

The influence of taxation behavior on income tax payment

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World Journal of Advanced Research and Reviews, 2023, 18(02), 1129–1138

Publication history: Received on 10 April 2023; revised on 22 May 2023; accepted on 24 May 2023

Article DOI: <https://doi.org/10.30574/wjarr.2023.18.2.0953>

Abstract

This study's purpose is to evaluate and clarify the influence of taxation behavior (with several aspects: knowledge, services, and sanction of taxation) on tax payment in the East Kalimantan income tax payer. This study was handled on East Kalimantan taxpayers registered in the local tax office in 2022. This research uses quantitative and primary data origin, meaning that all parties captured, poised, and handled data. In this study, the hypothesis testing of the effect of taxpayer behavior (including the elements of knowledge, services, and sanction application) on tax payment using regression analysis was accomplished. The study outcome has afforded discovery that follows the study exemplary that has been physique as 1) This study has been can to arrange an analytical typical of the effect of taxation behavior (with a proportion of awareness of tax, service of tax, and sanction of tax on tax payments in the East Kalimantan income taxpayer; 2) To establish an analytical model around the consequences of tax behavior on tax payment following the self-assessment system adopted by Indonesia; and 3) Adjustable with Law No. 28, Article 1 on prevalent arrangement and taxation conduct [25]. The study amends falsity in the research volatile, which comprehensively determines one value of the tax behavior variable. Then it is tested for its effect on tax payment in East Kalimantan income taxpayers with a control variable with gender, age, education level, and works.

Keywords: Tax behavior; Tax knowledge; Tax service; Tax sanction; Tax payment

1. Introduction

The taxes are the state fund elementary authority. The people pay taxpayer levies to the country, which will be recycled for the government gain and the comprehensive governmental. Community who pay taxes will have not benefit from taxes directly because taxes are used for the public interest, not private interests. Taxes are a government foundation authority for improvement, all region of governments; tax assortment can be forced as result of it is carried out based on the law [20]. Taxes are compulsory addition to the country owed by particular or entity that are violent, do not get explicit reciprocity, and are used for general country demand [14]. Taxes According to 28th Law Number of 2007, taxes are taxpayers' adding to the state owed by coercive entities.

Recline on tax revenue data in the 2016-2021 State Budget shows that there are significant fluctuations in tax revenue. Regional income and expenditure budget or APBD tax revenue fluctuates yearly; one of the efforts to maximize tax revenue is by conducting tax formation by changing the taxation rules from an authoritative scheme to a self-judgment system. In this system, the government only oversees whether taxes are reported according to the taxpayer's income; implementing this system depends on taxpayer compliance in carrying out its obligations [23]. Income tax article 21 or Pph 21 is income tax in the form of rewards, wages, honorarium, benefits, and other payments related to work or position, services, and activities carried out by individuals, entities, or branches, representatives, or units in the case of those who carry out part or all of the administration relating to the payment of salaries, wages, honorarium, benefits, and other payments or branches [26]. Tax knowledge is an essential thing that taxpayers must have because, with knowledge of taxes, it is easier for taxpayers to carry out their tax obligations [27]. Taxpayers must possess tax knowledge. After all, with tax knowledge, it will be easier for taxpayers to carry out their tax duty [22]. Previous research

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conducted to consider the relation among tax knowledge and paying income tax showed different results. The investigation by [1] and [10] states that tax knowledge positively affects paying taxes. Different results were carried out by [14], which said that tax knowledge did not affect paying taxes.

Recline on some of the above understandings, tax knowledge is the most essential thing taxpayers must own to carry out their taxation. Service is a way to help manage or prepare something needed by taxpayers. Explained as a tax officer in allowance to manage or prepare all the demands by taxpayers [32], tax services can be interpreted as services contingent to taxpayers by the Taxes General Directorate to help taxpayers accomplish their tax burden; tax services include public utility by cause of they are run by authority bureau, determined to accommodate the taxpayers needs [20]. Based on previous research controlled to consider the relationship between tax services and paying income tax showed different results. Research conducted by [32, 20] indicates that service has a positive a significant influence on paying income tax, and research assisted by [6] shows that service does not affect paying income tax. Tax sanctions are punitive measures that force taxpayers to comply with applicable laws.

