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THE EFFECT OF SUBJECTIVE NORMS, MORAL OBLIGATIONS AND SANCTIONS ON TAX COMPLIANCE FOR MICRO, SMALL AND MEDIUM ENTERPRISES IN SOUTH MAKASSAR KPP

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Abstract

This study aims to determine the influence of subjective norms, moral obligations, and tax sanctions on taxpayer compliance. The population in this study is MSME taxpayers registered with KPP Pratama South Makassar. Sampling was carried out by incidental sampling technique. Data analysis techniques are carried out by descriptive statistical analysis and SPSS (Statistical Product and Service Solution). Based on the analysis that has been carried out, subjective norms have a positive and significant effect on taxpayer compliance. Moral obligations have a positive and significant effect on taxpayer compliance. Tax sanctions have a positive and significant effect on taxpayer compliance.

Keywords: *Subjective Norms, Moral Obligations, Tax Sanctions, Taxpayer Compliance.*

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INTRODUCTION

The development of a country will develop and run smoothly if various sources of funds are managed properly and the country's national income increases to finance all expenditures including development expenditures. In realizing the continuity of national development, the government needs relatively larger funds to make it happen. Taxes as the country's largest source of revenue are an inseparable part of national development (Nurul Muthmainna; 2017).

The Directorate General of Taxes seeks to find sources of state revenue from taxes, both through tax intensification and extensification. One of these efforts is the enactment of Government Regulation No. 46 of 2013 concerning Income Tax (PPh) on income from businesses received or obtained by taxpayers who have a certain gross turnover. The pros and cons of the implementation of the government regulation are inevitable, this is natural considering the definition of tax as a mandatory contribution to the state treasury based on a law that can be imposed by not getting lead services (contraperformance) which can be directly shown and used to pay for general expenses, Mardiasmo (2009).

Increasing taxpayer compliance is one of the important policies and steps in the field of taxation to increase state revenue, as stated in the financial note and the 2014 State Budget. The concept of voluntary compliance from taxpayers is needed because the tax collection

system adopted in Indonesia is the Self Assessment System (Law of the Republic of Indonesia Number 16 of 2000). The Self Assessment System authorizes taxpayers to determine for themselves the amount of tax payable. Tax collection is implemented on the basis of the trust of the tax authorities in taxpayers, Rahayu (2007)

The dynamic development of small and medium enterprises makes it difficult for the Directorate General of Taxes to reach small and medium enterprises, even though the Taxpayer Identification Number (NPWP) has been used so that taxpayers carry out their obligations In Indonesia, a lot of research on taxpayer compliance has been carried out. In the study, tax compliance is greatly influenced by several factors, including social norms and moral obligations. Togler (2007) taxpayers' compliance intentions are not only in the form of economic considerations but also depend on the social norms of taxpayers, one of the social norms is subjective norms. Subjective norms are perceptions possessed by individuals regarding social influences in shaping a certain behavior, Laksito (2014). Subjective norms can shape individual behavior to agree or reject the views of others. If the behavior shown by the individual is in accordance with the views of others, then the behavior will continue to be carried out by the community. However, if the behavior shown is not accepted by others, then it will not be repeated by the individual, Agustiantono (2012).

Research conducted by Suryani (2017) shows that subjective norms have a significant effect on taxpayer compliance.   In addition to subjective norms, Bobek and Hatfield (2003) said that moral obligation is a feeling of guilt that one person has but not necessarily that someone else has. Wanzel (2002) concluded in his research, if taxpayers have good moral obligations, taxpayers will tend to behave honestly and obey the rules that have been given, so that this has an impact on taxpayers' compliance in fulfilling their taxes. According to Wenzel (2005), taxpayer morals and social norms greatly influence the behavior of taxpayers. A stronger moral obligation from taxpayers will be able to increase their compliance, Ho (2009).

