TRANSFORMATION OF TAX COMPLIANCE: FACTORS THAT DERIVE TAXPAYER'S COMPLIANCE IN INDONESIA

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Abstract

This research study represents the taxpayer behaviour towards tax compliance in Indonesia. Tax remains complicated issues that involving political problems in it. However, this study will focus on the behaviour of taxpayer that drives them to comply their tax obligations on specific time. The objectives of this study are identifying the correlations between factors variable that increase tax compliance in Indonesia, which are tax awareness, service quality, digital transformation, working relationship, and government program education. In addition, this study will also include three control variables, which are group of age, occupation, and monthly income. However, it will not influence the result of this study. The methodology used in this study is quantitative approach by distributing the questionnaire to the relevant voluntary respondents. This study involves 265 voluntary respondents with different characteristics. The result of this study explains that two out of five hypotheses are accepted. Independent variable that has significant effect to taxpayer compliance are tax awareness and digital transformation. The understanding of tax benefits and the ease of reporting and paying tax obligations is increased with tax revenue. Therefore, the author recommends increasing the tax compliance in Indonesia, distribution of tax matter related education and improving the digital-based tax reporting and paying would be beneficial and expected to give a positive impact towards tax compliance in Indonesia.

Keywords: Tax Awareness, Service Quality, Digital Transformation, Working Relationship, Government Program Education, Tax Compliance

INTRODUCTION

Tax can be defined as a mandatory allowance as the act of supporting state's government to achieve its objectives, which are raising revenue for the public goods development purpose, redistributes of income and wealth to keep economic stability, and promoting social and economic welfare to reach harmonization in a country. Observing how attitudes change overtime is difficult for tax authorities who are concerned about social behaviour (Frecknall-Hughes, 2015). Tax compliance is a complicated issue where there is numerous study that finds the motivation behind taxpayer behaviour. The motivation behind taxpayer voluntary reporting their income is due to fear of punishment of getting penalty if they do not report all the income, which is explained in economics-of-crime model by Becker (1968), then developed to tax compliance by Allignham and Sandmo (1972) and Srinivisan (1973). There is positive relationship of trust between tax authorities and taxpayers which will resulted in two different social behaviour tax compliance, which are voluntary and enforced (Muehlbacher et al., 2011). The treatment towards taxpayers would depends on their social behaviour type. Based on the empirical studiers of Muehlbacher et al. (2011), voluntary tax compliance happens based on the trust towards tax authorities, meanwhile enforced tax compliance happens based on the understanding of tax authorities' power by taxpayers. Studies of government effectiveness conducted in countries with different histories and records of governance shows that tax compliance rates vary depending on the enforcement level used (Cummings et al., 2009). Good working relationship between taxpayers and tax authority is positively associated with tax compliance (Siglé et al., 2022). When building relationship to tax authorities, taxpayers tend

to give their trust regarding their assets that will be handled wisely by the authorities. Gaining mutual trust is the key for tax authorities maintaining their working relationship towards taxpayers. In maintaining its relationship, transparency of their performance must be seen by the taxpayer. If transparency can be provided, it will increase working relationship between tax authorities and taxpayer, and as working relationship increases, tax compliance will also increase. In Indonesia, under Tax Amnesty Law Number 11 in 2016, taxpayers are exempt from all administrative sanctions and criminal penalty in the area of taxation if they comply with tax amnesty (Sayidah and Assagaf, 2019). During the Indonesian tax amnesty program, taxpayers pay a redemption fee of a certain percentage multiplied by the redemption penalty base. This includes all undeclared assets of the taxpayer listed on the tax return for 2015, which for a corporation will be reduced for 50% and 75% less for individual of their tax liability related to declared income as of December 3, 2015 (Halim et al., 2020). There have been numerous argumentations regarding the correlation between education and tax compliance. Education is the fundamental influence that will increase tax compliance (Rodriguez-Justicia and Theilen, 2017). According to Torgler (2007), highly educated citizens are tending to have better awareness of welfare states benefits along with wastes. In addition, Indonesian Government has introduced tax supporting program, such as tax amnesty and voluntary disclosure is positively affecting tax compliance, which taxpayers are aware to the program since 2016. The implementation of tax amnesty program result in tax revenue increase. However, the education regarding those programs is not delivered very well and reach to specific group of the higher government program education, the higher tax compliance will be.

