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Investigating of Factors Affecting Tax Payers Compliance: The Moderating Role of Tax Authorities' Moral Obligations

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ABSTRACT

This study aims to investigates the effect of the tax authorities' attitude, and the effectiveness of the taxation system on tax compliance. This study also wants to investigates the moderating role of the tax authorities' moral obligations on the effect of the tax authorities' attitudes and the effectiveness of the taxation system on taxpayer compliance. The population in this study are non-employee individual taxpayers who are registered at the Primary Tax Service Office in Pekanbaru. The sampling technique in this study used purposive sampling. To test the direct effect of the tax authorities' attitude and the effectiveness of the taxation system, multiple regression analysis was used, while to test the moderating role the tax authorities' morale obligation, moderated regression analysis was used. The results shows that the attitude of the tax authorities' and the effectiveness of the taxation system affect taxpayer compliance. This study also found that the tax authorities' morale obligations moderated the effect of the tax authorities' attitude and the effectiveness of the taxation system on taxpayer compliance

Keywords: tax authorities' attitude, effectiveness of the taxation system, tax authorities' moral obligations, tax compliance

INTRODUCTION

The purpose of this study is to analysed the factors that influence taxpayer compliance in carrying out their tax obligations. Currently, there are still many taxpayers who have not fulfilled their tax obligations in accordance with applicable regulations. In fact, taxpayers are expected to provide the largest contribution to state tax revenue. For taxpayers, tax is a burden that will reduce net income so that companies always want to pay as little tax as possible [1]. This conflict of interest, among others, causes the desire not to carry out tax obligations as it should be. Taxpayers will make efforts to reduce their tax burden, among others, by reducing taxes either through tax avoidance [2]) or tax evasion.

If taxpayers do not fulfill their tax obligations, of course, it will become an obstacle to achieving tax revenue as targeted by the government. This can be seen from the achievement of Indonesia's tax ratio which is still below the standards set by the World Bank. The ratio between

tax revenue to national income or Gross Domestic Product as determined by the World Bank is 15%. Data obtained from the Directorate General of Taxes shows that Indonesia's tax ratio in 2018 was still in the range of 11.45%, and in 2019 it decreased to 10.73%, the lowest compared to other ASEAN countries. Indonesia's low tax ratio indicates that the level of taxpayer compliance is not yet optimal. Given the number of taxpayers in Indonesia, it is likely that many taxpayers will still pay taxes or carry out their tax obligations properly.

The self-assessment system of taxation provides an opportunity for taxpayers to be non-compliant in carrying out their tax obligations. Based on the point of view of agency theory, the DGT as the principal in accordance with the duties and burdens it carries will always want the highest tax revenue, and the taxpayer as the agent wants to pay the minimum tax.

Fiscus also has a role related to taxpayer compliance in fulfilling tax obligations. The attitude of the tax authorities in serving taxpayers is a factor that can affect taxpayer compliance. If tax officials are friendly, polite, responsive to complaints in serving taxpayers, responsive to tax authorities' complaints, and always provide information needed by taxpayers, then taxpayers will feel comfortable. This condition will motivate taxpayers to voluntarily carry out their tax obligations because they feel there are no obstacles they face.

The effectiveness of the taxation system can also affect how compliant taxpayers are with their tax obligations. An effective tax system will be able to improve taxpayer compliance. An effective tax system is a system that makes it easy for taxpayers to register as taxpayers and report their tax obligations. Besides, it can also make it easier for taxpayers to obtain information related to their obligations as taxpayers. If the system is easily accessible and implemented by taxpayers, then taxpayers will be encouraged to always fulfill their tax obligations on time and correctly.

Besides these two factors, the apparatus tax morale plays a very important role on tax payer's attitude. [9] found that taxpayer morale affects taxpayer compliance. The better the tax payer's morale, the more obedient the taxpayer will be in carrying out his tax obligations. Apart from the taxpayers 'moral obligations, the tax authorities' moral obligations must also be considered, because these objectives will be effective if both the taxpayers and the tax authorities refer to the moral obligations in carrying out their respective functions.

