TAX SOCIALIZATION, TAX INCENTIVES, AND TAX SANCTIONS ON TAXPAYER COMPLIANCE AND TRUST IN TAX INSTITUTIONS AS MODERATING VARIABLES

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ABSTRACT

The purpose of this research is to study the influence of tax socialization, tax incentives, tax sanctions and trust in taxation institutions on taxpayer compliance, as well as the moderating role of trust in taxation institutions in strengthening the influence of tax socialization, tax incentives, and tax sanctions on taxpayer compliance. Data were collected through a survey of one hundred people who are taxpayers in Gresik. The results of the analysis show that tax socialization and tax incentives do not have a significant influence on taxpayer compliance, while tax sanctions have a positive influence on taxpayer compliance. In addition, trust in taxation institutions is also unable to strengthen the influence of tax sanctions on taxpayer compliance. These findings indicate that although trust in tax institutions is an important factor, it is not strong enough to increase taxpayer compliance through socialization, incentives, or sanctions. Therefore, a more comprehensive approach is needed in designing effective tax policies. Recommendations to improve taxpayer compliance include improving the quality and relevance of tax socialization, simplifying the process and increasing the accessibility of tax incentives, and stricter and more consistent law enforcement. This research contributes to the tax literature by highlighting the role of trust in tax institutions and suggesting more effective policies to improve taxpayer compliance.

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INTRODUCTION

The largest state revenue comes from the taxation sector. As one of the elements of state revenue, taxes have a very important role to improve the welfare of the community, build infrastructure to encourage economic growth. In running the government, development, and education. However, the level of tax compliance is often a problem in many countries, as some citizens do not pay taxes in full or try to avoid tax obligations altogether. This can result in huge losses for the government and impact the government's ability to provide needed services and infrastructure.

Optimizing tax revenue is closely related to tax compliance. The Ministry of Finance reported that the achievement of national tax collection from January to September 2023 amounted to Rp1,387.7 trillion or equivalent to 80.78% of the target set in 2023 of Rp1,718 trillion, which means that there are still many Indonesians who have not paid taxes. This research is based on the need to understand the factors that influence taxpayer compliance.

In this regard, trust in tax institutions is identified as a factor that may be particularly important in determining the extent to which taxpayers comply with their tax obligations. According to[1], taxpayer perceptions of their trust in government and law play a role in determining taxpayer compliance with the implementation of their tax obligations[2][3], trust does not affect compliance. Different from research[4][5][6], If people believe in the duties and roles of tax officers, DGT, and KPP as well as the effects of tax incentives, the level of taxpayer compliance will increase. Confidence in tax institutions as moderation of taxation so that the relationship between the government and the community will build mutual trust.

Tax incentives by[7] Tax incentives are actions taken by the government to encourage people and businesses to save money by lowering the amount of tax they have to pay. Tax incentives on taxpayer compliance are various forms of incentives provided by the government to individuals or entities that meet the requirements to pay taxes, The applicable tax regulations will encourage a higher level of compliance in tax payments that is the main purpose of this type of incentive. Governments usually provide tax incentives to compliant taxpayers in the form of tax breaks, credits, or penalties. They hope that providing these incentives will improve the overall compliance of the tax system, increase tax revenue and support sustainable economic growth. However, studies show that tax incentives have a negative impact on taxpayer compliance[8][9][10][11].

Tax socialization is also a factor that affects the level of taxpayer compliance. According to[12], Tax socialization is implemented to provide taxpayers with accurate information about taxes so that they know how important it is to pay taxes. Ultimately, this will result in more compliant taxpayers. But that's a different thing shown by research[13][14][15] that tax compliance is not influenced by socialization. By understanding the importance of tax compliance for a country's economic and social sustainability, tax socialization becomes a tool in shaping taxpayer behavior and ensuring the tax system operates effectively and efficiently.

