

How Attitudes, Subjective Norms, and Perceived Behavioral Control Influence Taxpayer Compliance: The Moderating Role of Intention to Comply in Garut District among Individual Taxpayers

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Abstract

The purpose of this article is to examine the influence of attitude, subjective norms, and perceived behavioral control on the compliance of entrepreneur as a taxpayer in Garut, moderated by the intention to comply with taxes. This study is motivated by the failure to achieve tax revenue targets due to the low compliance of entrepreneur taxpayers in reporting because self-assessment system. The methodology uses a quantitative descriptive and verificative approach involving 100 individual entrepreneurs as a taxpayers selected by convenience sampling. The questionnaire gives to the respondent and the analysis tool using path analysis. A positive regression coefficient indicates a direct and positive correlation between Subjective Norms and the Compliance of Individual Taxpayers. This favorable influence may materialize in the form of advice or encouragement for taxpayers to demonstrate compliant behavior. Furthermore, a positive association exists between Perceived Behavioral Control and the Compliance of Individual Taxpayers. Essentially, as the perceived level of control over behavior increases for an individual taxpayer, their compliance also tends to increase. Individual Taxpayer Compliance is influenced by their Attitude without mediation from Tax Compliance Intentions. This suggests that taxpayer compliance behavior may be solely shaped by the taxpayer's favorable attitude towards taxes. These findings suggest that indirectly, subjective norms, through tax compliance intentions, significantly impact individual taxpayer compliance. This test outcome suggests that Tax Compliance Intentions can serve as a moderating variable in this study.

Keywords: Attitude, Compliance Taxpayer, Perceived Behavioral Control, Subjective Norms, Theory Planned Behavior

Abstrak

Tujuan dari artikel ini adalah untuk menguji pengaruh sikap, norma subjektif, dan kontrol perilaku yang dirasakan terhadap kepatuhan pengusaha sebagai wajib pajak di Garut, yang dimoderasi oleh niat untuk patuh terhadap pajak. Penelitian ini dimotivasi oleh kegagalan mencapai target penerimaan pajak akibat rendahnya kepatuhan wajib pajak pengusaha dalam melaporkan karena sistem penilaian sendiri. Metodologi yang digunakan adalah pendekatan deskriptif kuantitatif dan verifikatif yang melibatkan 100 pengusaha individu sebagai wajib pajak yang dipilih dengan menggunakan convenience sampling. Kuesioner diberikan kepada responden dan alat analisis menggunakan analisis jalur. Koefisien regresi positif menunjukkan korelasi positif dan langsung antara Norma Subjektif dan Kepatuhan Wajib Pajak Individu. Pengaruh yang menguntungkan ini dapat muncul dalam bentuk saran atau dorongan bagi wajib pajak untuk menunjukkan perilaku yang patuh. Selain itu, hubungan positif ada antara Kontrol Perilaku yang Dirasakan dan Kepatuhan Wajib Pajak Individu. Pada dasarnya, saat tingkat kontrol yang dirasakan atas perilaku meningkat bagi seorang wajib pajak individu, kepatuhan mereka juga cenderung meningkat. Kepatuhan Wajib Pajak Individu dipengaruhi oleh Sikap mereka tanpa mediasi dari Niat Kepatuhan Pajak. Hal ini menunjukkan bahwa perilaku kepatuhan wajib pajak mungkin hanya dibentuk oleh sikap yang baik terhadap pajak dari wajib pajak. Temuan ini menunjukkan bahwa secara tidak langsung, norma subjektif, melalui niat kepatuhan pajak, secara signifikan mempengaruhi kepatuhan wajib pajak individu. Hasil pengujian ini menyarankan bahwa Niat Kepatuhan Pajak dapat berfungsi sebagai variabel pemoderasi dalam penelitian ini.

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Kata kunci: Kepatuhan Wajib Pajak, Norma Subjektif, Perceived Behavioral Control, Sikap, Teori *Planned Behavior*

INTRODUCTION

Indonesia has designated taxation as its primary source of revenue, with over 80% of the country's income stemming from taxes (Khan & Nuryanah, 2023). Taxes represent contributions from the populace to the state treasury based on enforceable laws devoid of direct corresponding benefits (counter-performance) that could be immediately demonstrated and utilized for public expenditures. Persistent issues surrounding tax collection include a significant portion of the populace evading their tax obligations, resulting in a substantial backlog of unpaid taxes (World Bank, 2022). Compliance among Individual Taxpayers (WPOP) in fulfilling their tax payment duties in Indonesia remains relatively low (Andini, Meda; Rahmiati, 2021; Handayani & Woro Damayanti, 2018; Nasution et al., 2020). According to data from the Directorate General of Taxes (DJP), the compliance ratio for filing Annual Income Tax Returns (PPh) by the end of 2019 stood at 73% (Sulastri et al., 2023). This represents an improvement from the previous year's 71% compliance ratio. Nevertheless, this year's achievement falls short of the initial annual target of 85%.

