

## MAPPING THE DRIVERS OF TAX COMPLIANCE TO ESTABLISH STRATEGIC IMPROVEMENT PRIORITIES THROUGH IMPORTANCE–PERFORMANCE



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### Abstract

Tax compliance plays a pivotal role in strengthening regional fiscal capacity. This study aims to map the determinants of tax compliance by analyzing taxpayers' perceptions of awareness, service quality, public policy evaluation, and monitoring mechanisms, employing a descriptive quantitative approach. A total of 354 valid responses were obtained through accidental sampling in public activity centers. Data were analyzed using Importance–Performance Map Analysis (IPMA) to identify strategic priorities. The findings show taxpayers' awareness and compliance demonstrate the highest performance, while service quality, policy evaluation, and monitoring remain at a moderate level. This study provides evidence-based insights to support the enhancement of regional tax administration and the formulation of more effective tax policy reforms.

### INTRODUCTION

Taxes play a strategic role in national development as they are the government's main instrument for achieving fundamental objectives such as economic growth, equity, stability, and the provision of public services (Darmayasa & Hardika, 2024; Dunn, 1994). In developing countries, the effectiveness of tax collection often reflects the state's capacity to manage development, both through revenue mobilization and increased fiscal legitimacy. In Indonesia, taxes also form the foundation of fiscal sustainability given their dominant contribution to the state budget. Therefore, the level of taxpayer

compliance and the government's ability to optimize tax revenue are crucial factors in maintaining sustainable development and public welfare (Yuliandari et al., 2024). Indonesia possesses substantial taxation potential, as evidenced by its relatively high tax effort alongside persistently low tax revenue realization (Saptono & Mahmud, 2021). Tax effort analyses indicate that Indonesia ranks among ASEAN countries with considerable tax capacity; however, this potential remains underutilized. Consistent with this finding, international reports estimate that Indonesia's tax gap amounts to approximately 6.4% of GDP, equivalent to around IDR 944 trillion annually, comprising a compliance gap of 2.6% and a policy gap of 0.9% (Nasly, 2025). This considerable untapped tax potential highlights a critical opportunity to strengthen national fiscal capacity through enhanced taxpayer compliance, improved quality of taxation services, and more effective and coherent public policy implementation.

Despite its great potential, Indonesia still faces various structural challenges in tax collection. First, the taxpayer compliance ratio has declined, from 86.97% in 2023 to 85.72% in 2024, and is projected to fall further to 81.92% in 2025 (IKPI, 2025; Suryani suryanto & Associate, 2025). Second, compliance among non-employee individual taxpayers is very low, at only 34.09% (MUC Consulting, 1777956731), indicating weak supervision, low understanding of taxation, and high administrative burdens. Third, tax evasion remains a major issue, with 34.1% of tax evasion behavior explained by low tax knowledge and fiscal justice (Albab & Suwardi, 2021). Fourth, the existence of a shadow economy amounting to 30–40% of GDP further narrows the recorded tax base, contributing to a low national tax ratio of only 10.39%, lower than Malaysia (13%), Vietnam (11.5%), and Singapore (16%) (Manrejo et al., 2025).

As the national economic center, DKI Jakarta plays a central role in tax revenue. However, data shows various problems that hinder the optimization of local taxes. The local tax ratio is only 1.19%, far below the regional potential (IKPI, 2025), and still far below the national local tax ratio (0.51%–1.3%). The suboptimal implementation of digital taxation systems, including e-BPHTB and Samsat services, further constrains service efficiency and taxpayer convenience. Beyond existing taxes, significant untapped revenue potential remains in emerging tax bases, such as online retail platforms, app-based transportation services, and toll road infrastructure assets. These challenges are compounded by limitations in human resources, uneven service quality, and regulatory ambiguity, particularly in the digital advertising sector, collectively undermining the overall capacity of tax administration and revenue mobilization.

Previous literature shows that tax compliance does not stand alone but is the result of interactions between the quality of public services, policy evaluation, and the intensity of supervision. Previous studies consistently show that the quality of tax services—through speed, ease of access, and digitization—has a positive effect on compliance (Anggreni & Wirantari, 2025; Septianingrum & Diamonalisa Sofianty, 2023; Suyati & Sugiharto, 2021). Studies on policy evaluation show that evaluative mechanisms such as Importance–Performance Analysis (IPA) can identify tax service priorities that affect the sustainability of systems such as e-Filing (Saluza & Sartika, 2022). In addition, research on supervision (CRM, audits, sanctions) shows a significant impact on taxpayer compliance (Nugrahanto & Asikin, 2022; Ramadhani & Umaimah, 2023). Conceptually, previous studies provide a basis that tax compliance in Indonesia is influenced by administrative, behavioral, regulatory, and governance quality aspects, but there have not been many studies that comprehensively relate this to the context of local taxes, especially in the complex context of DKI Jakarta.

Recent international tax compliance research has increasingly examined the roles of trust, fairness, legitimacy, deterrence, and digital tax administration in shaping taxpayer behaviour. Recent evidence shows that voluntary compliance is strongly associated with trust in tax authorities, while fairness perceptions, legitimacy, and corruption-related evaluations also shape compliance attitudes (Darmayasa & Hardika, 2024). Other studies highlight the growing importance of digital tax systems, government performance, and tax administration quality in influencing satisfaction, trust, and compliance outcomes (Castañeda, 2024). Despite these advances, two gaps remain. First, much of the recent literature is oriented toward testing causal relationships among behavioural and institutional variables, whereas fewer studies adopt a diagnostic policy perspective that translates empirical findings into strategic intervention priorities. Second, prior studies are still dominated by national tax administration settings, SMEs, or general taxpayer populations, while evidence on local tax governance

in large metropolitan regions remains limited (Castañeda, 2024). More specifically, the integration of macro-level indicators of tax underperformance with taxpayer perception data and IPMA-based strategic priority mapping has rarely been addressed in recent international research. Accordingly, this study contributes by positioning tax compliance not only as a behavioural issue but also as a governance alignment problem. It integrates recent evidence on local tax underperformance in DKI Jakarta with taxpayer perceptions of awareness, service quality, public policy evaluation, and oversight, and then uses IPMA to identify strategic priorities for local governments. In this way, the study extends recent international tax compliance research by offering a descriptive-diagnostic and policy-oriented framework for local tax governance improvement.