2019 Study by[16][17] found that tax sanctions increase taxpayer compliance. Tax sanctions are fines or sanctions imposed on people or companies for violating tax laws. Examples of sanctions are legal actions such as fines, interest on late tax payments, and even criminal charges. Study[18][19][20] shows that taxpayer compliance is not influenced by tax sanctions or deterrents. Tax sanctions are used to increase compliance with tax laws and ensure that all parties, both legal entities and individuals, pay taxes in accordance with applicable provisions.

Literature Review

Theory of Planned Behavior (TPB)

According to Theory of Planned Behavior (TPB) is that attitudes, subjective norms, and behavioral control contribute to the formation of a person's behavior. This theory suggests that individuals need to consider the intentions or consequences of their actions before acting[21]. According to the Theory of Planned Behaviour, three factors influence a person's intention: behavioral beliefs, which are individual beliefs about the results of a behavior and the evaluation of these results. Behavioral beliefs will initially produce attitudes towards positive or negative behavior. Normative beliefs, are beliefs about encouragement or motivation that comes from outside the individual or a person can influence his behavior. And Control beliefs, are beliefs about the existence of internal or external things that support or actually hinder the behavior that will be displayed by individuals.

Tax Socialization

Socialization is the process by which people selectively acquire values and attitudes, interests, skills and knowledge in short, the culture of the group to which they belong, or seek to belong which is critical in influencing behavior[19].

Tax Incentives

Offers by the government for a specific purpose through tax benefits, such as financing for good causes are called tax incentives called tax incentives. According to Rotinsulu et al, tax benefits are for incentive and relief purposes. Tax incentives not only generate revenue for the government, but also help drive economic development in a particular region[22].

Tax Sanctions

Tax sanctions are an interpretation process where taxpayers attempt to interpret information about tax sanctions obtained from various sources. Tax sanctions consist of two parts: administrative sanctions and criminal sanctions in the form of confinement. Taxpayers try to understand information about tax sanctions from various sources[23].

Trust in Tax Institutions

Building long-term trust with customers is an important factor in creating customer loyalty. Trust cannot simply be recognized by other parties or business partners, but must be built from the start and can be proven[24] . Trust is the perception of certain parties to other parties in conducting transaction relationships based on the belief that people who are trusted can be expected. The relationship between tax authorities and taxpayers needs each other. This relationship should be based on trust[25].

Taxpayer Compliance

According to[26] Taxpayer compliance means that taxpayers are willing to fulfill their tax obligations in accordance with applicable regulations, without the need for assessment, thorough investigation, warnings, or the threat of applying administrative and legal sanctions. Compliance can be defined as submitting or obeying the applicable regulations[27].

Research Hypothesis

Tax socialization, which includes understanding and coaching taxpayers, is an important strategy of the Directorate General of Taxes to increase tax awareness and compliance[28]. By socializing the importance of paying taxes through various media and counseling, the socialization can influence taxpayers' attitudes, subjective norms, and self-control in accordance with the Theory of Planned Behavior, which in turn increases their compliance with tax obligations[29] . This is in line with the researchers' findings [29], [30],[31],[32],[33] They found that tax socialization has a positive effect on taxpayer compliance.

H1: Tax socialization has a positive effect on taxpayer compliance

The effect of tax benefits on taxpayer compliance: An increase in tax benefits associated with a particular activity increases taxpayer compliance with that activity. This can be explained by considering the theory of planned behavior. According to this theory, increased tax incentives can influence taxpayers' attitudes, subjective norms, and self-control towards their tax compliance behavior[34]. Therefore, tax incentives can be an important factor in increasing tax compliance for taxpayers[35]. This is in line with researchers[36],[8],[37], which states that tax incentives increase compliance with taxpayers.

H2 : Tax incentives increase taxpayer compliance.

Tax sanctions are used by the government to monitor taxpayers to comply with established tax regulations. Sanctions are intended to force taxpayers to fulfill their obligations in retaliation for violations. The Theory of Planned Behavior can explain this, where tax sanctions can influence subjective norms and self-control perceived by taxpayers on tax compliance behavior. With increased sanction stringency, taxpayers tend to have more positive attitudes towards complying with tax obligations and feel stronger self-control to comply with tax laws. Therefore, tax sanctions can be a major factor to increase taxpayer compliance[38]. [39],[40],[41] Previous research shows that the level of taxpayer compliance with tax obligations increases along with the increasingly severe tax sanctions.