The results of the previous study conducted by Layata and Setiawan (2014) showed that the moral obligation variable had a significant effect on taxpayer compliance. This is also in line with research conducted by Pranata and Setiawan (2015) which shows that moral obligation variables have a significant effect on taxpayer compliance. Likewise, research conducted by Surliani and Cardinal (2014), Maryati (2014) which shows that the moral obligation variable is an important thing that affects taxpayers' compliance in their obligation to pay taxes.

The level of compliance of taxpayers can also be influenced by several factors, including the perception of taxpayers about tax sanctions. There is a law that regulates general provisions and tax procedures. In order for tax regulations to be complied with, there must be tax sanctions for violators. Taxpayers will fulfill their tax obligations if they see that tax sanctions will harm them more (Nurgoho, 2006). The research conducted by Muliari and Setiawan (2010) is that taxpayers' perception of tax sanctions partially has a positive and significant effect on individual taxpayers' reporting compliance. Likewise, taxpayer awareness partially has a positive and significant effect on the compliance of individual taxpayers. In contrast to research conducted by Siti Masruroh and Zulaikha (2013) that partial tax sanctions do not have a significant effect on taxpayer compliance.

Based on the above background and previous research, it is a driving factor for researchers to conduct relatively similar research. What distinguishes it from previous research lies in the research object, place, and research period. In this study, the author uses three independent variables, namely subjective norms, moral obligations and sanctions. The object of this study is MSME taxpayers who have been registered at KPP Pratama South Makassar. The author is interested in submitting a study entitled "The Influence of Subjective Norms, Moral Obligations and Tax Sanctions on Tax Compliance of Micro, Small and Medium Enterprises in KPP Pratama Makassar Selatan".

METHODOLOGY

This research will be conducted at the South Makassar Primary Tax Service Office located at Jalan Urip Sumoharjo KM. 4 North Karuwisi, Panakkukang, Makassar City, South Sulawesi The research time will be carried out from September to October 2021.

In this study, the author uses quantitative research, because the data obtained will be in the form of numbers. Sugiyono (2013) quantitative research aims to show the relationship between variables, test theories and find generalizations that have predictive value.

The data sources in this study consist of primary data and secondary data. Primary data is data obtained directly from respondents, namely by distributing questionnaires. Meanwhile, the secondary data comes from data contained in the South Makassar Primary KPP.

The type of data used in this study is primary data obtained through a survey method using a questionnaire. A questionnaire is a list of statements that must be answered by respondents. The questionnaire was distributed directly to MSME taxpayers who met at the South Makassar Pratama KPP.

The instrument used in this study is by using a type of questionnaire data. The questionnaire to measure the variables of MSME tax compliance is subjective norms (X1), moral obligations (X2) and Tax Sanctions (X3). The questionnaire used five Likert scales. The likert scale is 5 points from 5 to 1 to express strongly agree, agree, disagree, disagree, and strongly disagree. What will be shared with MSME entrepreneurs in the city of Makassar, while the data source used is primary data, namely data obtained directly.

RESULTS AND DISCUSSION

RESULTS

The validity test (validity test) is a tool used to measure the validity/validity of a questionnaire. The validity test was carried out by testing the correlation between the item score and the total score of each variable, using pearson corelation. The question item is said to be valid if r counts > r table.

Table 7 shows the results of validity tests on four variables consisting of Subjective Norms (NS), Moral Obligations (KM), Tax Sanctions (SP) and Taxpayer Compliance (KWP):

Table 1. Validity Test Results

Question Items		r Calculate	r Table	Information
X1	NS1	0,566	0,1966	VALID
	NS2	0,716	0,1966	VALID
	NS3	0,576	0,1966	VALID
	NS4	0,837	0,1966	VALID
	NS5	0,837	0,1966	VALID
X2	KM1	0,559	0,1966	VALID
	KM2	0,635	0,1966	VALID
	KM3	0,770	0,1966	VALID
	KM4	0,693	0,1966	VALID
	KM5	0,723	0,1966	VALID
X3	SP1	0,708	0,1966	VALID
	SP2	0,815	0,1966	VALID
	SP3	0,442	0,1966	VALID

