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by Diana Zuhroh

Submission date: 26-Jul-2023 08:43PM (UTC+0700)

Submission ID: 2137101204

File name: Role_Of_Tax_Amnesty_In_Moderating_The_Effect_Of_Taxpayer.....pdf (577.78K)

Word count: 5159

Character count: 28845

The Role Of Tax Amnesty In Moderating The Effect Of Taxpayer Commitment On Tax Compliance In Individual Taxpayers In Kudus Regency In 2022

Edi Wicaksono Abdurrosid^{1*}, Grahita Chandrarin² & Diana Zuhroh³

^{1,2,3} University of Merdeka Malang, Indonesia

*Corresponding Author:

Email: edikp5@yahoo.com

Abstract.

The research objective is to test tax compliance with tax amnesty which moderates the influence of the taxpayer's commitment to tax compliance. The research design uses causality research which serves to represent tax compliance. The research sample used individual taxpayers in Kudus Regency, amounting to 100 respondents. The results of the study explain that the commitment of taxpayers is not able to increase tax compliance. In addition, tax amnesty is capable of moderating which means strengthening the relationship between taxpayer commitments and tax compliance. However, individual taxpayers still perceive that the tax amnesty is not on target, so that in the end the government is advised to issue a tax amnesty policy in the future.

Keywords: Taxpayer compliance, tax amnesty and taxpayer commitment.

I. INTRODUCTION

Tax authorities have two approaches to taxpayers, namely approach *Cops and Robbers* and approach *Service and Client* (Kirchler, 2007). The factors that affect tax compliance or non-compliance differ from one country to another and also from one person to another (Kirchler, 2007). Taxpayer behavior includes the taxpayer's perception of the tax system and tax authorities (Ambrecht, 1998); treatment of fellow taxpayers; understanding of taxpayers about tax law (Silvani, 1992) motivations such as rewards (Feld, Frey and Targler, 2006) and punishment in the form of sanctions (Allingham and Sandmo, 1972); compliance costs (Slemrod, 1992); law enforcement efforts such as audits; the possibility of being known by the tax authorities; different cultures; the taxpayer's feelings for the supervision carried out by the tax authority (Furnharn, 1983); the morality of taxpayers and tax collectors; fairness of the tax system; demographic factors such as gender, age, education and income size (Murphy, 2004). Taxpayers paying taxes are motivated. This motivation encourages humans to do or not do something; *service and client approach* (Kirchler, 2007). To foster community motivation and awareness in terms of paying taxes realized in the form of a commitment, tax officials must conduct outreach to the public regarding the benefits of taxes and the growing awareness that taxes are used for state purposes in realizing people's welfare; *the collective good* (Kirchler, 2007). Miller et al. (2015) argues that commitment provides a positive narrative for others to act as agreed. Tax compliance is the compliance of taxpayers in fulfilling tax obligations applicable regulations. Compliance is influenced by economic and non-economic factors (Hyun, 2005). Non-economic factors consist of taxpayer attitudes toward taxes, personal, social, and national norms, and perceived fairness (Barbuta, 2011).

Tax Amnesty means leaving the state's right to impose taxes or reducing or eliminating penalties for taxpayers who were initially disobedient by disclosing assets that had not previously been reported by paying a ransom (Jackson & Milliron, 1986). Dwenger et al. (2015) explained that motivation influences tax compliance. Murphy et al. (2015) with the results of motivation research affecting tax compliance and tax amnesty can mediate motivation and compliance. Gangl et al. (2015) explained that motivation hurts compliance, tax amnesty moderates tax compliance. From previous studies, there were still differences in research results that led researchers to review the research by taking the research theme of taxpayer commitment, tax amnesty, and tax compliance. Researchers take the similarity of research on a direct relationship with tax compliance, namely taxpayer commitment, while what distinguishes it from previous studies is testing tax amnesty as a moderating variable between taxpayer commitment and tax compliance.

From the various results of previous studies, there were still differences in research results, so the research intends to examine tax compliance which is tested using the taxpayer's commitment. Meanwhile, tax amnesty becomes the moderator. The purpose of this study is to test tax compliance with tax amnesty which moderates the commitment of taxpayers.

