

Dynamics Of ASN Tax Compliance in the Transition of Higher Education To PTN-BH Status

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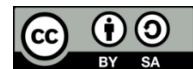
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ABSTRACT

This study uses convenience sampling by distributing questionnaires to 70 respondents registered at the Tax Center FEB UB in order to ascertain the impact of tax socialization, tax sanctions, income level, and the number of dependents with risk preference as a moderating variable on the compliance of ASN taxpayers at Universitas Brawijaya. The research sample obtained was 62 respondents processed using the SmartPLS application with the SEM method. According to this study, Universitas Brawijaya ASN taxpayers' compliance was unaffected by tax socialization, tax penalties, income level, or the number of dependents. Furthermore, the impact of tax socialization, tax penalties, income levels, and the number of dependents on the compliance of ASN taxpayers at Universitas Brawijaya has not been mitigated by risk preferences. The study's implications include identifying the variables that influence Universitas Brawijaya taxpayer compliance and the use of prospect and compliance theories within the institution's boundaries.

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1. INTRODUCTION

Low tax compliance is a problem that has not been solved until now in Indonesia [1]. This is evidenced by Indonesia's tax ratio of 12.1% in 2022 which is still far behind countries in Asia-Pacific and the OECD average of 19.3% and 34%. The low tax ratio indicates that the government has difficulties in absorbing tax revenue through the community or the level of taxpayer participation is still relatively low [2]. One of the compliance problems that is often experienced is the large number of individual tax evasion, especially within the PTN-BH environment. The PTN-BH phenomenon creates a great turmoil in the amount of

underpaid ASN taxpayers at the time of reporting the annual tax return. This is due to the effect of the progressive tax rate imposed on individual taxpayers while the tax credit contained in the 1721-A1 and 1721-A2 deduction receipts is much smaller than the annual income tax of the ASN taxpayer.

This problem has occurred since 2022, but ASN taxpayers within UB still experience shock when calculating the amount of their tax underpayment when participating in assistance in filling out tax returns at the Tax Center FEB UB. The behavior of taxpayers who are compliant or non-compliant in depositing and reporting their taxes can be explained through the theory of compliance

put forward by Stanley Milgram [3] in his book entitled "Obedience to Authority: An Experimental View". Sanctions and socialization are described as instruments used by authorities to influence taxpayer behavior. The more severe the tax penalties imposed by the government, the more taxpayers will be under pressure to pay taxes or to follow the relevant tax laws. On the other hand, if socialization is implemented by the government more often, it will assist taxpayers in adhering to their directives, which will increase taxpayer compliance. In addition to the theory of compliance put forward by Milgram [3], the compliance or not of taxpayers can also be explained through the theory of prospects put forward by Kahneman & Tversky [4] in a paper entitled "Prospect Theory: An Analysis of Decision Under Risk".

This theory emphasizes the internal aspect of the taxpayer in the form of perception of risk in the taxpayer's decision-making. The more a taxpayer is trapped in the dimension of loss, the more likely it is that taxpayers tend to take risks to avoid the losses that will be experienced. This can be applied with a higher number of dependents because it creates a fairly heavy financial burden for taxpayers. Conversely, a taxpayer who is increasingly in the profit dimension tends to be more risk-averse to maintain the profits earned. This applies to the higher income level, so taxpayers have more ability to pay taxes and tend to avoid the risk of being sanctioned that increases their tax burden.

Seeing the phenomenon that is occurring, the researcher chose taxpayer compliance at UB as the object of the research because the researcher had observed the incident during the reporting of the 2023 Annual Tax Return through assistance at the Tax Center FEB UB as a tax volunteer. Observations during the mentoring showed that most taxpayers experienced shock and did not suspect the status of tax shortfall at all. This is the main concern because some taxpayers also have thoughts to avoid the underpayment.

Tax penalties have a considerable influence on taxpayer compliance, according to a number of previous studies, including those by [5]-[7]. The results of Khodijah et al. [8] and Firmansyah et al. [9] showed that tax penalties had no appreciable effect on taxpayer compliance, in contrast to previous research. Previous research that looked at the link between tax socialization and taxpayer compliance have demonstrated that it has a favorable and significant influence on taxpayer compliance [10]-[12]. But according to study by Devi & Purba (2019) and Firmansyah et al. [9], tax socialization has little bearing on taxpayer compliance.

