

## Conference Paper

# Detterent Factor and Social-Psychology Factors in Voluntary Tax Compliance

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### Abstract

**Introduction.** This study aims to examine the deterrence factors namely tax sanctions and social psychological factors consisting of procedural justice, trust in government authorities and moral norms on voluntary tax compliance. In this study moral beliefs and norms were tested as mediating variables. **Method.** The population in this study was an individual taxpayer in the city of Pekanbaru. The sampling technique used was purposive sampling. The survey was conducted by delivering questionnaires directly to respondents, namely taxpayers. A total of 100 taxpayers participated in this study but the data that can be processed is 99. **Result.** The results of the analysis with Structural Equation Model with Warp PLS program show that procedural justice and tax sanctions have a significant effect on trust in government authorities, but sanctions do not affect moral norms. Trust does not affect voluntary compliance. so that trust does not mediate the influence of justice and tax sanctions on voluntary compliance. The results of the study show that moral norms are mediating trust in government authorities towards voluntary compliance. **Conclusion.** This study is that the government can strive for education to improve the taxpayer's morality so that it will increase voluntary compliance.

**Keywords:** deterrence factors, social psychological factors, procedural justice, trust in government authorities and moral norms on voluntary tax compliance

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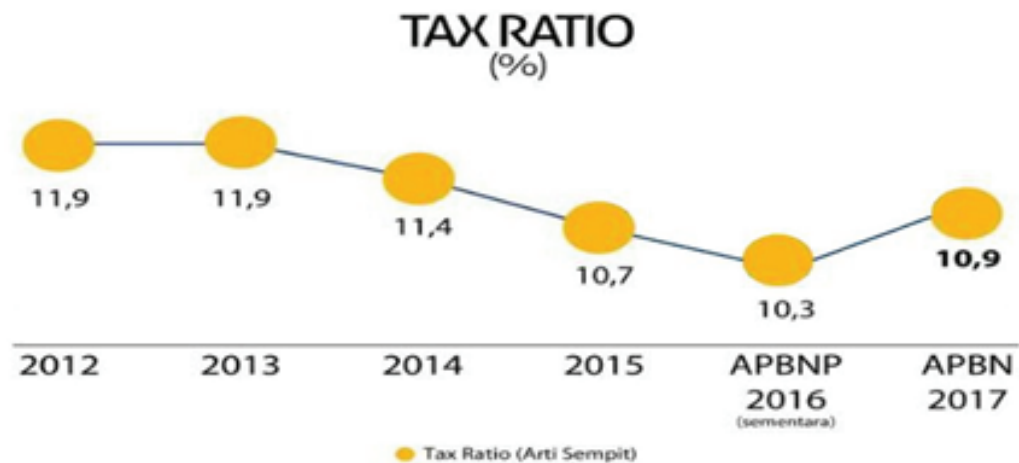
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## 1. Introduction

Revenue from the taxation sector is the main pillar of revenue in the APBN that is used to meet government expenditure needs in the context of national development. The following graph describing the development of tax ratio of indonesia in the last five years

The graph above shows that in 2012 to 2016 the tax ratio experienced a drastic decline, which was only 10.3 percent, far lower than the previous year. The previous year, in 2012 and 2013, the tax ratio be at approximately at 11.9 percent and decreased

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**Figure 1:** Indonesian Tax Ratio Development.

in 2014 to 11.4 percent until 2016 was at the lowest level. In 2017 the tax ratio experienced a slight increase, but this figure is still relatively low.

According to Kogler, Muehlbacher, and Kirchler [1] tax compliance can be grouped into two, enforced compliance and voluntary compliance. Enforced compliance that arises because of the allegation of coercion. While voluntary compliance that appears because of the awareness of the taxpayer itself. Procedural justice, trust in authority and a norm as important factors that improve voluntary tax compliance [2–6]. Other studies test impact deterrence factors such as tax penalties, tax audit, and tax rate on tax compliance [7]. Previous research shows that deterrence factors tax sanction can improve tax compliance [8, 9]. However, these results contradict other studies which state that in reality, the effectiveness of the sanctions system can reduce taxpayer compliance [10–12].

