax article 21 period during 2019. The examination results based on Table 1 show that PT BCL has not fulfilled the applicable rules when viewed from the perspective of formal obligations due to delays in terms of deposit of income tax article 21. Further analysis is material compliance by checking the accuracy of the calculation of income tax article 21 referred to PER-16/PJ/2016. The result of the examination of material compliance on Table 1 showed that there are income tax article 21 objects that are not taken into account, this results in a potential underpayment tax of IDR13,679,808.00. The tax object of income tax article 21 which is not calculated is the income received by non-employees that is not sustainable. The potential is obtained from cost accounts that explicitly do not contain the element of income tax article 21, including: rent expenses, maintenance/ engineering expenses, other office expenses, hotel cleaning expenses, marketing expenses, and other expense. This indicates that the company has not complied referred to PMK No. 39 /PMK.03/2018 and OECD international policies on income tax article 21.

#### 3.1.2. *Review of Income Tax Article 23*

The results of examination based on Table 1 income tax obligations of income tax article 23 regarding formal compliance shows that PT BCL has fulfilled the applicable regulations because it is timely in terms of depositing and reporting income tax article 23. The next analysis is material compliance by examining the entire object of income tax article 23. The results of the examination of material compliance with income tax article 23 refers to PMK No.141/PMK.03/2015 based on Table 1 showed that there are income tax article 23 objects that are not taken into account, this raises the potential for underpaying tax as much as IDR43,169,592.00. Object income tax of article 23 which has not assessed are transactions on lease of assets, management services, installation services, repair/maintenance services, internet services, other services. This indicates that the company has not complied referred to PMK No. 39 / PMK.03 / 2018 and OECD international policies on income tax article 23.

### *3.1.3. Review of income tax article 26*

Based on Table 1, there is potential for income tax article 26 objects but after it has been confirmed that PT BCL has not made any obligation to deposit or report tax return. The results of tracing into the ledger PT BCL showed that object contained income tax article 26 were not taken into account, this creates the potential for tax underpayments amounting to IDR1,415,585,00. The tax object of income tax article 26 which is not calculated is the income received by foreign taxpayers who receives income from the use of advertising and website services besides the use of online travel agent services from abroad, but is subject to 0% tariff because it has DGT form so that the tax treaty provisions can be applied. The potential is obtained from expenses accounts that explicitly do not contain the element of income tax article 26 such as: telephone, internet, facsimile expenses, marketing expenses, and other expenses. This indicates that the company has not complied referred to PMK No. 39/PMK.03/2018 and OECD international policies on income tax article 26.

### *3.1.4. Review of Income Tax Article 4 Paragraph 2*

Review of income tax article 4 paragraph 2 based on Table 1 showed that in terms of formal compliance not yet fulfilled the applicable rules. The results of the review of income tax article 4 paragraph 2 reported that there was a delay in depositing the income tax article 4 paragraph 2. When viewed from material compliance. The results of the inspection in PT BCL's general ledger show that there is an object of income tax article 4 paragraph 2 which is not taken into account, this raises the potential for underpayment tax of IDR1,693,600.00 which referred to PP No. 40 of 2009. The tax object of income tax article 4 paragraph 2 which is not calculated is for the construction service business. This indicates that the company has not complied based on PMK No. 39/PMK.03/2018 and OECD international policies on income tax article 4 paragraph 2.

### *3.1.5. Review of VAT on Foreign Service*

Based on Table 1, there is potential for the use of foreign service in Indonesia, but after it has been confirmed that PT BCL has not made any deposit or reported tax return. The tracing results in PT BCL's general ledger show that there are foreign service VAT objects that are not taken into account, this results in a potential underpayment tax of IDR194,799,179.00. The tax object of foreign service VAT which is not calculated is income from the use of advertising and website services, in addition to the use of online travel agent services from abroad. The potential is obtained from cost accounts that explicitly do not contain VAT foreign service elements, including: telephone, internet, facsimile, marketing expense, and other expenses. This indicates that the company has not complied when referred to PMK No. 39/ PMK.03/2018 and OECD international policies of VAT on foreign service.