	SP4	0,698	0,1966	VALID
	SP5	0,783	0,1966	VALID
Y	KWP1	0,684	0,1966	VALID
	KWP2	0,766	0,1966	VALID
	KWP3	0,849	0,1966	VALID
	KWP4	0,630	0,1966	VALID

Source: Spss 21 Data Processing Results

Based on table 4.1, it is known that the variables of subjective norms, moral obligations, tax sanctions and taxpayer compliance have a value of r calculation > r table (r calculation > 0.1966) so that it can be concluded that all question items in the study are valid.

A reliability test is a tool to measure a questionnaire that is an indicator of a variable or construct. This reliability test was carried out to test the consistency of the answers of the respondents through the given questions, using the Cronbach Alpha statistical method with a significance of more than (>) 0.7. The results of the reliability test are as follows:

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Information
Subjective Norms (X_1)	0,750	Reliable
Moral Obligation (X_2)	0,703	Reliable
Tax Sanctions (X_3)	0,737	Reliable
Taxpayer Compliance (Y)	0,711	Reliable

Source: SPSS 21 Data Processing Results

Tabel 4.2 It shows that the variables of subjective norms, moral obligations, tax sanctions and taxpayer compliance have a Cronbach's alpha value greater than 0.7. This shows that the question items in this study are reliable. So that each question item used will be able to obtain consistent data and if the question is asked again, the answer will be relatively the same as the previous answer.

Results of the Classic Assumption Test

Normality Test Results

The data normality test is used to determine whether in a regression model, the *resulting errors* have a normal distribution or not. In this study, to test the normality of the data, the Normal *P-P Plot of Regression Standardized Residual graph* was used, the results of which can be seen in the figure below:
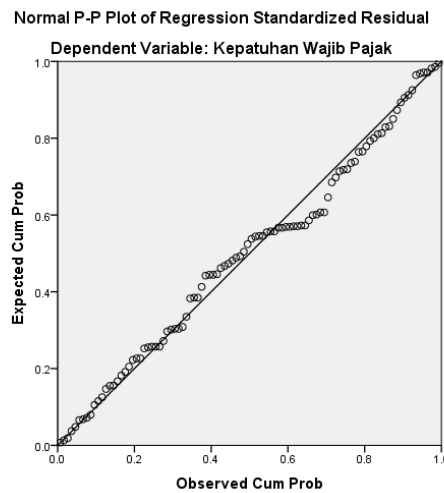
Figure 2
Normality Test Results
Source : Primary data processed, 2021

Based on figure 2, it can be seen that the points spread around the diagonal line, and the direction of distribution follows the direction of the diagonal line. This shows that the regression model is feasible because it meets the assumption of normality.

Multicollinearity Test Results

The multicollinearity test aims to see whether or not there is a high correlation between independent variables in a multiple linear regression model. If there is a high correlation between the independent variables, then the relationship between the independent variables and the dependent variables becomes disrupted. To test multicollinearity, it can be seen from the tolerance value and the VIF *(Variance Inflation Factor)* value. If the VIF value is not more than 10 and *the tolerance value* is not less than 0.1, then the model can be said to be free from multicollinearity (Sunjoyo, et al., 2013). The results of the multicollinearity test can be seen in the following table:

Table 3. Multicollinearity Test Results

Coefficientsa

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Norma Subjektif	.622	1.608
Kewajiban Moral	.601	1.663
Sanksi Perpajakan	.921	1.086

a. Dependent Variable: Kepatuhan Wajib Pajak

Sumber : Data yang diolah, 2021

Based on table 10, it can be seen that the variables of subjective norms, moral obligations and tax sanctions have a tolerance value above 0.1 and VIF is less than 10. This is because in the regression equation model there is no symptom of multicolonarity so that the data can be used in this study.

