

Factors Influencing Tax Knowledge and Tax Sanctions on Taxpayer Awareness Among Coffee Farmers

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Abstract

Public tax awareness is an important factor in supporting the sustainability of state revenue, especially in the agrarian sector. This study aims to analyze the effect of understanding tax regulations and sanction policies on the level of taxpayer awareness among coffee farmers in Ngada Regency. An associative quantitative approach was used in this study, with primary data collected through structured questionnaires distributed to 100 respondents. Data analysis was conducted using multiple linear regression to examine the relationships between variables. The results show that understanding tax regulations has a positive and significant effect on taxpayer awareness. Tax sanction policies are also proven to have a significant influence in encouraging compliance. Simultaneously, both variables contribute 39% to the formation of tax awareness. These findings indicate that increasing inclusive tax education and consistent enforcement of sanctions are important factors in improving tax compliance in the plantation sector.

Keywords

Coffee Farmers, Taxpayer Awareness, Tax Knowledge, Tax Sanctions.



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INTRODUCTION

Taxes are a fundamental instrument in the structure of financing national development, functioning as a pillar of a country's fiscal independence. In the context of a people-centered economy, the agrarian sector plays a strategic role in contributing to state revenue through the self-assessment system, which gives full trust to taxpayers to calculate and report their obligations (Mulyadi, et, and Al 2023). However, the effectiveness of this system heavily depends on voluntary compliance, which in practice still faces significant challenges in rural areas and the informal agricultural sector (Nasucha, Et, and Al 2022).

Taxpayer awareness is a determining factor in the success of tax collection, especially among communities with limited access to information, such as coffee farmers in Ngada Regency. This awareness does not arise spontaneously, but is influenced by a deep understanding of the function of taxes for public facilities and a sense of fairness in their collection (Savitri, Et, and Al 2020). The lack of outreach tailored to the local characteristics of farmers often results in taxes being perceived as a financial burden rather than a social

contribution to improving agricultural infrastructure (Ismail, Et, and Al 2022).

Tax knowledge is the foundation that enables taxpayers to understand their rights and obligations, both administratively and legally. Without adequate tax literacy, farmers tend to experience difficulties in registering, calculating final income tax rates for MSMEs, and reporting annual tax returns, which are now digitally based (Hama, Et, and Al 2024). In addition to the educational aspect, the aspect of law enforcement through tax sanctions also plays an important role as a preventive instrument to minimize acts of non-compliance (Sudarman, Et, and Al 2023)

This situation aligns with the phenomenon occurring in Ngada Regency, where the economic potential of Bajawa Arabica coffee shows very promising growth and has penetrated the international market. However, ironically, the improvement in the welfare of coffee farmers has not been directly proportional to their level of tax compliance (Mulyadi 2020) This indicates that there are obstacles in transforming the economy into regional fiscal contributions, where optimization of capital expenditures for infrastructure is needed to stimulate taxpayer confidence in the region (Hama 2024) The phenomenon of declining tax revenue realization in the plantation sector can be seen in the data presented in the following table:

Table 1. Target and Realization of Tax Revenue from the Coffee Plantation Sector in Ngada Regency for 2021-2023

Year	Target (Rp)	Realization (Rp)	Percentage (%)
2021	500,000,000	225,000,000	45%
2022	550,000,000	220,000,000	40%
2023	600,000,000	228,000,000	38%

Source: Processed Primary Data (2024)

The data in Table 1. above shows an anomaly between the economic potential of Bajawa Arabica coffee and its tax contribution. Although nominal tax realization has fluctuated slightly, when viewed as a percentage of achievement against the target, there has been a consistent decline from 45% in 2021 to only 38% in 2023. This decline indicates that economic growth in the plantation sector has not been optimally converted into state revenue, often due to low voluntary compliance from farmers (Pratama et al., 2023). This imbalance strongly indicates that there are structural and psychological barriers preventing coffee farmers from fully fulfilling their fiscal obligations (Mahendra, Et, and Al 2024).

This low realization is thought to be closely related to the lack of tax knowledge at the grassroots level. Many coffee farmers have limited access to information regarding NPWP registration procedures, tax calculation mechanisms for MSMEs, and how to independently file annual tax returns (Handayani and Sureskiarti 2022) This ignorance creates the perception that taxes are a complicated and burdensome administrative matter, so they tend to choose to avoid interaction with the tax authorities for the sake of the smooth cash flow of their farming businesses (Nurkhin, Et, and Al 2022).