Efforts to achieve tax targets necessitate a continuous cultivation of awareness and compliance among taxpayers to fulfill their tax obligations in accordance with prevailing regulations (Handayani & Woro Damayanti, 2018; Nasution et al., 2020). Taxpayers engaged in entrepreneurial professions are more inclined to non-compliance with tax regulations, given their responsibility to calculate, pay, and self-report their owed taxes (Abu Hassan et al., 2022; Bani-Khalid et al., 2022; Ghani et al., 2020; Mustapha et al., 2022; Taing & Chang, 2021). This contrasts Civil Servants, who are expected to exhibit greater tax compliance. In practice, based on Annual Reports from the Pratama Garut Tax Office, it is evident that the number of registered Individual Taxpayers (WPOP) obligated to submit Tax Returns does not align with the quantity of Tax Returns received. The disparity is observable in the following Table 1.

Table 1 Compliance Ratio of Annual Income Tax Return Filing from 2015 to 2019

Year	Registered Individual Taxpayers	Registered Individual Taxpayers Obligated to File Tax Returns	Total Number of Tax Returns Received	Compliance Ratio (%)
2015	143,934	93,398	42,213	45.20
2016	163,646	99,186	55,327	55.78
2017	184,008	81,604	39,462	48.36
2018	205,991	155,111	100,614	64.87
2019	236,667	258,752	189,605	73.28

Based on the table above, it can be observed that the Compliance Ratio of Annual Income Tax Return Filing from 2015 to 2019 fluctuated. There was an increase of 10.58% from 2015 to 2016, followed by a decrease of 7.42% from 2016 to 2017. Subsequently, there was an increase of 16.51% from 2017 to 2018, with another 8.41% increase noted from 2018 to 2019. It is evident from the explanation provided that taxpayer compliance in Kabupaten Garut experienced both ascents and descents over the last five years, with each year's compliance ratio failing to meet the government's

predetermined targets. This research aims to explore the influence of attitude, subjective norms, and perceived behavioral control on the compliance of individual taxpayers in Kabupaten Garut.

Other research has indicated that the decisions of individuals to comply are significantly shaped by social factors as well (Le et al., 2020). Economic variables are deemed inadequate in their ability to comprehensively forecast individual tax compliance due to the intricate nature of tax compliance, which necessitates examination from multiple vantage points (Alshira'h et al., 2020; David Klpkoech & Joel, 2015). Following this perspective, drawing upon the moral sentiments approach, tax compliance is influenced not solely by economic factors but also by non-economic factors encompassing cultural, psychological, social, and political dimensions (Baeli, 2021; Fauziati et al., 2016; Lestary et al., 2021).

RESEARCH METHOD

The research method is a manner or procedure used to conduct research capable of addressing the research problem formulation and objectives. In this study, the author employs a quantitative method with a descriptive and verificative research approach (Bougie & Uma, 2019; Ghozali, 2016). This research explores the relationship between independent variables and dependent variables to fulfill existing hypotheses. The aim is to obtain empirical evidence, test, and examine the influence of independent variables on the dependent variable: attitude, subjective norms, and perceived behavioral control on the compliance of individual taxpayers, with tax compliance intention as the moderating variable.

The data source utilized in this research is primary data, acquired directly from respondents, i.e., individual taxpayers in Kabupaten Garut, through questionnaire completion. This study encompasses three types of variables: the dependent variable being compliance of individual taxpayers, the independent variables comprising attitude, subjective norms, and perceived behavioral control, and the moderating variable being tax compliance intention. The instrument employed in this research is a questionnaire, where responses are measured using a likert scale.