Heteroscedasticity Test Results

The heteroscedasticity test aims to see if there is an inequality of variance in the residual from one observation to another. Heteroscedasticity detection can be done by the *scatterplot* method where the distribution of the points is randomly formed, does not form a specific pattern and the direction of distribution is above or below the number 0 on the Y axis.
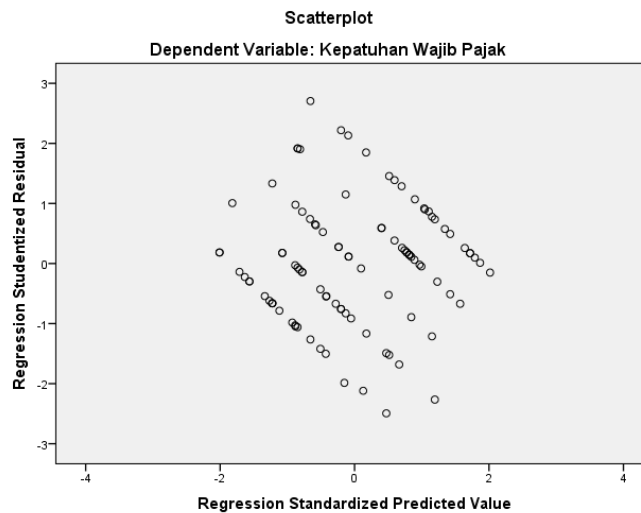

Figure 3
Heteroscedasticity Test Results
Source : Processed data, 2021

Based on Figure 3, the scatterplot graph shows that the data is scattered on the Y axis and does not form a clear pattern in the distribution of the data. This shows that there is no heterokedactivity in the regression model, so the regression model is suitable to be used to predict taxpayer compliance with influencing variables, namely subjective norms, moral obligations and tax sanctions.

Hypothesis Test Results

Multiple Linear Regression Analysis

After the results of the classical assumption test are carried out and the overall results show that the regression model meets the classical assumptions, the next stage is to evaluate and interpret the multiple regression model.

Table 4. Regression Equation Model

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.224	.415		.540	.590
Norma Subjektif	.306	.092	.295	3.340	.001
Kewajiban Moral	.457	.097	.421	4.698	.000
Sanksi Perpajakan	.200	.069	.209	2.880	.005

a. Dependent Variable: Kepatuhan Wajib Pajak

Sumber : Data primer yang diolah, 2021

Based on the table above, the regression equation formed in this regression test is:

Y = 0.224 + 0.306 X1 + 0.457 X2 + 0.200 X3 + e

The model can be interpreted as follows:

a. The value of the constant is 0.224 this indicates that, if the independent variable (subjective norms, moral obligations and tax sanctions) has a value of zero (0), then the value of the dependent variable (taxpayer compliance) is 0.224 units.

b. The regression coefficient of the subjective norm (b1) is 0.306 and is positively marked. This means that the value of the variable Y will increase by 0.306 if the value of variable X1 increases by one unit and the other independent variable has a fixed value. A positive coefficient indicates a unidirectional relationship between the subjective norm variable (X1) and the taxpayer compliance variable (Y). The better the subjective norms owned by taxpayers, the higher the level of compliance of taxpayers in paying taxes.

c. The regression coefficient of moral obligation (b2) is 0.457 and is positively marked. This means that the value of the variable Y will increase by 0.457 if the value of variable X2 increases by one unit and the other independent variable has a fixed value. The coefficient marked positively indicates a unidirectional relationship between the moral obligation variable (X2) and the taxpayer compliance variable (Y). The better the moral obligation that taxpayers have, the higher the level of compliance of taxpayers in paying taxes.

d. The regression coefficient of tax sanctions (b3) is 0.200 and is marked positive. This means that the value of the variable Y will increase by 0.200 if the value of the variable X3 increases by one unit and the other independent variable has a fixed value. A positive coefficient indicates a unidirectional relationship between the tax sanction variable (X3) and the taxpayer compliance variable (Y). The higher the tax sanction, the higher the taxpayer's compliance.