Tax sanctions are punitive measures that force taxpayers to comply with pertinent laws. Tax sanctions aim to make taxpayers afraid of violating tax laws [22]. Implement an obstacle so taxpayers do not violate tax norms [5, 21]. Previous research conducted to test the relationship between tax sanctions and paying income tax showed different results, research conducted by [1, 14, 24, 20, 10], indicating that tax sanctions have a significant positive impact on paying income tax; a difference in research conducted by [6, 22, 35] shows that tax sanctions do not affect paying income tax. From some definitions, tax sanctions are coercive punishments to comply with statutory provisions. *Tax sanctions* are tools used to guarantee that taxpayers observe all tax laws and arrangements and do not breach tax criteria.

Paying taxes is an expression of citizenship commitment and the role of taxpayers directly carrying out tax obligations aimed at funding the state and communal improvement; taxpayers do not get rewards directly, whereas taxes collected from taxpayers are worn for the urgency of the nation for the most excellent possible accomplishment of people. *Tax payment* can be defined as a situation where the taxpayer fulfills all tax commitments and practices tax rights following applicable tax laws and regulations [6]. This study uses the Theory of Planned Behavior model. The reason for using the Planned Behavior Theory is because this theory studies human behavior, especially one's interests, studies individual attitudes towards behavior, and predicts types of behavior through subjective norms, control of behavior, and attitudes. The planned behavior theory is the refinement of the cogent action theory put forward earlier by [4]; it is called reasoned action because it knows the background or reason for an action, where this understanding is a theory about individual behavior influenced by individual intentions. Towards certain behaviors is a theory for certain behaviors [7].

Based on the consequence of previous studies by [14, 6, 35, 22], there are different results obtained from several studies that state empirically that knowledge analysis of taxes, services, and tax approval has no significant effect on paying income tax. The results of previous studies state that there is an inconsistency of research results, so a review must be carried out using the taxation system, namely the self-assessment system, in which, in this system, the government oversees what is reported by the taxpayer based on the taxpayer's income received. This implementation depends on taxpayer conformity in its tax constraint [23]. Based on the description of the existing phenomenon and the empirical studies, there is an inconsistency in tax behavior, especially for income taxpayers. Through this study, the situation will be examined more deeply and also supported by the control variables of gender, age, education, and occupation of the taxpayer.

2. Material and methods

2.1. Planned Behavior Theory

Define by [3, 11, 12] that approach is the sum of the effects (affections) that an individual ambience to accept or reject an object or attitude and is deliberate by a method that area the particular on a two-beam evaluative scale, for example, acceptable or crummy, agree or reject. According to [2], gesture is an domestic state that affect the option of personality action against particular objects, people, or events. Behavior are cognitive, affective, and learned behavioral tendencies to respond positively or negatively to objects, situations, institutions, concepts, or people. Based on this theory, an individual's approach towards a behavior is obtained from the belief in the consequences caused by that behavior, which is termed behavioral beliefs (beliefs about behavior). In this situation, there are beliefs in the behavior related to a particular outcome or some other attribute, such as the costs or losses incurred in a behavior. In alternative words, someone who admits that behavior can produce a positive outcome, then that particular will have a positive mindset, and vice versa. This theory has authority in the context of suppose that can impact a individual to bring explicit behavior. The perspective of confidence is carried out by incorporating various characteristics, qualities, and attributes of certain information, forming the will to proceed The objective is an agreement to behave in the aspiration way or an incentive

to carry out an act carefully and uncarefully [8]. This aim is the basic formation of a person's attitude. The planned behavior theory applies to expressing any conduct that desires planning [2].

The Planned behavior theory is a refinement of the comprehensible action theory. The theory has scientific indications that the objective to accomplish specific activity is caused by biased norms and beliefs in conduct [12]. Added one factor several years later [2], individual-recognized observable control. The presence of these factors changes reasoned action theory into Planned behavior theory. The theory analyzes that attitude toward conduct is imperative to anticipate action. Nevertheless, it is crucial to contemplate how a person tests subjective norms and measures their perceived behavioral control. A person's purpose for behaving will be higher if there is a positive attitude, support from people, and a perception of ease because there are no obstacles to actions [2]. Someone with a positive attitude toward stock contribution gets bolstered by the community about him, and there is a response of matter because there are no barriers to invest in stocks; the higher one's objective to devote stocks will be.