H3 : Tax sanctions have a positive effect on taxpayer compliance.

High trust in tax institutions tends to strengthen the effectiveness of tax socialization because taxpayers are more likely to be involved in tax socialization and are more receptive to information and messages conveyed by the tax institution. Conversely, low trust can hinder the effectiveness of tax socialization, because taxpayers may reject or ignore the information conveyed. Therefore, trust in tax institutions can act as a mediating factor between tax compliance and tax socialization. The higher the taxpayer's trust in taxation institutions, the more effective tax socialization will be, which means that the level of taxpayer compliance with their tax obligations will increase[42]. This is in line with the researcher's findings[43] which states that taxpayer compliance is improved by tax socialization through trust.

H4: Trust in Tax Institutions Strengthens Tax Socialization and Taxpayer Compliance

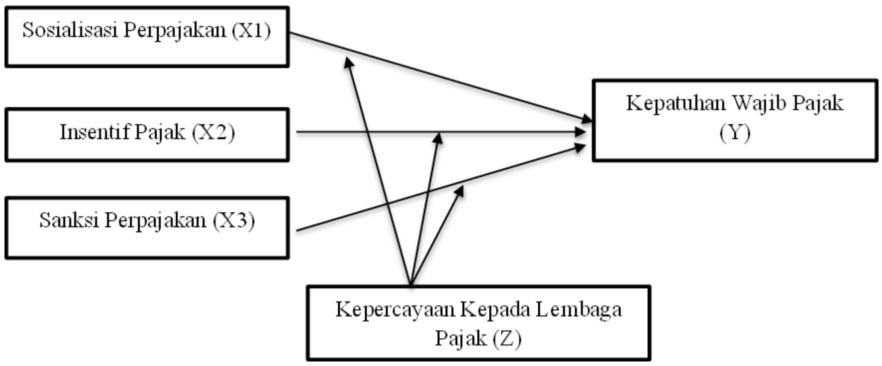
If people believe that tax agencies will do their job fairly and transparently, taxpayers are more likely to accept and comply with tax incentives. On the other hand, if taxpayers do not trust tax institutions, tax incentives may not work. may doubt the motivation or integrity of the incentives offered. Therefore, trust in tax institutions can act as a mediating factor between tax incentives and taxpayer compliance. The more trust taxpayers have in tax institutions, the better tax incentives encourage them to fulfill their tax obligations[44]. This is in line with the researcher[45][46] trust in tax authorities will increase taxpayer compliance through tax incentives.

H5: Trust in tax institutions has the effect of increasing tax compliance through tax incentives

When taxpayers have high trust in taxation institutions, the effectiveness of tax sanctions tends to strengthen, believing that the sanctions are imposed fairly and in accordance with applicable regulations[46]. Conversely, low trust can reduce the effectiveness of tax sanctions, as taxpayers may doubt the integrity and enforceability of sanctions imposed by tax agencies. Therefore, trust in tax institutions can act as a mediating factor between tax sanctions and taxpayer compliance. The more trust taxpayers have in tax institutions, the more effective tax sanctions will be in encouraging them to fulfill their tax obligations.

H6: Trust in tax institutions increases tax sanctions and tax compliance.

Research Framework



METHODS

Quantitative scientific approach, which is a way of thinking that uses numbers to solve problems systematically in an empirical and controlled manner[47]. This research uses a type of quantitative research. The Structural Equation Modeling (SEM-PLS) method was used to analyze the data of this study. This method tests the relationship between variables and hypotheses thoroughly by using the SmartPLS application to test the relationship between variables. Partial Least Square (PLS) is a variance-based SEM equation analysis. PLS has two submodels: a measurement model to test reliability and validity, and a structural model to test causality or hypotheses[39].

