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Influence Of Taxpayer Moral Strength, Tax Authority Power, And Tax Sanctions On Taxpayer Compliance

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ABSTRACT
This study uses the SmartPLS method to analyze the effect of taxpayer moral strength, tax authority strength, and tax sanctions on taxpayer compliance at the Bengkulu Primary Tax Office. Respondents as many as 109 taxpayers were the subject of the study. The results showed that the moral strength of taxpayers and the strength of the tax authority have a significant positive effect on taxpayer compliance. This means that the stronger the morale of taxpayers and tax authorities, the higher the level of taxpayer compliance in the region. However, interesting results emerged in the tax sanction independence variable, which turned out to have a significant negative effect on taxpayer compliance. This finding indicates that the more independent the tax sanctions, the lower the level of taxpayer compliance. The results of this study are expected to make a significant contribution to the understanding of the factors that influence taxpayer compliance

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INTRODUCTION

Indonesia is a country rich in resources and wealth that can fulfill all national development needs. One way to support national development is by maximizing other sources of income, such as revenue from the community, namely taxes. In this case, achieving national development requires substantial funds. One of the sources for this development fund is tax revenue; hence, successful tax collection necessitates the involvement of the community and awareness among taxpayers.

According to the Republic of Indonesia Law No. 16/2009 in [1], tax is a mandatory payment made by the community to the state, enforced by legislation. It is a compulsory contribution based on legal regulations, where the community does not receive direct compensation, but the tax is intended for the common interest of improving the welfare of society. Therefore, taxpayers are required to adhere to these regulations; otherwise, sanctions may be imposed.

Tax sanctions are penalties imposed on taxpayers because they do not comply with the specified tax provisions or regulations [2]. Sanctions are punitive measures for those who violate rules. Rules or laws are signs that require individuals to perform certain actions, indicating what is allowed and what is prohibited. Sanctions are needed to ensure

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that laws or regulations are not violated [3]. [1] views tax sanctions as a guarantee of compliance with tax laws or tax norms.

Additionally, the legitimacy factor can interact with taxpayers' moral awareness, promoting voluntary compliance and reducing fraud [4]. The concept of morality in this study motivates taxpayers to refrain from tax evasion [5]. [1] states that three factors, including the development of knowledge and moral strength in society, can cause passivity in tax payments. Trust in the tax authorities is a fundamental factor determining taxpayers' willingness to fulfill tax obligations. Positive outcomes include increased taxpayer compliance and reduced tax evasion possibilities.

The study also explores the impact of tax sanctions and tax authority strength on taxpayer compliance. Based on previous research, the complexity of taxation does not influence taxpayer trust or compliance. Given this background, the researcher is interested in conducting a study titled "The Influence of Taxpayers' Moral Strength, Tax Authority Strength, and Tax Sanctions on Taxpayer Compliance." The primary goal is to delve into the factors influencing taxpayers' moral strength, tax authority strength, and tax sanctions on taxpayer compliance.

The specific research questions to be addressed are:

1. Does tax sanctions have a positive effect on taxpayer compliance?
2. Does tax morale have a positive effect on taxpayer compliance?
3. Does the strength of tax sanctions held by tax authorities have a positive effect on taxpayer compliance?

Literature Review

Theory of planned behavior

The Theory of Planned Behavior, developed by Ajzen as an enhancement of the reasoned action theory proposed by [6], focuses primarily on voluntary behavior. It's important to note that this behavior appears to be unintentional and uncontrollable. This leads to perceived behavioral control, an inclusion that guides the Theory of Planned Behavior (TPB). TPB predicts that such behavior is likely intentional and planned [7]. According to [6], behavioral intention can be used to predict an individual's level of desire to engage in a behavior and the effort planned or exerted to carry out that behavior.