This theory describes that human action is conducted by three considerate beliefs, especially (a) behavioral mindset, namely confidence about the action of behavior, and (b) regularizing acceptance about the reciprocal hopefulness of another and encouragement. To align with these hope, (c) authority expectation about the existence of factors that will facilitate or hinder the performance of the behavior and the recognized courage of these factors. Behavioral feelings shape a mindset of liking or disliking behavior, normative hope produces social pressures or idiosyncratic norms, and control beliefs provide perceived behavioral control. A mindset toward conduct, intuitive norms, and recognized behavioral restraint would lead to behavioral intentions and form behavior.

2.2. Attribution Theory

According to [9], attribution theory describes the communication or relationship between someone who explores, examines, classifies, and summarizes the causes of action or another person's behavioral tendencies. It is also stated that when one observes someone doing something, the observer evaluates what caused the person to do that. Attribution theory concerns how particular describe affairs and how this is linked to their opinions and conduct. The first to extend a psychological attribution theory[16], but [17, 33, 34] advanced a theoretical scheme that has grown into a significant research paradigm of social psychology. Attribution theory regards people try to specify why people do what they do, as aspects cause attitude. People searching to appreciate why a distinct personality did somewhat may feature one or more create to that conduct. The staging process indicates an ascription:

- The people have to distinguish or detect the mannerism.
- Then the individual should accept that the attitude was deliberately accomplished.
- Then the individual shall finish if they suppose the other individual was contrived to complete the deed (in which case the cause is based on the situation) or not (the cause is a facet of another privacy).

Weiner's intent on his theory of attribution on attainment [33]. His comprehensible competence, attempt, work adversity, and fluke are the most demanding factor affecting attainment assignments. Relationships are confidential along three unusual aspects: locus control, constancy, and traceability The locus of control aspects has two poles: internal versus external locus of control. The establishment proportion takes whether it causes substitution over time or not. For occasion, the ability can be restricted as a stable, inside cause, and the attempt can be classified as sensitive and internal. Controllability distinction causes one can restrict, such as know-how or potency, from sources one cannot control, such as propensity, character, others' activity, and fortune.

2.3. Taxation Theory

2.3.1. Taxpayer Definition

The Article 1 of Law No. 28 on explain about General Provisions and Agenda of Taxation [25], a Taxpayer is an particular or an individual, as well as a taxpayer, tax cutter, and tax collector, with taxation rights and burden following the tax provisions of lawful settlement. Accordingly on Law No. 28 [25], free occupation is the work done by an particular who maintain an appropriate competence in compensation generating which is not constrained by an enrollment affair, for illustration, experienced or qualified such as accountants, doctors, notaries, lawyers, consultants, etc. Further, taxpayer oversight employment action in any field, alike as opening a salon, workshops, restaurants, and so forth. Taxpayer who handling business field or free enrollment as an employer must pay and report the tax outstanding on income received or captured by the business. They are also appropriated to deposit and dispatch the income tax unpaid on income earned by their personnel.

2.3.2. Compulsory Taxpayer Criteria

Following PMK No. 74/PMK 03/2012 [26], the public acquiesces with a taxpayer-afford category, as below:

- Proper in submitting the annual tax return;
- Admit no tax inconvenience for all categories of taxes but for those tax involvement that has been granted or collected acceptance to post or delay tax disbursement;
- The audited financial statements by a public accountant or an authorized financial oversight body, with unqualified assessment for three ensuing years; and;
- Have never been penalized for a criminal offense in taxation based on a street judgment with long-lasting juridical violence within the last five years.

2.3.3. Taxpayer Perception of Tax Sanctions

Suggest that a person's perception is the ability of the brain to translate incoming stimuli into the relevant human sensory organs [30]. Based on this understanding, taxpayers' perception of tax sanctions is an interpretation process carried out by taxpayers trying to interpret some of the information obtained from various sources regarding tax sanctions. In this case, tax sanctions are also partitioned into two parts, namely administrative and criminal distrust in the form of jail or detention.

2.3.4. Taxpayer Perception of Law Enforcement

Law administration for every taxpayer is an essential perception for all parties. The main obstacle to law application is deception in the factors that can influence taxpayers' perceptions [29]. The aspect are as follows:

- The contractual factor itself, in this matter, barred to the law alone;
- Law imposition aspect, namely the parties involved that make up and apply the law;
- The aspect of apparatus that bolster law application;
- Association factor, as the situation in which the law is relevant or enforced; and
- Developmental aspects, such as job, formation, and an impression based on human action in social life.