Research Population and Sample

The population of this study is WPOP in the Gresik area in 2022-2023. Purposive sampling is a sampling method that takes samples from the population according to certain standards.

Data collection technique

In this study, the data collection method was a questionnaire, which was given to respondents with a series of questions or written statements to be answered. The questionnaire has been clearly categorized with 22 questions asked to respondents. Respondents' answers were given a score using a Likert scale.

Operational Definition and Measurement of Variables

Variable Independent

Independent variables, also called independent variables, are variables that affect independent variables, which can also be interpreted as a condition or value that causes (changes) other conditions or values when they occur[48].

Tax Socialization

Tax socialization is DGT's effort to educate, inform and help the public understand the importance of taxes for the country[49].

Tax Incentives

Tax incentives are actions taken by the state (government) by providing reductions, concessions, and or in the form of compensation related to tax payments with the aim of attracting investors and increasing economic activity in a country. The indicators used to measure tax incentives are adopted from[8].

Tax Sanctions

Tax sanctions are a sanction or punitive action taken against taxpayers, any individual or legal entity that pays taxes in violation of tax laws and regulations. This sanction can be administrative or criminal. The purpose of these tax sanctions is to ensure that taxpayers can fulfill their tax obligations more easily and to ensure that the tax system works properly and fairly. indicator based on[42]

Moderating Variable

Moderating variables are variables that affect the direction or strength of the relationship between the independent variable (X) and the dependent variable (Y) in a study. In other words, moderating variables can strengthen, weaken, or change the direction of the relationship between two variables.

Taxpayer Trust

Taxpayer trust is a positive belief or perception of taxpayers towards tax authorities and the tax system. This trust reflects the extent to which taxpayers believe that the tax authorities act fairly, transparently, competently and honestly in tax administration. It is very important for taxpayers to have high trust in tax authorities because it achieves a high level of compliance and ensures a smooth tax administration process.

Variable Dependent

According to Tritjahjo Danny Soesilo, the dependent variable is the variable that can affect or cause changes or the appearance of a dependent variable.

Taxpayer Compliance

Tax compliance is defined as an action taken by the taxpayer to fulfill their tax obligations[50]. This includes filling out tax forms accurately and clearly, calculating the amount of tax payable, and paying taxes on time based on tax laws.

RESULTS AND DISCUSSION

Description of Research Data

Table 1. Description of Research Data

Characteristics	Description	Total
Gender	Male	68
	Female	32
Total		100
Job	private employee	77
	Civil servants	1
	more	22
Total		100

From the table above, it can be seen that the characteristics of male gender amounted to 68 respondents and women amounted to 32 respondents. Then the characteristics of the type of work there are 77 with the profession of private employees, 1 respondent with the profession of civil servants, 22 respondents with other professions.

Measurement Model Analysis (Outer Model) Convergent Validity Test

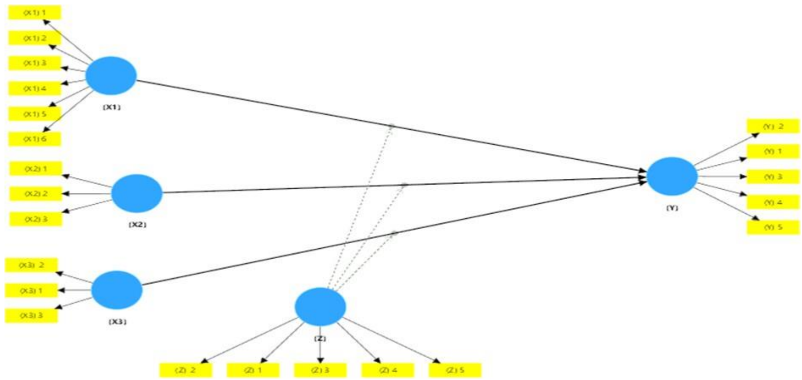
Table 2. Convergent Validity Test Results