In psychology, the Theory of Planned Behavior (TPB) is a theory that associates beliefs with behavior. TPB provides in-depth knowledge about human behavior, emphasizing that subjective norms, behavioral control, and attitudes shape behavior and behavioral intentions [7]. According to [8], the Theory of Planned Behavior can be categorized into three types of reasons influencing an individual's actions:

1. Behavioral Belief : This involves beliefs about the consequences of a behavior or action and the evaluation of the outcomes. Beliefs, evaluations, and assessments of a behavior contribute to forming attitude variables.
2. Normative Belief: This refers to an individual's belief in normative expectations from themselves and others, such as friends, family, superiors, or tax advisors, to approve or disapprove of certain actions. This creates subjective norm variables.

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3. Control Belief: This is an individual's belief based on past experiences regarding the behavior and various factors that support or hinder a person's perception of their behavior. This belief creates control variables over the perceived behavioral control.

The fundamental element of this theory is an individual's intention to perform a certain behavior, represented by the strength of their desire to attempt or make an effort to carry out that behavior. In the study by [9], the Theory of Planned Behavior describes an attitude, particularly an attitude related to satisfaction with public services and trust in the government. Subjective norms represent financial ethics. Perceived behavioral control indicates that an individual's intention can be related to their awareness of taxes, uniting to create intentions/power and influencing behavior. In this regard, tax compliance is implied. The relationship in this research suggests that if tax morality and nationalism attitudes directly influence an individual's awareness of taxes, it reveals high tax compliance due to the authority's strength, and tax morality directly influences compliance with taxes. When tax penalties are present, it is expected to have an increasing influence on the level of taxpayer compliance. The influence of taxpayer moral values on tax compliance.

Accoding to Torgler & Schneider tax morality is defined as the degree of national consciousness and culture prevailing in a country. The higher this level is among individuals, the more they enjoy tax responsibility, grow in their love for public interest, and tirelessly strive to fulfill their duties, as established by legislation in [2]. Tax awareness is a form of participation to support national development [10]. Tax morality is an internal motivation within a taxpayer to fulfill their tax obligations, contributing voluntarily to the country [11]. Taxpayer work spirit is widely used in tax studies to measure individual attitudes toward tax payment obligations. Ethical taxpayers will feel guilty or ashamed if they fail to fulfill their tax obligations [4]. Moral values of an individual can be influenced by internal and external factors. Tax spirit can be associated with feelings of shame or guilt in taxpayers for violating tax regulations. Tax morality is an internal motivation within taxpayers to fulfill their tax obligations and contribute voluntarily to the country [12]. If an individual's tax morality is good, there is a tendency for that person to comply without any rules or coercion. Therefore, the first hypothesis can be concluded as follows:
H1: Taxpayer moral values have a positive influence on taxpayer compliance.

One aspect of power is defined as the authority of tax authorities, which is negatively related to trust. In the [13], compliance means submitting to rules and teachings. Regarding taxation, compliance can be understood as an attitude of obedience, compliance, and adherence to regulations related to taxes. According to Purnamasari et al. [9], Taxpayer Compliance is an attitude of compliance with taxpayers so that they will pay taxes and be on time, in the right amount, and in the right way. According to Osipov in [14] taxpayer compliance to fulfill their obligations is essential because this responsibility determines accurately and timely regarding the amount of tax owed, reporting, and payment. The meaning of the authority of tax authorities from the perspective of those affected is the expectation that individuals with authority will punish non-compliance. Therefore, the government implements various efforts and methods to increase compliance and

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awareness among taxpayers to pay taxes, such as tax socialization through training or seminars on taxation and various other policies, such as tax amnesty, sunset policy, tax incentives, tax penalties, and tax centers [15]. Authority refers to perceptions of tax authority. In tax authorization, trust is an internal attribution that involves a reciprocal relationship between two parties and gives self-confidence to another party believed to meet expectations [16]. With trust between tax authorities and taxpayers, it can be concluded as follows:

H2: The authority of tax authorities has a positive influence on tax compliance.