II. LIBRARY SURVEY

a. Tax Compliance

By judicial rulings, laws, and regulations, compliance is declaring all income and paying all taxes (Jackson & Miliron 1986). According to James and Alley (1999), taxpayer compliance also refers to how well taxpayers adhere to their tax duties and applicable tax legislation. According to Sarker (2003), tax compliance refers to how well or poorly taxpayers adhere to national tax laws. Barbuta (2011) states that tax compliance is influenced by economic factors (tax rates, tax audits, sanctions, income levels, tax benefits, fairness) and non-economic (*attitude*, norms related to personal, environmental, and state as well as the taxpayer's perception of the fairness of the tax system). Taxpayers in this case are assumed to make rational judgments about the usefulness of paying tax obligations by gathering information to be processed, then making optimal decisions. Needs are only used to assist in understanding how taxpayers make choices based on their beliefs, perceptions, and values (Kirchler, 2007). The reciprocal theory is used as a theoretical basis in the tax authority approach which has two approaches to taxpayers, namely the approach *Cops and Robbers* and approach service and *Client* (Kirchler, 2007).

b. Taxpayer Commitment

Commitment is a real action of the desire to do or not do something so that promise is the result of a commitment. Once the promise is made, the probability of fulfilling the promise increases (Festinger 1957). Braithwaite (2007) Commitment is a reflection of the taxpayer's belief in a desired tax system, and the taxpayer's awareness of the moral obligation to pay taxes correctly. Agnew (2009) Commitment is considered an important variable because it has a broad impact. Meyer & Allen (1991) commitment can also mean strong individual acceptance of organizational goals and values. Steers and Porter (1983), the meaning of commitment is a state in which individuals become bound. Greenberg (2005), that meaning of commitment is the willingness of an employee to side with an organization. Feld (1997) argues that commitment determines the sensitivity of the taxpayer to provide a strong basis for paying taxes. Ostrom et al. (1992) argue that commitment will increase compliance. Field et al. (2014) tells about the experience of taxpayers who have a negative impact. It is possible that the taxpayer's experience is not solely committed, Lubis (2010: 55) states that commitment occurs when someone wants to be part of an organization because of emotional or psychological ties to the organization. Luthans (2006) explains that commitment is an attitude that is defined as a strong desire.

c. Tax Amnesty

Sawyer (2006) (2006) Tax amnesty is an initiative of the government. Tax amnesty under Silitonga (2006) may take the form of the removal of criminal penalties. Tax Amnesty is a government initiative in the area of taxation, according to Devano and Rahayu (2006). Tax amnesty, as defined by Law No. 11 of 2016 concerning Tax Amnesty, is a government policy in the area of taxation that aims to increase state revenue by removing administrative penalties, tax arrears, criminal penalties, and other tax obligations by paying ransoms so that taxpayers become compliant in the fulfillment of their tax obligations following the implementation of tax amnesty. Tax Amnesty (*Tax Amnesty*) is a government instrument that does not solely function as a source of income. Economic growth will open up new business opportunities that will automatically absorb labor. Taxpayers who have participated in the tax amnesty program but are found to have data regarding net assets that are not disclosed, the said assets are treated as income.

d. Previous Research

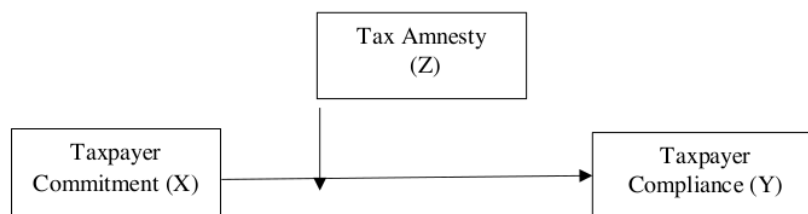
Koeser et al. (2013) with findings Cash paid in exchange for keeping pledges does not influence compliance; compliance only rises when the reward is non-financial. According to Mattiello (2005), the experimental data indicates that the effect of tax amnesty is not very substantial and that other factors such as gender, family environment, and subject matter are more significant in explaining the factors that influence

tax compliance. According to Misuet al. (2011), the following factors were the most significant ones found: other non-economic determinants include attitudes about taxes, social and national standards, and perceptions of the tax system's perceived fairness. Economic factors include income levels, audit probability, tax audits, tax rates, penalty tax advantages, and fines. Gerger (2016) argues that the negative effects of tax amnesty on the behavior and behavior of taxpayers has led to a decrease in their voluntary tax compliance behavior. Erenet al(2011) with the results of research that repeated tax amnesty often shakes public or taxpayer confidence in justice and law, the negative results of tax amnesty are mainly related to the point of taxpayer compliance