This study tries to investigate the perceived moral obligation of the taxpayer, which is associated with the taxpayer's compliance. If the taxpayer perceives that in carrying out his duties a tax officer considers his moral obligations, it is expected that it will have an impact on the emergence of a positive view of the taxpayer on the intentions of the tax apparatus. This positive view is expected to have an impact on increasing taxpayer compliance in carrying out their tax obligations. According to [8] morale is an important factor to improve tax compliance. [9] found that taxpayer morale affects taxpayer compliance.

LITERATURE REVIEW

Fiscus' Attitudes and Taxpayers' Tax Compliance

The success in achieving the tax revenue target that has been determined by the government is inseparable from the taxpayers themselves and the tax authorities. Fiscus control is a tax policy,

tax administration, and tax law. In carrying out their duties to serve taxpayers, tax officials are strongly influenced by the existence of the tax policy, tax administration and tax law [14]. Tax officials are responsible for utilizing their human resources to improve taxpayer compliance. For this reason, besides having to have competence in implementing tax policies, tax administration and taxation legislation, the tax authorities must also have high motivation as public servants. Through the attitude of the tax authorities who provide the best quality service to taxpayers, it is hoped that it will create a sense of comfort for taxpayers, which of course can have an impact on increasing taxpayer compliance.

The tax authorities' attitude who are cooperative, fair, honest, providing information and convenience, so as not to disappoint taxpayers, will have an impact on increasing taxpayer compliance. If the tax authorities serve taxpayers optimally, taxpayer compliance will increase (Ratnawati, Sari, and Sanusi [12]. Other research conducted by [11] found that the fiscus services affects tax compliance. [3], and [14] also found that the tax authorities' attitude of has a positive effect on taxpayer compliance.

Theory of Reasoned Action developed by [11] suggests that a person's intention is influenced by attitude, which is a combination of positive or negative evaluations or assessments of behavioral factors and beliefs about the consequences of behavior. [6] use the term motivation to comply, which is whether the individual obeys the views of others who are influential in his life or not. [6] also stated that the goal of behavior is a person's power to perform a specified action. So, if a person determines whether or not a person complies with their tax obligations, it is influenced by rationality in considering the benefits of taxes, as well as the influence of the environment related to the formation of subjective norms that affect the behavior decisions [14].

H1: Fiscus' Attitudes affect Taxpayers' Tax Compliance

Tax System Effectiveness and Taxpayer Tax Compliance

Effectiveness is a measurement of how far the target (quality, quantity and time) has been achieved [18]. The effectiveness of the taxation system means that an effective tax system is a system that is able to encourage taxpayers to carry out their tax obligations in accordance with applicable regulations. In accordance with the objective of the DGT in implementing the taxation system, it is to make it easier for taxpayers to carry out their tax obligations. According to [18], the tax system which according to taxpayers is effective is payment via e-banking which makes it easier for taxpayers to pay taxes, filling system for notification letters via e-SPT, and tax reporting through e-filling.

An effective tax system is a taxation system that is able to facilitate and accelerate taxpayers to carry out their tax obligations in a timely, correct, or comprehensive manner in accordance with applicable regulations. If the taxation system is complicated, the taxpayer will find it difficult, so that they are not motivated to carry out their tax obligations. Tax complexity are viewed as contributing factors towards non-compliance behaviors among taxpayers. If a system is available that makes it easier for taxpayers to carry out all their tax obligations, then this will motivate taxpayers to fulfill their tax obligations properly. An effective tax system will minimize the obstacles faced by taxpayers. This condition of course can increase the level of taxpayer compliance in carrying out their tax obligations.

The point of view of attribution theory states that when individuals observe a person's behavior, the individual will try to determine whether the behavior arises internally or externally [4]. According to the theory of the attribution of a person's perceptions to make judgments about something, it is strongly influenced by the internal and external conditions of that person. Therefore, attribution theory can explain that the taxpayer's perception of how effective the tax system is can affect how obediently the taxpayer fulfills its obligations. Contrary results were found by [5] who found that tax authority efficiency have no impact on tax compliance attitude.

