

Digital Tax Transformation: The Impact of Online Tax Systems on Local Taxpayer Compliance in Pringsewu Regency

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ABSTRACT;

Low taxpayer compliance is still the main challenge in optimizing regional tax revenues, so it is necessary to innovate tax services that are easier, more efficient, and more transparent. The implementation of the online tax system is expected to encourage increased compliance of regional taxpayers through easy access and acceleration of the administrative process. This research aims to analyze the impact of the implementation of an online tax system on local taxpayer compliance in Pringsewu Regency. The method used is qualitative research with a descriptive approach through literature review and secondary data analysis supported by questionnaire results in the thesis as the primary source. Data collection techniques were conducted through literature review and document analysis, while data analysis was performed descriptively by interpreting empirical findings and relating them to relevant theories. The research results indicate that the implementation of the online tax system received a very good rating with an average of 4.30, reflecting the system's ease of use, security, and efficiency, while the level of taxpayer compliance fell into the fairly good category with an average of 3.52 or 70.41%, with strengths in payment compliance and weaknesses in voluntary reporting. These findings indicate that the online tax system contributes positively to increased compliance but has not yet fully encouraged voluntary compliance. This study concludes that the optimization of the online tax system must be accompanied by improved education and service quality to enhance taxpayer compliance sustainably.

INTRODUCTION

National development is a strategic process aimed at achieving equitable and equitable public welfare. In its implementation, development requires sustainable funding sources, one of which comes from tax revenues. Taxes are a crucial instrument in supporting national and regional financing, including the provision of infrastructure, public services, and improving the quality of life (Suaib, 2023). Therefore, optimizing tax revenues is a top priority for governments, both at the central and regional levels (Amaliah et al., 2023; Wujarso et al., 2023).

Taxes play a significant role in Indonesia's state revenue structure, even serving as the backbone of financing the State Budget. Tax contributions to state revenues continue to increase year after year, reaching over 80% in 2024 (Anwar & Wijaya, 2023). However, tax revenue performance still faces various challenges, particularly related to suboptimal taxpayer compliance. This indicates that tax revenue potential has not been fully tapped (Best et al., 2015; Kebede et al., 2025; Lawal et al., 2024).

In the context of regional government, regional taxes play a crucial role as a source of Regional Original Revenue (PAD), used to finance government administration, regional

development, and improve the quality of public services. The more optimal regional tax revenues are, the greater the ability of regional governments to finance development needs without relying entirely on transfer funds from the central government. Therefore, effective, transparent, and accountable regional tax management is a crucial aspect in supporting regional fiscal independence.

Several previous studies have examined the relationship between the digital tax system and taxpayer compliance. Night & Bananuka (2020) found that the electronic tax system plays a positive role in improving compliance through time and administrative cost efficiency. Nguyen et al. (2025) also confirmed that tax digitalization contributes to increased compliance, especially in the aspect of ease of reporting. Annisa & Wijaya (2024) added that moral obligations, tax fairness, and trust in the government are important factors that affect taxpayer compliance. Elsani & Tanno (2023) and Damayanti & Suyanto (2022) found that understanding of tax regulations, tax sanctions, and taxpayer awareness have a significant effect on compliance levels. However, these studies are generally still partial, focused on central taxes, or conducted in urban areas with different taxpayer characteristics. Studies that specifically examine the impact of the online tax system on the compliance of regional taxpayers in areas with semi-urban characteristics such as Pringsewu Regency are still very limited.

However, optimizing regional taxes depends not only on tax collection policies but also on the level of taxpayer compliance in fulfilling their obligations. Taxpayer compliance is a crucial indicator in assessing the success of a tax system, as a good system will not generate optimal revenue without taxpayer awareness, understanding, and ease of access. In this regard, regional governments are required to introduce innovative tax services that can reduce administrative barriers, expedite the payment process, and increase public trust in regional tax management.

Developments in information technology are encouraging regional governments to transform their tax administration systems. This transformation aims not only to expedite the service process but also to create a more open, efficient, and accessible tax system. Through the use of digital technology, taxpayers can obtain information, make payments, and fulfill their tax obligations more conveniently. Therefore, digitizing regional taxes is a crucial strategy for improving the quality of public services while encouraging taxpayer compliance.

