

Empirical Study of Moral Obligations, Trust in Government and Intention to Be Compliant toward Tax Compliance

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ABSTRACT

This study aims to investigate the tax compliance behavior of taxpayers' internal factors, particularly the perception of individual taxpayers regarding moral obligations, trust in government and intentions to be compliant. The research was conducted by modifying the TPB model by replacing new predictors that affect intention, moral obligation and trust in the government. The population in this study were all individual taxpayers who were registered at KPP Pratama Manado. Samples with purposive sampling technique are all individual taxpayers registered at KPP Pratama Manado whose taxes are not deducted by third parties or who have independent jobs. The results showed that 1) the higher the morale of the taxpayer, the higher the intention of the taxpayer to be compliant and the higher the level of taxpayer compliance. 2) the higher the level of trust of taxpayers to the government, the taxpayers will behave obediently to taxes. 3) The higher the intention of the taxpayer to be compliant, the more the taxpayer will behave obediently to taxes.

Keywords: Tax, Taxpayer, Tax Compliance Behavior, Tax Regulation, Revenue

JEL Classification: G38, G30, G39

INTRODUCTION

Taxes are a very important source of state revenue to finance government spending and national development because taxes are the largest contributor to state revenue. Various attempts were made by the government to increase its tax revenue, beginning with a number of law reforms to simplify calculations, and tax imposition applicable to taxpayers' condition. Reforms in taxation continue to include the formulation and making of laws and regulations which are to ultimately improve taxpayer compliance in paying taxes (Siwi, Rawung, & Salindeho, 2020). The contribution of tax revenue to the APBN reaches more than 70% (The Regulation of the Direction General of Taxes PER-26/PJ/2013). The Indonesian government has implemented a Self Assessment System for taxation to improve good governance. Taxpayers are entrusted with calculating the amount of tax owed by themselves, calculating the amount of tax paid and reporting their tax obligations to the Tax Office (KPP) or through an online administration system that has been created by the government (e-filling). The role of the government in this system is as a taxpayer supervisor. However, in the last 5 years, Indonesia's tax revenue realization has been below the target (Misbakhun, 2018).

Finance Minister, Sri Mulyani, stated that the tax ratio realization in 2017 only reached 10.7%. This number was below the 11.5% target set in the 2017 State Budget financial notes (Quddus, 2018). Sri Mulyani said that out of 10 taxpayers, only 1 person pays taxes (Embu, 2018). This shows the low tax compliance of taxpayers. The Directorate General of Taxes has made various efforts to increase awareness of paying taxes for the Indonesian people, such as improving administration through institutional reform (DJP annual report, 2007; The Regulation of Ministry of Finance of Republic of Indonesia, 2015), implementing the program towards an internet based system listed in the The Regulation of Director of Tax PER-26/pj/2014, concerning the electronic tax payment system, improve services and take a persuasive approach through the sunset policy and *tax amnesty* (The Constitution of Republic of Indonesia Number 11/2016), as well as law enforcement by conducting examinations and investigations (DJP's Circulated Letter SE-09/PJ/2015, concerning annual audit plan and strategy). However, these efforts have not shown the expected level of compliance.

LITERATURE REVIEW

The phenomenon of tax non-compliance also occurs in North Sulawesi Province. The tax ratio in North Sulawesi Province in 2017 only reached 4.49%, it was decreased from the previous year of 4.74%(Ponge, 2018). Data obtained from KPP Pratama Manado showed that the realization of tax revenue from 2015 to 2018 has never reached the expected target. This can be seen in the following table:

Table 1. Data on realization of taxes at KPP Pratama Manado 2015-2018

Year	Target	Realization	Realization from the target
2015	1.995.469.536	1.849.922.986	92,7%
2016	1.419.439.000	1.804.428.616	127,2%
2017	1.408.127.000	1.541.605.982	109,5%
2018	1.531.049.000	1.705.251.666	111,4%

Source: KPP Pratama Manado (2020)

Low tax compliance has become a popular issue and has attracted the attention of many groups such as academics, practitioners, regulators to the wider community, even though this phenomenon is not something new. This is because the various efforts made to improve tax compliance have not shown satisfactory success. The phenomenon of low tax compliance not only occurs in Indonesia, but also experienced by almost all countries

in the world. Improvements in technology that make it easier for people to pay taxes have increased rapidly over the past five years, but the level of tax compliance has not yet reached the expected level (IMF, 2015).

