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Measurement of individual taxpayer compliance within the planned behavior theory framework

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Abstract

The aim of this study is to analyze and examine the effect of the planned behavior theory consisting of variables of (attitude, subjective standards, behavior control) and tax knowledge on taxpayer intention compliance as a mediating variable. To explain the relationship between the independent and dependent variables, this study is a type of quantitative research with a correlational model. An individual taxpayer is the study object. There are 100 taxpayers who are calculated using the Slovin method for the number of samples. The data was obtained through a questionnaire distributed to respondents in this study. The findings showed that attitudes, subjective standards, behavioral control, and tax knowledge directly had a positive and significant impact on taxpayer compliance. The intention directly impacts taxpayer compliance positively and significantly. Attitudes, subjective norms, perceived behavioral control and tax understanding have a positive and important impact on taxpayer compliance through intentional control.



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1. Introduction

In Indonesia, the tax sector is one of the most critical and largest state revenue sectors for the State to finance national development (Hamzah et al., 2018). Therefore, state revenue from the tax sector is such an urgent matter and is of particular concern. As a form of government effort and response to this, the Ministry of Finance of the Republic of Indonesia in the 2019 State Budget information report states that the government is trying to build awareness of tax compliance through an adequate tax system by improving services through e-services, mobile tax units, KPP Mikro & Outbound Call. Furthermore, the government seeks to increase the tax base by preventing tax avoidance practices and tax erosion (Base Erosion & Profit Shifting) (Ministry of Finance of the Republic of Indonesia, 2019).

The Regional Office of the Directorate General of Taxes (DGT) of South Sulawesi, West Sulawesi and

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Southeast Sulawesi recorded a total of 1.86 million taxpayers, divided into 163 thousand corporate taxpayers and 1,697 million individual taxpayers. Effective reporting by SPT is only 1.27 million taxpayers with a classification of 102 thousand corporate taxpayers and 1.697 million taxpayers. In comparison, the tax returns as of that date are 143 thousand taxpayers with 6,083 or 5.95 percent distribution of corporate taxpayers and 137 thousand or 11.73 percent distribution of individual taxpayers. This data shows that the level of tax compliance in Makassar has only reached 11.26 percent, indicating that the level of taxpayer compliance in Makassar is still shallow.

Table 1. KPP South Makassar Compliance Level of Individual Taxpayers 2016-2019

| Year | Taxpayers Amount | Realization | Compliance Level |
|------|------------------|-------------|------------------|
| 2016 | 127.150 | 40.303 | 31,69% |
| 2017 | 137.630 | 41.793 | 30,36% |
| 2018 | 146.146 | 42.544 | 29,11% |
| 2019 | 155.689 | 47.133 | 30,27% |

Table 1 shows that it tends to decrease the rate of taxpayer compliance. The compliance rate was 31.69 percent in 2016 and then decreased again to 30.36 percent in 2017. The level of taxpayer compliance continued to show a negative trend of 1.25 percent in 2018, so the rate of taxpayer compliance fell to 29.11 percent. The taxpayer compliance rate rose by 1.16 percent to 30.27 percent in 2019; this rise is still smaller than the percentage of taxpayer compliance that fell from 2016 to 2018. A significant tax gap is shown based on the above data. And the taxpayer compliance percentage, which is still low.

Referring to Table 1, the Directorate General of Taxes (DGT) states that the main agenda is to increase taxpayer compliance by improving the performance of employees to have the capacity, dedication, insight and accountability as state tax sector administrators. (<http://www.pajak.go.id/content/article/membangun-kepatuhan-menujumasyarakat-sadar-pajak>).

It is an urgent matter to analyze and study the phenomenon of the taxpayer compliance problem more deeply. Tax compliance is a global issue because it will lead to reduced state tax revenue if taxpayers don't comply. There are several factors influencing taxpayer non-compliance, such as tax evasion, evasion, smuggling, and negligence. A low tax administration system, inadequate service, weak and unfair tax law enforcement, weak tax audits and tax rates that are too high can also cause this condition (Rahayu, 2010)

Indonesia's tax ratio is currently in the lowest category among countries in Southeast Asia. This condition shows that, at present, a breakthrough is needed both quantitatively and qualitatively to explore tax potential. In this study, we attempt to analyze the factors influencing taxpayer compliance from the psychological side of individuals that shape behavior, in this case the behavior of taxpayer compliance. The best approach to examining the determinants of individual behavior to date is to use the Planned Behavior Theory approach (TPB) (kutipan).

