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The Role of Knowledge in Moderating Compliance Behavior of Private Taxpayers in Yogyakarta

Budi Setyanta[1], Mohammad Najmudin[2], Eni Andari[3], Faniko Yudha Apriadi[4]

[1,2,3,4]Faculy of Economics and Business, Janabadra University Yogyakarta, Indonesia.

Corresponding Author: budi@janabadra.ac.id

Abstract

The primary objective of this research is to forecast how tax knowledge impacts the compliance behavior of individual taxpayers. The study utilizes the Theory of Perceived Behavior, incorporating tax sanctions as a variable. The participants in the study are taxpayers who fulfill their tax obligations. The PLS-SEM test is employed to identify the influence of independent variables on tax compliance. The findings reveal that tax knowledge does not moderate this study's independent variables (attitudes, subjective norms, perceived behavioral control, and tax sanctions). However, further investigation is necessary to explore whether tax liability moderates tax compliance. The tax liability would help ascertain the role of tax liability in influencing tax compliance behavior.

Keywords:Tax Knowledge, Tax Compliance, PBC, Tax Sanctions

INTRODUCTION

Taxes are mandatory contributions paid by the people to the state without direct contravention and will be used to benefit the government and the general public (Mardiasmo, 2019). According to (Official, 2019), taxes have two important functions in a country's economy. First, taxes are a source of government funds for development, both the central and local governments. Both taxes function as a tool that regulates government policies in the socio-economic field.

Tax revenue has increased significantly in nominal amounts and as a percentage of the total state revenue. On the other hand, the percentage of taxpayers is still very small compared to Indonesia's total population, which shows that the Indonesian people's

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awareness of paying taxes still needs to be higher (Aditya, 2018). Based on the 2020 State Budget, taxes contribute greatly to state revenue of IDR 1,865.7 trillion, which means taxes contribute 83.54% of total state revenue (Andry, 2020).

In 2021 the tax ratio was 9.11%, a significant increase from 2020 8.33% (Masitoh, 2022). Compared to the average tax ratio in Asia and the Pacific, Indonesia's tax ratio is also far below the average. The OECD noted that the average tax ratio of 24 Asian and Pacific countries surveyed reached 21%. Indonesia's tax ratio is also lower than the average tax ratio of 30 African countries. It is noted that the average tax ratio of African countries can reach 16.6% (Wildan, 2021).

Previous researchers have researched tax compliance but still need to show consistent results. This study tries to analyze the factors that influence taxpayer compliance in terms of individual psychology that shape behavior, in this case, taxpayer compliance behavior. So far, the best approach to investigate the determinants of individual behavior is to use the Theory of Planned Behavior approach. The theory of Planned Behavior is an approach developed by Fishbein and Ajzen (Fishbein & Ajzen, 2010). This theory is one of several theories that can be used to predict an association, participation, contribution, or other individual behavior that is included in behavior to comply with tax regulations. Fishbein and Ajzen (Fishbein & Ajzen, 2010) state that an individual's behavior can be caused by an urge to behave. Behavioral intention is assumed to be a driving factor for actual behavior which is influenced by how much effort one makes in carrying out a behavior. The theory of Planned Behavior explains that attitudes, subjective norms, and perceived behavioral control influence a behavior variable.

Fishbein and Ajzen (Fishbein & Ajzen, 2010) explained that the Theory of Planned Behavior model is a model that is very open to combining with other predictor variables to predict the intentions and behavior of the object studied, including tax compliance research. S. Benk, A. F. Çakmak, and T. Budak (Benk et al., 2011) added that the Theory of Planned Behavior is an important theory within the scope of social psychology that tries to explain human behavior. K. Gangl, E. Hofmann, and E. Kirchler (Gangl et al., 2015) explained that at the individual level, the tax compliance framework is distinguished by the behavior of several motivations, including motivation to comply with tax laws, motivation to comply with policies, and voluntary attitudes pay. Furthermore, K. Gangl, E. Hofmann, and E. Kirchler (Gangl et al., 2015) added that individuals in different countries' motivation to behave honestly is based on the intensity of knowledge (knowledge) about legal and tax rules and their understanding of procedural aspects. The lower their