Konstruk	Item	*Loading Factor*	Description
Tax socializatio (X1)	X1.1	0.707	Valid
	X1.2	0.730	Valid
	X1.3	0.722	Valid
	X1.4	0.900	Valid
	X1.5	0.712	Valid
	X1.6	0.829	Valid
	X2.1	0.932	Valid

Tax incentives	X2.2	0.921	Valid
	X2.3	0.916	Valid
Tax Sanctions	X3.1	0.914	Valid
	X3.2	0.921	Valid
	X3.3	0.914	Valid
Trust in the Tax Authority (Z)	Z.1	0.905	Valid
	Z.2	0.907	Valid
	Z.3	0.935	Valid
	Z.4	0.907	Valid
	Z.5	0.934	Valid
Taxpayer Compliance (Y)	Y.1	0.871	Valid
	Y.2	0.875	Valid
	Y.3	0.922	Valid
	Y.4	0.913	Valid
	Y.5	0.901	Valid

Source: Output Smart PLS, 2024

Ferdinand believes that the loading factor value above 0.4 is said to be valid. Thus the overall loading factor value is valid and > 0.4 which means that it has met the requirements of convergent validity testing and is declared valid as a latent variable. This PLS analysis examines the influence between the tax socialization variable, the tax incentive variable, the tax sanction variable, the taxpayer compliance variable and the trust variable in the tax authority. The test was measured using 22 indicators and obtained the following description:



Discriminant Validity Test

Table 3. Discriminant Validity Test Results

Construct	AVE Value	Description
X1 (Tax socialization)	0.593	Valid
X2 (Tax incentives)	0.852	Valid
X3 (Tax Sanctions)	0.844	Valid
Z (Trust in Tax Institutions)	0.804	Valid
Y (Taxpayer Compliance)	0.842	Valid

Source: *Output SmartPLS*, 2024

According to the table above, the Average Variance Extracted (AVE) value shows that all indicators are> 0.5 (AVE value> 0.5). Thus the data has met the requirements for testing discriminant validity and is said to be valid as a latent variable.

Reliability Test

Table 4. Reliability Test Results

Construct	*Cronbach,s Alpha*	*Composite Reliability (rh0_a)*	*Composite Reliability (rho_c)*	Description
X1	0.860	0.875	0.896	Reliable
X2	0.913	0.915	0.945	Reliable
X3	0.908	0.908	0.942	Reliable
Z	0.939	0.939	0.954	Reliable
Y	0.953	0.954	0.964	Reliable

Source: *Output SmartPLS*, 2024

Based on the table above, the Composite Reliability value of the tax socialization variable is 0.875 and the Cronbach alpha value is 0.860. In this case the Composite Reliability value of the tax incentive variable is 0.915 and the Cronbach alpha value is 0.913. In this case, the composite reliability value of the tax sanction variable is 0.908 and the Cronbach alpha value is 0.908. In addition, the composite reliability value of the tax authority trust variable is 0.939 and the Cronbach alpha value is 0.939. Meanwhile, the composite reliability value of the taxpayer compliance variable is 0.954 and the Cronbach alpha value is 0.953. The survey data is reliable, with the scale having an overall reliability score greater than 0.7 and a Cronbach alpha value greater than 0.7.

Structural Model Analysis (Inner Model)

Table 5. Determination Coefficient Test Results (R-Square)

	R-Square
(Y)	0.869

Source: *Output SmartPLS*, 2024

As shown in the table, the taxpayer compliance variable (Y) has an R-Square value of 0.869 or 86.9%, which shows that taxpayer compliance can be explained by tax socialization factors, tax incentives, tax sanctions by 86.9%. While the remaining 13.1%. explained by other variables not examined in the study.

