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Determinants of Taxpayer Compliance Level: Empirical Study in East Indonesia

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Abstract.
This study was conducted to examine the effect of taxation knowledge, tax sanctions, and service quality on taxpayer compliance. It was mediated by awareness of taxpayers on individual taxpayers of E-Commerce of university students in east Indonesia, especially in Maluku and Papua. Data was collected through the distribution of questionnaires. From 165 questionnaires distributed, 150 questionnaires could be processed. Data were analyzed using SEM analysis with the assistance of Amos Structural Equation Modeling (SEM) 24.0 computer program. The results showed that tax knowledge and tax sanctions have had a significant positive effect on taxpayer awareness. Furthermore, taxation knowledge, tax sanctions, and service quality do not affect taxpayer compliance. Taxpayer awareness has had a significant positive effect on taxpayer compliance. Next, awareness of taxpayer mediates the relationship between taxation knowledge and tax sanctions on taxpayer compliance in a positive and significant direction.

Keywords. Taxation Knowledge, Tax Sanctions, Service Quality, Taxpayer Awareness, Taxpayer Compliance.

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BACKGROUND

Payment of taxes is a manifestation of the community's obligation to raise funds for a country development. The purpose of tax collection is to improve the welfare of all people through the improvement and addition of public services for the benefit of the people. This source of income has an unlimited age. As population increases, the state revenue from the tax sector will also increase. Each country has its own taxation rules. Unfortunately, in each country, it is undeniable that there are still individuals who are proven to carry out tax evasion.

Tax evasion is the reduction of tax by illegal means. The distinction, however, is not always easy. Some examples of tax avoidance schemes include locating assets in offshore jurisdiction, delaying repatriation of profits earn in low-tax foreign jurisdiction, ensuring that gains are capital rather than income so the gains are not subject to tax (or a subject at a lower rate), spreading of income to other taxpayers with lower marginal tax rates, and taking advantages of tax incentives, et cetara [1].

One phenomenon that occurs related to tax evasion lately is the case of tax evasion carried out by world soccer star Cristiano Ronaldo, who reportedly received a two-year prison sentence from Spanish authorities. In recent years, Ronaldo continues to be pursued by Spanish authorities related to tax fraud for 12.9 million GBP. On Friday, 15 June 2018, Ronaldo finally accepted the charges directed at him [2]. The tax case that befell football stars is not the first time in Spain. Previously, Lionel Messi was sentenced to 21 months in prison and a fine of 2 million EURO. The Barcelona star and the Argentine national team do not have to serve prison sentences because they are under Spanish law. In the other case, Javier Mascherano was also sentenced to a year in prison and a fine of 800 thousand EURO on charges of avoiding tax payments [3].

In Indonesia, tax fraud cases are often carried out by certain individuals. Based on news of *detik.com*, in 2017, the Directorate General of Taxes of Papua and Maluku held a taxpayer hostage with a tax bill in arrears of Rp 41.25 Billion IDR [4]. Law enforcement in the field of taxation, such as detention, account blocking, asset confiscation, and prevention is very concerned about the goodwill of taxpayers in paying off their tax debt.

Based on the above case, it can be viewed that certain elements have carried out tax evasion. Growing tax compliance is not easy.

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Based on the above case, it can be viewed that certain elements have carried out tax evasion. Growing tax compliance is not easy.After conducting those three factors, someone will enter the intention stage and then the last stage that is behaviour.

The intention stage is the stage in which someone behaves [6]. The behaviour is related to awareness of taxpayers, tax authorities, taxation understanding, and tax sanctions. They are also factors that determine tax compliance.

METHODS

This research is a quantitative research. The population in this study were Pattimura University students in Maluku and YAPIS University students in Papua. This research sample was applied based on the accidental sampling/convenience sampling method. The convenience sampling method means there is freedom of choice. In taking this sample, researchers have the freedom to choose sample [7].

