

Personal Tax Compliance Determinants at Pt Pembangkitan Jawa Bali

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Abstract:- This study aims to determine the effect of attitudes on compliance, subjective norms, taxpayers' perceptions of government, knowledge of taxes on the intention to comply, and tax compliance on individual taxpayers at PT Pembangkitan Jawa Bali. The research method used is causality with the sample studied, namely 301 individual taxpayers. The sampling technique used was simple random sampling. The results showed that the attitude towards compliance and tax knowledge positively affected the intention to obey. The attitude towards compliance and the intention to comply had a positive effect on tax compliance. In addition to subjective norms, the taxpayer's perception of the government does not affect the intention to comply and tax compliance. Then tax knowledge does not affect tax compliance.

Keywords:- *The Theory of Reasoned Action, Fiscal Psychology Theory, Tax Compliance.*

I. INTRODUCTION

Indonesia is an archipelago country that has a large enough population in the world, in 2019 approximately 261 million or 3.46% of the world's population, the Indonesian Central Bureau of Statistics (2020), Indonesia's population is in the fourth position compared to other countries namely China 1,401 million or 18.4%, India 1,354 million or 17.8%, United States 332 million or 4.37%. The Indonesian government has the responsibility to run the government's wheels to serve all the Indonesian people, who are not small in number. To make this happen, all governments need the income from the State Revenue and Expenditure Budget (APBN). The Central Bureau of Statistics (2020) issued the output of APBN development from year to year. From 2014 to 2019, APBN Indonesia was occupied by a significant revenue post with an average of approximately 80% of the APBN structure, namely revenue from the tax sector. Seeing This, of course, we must realize that Indonesia, without public acceptance and awareness of the importance of taxes, will have a negative impact on Indonesia's development.

The performance report of the Directorate General of Taxes in 2019 presented data on the realization and target of tax revenues for 2017 (89.57%), 2018 (92.23%), and 2019 (84.44%); from these data, we can see that the realization of tax revenues is not achieved what has been targeted. World Bank (2020), In 2018, Indonesia showed a tax performance or tax ratio of 10.2, when compared to other Asian countries, it was still lower than Malaysia at 12.0, Singapore at 13.5, and Thailand 15.0. Compared to several other Asian countries, Indonesia has a tax performance (Tax Ratio) below other Asian countries. Andhini (2016) states that the low tax ratio reflects the low tax compliance of the community. Namely, the amount of tax collected is lower than the existing tax base. One way to improve tax performance is to increase taxpayer compliance. In the 2019 Directorate General of Taxation performance report, it can be seen that the compliance of corporate taxpayers and individual taxpayers is 62.08% (72.52% formal compliance and 51.64% payment compliance), when compared to the previous years, namely 2018 and 2017, the percentage of compliance was 59.57% and 62.89%. More or less, the performance reports of the tax directorate general regarding taxpayer compliance above show that tax compliance requires special attention so that tax revenue and performance can be maximized.

This research tries to answer the phenomenon of tax non-compliance through a psychological approach using the basis of theory reasoned action (TRA) or reasoned action and fiscal psychology, Jogiyanto (2007: 11), a social psychology approach can provide a scientific description of thoughts, feelings, and behavior. Moreover, Indonesia adheres to the Self Assessment System in managing its taxation, where taxpayers are given the confidence to calculate, pay, and report their tax obligations. Damayanti et al. (2015) and Bidin et al. (2015) conducted a study on tax compliance determinants in Malaysia. They obtained the results of attitudes, subjective norms, and interests that positively and significantly affect tax compliance. This study strengthens the previous theory, namely the Theory of Reasoned. However, the research of Bidin et al. (2015) also provides information that the research model using the TRA model on taxpayers to comply with sales tax in Kedah and Perlis, Malaysia only explains 28% of taxpayer interests, therefore; in conclusion, the researcher provides input that other determining factors

are needed. Various studies in the world have widely used the theory of reasoned action. Still, it raises inconsistent results, such as research conducted by Sekti and Latifah (2019), Hidayat and Nugroho (2010) that subjective attitudes and norms do not affect the interest to obey. Against taxes. Different results were obtained by research conducted by Kiconco et al. (2019), who researched tax compliance on small and medium enterprises in Uganda, East Africa, that attitudes have a negative and significant effect on interest to comply. Subjective norms have a positive and significant effect on interest to comply; then interest has a negative and significant effect on tax compliance. Overall, interest in this Ugandan study emerged negatively due to the high embezzlement and corruption levels evident within the government.