Law application in Indonesia is still flabby and afraid, with many people insulting state money, mostly from taxes. This affectionate news develops into utilization by the community and builds a wrong awareness of law administration in Indonesia. Hence, the issue is that taxpayers will be afraid to pay taxes, which should be their liability. According to [17], equitable tax handling on taxpayers will boost taxpayer conformity because it builds normal rivalry in the world's enterprise. In contradiction, biased treatment impact in low conformity of taxpayers.

2.4. Conceptual Framework and Hypothesis

This study starts from some phenomena and results of empirical studies on the study of taxpayer behavior as measured by tax knowledge, tax services, and tax witnesses to tax payments. Several studies have different opinions so that it can be complete based on this research. So that it can be illustrated in a theoretical scheme as follows:

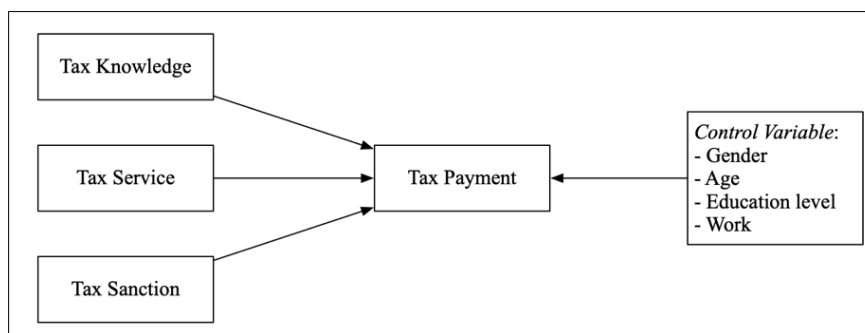


Figure 1 Conceptual scheme

According [31],[18] states the meaning of the study assumption is: "a momentary comment that is inclined only based on involved theory and not depend on factual factors collected from data aggregate."

Build upon the matter that be found and the principal theory in the description above, the proposition hypotheses are:

- H1. Tax Knowledge affects tax payment
- H2. Tax Service affects tax payment
- H3. Tax Sanction affects tax payment

2.5. Research Design

The oncoming of this investigation is adopting the quantitative approach. The acceptance are measurable variables appropriate in clarifying the reciprocal connection in the midst of hypotheses and theories. This study's participants were low-income taxpayers in East Kalimantan, domiciled in Samarinda, Tenggarong and Balikpapan. Sampling uses total indicators plus latent variables multiplied by 10 [13]. To produce as many as 240 respondents $((20 + 4) \times 7 = 168)$ from all locations with questionnaires forms. Samarinda with the share proportion 40%, Balikpapan 30%, Tenggarong 30%.

2.5.1. Independent Variables

The independent variable of this research is tax knowledge (TKW), tax service (TSV), and tax sanction (TSC), with ratings from questionnaires returned by respondents.

2.5.2. Dependent Variables

The dependent variables utilized in this investigation are tax payments (TPY) or taxpayers who have paid income tax to the local tax service office.

2.5.3. Control Variables

This study used control variables to acquire a preferable study model, and analysis proceeds, following previous studies [15, 28]. This research's control variable is gender-proxied GDR, age-proxied AGE, education-proxied EDC, and work-proxied WRK.

2.5.4. Data Analysis Technique

The gathered data is then verified utilizing descriptive statistical techniques, inclusive of the mean, standard of deviation, maximum and minimum value, tables, and graphs. Furthermore, the data were considered adopting panel data regression with IBM SPSS software. In data regression models, we first assessed the model using a prevalent impact model, a constant influence model, and a disordered impact model. To prefer the best model, were classical assumption test used. In addition, to investigate the relationship between tax behavior and tax payments, we apply the following models:

$$\text{Model 1} \rightarrow \text{TPY} = \beta_0 + \beta_1\text{TKW} + \beta_2\text{GDR} + \beta_3\text{AGE} + \beta_4\text{EDC} + \beta_5\text{WRK} + e$$

$$\text{Model 2} \rightarrow \text{TPY} = \beta_0 + \beta_1\text{TSV} + \beta_2\text{GDR} + \beta_3\text{AGE} + \beta_4\text{EDC} + \beta_5\text{WRK} + e$$

$$\text{Model 3} \rightarrow \text{TPY} = \beta_0 + \beta_1\text{TSC} + \beta_2\text{GDR} + \beta_3\text{AGE} + \beta_4\text{EDC} + \beta_5\text{WRK} + e$$

3. Results and discussion

The results of the respondents' answers were recapitulated into data tabulations. However, of the 168 questionnaires distributed direct to random respondents, only 157 returned, or 93.45%. Furthermore, from the 157 respondents' answers, 137 data, or 87.26%, were eligible for further analysis because they had gone through data reduction for normality standards and outliers.