H2: Tax system effectiveness affects taxpayer compliance

Moderating role of Fiscus Moral Obligation

Fulfillment of tax obligations by taxpayers, besides depending on the taxpayer itself, can also be influenced by the tax authorities. In addition to the tax authorities' attitude who care about taxpayers, the moral condition of the tax authorities also plays a very important role in the relationship between the tax authorities' attitude and taxpayer compliance. A polite, friendly, and well-served attitudes are not necessarily accompanied by good morals from the tax authorities. The increase in taxpayer compliance due to the attitude of the tax authorities in accordance with the expectations of taxpayers, will increase again if it is accompanied by tax apparatus good moral, and always to behave that relies on their moral obligations when carrying out their functions. The good attitude of the tax authorities will be sincere if accompanied by good morals. Thus, if the taxpayer considers that the tax apparatus is good in carrying out their duties to serve taxpayers, and leads to high moral obligations, then this will increase taxpayer confidence, which has an impact on increasing taxpayer compliance which has increased due to the good attitude of the taxpayer. [13], as well as [10] found that tax authorities' moral obligations affect taxpayer compliance. [18] found that tax morale moderates the influence of the tax system, accountability, and audit risk on taxpayer compliance.

Good taxation does not only rely on the strength of a system that is oriented towards the optimization of tax revenues. But it must also contain moral aspects that complement or even strengthen the existence of the taxation system. Therefore, the tax system must have a moral dimension so that taxation practices do not have a rigid impression, and must also be mechanistic and procedural. Tax apparatus that has good morals will not violate ethics in carrying out its duties as a tax apparatus. They will feel guilty if they do not carry out their duties in serving taxpayers by adhering to their moral obligations. He felt that he had violated his life principles and work procedures, which were his responsibility if he did not carry out his duties properly. Therefore, if the taxation system is effective, and the tax apparatus upholds its moral obligations in carrying out its duties to serve taxpayers, the taxpayer compliance will increase. In other words, a good moral attitude will further strengthen the role of the effectiveness of the tax system in increasing taxpayer compliance.

H3: The tax's moral obligation moderates the effect of the tax's attitude on taxpayer compliance

H4: The tax authorities' moral obligation moderates the effect of the effectiveness of the tax system on taxpayer compliance

RESEARCH METODOLOGY

The analysis technique used to test the first and second hypotheses is multiple regression analysis with the following equation:

$Y = \beta_0 + \beta_1 X_1 + \beta_3 X_2 + \varepsilon$

To test the third and fourth hypotheses, namely the hypothesis that tests the moderating role of the tax authorities' moral obligation, analysis techniques are used using moderated regression analysis (MRA). According to [15] the equation for moderated regression analysis is as follows:

1: $Y = \beta_0 + \beta_1 X + \varepsilon$
2: $Y = \beta_0 + \beta_1 X + \varepsilon\ \beta_2 Z + \varepsilon$
3: $Y = \beta_0 + \beta_1 X + \beta_2 Z + \beta_3 X*Z + \varepsilon$

Where:

Y = Taxpayers Compliance
X_1 = Fiscus' Attitudes
X_2 = Tax System Effectiveness
Z = Fiscus Moral

Sugiyono (2004) groups the moderator variables as follows:

- If equation (2) $\beta_2 Z$, β_2 is significant and equation (3) β_3 X * Z, β_3 is not significant, then the Z variable is not a moderator variable, but it is an independent, intervening, exogenous, antecedent, or predictor variable.
- If equation (2) $\beta_2 Z$, β2 is not significant and equation (3) β_3 X * Z, β_3 is significant, therefore Z is a PURE MODERATOR (Z) is a pure moderator variable)
- If equation (2) $\beta_2 Z$, β_2 is not significant and equation (3) β_3 X * Z, β_3 is not significant, then variable Z is a HOMOLOGIZER MODERATOR.
- If equation (2) $\beta_2 Z$, β_2 is significant and equation (3) β_3

Normality Test

The normality test aims to test whether in the regression method, the dependent variable and the independent variable both have a normal distribution or not [7]. A good regression model is data that is normally distributed or close to normal on the P-Plot graph. Normality test using normal probability plot is done by comparing the cumulative distribution of the real data with the cumulative distribution of normal data. If a straight diagonal line is formed and it is plotted, the distribution is a normal distribution. Lines representing actual data will follow a diagonal line pattern if the data is normally distributed. The normality of the data can also be seen based on the Kolmogorov Smirnov test. The results of the data normality test are shown in the following Table:

Table 1 One sample Kolmogorov-Smirnov Test One Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		173
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2005.18394600
Most Extreme Differences	Absolute	.063
	Positive	.028
	Negative	-.063
Test Statistic		.063
Asymp. Sig. (2-tailed)		.086[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

The results of the normality test in this study showed a significance value of 0.086 which was greater than 0.05. Thus, it can be concluded that the data is normally distributed.