The inconsistency of the theory of reasoned action makes researchers interested in re-conducting research by adding two new variables: the taxpayer's perception of the government and tax knowledge. Fiscal psychology theory is a mixture of economic and psychological approaches, which emphasizes the loss of taxpayers' motivation because they do not feel the benefits of the taxes paid (Hasseldine and Bebbington, 1991). Damayanti and Supramono (2012) state that the continuity of the contract between taxpayers and the government is highly dependent on the taxpayer's perception of the government. Damayanti et al. (2015) and Puspita et al. (2016) researched taxpayers in Indonesia that the taxpayer's perception of the government had a positive and significant effect on interest to comply. Tax knowledge is the second variable that needs to be considered because Indonesia implements a self-assessment system in which taxpayers must calculate, pay, and report their tax obligations. Of course, the ability of taxpayers must be good. Puspita et al. (2016) and Muarifah (2014), Knowledge of tax regulations is critical in fostering respectful behavior, and tax knowledge has a positive and significant relationship to tax compliance, this is because taxpayers have a basis to act to carry out their tax obligations so that taxpayers behave according to regulations. applicable taxation.

In this study, the independent variables used in this study are attitudes, subjective norms, taxpayer perceptions of the government, and the dependent variables used are intention and tax compliance. Attitudes, subjective norms, and intentions based on Bidin et al. (2015) and Damayanti et al. (2015), Perceptions of Government and tax knowledge based on Damayanti et al. (2015) and Puspita et al. (2016). The taxpayer's perception variable on the government is based on fiscal, psychological theory, Damayanti et al. (2015) and Puspita et al. (2016). The novelty of this research is to add the taxpayer's perception of the government and tax knowledge as independent variables. Everyone has different perceptions and Knowledge of taxes. Martin Fishbein and Ajzen in Jogiyanto (2007: 46) claim that attitudes, subjective norms, and interests are the main determinants of behavior, but they also accept the possibility of other external variables affecting behavior, so it is necessary to explain behavior.

II. LITERATUR REVIEW

A. Tax Compliance

Andreoni et al. (1998) tax compliance is taxpayers' willingness to pay taxes on time and calculate accurately according to applicable laws. In Regulation of the Minister of Finance Number 39 / PMK.03 / 2018, there are several requirements for taxpayers to comply, namely being on time in submitting SPT, not having tax arrears for all types of taxes, except that the tax arrears have obtained permission to install or postpone tax payments, financial statements audited by a public accountant or government financial institution with an unqualified opinion for 3 (three) consecutive years, never been convicted of committing a criminal offense in the field of taxation based on a court decision that has permanent legal force for 5 (five) years last.

B. Theory of Reasoned Action

Jogiyanto (2007: 31) theory of reasoned action (Theory of reasoned action) is a theory that explains that the intention of a person to do (or not do) behavior is a direct determinant of the action or behavior and the intention to carry out the behavior is predicted by his attitude towards behavior and subjective norms, namely how he thinks about other people's judgments when he does this behavior.

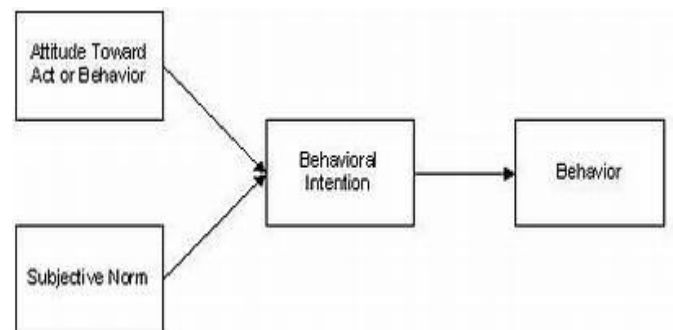


Fig 1:- Model Theory of Reasoned Action (TRA)

Figure 2.1, Model Theory of Reasoned Action (TRA). Damayanti et al. (2015), regarding the theory of reasoned action, states that the main factor in individual behavior is the intention to behave. The intention to behave itself is determined by (1) attitudes towards behavior, namely the belief that the behavior to be carried out produces desired or undesirable results, (2) the belief that the behavior is desired by others and encouraged to do so.