METHODOLOGY

This study is analysing the phenomenon of tax compliance which located in Indonesia using quantitative data approach. The selected respondent for this study's questionnaire must meet the following requirements, which are:

- Individual who holds Indonesian citizenship, and currently residing in Indonesia.

- Individual who holds Tax Identification Number.

- Individual who has paid income tax obligations.

- Individual who is in the age range between 18 to 75 years old.

The online questionnaire is collected for 265 sampling respondents with different background characteristic. The sampling used in this study is non-probability, which involving voluntary response sampling. It is conducted through online questionnaire in Indonesia from July 1st, 2022 to July 31st, 2022. The Research framework can see at Figure 1.
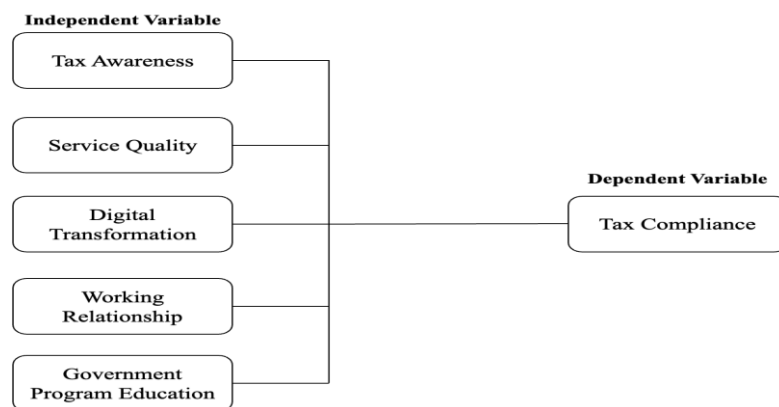
Source: Author's Analysis, 2022

Figure 1: Research Framework

RESULT AND DISCUSSION

Result

Table 1: Validity and Reliability Test

No	Independent Variable	Sig.	Conclusion	Cronbach Alpha	Conclusion
1	Tax Awareness	0.000	Item valid	0.896	Item reliable
2	Service Quality	0.000	Item valid	0.928	Item reliable
3	Digital Transformation	0.000	Item valid	0.928	Item reliable
4	Working Relationship	0.000	Item valid	0.895	Item reliable
5	Government Program Education	0.000	Item valid	0.905	Item reliable

Source: Treated SPSS Data, 2022

Based on the table above shows that the data is stated valid when the significant value is below 0.05, and it is classified as reliable data when the Cronbach alpha is above 0.60. As it can be seen from the table all statements in the questionnaire are valid and reliable.

Table 2: Correlation Analysis

Variable		Tax Awareness	Service Quality	Digital Transformation	Working Relationship	Government Program Education	Tax Compliance
Tax Awareness	Pearson Correlation	1	0.566	0.578	0.628	0.671	0.561
	Sig.		0.000	0.000	0.000	0.000	0.000
Service Quality	Pearson Correlation	0.566	1	0.514	0.676	0.718	0.469
	Sig.	0.000		0.000	0.000	0.000	0.000
Digital Transformation	Pearson Correlation	0.578	0.514	1	0.670	0.579	0.549
	Sig.	0.000	0.000		0.000	0.000	0.000
Working Relationship	Pearson Correlation	0.628	0.676	0.67	1	0.728	0.553
	Sig.	0.000	0.000	0.000		0.000	0.000
Government Program Education	Pearson Correlation	0.671	0.718	0.579	0.728	1	0.542
	Sig.	0.000	0.000	0.000	0.000		0.000
Tax Compliance	Pearson Correlation	0.561	0.469	0.549	0.553	0.542	1
	Sig.	0.000	0.000	0.000	0.000	0.000	

Source: Treated SPSS Data, 2022

a) Coefficient Regression

Coefficient regression is used to analyse the relationship between independent variables, which are Tax Awareness (X1), Service Quality (X2), Digital Transformation (X3), Working Relationship (X4), dan Government Program Education (X5) towards dependent variable, which is Tax Compliance (Y). The following table shows the value of coefficient multiple regression analysis.