3.1. Statistical Analysis Results

The resulting statistical analysis consists of several products: descriptive statistical analysis, correlation analysis, partial test analysis, or the t-test.

3.1.1. Descriptive Statistics Analysis

The calculation of representative statistics consisting of the average, minimum, and maximum values of every variable is provided in Table 1. The calculation of the average rating of TKW is 4.3898, TSV is 4.3737, TSC is 4.1912, and TPY is 4.2861. There shows that awareness of taxation behavior as services, sanctions, and payments are classified above the

excellent category and towards an excellent range of 1 to 5. Most people have good tax awareness and understanding, making it easier for the local tax office to carry out supervision.

Table 1 Descriptive Statistics

Variable	Mean	SD	Minimum	Maximum
TKW	4.3898	0.42999	3.40	5.00
TSV	4.3737	0.45878	3.20	5.00
TSC	4.1912	0.62866	2.20	5.00
GDR	1.4307	0.49699	1.00	2.00
AGE	2.4088	1.08841	1.00	5.00
EDC	3.0730	1.20437	1.00	4.00
WRK	2.1533	1.00653	1.00	4.00
TPY	4.2861	0.45555	3.00	5.00

3.1.2. Hypothetical Testing Results

The analysis output using the income share payment measure in models 1, 2, and 3 in Table 2 above. The model was estimated using a fixed effect estimator (Models 1, 2, and 3). The measurement of the income tax payment variable in this study is TPY. Meanwhile, the predictors used were TKW, TSV, and TSC. This is used to evaluate tax payments predicated on a study arranged by [23, 22, 1, 10, 14], which uses tax knowledge-based measurement of taxation behavior, tax services, and tax sanctions for income tax payments. Our results show that tax knowledge (TKW), tax services (TSV), and tax sanctions (TSC) have a significant effect on income tax payments (TPY).

The tax mechanism that the government has prepared through a self-assessment system has proven capable of overcoming taxation problems. The correlation between gender, age, education, and employment is unrelated to the knowledge of taxation, tax services, and tax sanctions on income tax payments. Except for the level of education, there is a strong connection amongst tax sanctions and tax payments.

Table 2 Correlations Between Variables

Variable	TKW	TSV	TSC	GDR	AGE	EDC	WORK	TPY
TKW	1	0.684**	0.682**	0.035	-0.098	0.004	0.112	0.760**
TSV	0.684**	1	0.683**	-0.008	-0.184*	0.006	-0.007	0.737**
TSC	0.682**	0.683**	1	-0.011	-0.094	-0.057	0.007	0.809**
GDR	0.035	-0.008	-0.011	1	-0.151	-0.114	0.161	0.010
AGE	-0.098	-0.184*	-0.094	-0.151	1	-0.191*	0.063	-0.131
EDC	0.004	0.006	0.057	-0.114	-0.191*	1	0.003	-0.049
WRK	0.112	-0.007	0.007	0.161	0.063	-0.003	1	0.022
TPY	0.760**	0.737**	0.809**	0.010	-0.131	-0.049	0.022	1

Notes: **. Correlation is significant at the 0.001 level (2 tailed); *. Correlation is significant at the 0.05 level (2-tailed).

Based on Table 3, the study's first hypothesis (H1) is accepted and can be answered or proven true: tax knowledge positively and significantly impacts tax payments. There means that the attribution theory of [9, 16, 19, 33, 34] can be well adapted to this situation. Taxpayers, with full awareness, try to study and evaluate the income tax that the government has set. A good consciousness of the interest of taxes for expansion financing is increasingly evident between tax income and the level of development achievement realized in various factors. This result aligns with the empirical study of [27], where tax knowledge is a fundamental thing that taxpayers must understand. With tax knowledge, it will become a new problem for taxpayers, and there will be more considerable tax arrears and obligations in the future [22]. In general, tax knowledge indicates a good awareness of taxpayers toward participation in

development. On the other hand, gender, age, education, and employment are not obstacles for taxpayers to gain tax knowledge. There means that every taxpayer has very keen attention to taxation.