C. Theory of Fiscal Psychology

Schmolders (1959) theory of fiscal psychology emphasizes that the lack of intention or motivation of taxpayers in paying taxes is because they cannot feel a real benefit from their taxes. Dewi (2016) perceptions of taxpayers towards the government in the form of trust and belief that the government serves and influences the people's economy for the better. In the General Provisions of Taxation Law, it is very explicitly stated that the public could not benefit from paying their taxes directly as we pay for dinner. We can immediately enjoy the food at that moment. In essence, taxes cannot provide direct benefits to those who pay them. However, the government can give confidence to the public

that the taxes they pay have been used by the government for the most significant benefit of the community to create a good perception of the government, Darmayasa (2016) although Citizens do not directly benefit from tax benefits, the public must have easy access to government information, and the government must be transparent about the use of taxes in the procurement of public goods.

D. Tax Knowledge

Puspita (2016) knowledge of tax is a person's insight into the concept of tax, how much understanding of the definition or purpose of tax, NPWP ownership, tax benefits, tax system, procedures for paying and reporting SPT. Indonesia's tax system is a self-assessment system, where taxpayers are trusted to calculate and report their tax obligations. This requires good tax knowledge because otherwise, it will confuse taxpayers. Eriksen, Knut, and Fallan, Lars (1995) tax knowledge combine information about tax knowledge and financial knowledge to predict or calculate taxpayers' economic consequences. Knowledge in taxation is critical to carry out its tax obligations by the prevailing laws and regulations.

III. HYPOTHESIS

This study forms nine hypotheses by re-testing the theory of reasoned action because there are still inconsistencies in the results and the model of reasoned action theory in research in Malaysia by Bidin et al. (2015) only explained 28% of the taxpayer's intention to comply so that additional variables were needed. First, using fiscal psychology theory, by adding the independent variable (exogenous) the taxpayer's perception of the government from the research of Damayanti et al. (2015) and Puspita et al. (2015). Guzel (2018), a variable that can help the government in tax compliance, increases trust in the government. Second, adding the independent variable (exogenous) tax knowledge from the research of Puspita et al. (2016). Jogiyanto (2007: 47), one of the variables influencing a person's behavior is education or knowledge. Muzakkir et al. (2019) and Muarifah (2014) state that tax knowledge is one factor included in the external variable of behavioral constructs. Low tax knowledge will impact their higher level of disobedience. Third, testing directly on attitude variables, subjective norms on tax compliance. In the theory of reasoned action, subjective attitudes and norms indirectly affect behavior through intention. However, in research conducted by Fekade (2020), Night, and Bananuka (2018), subjective attitudes and norms directly influence behavior.

Empirical research by Al-Zakeba and Al-Rashdan (2020) proves that attitudes have a positive and significant effect on individual taxpayers' intentions in Amman, Jordan. In another study conducted by Bidin et al. (2015), Taing and Chang (2020), Saad (2012), Damayanti (2015), Nurwanah (2018), Salman (2013), Sudiartana (2018), and Sulistianingtyas et al. (2018) stated that attitude has a positive and significant effect on intention. The more positive the attitude towards taxes, the more the intention to comply. Based on this explanation, the first hypothesis in this study is:

H1: Attitudes on tax compliance have a positive effect on the intention to comply

Empirical research by Efebera et al. (2015) proved that subjective norms positively and significantly affect the intention to comply with low-income taxpayers in America. In another study conducted by Bidin et al. (2015), Damayanti et al. (2015), Galib et al. (2018), Nurwanah (2018), Salman (2013), Sudiartanan and Mandra (2018), Hidayat (2011), and Saad (2012) stated that subjective norms have a positive and significant effect on intention. The more positive the subjective norm, the more the intention to comply. Based on this explanation, the second hypothesis in this study is:

H2: Subjective Norms have a positive effect on the intention to comply

The empirical research by Jimanez and Lyer (2016) researched individual taxpayers of the United States (US) that the taxpayer's perception of the taxation system's fairness is positively related to compliance intentions. In other research related to taxpayer perceptions of the government conducted by Damayanti et al. (2015), Hai, Oh Teik and See, Lim Meng (2011), Yusdita (2018), Basri and Surya (2014), and Musimenta et al. (2017) that the taxpayer's perception of the government has a positive and significant effect on the intention to comply. The more positive the taxpayer's perception of the government, the more the intention to comply. Based on this explanation, the third hypothesis in this study is:

H3: Taxpayer's perception of the government has a positive effect on the intention to comply

Empirical research by Syakura et al. (2017) researched taxpayer behavior with a sample of lecturers from four universities in Samarinda, Indonesia. By obtaining the results, tax knowledge had a positive effect on intention. In other research related to tax knowledge conducted by Muzakkir et al. (2019), Muraya (2013) and Dcriyan and Budiarta (2016), Subiyantoro (2006) that tax knowledge has a positive and significant effect on compliance through intention. The better the tax knowledge, the more the intention to comply. Based on this explanation, the fourth hypothesis in this study is:

H4: Tax knowledge has a positive effect on the intention to comply

Empirical research by Night and Bananuka (2018) states that attitudes positively and significantly affect tax compliance of small and medium enterprises in Mbarara, Uganda. In other studies related to attitudes conducted by Hamda et al. (2020), Wicaksono and Lestari (2017), Fekade (2020), Jatmiko (2006), Mintje (2016), Estiningsih (2014), and Mustikasasti (2019), and Sukmawati (2017) that attitudes towards tax compliance have a positive and significant effect on tax compliance. The more positive the attitude towards compliance, the more it will increase tax compliance. Based on this explanation, the fifth hypothesis in this study is:

H5: Attitudes on Tax Compliance Have a Positive Effect on Tax Compliance

Empirical research by Fekade (2020) found that subjective norms have a positive and significant effect on tax compliance in middle-class taxpayers in the city of Addis Ababa, Ethiopia. In other research related to subjective norms conducted by Sukmawati (2017), Awaluddin (2017), Estiningsih (2014), Mastani (2017), and Kasbun (2018) that subjective norms have a positive and significant effect on tax compliance. The more positive the subjective norm, the more it increases tax compliance. Based on this explanation, the sixth hypothesis in this study is:

H6: Subjective Norms Have a Positive Effect on Tax Compliance

Empirical research by Hartner et al. (2010), which researched working individuals who paid income taxes in the UK, found that the perception of fairness affected tax compliance. In other research related to taxpayers' perceptions of government conducted by Delimunthe (2018), Tahar (2012), Prawagis (2016), and Noviantari (2018). that the taxpayer's perception of the government has a positive and significant effect on tax compliance. The more positive the taxpayer's perception of the government, the more it increases tax compliance. Based on this explanation, the seventh hypothesis in this study

H7: Taxpayers' Perception of the Government has a Positive Effect on Tax Compliance.

Empirical research related to the effect of tax knowledge on tax compliance was conducted by Bernard et al. (2018) on 152 companies spread across the city of Kenya, that tax knowledge has a positive effect on tax compliance. Another study was also conducted by Puspita et al. (2016), Fahluzy (2014), Indrawan and Binekas (2018), Nugraheni and Purwanto (2015), and Muzakkir et al. (2019) that tax knowledge has a positive and significant effect on tax compliance. The better the knowledge of taxes, the more it increases tax compliance. Based on this explanation, the eighth hypothesis in this study.

H8: Taxation Knowledge Has a Positive Effect on Tax Compliance

Empirical research by Langham et al. (2012) conducted a study on taxpayers in Australia regarding the taxpayers' intentions on compliance gave positive results. Other studies were also conducted by Damayanti et al. (2015), Bidin et al. (2015), Nurwanah et al. (2018), Sudiartana and Mendra (2018), Sulistianingtyas et al. (2018), and Lesmana (2017), that the intention to comply has a positive and significant effect on tax compliance. The better the intention to comply, the more tax compliance will be. Based on this explanation, the ninth hypothesis in this study.

H9: Intention has a positive effect on Tax Compliance

IV. METHOD

This study's population was all employees of PT Pembangunan Jawa Bali (PT PJB) in all units in Indonesia, with a total of 3,084. The number of questionnaires distributed was 3,084 questionnaires with the data collection technique used was survey data collection techniques using Google Form. The sample is determined using a probability sampling method, namely, by using simple random sampling, where the sample is randomly selected, and each sample has the same chance. PT Pembangunan Jawa Bali (PT PJB) is part of the State Electricity Company (PT PLN) with the consideration that it is one of the companies with the most considerable tax contribution in Indonesia, the only company whose data has gone live or integrated with the Directorate General of Taxes (DGT.) and the distribution of samples throughout Indonesia.