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knowledge level to avoid tax evasion and, finally, disobedient behavior, the knowledge factor is very important in motivating people to comply with tax regulations voluntarily. Therefore, in this study, the tax knowledge variable is added as a determining factor for taxpayer compliance,

Taxation literature shows that knowing the taxation system can change the attitude of taxpayers (Fjeldstad & Heggstad, 2012). Tax knowledge refers to one's perception of the ability to comply with tax laws, including technical knowledge and general tax knowledge of the tax system and tax compliance (Wong & Lo, 2015). Therefore, knowledge of taxation can change people's behavior to comply with tax laws. Given that taxpayer attitudes are important for their tax behavior, it is possible to influence taxpayer behavior through efforts to increase their tax knowledge (Fjeldstad & Heggstad, 2012). This argument shows that taxpayers' views and attitudes on compliance issues differ. One reason that will hinder attitude change is the unequal level of knowledge or participation in the tax system. Other researchers have shown that it is more profitable to help taxpayers comply with their tax requirements rather than incur more costs for enforcement activities on tax evaders. Helping taxpayers by educating them to become more responsible citizens can generate greater revenue for the tax administration than if it is spent chasing down non-compliant individuals (Devos, 2014).

Every Taxpayer must own knowledge of taxation because mastery of taxation knowledge for taxpayers will increase compliance with tax obligations. However, many taxpayers still need help understanding the tax laws, and some even need to learn more about the applicable tax laws. Several taxpayers still need to fully understand the tax laws that will impact tax revenues in Indonesia.

The self-assessment system (SAS) has been widely practiced around the world. Under this system, one issue that was highlighted was non-compliance behavior. This unresolved issue may be caused by a feature of SAS itself, namely the transfer of responsibility for calculating the tax payable from the tax authorities to the Taxpayer. Taxpayers must understand existing tax laws and provisions to carry out this responsibility. Tax knowledge is very important because they are responsible to the tax authorities regarding tax audits. Another salient attribute of SAS is voluntary compliance, as a tax return submitted by a taxpayer is considered a notification of their assessment. In other words, a sanction mechanism will be applied if the Taxpayer does not submit the correct SPT within the stipulated time. One possible way to ensure tax compliance, as suggested by previous studies, is to increase the tax knowledge of taxpayers (Saad, 2014). Likewise, a less complex tax system will promote tax compliance (Rashid et al.,

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2022). Despite the importance of tax knowledge and the low level of tax simplification on compliance behavior, more needs to be written about this issue in New Zealand, except for a few studies on the readability of tax laws (Sawyer, 2016; Yahaya et al., 2023). Therefore, this paper will address this gap.

RESEARCH METHODS

The object of this research is tax compliance. The population in this study are taxpayers who are tax compliant. In this study, the sample size was 100 to fulfill the sample adequacy requirements in the PLS-SEM.The data collection technique used is a survey method using a questionnaire given to respondents who intend to buy green products. *Researchers use Data collection methods* to collect primary data for certain studies and reuse research materials for further analysis. The questionnaire is a data collection technique that is carried out by giving a set of written questions to respondents to answer. The trick is to send a digital questionnaire with the Google Docs platform. This study chose non-probability sampling because it is pragmatic and more flexible. Convenience sampling was chosen because it is cost-effective and efficient.

This study uses the PLS-SEM analysis tool. Data analysis was done using the Partial Least Square (PLS) method using SmartPLS version 3 software. PLS is a method of solving Structural Equation Modeling (SEM), which in this case is more compared to other SEM techniques. SEM has more flexibility in research that links theory and data and can carry out path analysis with latent variables, so it is often used by researchers focusing on social sciences. Partial Least Square (PLS is a fairly strong analytical method because it is not based on many assumptions. The data also does not have to be normally distributed multivariate (indicators with category, ordinal, interval to ratio scales can be used in the same model), and the sample does not have to be large (Gozali, 2012). Apart from confirming the theory, Partial Least Square (PLS) can explain whether or not there is a relationship between latent variables. In addition, PLS is also used to confirm theory so that in research based on predictions, PLS is more suitable for analyzing data. Partial Least Square (PLS can also be used to explain whether there is a relationship between latent variables. Partial Least Square (PLS) can simultaneously analyze constructs formed with reflexive and formative indicators. Covariance-based SEM cannot do this because it will be an unidentified model. Selection of the Partial Least Square (PLS) method is based on the consideration that in this study, there are 4 latent variables formed with reflexive indicators, and a reflexive second-order factor approach measures the variables. The reflexive model assumes that the construct or latent variable affects the

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indicator, where the direction of the causal relationship is from the construct to the indicator or manifest (Ghozali, 2012), so confirmation of the relationship between latent variables is needed.