Table 3: Independent Variables towards Dependent Variables Coefficient Regression

Variable	B
Constant	13.611
Tax Awareness (X1)	0.166
Service Quality (X2)	0.019
Digital Transformation (X3)	0.327
Working Relationship (X4)	0.137
Government Program Education (X5)	0.072

Source: Treated SPSS Data, 2022

Based on the table above, the regression model can be formed as follow

$$Y = 13.611 + 0.166\,X1 + 0.019\,X2 + 0.327\,X3 + 0.137\,X4 + 0.072\,X5 + e$$

From the regression model above, it can be analysed as follow

1. Tax Awareness Analysis (X1)

The value of tax awareness (X1) coefficient of 0.166 means that if tax awareness (X1) increased by 1, it will increase tax compliance (Y) by 0.166 assuming other variables remain. The increase of 16.6% in tax compliance shows that there is moderate relationship of tax awareness which affect the taxpayer compliance.

2. Service Quality Analysis (X2)

The value of service quality (X2) coefficient of 0.019 means that if service quality (X2) increased by 1, it will increase tax compliance (Y) by 0.019 assuming other variables remain. The increase of 1.9% in tax compliance shows that there is a small-scale relationship of service quality.

3. Digital Transformation Analysis (X3)

The value of digital transformation (X3) coefficient of 0.327 means that if digital transformation (X3) increased by 1, it will increase tax compliance (Y) by 0.327 assuming other variables remain. The increase of 32.7% in tax compliance shows that there is a good relationship of digital transformation which affect tax compliance.

4. Working Relationship Analysis (X4)

The value of working relationship (X4) coefficient of 0.137 means that if working relationship (X4) increased by 1, it will increase tax compliance (Y) by 0.137 assuming other variables remain. The increase of 13.7% in tax compliance shows that there is a moderate relationship of working relationship which affect tax compliance.

5. Government Program Education Analysis (X5)

The value of government program education (X5) coefficient of 0.072 means that if government program education (X5) increased by 1, it will increase tax compliance (Y) by 0.072 assuming other variables remain. The increase 7.2% in tax compliance shows that there is a small-scale relationship of government program education.

6. Tax Compliance Analysis (Y)

The value of the constant coefficient of 13.611 means that, if the variables of Tax Awareness (X1), Service Quality (X2), Digital Transformation (X3), Working Relationship (X4), dan Government Program Education (X5) are considered constant, it will increase Tax Compliance (Y) to 13.611.

b) Simultaneous Test (F-Test)

Simultaneous test aims to see the effect of independent variables together or simultaneously. The independent variable is declared to have a significant effect on the dependent variable, which is if the significant value is < 0.05. Likewise, the independent variable is declared to have no significant value is > 0.05. The following table shows the results of f-statistics-test.

Table 4: Independent Variables towards Dependent Variables F-Test

F statistical test	Significant value
37.541	0.000

Source: Treated SPSS Data, 2022

Based on the table above, the significance value of the F statistical test is 0.000, which means that the significance value < 0.05 that explained the independent variables of Tax Awareness (X1), Service Quality (X2), Digital Transformation (X3), Working Relationship (X4), dan Government Program Education (X5) are declared to have a significant effect on the dependent variable, which is Tax Compliance (Y).

c) Statistical T-Test

The partial test was used with the statistical t-test method. Partial test aims to see the effect of the independent variables individually or partially. The independent variable is declared to have a partially significant effect on the dependent variable if the significant value is < 0.05. Likewise, the independent variable is declared to have no partial significant effect on the dependent variable if the significant value is > 0.05. The following table shows the results of the t-statistical test.

Table 5: Independent Variables towards Dependent Variables T-Test

Variable	Statistical T-test	Significance Value
Tax Awareness (X1)	3.670	0.000
Service Quality (X2)	0.414	0.679
Digital Transformation (X3)	3.406	0.001
Working Relationship (X4)	1.700	0.090
Government Program Education (X5)	1.458	0.146

Source: Treated SPSS Data, 2022

Based on the table above, the significance value of the t-test statistic for each variable is described as follow.