This type of research is causality research, according to Chandrarin (2017: 98), used to examine the effect, relationship, or impact of the independent variable on the dependent variable. The data analysis method was carried out with statistical tools, namely using the SmartPLS2 application. The SmartPLS2 application is used because this statistical method can test the predictive effect of the relationship between variables in one model. In this study, researchers tested the instruments' validity and reliability to be used for research to provide confidence that the instruments used had met the criteria for validity and reliability tests first. Hartono and Abdillah (2009: 58), the validity test is used to determine the ability of research instruments in measuring the object of a study, while the reliability test is used to measure the consistency of measuring instruments and respondents.

V. RESULTS AND DISCUSSION

A. Respondents Profile

A total of 3,084 questionnaires were distributed, 322 questionnaires were returned. Some of the questionnaires could not be processed because the respondents filled in incompletely and were not serious in answering. This can be seen in the questionnaire's negative questions so that a total of 21 questionnaires could not be used so that the total final sample for analysis was 301. All respondents already had an NPWP. The majority of Respondents are male gender 73.8%, aged 20 to 30 years 52.8%, latest education S1 55.5% and work experience 1 to 5 years 45.5%. The minority of respondents, namely female gender 26.2%, aged over 50 years 8.6%, education D1, and S3 0.3%, and work experience under one year 1.7%.

B. Description Analysis

The analysis of the descriptions of respondents' answers aims to determine the description of each respondent's responses to the questions in each of the constructs of this study. This analysis collects answers from a scale of 1 to 7 with explanations that strongly disagree, disagree, slightly disagree, neutral, somewhat agree, agree, and strongly agree. The description analysis is presented based on the following table:

Table 1.Contract Description Statistics

Construct	N	Min	Maks	Mean	Std. Deviasi
Attitude on Tax Compliance	301	1	7	6.34	1.03
Subjective Norms	301	1	7	5.68	1.41
Taxpayers' Perceptions of the Government	301	1	7	4.60	1.79
Tax Knowledge	301	1	7	6.07	1.14
Intentions Obey	301	1	7	6.25	1.07
Tax Compliance	301	1	7	6.32	1.24

The average answer is 4.60 to 6.34. Several variables have an average above 5.00, namely attitudes towards tax compliance, subjective norms, tax knowledge, intention to obey, and tax compliance. This indicates that the respondent has a good view of these variables. The taxpayer's perception variable towards the government has an average value below 5.00. This indicates that the taxpayer does not have a favorable view of the government.

C. Evaluation Model

1. Convergent Validity Testing

Convergent validity testing is done by looking at the score on outer loading, average variance extracted (AVE), and communality. Hartono and Abdillah (2009: 61) each indicator has a minimum score requirement that must be fulfilled, namely outer loading > 0.7, average variance extracted (AVE) > 0.5, and communality > 0.5. The following is the outer loading score for each research instrument.

Testing each indicator item's outer loading value in each variable must be more than 0.7, and all scores have met the

Table 3. AVE and Latent Variable Correlation - Pilot Test

Contract	AVE	Root AVE	KP	NP	NS	PP	PTP	SP
KP	0.6784	0.8236	1	0	0	0	0	0
NP	0.908	0.9528	0.7435	1	0	0	0	0
NS	0.7808	0.8836	0.5289	0.6003	1	0	0	0
PP	0.6027	0.7763	0.3914	0.5165	0.3999	1	0	0
PTP	0.6746	0.8213	0.3646	0.5116	0.5082	0.476	1	0
SP	0.8107	0.9003	0.7291	0.8193	0.6827	0.383	0.5218	1

Information: KP = tax compliance, NP = Obedient Intention, NS = Subjective Norms, PP = Tax Knowledge, PTP = Perceptions of Government, SP = attitude.

Table 3. shows the value of the AVE root and the correlation of the latent variables. It can be seen that the construct relationship for each variable is correlated with a score below the AVE root score. Then the cross-loading score on each indicator is more than 0.7. This means that different indicators among other constructs have a lower correlation than the correlation of indicators in each construct. It means that the research instrument has passed the Discriminant validity test.

requirements of more than 0.7. The next step is to see the score of the average variance extracted (AVE) and communality. The following is the score of the average variance extracted (AVE) and the commonality of each variable.