RESULT AND DISCUSSION

Table 1. PLS-SEM Test Results

	Coef	SD	T Stat	P Values
ntention* Tax Compliance	-0.110	0.078	1.397	0.163
Attitude*Intention	-0.108	0.101	1.075	0.283
Subjective Norm*Intention	0.067	0.080	0.835	0.404
PBC*Intention	-0.060	0.112	0.536	0.592
Sanctions*Intention	0.105	0.111	0.941	0.347
Intention -> Tax Compliance	0.666	0.074	9.024	0.000
Subjective Norm-> Intention	0.118	0.075	1.582	0.114
PBC -> Intention	0.254	0.117	2.177	0.030
Sanctions -> Intention	0.489	0.107	4.576	0.000
Attitude -> Intention	0.124	0.091	1.365	0.173

This study indicates that attitude does not affect tax compliance intentions (significance > 0.05). Research on attitudes toward tax compliance intentions is an important study to understand the factors influencing behavior to pay taxes obediently. In the analysis of this study, various variables and theories are used to evaluate the relationship between attitudes toward tax obligations and tax compliance intentions. Although attitudes are generally considered an important factor influencing tax

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compliance intentions, there are situations where attitudes may not significantly impact compliance behavior.

Although attitude is an important factor in tax compliance, it is not the only determinant of compliance behavior. Many other factors, such as law enforcement, cultural norms, government efficiency, economic conditions, and personal values, can affect an individual's intention to comply with tax laws. To effectively improve tax compliance, policymakers and tax authorities must consider and address the factors influencing taxpayer behavior, not rely solely on attitudes. A comprehensive approach that addresses structural, enforcement, cultural, and economic factors will likely result in a more substantial increase in tax compliance rates.

This study indicates that subjective norms do not affect tax compliance intentions (significance > 0.05). Subjective norms refer to individual perceptions of social pressure or perceived expectations from important people regarding tax compliance and reflect the influence of social norms and the opinions of others on an individual's intention to comply with tax laws. Although subjective judgment is considered an important factor in some contexts, there are situations where it may not significantly impact the intention to comply with tax obligations.

While subjective norms may affect some individuals, others may prioritize personal financial gain or see the potential benefits of tax evasion as greater than perceived social sanctions. In such cases, the pressure of subjective judgment can be overridden by personal motivation, leading to non-compliance. If individuals perceive the tax system or government agencies as corrupt or ineffective, the influence of subjective judgments can be eroded. A lack of trust in authority can reduce the perceived legitimacy of tax compliance, making subjective judgments less effective in shaping tax behavior.

This study indicates that PBC affects tax compliance intentions (significance <0.05). PBC (Perceived Behavioral Control) is an important factor in determining the intention to comply with tax obligations. This concept from the Theory of Planned Behavior (TPB) states that an individual's perception of the ability to perform a behavior significantly influences their intention to engage in the behavior. In tax compliance, PBC refers to an individual's belief in their ability to fulfill their tax obligations effectively.

PBC reflects individual self-efficacy, namely their belief in their ability to carry out a certain behavior successfully. If individuals feel they have the necessary knowledge, skills, and resources to comply with tax laws, they are more likely to have a high intention to do so. Higher self-efficacy increases self-confidence and reduces perceived barriers to tax compliance. PBC includes individuals' perceptions of control over the resources

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required for tax compliance. These resources can include financial knowledge, access to tax information, and the ability to seek professional help. Individuals who feel they have control over these resources tend to have positive intentions to comply with taxes.