The population for this study comprises 236,667 registered Individual Taxpayers at the Pratama Garut Tax Office. The sampling method employed is convenience sampling, collecting data from the segment of the population willing to participate as respondents. The sample size determination refers to the Slovin Formula (Noor, 2011) with a margin of error of 10% or 0.1. Consequently, the required sample size for the study is 99.96 or 100 Individual Taxpayers registered at the Pratama Garut Tax Office. These individuals must meet the criteria of being (1) Individual Taxpayers engaged in entrepreneurship in Sukaregang and (2) possessing a Taxpayer Identification Number (NPWP).

The primary data obtained directly through questionnaire distribution to Individual Taxpayers at the Pratama Garut Tax Office. The data collection technique includes library research to compare theories with real-life situations, internet studies encompassing scholarly journals and relevant websites, and field research involving questionnaire collection from respondents. The data analysis method employed is path analysis to determine causation relationships, intending to explain the direct or indirect influence among exogenous and endogenous variables. This study aims to analyze and ascertain whether attitude, subjective norms, and perceived behavioral control

impact individual taxpayers' compliance in Kabupaten Garut moderated by tax compliance intention.

RESULTS AND DISCUSSION

The results of the descriptive analysis indicate that taxpayers are already capable of independently calculating the amount of tax they should pay and have perceived the benefits derived from tax payments. Furthermore, the role of tax officers is considered significant. This is due to their essential contribution to influencing the compliance of individual taxpayers engaged in entrepreneurship in Sukaregang. The tax authorities also play an important role in influencing the compliance of individual taxpayers engaged in entrepreneurship in Sukaregang.

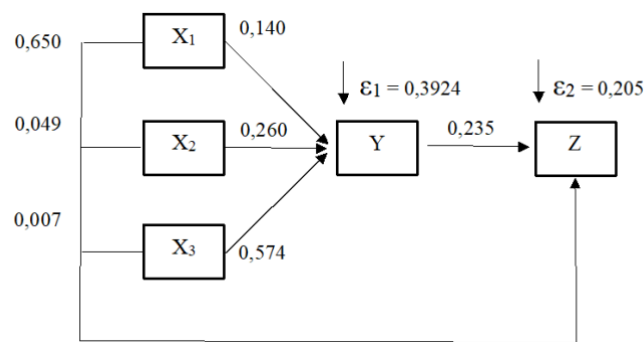


Figure 1. Path Model Structure Diagram

The Influence of Attitude on Taxpayer Compliance

The research outcomes suggest that attitude plays a positive role in influencing individual taxpayers' compliance. This is supported by the comparison of values in Table 4.28, where the calculated t-value exceeds the tabulated t-value: specifically, 2.054 > 1.988, with a significance level of 0.043 < 0.05. The regression coefficient stands at 0.190, affirming the favorable impact of attitude on individual taxpayers' compliance.

A positive regression coefficient denotes a direct and positive correlation between Attitude and the Compliance of Individual Taxpayers. Put differently, an enhancement in the positive attitude of an individual taxpayer correlates with an increase in their compliance level. From the aforementioned explanation, it can be inferred that attitude significantly and positively influences individual taxpayers' compliance, confirming the acceptance of the first hypothesis. The positive attitude indicates by individual taxpayers who work as entrepreneurs in Sukaregang are now able to independently calculate the amount of tax they must pay, and they have already felt the benefits derived from paying taxes.

A favorable stance toward taxes motivates individual taxpayers to adhere to existing tax regulations. The more positive their attitude toward taxes, the greater their compliance. This emanates from taxpayers' optimistic perception of their duty to pay taxes, fostering heightened compliance and diminishing the likelihood of involvement in fraudulent practices or activities that oppose established regulations. The outcomes of this study corroborate the findings of a research

that demonstrated the positive and significant impact of attitude on individual taxpayers' compliance (Al-Zaqeba & Al-Rashdan, 2020; Icon et al., 2021).

The Influence of Subjective Norms on Taxpayer Compliance

The research findings indicate that subjective norms have a positive influence on the compliance of individual taxpayers. This is substantiated by referring to Table 4.28, where the calculated t-value exceeds the tabulated t-value, specifically $3.612 > 1.988$, with a significance level of $0.000 < 0.05$. The regression coefficient stands at 0.437, indicating a positive impact of subjective norms on the compliance of individual taxpayers. This is demonstrated by taxpayers' behavior of listening to and following the advice given by tax officials. Consequently, tax officials are considered to play a significant role in the compliance of individual taxpayers who work as entrepreneurs in Sukaregang.