Tax penalties are a tool in law enforcement (security) for taxpayers to fulfill all their obligations regarding taxes in accordance with applicable laws [1]. The influence of tax penalties on taxpayer compliance can be explained by tax regulations currently implemented, namely the self-assessment system as a tax collection system that gives confidence and authority as well as responsibilities to taxpayers for the calculation, collection, reporting, and payment of tax amounts that need to be paid. However, in reality, there are still people who do not comply with their obligations to pay taxes, so penalties and emphasizing the significant role of tax penalties in educating offenders not to underestimate tax rules. Hence, the third hypothesis can be concluded as follows:

H3: Tax sanctions have an impact on taxpayer compliance

METHOD

Types of research

The type of research used in this study is a quantitative approach. This method is based on the philosophy used to study a specific sample or population, collect data using research tools, analyze quantitative and statistical data, and apply hypothesis testing [17].

Population and Sample of the Research

[18] defines population as the area with specific qualities and characteristics identified by the researcher for research purposes and data collection. In this context, the observed population focuses on all taxpayers with Taxpayer Identification Numbers (NPWP) in the city of Bengkulu.

According to [18], a sample represents the characteristics and size of the entire population. This study uses a non-probability sampling method that collects data from taxpayers with Taxpayer Identification Numbers (NPWP). The sample is selected carefully to accurately describe and represent the actual population.

Operational Definition and Variables

The variables used in this research are taxpayer compliance (dependent variable) and moral independence of taxpayers, tax authority, and tax penalties as independent variables measured with specific indicators for each variable.

Independent Variables

1. Taxpayer Moral (X1): This represents the consciousness of taxpayers to fulfill their tax obligations as a form of participation in national development. It involves a sense of responsibility in meeting these obligations. This variable uses a Likert Scale with a

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score of 5 representing the highest agreement and 1 indicating the lowest agreement.

2. Tax Authority (X2): The necessity of tax authorities in controlling tax payments is crucial due to a lack of awareness and compliance among taxpayers, caused by various factors such as insufficient knowledge and understanding of taxes, inadequate services, and numerous cases of tax evasion. This variable also uses a Likert Scale for measurement.
3. Tax Penalties (X3): Tax penalties are consequences facd by taxpayers for late or non-compliance with tax payments stipulated by the law. These penalties play a significant role in preventing offenders from underestimating tax regulations. Again, this variable uses a Likert Scale for measurement.

Data Analysis Method

1. Structural Equation Modeling (SEM): SEM is a statistical method involving two main aspects: measurement models to assess instrument reliability and validity, and structural models to test relationships between variables and build predictive models. Software like Lisrel, AMOS, and SmartPLS aids in SEM analysis.
2. Partial Least Squares (PLS): PLS is an alternative method for Structural Equation Modeling (SEM) that addresses challenges in handling complex relationships between variables, especially with limited data samples (30-100 samples) and without assuming specific data distributions.
3. Partial Least Squares Analysis (PLS):PLS is a multivariate statistical method used to examine relationships between several dependent and independent variables. Its primary goal is to predict the influence of independent variables (X) on dependent variables (Y) and explain the theoretical relationship between them.

Construct Validity Testing

Construct validity testing assesses the correctness or incorrectness of the questionnaire used in the research. This testing involves two stages: discriminant validity and convergent validity (Willy & Jogiyanto, 2015).

$$r_{xy} = \frac{N\Sigma XY - (\Sigma X)(\Sigma Y)}{\sqrt{\{N\Sigma X^2 - (X\Sigma^2)\}\{N\Sigma Y^2 \quad - (\Sigma Y^2)\}}}$$

Here is the explanation:

Explanation:

r_{xy} : Coefficient of correlation between X1, X2, and X3 with Y
N : Number of respondents
∑XY : Total score multiplication for the entire item
∑X : Sum of item scores
∑Y : Total sum of scores
∑X2 : Sum of squares of item scores
∑Y2 : Sum of total squares

Reliability Test

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Apart from the validity test, PLS also conducts a reliability test to measure the internal consistency of the measurement instrument. Reliability here explains the consistency and accuracy of the measurement tool when assessing (Abdillah & Hartono, 2015). The reliability test in PLS can use two methods: Cronbach's alpha and composite reliability. Cronbach's alpha indicates the extent to which items in a set positively correlate with each other (Sekaran, 2006). Whereas composite reliability measures the actual value of a construct (Chin & Gopal, 1995). The value of Cronbach's alpha or composite reliability for each construct should be above 0.60.