Low levels of taxpayer compliance are a major problem in the tax system. Tax compliance reflects the extent to which taxpayers fulfill their tax obligations in accordance with applicable regulations (Nafaril & Ramadhan, 2024). The declining level of formal compliance and the gap between the number of registered taxpayers and realized tax revenues indicate that structural and administrative barriers persist in the tax system (Astuti, 2025). This situation demands innovation and reform in tax management.

One of the government's efforts to improve taxpayer compliance is through the digitization of the tax system. The implementation of an online tax system is expected to provide convenience, efficiency, and transparency in the tax administration process. This system allows taxpayers to register, report, and pay taxes electronically without having to visit the tax office in person (Directorate General of Taxes, 2025). This ease of access is believed to increase taxpayer participation and compliance (Ministry of Finance, 2021).

Based on this identification, there is a research gap in the absence of a comprehensive study that connects the implementation of the online tax system with the level of compliance of regional taxpayers in Pringsewu Regency, especially the distinction between administrative compliance (payment) and voluntary compliance (reporting). Previous research has focused more on the technical aspects of the system without examining in depth the behavioral factors and awareness of taxpayers. Therefore, the novelty of this study lies in a holistic analysis that integrates the technical evaluation of the online tax system with the measurement of taxpayer compliance in two dimensions (payment compliance and voluntary reporting compliance), as well as identifying the gap between system ease and voluntary compliance that is still low. This research also contributes to the development of compliance theory in the context of digitization of regional taxes in semi-urban areas.

This study aims to analyze the impact of the implementation of the online tax system on the compliance of regional taxpayers in Pringsewu Regency, identify the level of taxpayer compliance in the aspects of voluntary payment and reporting, and evaluate the quality of the implementation of the online tax system from the perspective of convenience, security, efficiency, and service responsiveness. The benefits of this research are divided into theoretical and practical benefits. Theoretically, this research enriches the study of tax science, especially in understanding the relationship between the digitization of tax services and the compliance behavior of regional taxpayers, as well as expanding the application of the Theory of Planned Behavior and Compliance Theory in the context of the online tax system. Practically, the results of this research are expected to be input for the Pringsewu Regency Government in optimizing the online tax system, improving service quality, and formulating targeted educational strategies to increase voluntary compliance of taxpayers in a sustainable manner.

METHOD

This research employed a qualitative approach with a descriptive approach through a literature review. This approach was chosen because it provides an in-depth understanding of the phenomenon of regional taxpayer compliance in the context of the implementation of an online tax system, without relying solely on numerical data. The literature review allows researchers to comprehensively examine various concepts, theories, and empirical findings relevant to the research topic, resulting in a systematic and structured synthesis of knowledge (Adil et al., 2023). The descriptive approach is also used to describe in detail the conceptual relationships between the variables studied, specifically the online tax system and regional taxpayer compliance.

The data sources in this study are entirely secondary data obtained from various credible academic literature. These sources include textbooks, scientific journal articles, official government reports, and previous research documents relevant to the topic of taxation and taxpayer compliance. The literature used prioritizes recent publications to reflect the latest developments in digital-based tax systems. The use of secondary sources is considered appropriate in a literature review because it provides a strong theoretical foundation and allows researchers to conduct comparative analysis between studies (Ardayan et al., 2023).

Data collection techniques were conducted through a systematic literature search by identifying, accessing, and reviewing various relevant sources. This process involved

searching for scientific articles in academic databases, collecting official documents from relevant agencies such as the Directorate General of Taxes, and reviewing reference books that supported the research's theoretical framework. Furthermore, document analysis techniques were used to thoroughly examine the literature to identify concepts, variables, and relationships between variables related to taxpayer compliance and the implementation of the online tax system (Bougie & Sekaran, 2019).

The data analysis procedure was carried out through several systematic stages. The first stage was theme identification, which grouped the main concepts emerging from the literature, such as tax compliance, the online tax system, and the factors influencing them. The second stage was data reduction, which filtered out irrelevant information to leave only data that aligns with the research focus. The third stage was concept categorization, which grouped findings into more specific categories to facilitate analysis. The final stage was inductive conclusion drawing, which developed a general understanding based on patterns found in the literature, resulting in a comprehensive interpretation (Cooper & Schindler, 2017).