1. Conceptual Framework

Empirical studies conducted by previous researchers explain that tax compliance is built with various variables, namely taxpayer commitment and tax amnesty. Tax compliance is the main research in research on taxpayer behavior. Tax compliance is influenced by many factors, the ultimate goal of which is to influence taxpayer behavior. The factors that affect tax compliance or non-compliance vary from one country to another and also from one person to another (Kirchler, 2007). Taxpayer behavior includes the taxpayer's perception of the tax system and tax authorities (Ambrecht, 1998); treatment of fellow taxpayers; the taxpayer's understanding of tax laws, motivations such as rewards (Feld, Frey, and Targler, 2006), and punishment in the form of sanctions (Allingham and Sandmo, 1972); compliance costs (Slemrod, 1992) of law enforcement efforts such as audits; the possibility of being known by the tax authorities; different cultures; the taxpayer's feelings for the supervision carried out by the tax authority (Furnharn, 1983); the morality of taxpayers and tax collectors; fairness of the tax system; demographic factors such as gender, age, education and income size (Murphy, 2004). From this information, the research conceptual framework is as follows:

Fig 1. Research Concept Framework



III. METHODS

The research uses this type of research explanatory by using primary data. Hair et al. (2010) causality is a research design designed to examine the possibility of a causal relationship between variables. The research was conducted in Kudus Regency, namely individual taxpayers registered at the KPP Pratama Kudus and participating in the tax amnesty program. The reason for the researcher taking the location in Kudus is because the payment of the largest tax amnesty is in Central Java, the Kudus Primary Tax Service Office is the Primary Service Office which achieves the largest tax revenue in Central Java. The number of taxpayers registered at KPP Pratama Kudus in 2019 was 69,377 taxpayers. Individual Taxpayers participating in the Tax Amnesty amounted to 2,919 people as the population in this study as a determinant of the sample size. Sampling technique using non probability sampling with type purposive random sampling.

Determining the number of samples using Slovin so that the number of samples selected is 100 respondents. Data collection used a questionnaire with question items including the independent variable of taxpayer commitment which was built using indicators of voluntary promises and rewards. The dependent variable of tax compliance is constructed using indicators of economic factors and non-economic factors. The tax amnesty modification variable is built with target indicators, types of taxes amnesty, forms of tax amnesty, and policies to encourage taxpayers to participate in tax amnesty. Closed questions were used with strongly disagree answer options given (score 1) to strongly agree (score 5). Question items were taken from previous research including the independent variable of taxpayer commitment with indicators of voluntary

promises and rewards from previous research conducted by Koessler, *et al.* (2013). The tax amnesty variable uses question items from previous research conducted by Katherine and Borgne (2017), and the dependent variable tax compliance takes question items from previous research by Barbuta (2011).

Data analysis using MRA with the equation:

$$Y = a + \beta X + [\beta X * Z] + e$$

Where:

Y is tax compliance, X is taxpayer commitment, and Z is a tax amnesty

The research hypothesis is:

H₁: Tax commitment has a positive effect on tax compliance

H₂: Tax amnesty strengthens the effect of tax commitments on tax compliance

IV. RESULTS

a. Description of Respondents

Table 1. Description of OP Taxpayer Respondents Based on Business Type

Type of Business	Frequency (business)	Percentage (%)
Services	24	24
Industry	31	68
Trade	8	8
Total	100	100

Source: Primary Data, 2022

Table 1 it is explained that individual taxpayer respondents with the type of service business amounted to 24 respondents or 24 percent, the type of industry amounted to 68 percent and trade amounted to 8 respondents or percent of the total 100 respondents. This proves that taxpayers are dominated by the industrial sector.

b. U25 Instrument

Based on the results of the validity test of the research instruments, the r count value is greater than the r table value for $n = 100$, $\alpha = 5\%$ $df = 98$ ($100-2$) is 0.1966, it can be concluded that all research instruments have valid results, meaning that all instruments in this study were able to measure what is measured. Likewise in the reliability test, it is explained that the value *cronbach's alpha* respectively commitment variable is 0.910, tax amnesty 0.890, and taxpayer compliance 0.834. Results *cronbach's alpha* it is greater than alpha comparator 0.600 so all variables tested for reliability in this study are stated reliable.

c. Classic Assumption Test

From the probability results it can be seen that the magnitude of the value *Kolmogorov-Smirnov* a significance of 0.05. The residual variable has a significant value of $0.200 > 0.05$, meaning H₀ is accepted, which means the residual data is normally distributed. Regression models what is good is homoscedasticity or heteroscedasticity does not occur. The way to detect the presence of heteroscedasticity can be done with Glejser. Following are the results of the heteroscedasticity test in table 2.