Classic Assumption Test

To obtain research data that meets the test requirements, classical assumption testing is carried out, namely multicollinearity, heteroscedasticity, and autocorrelation test.

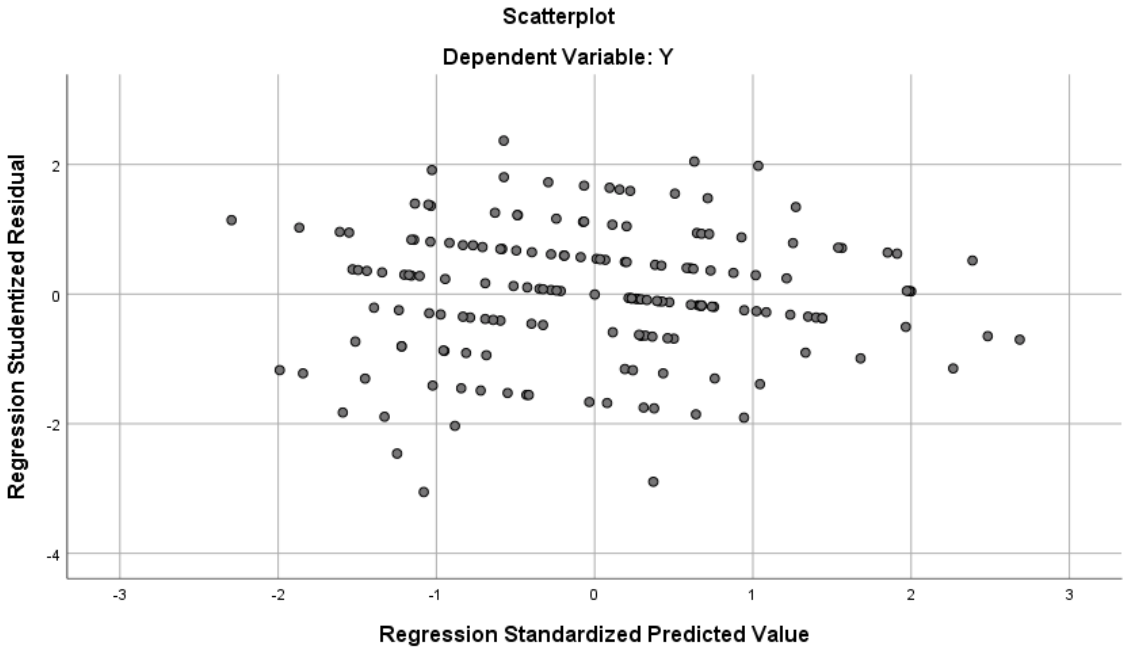
The purpose of conducting the multicollinearity test is to determine whether there is a correlation between each of the independent variables in the regression model. A good regression model should not have a correlation between independent variables [7]. To detect the presence of multicollinearity in the regression model, it can be seen from the tolerance value and the variance inflation factor (VIF) value.

Table 2 Tolerance & VIF Value

		Tolerance	VIF
1	(Constant)		
	X1	,986	1,014
	X2	,999	1,001
	Z	,988	1,013

The data in the table 2 above shows that all independent variables have a tolerance value> 0.10 and a VIF value <10. Therefore, it can be concluded that the independent variables used in this regression model are free from multicollinearity problems.

Heteroscedasticity test is performed to test whether the regression model has an inequality of variants from the residuals of one observation to another. The regression model is said to be good if the model does not occur heteroscedasticity [7]. To detect the presence or absence of heteroscedasticity, it can be seen from the results of the Scatterplot chart. The following figure shows the results of the autocorrelation heteroscedasticity test.