Research of Ratmono [5] shows that tax penalties as a deterrence factor have not impacted on tax compliance. The inconsistency of the results becomes an interesting thing to be re-tested by developing voluntary tax compliance research using trust in authorities and moral norms as mediating variables. Van Dijke and Verbon [7] found that trust is important when authorities focus on justice for increasing voluntary compliance. Moral norms are psychological-social variables that are thought to influence voluntary tax compliance. Torgler [13] found that tax morale possessed by someone determines the occurrence of tax compliance behavior.

Based on the explanation above, this study examines the effect of deterrence factor tax sanction and social psychological factors procedural justice, trust in authorities and moral norms in affecting voluntary tax compliance. This study has a difference with previous studies [14] which uses deterrence factors tax penalties and tax audits and only

uses trust as a moderating variable, this study uses a more complex social psychology variable which further explains the relationship between deterrence and psychology factors social with voluntary compliance. This study also uses trust in government authorities and moral norms as mediating variables. The next difference is the research method used, Ratmono and Cahyonowati [14] using an experiment, while this study uses survey methods.

## 2. Literatur Review

### 2.1. Teori slippery slope

One of the latest theories about tax compliance is the slippery slope model from [4]. This theory states that social psychology and deterrence variables determine the level of tax compliance. Psychological-social variables tend to influence voluntary tax compliance while deterrence variables tend to influence tax compliance based on fear of negative consequences or forced tax compliance. Based on this slippery slope theory, the policy of increasing public trust in the tax authority must be prioritized in order to increase voluntary tax compliance

### 2.2. Hypothesis development

#### 2.2.1. Effect of procedural justice on voluntary compliance

Procedural justice is the justice felt by taxpayers in the process of distributing tax rights and obligations whether it has been carried out according to procedures or not. Empirical studies show that if a person feels that the authorities carry out fair and existing procedures, they tend to ask for authority [15] and are more in line with the decisions taken by the tax authorities [6, 16]. From the description above, procedural justice is thought to influence voluntary compliance. Following hypothesis is formulated:

H<sub>1</sub>: Procedural justice had a significant effect on voluntary tax compliance.

#### 2.2.2. Effect of procedural justice on trust in authorities

Fairness Heuristic Theory explains that people will observe carefully whether the tax authorities act procedurally fair. Several studies have revealed that when tax authorities follow procedural justice rules, such as refraining from self-interest and voting in the

community decision-making process, assessing such a fairer procedure will increase taxpayers' trust [17, 18]. Based on the description above, it is hypothesized

H<sub>2</sub>: Procedural justice had a significant effect on trust in authorities

### **2.2.3. Effect of trust in authorities on voluntary compliance**

Trust emphasizes the relationship between taxpayers and tax authorities resulting from the trust of taxpayers in the actions of tax authorities. Wahl [19] found a positive impact derived from the strength and trust in paying taxes. The same findings are mentioned in the study by Muehlbacher, Kirchler, and [20] and [1], where they found trust from tax authorities to increase voluntary tax compliance. Based on the description above, it is hypothesized:

H<sub>3</sub>: trust in authorities had a significant effect on voluntary tax compliance

### **2.2.4. Effect of procedural justice on moral norms**

Theory of moral reasoning in the context of tax compliance states that moral decisions are mainly influenced by the application of sanctions at a low level of moral reasoning, expectations of fairness at a moderate level, and the issue of justice at the highest level. Some studies [21] provide evidence that when taxpayers are treated fairly by the tax authorities, the treatment stimulates the internalization of collective norms (the process of personal norms). can be formulated the following hypothesis:

H<sub>4</sub>: Procedural justice had a significant effect on moral norms

### **2.2.5. Effect of moral norms on voluntary tax compliance**

Norm activation theory [22] relevant to explain the behavior of taxpayers in fulfilling their obligations to pay taxes. Someone will obey paying taxes on time, if someone already feels that paying taxes is his duty. Wenzel [2] proved that personal norms negatively affect tax avoidance which means that it can increase tax compliance. Based on this, the following hypothesis can be formulated

H<sub>5</sub>: Moral norm had a significant effect on voluntary tax compliance

### 2.2.6. Effect of tax sanctions on trust in authorities

Moral assessment of punishable behavior is a key factor in understanding the relationship between tax authorities and compliance sanctions [23]. Whether tax disobedience is seen as immoral or immoral depends on how sanctions are perceived: (1) as compensatory that is to show an economic transaction, or (2) retributive shows that norm violations deserve punishment. Based on the description above, it is hypothesized

H<sub>6</sub>: tax sanctions had a significant effect on trust in authorities

### 2.2.7. Effect of tax sanctions on Moral Norm

Tax sanctions are imposed on taxpayers as a legal consequence if they violate existing regulations. The theory that is considered to be closely related to the moral of taxpayers is the theory of moral reasoning. The theory of moral reasoning in the context of tax compliance states that moral decisions are mainly influenced by the application of sanctions on low moral reasoning. Based on the description above, it is hypothesized

H<sub>7</sub>: Tax sanctions had significant effect on moral norm

### 2.2.8. Trust in authorities mediated relationship procedural justice with voluntary compliance

The Heuristic Justice Theory explains when tax authorities act according to fair procedures, the taxpayer will increase taxpayer trust [17, 18]. Trust in authority has a positive impact on the willingness to pay taxes. This is supported by [20] and [1], where they found trust from tax authorities to increase voluntary tax compliance

H<sub>8</sub>: Trust in authorities mediated relationship procedural justice with voluntary compliance

### 2.2.9. Moral Norm mediated relationship procedural justice with voluntary compliance

Fair procedures can affect the attitude of taxpayers to behave honestly and be responsible for their tax obligations. Thus a fair procedure will increase the morale of the taxpayer. Verboon and van Dijke [7] research proves that the moral norms of taxpayers have a positive effect on tax compliance. Wenzel [2] proves that personal norms negatively

affect tax avoidance which means that it can increase tax compliance. Based on this, the following hypotheses can be formulated:

H<sub>9</sub>: Moral Norms Mediated relationship procedural fairness with voluntary compliance

### **2.2.10. Trust in authorities mediated relationship tax sanction with voluntary compliance**

Moral judgments about punishable behavior are key factors in understanding the relationship between imposing sanctions by tax authorities and tax compliance [23]. Retributive sanctions tend to increase trust compared to compensatory sanctions because they show moral disagreement with norm violations [24]. Thus the amount of sanctions that are felt to be fair will increase trust so that it will increase voluntary compliance. Based on the description above, it is hypothesized:

H<sub>10</sub>: Trust in authorities mediated relationship tax sanction with voluntary compliance

### **2.2.11. Moral norms mediated relationship tax sanctions with voluntary compliance**

Theory of moral reasoning states that moral decisions are mainly influenced by the application of sanctions at a low level of moral reasoning. Moral norms owned by taxpayers can be intrinsic motivation for taxpayers in complying with their tax obligations without coercion [25]. Based on the description above, it is hypothesized:

H<sub>11</sub>: Moral norms mediated relationship tax sanctions with voluntary compliance

## **3. Research Method**

### **3.1. Population and sample**

The population in this study is an individual tax payer who has a business registered at Tax Office Partama Tampan which amounts to 8,832 (source: tax office Pratama Tampan). The sampling technique used convenience sampling, which is sampling in the easiest way according to the researcher. The selection of this sampling technique is used because the population in the study is homogeneous

### **3.2. Measurement**

### 3.2.1. Voluntary compliance

Voluntary tax compliance measured by an instrument developed from [2] which consists of 10 question items that measure voluntary self-registration, refuse to register not according to procedures, pay taxes without coercion, awareness of paying taxes for the future period, feel paid tax is an obligation that should, understand taxation regulations, pay taxes with self-awareness, desire to contribute to the country and others.