Here is the formula for the reliability test:

$$r_i = \left(\frac{k}{k-1}\right)\left(1 - \frac{\Sigma S_{i^2}}{S_{i^2}}\right)$$

Explanation:

K = mean square between subjects

∑Si2 = mean square error

Si2 = total variance

Formulas for total variance and item variance:

$$S_i^2 = \left(\frac{\Sigma X_i^2}{n}\right) - \left(\frac{\Sigma X_i^2}{n^2}\right)$$

$$S_i^2 = \frac{JK_i^2}{n} - \frac{JK_S^2}{n^2}$$

Inner Model and Evaluation Parameters

The inner model refers to the relationships between latent variables in accordance with the substantive theory. The structural model is evaluated using R-square for dependent constructs. The Stone-Geisser Q-square test assesses predictive relevance, and t-tests evaluate the significance of parameter coefficients in the structural paths.

R-square

When evaluating a model using PLS, it begins by examining the R-square for all latent variables that are dependent, similar to interpretation in regression. Changes in the E-square value are used to assess the impact of specific independent latent variables on their dependent latent variables substantively. An R-square value of 0.75, 0.50, or 0.25 suggests the strength or moderation and weakness of the PLS model's results, representing the amount of variation explained by the model's constructs (Ghozali, Imam & Latan, 2017).

Effect Size (F-square)

The interpretation of the F-square value signifies the goodness of the model. An F-square value of 0.2 indicates a small effect, 0.15 suggests moderation, and 0.35 suggests a substantial effect at the structural level (Chin, 1998).

Prediction Relevance (Q-square)

This test assesses the predictive capability of estimated values. A Q-square value of 0.02 suggests a small capability, 0.15 suggests moderate, and 0.35 suggests a substantial predictive capability. This test can only be performed for endogenous constructs with their reactive indicators.

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Hypothesis Testing

Hypothesis testing involves analyzing the full structural equation model (SEM) using Smart PLS. The full SEM model confirms a theory and explains the existence or non-existence of relationships between latent variables. Testing hypotheses involves examining the path coefficient calculations in the inner model testing. If the calculated t-statistic is above the t-table value (1.96 for a significance level of α = 0.05), the hypothesis is accepted. Conversely, if the calculated t-statistic is less than the t-table value (1.96), the hypothesis is rejected.

RESULT AND DISCUSSION

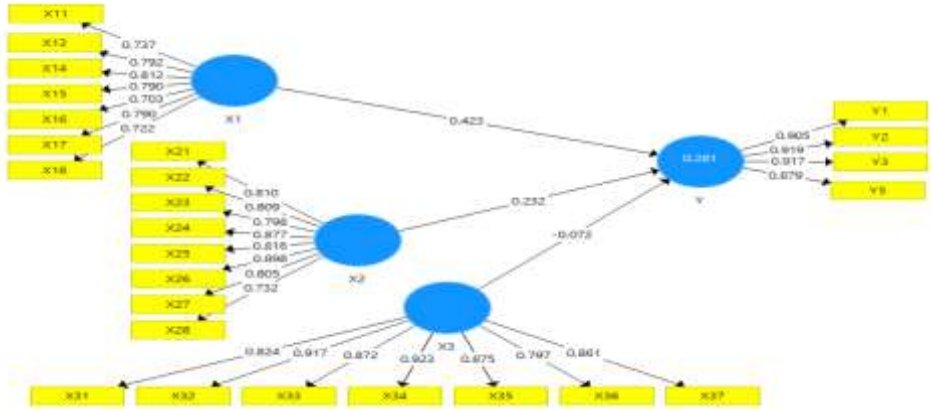

Figure 1: Outer Model Source Algorithm Result: Data processed with Smart PLS, 2023

Based on Figure 1, it appears that the outer loadings for all variables have values exceeding 0.7, indicating that the variable constructs have adequate values in the validity test. The measurement criteria involve comparing the outer loading values with the convergent validity correlation values that exceed 0.7 (Willy & Jogiyanto Abdillah, 2015). Further, the outer loading measurement with Smart PLS is applied to indicators forming the research variables or constructs:

Construct Validity Test

Construct validity assesses how well something is received after using measurements based on various theories used to interpret a construct. The construct validity test consists of both convergent and discriminant validity[19].