The novelty of this study lies in its integration of statistical data on tax noncompliance in DKI Jakarta with a systematic mapping of tax compliance drivers using Importance–Performance Analysis (IPA/IPMA) to formulate strategic priorities for local governments. In contrast to prior studies that predominantly examine bivariate relationships between service-related factors and tax compliance, this study adopts a descriptive–diagnostic approach that integrates macro-level indicators (tax ratio, tax realization, and tax arrears), micro-level evidence derived from taxpayers’ perceptions of service quality, supervision, and policy evaluation, as well as a structured synthesis of the relevant literature. This integrative approach enables the identification of underlying constraints and priority intervention areas. Accordingly, the objectives of this study are to identify key tax compliance challenges in DKI Jakarta based on the most recent empirical evidence, to assess taxpayers’ perceptions of public service quality, policy evaluation, and supervisory effectiveness, and to map the principal drivers of tax compliance using Importance–Performance Analysis (IPMA).

## METHOD

This study uses a descriptive quantitative approach to obtain an empirical picture of taxpayers’ perceptions of various aspects of local taxation, including taxpayer awareness, quality of tax services, evaluation of public policy, evaluation and supervision, and taxpayer compliance levels. The main purpose of data collection is to map the actual conditions of taxpayer perceptions and identify general patterns that emerge based on descriptive data, including value distribution analysis, construct averages, and priority mapping through Importance–Performance Map Analysis (IPMA). Thus, this study does not aim to test the causal relationship between variables, but rather emphasizes the presentation of comprehensive empirical data as a basis for policy recommendations. The population in this study is local taxpayers who reside or are active in urban areas. The sampling technique used was accidental sampling, in which respondents were selected based on ease of access and their willingness to fill out the questionnaire at the time the data was collected. This approach is relevant in taxation research involving the wider community with population characteristics that are difficult to identify specifically. To obtain a representative sample of respondents, researchers visited locations with high levels of public activity, such as shopping centers, office areas, government administrative service centers, urban public spaces, and commercial areas. A total of 376 questionnaires were collected during the data collection phase. All responses subsequently underwent a data-cleaning process, including checks for completeness, the removal of inconsistent entries, and the identification of atypical response patterns such as straight-lining. Following this screening procedure, 354 questionnaires were deemed valid and retained for the final analysis. This sample size was considered adequate for descriptive research, as it provides a sufficiently large and stable basis for examining distributional patterns and evaluating construct.

This research instrument was developed based on conceptual dimensions that have been widely discussed in the tax compliance, public service, and public policy evaluation literature. The instrument development process involved three main stages: identifying relevant conceptual dimensions from prior studies, adapting these dimensions to the context of regional taxation in DKI Jakarta, and translating them into questionnaire items measured using a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. The constructs included in this study comprised Taxpayer Compliance (KWP), Taxpayer Awareness (KSWP), Tax Service Quality (KPP), Public Policy Evaluation (EKP), and Evaluation and Oversight (EP). The KWP, KSWP, and KPP constructs were adapted from prior

tax compliance studies, particularly Sari (2023), which emphasize administrative behaviour, understanding of tax regulations, voluntariness, and perceptions of service quality in the context of regional taxation. The EKP construct was derived from Dunn's (1994) public policy evaluation framework, covering dimensions such as effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. Meanwhile, the EP construct was formulated based on governance-related principles, particularly transparency, objectivity, evaluation frequency, and the effectiveness of follow-up oversight mechanisms. Because this study was designed as a descriptive-diagnostic inquiry rather than a confirmatory hypothesis-testing study, these constructs were selected to serve as analytical dimensions for mapping taxpayers' perceived priority areas associated with local tax compliance. In this context, the assessment of the measurement model was conducted primarily to ensure construct validity and internal consistency prior to the Importance-Performance Map Analysis (IPMA), rather than to test a confirmatory structural theory.

The data analysis procedure in this study was designed to comprehensively describe taxpayers' perceptions of various aspects of local taxation through a descriptive quantitative approach. All data that had been validated after the cleaning process, involving 354 respondents, was processed using descriptive statistical techniques and advanced analysis based on measurement models. The analysis was conducted using SmartPLS 4 and Microsoft Excel software to support the data mapping, visualization, and evaluation of the validity and reliability of the instruments.

The first stage was descriptive statistical analysis, which included calculating the frequency of responses, the distribution of the 1–5 Likert scale for each construct, the mean value, and the identification of patterns in respondents' perceptions. This analysis was used to assess the extent to which taxpayers gave positive, moderate, or low ratings to the constructs of Taxpayer Awareness (KSWP), Tax Service Quality (KPP), Public Policy Evaluation (EKP), Evaluation and Supervision (EP), and Taxpayer Compliance (KWP). This procedure is important to obtain an initial empirical picture of the actual conditions of taxpayer perceptions before mapping the performance levels and contributions of each construct.

The second stage is the evaluation of the measurement model, which is conducted through convergent validity testing (outer loading, Average Variance Extracted/AVE) and internal reliability testing (Cronbach's Alpha and Composite Reliability). Although this study does not aim to test causal relationships between variables, an evaluation of the measurement model remains essential to ensure that the questionnaire indicators measure the intended constructs accurately and consistently, as recommended by Hair & Alamer (2022). Only constructs that satisfy the established validity and reliability criteria are subsequently incorporated into the IPMA analysis.