### 3.2.2. Procedural justice

Procedural justice measured by instruments from [24, 26] with 5 items of questions that measure the same treatment with other taxpayers, correct errors in existing procedures, can give opinions in the tax authorities, sanctions have been given according to procedures, procedures are in accordance with moral ethics

### 3.2.3. Tax sanction

Sanctions consist of four questions that measure the magnitude of sanctions, namely the amount of criminal sanctions, administration, sanctions as a tool for education, sanctions without tolerance.

### 3.2.4. Trust in government authorities

Trust in tax authority measured by the instrument from [23] consisting of 5 items of questions that measure trust in government transparency, fairness in fulfilling obligations, equal rights of citizens, ability to manage taxes, have high integrity, act on the interests of citizens.

### 3.2.5. Moral norms

Moral norms are individual norms that are owned by a taxpayer, but may not be owned by other taxpayers. The instrument consists of 5 statement items that measure attitudes to the obligation to pay taxes, crimes if not paying taxes, not paying taxes is an act that is not good, the obligation to pay taxes even though it is unfair, paying taxes is an obligation to help the country.

All variables are measured using a 5-point Likert scale, point 1 = strongly disagree up to 5 = strongly agree.

## 4. Result

### 4.1. Descriptive statistics

From the 120 questionnaires distributed, 100 questionnaires could be accepted for data analysis. Table I show the descriptive data:

TABLE 1: DESCRIPTIVE STATISTICS.

	N	Minimum	Maximum	Mean	Std. Deviation
Procedural justice (KP)	100	15.00	23.00	18.4300	1.61592
Trust in Authority (KC)	100	16.00	30.00	22.7100	3.47660
Moral Norm (NM)	100	12.00	25.00	18.5200	2.12479
Tax Sanction (SP)	100	8.00	20.00	14.4600	1.94583
Voluntary Compliance (KS)	100	21.00	44.00	37.1600	3.29591

The data shows that the standard deviation is much smaller than the mean which reflects the representative data.

The hypothesis testing of the research was carried out by using the Structural Equation Model (SEM) approach by using the Partial Least Square (PLS) software. The results of the analysis can be explain as follows:

### 4.2. Result of outer model

#### 4.2.1. Result of common method Bias

The result of common method biased by looking at the full collinearity VIF value of each variable can be seen in table II

TABLE 2: Full Collinearity Vifs.

KP	SP	KC	NM	KS
1.085	1.056	1.118	1.035	1.015



In table 2 above can be seen the full collinearity VIF value of all constructs (first Order Construct) has the value of "Full Collinearity. VIF below 3.3. It can be concluded that it is free from collinearity or biased common method.

#### 4.2.2. Result of test validity

Convergent validity is used to measure the same construct. Convergence is shown by high correlation. Test results of convergent validity can be seen in the table below:

TABLE 3: Result Of Test Validity.