A positive regression coefficient implies a positive and direct correlation between Subjective Norms and the Compliance of Individual Taxpayers. In essence, as the subjective norm value of an individual taxpayer increases, their compliance level also increases. Based on the aforementioned explanation, it can be concluded that subjective norms have a positive and significant influence on the compliance of individual taxpayers, indicating the acceptance of the second hypothesis.

The perspectives of others or different groups can influence a taxpayer's compliance. A friend, professional colleague, tax consultant, or tax officer, if exerting a positive influence on a taxpayer to behave compliantly, are more likely to encourage compliance. This positive influence can manifest as advice or encouragement for taxpayers to exhibit compliant behavior. These research findings align with the study that demonstrated that subjective norms have a positive and significant impact on the compliance of individual taxpayers (Galib et al., 2018; Soon et al., 2020).

The Influence of Perceived Behavioral Control on Taxpayer Compliance

The research findings assert that perceived behavioral control has a positive influence on the compliance of individual taxpayers. This is evidenced by examining Table 4.28, where the calculated t-value is greater than the tabulated t-value: specifically, $6.474 > 1.988$, with a significance level of $0.000 < 0.05$. The regression coefficient is 0.568, indicating a positive impact of perceived behavioral control on the compliance of individual taxpayers.

A positive regression coefficient denotes a direct and positive relationship between Perceived Behavioral Control and the Compliance of Individual Taxpayers. In essence, as the perceived behavioral control value of an individual taxpayer increases, their compliance also rises. Based on the aforementioned explanation, it can be concluded that perceived behavioral control significantly and positively influences the compliance of individual taxpayers, thereby accepting the third hypothesis.

Perceived behavioral control represents an individual's control stemming from their past experiences concerning the ease or difficulty of performing a behavior. The research outcomes reveal that respondents' perception of control is fairly strong, as evidenced by the majority of respondents expressing agreement in each statement. This suggests that respondents perceive that third-party examinations, tax sanctions, and monitoring have been executed effectively. Consequently, respondents perceive it as quite challenging to engage in fraud or violate regulations. However, despite taxpayers holding a high perception of control

in tax matters, it doesn't necessarily mean they comply solely for that reason. For instance, taxpayers may pay taxes, file tax returns, or report taxes due to job requirements rather than feeling compliance is tied solely to avoiding penalties. These research findings align with the study indicated that perceived behavioral control has a positive and significant impact on the compliance of individual taxpayers (Al-Zaqeba & Al-Rashdan, 2020; Icon et al., 2021).

Influence of Attitude on Individual Taxpayer Compliance through Tax Compliance Intentions as a Moderating Variable

The direct effect of X1 on Z is 0.650. Meanwhile, the indirect effect of X1 through Y on Z is the multiplication of the beta value of X1 on Y by the beta value of Y on Z: $0.140 \times 0.235 = 0.033$. Hence, the total effect of X1 on Z is the direct effect plus the indirect effect: $0.650 + 0.140 = 0.790$. Therefore, the direct effect is greater than the indirect effect.

The results indicate that tax compliance intentions cannot act as a moderating variable in this study. In this research, tax compliance intentions might be an independent, intervening, exogenous, antecedent, or predictor variable.

The rejection of hypothesis suggests that Individual Taxpayer Compliance is influenced by their Attitude without moderation from Tax Compliance Intentions. This may occur because taxpayer compliance behavior is solely formed due to the taxpayer's positive attitude towards taxes.

Whether or not there is an intention to comply with taxes within the taxpayer does not alter the influence of their positive attitude on Taxpayer Compliance (Nawafleh, 2023). This is also evident from the majority of taxpayers who have a high positive attitude towards taxes, 81 individuals (81%). This may be due to taxpayers experiencing transparency in tax usage by the government through the "Alokasi Pajakmu" feature. Additionally, taxpayers perceive the benefits derived from paid taxes, which fosters a sense of responsibility to pay taxes accordingly. Thus, it's reasonable that the taxpayer's intention doesn't strengthen or weaken the influence of attitude on compliance.

Influence of Subjective Norms on Individual Taxpayer Compliance through Tax Compliance Intentions as a Moderating Variable

The direct effect of X2 on Z is 0.049. Meanwhile, the indirect effect of X2 through Y on Z is the multiplication of the beta value of X2 on Y by the beta value of Y on Z: $0.260 \times 0.235 = 0.061$. Hence, the total effect of X2 on Z is the direct effect plus the indirect effect: $0.049 + 0.260 = 0.309$. Therefore, the indirect effect is greater than the direct effect.