This study will investigate factors that can improve tax compliance behavior from internal factors of taxpayers, particularly taxpayers' perceptions of moral obligations, trust in government and behavioral intentions. In addition, this research can be a source of knowledge, especially related to the increase of state revenue from the tax sector. Understanding the internal characteristics of taxpayers, it is very important for the government to make policies and regulations in order to increase the awareness of taxpayers to pay taxes so that tax non-compliance behavior can be minimized. Thus, it can realize the achievement of good government governance in the field of state financial management. In addition, it can contribute to the development of knowledge related to tax compliance.

This research can be used as input in evaluating taxpayer compliance behavior and a source of studies in increasing state revenue from the tax sector for the government of North Sulawesi Province. In addition, it is very important for the government to make policies and regulations in order to increase the awareness of taxpayers to pay taxes so as to minimize tax non-compliance behavior in North Sulawesi and can realize good governance in the field of state financial management.

Tax compliance behavior is compliance behavior in meeting the provisions of applicable tax regulations, both formally and materially. Compliant taxpayers will be willing to fulfill their tax obligations in accordance with applicable regulations without the need for audits, thorough investigations, warnings, or threats and sanctions, both legal and administrative (Hidayat & Nugroho, 2010). The compliance to meet tax obligations on a voluntary basis is the main focus of the self-assessment system.

Theory of Planned Behavior (TPB) is a development of Theory of Reasoned Action (TRA) discovered by Fishbein & Ajzen in 1975. TRA assumed that a person's behavior occurs not because of compulsion but completely under the person's self control. From TRA then Ajzen developed TPB (1985-1991), it was based on the subsequent findings that a person's behavior was not always voluntary and under control.

TPB is an intention-based behavior model that explains a person's intention to perform certain behaviors. Intention indicates the character of a person who makes an effort to plan their behavior. Intention depends on three important things. First, a person's attitude towards a behavior (attitude). Second, subjective norms attached to the person (subjective norms) and the third is the possibility of supervision and control over the behavior they will do (perceived behavioral control) (Oktaviani, 2015).

Ajzen said that the TPB model still allows other predictor variables to be added in addition to the three intention-forming variables (Hidayat & Nugroho, 2010). This study modifies the TPB model by replacing new predictors for intention, moral obligation and trust in government. The TPB model explained that behavioral intention is an intermediate variable in behavior. Individual behavior is generally based on the intention to behave (Puspita, Subroto, & Baridwan, 2016). Studies conducted by Bobek and Hatfield (2003), Hidayat and Nugroho (2010), and Mustikasari (2007) showed that the intention to behave has a significant effect on tax non-compliance behavior.

The original ideas of this study are to modify the TPB model by replacing new predictors for intention, moral obligation and trust in government. Previous research was conducted on corporate taxpayers and individual taxpayers in KPP areas which are different from this

research. In addition, it is still very limited to examine the effect of trust in the government on taxpayer compliance in paying taxes.

Moral Obligations and Intentions to Be Compliant

Moral obligations are norms owned by someone but may not be owned by others. Moral obligations are individual norms related to individual actions that have positive values in the eyes of society. Moral obligations are related to the behavior of detrimental to other parties, guilt and the principles of life that the taxpayer believes (Hidayat & Nugroho, 2010). Behavior that is detrimental to others is tax non-compliance that is done at the expense of the government and aims to benefit oneself. Guilt is a feeling of discomfort due to tax non-compliance. Meanwhile, the principle of life is the principle that a person believes about right and wrong, which is related to life. Hidayat and Nugroho (2010) found that the more immoral the taxpayer is, the less willing it was to behave obediently.

Ajzen (1991) said, that the TPB model still allows other predictor variables to be added in addition to the three intention-forming variables that have been described. Moral obligation is an individual norm that is owned by someone, but may not be owned by others. These individual norms are not explicitly included in the TPB model. Although in general the TPB model can explain individual behavior, which stated that the TPB model still allows other predictor variables to be added in addition to the three intention-forming variables that have been described. Moral obligation is an individual norm owned by someone, but may not be owned by others. These individual norms are not explicitly included in the TPB model. Although in general the TPB model can explain individual behavior, however Bobek & Hatfield (2003), said that there are different characteristics for tax compliance behavior. One distinct characteristic is the feeling of guilt that one party has but the other has not. This is an individual norm or moral obligation. Previous research conducted by Mustikasari (2007) showed that the individual's moral level has a significant effect on the intention to behave. Likewise research conducted by Wenzel (2002), stated that individuals who have strong individual norms of honesty and tax morale behave more obediently.

