

# COMPLIANCE INTENTION OF PROSPECTIVE TAXPAYER IN INDONESIAN BASED ON NATIONALISM AND TAX SANCTIONS

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## Keyword

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## Abstract

*The phenomenon of the Covid-19 pandemic disrupted the economy in Indonesia, including from the tax sector. Tax is the biggest source of revenue for a country in Indonesia. The success of implementing taxation in Indonesia is determined by the domination of taxpayer compliance. This study adopts the theory of planned behavior (TPB) which aims to determine the effect of nationalism and tax sanctions on the compliance intention of prospective taxpayers. The method used in this research is descriptive statistics with convenience sampling technique. The population of this study is prospective taxpayers aged 14-22 years with a total sample of 204 people. Samples were taken from students in Indonesia. The results of the study show evidence of a positive influence of nationalism on tax compliance. Tax sanctions have no effect on the intention to comply with prospective taxpayers. This study expands the theoretical knowledge framework by studying and researching the factors that contribute significantly to the taxation sector in Indonesia as an effort to economic development in Indonesia through taxes.*

## INTRODUCTION

In developing countries, considerable challenges are faced with regard to increasing tax revenues to finance development needs (Bani-Khalid et al., 2022). The decline in taxpayer compliance is one of the main problems faced by the Indonesian state (Sparrow et al., 2020). Therefore, policies are needed to increase taxpayer compliance (Dewi et al., 2020). Taxes are income from the state by the government as an effort to realize one of the independence and obligations of the state as a financing plan in financing development (Poulson & Kaplan, 2008). The issue of tax compliance has long been discussed among economists, who have proposed models to clarify the reasons behind tax non-compliance (Bani-Khalid et al., 2022).

The phenomenon of the Covid-19 pandemic has disrupted the economy in Indonesia, in fact almost all sectors have been disrupted (Legowo et al., 2021) (Fahrika & Roy, 2020). Someone becomes disobedient to taxes because their economy is also disrupted due to Covid-19 (Alam et al., 2022). This makes state revenue from the tax sector decrease (Alam et al., 2022). Taxes are the biggest source of revenue for a country (Alfirman, 2003) (Cole, 2015). One of the successes of tax implementation in Indonesia is determined by taxpayer compliance (Huda & Hernoko, 2017) (Pravasanti, 2018). Taxpayer compliance is often unstable and has decreased due to the covid-19 pandemic (Lalot et al., 2022).

Based on data from the ministry of finance for 2022, the taxpayer compliance ratio has decreased in the last year. In 2021 the ratio of taxpayer compliance is 84%, while in 2022 it will decrease to 83.20%. Of course, there are many factors that cause decreased taxpayer compliance (Bărbuță-Mișu, 2011). So far, most of the taxpayers' compliance has been examined based on their understanding of taxes. Supportive behavior or the intention of a taxpayer to

behave is still very rarely studied (Rosid et al., 2018). As an effort to increase state tax revenue, it is necessary for people who have tax morale, awareness, and knowledge and take the initiative to comply with taxes (Fachirainy et al., 2021).

Factors that can increase taxpayer compliance are interesting things to study (Ermawati et al., 2022). Taxpayer compliance starts from the intention in a taxpayer. Before becoming a taxpayer, this intention must be increased when the taxpayer is still a potential taxpayer. Prospective taxpayers must be equipped with an understanding that can foster an intention to act in compliance with their tax obligations in the future, so that development in Indonesia will be supported from the tax sector starting from preparing generations who understand taxes. In addition to understanding the prospective taxpayer, of course, he will act according to the behavior that is inherent in him. Attitude becomes the main determinant for someone to act (Valianti et al., 2021).

Theory of Planned Behavior is a theory which states that a person in carrying out an action must consider the attitude towards behavior and subjective norms, the individual also considers the perceived behavioral control through one's abilities. Theory of Planned Behavior explains that the intention to behave can lead to the behavior displayed by individuals. Theory of planned behavior explains that the intention to behave arises because of three factors, namely Behavior beliefs, namely individual beliefs about the results of a behavior and evaluation of the results of the things he does. This supports researchers to examine whether the reciprocity of actions will affect the intention to comply (Ajzen & Madden, 1986). Tax sanctions are a factor that will be tested as a variable that influences the intention of prospective taxpayers to act obediently (ACHARYA, 2012). Normative beliefs, namely beliefs about other people's normative expectations and motivation to fulfill these expectations, in this case will be associated with an attitude of nationalism which is a love of the country behavior that can be realized through taxes (Konrad & Qari, 2012). Control beliefs, namely beliefs about the existence of things that support or inhibit the behavior that will be displayed and perceptions about how strong the things that inhibit and support the behavior are. In an effort to increase taxpayer compliance, this research aims to prove several factors that can increase the intention to act obediently for prospective taxpayers. This will provide an answer whether the factors to be examined can increase compliance intentions for prospective taxpayers.