TPB is an approach that Ajzen has developed (1991). We use this TPB to forecast any relationship, involvement, contribution, or behavior of other people regarding their compliance with tax regulations. Due to the impulse of the intention to act, an individual's behavior can be generated; the intention is assumed to be a catcher for motivational factors, which then affect how much effort he puts into a behavior (Ajzen, 1991). TPB also explained that behavior is affected by attitudinal variables, subjective norms, and perceived behavior control variables.

Several researchers have previously conducted research on the prediction of taxpayer compliance behavior by adopting the use of TPB, among others (Bobek, 2003; Hidayat, 2010; Damayanti, 2012; Langham, 2012; Salman, 2013; Smart, 2013; Awaluddin, 2014; Kusumawati et al., 2014; Bidin et al., 2015; Rueda, 2015; Onu, 2016; Sait, 2016; Alleyne, 2017; Haji, 2017; Syakura, 2017; Era, 2017; Galib et al., 2018; Sudiartana, 2018). To evaluate the level of compulsory compliance with different constructs and combinations of additional variables using the Theory of Planned Behavior approach and to show inconsistent outcomes. This study will analyze the level of compliance with the TPB, which consists of individual taxpayers who use the TPB (attitude variables, subjective norms, and perceived behavior control).

Attitudes are assessments of a person's beliefs or positive or negative feelings if the conduct being considered has to be carried out. In this study, attitudes towards taxpayer compliance are feelings (beliefs) or beliefs described in the form of honest attitudes towards paying taxes, feelings of confidence in the government, feelings of benefiting from the tax system, and feelings of contributing to the development of the state. In a person, in this case, a taxpayer, all the conditions described are positive feelings. If the individual or taxpayer agrees with the above conditions, they will be automatically encouraged to behave in compliance with the tax. Several studies, including research by Bobek and Hatfield (2003), Mustikasari (2007), Hidayat (2010), and Yuliana, have been conducted to examine the effect of attitudes on tax compliance behavior (2014).

H1: attitude has a positive and significant effect directly on taxpayer compliance

Subjective norms are the perception or view of the beliefs of other people by a person that will affect the intention of a person to carry out a behavior that is being considered. Subjective norms are formed from normative beliefs, which are beliefs about normative expectations that arise in the form of motivation to agree with these expectations due to the influence of others. It can be concluded, based on this description, that other individuals can influence individual behavior. People who are around people who influence their conduct are referred to as referents. Friends or colleagues of one profession, tax consultants, and tax officers are the speakers included in this study. A positive incentive to comply with tax provisions and to fulfill individual obligations as taxpayers is the encouragement of these references. Several previous studies have tested the effect of subjective standards on tax compliance behavior, such as (Bobek & Hatfield, 2003; Mustikasari, 2007; Hidayat, 2010), stating that subjective standards significantly affect taxpayer compliance.

H2: Subjective norms have a positive and significant effect directly on taxpayer compliance

Ajzen (2005) states that perceived behavioral control directly or indirectly influences behavior (through intention). If there is actual control outside the will of the individual, direct influence can occur so that it affects behavior. The more the attitude towards subjective behavior and norms is positive, the greater a person's perceived control. This will affect the strength of the intention of a person, including the level of tax-paying compliance, to bring up certain behaviors. Several studies have previously been carried out to investigate the direct impact of perceived behavioral control on taxpayer compliance (Bobek & Hatfield, 2003; Damayanti, 2012; Kusumawati et al., 2014). Their research findings have succeeded in empirically proving that perceived behavioral control directly affects taxpayer compliance.

H3: perceived behavior control has a positive and significant effect directly on taxpayer compliance

Knowledge is a response acquired by humans by observing reason (quotation). Knowledge is the outcome of information transfer that changes people from not knowing to knowing. Someone who knows something is going to understand how to act and act. Saad (2014) states that there will be a higher compliance level for taxpayers who know about taxation. Bornman (2019) added that compliance is based on the knowledge of the taxpayer of three things: general knowledge of taxes, knowledge of tax procedures, and knowledge of tax law. General tax knowledge relates to the need for fiscal awareness; procedural tax knowledge relates to the understanding of procedures for tax compliance; and legal tax knowledge relates to the need to understand tax rules. Research (Supriyati, 2012; Choirun, 2014; Aziz, 2017; Syakura, 2017; Kadek, 2018; Putu, 2018; Meliana, 2019; Mohammed, 2019; Susyanti, 2019) empirically proves that compulsory tax compliance is significantly affected by the tax knowledge variable.