### *3.1.6. Review of Corporate Income Tax*

Review of corporate income tax based on Table 1 is carried out through a formal compliance analysis by checking the accuracy in payment and reporting of the annual tax return of PT BCT 2019. The results of tracing showed that PT BCL has met the applicable rules when viewed from the perspective of formal compliance. The next analysis is material compliance by checking the accuracy of the calculation of corporate income tax. The results of the compliance of the material shows that there is an object Corporate Income Tax is supposed to do when the fiscal correction refers to the Law of Income Tax Article 6 and Article 9. Those impact their tax potential payable arise for Rp62.947.750,00. The potential is obtained from the expense accounts that should be corrected such as depreciation expenses account refers to PMK No. 96/PMK.03/2009, entertainment expense, and interest expense on loans and provisions refer to PMK No. 169/PMK.010/2015. This indicates that the company has not complied based on PMK No. 39/PMK.03/2018 and OECD international policies on Corporate Income Tax. However, payment and reporting on income tax article 25 have been paid in a timely manner.

A review conducted at PT BCL concluded that PT BCL's compliance conditions were classified as under comply despite an tax audit in 2016. During fiscal year in 2019 PT BCL has carried out tax obligations on income tax article 21, income tax article 23, income tax article 4 paragraph (2), and corporate income tax but from the results of the review there are PT BCL's tax obligations that have not been implemented, namely income tax article 26 and VAT on foreign service which also contribute to tax payable. Tax potential is the amount of tax that must be paid by taxpayers due to the mismatch of tax policy administration to the economic system [17]. The potential tax arises illustrated that PT BCL has not complied with tax obligations during 2019 to the current tax regulations.

The government needs a strategy so that taxpayer compliance is not only based on forced compliance, but also taxpayer voluntary compliance. Therefore, the essence of evaluating compliance is something that cannot be left out in the form of a response or further treatment of this research. Mazzolini et al. (2017) revealed that the audit produced two effects namely taxpayers forced to comply and increased tax deposit and resulted in changes in behavior both deterrence effect or spillover effect [17]. PT BCL as one of the business units that has gone through inspection certainly experiences as deterrent effect. However, the efforts to optimize compliance through tax audits have now shifted to tax collection [18]. That occurred to PT BCL, even though it has been inspected by tax audit, but there are still tax obligations that have not been reported. This could be caused by two things, namely the tax authority that does not provide direct assistance to PT BCL after inspection or rationality, psychological and sociological factors that also influence the condition of PT BCL in the form of deliberate actions to minimize costs or misunderstanding in understanding the rules, to the lack of concern in respond to every change in taxation rules. The nature of evaluation on compliance is intended in addition to helping PT BCL in educating its tax obligations, the results of the review can be used as an alternative if a tax audit is carried out by the tax authority, also helps the tax authority to understand the taxpayer characteristics in the field and the problems that occur around it, so that the level of compliance taxes can increase over time and effort. Taxpayer compliance is not only based on enforced tax compliance which is temporary, but also taxpayers voluntary compliance [19].

In their research Darmayasa and Aneswari (2016) said that to improve voluntary tax compliance the Indonesian government could adopt the slippery slope frame work theory by Kirchler [7]. Based on this theory there are two things that underlie tax compliance, namely the strength of the tax authority and trust in the tax authority. Referred to the research of Mendoza et al. (2017) tax compliance behaviour can be assessed through psychological aspects because there is a relationship between taxpayers and tax authorities which can be seen as a psychological contract [20]. Psychological contracts built by tax authorities and taxpayers will have an impact on the formation of tax morals that can affect taxpayers willing to pay taxes [21]. When taxpayer is willing to pay taxes, it will affect the social environment (social networking). Nugrahanto and Hidayati (2019) revealed that the taxpayers is connected with the other taxpayers will form social networks and deliver social action (social custom) for his experience [22]. Chau and Leung (2009) assess from the sociological context, the government can impart social ethics and norms and compliant culture in paying taxes to various community groups, organizations, governmental and non-governmental institutions [23]. So the government through various efforts must insert strategies that can increase taxpayers trust in tax authorities, to realize voluntary tax compliance. In accordance with the statement of Desmayani and Budiarta (2018) that by offering various aspects of ease in tax administration will stimulate taxpayers in paying taxes [24].