R2 (Coefficient of Determination) Test

The determination coefficient test aims to find out how much the ability of the dependent variable can be explained by the independent variable.

Tabel 5. R² Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.732[a]	.535	.521	.25445

a. Predictors: (Constant), Taxation, Subjective Norms, Moral Obligations

b. Dependent Variable: Kepatuhan Wajib Pajak

Source: Primary data processed, 2021

From table 12 above, there is an R number of 0.732 which shows that the relationship between taxpayer compliance and the three independent variables is strong, because it is in a very strong definition where the number is between 0.601 – 0.8. While the R square value of 0.535 or 53.5% shows that the variables of taxpayer compliance can be explained by the variables of subjective norms, moral obligations and tax sanctions of 53.5% while the remaining 46.5% can be explained by other variables that are not included in this study.

Partial Test Results (t-Test)

The partial test was used to see the influence of each independent variable on the dependent variable. The test is carried out by the t-test, namely by looking at the significance value of t-calculated, If the significance value of t-calculated is < than 0.05, then it can be said that the independent variable has an influence on the dependent variable. The test results are as follows:

Table 6. Partial Test Results (t-Test)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.224	.415		.540	.590
	Subjective Norms	.306	.092	.295	3.340	.001
	Moral Obligation	.457	.097	.421	4.698	.000
	Tax Sanctions	.200	.069	.209	2.880	.005

a. Dependent Variable: Taxpayer Compliance

Source : processed data, 2021

Through t-test statistics consisting of Subjective Norms (X₁), Moral Obligations (X2) and Tax Sanctions (X3), it can be known that they have a partial effect on Taxpayer Compliance (Y).

1. Testing the First Hypothesis (H1)

Table 13 shows that the subjective norm variable has a significant level of 0.001, which is less than 0.05. A t-value of +3.340 indicates that the influence given is positive on the dependent variable. This means that H1 is accepted and Ho is rejected so it can be said that subjective norms have a positive and significant effect on taxpayer compliance.

2. Second Hypothesis Testing (H2)

Table 13 shows that the moral obligation variable has a significant level of 0.000, which is less than 0.05. The t-value of +4.698 indicates that the influence given is positive on the dependent variable. This means that H2 is accepted and Ho is rejected so that it can be said that moral obligation has a positive and significant effect on taxpayer compliance.

3. Third Hypothesis Testing (H3)

Table 13 shows that the tax sanction variable has a significant level of 0.005, which is less than 0.05. A t-value of +2.880 indicates that the influence given is positive on the dependent variable. This means that H3 is accepted and Ho is rejected so it can be said that tax sanctions have a positive and significant effect on taxpayer compliance.

4. Simultaneous Test Results (Test F)

The simultaneous test was used to test whether or not the influence of the independent variable as a whole on the bound variable was carried out using the F test α. With the provision, if the significance of F is calculated < of 0.05, then the hypothesis proposed can be accepted. The test results are as follows:

Tabel 7. Simultaneous Test Results (Test F)

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.157	3	2.386	36.849	.000ᵇ
	Residual	6.215	96	.065		
	Total	13.373	99			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Tax Sanctions, Subjective Norms, Moral Obligations

Sumber : Data processed, 2021

Table 14 shows that the level of significance is less than 0.05, so it can be said that subjective norms, moral obligations and tax sanctions simultaneously (together) have an influence on taxpayer compliance, with a probability of 0.000. Since the probability is much smaller than the significant value of 0.05, the regression model can be used to predict taxpayer compliance.

DISCUSSION

1. The Effect of Subjective Norms on Taxpayer Compliance

The results of the hypothesis test show that the subjective norm variable has a positive and significant effect on taxpayer compliance. The better the subjective norm, the more taxpayer compliance will increase. Subjective norms are a person's perception of social pressure to do or not to do behavior, a person's behavior depends on the intention and then the intention to behave depends on the attitude. Human nature that is sometimes easily influenced by the opinions of others greatly affects a person's intention to behave, so in taxation subjective norms will also affect a person's individual intention to behave to pay taxes.