- Tax Awareness (X1)

  The statistical significance value of t-test is 0.000, which is < 0.05, so Tax Awareness (X1) has a significant effect on Tax Compliance (Y).

- Service Quality (X2)

  The statistical significance value of t-test is 0.679, which is > 0.05, so Service Quality (X2) has no significant effect on Tax Compliance (Y).

- Digital Transformation (X3)

  The statistical significance value of t-test is 0.001, which is < 0.05, so Digital Transformation (X3) has a significant effect on Tax Compliance (Y).

- Working Relationship (X4)

The statistical significance value of t-test is 0.090, which is > 0.05, so Working Relationship (X4) has no significant effect on Tax Compliance (Y).

- Government Program Education (X5)

The statistical significance value of t-test is 0.146, which is > 0.05, so Government Program Education (X5) has no significant effect on Tax Compliance (Y).

d) Coefficient of Determination

The coefficient of determination aims to measure how far the ability of the dependent variable is explained by the regression model. The value of the coefficient of determination is from 0 to 1, which the closer to 1, the better the model can explain the dependent variable. The following variable is the result of the summary model.

Table 6: Coefficient of Determination

R	R Square	Adjusted R Square	Std. Error of The Estimate
0.648	0.420	0.409	2.567

Source: Treated SPSS Data, 2022

Based on the table above, the coefficient of determination (R^2) is 0.420, This means that Tax Compliance (Y) can be explained by 42% by the independent variables, which are Tax Awareness (X1), Service Quality (X2), Digital Transformation (X3), Working Relationship (X4), dan Government Program Education (X5). While the remaining 58% is explained by other independent variables that are not included in the study.

DISCUSSION

Tax Awareness

The result of the findings for hypothesis 1: "the correlation between tax awareness and tax compliance shows the higher the level of tax awareness, the higher the level of tax compliance", is proven from the result of correlation analysis and regression analysis. The test start with the correlation analysis to find the if tax awareness is correlated with tax compliance. Tax awareness means the understanding of the taxpayer, where it measures the level of their comprehension regarding tax. From this study, taxpayers are agreeing the opinion of tax is essentials for their own goods and benefit. There are some of taxpayer still not aware of the benefits for paying tax due to lack of trust to the tax authorities. Mutual trust is the foundation that must be built between the taxpayers and tax authorities (Muehlbacher et al., 2011). When the mutual trust happen, voluntary taxpayer is expected to increase due to their aware that paying taxes is for their own goods when staying in Indonesia.

Service Quality

Similar to taxpayer that has obligation to pay their taxes to tax authorities, tax official has obligation to provide taxpayer services that they needed. It is like the relationship between customer and employee. The level of satisfaction from taxpayer might affecting the relationship towards tax authorities. From the result in the previous chapter explained that service quality from tax authorities has positive correlation to the tax compliance. However, hypothesis 2 is proved in this study as the quality of service provided by tax authorities is not significantly affecting the tax compliance, so it will not increase as service quality increases, so hypothesis 2 is rejected. In providing the services, tax authorities must pay attention in how taxpayer feels regarding their needs that is being meet by the help of tax authorities. It is like customer services that must respond to the complaints, providing clear explanations and information to taxpayer,

and always try to help taxpayer in every tax problem they faced. The quality of tax authorities' assistance towards taxpayer with every tax related matter is correlated with the tax compliance. In addition, taxpayer is also deserving for a transparency of tax authorities' performances, which in the behaviour of tax officials, such as providing information not limited for taxpayer needs, but also information related to taxpayer's rights (Siglé et al.,2022). It refers to the annual report that should be provided by tax authorities for taxpayer as the stakeholders to evaluate if their money goes into the right goals of Indonesia. The annual report of directorate general of taxes also provided the growth percentage to 4.10 out of 5 of the level satisfaction from taxpayer towards the services provided by tax authorities.

Digital Transformation

It is reported by Directorate General of Taxes in Indonesia that tax revenue is increased the compliance ratio to 6.26% from 2019 to 2020 for its income tax return reporting. The users of electronic tax return users rose significantly to 60.91% in a year since 2019, which indicated that taxpayer reporting and paying tax behaviour in Indonesia has been shifting to be digitalised. It is the investment for tax authorities as it eases the procedure to comply tax. In addition, since pandemic COVID-19 strikes, digital transformation in tax reporting and payment is useful since taxpayer can proceed their tax obligations without coming to the office.