	KP	SP	KC	NM	KS	Type (a)	SE	P value
KP3	<b>(0.754)</b>	-0.091	0.196	0.119	-0.053	Reflective	0.082	<0.001
KP4	<b>(0.754)</b>	0.091	-0.196	-0.119	0.053	Reflective	0.082	<0.001
SP1	0.107	<b>(0.863)</b>	0.010	0.055	-0.013	Reflective	0.079	<0.001
SP3	0.033	<b>(0.708)</b>	-0.016	0.055	-0.015	Reflective	0.083	<0.001
SP4	-0.161	<b>(0.724)</b>	0.003	-0.119	0.030	Reflective	0.082	<0.001
KC4	-0.155	-0.047	<b>(0.709)</b>	-0.102	0.075	Reflective	0.083	<0.001
KC5	-0.007	0.073	<b>(0.706)</b>	-0.040	-0.090	Reflective	0.083	<0.001
KC7	0.154	-0.025	<b>(0.747)</b>	0.134	0.014	Reflective	0.082	<0.001
NM3	-0.036	-0.133	0.004	<b>(0.792)</b>	-0.179	Reflective	0.081	<0.001
NM5	0.036	0.133	-0.004	<b>(0.792)</b>	0.179	Reflective	0.081	<0.001
KS2	0.126	-0.069	-0.071	-0.031	<b>(0.831)</b>	Reflective	0.080	<0.001
KS3	-0.126	0.069	0.071	0.031	<b>(0.831)</b>	Reflective	0.080	<0.001

The result of convergent validity analysis shows that all indicators have a loading value above 0.5 which means that all indicators are valid.

#### 4.2.3. Result of discriminant validity

To see the results of the discriminant validity test by comparing the value of the correlation indicators in the construct with other variables, the correlation can be seen in the cross loading value in table 3 above. Discriminant validity can also be seen from the square root value AVE in the table 4 below

We can be seen from the square root value AVE greater than the correlation between latent construct variables. The square root of AVE procedural justice is 0.754, tax sanction 0.768, trust 0.721, moral norm 0.792, voluntary compliance 0.831 is greater than the

TABLE 4: Ave,Reliability,R Square.

	Correlations among l.vs. with sq. rts. of AVEs					Reliability	R Square
	KP	SP	KC	NM	KS		
KP	0.754	0.069	0.257	-0.113	-0.013	0.725	
SP	0.069	0.768	0.188	0.118	0.001	0.811	
KC	0.257	0.188	0.721	-0.036	-0.100	0.765	0.106
NM	-0.113	0.118	-0.036	0.792	-0.062	0.771	0.067
KS	-0.013	0.001	-0.100	-0.062	0.831	0.817	0.067

correlation value between constructs so the above values are said to be good and meet the requirements of discriminant validity.

#### 4.2.4. Result of test reliability

Reliability test results can be seen in table IV above. Composite reliability values above 0.7. It can be concluded that all construct variables have high reliability which means that each construct variable has an average correlation between items in a reliable model test

#### 4.3. Result of inner model

To predict the existence of causality in SEM-PLS by using Warp PLS 6.0 program. Figure of Full structural Equation Model is below:

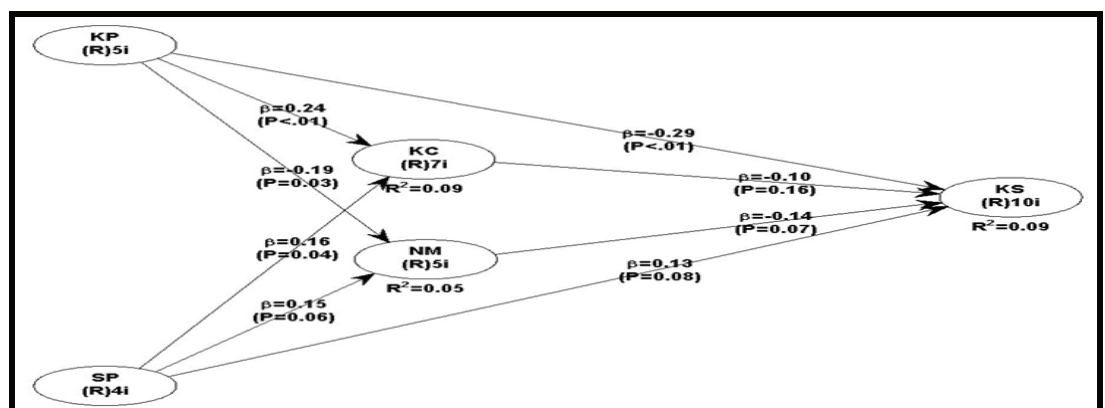


Figure 2: Full structural equation model.