#### Theoretical Framework and Hypothesis Development

##### Theory of Planned Behavior

This study uses Theory of Planned Behavior. Theory of Planned Behavior was developed by Icek Ajzen in 1975 to 1980 which originated from the development of Theory of Reasoned Action (TRA). Theory of Planned Behavior is a theory which states that a person in carrying out an action must consider the attitude towards behavior and subjective norms, the individual also considers the perceived behavioral control through one's abilities. Theory of Planned Behavior explains that the intention to behave can lead to the behavior displayed by individuals (Ajzen & Madden, 1986) (Mahyarni, 2013).

##### Intention to comply with prospective taxpayers

The intention to comply with prospective taxpayers is a desire that arises in a person to take an action (Wardani & Rahmadini, 2022). The intention to comply with tax obligations is a form of the desire of the taxpayer for tax compliance behavior (Basri & Surya, 2016). In the theory of planned behavior, humans are rational beings who use a variety of information systematically by looking at a person's intention to behave (Mahyarni, 2013). Intentions can arise due to three factors in the theory of planned behavior, namely behavior beliefs, normative beliefs, and control beliefs. The intention of the taxpayer will be related to a person's motivation consciously and has the will to carry out his compliance actions (Oktaviani, 2015).

##### Tax Sanctions

Tax sanctions are rewards for mistakes or violations that have been committed. Tax sanctions occur because there are violations of tax laws and regulations where the greater the mistake a

taxpayer commits, the more severe the sanctions will be (Basri & Surya, 2016). Tax sanctions are a guarantee that the provisions of tax laws and regulations (tax norms) will be complied with/observed/obeyed, in other words tax sanctions are a deterrent tool so that taxpayers do not violate tax norms (Amran, 2018). Sanctions given to taxpayers must be clear and firm, tax sanctions are not arbitrary, there is no tolerance, the sanctions given must be balanced and the sanctions given should have a direct deterrent effect (I. & Meiranto, 2017).

The imposition of tax sanctions is imposed to create taxpayer compliance in carrying out their tax obligations (Basri & Surya, 2016). The thing that is of great concern is the effort to increase awareness of taxpayers to pay taxes is the essence of regulations and the imposition of tax sanctions. Tax sanctions are needed so that taxpayers comply with the obligation to pay taxes (Pebrina & Hidayatulloh, 2020). Prospective taxpayers who understand tax sanctions and have full awareness of their tax obligations will also have a high level of tax compliance, conversely if prospective taxpayers do not understand tax sanctions, the level of compliance will also be low.

The theory of planned behavior supports this research where a person will have the belief that tax sanctions will arise if someone violates the applicable rules, so that a person will be motivated to comply with what is his obligation. Therefore, tax sanctions will encourage potential taxpayers to behave in compliance with their tax obligations.

H1. Tax sanctions have a positive effect on the intention to comply with prospective taxpayers

#### Attitude of Nationalism

The attitude of nationalism is part of a nation which potentially and actually becomes part of the nation itself (Tambun & Haryati, 2022). Awareness of achieving prosperity, defense, prosperity and national belief that dominates as the national spirit (Tambun & Resti, 2022). The attitude of nationalism can also be interpreted as a national understanding that gives rise to the desire for nationalism and togetherness in defending the nation and state (Purnamasari et al., 2018). Nationalism is the view of prospective taxpayers on the spirit of nationalism in terms of fulfilling national and state taxation (Chetisa Putri & Venusita, 2019).

Nationalism is a form of love for the motherland, willing to sacrifice for their own country, and contribute to the development of their country (Chetisa Putri & Venusita, 2019). With the presence of nationalism in each individual can increase taxpayer compliance (Tambun & Haryati, 2022). This attitude of nationalism must also be instilled by prospective taxpayers, so that taxpayer compliance can be carried out properly, based on applicable regulations (Bahtiar & Tambunan, 2019). If someone has a high sense of nationalism, he will feel ashamed if he does not fulfill his obligations as a good Indonesian citizen, namely paying taxes according to the regulations that have been set, because basically what has been paid by the taxpayer will be used for the benefit and enjoyed by society at large. Therefore, prospective taxpayers who have a high attitude of nationalism will comply with their tax obligations.