Additionally, Sopiyan & Satriawan [14] and Syah & Krisdiyawati [15] conducted research on the variable income level and found that it significantly affects taxpayer compliance. Conversely, studies by Badar & Kantohe [16] and Donofan & Afriyenti [17] produced conflicting findings, namely that income levels had no discernible impact on taxpayer compliance. While Purwanti & Rohayati [18] and Triyono et al. [19] have used the variable number of dependents to demonstrate that the results have a significant impact on female labor force participation and children's educational attainment, taxpayer compliance research has never made use of these variables. According to the prospect theory, the risk preference variable has also been found to mediate the relationship between tax penalty and tax socialization on taxpayer compliance. Risk preferences can be used as a variable to lessen the effect of tax penalties on taxpayer compliance, according to empirical study by Akmal et al. [20] and Elsani & Tanno [21]. However, Heliani et al. [22] research provides empirical evidence that the connection between taxpayer compliance and tax socialization is not moderated by risk preferences.

A research study on PTN-BH was only conducted by Laksito [23] using the variables Tax Morale and Supportive Corporate Environment. Most of the research still focuses on the compliance of corporate taxpayers and individuals, both with MSME status and those registered with the Tax

Service Office (KPP). A gap that researchers wish to fill is created by the lack of research on PTN-BH and research that uses the number of dependents as an independent variable on taxpayer compliance in Indonesia. The results of studies on the effects of tax sanctions, tax socialization, and income level on taxpayer compliance are still inconsistent, as is the use of risk preference ability as a moderating variable. Using risk preferences as a moderating variable, this study aims to give a general overview of the impact of tax socialization, tax sanctions, income levels, and the number of dependents on Universitas Brawijaya taxpayer compliance.

2. LITERATURE REVIEW

2.1 Compliance Theory

Compliance theory is a theory that explains individual compliance with an applicable order or regulation. This theory was first popularized by Stanley Milgram in 1974 in his book "Obedience to Authority: An Experimental View". The research conducted by Milgram [3] aims to test the compliance of individuals both according to the values held by the individual and against it. This research was conducted in a room involving two individuals where one of them will be a teacher and a student. The researcher as an authority figure will instruct the teacher to give electric shocks in stages to students starting from the lowest level at 0 volts to the most fatal and highest level, which is at 450 volts.

The main findings of Milgram [3] research stated that several important things in the measurement of obedience are that the orders of the authorities provide pressure in the form of threats of torture that make the teacher obey and carry out the orders given by the researcher even though it is contrary to the morality of the teacher, the legitimacy of the researcher (authority) is seen as an important thing because the teachers in this experiment are always obedient when the researcher is near the teacher. and the compliance of the teacher itself is influenced by the

experimental environment, one of which is social support.

2.2 Lead Theory

Prospect theory was originally coined in 1979 as a critique of the Expected Utility Theory, which at that time was widely known as a theory with a normative model that explained that a person would always make rational decisions in the midst of uncertainty or risk. Prospect theory was first introduced by Daniel Kahneman and Amos Tversky in March [4] in a paper titled "Prospect Theory: An Analysis of Decision Under Risk". Kahneman & Tversky [4] state that each individual will judge the outcome based on the gains or losses incurred against their initial expectations. This is what shapes the individual's behavioral tendency to take or avoid risks. Prospect theory distinguishes two phases in the decision-making process, including the editing phase and the evaluation phase. The function of the editing phase is to organize and reformulate the choices so as to facilitate the evaluation and subsequent selection. Editing involves implementing multiple operations that change the outcome and probability associated with the offered lead. This phase is the place where the framing process is carried out so that choices are perceived as profits, losses, along with the level of risk. The evaluation phase is the stage where the decision-maker is assumed to evaluate each lead that has been edited and select the lead with the highest score.

According to this theory, the loss curve tends to be steeper than the curve on the profit side, which indicates that individuals tend to be more sensitive when experiencing losses than getting profits with the same value. People who are more driven to prevent losses than to seek equal benefits are said to exhibit loss aversion. A convex curve on the loss side below the reference point indicates that people are more likely to take risks in order to prevent such losses, whereas a concave curve on the profit side above the reference point indicates that people are more likely to be risk-averse in order to preserve their profits.

3. METHOD

This research is included in the type of descriptive research with a quantitative approach. Data for this study is gathered via a survey approach using questionnaire tools. The 148 professors and educators with ASN status who work at Universitas Brawijaya's Faculty of Economics and Business (FEB) make up the study's population. The sampling method used is convenience sampling which is the collection of information from members of the population that is easily available to provide it [24]. Based on this method, the number of samples used

in the study was calculated using the Slovin formula with an error rate of 10% which resulted in a sample of 60 people. The analysis methods carried out include validity, reliability, model prediction estimation, and hypothesis test.