The third stage is Importance-Performance Map Analysis (IPMA), which is used to map strategic priorities based on importance values (relative contribution to KWP) and performance (average construct performance). This approach refers to the four-quadrant framework according to Hsu (2008), namely: keep up, education, do better, and no change. IPMA is employed to identify which constructs exhibit strong performance and should be maintained, as well as those that remain underperforming and therefore require targeted policy intervention. In this study, IPMA constitutes the primary stage of analysis, serving as the basis for generating evidence-based recommendations for local governments to enhance taxpayer compliance.

## RESULTS

The validity and reliability of this study were analyzed using the PLS-SEM approach. Based on Table 1, all constructs used in this study meet the validity and reliability criteria required in high-quality quantitative research methodological standards. In general, the outer loading values for each indicator are above the threshold of 0.70, indicating that the indicators are consistently able to reflect the latent constructs being measured. Several indicators in the EKP construct (e.g., EKP1 and EKP2) and KWP construct (e.g., KWP1 and KWP4) are slightly below 0.70, but in the context of multidimensional social research, these values are still acceptable because they do not significantly reduce the Average Variance Extracted (AVE). All constructs exhibit Average Variance Extracted (AVE) values exceeding the 0.50

threshold, with the highest values observed for the KPP (0.747) and EP (0.686) constructs, indicating that convergent validity is satisfactorily achieved. These results demonstrate that the indicators within each construct explain more than half of the variance of the corresponding latent variables, in line with the recommendations (Hair & Alamer, 2022).

Table 1. Validity and Reliability Evaluation

Construct & Item	Outerloading	CA	CR	AVE
<b>Taxpayer Awareness (KSWP)</b>		0.890	0.916	0.645
KSWP1	0.753			
KSWP2	0.856			
KSWP3	0.881			
KSWP4	0.756			
KSWP5	0.835			
KSWP6	0.726			
<b>Quality of Tax Services (KPP)</b>		0.932	0.946	0.747
KPP1	0.850			
KPP2	0.889			
KPP3	0.865			
KPP4	0.888			
KPP5	0.848			
KPP6	0.844			
<b>Public Policy Evaluation (EKP)</b>		0.897	0.913	0.514
EKP1	0.651			
EKP2	0.644			
EKP3	0.787			
EKP4	0.767			
EKP5	0.702			
EKP6	0.749			
EKP7	0.737			
EKP8	0.683			
EKP9	0.732			
EKP10	0.701			
<b>Evaluation and supervision (EP)</b>		0.943	0.951	0.686
EP1	0.788			
EP2	0.819			
EP3	0.847			
EP4	0.867			
EP5	0.882			
EP6	0.857			
EP7	0.836			
EP8	0.751			
EP9	0.796			
<b>Taxpayer Compliance (KWP)</b>		0.885	0.912	0.599
KWP1	0.680			
KWP2	0.888			
KWP3	0.846			
KWP4	0.614			
KWP5	0.849			
KWP6	0.722			
KWP7	0.781			

In terms of internal reliability, all constructs also showed excellent performance. Cronbach's Alpha (CA) values ranged from 0.885 to 0.943, while Composite Reliability (CR) values ranged from 0.912 to 0.951. These values far exceed the minimum threshold of 0.70, which is generally used as the basis for assessing reliability, indicating a very strong level of internal consistency between indicators. In particular, the KPP and EP constructs displayed the highest reliability, reflecting that the dimensions of tax services and evaluation and supervision were measured very consistently by their indicators. With all convergent validity and internal reliability criteria met, the measurement model in this study can be declared stable, accurate, and feasible to proceed to the structural model analysis stage. These findings indicate that the measurement instruments are sufficiently robust, thereby minimizing the risk that structural relationships within the model are biased by measurement deficiencies and allowing the structural results to be interpreted with a high degree of methodological confidence.

The descriptive table 2 shows the distribution of respondents' answers on a 1–5 Likert scale for five constructs: Taxpayer Compliance (KWP), Taxpayer Awareness (KSWP), Tax Service Quality (KPP), Public Policy Evaluation (EKP), and Evaluation and Supervision (EP). On average, only 1.3% of responses were at a value of 1 (very low) and 4.5% at a value of 2. In contrast, the majority of responses were concentrated at a value of 3 (33.0%) and especially at a value of 4 (45.5%), with 15.7% choosing a value of 5. This pattern shows that, in general, respondents' perceptions of all aspects of taxation measured tend to be positive, although there are still quite a few in the “middle” position (score of 3), indicating that there is still room for improvement.

Table 2. Data Description

Construct	Value					Average
	1	2	3	4	5	
Taxpayer compliance (KWP)	0.6%	2.0%	21.2%	51.4%	24.7%	3.97
Taxpayer awareness (KSWP)	0.7%	2.1%	17.8%	53.5%	26%	4.02
Quality of tax services (KPP)	1.6%	6.1%	44%	40%	8.4%	3.48
Public policy evaluation (EKP)	2%	7.1%	37.5%	42.4%	10.9%	3.53
Evaluation and supervision (EP)	1.7%	5%	44.5%	40.3%	8.5%	3.49
<b>Average</b>	<b>1.3%</b>	<b>4.5%</b>	<b>33.0%</b>	<b>45.5%</b>	<b>15.7%</b>	<b>3.70</b>

The distribution of respondents' answers shows that perceptions of various aspects of local taxation tend to be positive, albeit with varying degrees across each construct. The Taxpayer Compliance (KWP) and Taxpayer Awareness (KSWP) constructs show the highest tendencies, with the majority of respondents giving scores of 4 and 5, resulting in averages of 3.97 and 4.02, respectively. These findings indicate that taxpayers generally feel that they have fulfilled their tax obligations adequately and have a strong awareness of the importance of taxes for regional development. In contrast, the constructs related to structural aspects, namely Tax Service Quality (KPP), Public Policy Evaluation (EKP), and Evaluation and Supervision (EP), show a more moderate average score, at 3.48, 3.53, and 3.49, respectively. These constructs show more moderate average scores of 3.48, 3.53, and 3.49, respectively. The distribution of scores for these three constructs is dominated by categories 3 and 4, with a larger proportion of low scores compared to the two taxpayer behavior constructs. This reflects that the quality of service, clarity and consistency of policy, and effectiveness of supervision are still perceived to be at a “fairly good” level, but not yet optimal. Overall, these findings reveal a discernible gap between the relatively high level of taxpayer readiness and the capacity of the regional taxation system, which has yet to fully support optimal compliance. Consequently, improvements in service delivery, policy design, and supervisory mechanisms emerge as critical priorities to better align systemic capacity with the level of awareness and commitment to compliance that has already been established among taxpayers.