Table 2. Heteroscedasticity Test Results

Model	Sig.	Information
1 (Constant)	0,112	
Commitment	0,353	Free of heteroscedasticity
Moderating (X*Z)	0,081	Free of heteroscedasticity

Source: Primary Data, 2022

Table 2 it is explained that the results of the heteroscedasticity test show that in all variables there is no heteroscedasticity. This can be seen from the sig value of more than 0.05 or $1,000 > 0.05$. To detect the presence or absence of multicollinearity in the regression model, it can be seen from the value tolerance and value *variance inflation factor (VIF)*. Commitment variable and moderating (X*Z) has a value tolerance of $1.00 > 0.1$ and has a VIF value of $1.00 < 10$ meaning that the equation does not contain multicollinearity.

d. Moderated Regression Analysis (MRA)

The results of data processing using SPSS obtained regression coefficients and constant values as in table 3.

Table 3. Moderated Regression Analysis (MRA)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Sid. Error	Beta		
1 (Constant)	50,934	5,411		9,414	0,000
Commitment	0,283	0,171	0,208	1,654	0,101
Moderating (X*Z)	0,005	0,002	0,406	3,231	0,002

Source: Primary Data, 2022

Based on table 3 above output testing the variable of the taxpayer's commitment to tax compliance produces a t-value count of 1.654 < t-table 1.985 and a significance of 0.101 > 0.05, then the area H₀ is accepted and H_a is rejected, meaning that the taxpayer's commitment does not affect tax compliance. Test results moderating show that there is an interaction between the variables of taxpayer commitment and tax amnesty by showing a significant effect on tax compliance. It is proven that the t-value count generated by the interaction of the two variables with a value of 3.231 is greater than the value of t-table 1.985 with a significance value of 0.002 less than 0.05. Variable coefficient value moderating to the taxpayer's commitment of 0.050 states that with every increase in the tax amnesty moderation variable to the taxpayer's commitment of 100%, the taxpayer's compliance will increase by 5% assuming other variables are considered constant.

e. Coefficient of Determination

The model's capacity to account for variations in the dependent variable is gauged by the termination coefficient (R²). Table 4's correlation value and termination coefficient (R²) show the degree of the impact of taxpayer commitment on tax compliance as it is constrained by tax amnesty.

Table 4. Determination Coefficient Results

Model	R Square
1	0,335

Source: Primary Data, 2022

The magnitude of the influence of the taxpayer's commitment to tax compliance which is moderated by the tax amnesty can be seen from the termination coefficient. The results obtained show that the taxpayer's commitment is 0.335 (33.5%), while the remaining 66.5% is influenced by other factors that are not included in the variables examined in the study.

V. DISCUSSION

Commitment is reflected using two indicators, namely voluntary promises and rewards. The biggest contribution according to the respondents' answers is the voluntary promise that the contribution realizes that taxes are an obligation, calculates taxes according to the rules, pays taxes correctly, and reports taxes on time. Tax amnesty is reflected in four indicators, namely targets, types of taxes, forms of tax amnesty, and policies to encourage taxpayers to participate in tax amnesty. The biggest contribution according to respondents' answers is the policy to encourage taxpayers to follow tax amnesty which is built with important tax amnesty to avoid tax sanctions, important tax amnesty to avoid audits, and important tax amnesty to avoid tax crimes. Tax compliance is reflected using two indicators, namely economic and non-economic factors. The biggest contribution according to respondents' answers is on economic factors that are built by calculating taxes according to income, paying taxes according to income, reporting income on time, receiving tax rates according to regulations, calculating tax payable at applicable rates, the possibility of being audited by taxes is higher when not obey, feel uneasy with disobedience, feel the benefits of development from taxes, feel the economy is getting better with tax fund users, are examined if they do not comply and are under pressure when examined. The results of the study show that commitment does not affect tax compliance. This means that the higher the commitment of the taxpayer, does not affect tax compliance.