These results indicate that indirectly, subjective norms through tax compliance intentions significantly affects individual taxpayer compliance. This test result shows that Tax Compliance Intentions can act as a moderating variable in this study. Hence, hypothesis is accepted.

The acceptance of hypothesis nine (H9) indicates that Individual Taxpayer Compliance is influenced by Subjective Norms moderated by Tax Compliance Intentions. Subjective norms refer to the consideration of outside parties beyond the Individual Taxpayer (referent parties) that can influence a taxpayer's compliance. In this research, the referent parties consist of professional colleagues, tax consultants, and tax officers. Suggestions or encouragement from referent parties are highly considered by taxpayers in adhering or not adhering to taxes. Even if a taxpayer initially intends not to comply with taxes, positive encouragement from referent parties may lead the taxpayer to maintain compliance. Therefore, it's reasonable that the

intention to comply with taxes moderates the influence of subjective norms on compliance (Nawafleh, 2023; Soon et al., 2020).

Influence of Perceived Behavioral Control on Individual Taxpayer Compliance through Tax Compliance Intentions as a Moderating Variable

The direct effect of X3 on Z is 0.007. Meanwhile, the indirect effect of X3 through Y on Z is the multiplication of the beta value of X3 on Y by the beta value of Y on Z: $0.574 \times 0.235 = 0.135$. Hence, the total effect of X3 on Z is the direct effect plus the indirect effect: $0.007 + 0.574 = 0.581$. Therefore, the indirect effect is greater than the direct effect. These results validate the concepts elucidated in the Theory of Planned Behavior, as posited by Ajzen (1991). Within this framework, the inclination to partake in a specific behavior acts as an intermediate determinant affecting real-world actions. Fundamentally, individuals are prone to undertaking a course of action based on their intentions.

Thus, to increase taxpayer compliance, the government is able to conduct tax extensification and intensification, namely; (1) Strengthen Positive Attitudes: Given the significant positive influence of attitude on intention to comply with taxes, tax authorities could focus on promoting a positive perception of the taxation system among taxpayers. This could involve educational campaigns highlighting the benefits of tax payment, such as improved public services and infrastructure development; (2) Recognizing the crucial role of tax officers in influencing taxpayer compliance, policymakers can invest in training programs to improve their communication and interaction skills. This could facilitate better engagement with taxpayers, leading to increased compliance; (3) Since perceived behavioral control was found to positively influence compliance, tax authorities can implement measures to enhance taxpayers' sense of control over their tax-related actions. This may include providing accessible resources and support for tax calculation and compliance processes; (4) Given the direct and significant influence of individual taxpayer compliance on intention to comply with taxes, policymakers should prioritize efforts to encourage compliance among this demographic. This could involve tailored incentives, simplified tax procedures, and targeted enforcement measures.; (5) Since entrepreneurs in Sukaregang were highlighted as a specific group influenced by perceived behavioral control, tax authorities could design initiatives specifically tailored to address their needs and concerns. This may include targeted outreach programs, workshops, and assistance with tax planning and compliance.

CONCLUSION

In conclusion, the study on Attitude, Subjective Norms, Perceived Behavioral Control, Compliance of Individual Taxpayers, and the Intention to Comply with Taxes in Garut Regency reveals a highly positive attitude towards taxation. Taxpayers perceive benefits from the system, indicating a willingness to comply. Tax officers play a crucial role in compliance, while perceived behavioral control, particularly through potential audits, influences individual taxpayer compliance positively. The relationship analysis shows that attitude directly influences compliance intention, but subjective norms and perceived behavioral control have no direct impact. However, compliance behavior significantly affects the intention to comply. Moreover, the intention to comply moderates the influence of subjective norms and perceived behavioral control on compliance but not on attitude. These findings underscore the importance of understanding and addressing factors affecting taxpayer compliance for effective tax policy and administration in Garut Regency.

For future research, it is recommended that researchers employ an exploration of context-specific factors to obtain a description of taxpayer compliance. Further investigation is warranted to delve deeper into context-specific factors that may influence taxpayer compliance in Garut

Regency. This could involve qualitative research methods to understand the cultural, social, and economic factors shaping attitudes and behaviors towards taxation. Additionally, longitudinal studies could provide insights into how attitudes, subjective norms, perceived behavioral control, and compliance behavior evolve over time. Tracking these changes longitudinally can help identify trends and patterns and understand the effectiveness of interventions or policy changes.

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