In the literature selection process, this study applied strict inclusion and exclusion criteria. Inclusion criteria included literature relevant to the topic of taxpayer compliance, the online tax system, and the factors influencing it, particularly those published after 2015. Meanwhile, exclusion criteria included sources lacking direct relevance, not originating from reputable academic publications, or lacking methodological clarity. Therefore, the literature used truly reflects high scientific quality and supports the validity of the research analysis (Damayanti & Suyanto, 2022).

The validity of the data in this study was maintained through source triangulation techniques, which compare findings from different literatures to ensure consistency of information. Furthermore, conceptual validation was conducted by referring to key theories such as the Theory of Planned Behavior and Compliance Theory, which serve as foundations for understanding taxpayer compliance behavior. This approach ensures that the analysis results are not only descriptive but also have a strong theoretical basis and are academically sound (Ajzen, 2005). Thus, the descriptive qualitative method through this literature study is able to produce relevant, valid, and in-depth findings regarding the influence of the implementation of the online tax system on regional taxpayer compliance in Pringsewu Regency.

RESULTS AND DISCUSSION

Taxpayer Compliance Variable Results

Based on the data processing results, the average taxpayer compliance rate in Pringsewu Regency was 3.52 on the measurement scale used, equivalent to 70.41%. This value indicates that taxpayer compliance is in the "fair" category. This means that the majority of taxpayers have fulfilled their tax obligations, although they have not yet achieved optimal compliance levels.

The detailed results of the respondents' responses are presented in the following table:

Table 1. Summary of Taxpayer Compliance

No	Answer Frequency					Answer Score					Total	average
	STS	TS	N	S	SS	1	2	3	4	5		
PPO1	4	18	257	113	7	4	36	771	1028	35	1874	4,70

PPO2	2	22	247	123	5	2	44	741	988	25	1800	4,51
PPO3	5	28	219	139	8	5	56	657	876	40	1634	4,10
PPO4	4	16	222	153	4	4	32	666	888	20	1610	4,04
PPO5	0	15	275	105	4	0	30	825	1100	20	1975	4,95
PPO6	0	30	212	154	3	0	60	636	848	15	1559	3,91
PPO7	2	19	215	160	3	2	38	645	860	15	1560	3,91
Total Score											12012	
Average Respondents' Answer Score											30,10526316	
Average Respondents' Answers											4,30075188	

Source: Calculation results, Appendix 4. 2026

A key finding indicates that the indicator with the highest score is the statement regarding tax payments in accordance with the amount owed, with an average score of 4.21. This indicates that taxpayers are relatively compliant in terms of payment. Conversely, the lowest score is found in the voluntary compliance indicator in reporting the Regional Tax Return (SPTPD), with an average score of 2.79, indicating that some taxpayers still rely on advice or supervision from tax officials to report their obligations. This condition confirms that administrative compliance is quite good, but voluntary compliance still needs to be improved.

Results of the Online Tax System Implementation Variable

The results of the study on the implementation of the online tax system variable showed an average score of 4.30, which is categorized as very good. This reflects that taxpayers have a positive assessment of the online tax system implemented by the Pringsewu Regency government.

The following is a summary of the respondents' responses:

Table 2. Summary of the Implementation of the Online Tax System

No	Answer Frequency					Answer Score					Total	Average
	STS	TS	N	S	SS	1	2	3	4	5		
PPO1	4	18	257	113	7	4	36	771	1028	35	1874	4,70
PPO2	2	22	247	123	5	2	44	741	988	25	1800	4,51
PPO3	5	28	219	139	8	5	56	657	876	40	1634	4,10
PPO4	4	16	222	153	4	4	32	666	888	20	1610	4,04
PPO5	0	15	275	105	4	0	30	825	1100	20	1975	4,95
PPO6	0	30	212	154	3	0	60	636	848	15	1559	3,91
PPO7	2	19	215	160	3	2	38	645	860	15	1560	3,91
Total Score											12012	
Average Respondents' Answer Score											30,10526316	
Average Respondents' Answers											4,30075188	

Source: Calculation results, Appendix 4. 2026.