H4: tax knowledge has a positive and significant effect directly on taxpayer compliance

The Planned Behavior Theory states that the behavior of an individual can occur because of the impulse to behave. Ajzen (1991) states that it is assumed that intention is a catcher for motivational variables that then affect how much effort it puts into a behavior. Intention, therefore, is an important factor in encouraging people

to behave obediently. Research has succeeded in proving empirically (Damayanti, 2012; Awaluddin, 2014; Syakura, 2017; Haji, 2017; Yusdita, 2017; Galib, 2018; Sudiartana, 2018) that intention has a positive and significant impact on the level of compliance of taxpayers. Different research findings (Langham, 2012; Salman, 2013) show that intention does not have a direct impact on taxpayer compliance.

H5: Intention has a positive and significant effect on taxpayer compliance

Onu (2016) explains that behavior can be a useful tool for understanding tax behavior where understanding that attitudes may be more or less relevant in behavior prediction is essential. Research by Bobek & Hatfield (2003) states that the psychological theory of attitudes adopted by Ajzen & Fishbein (1980), where the conceptualization of attitudes relies on the results of obedient or disobedient behavior, is another approach to measuring attitudes. According to Calvet (2014), the attitude of taxpayer compliance can be better and better explained by individual psychological factors than what economic theory can predict. Kusumawati (2014) adds that behavioral attitudes are influenced by beliefs that lead to desired or undesirable outcomes of behavior. Azjen (1991) defines attitude as a disposition to respond to an object, individual, institution, or event favorably or unfavorably. Damayanti (2012) adds that individual behavioral attitudes reflect the positive or negative perceptions of behavior that a person has.

H6: Attitude has a positive and significant effect on taxpayer compliance

Subjective Norms in this study are the views of other people who can influence taxpayers to behave in compliance or disobedience to taxes. According to Galib (2018), subjective norms in taxation see how taxpayers influence other taxpayers to behave obediently. Research (Kusumawati et al., 2014; Bidin, 2015; Sudiartana, 2018; Galib, 2018) has proven that the successive norm has a significant effect on taxpayer compliance. Different results are shown by Hidayat's (2010) research, which shows that subjective norms do not affect taxpayer compliance.

H7: Subjective norms have a positive and significant effect on taxpayer compliance through intention

Ajzen (1991) defines behavioral control as the perception of the ease or difficulty of specific behaviors to perform and is assumed to reflect previous experiences and obstacles and obstacles that need to be anticipated. Perceived behavioral control can influence intentions based on the assumption that the behavior control of individuals will have implications for obedient behavioral motivation of individuals. Bobek & Hatfield (2003) explain how strong the level of control a taxpayer has in showing certain behaviors, such as reporting lower-income and reducing expenses that should not be deducted from income, and non-compliance behavior, is perceived behavioral control in the tax context. Research conducted by Haji (2017) and Sudiartana (2018) has shown that perceived behavioral control through intention has a positive and significant impact on taxpayer compliance.

H8 : Perceived behavioral control has a positive and significant effect on taxpayer compliance through intention

One factor included in the external variables that build the Theory of Planned Behavior construct is the knowledge factor (knowledge). Gangl (2015) states that, based on the level of knowledge (knowledge) of tax laws and regulations and their understanding of procedural aspects, individuals in a country differ in their motivation to act honestly. The lower the knowledge of taxation by taxpayers, the higher their level of avoidance to avoid taxes and eventually behave disobediently; so one of the most critical factors motivating individuals to voluntarily comply with tax laws is the knowledge factor. One of the most critical factors motivating people to comply voluntarily with tax laws is the knowledge factor. Syakura's (2017) research aims to examine the effect of tax knowledge on the intentions of taxpayers to behave obediently. The test results show that tax knowledge by intention has a significant impact on taxpayer compliance.

H9: Tax knowledge has a positive and significant effect on taxpayers' intention to behave obediently

2 Research Method

This analysis is a form of quantitative study with a correlational model. Indriantoro & Supomo (2013) explain that a relationship between many independent variables that explain or influence the variability of a dependent variable is a correlational relationship. This research explains the effect of independent (independent) variables on the dependent variable (dependent) in order to fulfill the hypothesis of providing empirical evidence on taxpayer compliance attitudes, subjective standards, perceived behavioral control and tax knowledge. Primary data taken directly from the source using a research tool in the form of a questionnaire and statistically tested using the SmartPLS data processing application are the data from this study.

Data in this study were collected using a survey method, using a research tool in the form of a questionnaire, which was distributed directly to respondents, in this case to individual taxpayers. They were registered during the study period at the South Makassar Tax Office (KPP). Interview methods or the use of the Google Forms application are also used as additional methods to facilitate data collection, such as short interviews with prospective respondents before completing the questionnaire provided.