Although the investment in digital transformation considered took large budget in the tools, according to Bellon et al. (2022), transformation of digital in tax matter cutting off the printing, delivery, and space for achieving the data cost. It is also secure the data of taxpayer, as the history data will be storage in the cloud. In Indonesia, the behaviour of shopping online is dominating since the numerous online shop platform been created. It is not limited to the shopping behaviour, but also the asset transfer can be easily done with the smartphone or known as mobile bank. It is also similar to the tax matter that taxpayer prefer to do online reporting and payment. As expected, based on the result from the previous chapter, digital transformation has correlation toward tax compliance. Taxpayers in Indonesia feel that digital-based technology implemented in tax matter is convenience and efficient in the terms of time.

The result of questionnaire shows that the respondents are positively agree that digital services has become their preference in paying or reporting their obligations. Taxpayers finds easier to fulfil their obligation on time with the existence of digital-based tax payment. The implementation of digital-based tax services affects the behaviour of taxpayer compliance in a positive way, as they find it helpful and less time consuming. Thus, as expected in the digital transformation for tax payment increase, tax compliance will also increase.

Working Relationship

The relationship between taxpayer and tax authorities is the connection to each other in order to gain mutual trust. In complying tax, clear communications from both parties regarding the expectations of tax matter is needed to have better understand and well-functioning relationship (OECD, 2009; Siglé et al., 2022). Communications is often not functioning well if the expectations and goals is not clearly delivered. Taxpayer is expecting respect from tax authorities, and so does the tax authorities. Both parties must cooperate each other to achieved mutual goals, which are supporting Indonesia's development. It is essentials that taxpayer cooperate to tax authorities, as example providing information needed by tax authorities for reporting purposes. When good working relationship built by mutual trust, it also gained for mutual respect for both parties.

Based on the correlation analysis result, positive correlation happens between tax authorities and taxpayer working relationship towards tax compliance. It is not limited to the individual,

working relationship could occur by the support of working places, e.g., state-owned enterprise and tax officials. According to Indonesian Directorate General of Taxes (2020), state-owned enterprise has been cooperating to support tax compliance in Indonesia by deducting the tax obligations directly from the employee's monthly income. However, it is not limited to the state-owned enterprise only, most of big firms also supported tax authorities by implementing the same methods.

The good quality of working relationship between taxpayer and tax authorities impacting the behaviour of taxpayer as they feel benefitted and increasing the desire of taxpayer to fulfil their obligations on time and in the correct manner. As expected it has connection between both variables. However, the result of its regression analysis shows that variable of working relationship does not have significant effect towards the tax compliance.

Government Program Education

The motivation of taxpayer to pay their obligations affected by educational level (Rodriguez-Justicia and Theilen, 2018). Educational background is essentials for taxpayer to have a better understand regarding tax laws. Individuals who have higher educational background tends to process and receive information faster than lower educational background individuals. The awareness of taxpayer regarding government program (in this study refers to tax amnesty and voluntary disclosure) is considered low. Government and tax authorities is not optimizing their opportunities to comply tax evaded by taxpayer by tax amnesty and voluntary disclosure program. However, according to Indonesian Directorate General of Taxes 2020 annual reported that since the implementation of tax amnesty in 2016, there is a significant rise in tax revenue.

As expected, that government program education is affecting tax compliance positively, the higher educated taxpayers tend to have expectations in exchange of their tax obligations, such as public facilities benefit and social benefit to support Indonesia improve its economic.

RECOMMENDATION

According to the accepted hypothesis which is proved that tax awareness and digital transformation variable is having a role in increasing tax compliance in Indonesia, the researcher would like to recommend as follow to improve tax compliance ratio in Indonesia:

1. Government should give more education to all citizens of Indonesia to raise their awareness. The education should include clear information regarding the benefit and the purpose of taxes. It should be distributed starting from young age, as example senior high school students. Starting from the young age, government can provide that education that beneficial before they started to work and prepare themselves to absorb and have a better understand regarding the tax laws applied in Indonesia, instead of being afraid and get the feeling of enforced to fulfil their obligations.