The effect of examining the second hypothesis (H2) show that tax services positively and significantly affect tax payments, or the hypothesis is accepted. There also shows that the higher the tax service provided, the higher the tax payment will be realized in line with planned behavior theory, where a person's attitude is to hold fast to the consequences Ajzen [2, 3]. Humans strongly expect certainty, hope, motivation, and trust. So if these factors exist, then motivation will increase. These results confirm the study of [32, 20], where tax services positively and significantly impact tax payments. So far, the government has wholly determined the implementation of tax services so that predictions in the future can be carried out properly on tax payments. In this case, it turns out that the factors of gender, age, education, and work do not affect tax services by paying taxes. This means that every taxpayer can feel that the government's services are following their expectations.

Table 3 Hypothetical Testing Results

Variable	Model 1		Model 2		Model 3	
Constant	0.988	0.001**	1.125	0.000**	2.032	0.000**
TKW/TSV/TSC	0.805	0.000**	0.731	0.000**	0.585	0.000**
GDR	-0.023	0.662	0.004	0.938	0.008	0.865
AGE	-0.029	0.234	0.003	0.919	-0.033	0.133
EDC	-0.026	0.236	0.020	0.373	-0.042	0.033**
WORK	-0.025	0.342	0.012	0.652	0.010	0.655
Adjust R ²	0.573		0.530		0.657	
F Statistic	13,497		31.631		53.056	
Prob (F-Statistics)	0.000**		0.000**		0.000**	

Notes: n = 137, Dependent variable model 1,2 and 3 = TPY. Hypothesis testing using cross-section data regression if the independent variable on the dependent variable is analyzed using the fixed-effects model for Models 1, 2 and 3. And ** Significant at 0.05 level, respectively

The results of the third analysis or the effect of tax sanctions positively and significantly affect tax payments, or the hypothesis (H3) is accepted. This result also shows that the tax sanctions follow the taxpayer's expectations or are classified as reasonable and constructive. There is in line with attribution theory, where people judge something depending on what meaning is associated with certain behaviors resulting from specific situations [34, 9]. One impetus for taxpayers to report their taxes and make tax payments is to avoid tax sanctions that will increase the burden on taxpayers in the future. In line with the opinion of [30] that taxpayers try to avoid tax sanctions manifested in administrative and criminal sanctions. There will have an impact on the good name of the taxpayer in the future. This result also aligns with the empirical results [10] that tax sanctions will positively and significantly impact tax payments. Tax sanctions are aimed at drawing attention to the behavior of taxpayers in order to have good awareness or obedience toward customer avoidance. The findings also show that gender, age, and occupation do not impact the effect of tax sanctions on tax payments. However, the level of education is having an impact on this situation. The level of education is an essential factor in the success of applying tax sanctions to the public or taxpayers. In addition, the educational factor impacts the success of the relationship between tax sanctions and tax payments. Tax sanctions are dominant in paying taxes over other factors or variables.

4. Conclusion

Taxpayer participation is an essential factor in supporting development. Also strongly related to the perception or behavior of the community and taxpayers, which are also influenced by local wisdom and the surrounding environment. Tax knowledge is essential to support the government's success in taxation. Through a reasonable and appropriate scenario, every layer of society can easily understand tax regulations, even without the support of a specific gender, age, level of education, and occupation. It is necessary to involve local wisdom and culture to strengthen the creation of tax knowledge for every layer of local society.

Tax services have a substantial impact on tax payments. There also shows that through a service that follows the community's expectations, there is a good response from the community concerned. Through tax services, every layer of society as a taxpayer feels cared for and becomes part of a good citizen with the same rights and obligations. In this way, there should be no compartmentalization or special services for the community, and all have relatively equal opportunities and obligations—only the size of the income factor that distinguishes the taxpayer's obligation to pay taxes.

Tax sanctions are the last resort issued by the government for taxpayers who do not satisfy with tax arrangements and have been given warnings and warnings. However, based on the outcome of this research, the tax sanction factor implemented impacts public awareness of taxpayers in paying income tax. The education level factor is a determining factor in the implementation of this tax sanction. So that in the future, the government must first categorize the education level first in determining the tax sanctions imposed on taxpayers who receive them. They consider tax sanctions the dominant variable towards successful tax payments, followed by tax service and tax knowledge variables.

Compliance with ethical standards

Acknowledgments

The author would like to thank the funding support from LPPM Widya Gama University Mahakam Samarinda and all respondents for this research.

Disclosure of conflict of interest

The author declares that they have no known rivalry financial interests or personal connection that could have appeared to affect the work declared in this article.

Statement of informed consent

This study does not involve information about other individuals and uses primary data from fairly rigorous questionnaires.

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