H1: Moral Obligations Affects Intention to Be Compliant

Trust in Government and Intention to Be Compliant

Social Contract Theory (SCT) popularized by Hobbes, Locke, and Rousseau (2006) also used to predict taxpayer compliance, if it is associated with government attitudes and behavior in managing the tax money they pay. The logic used is that if the taxpayer feels that the government uses tax money for the public interest, the taxpayer's trust in the government will increase. This is because taxpayers perceive that the government is complying with existing social agreements. Thus, encouraging taxpayers to have the same attitude by being good taxpayers.

Taxpayers' compliance with their tax obligations will be influenced by how much confidence the taxpayers have that the tax money paid to the government used properly (Jimenez & Iyer, 2016; Ramona-Anca & Larissa-Margareta, 2012). If the government is serious about building infrastructure, public facilities and providing security and legal certainty, this attitude will be able to encourage taxpayers' intention to comply with their obligations, because taxpayers feel that the tax money paid will return to themselves (Jimenez & Iyer, 2016). Taxpayers bind their freedom to the government in a contract that obliges them to provide economic resources for the common welfare (Mangoting, Sukoharsono, Rosidi, & Nurkholis, 2015).

H2: Trust in Government affects Intentions to Be Compliant

Trust in Government and Tax Compliance

The social contract theory that underlies the taxpayers' perceptions of government behavior is the basis that can explain tax compliance. Compliance and behavior of taxpayers related to their tax obligations are influenced by how much trust the taxpayer has in the government in managing the tax money paid (Alm, 2012; Jimenez dan Iyer, 2016; Ramona-Anca & Larissa-Margareta, 2012).

As stated in the SCT, the sacrifice of part of the taxpayer's rights in the form of transferring ownership to the state in the form of taxes is given reciprocally by the government in the form of providing public facilities, building infrastructure, quality public governance so as to guarantee the safety and welfare of its citizens. Compliance with this agreement encourages taxpayer compliance to meet their tax obligations (Alabede, Ariffin & Idris, 2011; Friend, 2016; Laskar, 2014). The quality of tax services and the quality of public governance influence tax compliance behavior (Alabede, Ariffin & Idris, 2011; Jotopurnomo & Mangoting, 2013). Likewise, the perception of the fairness of the taxation system will increase trust in the government and consequently have a positive and significant effect on tax compliance (Jimenez and Iyer, 2016).

H3: Trust in Government Affects Tax Compliance

Intention to Be Compliant and Tax Compliant

In general, humans act based on intentions that are determined by the positive attitudes of certain individual behaviors. Humans act according to their intentions or tendencies (Mustikasari, 2007). The results of previous research empirically prove that the intention to disobey has a positive and significant effect on tax non-compliance (Bobek & Hatfield, 2003; Hidayat & Nugroho, 2010; Mustikasari, 2007). Conversely, the intention to behave obediently affects tax compliance (Anjani & Restuti, 2016).

H4: Intention to Be Compliant Affects Tax Compliance

RESEARCH METHOD

The population in this study were all individual taxpayers who were registered at KPP Pratama Manado. Individual taxpayers who are registered at KPP Pratama Manado are taxpayers who are domiciled in Manado and Tomohon City. The sample in this study taken by using the Non-Probability Sampling method, purposive sampling. This means that the sampling technique takes into account certain criteria. The sample criteria referred to individual taxpayers registered at KPP Pratama Manado whose taxes are not deducted by a third party or who have free employment and willing to fill out questionnaires.

The research approach used quantitative and descriptive analysis with questionnaire data collection methods, documentation and literature study. Primary data of this study were obtained from questionnaires filled out by individual taxpayers, while secondary data were obtained from documentation data on the number of individual taxpayers and the realization of tax revenues at Manado Tax Office and literature studies related to tax compliance and non-compliance behavior. Respondents selected are original respondents, individual taxpayers whose taxes are not deducted by third parties or who have independent jobs and who can be met by researchers.