Besides knowledge, weak law enforcement through tax sanctions is also suspected to be

a contributing factor to farmers' lack of discipline. Administrative sanctions often fail to reach remote areas due to geographic constraints and the limited number of tax officers on the ground (Sudarman et al. 2023). Without strict supervision and sanctions that provide a deterrent effect, taxpayers tend to underestimate the legal consequences of non-compliance, which ultimately lowers the level of collective awareness (Lestari, Et, and Al 2021).

This phenomenon is in line with local observations made by (Mulyadi 2020), which states that increased welfare in the agricultural sector is not always accompanied by increased social responsibility in the form of tax payments. Therefore, an integrated strategy is needed between massive education and transparent infrastructure development policies so that farmers directly benefit from the taxes they pay.(Setia, Et, and Al 2023)To provide a more specific overview of the scope of this compliance, the following data presents the number of registered taxpayers compared to the number of active farmers in Ngada Regency:

Table 2. Data on Compliance with Annual Tax Return Reporting of Coffee Farmers in Ngada Regency 2021-2023

Year	Number of Active Farmers (People)	Registered Taxpayer (Person)	Compliance Ratio (%)
2021	2,500	875	35%
2022	2,650	848	32%
2023	2,800	840	30%

Source: Processed Secondary Data (2024)

The inability to achieve the compliance ratio target, as seen in the previous table, is influenced by farmers' perceptions of the urgency of business legality. In Ngada Regency, most coffee farmers still consider their economic activities part of a hereditary tradition that is not related to state administration, so the obligation to have a Taxpayer Identification Number (NPWP) is often ignored (Putra, Et, and Al 2023) This literacy lag is exacerbated by the lack of assistance from tax authorities that is able to reach the local language and wisdom of mountain communities, so that understanding of the benefits of taxes for the agricultural sector remains at a very low level (Santoso, Et, and Al 2023).

On the other hand, the enforcement of sanctions in remote areas often loses its effectiveness due to distance constraints and uneven communication infrastructure. Farmers who knowingly or unknowingly violate tax regulations feel less burdened by the lack of direct supervision or warning letters (Hidayat, Et, and Al 2024)This creates a situation where tax compliance is viewed as optional, not mandatory. However, integrating strict sanctions and extensive outreach is key to changing taxpayer behavior from reluctance to cooperation (Saputra, Et, and Al 2022).

Efforts to raise taxpayer awareness among Ngada coffee farmers require a comprehensive approach, given that this sector is a major contributor to the region's economy. The urgency of interventions in the form of specific education regarding final income tax rates for agricultural MSMEs is crucial, as without proper understanding, the gap between economic potential and tax revenue will continue to widen (Arisandy, Et, and Al 2023). In

addition to cognitive aspects, improvements in service mechanisms and ease of administration are also key to stimulating compliance among farmers in remote areas (Faradilla, Et, and Al 2022) This situation aligns with empirical findings in the field, which indicate that the majority of coffee farmer respondents in Ngada Regency lack adequate literacy regarding their rights and obligations. This lack of knowledge encompasses fundamental aspects such as the non-taxable gross turnover (PTKP) limit and proper reporting procedures. Based on initial observations, data on farmers' level of understanding of basic tax regulations can be seen in the following table:

Table 3. Basic Tax Knowledge Data for Coffee Farmers in Ngada Regency in 2024

Knowledge Category	Level of Understanding (%)	Classification
Procedures for NPWP Registration	28%	Low
Tax Calculation (Final Income Tax)	22%	Very Low
Annual Tax Return Reporting Procedures	18%	Very Low
Understanding Tax Sanctions	35%	Low

Source: Processed Initial Observation Data (2024)

The low level of understanding among coffee farmers in Ngada Regency regarding the procedures for registering for a Taxpayer Identification Number (NPWP) and calculating final income tax, as reflected in Table 1.3, indicates a serious literacy gap. This indicates that tax regulatory messages have not been effectively communicated to business actors in the agricultural sector (Cahyadi, Et, and Al 2023) This lack of knowledge is not merely a technical issue, but rather a fundamental obstacle that makes farmers feel unfamiliar with the country's tax system, so they tend to ignore their formal obligations (Suryani and Wijaya 2022).

Lack of knowledge regarding the annual tax return reporting procedures, which have now shifted to a digital system, is also a crucial factor reducing farmers' compliance intentions. In areas with limited access to technology, administrative complexity is perceived as an additional burden that takes away from farmers' productive time on the farm (Sureskiarti, Et, and Al 2022) Another study confirmed that without intensive and continuous mentoring, low digital literacy will always be a major barrier for rural communities to participate in the modern tax ecosystem (Nurkhin et al. 2022).