### 4.3.1. Determination coefficient

R-squared only exists for endogenous variables [27] The results of the R-squared value can be seen in table IV above

The construct variable trust influenced by procedural justice and tax sanction of 0.106 (10%) moral norms (NM) has R square of 0.067 which means that it is only affected by procedural justice and tax sanction of 6.7% and voluntary compliance has a R Square of 0.067 which means it is affected by trust, procedural justice and moral norms are only 6.7% and the remaining 93.3% are influenced by variables or factors outside this research model.

### 4.4. Result of hypothesis

The results of testing hypotheses can be seen in the table below:

TABLE 5: Regression Weight.

	Path Coefficient	P Value	Decision
KP-KS (H1)	0.156	0.156	Rejected
KP-KC (H2)	0.264	0.003	Accepted
KC-KS (H3)	0.091	0.091	Rejected
KP-NM (H4)	-0.211	0.014	Accepted
NM-KS (H5)	-0.215	0.013	Accepted
SP-KC (H6)	0.182	0.030	Accepted
SP-NM (H7)	0.057	0.057	Rejected

Table 5 shows the results of the testing of hypothesis1 is the effect of procedural justice on voluntary compliance has not significant ( $p= 0.156 > 0.05$ ). The results of testing of hypothesis 2 shows  $p$  value = 0.003 is smaller than the critical value 0.05 which means that hypothesis 2 is accepted. The results of testing of hypothesis 3 shows  $p$  value= 0.091.0.050.05, which means that hypothesis 3 is rejected, The results of testing hypothesis 4 shows the influence of procedural justice on moral norms has a  $p$  value = 0.014 smaller than critical value 0.05, which means that hypothesis 4 is accepted. The results of testing hypothesis 5 shows that effect moral norms on voluntary compliance has a  $p$  value = 0.013 smaller than critical value 0.05 which means that hypothesis 5 is accepted. The results of testing hypothesis 6 shows the  $p$  value = 0.03 < 0.05, which means that hypothesis 8 is accepted, The results of testing hypothesis 7 shows the  $p$  value = 0.057 > 0.05, which means the hypothesis is rejected.

Effect of the mediating variable trust on the dependent variable voluntary compliance does not significant with  $p$  value =  $0.091 > 0.05$  which means that hypothesis 8 is rejected. The effect of tax sanctions on trust as mediation variables has a significant effect with  $p = 0.03 > 0.05$ , while the effect of trust on voluntary compliance is not significant with  $p$  value =  $0.092 > 0.05$ . Both of these relationships are not significant so that the hypothesis 9 rejected. The result show that the trust in authorities not mediated the effect of procedural justice on voluntary compliance.

The results of testing hypothesis 10 shows the effect of procedural justice on moral norms is significant with  $p$  value =  $0.014 < 0.05$ , while the effect of moral norms on voluntary compliance is also significant with  $p$  value =  $0.013 < 0.05$ . Both significant relationships so that the hypothesis 10 accepted. It can be concluded that moral norm mediates the effect of procedural justice on voluntary compliance. The results of this study are consistent with the research [1, 20, 32] found a positive impact derived from strengths and beliefs about tax payments.

The results of testing hypotheses 11 show that the effect of tax sanctions on the mediating variables of moral norms is not significant with  $p$  value =  $0.057 > 0.05$ , while the influence of moral norms on voluntary compliance is significant with  $p$  value =  $0.013 < 0.05$ .

## 5. Discussion

The results of testing of hypothesis showing no significant influence of procedural justice on voluntary compliance. The results of this study are not consistent with previous research (Faisal, 2014 and Faizal, 2017) The result shows that procedural justice has positif significant effect on trust in government authorities. The result consistent with previous research [17, 18] wich show the higher perceived procedural justice will increase trust in government authorities. The results shows that trust in the government has no effect on voluntary compliance. The results show that trust in the government does not affect the desire of taxpayers to pay taxesThe results of this study are not in consistent with Schwarzenberger [1, 28].