### 3.2. *Contingent Liabilities after Tax Review*

One of the purposes of the tax review is to alert whether there is any contingent liability obligation that must be based on the company in the future due to an error in the process of fulfilling tax obligations [26]. In the tax review process carried out related to PT BCL's tax obligations during 2019, it was found that there were still some things that were not in accordance with the applicable regulations, especially in terms of tax deposits and reporting, as well as the results of reconciliation between the data reported in the reported SPT and the data in the financial statements. the emergence of contingent liabilities such as interest sanctions, penalties, and additional underpayments.

The potential amount of PT BCL's contingent liabilities is IDR 382,967,053.00. The potential for underpayment tax obligations results in contingent liabilities in accordance with PSAK 57 in the form of administrative sanctions in the form of interest or penalties. Administrative sanctions have been regulated in article 7 paragraph (1) and article 8 paragraph (2a) of the KUP Law. In article 7 paragraph (1) of the KUP Law if the tax return is not submitted within the time period or the deadline for the extension of the tax return is subject to administrative sanctions in the form of a fine of IDR1,000,000.00 for the annual corporate tax return, a fine of IDR500,000.00 for the VAT for the periodic tax return of VAT and IDR100,000.00 for other periodic tax return. In the case of taxpayers correcting their own annual tax return which results in greater tax debt, they are subject to administrative sanctions in the form of 2% interest per month for the amount of underpaid tax, calculated from the due date until the payment date. For income tax article 21 the amount of sanctions imposed is IDR3,388,095.00. Sanctions amounting to IDR11,304,772.00 arising from income tax article 23 which is underpaid, while income tax article 26 which is underpaid causes an interest penalty of IDR453,467.00. For income tax article 4 paragraph 2, the underpayment creates a sanction of IDR344,848.00 and for VAT on foreign services raises a sanction of IDR54,470,621.00 caused by potential underpayment tax and does not report the VAT for the VAT period. Further sanctions that arise are sanctions on corporate income tax of IDR3,776,865.00 assuming that all aspects of the tax are rectified in July 2020.

PT BCL should immediately make payments for the estimated obligations of the review. In particular, the payment of potential additional underpayments arising from the results of the reconciliation that has been carried out, considering that if the longer it is not paid, the potential interest sanctions imposed will also increase the amount which will have implications for an increase in the number of company losses. On the other hand, PT BCL must be prepared if the KPP later issues a tax collection letter (STP) for the interest or fine that must be paid by PT BCL or an inspection by tax audit.

## 4. Conclusions and Suggestions

### 4.1. Conclusions

The condition of PT BCL's tax compliance and find out the potential tax and company contingent liabilities. The tax review as an evaluation tool for tax liability at PT BCL can be concluded that the tax compliance conditions of PT BCL are classified as under compliance. The non-compliance is due to PT BCL not comply to the national assessment standards referring to PMK No. 39/PMK.03/2018 and SE No. 15/PJ/2018 as well as compliance assessment indicators issued by the international financial agency called OECD. This is due to the fact that PT BCL has not responded well to any renewal of tax regulations, there is a lack of understanding in understanding the rules, deliberate actions to minimize tax costs. On the other hand, the tax authorities implicitly influenced PT BCL's non-compliance due to the lack of direct assistance to PT BCL after the inspection. Failure to meet the assessment standards results in the arising of contingent liabilities.

Contingent liabilities arise marked by a mismatch between the value of the reported tax object and the value of the tax object based on the review until the delay in depositing and reporting tax obligations. The mismatch between tax reporting and conditions in the field has the potential to cause tax payable in its entirety in the amount of IDR317,705,514.00 and the existence of sanction tax administration in the amount of IDR73,738,668.00.

### 4.2. Suggestions

The advice can be given based on the results of research that has been done is as follows:

1. Taxpayers should conduct period tax reviews so that PT BCL's tax obligations are more measurable in reviewing the company's tax obligations and avoid tax audit by tax authorities. Correction of non-compliance is not only for PT BCL but also applies to the government, especially the tax authorities
2. Tax authorities are required to improve in realizing voluntary compliance. Suggestions that can be given are to provide guidance for business actors and more intense socialization through a

psychological approach. In addition, changes in culture and social norms are needed to increase the trust of taxpayers in tax authorities by prioritizing equity and equality.

This study has limitations on the subject and object of the tax studied. The tax subject is only one taxpayer entity so that it cannot be generalized, as well as the object is still limited to the center tax, not yet touched the local tax. In the future it is necessary to expand the subject and object so that the limitations of this study can be improved.

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