Table 2. Value of AVE and Communality

Constructs	Ave	Communality
Tax compliance	0.6784	0.6784
Intentions obey	0.908	0.908
Subjective norms	0.7808	0.7808
Tax knowledge	0.6027	0.6027
Perception of government attitude	0.6746	0.6746
	0.8107	0.8107

In table 2, the values of AVE and Communality can see the scores of each variable. To pass this test, the score must be more than 0.5, and in this test, all variables have a score above 0.5, so it can be interpreted that the research instrument has passed the convergent validity test.

2. Discriminant Validity Testing

Discriminant validity, Hartono and Abdillah (2009: 60), the discriminant validity test is carried out to test the relationship between the constructs of different variables which should not be highly correlated, by looking at the AVE root value and the correlation of latent variables with the rule of thumbs The AVE root must be greater than the latent variable correlation. The second test is to see the cross-loading score; namely, each construct item's score must be more than 0.7 in one variable. The following is a comparison of the AVE root values and the correlation of latent variables.

3. Reliability Testing

After the validity test has met the rule of thumbs score, the next test is to test the reliability. Hartono and Abdillah (2009: 61), the reliability test aims to measure the consistency of the measuring instrument used, namely by using two methods, namely seeing the Cronbachs Alpha score more than 0.7 and Composite Reliability more than 0.7. The following is the score of Cronbachs Alpha and Composite Reliability.

Table 4. Cronbach's Alpha and Composite Reliability - Pilot Test

Contract	Composite Reliability	Cronbachs Alpha
Tax Compliance	0.9264	0.9052
Intentions Obey	0.9673	0.9493
Subjective Norms	0.9553	0.9439
Tax Knowledge	0.9008	0.8681
Perception of Government attitude	0.9117	0.8787
	0.9625	0.9533

Based on Table 4. it can be explained that the score for composite reliability and Cronbach's alpha is more than 0.7. Both scores can be used in measuring the internal consistency of a measurement tool. This means the research instrument has passed the reliability test.

4. Hypothesis test

Hartono and Abdillah (2009: 62), the inner model's evaluation can be done by looking at the R-Squared score (R2) and the path coefficient / t-values on each path to determine the significance of each construct in the research model. The purpose of using R-Squared (R2) is to measure the degree of variation in changes in the independent variable on the dependent variable. The higher the R-Squared (R2), the better.

Table 5. R-Square (R2)

Contract	Composite Reliability
KP	0.62
NP	0.72

Based on table 5.9 shows results that the R-Squared (R2) of tax compliance is 0.62. This means that attitudes, subjective norms, government perceptions, tax knowledge, and obedient intentions explain tax compliance by 62%, while other variables explain the remaining 38% outside of this study. Furthermore, the R-Squared (R2) of the intention to obey is 0.72. This means that attitudes, subjective norms, government perceptions, and tax knowledge explain the intention to obey by 72%, while other variables explain the remaining 28% outside of this study.

Hypothesis testing in this study was conducted to see the level of influence in each research construct. In this study, the significance value can be shown by the value of T-statistics, which is higher than the T-table, which means that the hypothesis is supported, the level of confidence is 95% with an alpha of 5%, the T-table value is > 1.96 for the two-tailed hypothesis and > 1.64 for the hypothesis. One-tailed. This study using the two tailed hypotheses. The results of hypothesis testing through the inner model evaluation can be seen in Table 6, as follows:

Table 6. Hypothesis Test

Hypotesis	Contract	Koefisien Path	T-Statistic	Information
H1	SP → NP	0.7108	9.6298	Accepted
H2	NS → NP	0.0101	0.22	Rejected
H3	PTP → NP	0.0323	0.8749	Rejected
H4	PP → NP	0.2134	3.8163	Accepted
H5	SP → KP	0.3728	2.8291	Accepted
H6	NR → KP	0.0477	0.7743	Rejected
H7	PTP → KP	-0.078	1.6611	Rejected
H8	PP → KP	0.048	0.7051	Rejected
H9	NP → KP	0.4336	3.5767	Accepted

Information: KP = tax compliance, NP = Obedient Intention, NS = Subjective Norms, PP = Tax Knowledge, PTP = Perceptions of Government, SP = attitude.