Based on the Theory of Reasoned Action (TRA) or the theory of reasoned action (Ajzen, 1988 in Awaluddin, 2017), it is explained by the existence of subjective attitudes and norms that can shape a person's obedience. In Subjective Norms, there are individuals or groups that exert influence on a person's behavior. These individuals or groups are referred to as referents. Based on these definitions, the Subjective Norm in this study is the view of other people or other groups that can influence a Taxpayer to behave obediently or non-compliantly with taxes. A taxpayer can be affected or not depending on his or her strength to deal with others.

This research is in line with research conducted by Lilis Suryani (2017) stating that subjective norms have a significant effect on taxpayer compliance.

2. The Effect of Moral Obligation on Taxpayer Compliance

The results of the hypothesis test show that the moral obligation variable has a positive and significant effect on taxpayer compliance. The higher the moral obligation of taxpayers, the higher the taxpayer's compliance. Moral obligation is a moral that comes from each individual who is likely not to be possessed by others, Ajsen (2002). In relation to moral obligations, it is inseparable from integrity. Integrity means that a person's behavior is consistent with the values that accompany it and that the person is honest, ethical and trustworthy. Integrity can be interpreted as moral health, honesty that is free from the influence or motive of corruption, trustworthy and likeable, and sincerity. When taxpayers have good integrity, they are motivated and will be obedient to pay taxes. This is because taxpayers are integrity, taxpayers will be brave, honest, and responsible in complying with all applicable tax laws and regulations so that taxpayers will be compliant to pay taxes.

This study is in line with research conducted by Layata and Setiawan (2014) which shows that moral obligation variables have a significant effect on taxpayer compliance. This research is also supported by research conducted by Pranata and Setiawan (2015) also showing that the moral obligation variable has a significant effect on taxpayer compliance.

3. The Effect of Tax Sanctions on Taxpayer Compliance

The results of the hypothesis test show that the variable of tax sanctions has a positive and significant effect on taxpayer compliance. This can be caused because the sanctions given by the Tax office are very good and high so that taxpayers are motivated and obedient to pay taxes because taxpayers do not want to receive high sanctions if they are late or pay taxes. So the better the tax sanctions given by the Tax office, the more compliant MSME taxpayers will be in paying taxes.

The imposition of tax sanctions on individuals who try to hide their tax objects and do not fulfill their tax obligations can lead to the fulfillment of tax obligations by taxpayers so that they can increase the compliance of taxpayers themselves in paying taxes. This happens because taxpayers will feel afraid and burdened by the sanctions that will be imposed on them for neglecting their tax obligations. Taxpayers will comply with their tax payments if they see that sanctions will harm them more.

This study is in line with research conducted by Pujiwidodo (2016) concluding that the perception of tax sanctions on the compliance of individual taxpayers at KPP Pratama Tigaraksa has a significant influence. This research is also supported by the research of Pranata and Setiawan (2015) concluding that tax sanctions have a positive effect on taxpayers' compliance in paying restaurant taxes at the Denpasar City Revenue Office. Therefore, the Taxpayer's view on tax sanctions is suspected to affect the Taxpayer's compliance in paying taxes.

CONCLUSIONS

1. Based on the research and tracing data that has been collected and hypothesis testing with multiple linear regression analysis has been carried out, the conclusions of this study are as follows:

2. Subjective norms have a positive and significant effect on taxpayer compliance. The better the subjective norms owned by MSME taxpayers, the higher the level of taxpayer compliance in paying taxes.

3. Moral obligations have a positive and significant effect on taxpayer compliance. This means that MSME taxpayers who have high moral obligations, the more embedded the taxpayer's guilt if they do not fulfill their obligations, the more compliant the taxpayer will be with the obligation to pay taxes.

4. Tax sanctions have a positive and significant effect on taxpayer compliance. The higher the tax sanction, the higher the level of compliance of MSME taxpayers in paying taxes.

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