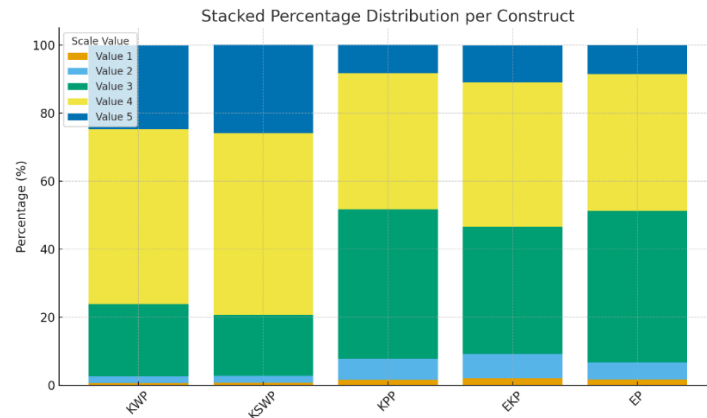


Figure 1. Stacked percentage distribution per construct

Overall, the average score for all constructs in this study was 3.70, indicating that taxpayers' perceptions of various aspects of local taxation were fairly good. However, when these constructs were compared to this average score, a very clear and informative pattern emerged. Only two constructs had scores above the average, namely Taxpayer Awareness (KSWP) with an average of 4.02 and Taxpayer Compliance (KWP) with an average of 3.97. In contrast, the other three constructs, namely Tax Service Quality (KPP) at 3.48, Public Policy Evaluation (EKP) at 3.53, and Evaluation and Supervision (EP) at 3.49, scored below the overall average. This pattern indicates that factors originating from individual taxpayers, such as awareness, understanding of regulations, willingness to comply with rules, and administrative discipline, have been well established. Conversely, external factors within the domain of local government, such as service quality, accuracy of policy formulation, and effectiveness of supervision, are still considered to be at a moderate level.

These findings become even clearer when analyzed based on the questions in each construct. In the KWP construct, statements such as "I pay my taxes on time," "I fill out forms correctly," and "I never break the rules" show that taxpayers' perceived compliance is not merely an intention, but reflects administrative behavior that is consistently practiced. Similarly, in KSWP, items such as "paying taxes is a form of participation in development," "I pay with my own awareness," and "I allocate special funds for taxes" indicate a high level of attitudinal maturity regarding the role of taxes in regional development. In other words, from the internal perspective of the community, the psychological capital and morality of taxation are already on a strong foundation.

In contrast to the KPP, EKP, and EP constructs, which show a dominant distribution of responses in categories 3 and 4, but never exceed the overall average score. In the KPP, respondents' perceptions of service quality in terms of speed of service, clarity of information, friendliness of staff, and transaction security are still in the "fairly good" category, not yet reaching the level of truly optimal public service. In EKP, items assessing the aspects of policy fairness, tariff proportionality, fiscal adequacy, and policy responsiveness show that the public does not yet fully view local tax policies as truly effective and fair. Meanwhile, in the EP, statements concerning the objectivity of evaluations, the adequacy of the frequency of supervision, the transparency of evaluation results, and follow-up by local governments also indicate significant room for improvement.

Reviewing the overall pattern, it appears that taxpayers' internal readiness is higher than the external readiness of the taxation system. In other words, the public actually has a good level of awareness and compliance, but the regional taxation system, at the service, policy, and supervision levels does not yet fully support or facilitate this level of compliance. In taxation and public administration literature, this condition is known as the compliance–governance gap, which is the gap when taxpayers' willingness to comply is higher than the ability of government institutions to provide an adequate system to support such compliance. Policy priorities should focus on factors within the control of local governments, rather than on the relatively high level of awareness or willingness of taxpayers. Service quality, policy clarity and consistency, and the effectiveness of evaluation and

oversight functions represent key areas requiring reinforcement to match the level of public awareness and compliance. This situation also provides empirical justification for the application of Importance–Performance Analysis (IPMA) as a systematic approach to identify external factors that are highly important yet underperforming, thereby highlighting strategic priorities for enhancing local tax governance.

Importance–Performance Map Analysis (IPMA) is used to evaluate the level of importance and performance of each construct in influencing the dependent variable, namely Taxpayer Compliance (KWP). Referring to Hsu (2008), IPMA groups each construct into four quadrants: quadrant I (keep up), quadrant II (priority for improvement/education), quadrant III (moderate improvement/do better), and quadrant IV (no change needed). By combining information on structural contributions and performance perceptions, IPMA provides an important diagnostic overview for local governments in determining policy priorities and interventions to improve tax services (Hair & Alamer, 2022).