Based on convenience sampling, the samples in this study were 165 students who are taxpayers. They have had Taxpayer Identification Number (TIN) and e-commerce who carry out their tax obligations at the Ambon Pratama and Jayapura Pratama KPP in 2019.

RESULTS

After examining the 165 questionnaires returned, 15 questionnaires could not be used. The questionnaires were not used because the questionnaire answers were not valid or incomplete. In other word, the total questionnaire that can be processed were 150 questionnaires.

The statistical analysis used in this research was Amos Structural Equation Modeling (SEM) based on the techniques of Goodness of Fit Index, Regression Weight Analysis and Confirmatory Factor Analysis (CFA).

NORMALITY TEST

The purpose of the assumption of data normality is to test whether the independent variable and the dependent variable, or both in a regression model are normal or not. A regression model is stated as good if the variable data distributed is close to normal, or completely normal [8]. Data distribution must be analysed to see whether normality assumptions are met, so that the data can be further processed for SEM modelling. This normality test needs to be conducted both for testing normality of univariate data and multivariate normality, in which several variables are used at once in the final analysis [9]. Univariate sees that the CR value in the skew is expected to be in the range of -2.58 to 2.58. If the value is considered tolerant, the multivariate values are still around -2.58 to 2.58.

Based on the Normality Test table, the CR Skew value is at -2.309 to 0.088. The figure shows that it is still in the range of -2.58 to 2.58, so the data in this study can be stated to be normally distributed. It can be seen in the following table.

Table 1. Normality Test Result

Variable	skew	c.r.	kurtosis	c.r.
X1.6	,012	,061	-,625	-1,563
X3.6	-,260	-1,299	,086	,215
X3.5	-,012	-,059	,050	,125
X3.4	-,027	-,135	-,267	-,667
X3.1	-,082	-,411	-,287	-,719
X3.2	-,064	-,319	,168	,421
X3.3	,018	,088	-,221	-,553
X1.5	-,380	-1,900	-,616	-1,539
X1.4	-,337	-1,687	-,382	-,954
Y1.1	-,285	-1,427	-,611	-1,528
Y1.2	-,321	-1,603	-,620	-1,549

Variable	skew	c.r.	kurtosis	c.r.
Y2.1	-,407	-2,035	-,677	-1,694
Y2.2	-,295	-1,474	-,744	-1,860
X2.6	-,302	-1,512	-,566	-1,416
Y1.3	-,090	-,452	-,595	-1,488
Y2.3	-,462	-2,309	-,528	-1,321
X2.5	-,270	-1,351	-,727	-1,818
X2.4	-,244	-1,221	-,683	-1,708
X1.1	-,319	-1,595	-,905	-2,263
X2.1	-,346	-1,729	-,530	-1,324
X2.2	-,279	-1,395	-,794	-1,985
X2.3	-,112	-,562	-,843	-2,109
X1.3	-,056	-,281	-,591	-1,478
X1.2	-,347	-1,737	-,580	-1,451
Y1.6	-,225	-1,126	-1,041	-2,604
Y1.5	-,295	-1,475	-,930	-2,325
Y1.4	,000	,000	-,552	-1,381
Y2.4	-,117	-,587	-,660	-1,649
Y2.5	-,298	-1,491	-,838	-2,096
Y2.6	-,085	-,423	-,986	-2,464
Multivariate			68,367	9,555

OUTLIERS TEST

An outliers test is a data point that consists of an extreme value on one variable. A multivariate outlier is a combination of unusual scores on at least two variables. Both types of outliers can influence the outcome of statistical analyses [9]. Univariate outliers occur when observations have z-scores ≥ 3.0 and ≤ -3.0. In the other side, multivariate outliers can be examined using the mechanical distance based on the chi-square value (χ^2) on the maximum number of indicators at a significance level of 0.001.

The number of indicators in the current study is 30, then the obtained value of chi-square (χ^2) is 59.703. Based on data analysis, the highest Mahalanobis distance value is 58.665 <59.703. As seen in the outliers test table (Table 2), the data are free from outliers based on multivariate outliers. Therefore univariate outliers testing is not necessary. It can be seen in the following Table 2.