This is supported by the theory of planned behavior, namely the theory of control beliefs when it is associated with an attitude of nationalism that will motivate a person to behave or act. The higher the nationalism attitude of the prospective taxpayer, the higher the intention to fulfill the tax obligations of the prospective taxpayer.

H2. The attitude of nationalism has a positive effect on the intention to comply with prospective taxpayers.

## **METHOD**

### **Population, Sample and Sampling Technique**

The population is a generalized area consisting of objects or subjects that have certain quantities and characteristics determined by the researcher to be studied and then drawn conclusions. The population in this study were students aged 14-22 years who acted as potential taxpayers. The sample is a small part of the population taken according to certain procedures that can represent the population. This study used 204 samples obtained from student respondents

aged 14-22 years who were spread throughout the Indonesian islands. The sampling technique is convenience sampling. This data collection was carried out by distributing questionnaires using the Google form to prospective taxpayer respondents. This data collection was carried out by distributing questionnaires using the Google form to students aged 14-22 years in Indonesia. This research took data from respondents from 43 universities and 13 high schools/vocational schools located on 6 islands in Indonesia.

### Variable Operational Definitions

a. Intention to comply with prospective taxpayers

The intention to comply with prospective taxpayers is an effort and intention to comply with and fulfill tax obligations and exercise tax rights properly and correctly according to applicable tax laws and regulations (Wardani & Rumiya, 2017). This variable is measured by the following indicators: (a) Intention to comply with tax provisions, (b) Intention to register NPWP, (c) Intention to report SPT, (d) Intention to comply in calculating and paying tax payable, (e) Intention to comply with the payment of tax arrears.

b. Tax Sanctions

Tax sanctions are the penalties that taxpayers receive when they commit tax violations (Widagsono, 2017). This variable is measured by the following indicators: (a) Imposing sanctions when there is a delay in reporting and paying taxes, (b) The level of application and imposition of sanctions, (c) Sanctions as an effort to increase taxpayer compliance, (d) Elimination of sanctions increases tax compliance.

c. Attitude of Nationalism

The attitude of nationalism is the view of prospective taxpayers on the national spirit in terms of fulfilling national and state taxation as proof of love for the motherland (Bahtiar & Tambunan, 2019). This variable is measured using the following indicators: (a) Understanding the teachings to love the nation and country by being tax compliant, (b) Having rational characteristics, namely being animate as an Indonesian nation who has obligations to its country, (c) Awareness of membership in a nation that potentially jointly achieve, maintain and serve the identity, integrity, prosperity and strength of the nation, (d) Have a national spirit.

### Time and place

Primary data was collected through a questionnaire in the form of a Google form link which was distributed to students aged 14-22 years throughout Indonesia. Data collection was carried out in February 2023.

### Instruments

This research is quantitative descriptive. In this study, this variable will be measured using a Likert scale, this Likert scale is used to measure the subject's response to a 5-point scale with the same intervals. The Likert scale that will be used is a 5-point Likert scale consisting of Strongly Agree, Agree, Neutral, Disagree and Strongly Disagree.

### Data Analysis

This research uses multiple regression analysis

## RESULTS

### Descriptive Statistical Test

Table 1. Descriptive Statistical Test Results

	<i>N</i>	<i>Minimu m</i>	<i>Maximu m</i>	<i>Means</i>	<i>std. Deviation</i>
Tax Sanctions	20	19	50	39.04	7,219
	4				

	<i>N</i>	<i>Minimu m</i>	<i>Maximu m</i>	<i>Means</i>	<i>std. Deviation</i>
Nationalism attitude	20 4	12	45	37,34	6,391
Intention to Comply with Prospective Taxpayers	20 4	16	50	40,92	6,756

Based on these data it can be seen that the amount of data (N) is worth 204. Tax sanctions have an average value of 39.04 with a standard deviation of 7.219. Nationalism has an average of 37.34 with a standard deviation of 6.391.

#### Classical Assumption Test

##### a. Normality test

Based on K-S test, the Asymp. Sig (2-tailed) is 0.063. This value is greater than the significance level of 0.05 so it can be concluded that the residual variables are normally distributed and can strengthen the assumption of normality in the regression model of this study.