4. RESULT

Hypothesis testing is carried out through a coefficient path by displaying the value of the beta coefficient and also the value of the t-test along with the p value on the smartPLS output. The results of such tests can be seen in the following table.

Hypothesis	Original Sample	T-statistics	P-values	Information
H1	0,034	0,180	0,857	Rejected
H2	0,072	0,497	0,619	Rejected
H3	0,083	0,504	0,615	Rejected
H4	-0,129	0,850	0,395	Rejected
H5	-0,007	0,024	0,981	Rejected
H6	0,176	0,896	0,370	Rejected
H7	0,090	0,376	0,707	Rejected
H8	-0,026	0,145	0,885	Rejected

Source: Primary Data Processed by Researchers (2024)

4.1 Socialization of Taxation on Taxpayer Compliance

Based on the results of the hypothesis test of the influence of tax socialization on taxpayer compliance, it was found that the original sample value was 0.034, the t-statistics value was 0.180, which was smaller than 1.96, and the p values were 0.857 which was greater than 0.05. According to the research, taxpayer compliance is positively but marginally impacted by tax socialization. Due to the inequity of the regulations and the tax system that requires separate tax deductions in PTN-BH, most PTN-BH taxpayers have concerns about the difference between the applicable tax regulations between PTN-BH and PTN-BLU, which share the same educational goal. This is because they work in the same profession as lecturers or ASN staff and must pay a hefty tax burden at the end of the year. This has the potential to be the reason why tax socialization is not a big

enough source of motivation for them to fulfill their tax obligations because of their declining trust in the fiscal system and an unfair tax system for taxpayers in PTN-BH. The results of this study corroborate those of Siahaan & Halimatusyadiah [25], Devi & Purba [13], and Firmansyah et al. [9], who did not discover any proof that tax socialization had a significant effect on taxpayer compliance.

4.2 Tax Sanctions on Taxpayer Compliance

Based on the results of testing the hypothesis of the effect of tax sanctions on taxpayer compliance, it was found that the original sample value was 0.072, the t-statistics value was 0.497 which was smaller than 1.96 and the p values were 0.619 which was greater than 0.05. The conclusion of the data states that tax sanctions have a positive but not significant effect on taxpayer compliance. The low legitimacy of the tax authority in front of the views of ASN taxpayers has the potential to occur because

the imposition of sanctions on the tax system that is seen as unfair is contrary to the belief of ASN taxpayers who adhere to the desire of a tax system and regulations that can accommodate the needs and concerns of the individual as a PTN-BH. The failure of regulations to accommodate this creates a perception of individuals and lowers their trust in the authorities. The results of Khodijah et al. [8] and Firmansyah et al. [9], who found no appreciable effect of tax fines on taxpayer compliance, are supported by this study.

4.3 Income Level to Taxpayer Compliance

Based on the results of the hypothesis test of the influence of income level on taxpayer compliance, it was found that the original sample value was 0.083, the t-statistics value was 0.504, which was smaller than 1.96, and the p values were 0.615 which was greater than 0.05. The conclusion of the data states that the level of income has a positive but not significant effect on taxpayer compliance. The amount of tax that has been adjusted to the proportion and ability of ASN taxpayers is likely to be the reason that even if the income level rises or falls significantly, it will not significantly affect tax payments and ASN taxpayers' compliance. Furthermore, PTN-BH taxpayers' moral character may potentially have a bigger impact on their compliance. This study supports the findings of Badar & Kantohe [16] and Donofan & Afriyenti [17], who discovered that income levels had no discernible impact on taxpayer compliance.

4.4 Number of Dependents on Taxpayer Compliance

Based on the results of the hypothesis test of the effect of the number of dependents on taxpayer compliance, it was found that the original sample value was -0.129, the t-statistics value was 0.850, which was smaller than 1.96, and the p values were 0.395 which was greater than 0.05. The data's conclusion indicates that taxpayer compliance is negatively, although not significantly, impacted by the number of dependents. According to the descriptive research, the majority of taxpayers still fall within the PTKP limitations established by the relevant rules

since they have one to three dependents. Therefore, PTKP's facilities in tax relief can be utilized optimally by taxpayers so that taxpayers can still prioritize basic family needs and reduce the desire of ASN taxpayers to do tax avoidance. In addition, economic factors such as the number of dependents are not the main factor determining a taxpayer's compliance. Several studies conducted by Estiana et al. [26] and Febriani et al. [27] using the variable number of dependents also showed that the variable number of dependents did not have a significant effect on the participation of married women working in the formal or informal sector and the consumption patterns of fishermen's households.