Table 2. Outliers Test Results

Observation number	Mahalanobis d-squared	p1	p2
111	58,665	,001	,181
133	58,428	,001	,020
90	56,221	,003	,007
144	55,575	,003	,001
123	55,438	,003	,000
122	55,174	,003	,000
97	54,730	,004	,000
147	49,946	,013	,001
46	48,854	,016	,001
30	48,793	,016	,000
43	48,748	,017	,000
114	48,155	,019	,000
120	47,850	,021	,000
146	45,780	,033	,000
37	45,133	,038	,001
13	44,832	,040	,000

Table 3. Multicollinearity Test Results

Correlation			Estimation
Tax_Sanctions	↔	Quality of Service	,539
Taxation_ Understanding	↔	Tax_Sanctions	,772
Taxation_ Understanding	↔	Quality of Service	,526

Based on the multicollinearity test results, it is known that the correlation between tax sanctions with service quality is 0.539. Next, the correlation between understanding taxation and tax sanctions is 0.772, while the correlation between understanding taxation and service quality is 0.526. From the results of this test, the exogenous variable data is stated as free from multicollinearity.

GOODNESS OF FIT

Structural models are categorised as a goodness of fit if they meet several requirements. The following are some suitability indexes to be used in testing whether a model can be accepted or rejected (Table 4). The indices that can be used to test the feasibility of a model are summarized in the following table.

Table 4. Cut-off Value GOF

The goodness of Fit Index	Cut-off Value
Chi-square (χ^2)	DF=396; χ^2=443,399
Significance Probability	≥ 0.05
CMIN/DF	≤ 2.0
RMSEA	≥0.08
GFI	≥ 0.90
AGFI	≥ 0.90
TLI	≥ 0.95
CFI	≥ 0.95

Next, the Amos Goodness of Fit Structural Equation Modeling was tested, and the following results (as shown in the Table 5) were obtained:

Table 5. The goodness of fit Test Results

The goodness of Fit Index	Value	Cut-off Value	Note
Chi-square (χ^2)	411,284	443,399	Fit
Significance Probability	0,288	≥ 0.05	Fit
CMIN/DF	1,039	≤ 2.0	Fit
RMSEA	0,016	≥0.08	Fit
GFI	0,883	≥ 0.90	Marginal
AGFI	0,804	≥ 0.90	Marginal
TLI	0,995	≥ 0.95	Fit
CFI	0,995	≥ 0.95	Fit

Based on the above table, GFI and AGFI show marginal values. However, in the other indices, most of them indicate fit values. Furthermore, the marginal value of GFI and AGFI can be tolerated with other indexes which is mostly stated as fit. Thus, the model of the current research can be concluded to meet the assumption of goodness of fit.

HYPOTHESIS TEST

The hypothesis proposed in this study was examined with Structural Equation Modeling (SEM) analysis. SEM examination will prove the existence of exogenous variables, namely knowledge of taxation, taxation sanction, and service quality, towards endogenous variables namely taxpayer compliance through intermediate endogenous itself. Next, the assistance of SEM Amosversion software 24 was used in order to prove the pattern of causal relationships both in terms of directly or indirectly exogenous variables to endogenous variables. The direct and indirect effects are shown in the following table.

Table 5. Summary of SEM Coefficient Results

Endogen Variable	***Standardized Estimation***		
	Taxpayer Compliance (Y_2)		Taxpayer Awareness (Y_1)
	Direct	Indirect	Direct
Taxation Understanding (X_1)	0,026	0,508	0,580
Tax Sanctions (X_2)	0,066	0,326	0,372
Quality of Service (X_3)	-0,023	-	-
Taxpayer Awareness (Y_1)	0,875	-	-
Square Multiple Correlation	0,885		0,809