In addition to educational factors, farmers' perceptions of sanctions are also significantly influenced by their understanding of the legal consequences. The majority of farmers feel unaffected by late payment sanctions because they don't yet understand that administrative negligence can result in heavy fines (Anggraini, Et, and al 2022). The low classification of knowledge of these sanctions indicates that the deterrence effect of tax sanctions is not functioning optimally among coffee farmers, which ultimately weakens their overall level of awareness (Sudarman et al. 2023).

This phenomenon of ignorance requires serious attention from the relevant authorities to align Bajawa coffee's economic potential with its tax contribution. Raising awareness will not be achieved through law enforcement alone; it must begin with a communication strategy that simplifies tax regulations into language that farmers can easily understand (Faradilla et al. 2022). Synchronization between adequate knowledge and fair sanctions is expected to change the paradigm of farmers to see taxes as a form of real contribution to the development of their own regions (Arisandy et al. 2023).

METHODS

This study involved 100 respondents representing coffee farmer groups in Ngada Regency. The respondents' characteristics indicate that the majority were within the productive age range and directly involved in the management of Bajawa Arabica coffee plantations. This is crucial because the perceptions of field actors regarding fiscal policy significantly determine the validity of the research data, particularly in understanding the disconnect between economic growth in the plantation sector and the downward trend in tax contributions. The use of these active farmer respondents was intended to ensure that the empirical observation results truly reflect the level of tax literacy at the grassroots level.

The descriptive analysis results indicate that most respondents agree on the importance of tax knowledge as a foundation for taxpayers to understand their rights and obligations. However, a critical concern is the low level of understanding of technical procedures, with many farmers having limited access to information related to NPWP registration and independent annual tax return filing. This lack of understanding is exacerbated by the lack of assistance from tax authorities capable of reaching the local wisdom of the Ngada highland communities, resulting in a very low level of understanding of tax benefits.

According to (Hama 2024), taxpayers in the NTT region tend to have high expectations for tax returns in the form of tangible physical facilities, such as improvements to access roads to plantations. This condition emphasizes that increasing awareness will not be achieved solely through law enforcement, but must begin with a communication strategy that can simplify tax regulations into language that is easily understood by farmers. Therefore, this descriptive data provides a strong basis for testing causality through a multiple linear regression model to measure the significance of the relationship between knowledge and sanctions variables on fiscal awareness.

Based on the results of data processing using statistical software, the resulting regression model shows a linear and significant relationship between the independent and dependent variables. This analysis was used to measure the significance of the relationship between regulatory understanding and sanction policies on the level of taxpayer awareness of coffee farmers in Ngada Regency. Statistical test results indicate that tax knowledge and sanctions collectively contribute 39% to shaping tax awareness behavior at the study site.

Partially, increased knowledge of tax regulations has been shown to significantly stimulate taxpayer awareness, with a significance value of 0.000. This aligns with the theory

that adequate tax literacy is the initial foundation that enables taxpayers to understand their rights and obligations, both administratively and legally. This finding confirms that the higher the level of farmers' understanding of basic tax regulations, the more effectively the gap between economic potential and tax realization can be minimized.

On the other hand, tax sanctions have also proven effective in encouraging moral compliance among farmers, with a significance value of 0.000. The influence of these sanctions plays a crucial role as a preventative measure to minimize non-compliance, particularly in areas with limited access to information. According to (Setia et al. 2023), the stability of the regression model in regional financial research is influenced by the consistency of government regulations in collecting economic stimulus taxes simultaneously.

FINDINGS AND DISCUSSION

Based on the data obtained, the characteristics of the respondents in this study include the age and gender of 70 employees of PT Maju Jaya Sejahtera. In terms of age, the majority of respondents are in the 31–40 year group, as many as 35 people or 50.0% of the total sample, followed by the age group above 41 years as many as 25 people (35.7%), and the age group 18–30 years as many as 10 people (14.3%). This indicates that most respondents are in the productive age group who generally have sufficient work experience to make a significant contribution to the company. Meanwhile, in terms of gender, the majority of respondents are male as many as 45 people (64.3%), while women number 25 people (35.7%). This composition reflects the dominance of the male workforce in the company, which is in accordance with the characteristics of the construction sector which tends to employ more male employees.