Table 3. Important performance value (Construct)

	Important	Performance	Category
Public Policy Evaluation (EKP)	-0.031	64.709	Quadrant IV – No change
Evaluation and Supervision (EP)	0.028	62.369	Quadrant IV – No change
Taxpayer Awareness (KWSP)	0.709	76.179	Quadrant I – Keep Up (Maintained Priority)
Tax Service Quality (KPP)	0.085	61.935	Quadrant IV – No change
<b>Average</b>	<b>0.198</b>	<b>66.298</b>	

Based on table 3, The EKP construct measures the extent to which local tax policies are considered effective, fair, adequate, responsive, and targeted. Based on the IPMA results, EKP has an importance value of  $-0.031$  and a performance value of  $64.709$ , placing it in quadrant III (do better). The negative importance value indicates that although its performance is in the moderate category, improvements in this area do not have a significant impact on taxpayer compliance. In other words, improvements in the effectiveness or fairness of current tax policies are not yet a major driver of compliance behavior. Therefore, referring to Hsu's interpretation, EKP does not require urgent policy attention, but it still needs to be monitored to ensure long-term consistency.

Meanwhile, the EP construct encompasses aspects of transparency, objectivity, the frequency of evaluations, and follow-up on supervisory outcomes by local governments. The IPMA results indicate that EP has an importance score of  $0.028$  and a performance score of  $62.369$ , placing it in Quadrant IV (No Change). Although its performance is relatively low, its importance for compliance is also minimal, suggesting that efforts to enhance supervision, such as increasing audit objectivity or evaluation frequency, would not directly lead to higher taxpayer compliance. Therefore, EP does not constitute a top-priority area for policy intervention and may be improved gradually, with due consideration for resource efficiency.

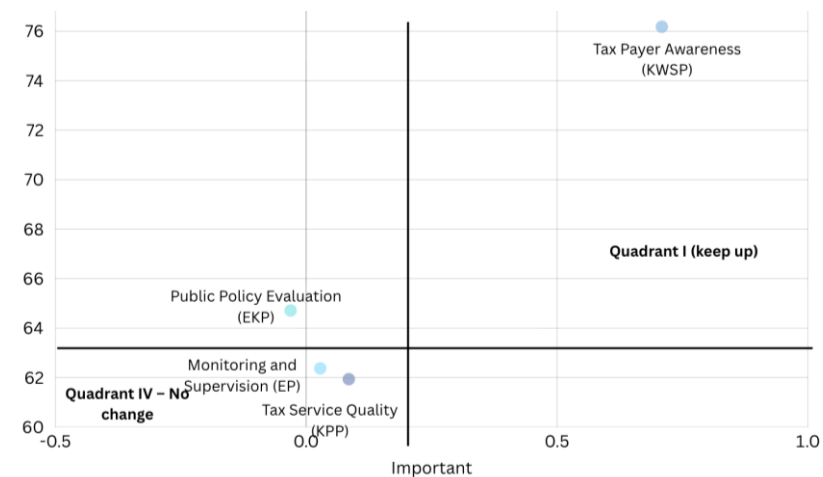


Figure 2. IPMA (construct)

The KSWP construct describes taxpayers' understanding, willingness, moral responsibility, and discipline in fulfilling their tax obligations. IPMA shows that KSWP has the highest importance (0.709) with a performance of 76.179, clearly placing it in quadrant I (keep up). This value makes taxpayer awareness the most strategic factor in encouraging compliance. The high performance and influence are in line with tax behavior theory, which emphasizes the role of intrinsic motivation and moral awareness in increasing voluntary compliance. These results indicate that the government needs to maintain and strengthen education, socialization, and public communication programs aimed at increasing awareness.

The KPP construct reflects aspects of efficiency, responsiveness, professionalism, service security, and completeness of taxation facilities. Based on IPMA, KPP has an importance of 0.085 and a performance of 61.935, which is the lowest among all constructs. This value places KPP in a borderline position between quadrant II (priority for improvement) and quadrant III (do better). This means that although the influence of KPP on compliance is not as high as KSWP, its low performance indicates a need for improvement in public services. In the context of public service, improvements to the KPP remain relevant because they can strengthen trust, perceptions of procedural fairness, and taxpayer satisfaction in the long term. However, in accordance with IPMA principles, the KPP is not a top priority, but it remains an important area that needs to be systematically addressed.

The IPMA results show a very clear configuration: KSWP is the only construct with high importance and performance, making it a key factor that must be maintained by local governments. On the other hand, EKP and EP have low influence and moderate performance, placing them in the “do better” category but not urgent. Meanwhile, KPP exhibits the lowest performance while maintaining moderate importance, indicating that it warrants targeted, moderate improvement. This pattern further underscores the gap between taxpayers' internal readiness and the capacity of the local taxation system, wherein taxpayer awareness and motivation are high but not fully supported by the quality of services, policy implementation, and governance oversight. Therefore, an effective policy strategy should not only focus on enhancing service quality and oversight mechanisms but also aim to sustain high levels of taxpayer awareness through continuous educational initiatives and public communication campaigns.

Table 4. Important performance value (Item)

	Item	Important	MV performance
The incentive approach is appropriate for the regional tax context in Jakarta.	EKP11	-0.004	60.593
The sanction approach is appropriate for the regional tax context in Jakarta.	EKP12	-0.003	61.582
The tax payment system (e.g., e-Samsat, JakPenda) makes transactions easier.	EKP2	-0.006	72.669
The regional tax reporting and payment process is fast and uncomplicated.	EKP3	-0.005	70.763
The regional tax apparatus works quickly and responsively.	EKP4	-0.007	65.960
The current regional tax policy is sufficient to meet Jakarta's development needs.	EKP5	-0.004	62.288
This policy addresses various regional problems.	EKP6	-0.004	63.418
This regional tax policy is fair to all levels of society.	EKP7	-0.003	62.076
Tax rates are proportional to the community's economic capacity.	EKP8	-0.004	57.627
The Jakarta Provincial Government adapts its tax policy to the community's social and economic conditions.	EKP9	-0.003	55.791
1. The DKI Jakarta Regional Government routinely conducts tax oversight evaluations, both for regular activities and special cases.	EP1	0.003	61.370
2. Oversight evaluations always take into account the latest developments such as changes in policies, regulations, or economic conditions.	EP2	0.003	60.381
3. Before conducting the evaluation, the regional government team understands the technical process of tax collection.	EP3	0.004	62.218
4. The evaluation is conducted by competent employees or teams who understand the technical aspects of regional taxation.	EP4	0.004	64.336
5. The oversight evaluation process has been integrated into the regional government's business systems and procedures.	EP5	0.004	62.076