All the objects to be investigated are the study population, while the sample is part of the population. The population of this study included all individual taxpayers registered at the South Makassar Tax Office (KPP). The sample in this study was selected on the basis of the convenience sampling method, namely by distributing questionnaires to respondents who were met at the research location, selecting samples based on convenience. 155,689 taxpayers are the number of individual taxpayers registered. The sample was determined using the Slovin formula in this study:

$$n = \frac{155.689}{1 + 155.689(0,01)}$$

$$n = \frac{155.689}{1.558}$$

$$n = 99,92$$

$$= 100 \text{ Respondents}$$

3 Result and Discussion

Statistycal Result

The number of questionnaires distributed to respondents was 100, and the respondents indirectly completed them. The questionnaire was checked first regarding the completeness of the filling before it was submitted. The respondent fully completed the whole list of statements in the questionnaire. All distributed questionnaires can therefore be further used and processed.

Table 2. Details of the questionnaire returns

| Questionnaire | total | Percentage |
|---|-------|------------|
| Distributed questionnaires | 100 | 100% |
| Incomplete questionnaire | 0 | 0% |
| Questionnaires that can be used and processed | 100 | 100% |

Measurement of each instrument uses an ordinal (Likert) scale. The data collected will be tested by testing the validity and reliability to ensure the data's quality before further investigation. The validity test is carried out to determine whether the measuring instrument that has been prepared measures what needs to be measured. A measuring instrument with high validity will have a small error variant, or in other words, the test runs its size by giving results that match the test's intent. So that the data collected is reliable. The validity test is calculated using Pearson Product Moment correlation. With a significance value of $\alpha = 0.05$, the decision to test the validity is as follows: - If $r\text{-count} > r\text{-table}$, then the corresponding data is valid, and vice versa. - If $r\text{-count} < r\text{-table}$, then the corresponding data is invalid.

Table 3. Research Data Validity Test Results

| Variable | Item | Value - r | Info |
|----------------------------|------|-----------|-------|
| Attitude | P1 | 0.647 | Valid |
| | P2 | 0.475 | Valid |
| | P3 | 0.480 | Valid |
| | P4 | 0.517 | Valid |
| Subjective Norms | P1 | 0.681 | Valid |
| | P2 | 0.572 | Valid |
| | P3 | 0.564 | Valid |
| Perceived Behavior Control | P1 | 0.685 | Valid |
| | P2 | 0.595 | Valid |
| | P3 | 0.472 | Valid |
| Tax Knowledge | P1 | 0.707 | Valid |
| | P2 | 0.558 | Valid |
| | P3 | 0.480 | Valid |
| Intention | P1 | 0.647 | Valid |
| | P2 | 0.475 | Valid |
| | P3 | 0.480 | Valid |
| | P4 | 0.517 | Valid |
| Taxpayer Compliance | P1 | 0.663 | Valid |
| | P2 | 0.569 | Valid |
| | P3 | 0.387 | Valid |

Table 3 shows that the validity test results of all instruments from the variables in this study are valid (valid). Furthermore, the data reliability test was conducted to determine how the measurement results remained consistent if twice or more were carried out on the same symptoms using the same measuring instrument. A variable is said to be reliable if it has a Cronbach's alpha value > 0.60 (Ghozali, 2013).

Tabel 4. Reliability test results

| Variable | Standard Alpha Coefficient | Cronbach's Alpha | Info |
|----------------------------|----------------------------|------------------|----------|
| Attitude | 0.60 | 0.151 | Reliable |
| Subjective Norms | 0.60 | 0.139 | Reliable |
| Perceived Behavior Control | 0.60 | 0.140 | Reliable |
| Tax Knowledge | 0.60 | 0.141 | Reliable |
| Intention | 0.60 | 0.151 | Reliable |
| Taxpayer Compliance | 0.60 | 0.118 | Reliable |

Based on table 4, the Cronbach's Alpha value of all variables is greater than the standard alpha coefficient value of 0.60. This means that the instruments used in this research are reliable. The normality test aims to determine whether in the regression model the dependent variable (bound) and the independent variable (free) have a contribution or not. The residual normality test uses the Kolmogorov-Smirnov method.

Tabel 5. Normality Test Results

| Unstandardized Predicted Value | | |
|----------------------------------|----------------|-------------------|
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | 18.6000000 |
| | Std. Deviation | .31982493 |
| Most Extreme Differences | Absolute | .089 |
| | Positive | .089 |
| | Negative | -.071 |
| Test Statistic | | .089 |
| Asymp. Sig. (2-tailed) | | .048 ^c |

Based on table 5, it can be concluded that the data used in this study are normally distributed and can be used for further research. This is indicated by the Kolmogorov Smirnov value of 0.89 with Asymp. Sig 0.48 > α 0.05. The multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). A good regression model should not correlate with the independent variables. Multicollinearity can be seen with variance inflation factor (VIF); if the VIF value is 0.10, then there are no multicollinearity symptoms (Ghozali, 2009).