In this study procedural justice effect has significant effect on moral norms. The correlation shows a negative value of  $-0.211$ . This indicates procedural justice actually decreases morality. The results of the study support the theory and consistent with previous studies [2, 29, 30] have succeeded in proving that the procedural justice of tax authorities has a positive effect on one's norms.

This study shows that moral norms effect on voluntary compliance. Correlation results show a value of -0.215 which has a negative relationship which indicates that increasing moral norms actually reduce voluntary compliance. Although this hypothesis is supported but this negative relationship is different from previous research. Basri and Al Azhar [31] research shows that increasing morale will reduce unethical behaviors such as tax fraud.

Tax sanctions has significant effect on trust in government authorities. The higher sanctions can increase the taxpayer's morality so that they are aware of their tax obligations. Consistent [4] that sanctions in the form of imposing penalties are perceived as indicators that tax authorities can increase honest taxpayer trust. The test results show that tax sanctions do not affect moral norms. The results of this study are not consistent with Novia (2016) that the existence of sanctions will affect morale.

Mediation testing used partial step method. This study shows trust in authorities cannot mediate the influence of procedural justice on voluntary compliance. The results of this study are inconsistent with the research [31] who found trust as a variable that mediates the effect of procedural justice on tax compliance. The results also shows that the trust in authorities not mediated the effect of procedural justice on voluntary compliance.

This study shows that moral norm mediates the effect of procedural justice on voluntary compliance. The results of this study are consistent with the research [1, 20, 32] found a positive impact derived from strengths and beliefs about tax payments.

The results show that the effect of tax sanctions on the mediating variables of moral norms is not significant effect. This study does not support the Theory of moral reasoning states that moral decisions are mainly influenced by the application of sanctions and [25] which states sanctions will increase moral obligations

## 6. Conclusions

The results show that there is no significant influence of procedural justice on voluntary compliance. Procedural justice has a significant influence on trust in government authorities. The higher perceived procedural justice will increase trust in government authorities. In this study, trust in the government does not affect voluntary compliance, but procedural justice affects moral norms. Moral norms affect voluntary compliance. The results show that the higher moral norms actually reduce voluntary tax compliance. Tax sanctions affect trust in government authorities. The higher sanctions can increase the taxpayer's morality so they are aware of their tax obligations. The results of the study show that tax sanctions have no effect on moral norms, meaning that trust cannot

mediate the influence of procedural justice on voluntary compliance. trust does not mediate the influence of procedural justice on voluntary compliance trust does not mediate mediating the influence of procedural justice on voluntary compliance. The results show that Normal mediates the influence of procedural justice on voluntary compliance, but moral norms do not mediate tax sanctions with voluntary tax compliance.

## 7. Limitations

This research is only carried out on individual taxpayers who have a MSME business only. The study area was only conducted in the areas of Pekanbaru, Kampar and Bengkalis so that these results cannot be generalized more broadly. Deterrence and social variables are still few and have not shown a large influence on voluntary compliance. The research model only uses mediation of moral norms and trust in government authorities

## 8. Suggested for Future Research

Further research should expand the object of research not only on individual taxpayers but also corporate taxpayers. Further research can expand the research area so that research results can be more generalized. Subsequent research can examine deterrence and social variables other factors social norms, economic levels, law enforcement, examination, politics etc. Research can further develop the model by adding other variables to obtain the best model in voluntary compliance

## 9. Implications

This study has a contribution to the theory that supports that procedural justice influences trust and moral norms, as well as tax sanctions also affect procedural justice and moral norms. Moral norms are intermediaries for the creation of voluntary compliance. It is important for the government to increase the taxpayer's morality so as to increase voluntary compliance.

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