6. The frequency and scope of evaluations are tailored to field needs and the level of risk.	EP6	0.004	61.370
7. Evaluations are conducted objectively, transparently, and free from conflicts of interest.	EP7	0.004	61.370
8. Evaluation results are analyzed in depth to identify weaknesses or problems in tax collection oversight.	EP8	0.004	63.277
9. Evaluation findings are communicated clearly and in writing to the public.	EP9	0.004	63.771
Taxpayers who fail to pay their taxes may be subject to fines.	KPP1	0.016	60.664
The imposition of sanctions can have a deterrent effect on taxpayers who violate tax regulations.	KPP2	0.016	61.158
Sanctions are imposed in accordance with established tax laws.	KPP3	0.018	63.206
Tax sanctions imposed on taxpayers can be reduced in accordance with applicable regulations.	KPP4	0.016	61.229
Tax sanctions apply to all motor vehicle taxpayers who fail to pay their taxes.	KPP5	0.016	62.853
Sanctions are imposed in accordance with the violation of regional tax obligations.	KPP6	0.016	62.359
Paying regional taxes is a form of participation in supporting regional development.	KWSP1	0.131	75.636
Paying regional taxes in an amount that is not in accordance with the amount due can be detrimental to the region.	KWSP2	0.183	79.237
I pay regional taxes (e.g., land and building tax or motor vehicle tax) in accordance with applicable regulations.	KWSP3	0.169	78.955
I always pay regional taxes in accordance with the stipulated amount.	KWSP4	0.122	72.952
I pay regional taxes of my own free will.	KWSP5	0.153	75.706
As a taxpayer, I voluntarily pay according to applicable regulations.	KWSP6	0.118	70.621

Based on the Importance–Performance Map Analysis (IPMA) results presented in the table, the empirical evidence reveals a systematic imbalance between perceived importance (total effects) and performance (mean values) across the main dimensions of regional tax governance in DKI Jakarta. This pattern provides not only a descriptive portrait of current policy effectiveness but also a diagnostic basis for strategic policy refinement. Overall, the policy and system dimension (EKP) exhibits low and even negative importance values, despite achieving moderate levels of performance (approximately 55–72). This configuration indicates that policy instruments such as incentive–sanction approaches, digital payment platforms (e-Samsat, JakPenda), administrative simplicity, and perceptions of fairness are not perceived as decisive drivers of taxpayer compliance. Although these mechanisms operate adequately at the operational level, their marginal impact on compliance behavior remains limited. From a theoretical perspective, this reflects a state of administrative compliance, in which taxpayers adhere to procedures without substantial normative engagement. This finding is consistent with contemporary tax compliance literature, which suggests that policy design alone, when detached from perceived legitimacy and social relevance, rarely translates into meaningful behavioral change.

In contrast, the evaluation and oversight dimension (EP) demonstrates slightly positive importance values with relatively stable performance scores (around 60–64). This suggests that tax oversight covering evaluator competence, procedural integration, objectivity, and transparency is institutionally present and reasonably effective. However, its limited importance indicates that oversight functions primarily as a background control mechanism rather than as a visible governance instrument capable of shaping taxpayer attitudes. In other words, while oversight contributes to administrative accountability, it has not yet evolved into a trust-building mechanism that directly strengthens voluntary compliance.

A more pronounced pattern emerges in the sanction dimension (KPP). All sanction-related indicators show clearly positive importance values, while performance remains moderate. This positioning implies that sanctions continue to play a relevant deterrent role in influencing taxpayer behaviour, yet their potential impact has not been fully realized. From the perspective of *economic deterrence theory*, this indicates that the expected cost of non-compliance exists but could be enhanced

through greater consistency of enforcement, clearer communication, and stronger perceptions of legal fairness. Thus, sanctions remain an important but not dominant instrument within the broader compliance framework. The most salient findings are observed in the taxpayer awareness and voluntary compliance dimension (KWSP). This dimension records by far the highest importance values, accompanied by the strongest performance levels (approximately 70–79). These results clearly indicate that regional tax compliance in DKI Jakarta is primarily driven by intrinsic motivation, moral obligation, and a sense of civic engagement, rather than by policy design or coercive measures. Statements reflecting voluntary payment, social responsibility, and awareness of the impact of regional development emerge as the most influential determinants of compliance. This pattern aligns closely with the slippery slope framework, which posits that trust-based compliance is more sustainable and resilient than power-based compliance.

Taken together, the IPMA configuration suggests that Jakarta's regional tax system has entered a post-administrative phase of compliance, where structural instruments (policy and systems), control mechanisms (oversight), and deterrence tools (sanctions) serve primarily as supporting conditions. The central driver of compliance lies in taxpayer awareness and voluntary commitment. The key policy implication is therefore clear: future efforts to enhance regional tax compliance should move beyond regulatory expansion and enforcement intensity, and instead prioritize strengthening fiscal legitimacy, transparency in the use of tax revenues, fairness narratives, and participatory communication strategies. The strategic challenge ahead is to institutionalize this social capital into a stable, long-term, and adaptive compliance model that remains effective under changing economic conditions and evolving fiscal policies.