Tabel 6. Multicollinearity test results

| Variabel | Tolerance | VIF | Info |
|----------------------------|-----------|-------|----------------------|
| Attitude | 0.996 | 1.004 | Non multikolinearity |
| Subjective Norms | 0.943 | 1.060 | Non multikolinearity |
| Perceived Behavior Control | 0.940 | 1.064 | Non multikolinearity |
| Tax Knowledge | 0.951 | 1.052 | Non multikolinearity |

Based on table 6, the inflation factor (VIF) value for each independent variable in this study is less than ten, and the tolerance value is above 0.1. This shows no correlation between the independent variables in the regression model, so that there is no multicollinearity problem among the independent variables in the established regression model. The heteroscedasticity test aims to show that the variables' variance is not the same for all observations. A good regression model is a homoscedasticity or heteroscedasticity does not occur. To determine the heteroscedasticity, a scatterplot graph is used, namely by looking at specific patterns on the graph, where the predicted X and Y axes and the X-axis are residuals (true Y-prediction). The basis for the decision to take is that if there is a specific pattern such as dots (points) that form a specific arranged pattern (wavy, widened, then narrowed), heteroscedasticity has occurred. If there is no clear pattern and the dots spread above and below zero on the Y axis, heteroscedasticity will not occur.

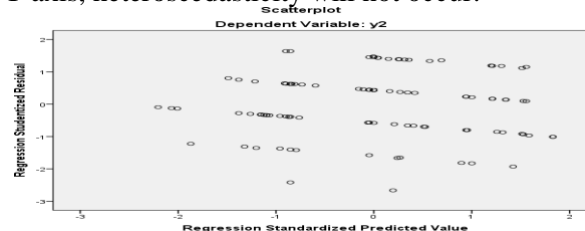


Figure 1. Heteroscedasticity test

From Figure 1, the scatterplot graph shows the points forming a specific regular pattern like a wave. So it can be concluded that there is heteroscedasticity in the regression model. After testing the classical assumptions and the conclusion is that the model can be used to test multiple regression analysis, the next step is to test the hypothesis. The hypotheses to be tested are Attitudes, Subjective Norms, Perceived Behavior Control, and Tax Knowledge affect Taxpayer Compliance. R-value to measure how significant the relationship between the dependent variable and the independent variable. Meanwhile, the value of R square (R^2) or the coefficient of determination is essential to measure the extent to which the model can explain variations in the dependent variable.

Tabel 7. Determination Coefficient Test Results

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .315 ^a | .099 | .061 | .98341 |

Based on output table 8, an R-value of 0.315 is obtained; this value indicates that Attitude, Subjective Norms, Perceived Behavior Control, and Tax Knowledge affect Taxpayer Compliance. While the coefficient of determination R^2 (R square) obtained is 0.99 or 99%. This shows that the variation of the independent variables used in the model can explain 99% of taxpayer compliance. This means that 1% of Taxpayer Compliance at the South Makassar Pratama Tax Office is influenced by other factors not examined in this study. Furthermore, the t-test (Partial Test) the t-test partially carries out hypothesis testing, basically showing how much influence one individual explanatory variable has in explaining the variation of the dependent variable

Tabel 9. Regression Test Results

Coefficients^a

| | | Unstandardized Coefficients | | Standardized Coefficients | | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | B | Std. Error | Beta | T | Sig. |
| 1 | (Constant) | 18.404 | 3.499 | | 5.260 | .000 |
| | x1 | .172 | .098 | .172 | 1.758 | .000 |
| | x2 | .135 | .119 | .113 | 1.130 | .002 |
| | x3 | .023 | .120 | .019 | .192 | .005 |
| | x4 | .328 | .122 | .269 | 2.694 | .008 |

| | | Unstandardized Coefficients | | Standardized Coefficients | | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | B | Std. Error | Beta | T | Sig. |
| 1 | (Constant) | 18.404 | 3.499 | | 5.260 | .000 |
| | x1 | .408 | .076 | .172 | 1.758 | .003 |
| | x2 | .181 | .073 | .113 | 1.130 | .000 |
| | x3 | .175 | .095 | .019 | .192 | .001 |
| | x4 | .221 | .096 | .269 | 2.694 | .002 |

| | | Unstandardized Coefficients | | Standardized Coefficients | | |
|-------|----|-----------------------------|------------|---------------------------|-------|------|
| Model | | B | Std. Error | Beta | T | Sig. |
| | y2 | .283 | .091 | .169 | 1.768 | .000 |