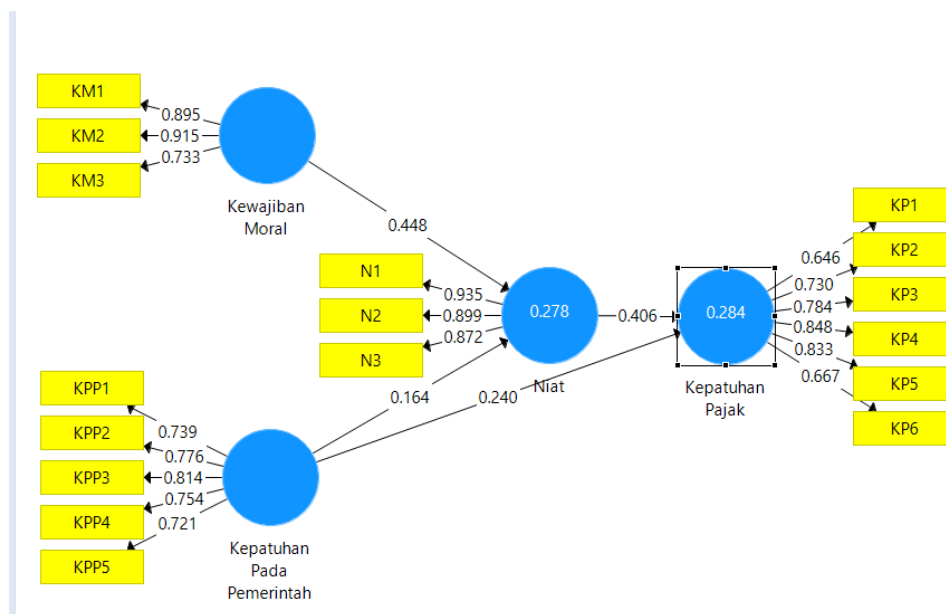
The data collected in this study were then analyzed using statistical tools, namely descriptive data analysis and inferential data analysis. Descriptive analysis aims to describe the characteristics of the respondents studied and each variable in the form of frequency tables and percentage figures. Meanwhile, inferential data analysis in this study was conducted to test the hypothesis using the SmartPLS version 3.2.6 program. Partial least square or commonly abbreviated as PLS.

RESULTS

The majority of respondents were male as much as 67%. Most of the respondents (60%) work as entrepreneurs and the majority are between 30-39 years old. The validity test criteria in a study refer to the size of the outer loading of each indicator on its latent variable. Outer model testing shows the validity value above 0.5 for all indicators. All of these indicators have a loading factor value greater than 0.6. Testing the validity can also be known through the Average Variance Extracted (AVE). An instrument meets the convergent validity test if it has an Average Variance Extracted (AVE) above 0.5. The variables of moral obligation, trust in government, intention to behave obediently and tax compliance resulted in the Average Variance Extracted (AVE) value greater than 0.5. Based on the measurement of cross loading, it can be seen that the overall indicators that measure the variables of moral obligation, trust in government, intention to behave obediently and tax compliance produce a greater loading factor compared to cross loading on other variables.

The composite reliability value on the variables of moral obligation, trust in government, intention to behave obediently and tax compliance was greater than 0.7. That is, based on the calculation of composite reliability, all indicators measuring the variables of moral obligation, trust in government, intention to behave obediently and tax compliance are declared reliable. Cronbach's alpha value on the variables of moral obligation, trust in government, intention to behave obediently and tax compliance is greater than 0.6. Thus, based on Cronbach's alpha calculation, all indicators measuring the variables of moral obligation, trust in government, intention to behave obediently and tax compliance are declared reliable.

Figure 1. Outer Model Testing Results



Hypothesis testing: Moral obligations affects intention to be compliant

Table 2. The Path Coefficient of Moral Obligation and Intention to Be Compliant

Eksogen	Endogen	Path Coefficient	t Statistics	P Value	Information
Moral Obligations	Intention to Be Compliant	0.448	4.847	0.000	Positive and Significant

Hypothesis testing: Trust in Government affects Intentions to Be Compliant

Table 2. Path coefficient of trust in government and intentions to be compliant

Eksogen	Endogen	Path Coefficient	t Statistics	P Value	Information
Trust in Government	Intention to Be Compliant	0.164	1.622	0.105	Positive and Insignificant