4.5 Socialization of Taxation on Taxpayer Compliance with Risk Preference Moderation

Based on the results of the hypothesis test of the ability of risk preferences to moderate the influence of tax socialization on taxpayer compliance, it was found that the original sample value was -0.007, the t-statistics value was 0.024, which was smaller than 1.96, and the p values were 0.981 which was greater than 0.05. According to the research, the impact of tax socialization on taxpayer compliance cannot be substantially mitigated by risk preferences. According to the study's findings, the influence of tax socialization in developing the character of compliant taxpayers cannot be supported by the personality of ASN taxpayers who choose to take or refrain from taking risks. This may be due to the understanding and attitude of the taxpayer himself in determining his actions to comply with applicable tax regulations, not from the type of risk-taking personality of individuals or socialization carried out by the fiscal authorities. This analysis supports that of Heliani et al. [22], who found that risk preferences had no moderating effect on the association between taxpayer compliance and tax socialization.

4.6 Tax Sanctions on Taxpayer Compliance with Risk Preference Moderation

The original sample value was 0.176, the t-statistics value was 0.896, which was less

than 1.96, and the p values were 0.370, which was greater than 0.05, according to the findings of the test of the hypothesis that risk preferences can moderate the effect of tax sanctions on taxpayer compliance. According to the research, the impact of tax penalties on taxpayer compliance cannot be substantially mitigated by risk preferences. The efficacy of tax penalties in encouraging compliance among ASN taxpayers is not strengthened by the attitudes of taxpayers when they make decisions that include taking or avoiding risks. This might be seen in ASN taxpayers' reluctance to engage in morally dubious activities, regardless of whether they involve tax compliance or evasion. This analysis supports the findings of Mareti & Dwimulyani [28] and Ardyanto & Utaminingsih [29], who found that risk preferences do not influence the link between taxpayer compliance and tax socialization.

4.7 Income Level to Taxpayer Compliance with Risk Preference Moderation

Based on the results of the hypothesis test of the ability of risk preferences to moderate the influence of income level on taxpayer compliance, it was found that the original sample value was 0.090, the t-statistics value was 0.376 which was less than 1.96 and the p values were 0.707 which was greater than 0.05. The conclusion of the data states that risk preferences are not able to significantly moderate the influence of income levels on taxpayer compliance. Based on the descriptive analysis carried out, most ASN taxpayers earn between IDR 100 million to IDR 300 million and below IDR 100 million where it is possible that ASN taxpayers can still make tax payments due to the imposition of progressive rates adjusted to the amount of income. In addition, there is also the possibility that other factors that can strengthen the impact of income levels on taxpayer compliance such as economic incentives, equitable policies, and the probability of scrutiny are more likely than psychological factors such as risk preferences. These external factors can potentially affect taxpayers' decision-making to comply with tax regulations. Another factor can be in the

form of morality possessed by taxpayers that has been formed through education or religion which can strengthen a person's desire to pay taxes based on the teachings held, not from the type of risk-taking of the individual. Therefore, individual morality can also be a key consideration in testing the influence of income levels on taxpayer compliance.

4.8 Number of Dependents on Taxpayer Compliance with Risk Preference Moderation

Based on the results of the hypothesis test of the ability of risk preferences to moderate the influence of the number of dependents on taxpayer compliance, it was found that the original sample value was -0.026, the t-statistical value was 0.145, which was smaller than 1.96, and the p values were 0.885 which was greater than 0.05. The conclusion of the data states that risk preferences are not able to significantly moderate the influence of the number of dependents on taxpayer compliance. Based on the descriptive analysis carried out, most taxpayers have 1-3 dependents so that they are still within the limits of PTKP that have been set by applicable regulations. There is a possibility that it is not psychological factors such as risk preferences that strengthen the taxpayer's desire to comply with the fiscal and tax system with a large number of dependents but external factors such as PTKP facilities provided by the fiscal that provide PTKP limits, trust in the fiscal system, and even the tax morality of the taxpayer himself. Morality or firmly held values formed from education and religion have the potential to shape the personality of taxpayers who are obedient to the fiscal system regardless of the risks taken.

5. CONCLUSION

The purpose of this study is to look at the influence of several factors that are suspected to affect the compliance of ASN taxpayers at Universitas Brawijaya such as tax socialization, tax sanctions, income level, and the number of dependents with the use of risk preferences as a moderation variable.

Convenience sampling was used in this study, which involved 62 ASN workers at Universitas Brawijaya's Faculty of Economics and Business. The findings of the research have addressed the research problems, which state that risk preferences are unable to

mitigate the impact of tax socialization, tax sanctions, income level, and the number of dependents on ASN taxpayer compliance, and that these factors do not significantly affect ASN taxpayer compliance.

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