Commitment is reflected by using voluntary promises and rewards, where the dominant role is on voluntary promises that are reflected by I realize that taxes are obligations, I calculate taxes according to the rules, pay taxes correctly and I report taxes on time. According to studies by Koessler et al. (2013), taxpayer dedication can boost tax compliance, but this study contradicts the finding. According to Koessler et al. (2013), the taxpayer's commitment helps to boost tax compliance. According to Meyer and Allen (1991), commitment is defined as a person's strong embrace of the organization's aims and ideals as well as their effort and desire to stay with the company. The average response of respondents, where 53.5% of respondents selected "agree," and 30.2% selected "neutral," supports the study's findings. Even though respondents might guarantee willingly, this had no impact on tax compliance. This demonstrates that taxpayers make voluntary agreements in exchange for rewards. According to the study's findings, taxpayers delude themselves into believing that the government is trying to promote wealth to create dependency. This is also supported by my voluntarily promising to pay my taxes on time, but in practice, there are still taxpayers who take advantage of tax laws to engage in tax evasion. According to the study's findings, tax amnesty makes a person's commitment to paying taxes more strong. Policies to entice taxpayers to use tax amnesty are what account for the contribution to its development. Interpretation of policy to encourage taxpayers to take part in tax amnesty, namely that tax amnesty is crucial to avoid tax penalties, audits, and punishments. Since the amount of taxpayer compliance decreases with increasing tax amnesty, the relationship between the taxpayer's commitment to compliance and tax amnesty can be strengthened. Taxpayer compliance is significantly harmed by the high tax amnesty.

In addition, it will also hurt the distribution of competitiveness and undermine fairness and equity in taxation. Late fees and tax penalties have a role in equalizing competitiveness. The existence of higher tax amnesty will undermine the equality of competitiveness because late fees and tax penalties are neutralized. This also gains support from Leonard and Zeckhauser (1986:21), namely tax amnesty will increase perceptions of an unfair taxation system for honest taxpayers, encourage prospective tax disputes, and eliminate the notion that tax evasion is wrong behavior. Empirical data supports the results of previous studies which prove that Gerger (2016) with the results of the tax amnesty research has an impact on tax compliance. Mahestyantiet al. (2018) argues that tax amnesty contributes to increased tax compliance. Sari and Fidiana (2017) with research results that tax amnesty contributes increase taxpayer compliance. Santoso et al. (2009) also argues the same, namely taxpayer compliance increases due to the role of tax amnesty. The findings of earlier studies are supported by empirical evidence, which shows that Geger (2016)'s findings on the impact of tax amnesty on taxpayer compliance behavior will be detrimental. The greater the taxpayer amnesty, the more it will incentivize tax evasion. This is one example of how tax amnesty has a detrimental impact on tax compliance (Malik and Schwab, 1991: 45). In addition, it is also supported by the opinion of Leonard and Zeckhauser (1986: 21) which states that tax amnesty will damage the equality of competitiveness, namely by neutralizing tax penalties and late fees so that it can increase the perception of an unfair taxation system for honest taxpayers, encouraging disputes. Prospective taxes, and the loss of the notion that tax evasion is wrong behavior.

VI. CONCLUSION

a. The knot

The taxpayer's commitment is built on voluntary promises and rewards, where the dominant role is on voluntary promises which are reflected by my realizing that taxes are an obligation, I calculate taxes according to the rules, I pay taxes correctly and I report taxes on time. Taxpayer commitment contributes to no effect on tax compliance. This proves that commitments built using voluntary promises and rewards are not able to contribute to tax compliance built using economic and non-economic factors. Targets, tax kinds, tax amnesty formats, and regulations are all used in the construction of tax amnesty to entice taxpayer participation. Policies that motivate taxpayers to use tax amnesty can be used to explain the lion's share of the contribution. Tax amnesty also improves the bond between commitment and compliance. Tax compliance is unaffected by taxpayers' commitment to pay taxes, therefore tax amnesty will improve the link between commitment and compliance.

12 Tax compliance is built using economic factors and non-economic factors. The dominant role is on economic factors which are reflected by calculating taxes according to income, paying taxes according to income, reporting income on time, receiving tax rates according to regulations, and calculating tax payable according to applicable rates, the possibility of being examined is higher when disobedient, feeling uneasy if they don't comply, they feel the development benefits from taxes, they feel the economy is getting better by utilizing tax funds, they are examined if they don't comply and they are under pressure when they are examined.

b. Suggestion

The results of the study prove that tax amnesty can strengthen the commitment of taxpayers to tax compliance, so the tax amnesty program is not successful in increasing income from the tax sector, as well as being able to increase database more accurate/reliable taxpayers. The implementation of the tax amnesty program supports the theory of reciprocity between taxpayers and the benefits to be received. On the other hand, the tax amnesty program has a negative impact, namely negatively towards equal distribution of competitiveness as well as undermining fairness and equity in taxation. Late fees and tax penalties have a role in equalizing competitiveness. The existence of higher tax amnesty will undermine the equality of competitiveness because late fees and tax penalties are neutralized. For future researchers, to expand the scope of research related to the tax amnesty program in the future.

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