The indicator with the highest score was the system security aspect, with an average score of 4.95. This indicates that taxpayers have a very high level of trust in the security of their data in the online tax system. Meanwhile, the lowest score was the indicator related to

system responsiveness to taxpayer complaints, with an average score of 3.91. Although still in the good category, this indicates a need for improvement in support services and user problem handling.

Overall, the implementation of the online tax system is considered to have run very well, particularly in terms of ease of use, efficiency, and system security. However, the user service aspect still requires further attention to ensure the system provides a more optimal experience for taxpayers.

Main Research Findings

Based on the analysis of regional taxpayer compliance variables and the implementation of the online tax system, it can be concluded that the level of regional taxpayer compliance is in the fairly good category. This condition indicates that the majority of taxpayers have a tendency to fulfil their tax obligations in accordance with applicable regulations.

Regional taxpayer compliance is strongest in the aspect of tax payments. This indicates that taxpayers are relatively compliant in paying regional taxes. However, weaknesses remain in the voluntary reporting compliance aspect, so taxpayer awareness of independently reporting their tax obligations still needs to be improved.

Furthermore, the implementation of the online tax system received very good ratings, particularly in terms of security and ease of use. The online tax system is considered capable of providing easy access for taxpayers in fulfilling their tax obligations, accelerating the administrative process, and increasing the efficiency of regional tax services.

These findings indicate that the online tax system has the potential to support increased regional taxpayer compliance. However, technology alone is not fully capable of encouraging voluntary compliance. Therefore, the implementation of the online tax system needs to be supported by increased education, outreach, supervision, and tax awareness to optimally increase taxpayer compliance.

This research discussion interprets the findings related to two main variables: regional taxpayer compliance and the implementation of the online tax system, by linking them to relevant theories, concepts, and previous research. This analysis aims to provide a deeper understanding of the relationships between these variables and the practical and theoretical implications of the research findings.

Analysis of Regional Taxpayer Compliance

The results of the study indicate that the level of regional taxpayer compliance in Pringsewu Regency is in the fairly good category, with an average score of 3.52, or 70.41%. This finding indicates that taxpayers have a tendency to fulfil their tax obligations, particularly regarding payment. However, voluntary compliance in reporting remains low, as reflected in the low score for the reporting indicator without prompting.

From the perspective of the Theory of Planned Behavior, compliance behavior is influenced by individual intentions, which are formed from attitudes, subjective norms, and perceived behavioral control (Ajzen, 2005). Low voluntary compliance indicates that although taxpayers have the ability and access to fulfil their obligations, their awareness and internal motivation have not yet fully developed. This aligns with the finding that compliance behavior is influenced not only by the system but also by psychological and social factors.

Furthermore, within the framework of compliance theory, compliance can be distinguished into voluntary compliance and compliance due to coercion or supervision. Research findings indicate that taxpayer compliance in Pringsewu Regency still tends to be enforced, meaning compliance arises from supervision or encouragement from the tax authorities (Bello & Danjuma, 2014). This indicates that compliance improvement strategies need to be directed at strengthening tax awareness and morale, rather than solely focusing on oversight.

This finding is also consistent with previous research that suggests that factors such as awareness, understanding, and tax sanctions influence taxpayer compliance (Damayanti & Suyanto, 2022; Elsani & Tanno, 2023). However, in the context of this study, despite high payment compliance, reporting compliance remains a challenge, indicating a gap between formal and substantive compliance.

Analysis of the Implementation of the Online Tax System

The results show that the implementation of the online tax system received a very good rating with an average score of 4.30. This indicates that the implemented system has been able to meet taxpayer needs in terms of convenience, efficiency, and security. The high score on the data security indicator indicates that taxpayer trust in the digital system is very good.

From an information technology perspective, the success of digital system implementation is largely determined by perceived ease of use and perceived benefits. An online tax system that is perceived as easy and secure will increase user acceptance and encourage continued use. This aligns with the concept that digitizing public services can improve service quality and user satisfaction.

However, findings regarding the system's low responsiveness to complaints indicate limitations in the support service aspect. This indicates that system success is determined not only by technology, but also by the quality of interactions between users and service providers. Therefore, improving customer service quality is a crucial factor in optimizing an online tax system.