## DISCUSSION

The findings of this study provide empirical support for the proposed concept of a compliance–governance gap, demonstrating that taxpayer awareness and voluntary compliance are relatively high, while institutional dimensions remain underdeveloped. This extends the Slippery Slope Framework by suggesting that the interaction between trust and power is not always symmetrical, particularly in local tax contexts where institutional capacity may lag behind taxpayer readiness. In general, taxpayers reported relatively high levels of awareness and compliance, whereas the institutional dimensions of tax governance namely tax service quality, public policy evaluation, and evaluation and oversight were perceived only at a moderate level. This indicates that the local tax environment in DKI Jakarta is characterized by relatively strong internal readiness among taxpayers, but less optimal institutional support from the regional tax administration system. In substantive terms, these results suggest that tax compliance is not merely an administrative outcome, but also the product of an interaction between taxpayers' internal motivation and the ability of public institutions to facilitate and sustain compliant behavior (Kristanto & Putu Chandrika, 2023; Suyati & Sugiharto, 2021).

From the perspective of the Slippery Slope Framework (SSF), this pattern is theoretically meaningful. The SSF argues that tax compliance is shaped by two broad dimensions, namely trust in authorities, which promotes voluntary compliance, and power of authorities, which drives enforced compliance (Alm et al., 2020; Gobena & Dijke, 2016; Kirchherr et al., 2023). In the context of this study, the high performance of taxpayer awareness and compliance suggests that local tax compliance in DKI Jakarta is more strongly rooted in the trust-based dimension than in the power-based dimension. Taxpayer awareness here should not be interpreted merely as cognitive knowledge of tax obligations, but also as voluntary willingness, civic understanding, and moral responsibility to contribute to regional development. This interpretation is consistent with the SSF argument that when taxpayers perceive taxation as legitimate and meaningful, compliance is more likely to be sustained through voluntary cooperation than through coercive enforcement alone (Adem et al., 2024; Hm, 2019; Sarsadilla & Usman, 2023).

This interpretation is further reinforced by the IPMA results, which show that Taxpayer Awareness (KSWP) is the only construct positioned in the keep up quadrant, with the highest importance and the strongest performance. This means that taxpayer awareness is the most strategic

dimension associated with taxpayer compliance in the DKI Jakarta context. Theoretically, this finding supports the argument that trust-related and awareness-based factors often provide a stronger and more sustainable basis for compliance than deterrence-oriented mechanisms (Adem et al., 2024; Alm et al., 2020). This result also aligns with several empirical studies. Adem et al. (2024), for example, found in Ethiopia that trust in tax authorities has a stronger effect on tax compliance than enforcement. Similarly, Sarsadilla and Usman (2023) reported that taxpayer trust strongly influences compliance, while the power of tax authorities exerts only a neutral effect. In Indonesia, Inasius et al. (2020) also found that trust in government positively affects voluntary tax compliance, whereas the perception of government power was only marginally significant. Together, these studies strengthen the interpretation that taxpayer awareness and trust are central pillars of sustainable compliance.

The present findings also resonate with broader literature emphasizing the role of intrinsic motivation, tax morale, legitimacy, and trust in shaping tax behavior. Hm (2019) argued that trust enhances intrinsic motivation to comply with tax regulations, while Galiano (2022) showed that higher trust in institutions is associated with a stronger willingness to pay taxes. Likewise, Faizal et al. (2019) found that trust significantly mediates the relationship between procedural justice and tax compliance, suggesting that taxpayers are more likely to comply when they perceive the system as fair and legitimate. In this regard, the high score of taxpayer awareness in the present study may be interpreted as a manifestation of an already-developed normative and moral basis of compliance among taxpayers in DKI Jakarta. Thus, this study does not merely confirm that awareness matters; rather, it shows that in the context of local taxation, awareness functions as the central strategic resource that should be preserved and strengthened.

At the same time, the relatively moderate scores of Tax Service Quality (KPP), Public Policy Evaluation (EKP), and Evaluation and Oversight (EP) indicate that the institutional side of local tax governance has not yet reached the same level of readiness as taxpayer awareness. This is an important finding because the SSF does not imply that trust alone is sufficient; rather, it emphasizes that trust and power should ideally complement one another in sustaining tax compliance (Alm et al., 2020; Gobena & Dijke, 2016). When the governance system does not provide efficient, responsive, and credible institutional support, high taxpayer awareness may not be fully transformed into a strong and resilient compliance environment. In this study, this imbalance can be described as a compliance–governance gap, namely a condition in which taxpayers' willingness to comply is relatively high, but the administrative and governance capacity of the state to support such compliance remains only moderate.

This interpretation is broadly consistent with prior studies showing that service quality and institutional capacity play an important role in compliance formation. Studies on tax service delivery have shown that accessible, responsive, and user-friendly public services strengthen trust and facilitate compliance behavior (Anggreni & Wirantari, 2025; Oktaviana & Niswah, 2021). In this sense, tax service quality should not be viewed merely as an operational issue, but also as a trust-building mechanism within the broader governance structure. A service system that is slow, unclear, or procedurally burdensome can weaken the ease and legitimacy of compliance, even when taxpayers already possess strong awareness. This logic is also supported by Ayoola et al. (2023), who found that trust positively moderates the relationship between tax administration and compliance. Therefore, the relatively lower performance of KPP in this study suggests that institutional improvements in digitalization, service speed, clarity of information, and professionalism of tax officers remain necessary to ensure that taxpayer awareness is matched by adequate administrative support.