In table 6, information is obtained that H1, H4, H5, and H9 have a T-statistic value above 1.96, so the hypothesis is accepted. Different results are shown in H2, H3, H6, H7, and H8, which score below 1.96, so the hypothesis is rejected.

D. Discussion

Hypothesis one states that attitude has a positive effect on the intention to obey. The test results show that attitudes positively affect the intention to comply, which makes the hypothesis one (H1) accepted. The results obtained are in line with research conducted by Bidin et al. (2015), Damayanti (2015), Al-Zakeba and Al-Rashdan (2020), Taing and Chang

(2020), Saad (2012), Nurwanah (2018), Salman (2013), Sudiartana (2018), and Sulistianingtyas (2018) that the attitude towards compliance has a positive effect on the intention to comply, this happens because taxpayers have high confidence and trust in themselves, so that other parties do not easily sway taxpayers.

The second hypothesis states that subjective norms have a positive effect on the intention to comply. The test results show that the subjective norm has no effect on the intention to comply, making the second hypothesis (H2) rejected. Research results from this variable do not support the results

of previous studies by Bidin et al. (2015) and Damayanti et al. (2015), who found that subjective norms have a positive and significant effect on the intention to comply. However, the results of this study are consistent with research conducted by Lesmana et al. (2017) and Sulistianingtyas et al. (2018) state that subjective norms do not affect the intention to comply; this happens because taxpayers have strong self-confidence so that the environment around the taxpayer cannot easily influence the taxpayer's intention to comply.

The third hypothesis states that perceptions of government have a positive effect on the intention to comply. The test results show that the government's perception has no effect on the intention to comply, which makes the third hypothesis (H3) rejected. This study provides the result that perceptions of government do not affect the intention to comply and do not support previous research conducted by Damayanti et al. (2015), Jimenez and Lyer (2016), Hai Oh Teik and See, Lim Meng (2011), who found that taxpayers' perceptions of government had a positive and significant effect on the intention to comply. The results of this study are consistent with research conducted by Benk et al. (2011) and Ari (2019) that the taxpayer's perception of the government does not affect the intention to comply. This happens because taxpayers do not have confidence in the government in managing regulations and systems to the utilization of tax funds; therefore, the government should improve its tax management to foster a good perception of taxpayers.

The fourth hypothesis states that tax knowledge has a positive effect on the intention to comply. The test results show that tax knowledge has a positive effect on the intention to comply. This result makes the hypothesis (H4) accepted. Research results from this variable support previous studies by Puspita et al. (2016), Dicriyan and Budiarta (2016). Syakura and Ginting (2017), that tax knowledge has a positive effect on the intention to comply; this happens because taxpayers who have good knowledge of taxes will have a strong foundation or foundation. Informing an intention to comply, efforts to increase taxpayer knowledge can be carried out by the government by conducting workshops, socialization, coaching, and other activities.

The fifth hypothesis states that attitudes have a positive effect on tax compliance. The test results show that attitudes positively affect tax compliance. These results make the fifth hypothesis (H5) accepted. The results obtained previous support research conducted by Night and Bananuka (2018), Hamda et al. (2020). Wicaksono and Lestari (2017), Fekade (2020), Mustikasasti and Usman (2019), and Mintje (2016). that attitude has a positive effect on tax compliance. The government needs to pay attention to this variable in shaping a policy so that tax compliance will be even better.

The sixth hypothesis states that subjective norms have a positive effect on tax compliance. The test results show that subjective norms do not affect tax compliance. These results make the sixth hypothesis (H6) rejected. This study's results do not support and fail to develop a reasoned action theory because subjective norms do not affect intention or tax compliance. This research also does not support the research

conducted by Fekade (2020), Awaluddin (2017), and Kasbun (2018) that subjective norms have a positive and significant effect on tax compliance. However, this research is consistent with the results of research conducted by Mustikasasti and Usman (2019) and Irmawati (2019), those subjective norms do not affect tax compliance; subjective norms cannot affect because there is no motivation to follow encouragement from the surrounding environment, even though the environment has tried to provide advice or pressure.