Based on a summary table of SEM coefficient results, the first equation and second equation include;

$$Y_1 = 0{,}580X_1 + 0{,}372X_2 + z_1$$

$$Y_2 = 0{,}026X_1 + 0{,}066X_2 - 0{,}023X_3 + 0{,}875Y_1 + z_2$$

Equation 1

Coefficient β_1X_1 is 0,580. It indicates that taxation knowledge increases as the taxpayer awareness value increases. Every increase in taxpayer awareness requires a tax knowledge in a value of 0.580. Next, every increase in taxpayer awareness required taxation value of 0.372 while the magnitude of the influence of other models, outside the model of tax knowledge and tax sanction awareness, on taxpayer awareness, is indicated by a Square Multiple Correlation value of 0.809 or 80.9%.

Equation 2

Coefficient β_1X_1 is 0,580. It indicates that each taxation knowledge is increasing as the taxpayer compliance value increases. In other words, every increase of taxpayer compliance requires a tax knowledge. Next, every increase in taxpayer compliance required taxation value of 0.066. Furthermore, coefficient $\beta 3X3 = -0.023$. It indicates that each value of service quality increases as the value of taxpayer compliance decreases by the value of taxation coefficient $\beta 3X3$. In other words, every decrease in compliance of taxpayers service quality value is 0.023. Next, coefficient $\beta 4X4 = 0.875$. It indicates that each taxpayer awareness value increases as the value of taxpayer compliance increases by the value of the regression coefficient $\beta 4X4$. In other words, every increase in taxpayer compliance value requires taxpayer awareness by 0.875. Taxpayer awareness of taxpayer compliance is shown with a Square Multiple Correlation of 0.885 or 88.5%, and the magnitude of the influence of other variables outside the model of 11.5% which is an error (z2).

INDIRECT

The indirect effect coefficient of taxation knowledge on taxpayer compliance, through taxpayer awareness is 0.508. It shows that each taxation knowledge increases as the value of taxpayer compliance, through

taxpayer awareness, increases by 0.508. In the other words, every increase in taxpayer compliance requires the value of taxpayer knowledge of 0.508. The indirect effect coefficient of tax sanctions on taxpayer compliance, through taxpayer awareness, is 0.372. It indicates that each taxation sanction increases as the value of taxpayer compliance, through taxpayer awareness, increases by 0.372. In other words, every increase in compliance taxpayers needs taxation value of 0.372. Based on the coefficient of the equation that has been explained, the full Structural Equation Modeling model is presented as follows (Figure 1).