1. Attitudes have a positive effect on Taxpayer Compliance; this is obtained from the regression analysis results, namely $t\text{-count} = 1.115$ and $t\text{-table} = 0.165$. It appears that for the Attitude variable, $t\text{-count} > t\text{-table}$. Moreover, the Attitude significance value is 0.003 or less than 0.05; it can be concluded that the attitude partially has a significant effect on taxpayer compliance, so Hypothesis 1 is accepted.
2. Subjective norms have a positive effect on taxpayer compliance; this is obtained from the regression analysis results, namely $t\text{-count} = 459$ and $t\text{-table} = 0.165$. It appears that for the subjective norm variable, $t\text{-count} > t\text{-table}$. Moreover, the significance value of subjective norms is 0.010 or less than 0.05; it can be concluded that the subjective norms partially have a significant effect on taxpayer compliance, so Hypothesis 2 is accepted.
3. Perceived behavior control has a positive effect on taxpayer compliance; this is obtained from the regression analysis results, namely $t\text{-count} = 1.986$ and $t\text{-table} = 0.165$. It appears that for the perceived behavior control variable, $t\text{-count} > t\text{-table}$. Moreover, the perceived behavior control significance value is 0.050 or equal to 0.05; it can be concluded that the perceived behavior control partially has a significant effect on taxpayer compliance, so Hypothesis 3 is accepted.
4. Tax Knowledge has a positive effect on Taxpayer Compliance; this is obtained from the regression analysis results, namely $t\text{-count} = 187$ and $t\text{-table} = 0.165$. It appears that for the Tax Knowledge variable, $t\text{-count} > t\text{-table}$. Moreover, the significance value of Tax Knowledge is 0.004 or greater than 0.05; it can be concluded that Tax Knowledge partially has a significant effect on taxpayer compliance, so Hypothesis 4 is accepted.
5. The Intention has a positive effect on Taxpayer Compliance; this is obtained from regression analysis results, namely $t\text{-count} = 2.330$ and $t\text{-table} = 0.165$. It appears that for the Intention variable, $t\text{-count} > t\text{-table}$. Moreover, Intention's significant value is 0.002 or greater than 0.05; it can be concluded that Intention partially has a significant effect on taxpayer compliance, so Hypothesis 5 is accepted.
6. Based on the results of the above calculations, the t value is 2.804, where the value is more significant than 0.165 ($2.804 > 0.165$), which means that the mediation parameter is significant so that it can be concluded that attitudes have a positive and significant effect on taxpayer compliance through intention. Thus Hypothesis 6 is accepted.
7. Based on the results of the above calculation, the t value is 2.040 where the value is more significant than 0.165 ($2.040 > 0.165$), which means that the mediation parameter is significant so that it can be concluded that subjective norms have a positive and significant effect on taxpayer compliance through intention. Thus Hypothesis 7 is accepted..
8. Based on the results of the above calculations, the t value is 1.633 where the value is more significant than 0.165 ($1.633 > 0.165$), which means that the mediation parameter is significant, so it can be concluded that perceived behavior control has a positive and significant effect on taxpayer compliance through intention. Thus Hypothesis 8 is accepted.
9. Based on the results of the above calculations, the t value of 2,000 is obtained where the value is more significant than 0.165 ($2,000 > 0.165$), which means that the mediation parameter is significant so that it can be concluded that tax knowledge has a positive and significant effect on taxpayer compliance through intention. Thus Hypothesis 9 is accepted.

Discussion

The results of testing the first hypothesis show that the attitude factor can provide government and tax officials with a useful understanding and framework that honesty in paying taxes, trust in the government, feelings of benefiting from the tax system, and feelings of contributing to the development of the state can increase taxpayers' attitude towards tax compliance. The main point in the government's input is that the confidence of the taxpayer in the government in the transparency of the use of tax funds is crucial, so the government must strive to present this confidence because the voluntary attitude of the taxpayer in paying taxes will also increase with increasing taxpayer confidence in the government. The results of the test show that attitude has a positive and significant direct impact on the conduct of taxpayer compliance. These findings indicate that attitude is an assessment of someone's confidence in positive or negative feelings if they have to do a behavior so that the better the highly motivated attitude can increase taxpayer compliance behavior; in

other words, the higher the attitude value, the higher the compliance with taxpayer behavior. The test results show that the first hypothesis is accepted so that it can be stated that attitude directly impacts taxpayer compliance behavior positively and significantly. These findings show that attitude is an evaluation of someone's positive feelings if they have to do a behavior so that the better the highly motivated attitude will be able to increase the compliance behavior of the taxpayer; in other words, the higher the attitude value, the higher the compulsory compliance taxpayer behavior.