This study indicates that tax sanctions affect tax compliance intentions (significance <0.05). Tax sanctions play an important role in shaping tax compliance intentions as they serve as a prevention mechanism and create consequences for non-compliance. Tax sanctions, such as fines, penalties, and legal consequences for tax evasion, deter potential tax evaders. The fear of facing sanctions motivates taxpayers to comply with tax laws to avoid negative consequences. The prospect of sanctions increases the perceived risk of non-compliance, affecting the taxpayer's intention to comply. Tax sanctions help strengthen social norms of tax compliance. When individuals see others being penalized for tax evasion, it sends a message about the seriousness of tax compliance. This social reinforcement of tax norms can strengthen the intention to comply among taxpayers as they try to avoid similar sanctions.

This study indicates the intention to influence tax compliance (significance <0.05). Intention to comply with tax obligations is an important predictor of actual tax compliance behavior. Intention refers to an individual's decision and readiness to comply with tax laws and fulfill their tax obligations knowingly. It is considered a strong predictor of actual behavior, as a person's intentions tend to guide their actions.

The theory of Planned Behavior (TPB) states that intention is the main factor of behavior. According to this theory, a person's intention to perform a behavior is influenced by three factors: attitude toward the behavior, subjective norms (social pressure to comply), and perceived behavioral control (ability to carry out the behavior). In the context of tax compliance, these factors can shape a person's intention to comply with tax laws.

Tax compliance is often based on voluntary cooperation, as tax authorities cannot comprehensively monitor every activity of a taxpayer. Intention to comply with tax obligations plays an important role in voluntary compliance because individuals who sincerely intend to comply are more likely to fulfill their tax obligations voluntarily.

The intention to comply with tax obligations is formed during the individual decision-making process, which involves weighing the benefits and costs of compliance. Positive intention reflects a belief that the benefits of compliance (avoiding punishment and supporting public goods and services) outweigh the costs.

This study indicates that tax knowledge does not moderate the relationship between the independent and dependent variables (significance > 0.05). As a moderator, the tax knowledge variable will affect or change the strength and direction of the

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relationship between other variables and tax compliance. However, in the context of tax compliance, tax knowledge usually does not play a moderating factor.

As a moderator, the tax knowledge variable must fulfill certain characteristics. Usually, the moderator variable must have a direct relationship with the main variable (in this case, tax compliance) and be able to influence the interaction between the main variable and other predictor variables. However, tax knowledge usually only directly relates to a person's level of tax compliance. Tax knowledge influences tax compliance behavior without moderating the relationship between other variables and compliance. A person's level of tax knowledge can influence their understanding of tax obligations and applicable regulations but does not specifically affect how other factors interact with tax compliance.

Although the level of tax knowledge differs among individuals, the effect of tax knowledge on tax compliance is likely to remain relatively high. Tax knowledge is not a factor that can change the nature or intensity of the relationship between other variables and tax compliance. More frequently, tax knowledge is considered a predictor of tax compliance rather than a moderator. A higher level of tax knowledge tends to be associated with a higher level of tax compliance, but that does not mean that tax knowledge changes the relationship between other factors and tax compliance.

In tax compliance, attitudes, social norms, perceptions of behavioral control, and penalties are more likely to interact with tax compliance without mediation than tax knowledge. Tax knowledge is important in directly influencing tax compliance rates, as a proper understanding of tax rules and obligations can encourage compliance.

CONCLUSION

This study provides valuable insights into tax compliance behavior. While attitude and subjective norms may not significantly impact tax compliance intentions, factors such as perceived behavioral control, tax sanctions, and intention play critical roles in shaping taxpayers' compliance behavior. It emphasizes that a combination of factors influences compliance behavior, and policymakers must consider various aspects, such as law enforcement, cultural norms, government efficiency, economic conditions, and personal values, to improve tax compliance rates effectively.

The Theory of Planned Behavior emphasizes the importance of intention in predicting actual tax compliance. It highlights that individuals' decisions and willingness to comply are key drivers of voluntary cooperation. Additionally, the study underscores

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the direct influence of tax knowledge on tax compliance rates, indicating the importance of individuals' understanding of tax obligations and regulations.

To achieve higher tax compliance rates needs, a comprehensive approach is necessary. Policymakers must address multiple factors, including structural, enforcement, cultural, and economic, to create an environment conducive to voluntary tax compliance. By considering these elements, tax authorities can foster greater compliance and strengthen tax systems effectively.

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