The moderate positioning of Public Policy Evaluation (EKP) and Evaluation and Oversight (EP) deserves particular attention. Although both constructs showed moderate performance, their importance values were relatively low in the IPMA results. This suggests that taxpayers do not strongly perceive these two dimensions as immediate determinants of their personal compliance behavior. One plausible explanation is that policy evaluation and oversight are often experienced as back-office governance processes, rather than visible elements of day-to-day taxpayer interaction. In other words, these governance functions may exist institutionally, but their benefits are not yet sufficiently visible from the taxpayer's perspective. This finding is important because it highlights a perceptual disconnect between governance mechanisms and taxpayer experience. This result partly aligns with the SSF

literature regarding the role of power and enforcement. The literature consistently shows that power remains relevant, but its effects are often more context-dependent and less sustainable than trust-based compliance (Adem et al., 2024; Kumi et al., 2023). Faizal et al. (2019) found that trust significantly influenced tax compliance, whereas legitimate and coercive power did not significantly predict compliance once justice and trust were considered. Gobena and Dijke (2016) further demonstrated that the effects of power, justice, and compliance are mediated by cognition-based trust. Therefore, the low importance of EKP and EP in the present study should not be interpreted as evidence that these functions are unimportant in absolute terms. Rather, it suggests that their relevance has not yet been translated into a visible, credible, and trust-enhancing governance experience for taxpayers.

When these findings are synthesized, the study suggests that DKI Jakarta's local tax system may currently be situated in a partially synergistic tax climate. On the one hand, taxpayers demonstrate relatively high awareness and readiness to comply, which is characteristic of a trust-based compliance environment (Inasius et al., 2020; Sarsadilla & Usman, 2023). On the other hand, the governance dimensions that should support and institutionalize this climate namely service quality, policy responsiveness, and visible oversight remain only moderate. In SSF terms, this means that the trust side of the compliance equation appears stronger than the power and governance side. Consequently, local governments cannot rely solely on taxpayer goodwill. Without corresponding improvements in service delivery, policy credibility, and institutional transparency, voluntary compliance may remain fragile and may not evolve into a more resilient long-term compliance system (Alm et al., 2020; Shahid et al., 2022).

Theoretically, this study contributes to the tax compliance literature by extending the Slippery Slope Framework into the context of local tax governance. Much of the SSF literature focuses on national tax administration, voluntary versus enforced compliance, and the relative effects of trust and power (Adem et al., 2024; Alm et al., 2020; Kumi et al., 2023). By contrast, the present study introduces a more policy-diagnostic perspective, showing that in a metropolitan local tax setting, the core challenge may not lie in the absence of taxpayer awareness, but rather in the mismatch between taxpayers' internal readiness and the institutional capacity of local government. In this sense, the notion of a compliance–governance gap offers an additional conceptual lens for understanding local tax compliance. This enriches the literature by showing that even when taxpayers are psychologically prepared to comply, governance weaknesses may still constrain the full realization of compliance potential.

This study also has important practical implications. First, because taxpayer awareness demonstrates both high performance and high importance, local governments should continue to preserve it through public education, outreach, and communication programs that strengthen the connection between taxation and regional development (Adem et al., 2024; Hm, 2019). Second, the moderate performance of tax service quality indicates a clear need to improve digital service systems, simplify procedures, enhance service speed, improve information clarity, and strengthen the professionalism of tax officers (Anggreni & Wirantari, 2025; Oktaviana & Niswah, 2021). Third, the low perceived importance of policy evaluation and oversight suggests that these governance functions need to become more visible, transparent, and communicatively linked to taxpayer interests. In this regard, evaluation and oversight should not remain merely internal administrative routines, but should be translated into public-facing governance mechanisms that strengthen trust, demonstrate fairness, and reinforce the legitimacy of local tax administration (Battilossi & Pittaki, 2024; Gobena & Dijke, 2016). This study carries a methodological implication. By combining descriptive statistics, construct validation, and Importance–Performance Map Analysis (IPMA), the study demonstrates that tax compliance research can move beyond merely testing direct relationships and instead provide a strategic map of institutional priorities. This is particularly useful in local government settings, where the key issue is often not only whether certain factors matter, but which dimensions should be prioritized for intervention. Thus, the present study contributes not only substantively to the literature on tax compliance, but also methodologically by showing the value of a descriptive-diagnostic and priority-oriented approach in the field of local taxation.

## CONCLUSION

This study concludes that local taxpayer compliance in DKI Jakarta reflects a relatively strong internal condition among taxpayers, but is not yet fully supported by equally strong external governance mechanisms. The descriptive results show that Taxpayer Awareness and Taxpayer Compliance are positioned above the overall average, indicating that taxpayers generally have adequate awareness, motivation, and behavioral readiness to fulfill their local tax obligations. This condition suggests that the psychological foundation of compliance has developed positively among respondents. However, the lower performance of Tax Service Quality, Public Policy Evaluation, and Evaluation and Supervision indicates that the regional taxation system still faces institutional challenges. In other words, taxpayers' willingness to comply appears to be stronger than their perception of the quality of tax services, fairness and effectiveness of public policies, and consistency of supervisory practices. The IPMA results further confirm this pattern by placing Taxpayer Awareness as the key factor that needs to be maintained, while service quality, policy evaluation, and supervision require more systematic improvement. These findings affirm the existence of a compliance–governance gap in local taxation. Compliance cannot be understood solely as an individual psychological issue, but must also be viewed as a product of institutional capacity, administrative quality, policy credibility, and public trust. Therefore, strengthening local tax compliance requires not only maintaining taxpayer awareness through education and outreach, but also improving the quality of governance that supports compliance behavior. Theoretically, this study contributes to the tax compliance literature by showing that high taxpayer awareness does not automatically indicate the optimal performance of the tax administration system. Methodologically, the use of descriptive analysis, PLS measurement evaluation, and IPMA provides a practical diagnostic framework for identifying strategic priorities in local taxation. Practically, the DKI Jakarta Provincial Government should prioritize service digitalization, simplification of procedures, improvement of information clarity, evidence-based policy evaluation, transparent supervision, and continuous taxpayer education. Nevertheless, the findings should be interpreted with caution. The descriptive design limits causal inference, while accidental sampling and self-reported data may reduce generalizability and increase the possibility of perception bias. Future studies are encouraged to use probability sampling, include contextual variables such as income level, taxpayer type, business sector, and regional characteristics, and apply causal or longitudinal designs to provide a more comprehensive understanding of local taxpayer compliance.

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