Autocorrelation is a symptom of a correlation between interfering errors from another observation. Autocorrelation arises because successive observations over time are related to one another. Whether or not autocorrelation occurs can be seen based on the statistical value of Durbin Watson (DW). The following Table 3.4 shows the results of the autocorrelation test shows Durbin Watson value

Table 3 Durbin Watson Value

Model Summary[b]

				Change Statistics					
R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change	Durbin-Watson
,245[a]	,060	,043	2022,90315	,060	3,592	3	169	,015	1,731

ors: (Constant), Z, X2, X1

dent Variable: Y

The test results in Table 3 above show that the Durbin-Watson value is 1.731, and this value is between the DW values -2 to +2, which means there is no autocorrelation. Thus, it is concluded that there is no autocorrelation problem in the regression model formed in this study.

RESULT AND DISCUSSION

The following table shows the results of multiple regression analysis using SPSS, which examines the effect of the tax authorities' attitude and tax system effectiveness on tax compliance.

Table 4 t and P *Value*

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	37738,267	2077,504		18,165	,000
	X1	,061	,029	,161	2,144	,033
	X2	,105	,042	,189	2,530	,012

Based on table 4 above, a multiple linear regression equation is obtained as follows:
$Y = \beta + 0.061X_1 + 0.105\ X_2 + \varepsilon$

From the multiple linear regression model, it can be concluded: 1) The constant coefficient based on the regression results is 37,738 with a positive value, which means that Y (taxpayer compliance) will be worth 37,738, if the attitude of the tax apparatus and the effectiveness of the tax system is 0 (zero) respectively. 2) The beta value of the Fiscus attitude variable is 0.061 which is positive, which means that the Fiscus attitude has a unidirectional relationship with tax compliance or every 1 unit increase in Fiscus attitude will cause an increase in tax compliance by 0.061 if other factors are constant. 3) The tax system effectiveness variable with a positive beta value of 0.105, indicating that the effectiveness of the company's taxation system has a unidirectional relationship to tax compliance, and each increase of 1 unit will cause an increase in tax compliance of 0.105 if other factors are constant.

Determination Coefficient Test (R^2)

The results of the analysis of the coefficient of determination (R2) are used to determine how much influence the independent variable has on the dependent variable simultaneously (Priyatno,2013). This can be seen from the R square value, which is from zero to one. If the R square value gets closer to one, the independent variables provide all the information needed to predict the variation in the dependent variable. Conversely, the smaller the R square value, the more limited the ability of the independent variables to explain variations in the dependent variable. Therefore, the R square value is used to evaluate which is the best regression model.
R-Square value based on Table 3 above shows that the adjusted R Square value of 0.043 means the changes that occur in tax compliance of 4.3% are caused by the effect fiscus attitudes and the effectiveness of the tax system, and the rest is caused by confounding factors, namely other variables outside of this research model.

Based on Table 4, it can be seen that the P value of the effect of fiscal attitudes and the effectiveness of the tax system on taxpayer compliance shows a value of 0.033 and 0.012, respectively, which are smaller than 0.05, so it can be said to have a significant effect. This indicates that both the fiscus attitude and the effectiveness of the tax system have a significant effect on taxpayer compliance.

If the tax officer provides the best quality service to taxpayers, the tax authorities will feel comfortable so that they will voluntarily be motivated to fulfill their obligations properly. Fiscus who behave as expected by taxpayers are tax officers who behave in a friendly manner, and have competence in tax policy, tax administration, and taxation legislation. This condition will allow the tax authorities to be able to assist taxpayers in carrying out their tax obligations.

Besides, the tax authorities must also be aware of their role as public servants, so that this awareness will motivate the tax authorities to provide the best service for taxpayers.

The attitude of the tax authorities who are cooperative, fair, honest, providing information and convenience, so as not to disappoint taxpayers, will have an impact on increasing taxpayer compliance. If the tax authorities serve taxpayers optimally, taxpayer compliance will increase [12]. [11] found that fiscal services affect tax compliance. Other research conducted by [3], and [14] also found that the attitude of the tax authorities has a positive effect on taxpayer compliance, but the findings of [16], [17] show that the tax authorities' attitude has no effect on taxpayer compliance.

The results of this study also show that the effectiveness of the taxation system can facilitate and accelerate taxpayers to carry out their tax obligations in a timely, correct, or overall manner in accordance with applicable regulations. Thus, an effective tax system can make it easier for taxpayers to carry out their tax obligations. This effectiveness includes systems that make it easier for taxpayers to register as taxpayers, make tax payments, make reports, access information needed by taxpayers, as well as consultation media needed by taxpayers.