The seventh hypothesis states that perceptions of government have a positive effect on tax compliance. The test results show that the government's perception has no effect on tax compliance, which makes the seventh hypothesis (H7) rejected. The results in this study do not support the theory of fiscal psychology, which has previously been carried out by Delimunthe (2018), Tahar (2012), Prawagis (2016), Noviantari (2018), and Hartner et al. (2010) who found that taxpayers' perceptions of government have a positive effect. And significant on tax compliance. The results of this study are consistent with the research conducted by Andayani and Aji (2019), Zahra (2017), and Dewi and Merukusiwati (2016) that the taxpayer's perception of the government does not affect tax authority. This indicates that the government needs to improve in terms of tax management to raise a good perception from taxpayers.

The eighth hypothesis states that tax knowledge has a positive effect on tax compliance. The results showed that tax knowledge did not affect tax compliance, making the eighth hypothesis (H8) rejected. Handoko et al. (2020), although taxpayers have good tax knowledge, it is not sure that they will comply and report their tax obligations. The results of this study support the theory of reasoned action that, in addition to subjective attitudes and norms, other variables can influence intention, namely education or knowledge indirectly, and this is obtained in the fourth hypothesis. Research results from this variable do not support previous studies' results by Puspita et al. (2016). Bernard et al. (2018) stated that tax knowledge has a positive and significant effect on tax compliance. However, this study's results are consistent with Handoko et al. (2020) and Newman and Nokhu (2016), that tax knowledge does not affect tax compliance. This illustrates that good or bad tax knowledge has no impact or influence on tax compliance. However, knowledge will influence the intention to comply because taxpayers must intend to comply appropriately to comply with tax compliance.

The ninth hypothesis states that the intention to comply has a positive effect on tax compliance. The results show that the intention to comply has a positive effect on tax compliance, making the ninth hypothesis (H9) accepted. The results of this study support the theory of reasoned action, which states that intention is a determining factor in a person's behavior, where a person's will or desire will shape one's behavior or actions on a condition. This study supports previous research conducted by Damayanti et al. (2015), Bidin et al. (2015), Lingham et al. (2012), and Nurwanah et al. (2018) that the intention to comply has a positive effect on tax compliance. It was found that there is an influence of the intention to comply with tax compliance, it is better if the

government is making tax regulations, utilizing tax funds, and treating taxpayers better, in order to increase the intention to comply, which leads to taxpayer compliance.

VI. CONCLUSION

In testing individual taxpayers at PT Pembangkitan Jawa Bali, we obtained a result that proves that the attitude towards compliance affects the intention to comply and tax compliance. This shows that the taxpayer has a strong attitude and is not easily influenced by others to form the intention to comply and tax compliance. The more positive the attitude, the strengthen the intention, and tax compliance. This research also proves empirically that tax knowledge has a positive effect on the intention to comply. This shows that taxpayers who have good tax knowledge in calculating, paying, and reporting their tax obligations will have a basis in acting to form an intention to comply, where the better knowledge of taxes will strengthen the intention to comply.

The examination of individual compulsory individuals at PT Pembangkitan Jawa Bali in this study cannot prove empirically that subjective norms and perceptions of government do not affect the intention to comply or tax compliance. This shows that taxpayers' environment, such as family, friends, and colleagues, cannot influence tax intentions and compliance. This can happen because taxpayers have a firm stand on the attitudes that they will choose and display. The taxpayer's perception of the government does not affect the intention to comply and tax compliance. This shows that perceptions of the government system, implementation, and tax impact do not affect the intention to comply and taxpayer compliance. Another finding is that this variable has the lowest response among other variables, which illustrates that the government must further improve its performance to create a good perception. of the taxpayer. The latest finding is that tax knowledge does not affect tax compliance; it can be said that good or bad one's tax knowledge does not affect tax compliance.

The description above can be concluded that this study provides empirical evidence regarding the tax compliance model from a psychological point of view that the intention to comply is determined by the attitude towards compliance and tax knowledge. Tax compliance is determined by the intention to obey and the attitude towards compliance.

VII. RESEARCH LIMITATIONS

This study has several limitations in the research that has been conducted. First, this study only focuses on individual taxpayer compliance in a company, so the study results cannot describe the compliance of corporate taxpayers. Second, the research variables used are limited to two theories: the theory of reasoned action and fiscal psychology; of course, other variables can describe tax compliance.

ACKNOWLEDGMENT

The author would like to thank the supervisor who has contributed in writing this paper.

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