Convergent Validity

Convergent validity in the measurement model is reflective of indicators, where their assessment aligns with the correlation between evaluation items in the outer measurement model calculated with Smart PLS. Outer loading describes the magnitude of correlation between all indicator items or measurements with the construct. An individual reflective measure is deemed high if its correlation is above 0.7 with the intended construct[19].

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Based on the calculations, the cross-loading for each indicator forming each construct (research variable) exceeds a correlation value of 0.7, signifying good construct validity [19]

Discriminant Validity

When assessing its convergent validity that looks at the correlation between item scores and construct scores, the discriminant validity test is conducted to prove whether indicators in a construct will have the highest loading factor in the formed construct over the loading factor with other constructs. Cross-loading values demonstrate good discriminant validity as the indicator's correlation values with the construct are higher compared to other constructs.

Average Variance Extracted (AVE)

In addition to the discriminant validity test, the AVE measurement examines scores. However, if the AVE value for an individual construct is > the correlation value among the constructs in this model and > 0.5 for each other construct, it should be shown. Table 1.2 presents the AVE output results for the model.

Tabel 1 Measurement using AVE criteria

	Cronbach's Alpha	Average Variance Extracted (AVE)	Explanation
X1	0.881	0.585	Valid
X2	0.930	0.671	Valid
X3	0.945	0.754	Valid
Y	0.927	0.820	Valid

Source: Data processed by SmartPLS 2023

According to Table 1.3, all AVE values for each variable have an average AVE value above 0.5, indicating that the discriminant validity for this research is considered valid.

Composite Reliability and Cronbach's Alpha

Reliability testing is conducted to measure the internal consistency of a measuring instrument, demonstrating the consistency, accuracy, and precision of the measuring tool when assessing something (Willy & Jogiyanto Abdillah, 2015). In PLS, this testing employs two methods: composite reliability and Cronbach's alpha. These methods gauge the true value of a construct's reliability. A construct is deemed reliable if both composite reliability and Cronbach's alpha values exceed 0.7 [19].

Tabel 2 Result test of composite Reliability

Variable	Composite Reliability	Explanation
X1_	0.908	*Realiable*
X2	0.942	*Realiable*
X3_	0.955	*Realiable*
Y	0.948	*Realiable*

Source: Data processed by SmartPLS 2023

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Based on Table 2, each construct shows a composite reliability value above 0.7. Moral independence of taxpayers (0.908), tax authority (0.942), tax sanctions (0.955), and taxpayer compliance (0.948) demonstrate good reliability and fulfill the reliability test criteria.

Tabel 3 result test Cronbach's Alpha

Variable	Cronbach's Alpha	Explanation
X1_	0.881	*Realiable*
X2	0.930	*Realiable*
X3_	0.945	*Realiable*
Y	0.927	*Realiable*

Source: Data processed by SmartPLS 2023

Similarly, Table 3 displays composite reliability values above 0.7 for each construct. Moral independence of taxpayers (0.881), tax authority (0.930), tax sanctions (0.945), and taxpayer compliance (0.927) confirm good reliability, meeting the reliability test criteria.

Structural Model Testing (Inner Model)

After ensuring discriminant validity criteria were met, the structural model was tested by examining the Adjusted R-square. This value evaluates the percentage of independent variables' impact moral strength of taxpayers, tax authority, and tax sanctions on the dependent variable, taxpayer compliance (Willy & Jogiyanto Abdillah, 2015).