If a system is available that makes it easier for taxpayers to register as taxpayers, this will encourage taxpayers to register themselves as taxpayers. Likewise, in carrying out the obligations mentioned above, it will encourage taxpayers to carry out all their obligations properly. An effective tax system will minimize the obstacles faced by taxpayers. This condition of course will increase the level of taxpayer compliance in carrying out their tax obligations.

Hypotheses 3 and 4 aim to test the moderating effect of moral fiscal on the effect of fiscus attitudes and tax system effectiveness of the taxpayer compliance. The test results on the tax authorities' morale as a moderating variable for the influence of fiscus attitudes on taxpayer compliance can be seen in Table 5 and 6 below:

Table 5: Test Result of Hypotheses 3-Equation 1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	38255,643	1899,915		20,135	,000
	X1	-,060	,028	-,156	-2,092	,038
	Z	,105	,042	,189	2,535	,012

a. Dependent Variable: Y

Table 6: Test Result of Hypotheses 3-Equation 2

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	30495,377	12284,933		2,482	,014
	X1	,140	,314	,367	,447	,655
	Z	,308	,319	,552	,964	,337
	Moderator1	-5,213E-6	,000	-,650	-,639	,523

a. Dependent Variable: Y

Based on Table 5 and 6 it can be seen that equation (1) $\beta_2 Z$, β_2 is significant with a *P* value of 0.012 and equation (2) β_3 X * Z, β_3 is not significant with a p value of 0.523, therefore it can be concluded that tax morale is a quasi-moderator.

Previous test results indicate that the fiscus' attitude affects taxpayer compliance. If the taxpayer feels that the tax officer or fiscus serves him with a good attitude, then he will be motivated to carry out his tax obligations properly. This of course has an impact on increasing taxpayer compliance. The results of hypothesis 3 testing indicate that the tax authorities are the quasi-moderator variable, namely moral fiscus, functions as an independent variable and also interacts with other independent variables [7].

The results of this study indicate that the moral fiscus strengthens the effect of fiscus attitudes on taxpayer compliance. The better the fiscus attitude in serving taxpayers, the more taxpayer compliance will be. If accompanied by fiscus who have a good moral attitude, then the level of taxpayer compliance will increase. The results of this study indicate that the moral fiscus strengthens the influence of fiscal attitudes on the level of taxpayer compliance.

The test results on the tax authorities' morale as a moderating variable for the effect of tax system effectiveness on taxpayer compliance can be seen in Table 7 and 8 below:

Table 7: Test Result of Hypotheses 4-Equation 1

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	35740,268	1876,394		19,047	,000
	X2	,010	,025	,029	,381	,704
	Z	,102	,042	,183	2,428	,016

a. Dependent Variable: Y

Table 8: Test Result of Hypotheses 4-Equation 2

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	39190,333	11159,490		3,512	,001
	X2	-,079	,283	-,235	-,278	,781
	Z	,013	,287	,023	,045	,964
	Moderator2	2,284E-6	,000	,310	,314	,754

a. Dependent Variable: Y

The data in Table 7 and Table 8 show that in equation (1) α2Z, α2 is significant with a p value of 0.016 and equation (2) α3 X * Z, α3 is not significant with a p value of 0.754. These data indicate that the tax authority's morale is also a quasi-moderating variable. This indicates that if according to the taxpayer the taxation system is effective, the taxpayer will be motivated to carry out their tax obligations properly, which of course will have an impact on increasing taxpayer compliance. If according to the perception of taxpayers the tax officers serving them are individuals who uphold their moral obligations, the taxpayers will be even more obedient. Thus, it can be concluded that the tax authority's morale strengthens the effect of the effectiveness of the tax system on taxpayer compliance.

IMPLICATION

The findings of this study are the better the fiscus attitude, and the more effective the tax system available, coupled with good fiscal morale will be able to increase taxpayer compliance. For this reason, the Directorate General of Taxes should pay attention to encouraging its officers to always improve their moral values through guidance and education. In addition, it is also hoped that the Directorate General of Taxes will further improve the quality of the existing taxation system. It is hoped that these efforts will be able to increase taxpayer compliance in carrying out their tax obligations.

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