Inferential Analysis (Multiple Linear Regression)

The main objective of conducting multiple linear regression is to determine the influence of independent variables. Work motivation (X1), Spirit at work (X2) and Career Development (X3) on the dependent variable, namely Employee performance (Y).

Table 4. Summary of Multiple Linear Regression Analysis Results

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
(Constant)	13,890	2,961		4,691	.000
1 Work motivation	.297	.085	.354	3,475	.001
Spirit at work	.755	.170	.450	4,449	.000
Career Development	.222	.092	.213	2,406	.019

a. Dependent Variable: Employee Performance

Source: Processed primary data, 2026.

Based on Table 4. above, then the results obtained are entered into the regression equation as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$Y = 13.890 + 0.297X_1 + 0.755X_2 + 0.222X_3$$

The results of the regression analysis indicate that the constant value of 13.890 reflects the baseline level of employee performance when all independent variables namely work motivation, work spirit, and career development are assumed to be constant or equal to zero. This finding implies that, even in the absence of these variables, employee performance is still influenced by other factors not included in the model.

Furthermore, the regression coefficient for work motivation ($b_1 = 0.297$) demonstrates a positive relationship between work motivation and employee performance. This suggests that any increase in employees' motivation to work will be followed by a corresponding improvement in their performance, assuming other variables remain unchanged.

In addition, the work spirit variable ($b_2 = 0.755$) exhibits the largest regression coefficient among all independent variables, indicating that it has the most substantial influence on employee performance. This means that higher levels of work spirit significantly contribute to enhancing employees' performance, making it the most dominant factor within the model.

Meanwhile, the regression coefficient for career development ($b_3 = 0.222$) also shows a positive effect on employee performance, although its magnitude is relatively smaller compared to the other variables. This indicates that while career development plays an important role in improving performance, its influence is not as strong as that of work motivation and work spirit. Overall, these findings highlight that all independent variables have positive contributions to employee performance, with work spirit emerging as the most influential factor.

Hypothesis Testing Results

t-Test Results (Partial Test)

The t-test is used to test whether the independent variable has a significant partial effect on the dependent variable. Testing criteria:

- a. If the significance is less than 0.05 then there is a partial influence between the variables. Work motivation, Work Spirit and Career Development to Employee performance.
- b. If the significance is greater than 0.05 then there is no partial influence between the variables. Work motivation, Work Spirit and Career Development to Employee performance.

The results of the t-test (partial test) in this study are shown in Table 5 as follows:

Table 5. Results of the t-Test (Partial Test)

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	13,890	2,961		4,691	.000
1 Work motivation	.297	.085	.354	3,475	.001
Spirit at work	.755	.170	.450	4,449	.000

Career Development	.222	.092	.213	2,406	.019
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a. Dependent Variable: Employee Performance

Based on Table 3, it can be seen that the results of the statistical analysis indicate that work motivation has a significance value of 0.001, which is lower than the established significance level of 0.05. This finding demonstrates that work motivation has a statistically significant effect on employee performance. In other words, higher levels of work motivation are associated with improved employee performance.

Similarly, the work spirit variable shows a significance value of 0.000, which is also below the threshold of 0.05. This indicates that work spirit has a highly significant influence on employee performance. Thus, an increase in employees' work spirit contributes substantially to enhancing their overall performance.

Furthermore, career development has a significance value of 0.019, which is likewise smaller than 0.05. This result confirms that career development significantly affects employee performance. It implies that better career development opportunities can lead to improved performance among employees. Overall, these findings suggest that all independent variables work motivation, work spirit, and career development have a statistically significant impact on employee performance.

F Test Results (Simultaneous Test)

The F test is intended to show whether all independent variables included in the model have a joint influence on the dependent variable. Decision on simultaneous hypothesis testing (F test):

- a. If the significance is less than 0.05 then there is a simultaneous influence between the variables. Work motivation, Work Spirit and Career Development to Employee performance.
- b. If the significance is greater than 0.05 then there is no simultaneous influence between the variables. Work motivation, Work Spirit and Career Development to Employee performance.

Results test F (Simultaneous test) in this study is shown in Table 6 as follows:

Table 6. F-Test Results (Simultaneous Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	186,344	3	62,115	23,713	.000b
	Residual	154,544	59	2,619		
	Total	340,889	62			

a. Dependent Variable: Employee Performance
b. Predictors: (Constant), Career Development, Work Spirit, Work Motivation

Based on Table 4, it is known that the significance value is $0.000 < 0.05$ so that regression can be used for hypothesis testing, which states that Work motivation, Work Spirit and Career Development jointly influence Employee performance.