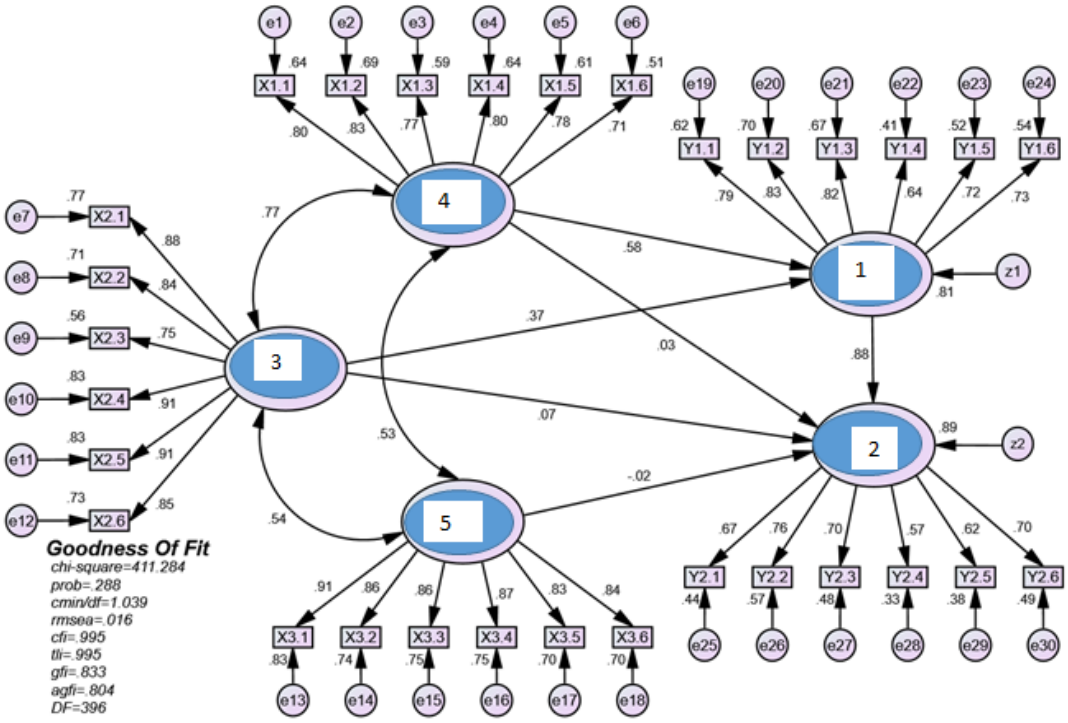

Figure 1. Full Model SEM Graph

Note: (1) taxpayer awareness; (2) taxpayer compliance; (3) tax sanctions; (4) taxation knowledge; (5) service quality.

DIRECT EFFECT OF TAXATION KNOWLEDGE

Hypothesis testing results revealed that Taxation Knowledge (X1) has a CR value of 5.469> 1.96, and a significance level of 0.001 <0.05, with a coefficient of 0.580. It means that Ha is accepted and H0 is rejected. The hypothesis is accepted. These results indicate that tax knowledge has a positive and significant impact on taxpayer awareness (Y1). This means that if taxation knowledge increases, Taxpayer Awareness will also increase at 0.580 or 58%.

The results of the analysis concerning the direct influence of other Taxation Knowledge (X1) are towards Taxpayer Compliance (Y2). The test results revealed that Taxation Knowledge has a CR value of 0.176 <1.96, and a significance level of 0.860> 0.05, with a coefficient of 0.026. It means that H0 is accepted and Ha is rejected. In the other words, hypothesis is rejected. These results indicate that tax knowledge does not affect

taxpayer compliance. This means that if tax knowledge increases, the increase will not affect the Taxpayer Compliance. These results are consistent with the research of Rahayu et al. (2017) which state that Taxation Knowledge does not affect Taxpayer Compliance [11].

DIRECT EFFECTS OF TAX SANCTIONS

The results of hypothesis testing revealed that the Tax Sanction (X2) has a CR value of 3.908> 1.96 and a significance level of 0.001 <0.05, with a coefficient of 0.372. It means that Ha is accepted and H0 is rejected. In other words, the hypothesis is accepted. The result indicates that tax sanction has a positive and significant effect on Taxpayer Awareness (Y1). This means that if the Tax Sanction increases, Taxpayers Awareness will also increase by 0.372 or 37.2%. This result is consistent with the research of Lestari et al. (2018) which state that tax sanctions have a significant positive effect on taxpayer awareness [12].

Subsequent testing results related to the effect of Tax Sanctions on Taxpayer Compliance (Y2) revealed that Taxation Sanctions (X2) had a CR value of 0.571 and a significance level of 0.568> 0.05, with a coefficient of 0.066. It means that H0 is accepted and Ha is rejected. In othe words, the hypothesis, namely sanction do not affect taxpayer comliance, is rejected. This means that if the tax sanction increases, the increase does not affect taxpayer compliance. This result is consistent with Haeruddin's research (2019) which states that tax penalties do not affect taxpayer compliance [13].

DIRECT EFFECT OF SERVICE QUALITY

The results of hypothesis testing revealed that Service Quality (X3) has a CR value of 0.353, and a significance level of 0.726> 0.05, with a coefficient of -0.023. It means that H0 is accepted and Ha is rejected. In other words, the hypothesis is rejected. The result shows that Service Quality does not affect Tax Compliance (Y2). This means that if the Quality of Service increases, the increase does not affect Taxpayer Compliance. The result is consistent with Haeruddin's research (2019) which states that Service Quality does not affect Taxpayer Compliance [13].