Table 2. Normality Test

		<i>Unstandardized Residual</i>
<i>N</i>		204
<i>Normal Parametes<sup>a,b</sup></i>	<i>Mean</i>	.0000000
	<i>Std. Deviation</i>	3.45614956
<i>Most Extreme Differences</i>	<i>Absolute</i>	.062
	<i>Positive</i>	.062
	<i>Negative</i>	-.034
<i>Kolmogorov-Smirnov</i>		.062
<i>Asymp. Sig. (2-tailed)</i>		.063 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Data SPSS (2023), diolah.

##### b. Multicollinearity Test

The tolerance value for all independent variables is greater than 0.10 or the VIF value for all independent variables is less than 10, so it can be concluded that all independent variables in this study did not have multicollinearity.

Table 3. Multicollinearity Test

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>		<i>Collinearity Statistics</i>		
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>	<i>t</i>	<i>Sig.</i>	<i>Tolerance</i>	<i>VIF</i>
(Constant)	1,936	1,734		1,116	,266		
Pemahaman Peraturan Perpajakan (X1)	,136	,048	,149	2,809	,005	,467	2,141
Sanksi Perpajakan (X2)	,092	,056	,095	1,650	,100	,392	2,551
Sikap Nasionalisme (X3)	,324	,087	,298	3,717	,000	,204	4,912
Pemahaman Ajaran Trilogi Kepemimpinan KHD (X4)	,678	,113	,417	5,975	,000	,269	3,720

a. Dependent Variable: Niat Patuh Calon Wajib Pajak

Sumber : Data SPSS (2023), diolah.

##### c. Heteroscedasticity Test

Based on heterocedasticity test, it can be concluded that this research is free from heteroscedasticity problems. This is indicated by the significance value of each variable greater than 0.05.

Hypothesis Testing

a. Model Feasibility Test

Table 4. Goodness of Fit Test Results (Test F)

<i>Model</i>	<i>Sum of Squares</i>	<i>df</i>	<i>MeanSquare</i>	<i>F</i>	<i>Sig.</i>
Regression	6554694	4	1638674	141,353	.000 <sup>b</sup>
residual	2306967	199	11,593		
Total	8861662	203			

a. *Dependent Variable:* Intention to Comply with Prospective Taxpayers

b. *Predictors:* (Constant), Tax Sanctions, Attitudes of Nationalism

Based on table above, the results of the F test explain that there is an influence between the independent variable (X) on the dependent variable (Y) with a calculated F value of 141.353 and a probability of 0.000. F count 141.353 exceeds F table 2.37, so this research model has a significant influence and can be said to be Fit.

b. Determination Coefficient Test ( $R^2$ )

Table 5. Simultaneous Determination Test Results ( $R^2$ )

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>std. Error of the Estimate</i>
1	.860 <sup>a</sup>	.740	.734	3,405

a. *Predictors:* (Constant) Tax Sanctions, Attitudes of Nationalism

Based on table it can be seen that the R value is 0.860, the R Square value is 0.740 and the Adjusted R Square value is 0.734. Based on these values, it is stated that the influence of the independent variables in this study, namely tax sanctions, nationalism attitudes are able to explain the dependent variable, namely the intention to comply with prospective taxpayers by 73.4% and the remaining 26.6% is influenced by variables outside this study.

c. Partial Significance Test (T Test)

Table 6. Partial Test Results (T Test)

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>		<i>Sig.</i>
	<i>B</i>	<i>std. Error</i>	<i>Betas</i>	<i>t</i>	
(Constant)	1936	1,734		1.116	.266
Tax Sanctions	092	056	095	1,650	.100
Nationalism attitude	.324	087	.298	3,717	.000

Dependent Variable: Intention to Comply with Prospective Taxpayers

Based on the table above, to test the first hypothesis, the results have been obtained that the significance value of understanding the teachings of the leadership trilogy is  $0.00 < 0.05$  with a t value of  $5.97 > 1.96$ , the B value indicates a positive number, namely 0.678. It can be concluded that testing the first hypothesis, the result has been obtained that the significance value of tax sanctions is  $0.100 > 0.05$  with a t value of  $1650 < 1.96$ , the Beta value indicates a positive number, namely 0.095. It can be concluded that the first hypothesis which states that tax sanctions have a positive effect on the compliance intention of prospective taxpayers is not supported. Testing the second hypothesis, the results obtained were that the significance value of nationalism was  $0.00 < 0.05$  with a t value of  $3.717 > 1.96$  then the Beta value showed a positive number of 0.298. It can

be concluded that the second hypothesis which states that nationalism has a positive effect on the obedient intention of prospective taxpayers is supported.