The results of the testing of the second hypothesis indicate that subjective standards directly affect taxpayer compliance positively and significantly. Acceptance of this hypothesis shows that the effect of subjective standards on tax compliance behavior has a significant direct influence. That is, it will result in significant changes in the level of taxpayer compliance behavior, irrespective of the subjective standard value. The results of this study indicate that individual behavior will not be directly affected by subjective norms, which are beliefs about expectations that arise because of influence or encouragement from friends or colleagues, encouragement from tax consultants, and encouragement from tax officials.

The results of the testing of the third hypothesis show that control of behavior has a positive and significant direct effect on taxpayer compliance. This shows that the perceived behavioral control described in the tax authorities' possibility of inspection, the possibility of imposing penalties, and the reporting of third parties will influence individuals to act obediently immediately if the conditions in the field demonstrate the realization of the constructed constructs.

The results of the testing of the fourth hypothesis show that tax knowledge directly impacts taxpayer compliance positively and significantly. These findings demonstrate empirically that the level of knowledge of taxpayers can influence taxpayers to behave in direct compliance with tax provisions without mediators or intermediary variables being required. Someone who has a good understanding of something is going to have an understanding of how to act and act. The results of this study show that the tax knowledge factor can provide government and tax officials with a useful understanding and framework that activities aimed at increasing taxpayer knowledge about tax rules and processes can increase taxpayer compliance, so that the results of this study are empirical evidence that activities need to be carried out to increase taxpayer knowledge.

The results of the testing of the fifth hypothesis show that intention has a positive and significant impact on the compliance of taxpayers. The path coefficient value, which fulfills the 5 percent significance assumption, indicates these outcomes. It can be proven that the motivational factor that can influence taxpayers to act obediently can be captured by intention. These findings indicate that the greater the intention of the taxpayer to comply with the tax provisions, the more likely it is for the taxpayer to exhibit compliance behavior.

The results of testing the sixth hypothesis have shown that intention in mediating individual behavior can be the best mediator. This research shows that the intention factor is an essential factor that can boost taxpayer enforcement behavior. This is a helpful framework for government and tax officials to develop an approach that can promote the intention of taxpayers to act obediently. These findings show that the intention is to be the best mediator of the influence of attitudes on the conduct of tax compliance. Attitude is an evaluation of someone's confidence in positive feelings if they have to do a behavior so that the better the highly motivated attitude can improve the behavior of taxpayer compliance. The results of this study show that the attitude factor can provide the government and tax officials with a useful understanding and framework that an honest attitude in paying taxes, confidence in the government, a feeling of benefiting from the tax system and a feeling of contributing to state development can encourage the intention of taxpayers to behave in tax compliance. A key point for the government is that the confidence of taxpayers in the government in the transparency of the use of tax funds is a very important factor in the obedience of taxpayers, so that the government must try to bring this trust to life because the attitude of taxpayers voluntarily in fulfilling their obligation with the growing trust of taxpayers in the government. These results have shown that behavioral beliefs that are translated into statements that describe taxpayer behavior, honesty in paying taxes, transparency in the government's use of tax funds, feelings of benefiting from the tax system, and feelings of contributing to state development can create an attitude to behave in accordance with tax provisions. The acceptance of this hypothesis has succeeded in demonstrating empirically and in accordance with the determinant of the first Theory of Planned Behavior, which states that behavioral intentions affect tax compliance behavior. The intention to behave, on the other hand, is influenced by attitude or, in other words, by intent, by an influential attitude towards behavior.

The results of the seventh hypothesis testing demonstrate that it is accepted so that it can be stated that subjective standards through empirically proven successful intentions have a positive and significant impact on taxpayer compliance. The results of this study show that intention can mediate the influence of subjective norms on behavior where subjective norms are the views or perceptions of the beliefs of other people, which will affect the intention of an individual to carry out the behavior that is taken into account so that positive encouragement from others will be able to encourage people to act. The results of this study show that the confidence of a taxpayer in the influence and encouragement of friends or colleagues in the profession, the encouragement of a tax officer and the encouragement of a tax consultant can have a significant impact on taxpayers' tax compliance behaviour. A suggestion or invitation to a taxpayer, such as a colleague or friend reminding a friend who is a taxpayer to fulfill his obligation to pay taxes, a tax consultant reminding his client to pay taxes, or a tax officer reminding taxpayers to pay taxes on time, is the positive influence or encouragement in question. The acceptance of this hypothesis has succeeded in demonstrating empirically and in line with the second determining statement of Planned Behavior Theory, which states that normative beliefs about expectations that arise because of the impact of others can provide people with encouragement or motivation to meet these expectations in order to form behavior. The results of this study have successfully confirmed the Planned Behavior Theory that tax compliance behavior is affected by behavioral intentions, while subjective norms or, in other words, subjective norms influence tax compliance behavior by intent to behave. The results of this study show that the subjective standard factor can provide a useful understanding and framework for government and tax officials that can increase taxpayer compliance by encouraging taxpayers from peers, tax officers, and consultants, so that taxpayers must always remind taxpayers to fulfill their obligations as taxpayers for this reason. The government must also strive to provide guidance to the public that it is important to remind each other, particularly in terms of tax compliance.