Hypothesis Test

	Original Sample (o)	**Sample Average (M)**	**Standard Deviation (STDEV)**	**T-Statistik**	**P-Value**
Taxation Socialization (X1) -> Taxpayer Compliance (Y)	0.096	0.103	0.124	0.769	0.442
Tax incentives (X2) - > Taxpayer compliance (Y)	0.220	0.178	0.124	1.779	0.075
Tax Sanctions (X3) -> Taxpayer Compliance (Y)	0.423	0.409	0.157	2.695	0.007
Tax institution trust (Z) - > Tax socialization (X1) -> Taxpayer compliance (Y)	0.186	0.212	0.148	1.263	0.207
Tax institution trust (Z) - > Tax incentives (X2) - > Taxpayer compliance (Y)	0.013	0.030	0.111	0.115	0.980

Trust in tax institutions (Z) - > Tax Sanctions (X3) - > Taxpayer Compliance (Y))	0,286	0.330	0.194	1.477	0.140

First Hypothesis Testing (H1)

H1: Tax socialization has a positive effect on taxpayer compliance.

The H1 test shows that tax socialization has no effect on taxpayer compliance. The t- statistical value of the tax service variable is 0.769 (less than 1.96) and the p-value is 0.442 (greater than 0.05), so H1 is rejected.

Second Hypothesis Testing (H2)

H2 : Tax incentives increase taxpayer compliance.

The results of test H2 show that the application of tax incentives does not have a significant effect on taxpayer compliance. The H2 test is rejected because the t-statistic is less than 1.96 and the p-value is greater than 0.05.

Third Hypothesis Testing (H3)

H3 : Tax sanctions have a positive effect on taxpayer compliance.

Test H3 shows that tax compliance is influenced by tax sanctions. If the t-statistic value of 2.695 is greater than 1.96 and the p-value of 0.07 is smaller than 0.05, then tax sanctions have a significant effect on taxpayer compliance. Furthermore, the original sample (O) value of 0.423 indicates a positive influence so that H3 is accepted.

Testing the Fourth Hypothesis (H4)

H4: Trust in tax institutions strengthens Tax Socialization and Taxpayer Compliance.

Testing H4 shows that the variable trust in tax institutions does not strengthen tax socialization on taxpayer compliance. Because the t-statistic value is less than 1.96 and the p-value is greater than 0.05, H4 is rejected..

Fifth Hypothesis Testing (H5)

H5 : Trust in tax institutions strengthens tax incentives and taxpayer compliance. Testing

H5 shows that trust in tax institutions does not strengthen tax incentives and taxpayer compliance. Since the t-statistic value of 0.115 is less than 1.96 and the p-value of 0.980 is greater than 0.05, H5 is rejected..

Sixth Hypothesis Testing (H6)

H6: Trust in tax institutions strengthens tax sanctions and taxpayer compliance.

According to the H6 test, trust in tax institutions is not able to strengthen tax sanctions on taxpayer compliance. Where the t-statistic value of 1.477 is less than 1.96 and the p-value of 0.140 is greater than 0.05, H6 is rejected.

CONCLUSION

Tax socialization conducted by the tax authorities does not affect taxpayer compliance with tax regulations. The reason could be that the method used is not effective, the information provided is irrelevant or difficult for taxpayers to understand, or taxpayers pay less attention to the socialization program. Applicable tax benefits do not have a significant effect on taxpayer compliance. Taxpayers may not directly benefit from these incentives, or may find the incentives offered not attractive enough to encourage changes in compliance behavior. Claiming incentives can also be problematic. Tax sanctions have a significant effect on taxpayer compliance. Because tax offenses have clear consequences, strict and consistent sanctions tend to increase taxpayer compliance. Sanctions are used to deter taxpayers who may not comply. Trust in tax institutions does not increase the impact of tax socialization on taxpayer compliance. Taxpayers may have great trust in their tax authorities, but this trust alone is not enough to increase their level of compliance. Additional factors such as the relevance and quality of information disseminated have a greater influence. Trust in tax authorities also does not increase the impact of tax sanctions on taxpayer compliance. Trust alone is not enough to overcome shortcomings in the design and implementation of tax incentives; taxpayers need clearer and more accessible incentives. The effectiveness of sanctions depends more on the firmness and consistency of law enforcement than institutional trust. Taxpayers are more motivated to comply if they feel that violations will be punished firmly and fairly.

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