## DISCUSSION

### The Effect of Tax Sanctions on the Intention to Comply with Prospective Taxpayers

Testing this hypothesis aims to prove the effect of tax sanctions on the intention to comply with prospective taxpayers. Based on table 4, on the T test shows that tax sanctions have no effect on the intention to fulfill their tax obligations. This is evidenced by the significance value of tax sanctions of  $0.100 > 0.05$  with a t value of  $1.650 < 1.96$  and a Beta value of 0.095 which indicates a positive value. Based on these results, the second hypothesis which states that tax sanctions have a positive effect on the intention to comply with prospective taxpayers, is not accepted. This is because the understanding of tax sanctions owned by students or students as potential taxpayers is classified as moderate, so that tax sanctions cannot influence the intention to comply with their tax obligations. This is because the prospective taxpayer has not actually become a taxpayer who will suffer consequences when his tax obligations are not paid.

Tax sanctions are rewards or consequences for mistakes and violations committed by taxpayers related to their taxation activities (Nugraheni, 2015). Tax sanctions in this study are related to the level of application of tax sanctions. Tax sanctions occur because there are violations of tax laws and regulations where the greater the mistake made by a taxpayer, the more severe the sanctions will be. This understanding will generally make the potential taxpayers have good knowledge regarding tax sanctions so that this will encourage potential taxpayers to fulfill their tax obligations properly.

This research cannot prove this, so this research is not in line with research conducted by As'ari (As'ari, 2018), Satyawati (Satyawati, 2021), Jannah & Puspitasari (Jannah & Puspitasari, 2018) and Mandowally et al. (Mandowally et al., 2020) which states that tax sanctions have a positive effect on taxpayer compliance. This research is in line with the results of research conducted by Wardani & Rahmadini (Wardani & Rahmadini, 2022), Wardani & Rumiyyatun (Wardani & Rumiyyatun, 2017), which state that tax sanctions have no effect on tax compliance. The Effect of Nationalism on the Intention to Comply with Prospective Taxpayers

Testing this hypothesis aims to prove the effect of nationalism on the compliance intention of prospective taxpayers. Based on table 4 on the T test shows that the attitude of nationalism has a positive effect on the intention to comply with prospective taxpayers. This is evidenced by the significance value of nationalism at  $0.00 < 0.05$  with a t value of  $3.717 > 1.96$  and a Beta value of 0.298 indicating a positive value. Based on these results, the third hypothesis which states that nationalism has a positive effect on the compliance intention of prospective taxpayers, can be accepted.

This is because the spirit of nationalism possessed by students as potential taxpayers is high, so that the attitude of nationalism possessed by prospective taxpayers will increase their intention to comply with their tax obligations. This means that the attitude of nationalism is very important to understand because it will help potential taxpayers to fulfill their tax rights and obligations, this is because when a prospective taxpayer has a high spirit of nationalism, the prospective taxpayer will be motivated to pay his tax obligations when he has been designated as a taxpayer. This research is supported by previous research conducted by Tambun & Riandini (Tambun & Resti, 2022), Tambu & Haryati (Tambun & Haryati, 2022), Hanifah & Yuldianto (2019), Putri & Venusita (Chetisa Putri & Venusita, 2019) and Purnamasari et al. (Purnamasari et al., 2018) which states that nationalism has a positive effect on taxpayer compliance, while this research is different from the results examined by Bahtiar & Tambunan (Bahtiar & Tambunan, 2019) stating that nationalism has no effect on the intention to comply with prospective taxpayers

## CONCLUSION

One of the successes of tax implementation in Indonesia is determined by the compliance of taxpayers to fulfill their tax obligations voluntarily. In fact, this factor is the most dominating factor as the key to the success of tax implementation in Indonesia. The tax collection system that applies in Indonesia is a self-assessment system in which taxpayer compliance will affect state revenue from the tax sector. Taxpayer compliance is based on the intention that appears to fulfill tax obligations which is a form of taxpayer behavior to comply with tax regulations. This study aims to determine whether the understanding of the leadership trilogy teachings, understanding of tax regulations, tax sanctions, and attitudes of nationalism affect the intention to comply with prospective taxpayers. This study used 204 respondents, namely students and university students throughout Indonesia as potential taxpayers.

This study uses multiple regression analysis, where the results of the study show evidence that there is a positive influence on the attitude of nationalism on the intention to comply with prospective taxpayers. Tax sanctions have no effect on the intention to comply with prospective taxpayers.

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