Discussion

Through partial testing (t-test), it is empirically demonstrated that work motivation has a positive and statistically significant effect on employee performance. This finding is consistent with the motivational framework, particularly the need for achievement (nAch), which explains that individuals with a high achievement drive tend to set challenging goals, persist in the face of obstacles, and seek feedback to improve outcomes.

Contemporary empirical studies reinforce this relationship. For instance, research by (Cerasoli, Nicklin, and Ford 2021) and (Ryan, Deci, and Olafsen 2017) highlights that intrinsic motivation significantly enhances task persistence and performance quality. Similarly, (McAnally and Hagger 2024) found that autonomous motivation is strongly associated with higher job performance and lower burnout levels. Motivation in modern organizational contexts extends beyond financial incentives and includes psychological empowerment, self-efficacy, and perceived meaningfulness of work. Employees with high self-confidence in task execution tend to exhibit greater independence, discipline, and creativity in overcoming operational constraints (Guo 2023). This aligns with findings from (Knevelsrud et al. 2025), which show that psychologically empowered employees demonstrate stronger proactive behavior and innovation capacity.

Data analysis indicates that work morale significantly contributes to improved organizational effectiveness and individual performance. Work morale can be conceptualized as a collective psychological state reflecting enthusiasm, commitment, and emotional engagement within a team.

According to (Bakker and Demerouti 2021) through the Job Demands-Resources (JD-R) model, high morale functions as a psychological resource that buffers stress and enhances work engagement. Employees who operate in high-morale environments tend to experience lower stress levels, improved emotional regulation, and stronger interpersonal collaboration. Recent studies by (Inayah 2026)) further confirm that team morale is positively associated with reduced absenteeism, increased concentration, and minimized human error. High morale fosters psychological safety, allowing employees to communicate openly and collaborate effectively, thereby improving decision-making quality and operational stability.

Additionally, (Hidayat 2022) emphasize that sustained work enthusiasm contributes to long-term organizational resilience by maintaining workforce stability and reducing turnover intentions. Career development policies, particularly through job enrichment strategies, have been identified as critical drivers of employee performance. Job enrichment involves increasing task variety, autonomy, and responsibility, thereby enhancing the intrinsic value of work.

From a theoretical perspective, job enrichment is rooted in the Job Characteristics Model, which posits that meaningful work, autonomy, and feedback lead to higher internal

motivation. Empirical evidence from (Astuti, R.J., & Putri 2024) confirms that enriched roles reduce job monotony, enhance skill utilization, and promote cognitive engagement. Moreover, transparent career pathways combined with increased autonomy foster employee loyalty and organizational commitment (De Vos et al., 2021). Employees who perceive clear growth opportunities are more likely to invest effort in innovation and continuous improvement.

Simultaneously, motivation, work morale, and career development exhibit a significant combined effect on employee performance. A high coefficient of determination (R^2) indicates that these variables collectively explain a substantial proportion of performance variance. The synergy between psychological motivation (individual drive), work morale (collective emotional climate), and career development (structural support), creates a holistic work system that optimizes both individual and organizational outcomes.

Recent integrative studies by (Botelho, Kearns, and Woollard 2023) and (Sari and Nasution 2025) confirm that performance sustainability is achieved when organizations simultaneously address motivational, emotional, and structural dimensions of work. Therefore, organizations cannot rely on a single determinant. High individual motivation alone is insufficient without supportive team dynamics and clear career progression systems. A balanced integration of these factors is essential to maintain long-term performance, adaptability, and organizational competitiveness.

CONCLUSION

Based on the results of the analysis and discussion, it can be concluded that all independent variables have a significant effect on employee performance, both partially and simultaneously. Work motivation is proven to have a significant positive influence on employee performance. Employees with higher levels of motivation tend to demonstrate greater productivity, initiative, and responsibility in completing their tasks. Similarly, work spirit also shows a significant effect on performance, indicating that employees with strong enthusiasm are more capable of handling work pressure and maintaining consistency in achieving organizational targets.

Furthermore, career development strategies have a significant impact on employee performance. The availability of clear career paths and opportunities for advancement encourages employees to improve their competencies, which in turn enhances their overall performance. Simultaneously, the combination of work motivation, work spirit, and career development provides a substantial contribution to improving employee performance, highlighting the importance of integrating these factors in human resource management practices.

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