2. Government should aware that digitalisation of tax reporting and payment is eases the method which is find helpful by the taxpayer. The increasing in the digitalisation investment is recommended to tax authorities in handling tax matters. Referring to other continent, especially referring to the United States' tax digitalisation system would be benefitted for the development of tax digitalisation in Indonesia.

Table 7: Tax Digitalisation System Benchmark

	United States	Europe	United Kingdom	Australia	Asia Pacific	Africa	Indonesia
Registered through Government's official	✓	-	✓	✓	✓	✓	✓

website							
Tax and Payment Guidance (forms and instructions)	✓	✓	✓	✓	✓	✓	✓
Individual and Corporation e-Filing	✓	-	✓	✓	✓	✓	✓
Tax payment: Direct debit	✓	✓	✓	✓	-	-	-
Tax payment: Debit or Credit Card	✓	✓	✓	✓	✓	✓	✓
Tax Consultation	✓	-	✓	✓	-	✓	-
Tax Refunds	✓	-	-	✓	✓	✓	-
Electronic Tax Record	✓	✓	✓	✓	✓	✓	✓

Source: Author's Analysis, 2022

Based on the table above shows that United States and Australia has all the digitalisation system provided by the government in enabling the ease of fulfilling tax obligations. For Asia Pacific, Africa, and Indonesia do not have direct debit which after the e-filing invoice publish, tax payment will go through direct debit that linked to the taxpayer's bank account. If the e-filing is not in accordance with the actual invoice, the taxpayers may rise for the tax returns or pay the difference of the amount paid.

Furthermore, to solve the problem occur, it could be supported by the tax intensification, which tax intensification is the way of government to increase tax compliance by investigating the potential of enrolled taxpayers focusing on the revenue optimization activities (Rahayu and Rahmarisa, 2017). Meanwhile, tax extensification is the way of government to increase the number of enrolled taxpayers and extending the scope of the current existing taxes (Soemitro, 1991). In relating to tax compliance, focusing on the amount of revenue received by the government might give significant effect rather than focusing on expanding the number of the existence taxpayers. This study focusing on the behaviour of factors that derives taxpayers in fulfilling their obligations, however, complying tax might be affected by tax intensification. Rather than focusing on expanding the number of potential taxpayers, it would be better if government focusing on the tax intensification program. In optimising the tax revenue to develop better services and facilities, so that it could raise the awareness and also mutual trust between taxpayer and tax authorities.

CONCLUSION AND LIMITATION

This study is focusing on the analysation of taxpayer compliance behaviour in Indonesia and the factors that drive taxpayers in fulfilling their obligations. Tax is one of the largest state's revenues and believed that used as states development purposes and provides better public facilities for the benefit of taxpayer as well. However, there are factors that drives the behaviour of tax complying. There have been numerous literatures regarding the factors that affect tax compliance, however, it is not specifically in Indonesia. The researcher elaborates five factors that might have affected tax compliance behaviour. In addition, this study also testing the relationship of each factor which resulted into five hypotheses. The dependent variable included in the study was tax awareness, tax authorities' service quality, digital transformation, working relationship, and government education program.

Based on the results explains above, the factor that drives the increasing of tax compliance in Indonesia is tax awareness and digital transformation. Tax awareness is indicating the understanding of taxpayers regarding the benefit or reward the taxpayer will receive, and on

the other hand, digital transformation eases the process of tax reporting and payment which taxpayer found that it is helpful and drive them to fulfil their obligations on time, and not evading taxes.

This research has limitations, which are the data collected might not represent the entire populations. The limitations of the number of respondents may not representing populations as the whole in Indonesia since this research is using the distributions of questionnaire with voluntary respondents. In addition, the limited resources and period of collecting data might leads to the weakness of data which is beyond the researcher control. The current political conditions in Indonesia and unstable fiscal conditions due to COVID-19 pandemic situation becomes the limitations in this study. However, it is not limited to possible further research regarding the digital disruption to tax compliance. Technology advancement has rising rapidly in the recent days. The idea of how digital disruption involved in the time efficiency and effectiveness in tax complying will become interesting topic to research.

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