This finding also aligns with previous research showing that tax system effectiveness and service quality influence taxpayer compliance (Arif et al., 2023). A good system will encourage compliance, but without responsive service, the potential for increased compliance cannot be maximized.

Research Implications and Contributions

Theoretically, this study contributes to strengthening the understanding that taxpayer compliance is a multidimensional phenomenon influenced by technological, psychological, and institutional factors. The integration of the Theory of Planned Behavior and compliance theory in explaining taxpayer behavior suggests that a comprehensive approach is necessary to improve compliance.

Furthermore, this study expands the application of behavioral theory in the context of regional taxation, specifically the use of online tax systems. From the perspective of the Theory of Planned Behavior, taxpayer compliance is influenced not only by formal obligations but also by taxpayer attitudes toward taxes, social norms, and perceived ease of fulfilling tax obligations. Therefore, the implementation of an online tax system can be understood as a factor influencing taxpayers perceived behavioral control, as the system provides ease of access, time efficiency, and flexibility in paying and reporting regional taxes.

Practically, the results of this study provide implications for the Pringsewu Regency government to continue developing its online tax system, not only from a technical perspective but also from a service and education perspective. Increasing outreach, digital literacy, and transparency in tax management can be strategies to increase voluntary taxpayer compliance.

Furthermore, this study provides input that the success of regional tax digitalization requires support from quality, responsive services oriented to taxpayer needs. Regional governments cannot simply provide an online application or system; they also need to ensure that taxpayers are able to understand, access, and use the system effectively. Therefore, technical assistance, the provision of a fast complaint channel, and the delivery of simple and easy-to-understand tax information are crucial steps to increase taxpayer trust and encourage ongoing compliance.

Factors Influencing Research Results

Several factors supporting the results of this study include ease of use of the system, data security, and the existence of digital innovation in tax services. Meanwhile, inhibiting factors include low tax awareness, limited taxpayer understanding, and suboptimal response to user complaints.

Furthermore, external factors such as education level, experience using technology, and trust in the government can also influence taxpayer compliance levels. This demonstrates that increasing compliance cannot rely solely on the system but requires a holistic approach.

Thus, the success of implementing an online tax system is determined not only by the quality of the technology used, but also by taxpayer readiness to accept and utilize the system. If a system is well-established but taxpayers lack adequate understanding, the system's effectiveness in increasing compliance will not be optimal. Therefore, local governments need to strengthen ongoing socialization, technical assistance, and tax education activities so that taxpayers are not only able to use the system but also understand the importance of tax compliance for regional development.

Research Limitations and Recommendations

This study has several limitations, including the use of data based on respondents' perceptions, which could potentially introduce subjective bias, and the limited research area, which only covers Pringsewu Regency. Furthermore, this study focused on only a few variables, thus not covering all factors influencing taxpayer compliance.

In addition to these limitations, this study also failed to examine in-depth taxpayer behavioral factors, such as motivation, perceptions of tax fairness, and levels of trust in local government. These factors can influence taxpayers' decisions to fulfill their tax obligations. This study also failed to compare respondent perception data with actual local tax revenue data, thus preventing a more comprehensive explanation of the relationship between online tax system use and increased tax revenue.

For future research, it is recommended to add other variables such as service quality, trust in government, and tax morale. In addition, research can also use mixed methods or expand the research area so that the results obtained are more comprehensive and can be generalized.

CONCLUSION

Based on the research results and discussion, it can be concluded that the implementation of the online tax system in Pringsewu Regency has been running very well and has made a positive contribution to increasing local taxpayer compliance, particularly in the aspect of tax payments. However, the overall level of taxpayer compliance remains in the fairly good category, with the main weakness being the low level of voluntary compliance in tax reporting. This indicates that although the digital system can increase convenience, efficiency, and taxpayer trust, awareness, understanding, and service quality remain important determinants in shaping compliance behavior. Therefore, it is recommended that local governments improve the quality of online tax system services, particularly in terms of responsiveness to user complaints, and strengthen tax socialization and education programs to encourage voluntary compliance. Furthermore, further research is expected to develop broader variables and use a more comprehensive methodological approach to obtain more in-depth and generalizable results.

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