The results of testing the eighth hypothesis show that perceived behavioral control through intention has a positive and significant impact on taxpayer compliance. The small path coefficient value indicates this in such a way that the results of the Sobel test are significant. These findings show that the intention to act obediently has not been encouraged by behavioral control in the form of the possibility of inspection by tax officials, the possibility of penalties being compliant, or the possibility of being reported by third parties for taxpayer compliance behavior. The rationale for accepting this hypothesis is that there is still a definite possibility of control over this behavior; in other words, if the taxpayer feels that the taxpayer will carry out an inspection or inspection that shows that the taxpayer is obedient, the intention of the taxpayer is not to comply. Never existed, so that obedient conduct was developed.

The results of the ninth hypothesis test show that tax knowledge has a positive and significant effect on the compliance of taxpayers through intention. The high path coefficient value indicates this and fulfills important assumptions. It can be said that intention can be the best mediator in describing the tax knowledge relationship on taxpayer compliance by accepting this hypothesis, where Ajzen (1991) states that intention is a medium that is assumed to be a catcher of motivational factors, which then impacts how much effort is involved in behavior. Gangl (2015) further explains that, based on the level of knowledge (knowledge) of tax laws and regulations and knowledge of procedural aspects, each individual has different motivations for behavior. The higher the quality of individuals' tax knowledge, the better the motivation to behave in submission and compliance with tax rules and regulations. Judging from the level of responses given to their level of knowledge by taxpayers who are respondents, which is described in general knowledge of obligations as taxpayers, procedural knowledge, and knowledge related to tax rules, it demonstrates a good response by giving a relatively high score so that this is the reason for strong acceptance of this hypothesis.

4 Conclusion

Based on the results of the analysis and discussion, it can be concluded that the results of the testing of the proposed hypotheses can generally confirm the Planned Behavior theory in this study. Although there is one construct that can not be proven by the results of this study, namely the perceived construct of behavioral control that affects behavior through the variable of intention, the results of this study can show that the perceived

construct of behavioral control has a direct effect on behavior accompanied by rational explanations. This research also succeeded in empirically proving the development of Bandura's (1989) Social Cognitive Theory by testing the influence of the tax knowledge variable on taxpayer compliance behavior, which states that the level of knowledge becomes a determinant that influences the behavior of individuals. The impact of this study is as a reference material to provide insight and knowledge that can be used in the development of further science, particularly with regard to behavioral attitudes, subjective norms, perceived behavior control, tax knowledge, and taxpayer compliance behavior intentions. In order to improve tax compliance, the results of this study are expected to be able to provide input for the government as the decision-maker in taxation and policy makers. It is also expected that the results of this study will have implications for tax officers as one of the inspection agents who have the obligation to collect taxes from the public (taxpayers) where it is important to understand that the actual control by officers in the form of tax audits will be able to improve the compliance behavior of taxpayers in order to increase State revenue from the tax sector. The results of this study provide additional references for further research because there is still a lack of testing tax knowledge variables with the adoption of the intervening model or intention mediation so that the results of this study can reinforce the perception that by adopting the intention mediation model from Theory of P, the tax knowledge variable testing on taxpayer compliance You can do it. The results of this study show that the tax knowledge factor can provide government and tax officials with a useful understanding and framework that the existence of activities aimed at increasing taxpayer knowledge of tax rules and processes can encourage taxpayers to behave in a tax compliance fashion.

This study is inseparable from several limitations that might affect the quality of the data and research results. This study's tax object limits people who want to conduct interviews or distribute direct questionnaires due to the ongoing pandemic and the location where it is only carried out at one tax service office out of the many tax service offices in Makassar city. This study does not fully guarantee that the respondent is the real taxpayer because some taxpayers entrust their taxation to other parties. This study only examines taxpayer compliance behavior with several aspects of individual psychology: attitudes, subjective norms, perceived behavior control, and tax knowledge. There are still many psychological aspects that can influence individuals' behavior.

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