DIRECT EFFECT OF TAXPAYER AWARENESS

Hypothesis testing results reveal that Taxpayer Awareness (Y1) has a CR value of 4.459, and a significance level of 0.001 <0.05, with a coefficient of 0.875. It means that Ha is accepted and H0 is rejected. In the other words, the hypothesis is accepted. This means that if taxpayer awareness increases, it will increase taxpayer compliance by 0.875 or 87.5%. The result indicates that taxpayer awareness has a positive and significant effect on taxpayer compliance. This is consistent with the research of Ardy et al. (2018). They argue that taxpayer awareness has a positive and significant effect on taxpayer compliance [14] [15].

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INDIRECT KNOWLEDGE OF TAXATION KNOWLEDGE

Hypothesis testing results reveal that Taxation Knowledge (X1) has a statistical value of 3.901> 1.96 and a significance level of 0.000 <0.05, with a coefficient of 0.508. It means that Ha is accepted and H0 is rejected. The result indicates that tax knowledge has a positive and significant effect on taxpayer compliance (Y2) through taxpayer awareness (Y1). This means that if Taxation Knowledge increases, it will increase Taxpayer Compliance by 0.508 or 50.8%.

INDIRECT EFFECTS OF TAX SANCTIONS

The results of hypothesis testing revealed that the Tax Sanction (X2) has a statistical value of 2.890> 1.96 and a significance level of 0.003 <0.05, with a coefficient of 0.326. It means that Ha is accepted and H0 is rejected. In the other words, the hypothesis is accepted. The result indicates that tax sanction, through taxpayer awareness (Y1), has a positive and significant effect on taxpayer compliance (Y2). This means that if the Tax Sanction increases, Taxpayer Compliance, through Taxpayer Awareness, will also increase by 0.326 or 32.6%. This result is consistent with the research of Lestari et al. (2018). They argue that taxpayer awareness mediates the relationship of tax sanctions with taxpayer compliance [12].

DISCUSSION

Based on the analysis and discussion on the effect of taxation knowledge, tax sanctions, and service quality on taxpayer compliance, with taxpayer awareness as intervening variables, in personal taxpayers of E-Commerce at East Indonesia, the following conclusions are presented as follows:

First, there is a significant positive effect between Knowledge of Taxation and Awareness of Taxpayers of Individual Taxpayers of E-Commerce at Pattimura University and Yapis Papua University. In the other side, Tax Knowledge does not directly influence Taxpayer Compliance, indirectly Taxpayer Awareness mediates the relationship between Taxation Knowledge and Taxpayer Compliance in a positive direction. This implies that agencies should maximise the socialisation or learning of taxpayers to deepen tax knowledge of taxpayers to have awareness in complying with tax obligations.

Second, there is a significant positive influence between Tax Sanctions and Awareness of Personal Taxpayers of E-Commerce at Yapis Papua University. In the other side, the tax sanction does not directly affect the Taxpayer Compliance, but the Taxpayer Awareness indirectly mediates the relationship between Taxation Sanctions and Taxpayer Compliance in a positive direction. This implies that the main purpose of imposing sanctions is not just to make taxpayers obedient, but also to increase taxpayers aware.

Third, there is no influence between Service Quality and Compliance of Individual Taxpayers of E-Commerce. The last, there is a significant positive effect between Awareness of Taxpayers and Taxpayers Compliance of Individual Taxpayers of E-Commerce. This implies that Taxpayer Awareness is the main key of

Taxpayer Compliance. If taxpayers are aware, they will comply. In other words, taxpayers need to be aware of the function and purpose of paying taxes

SUGGESTION

Based on the result, the researchers suggest several points for further research namely; firstly, since the current research was conducted with a mediation model, it is suggested that the future research needs to examine the same topic by using other models such as moderation, or even merging models such as mediation moderation with more variables.Secondly, the future researcher(s) should use respondents who are more varied or experienced to maintain the quality of research.

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