Hypothesis testing: Trust in Government Affects Tax Compliance

Table 3. The path coefficient of trust in government and tax compliance

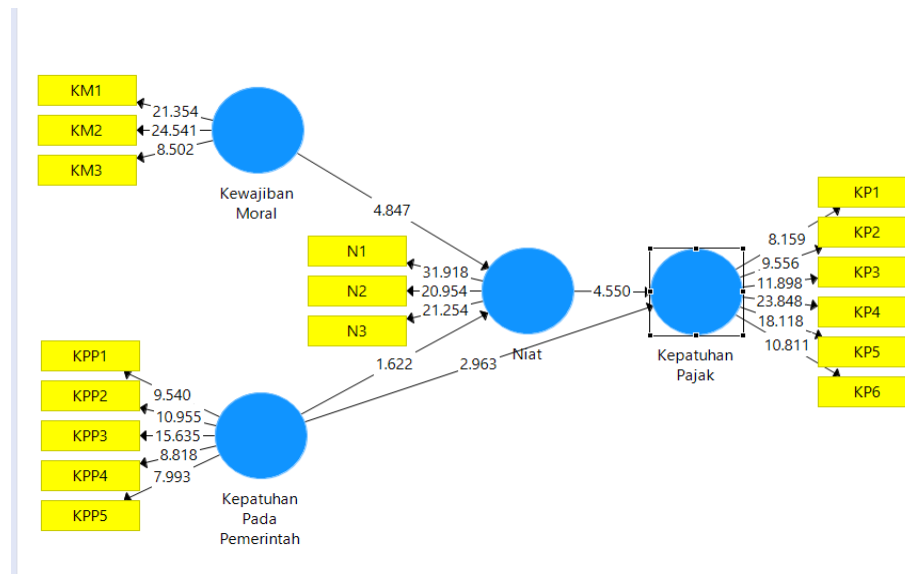
Eksogen	Endogen	Path Coefficient	t Statistics	P Value	Information
Trust in Government	Tax Compliance	0.240	2.963	0.003	Positive and Significant

Hypothesis testing: Intention to Be Compliant Affects Tax Compliance

Table 4. Intention path coefficient to be compliant and tax compliant

Eksogen	Endogen	Path Coefficient	t Statistics	P Value	Information
Intention to Be Compliant	Tax Compliance	0.406	4.550	0.000	Positive and Significant

Figure 2. The Inner Model Test Results (Structural Model)



DISCUSSION

The results of hypothesis testing 1 show a coefficient value of 0.448, t statistic (4.847) > t table (1.660) and p value 0.000 < from a significance level of 0.05. That is, the effect of moral obligation on the intention to be compliant is positive and significant. The higher the morale of the taxpayer, the higher the intention to behave in compliance with taxes.

The results of hypothesis testing 2 show a coefficient of 0.164, t statistic (1.622) < t table (1.660) and p value 0.105 > 0.05. That is, the effect of trust in the government on the intention to be compliant is positive and not significant. This explains that the taxpayer's trust in the government cannot increase the taxpayer's intention to be compliant.

The results of hypothesis testing 3 show a coefficient value of 0.240, t statistic (2.963) > t table (1.660) and p value 0.003 < 0.05. That is, trust in the government has a positive and significant effect on tax compliance. The higher the level of trust in the government, the higher the tax compliance. Taxpayers' trust in the government will increase the level of taxpayer compliance in paying taxes.

The results of hypothesis testing 4 show that the coefficient value is 0.406, the t statistic (4.550) > t table (1.660) and the p value is 0.000 < from the 0.05 significance level. That is, the effect of intention to be compliant on tax compliance is positive and significant. The greater the intention of the taxpayer to behave obediently, the more obedient taxpayers will be in paying taxes.

CONCLUSION

The conclusion that can be drawn from the results of this study is that taxpayer compliance to pay taxes is based on the intention to behave obediently and the taxpayer's trust in the government in managing the tax money paid by taxpayers. These results support the TPB theory which says that a person's certain behavior is based on their intention to behave in a certain way (Ajzen, 1991) and supports the social contract theory that the transfer of part of the taxpayer's rights to the state in the form of tax money is given reciprocally by the government which is the party that trusted by citizens to ensure security and meet their general needs (Laskar, 2014). Compliance with the agreement as explained in the social contract theory will encourage taxpayers to act the same, namely to fulfill their tax

obligations. If the government shows high performance by providing high quality public services, taxpayers who feel the benefits of paying taxes will create a good environment for tax compliance (Jotopurnomo & Mangoting, 2013).

The taxpayer's intention to be compliant is influenced by his moral obligations. If the taxpayer has the perception that the act of not paying taxes is an act of violating ethics, the taxpayer feels guilty when they do not pay taxes and the act of being obedient to paying taxes is in accordance with their life principles, then the taxpayer will increasingly intend to pay taxes (Hidayat & Nugroho, 2010). In addition, the moral level of taxpayers determines a person's level of compliance with tax regulations. However, the taxpayer's trust in the government does not increase the taxpayer's intention to be compliant. This is because when a taxpayer trusts the government, they will not only intend to pay taxes but will immediately manifest their actions by paying taxes. Thus, trust in the government will have a direct effect on tax compliance behavior.

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DECLARATION OF CONFLICTING INTERESTS

The authors declared no potential conflicts of interest with respect to the research, authorship, and or publication of this article.

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