Tabel 4

	R Square	Explanation
Y	0.281	0.260

Source: Data processed by SmartPLS 2023

Tabel 5 Result test hipothesis (Path Coeficient)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
X1_ -> Y	0.423	0.447	0.084	5.038	0.000
X2 -> Y	0.232	0.227	0.116	1.999	0.046
X3_ -> Y	-0.072	-0.056	0.098	0.736	0.462

Source: Data processed by SmartPLS 2023

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Tabel 6 Result test of hipothesis

No	Hipothesis	Resul
1	Taxpayer moral values have a positive influence on taxpayer compliance.	Accepted
2	The authority of tax authorities has a positive influence on tax compliance	Accepted
3	Tax sanctions have an impact on taxpayer compliance	Rejected

Source: Data processed by SmartPLS 2023

The hypothesis test results demonstrate the model's significance, evident from the t-statistic surpassing the critical t-table value (1.96) with a p-value < 0.05. Table 1.7's hypothesis testing results indicate the positive influence of moral independence of taxpayers on taxpayer compliance. The original sample value (0.423) resulted in a t-statistic of (5.038) with a p-value of (0.000), confirming the significant impact.

Moreover, the second hypothesis testing reveals that the tax authority's impact on taxpayer compliance resulted in an original sample value (0.232), a t-statistic of (1.999), and a p-value of (0.046). This implies that the tax authority has a positive influence on taxpayer compliance. However, the impact of tax sanctions on taxpayer compliance was rejected based on the results.

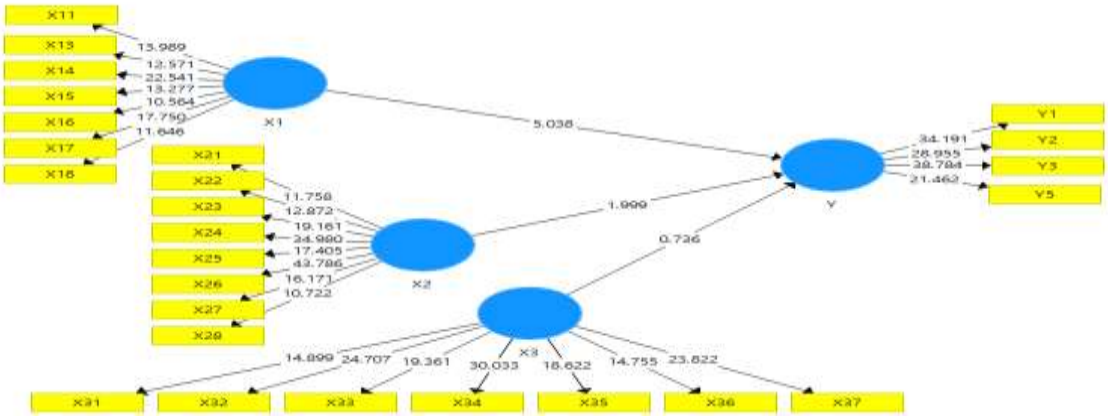

Figure 2. Results of Path Coefficient:
Data processed with Smart PLS, 2023

CONCLUSION

The results from the t-test indicate a significant positive influence of moral integrity among taxpayers on tax compliance, with an original sample value of 0.423, a t-statistic of 5.038, and a p-value of 0.000. This suggests that the strength of tax authority positively affects tax compliance, while the impact of tax sanctions on taxpayer compliance is accepted. Examining the impact of tax authority on tax compliance, the test revealed a positive influence. The original sample value stands at 0.232, with a t-statistic of 1.999 and a p-value of 0.046. Hence, this indicates a positive influence of tax authority on tax compliance. Moreover, the effect of tax sanctions on taxpayer compliance was found to be inconclusive, with an original sample value of 0.232, a t-statistic of 0.736, and a p-value of 0.462.

According to the research conducted at the Bengkulu Primary Tax Office, it is evident that moral integrity among taxpayers and tax authority positively impact tax compliance. However, tax sanctions exhibit a negative effect on tax compliance. This study suggests that tax authorities should enhance their understanding of factors influencing taxpayer compliance. Additionally, government agencies should educate taxpayers about tax sanctions to enhance compliance. Future research could explore tax information systems and e-filing systems.

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