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## Analysis of Factors Affecting Student Tax Compliance in Batam City

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### ABSTRACT

This study aims to understand the influence of the independent variables of tax morale, tax justice, trust in the government, power of authority, tax complexity, tax information, and tax awareness on tax compliance. In Indonesia, the level of tax compliance is very low. This is evidenced by looking at the level of Indonesia's tax ratio. As a taxpayer, of course, you must comply with every tax payment process and tax reporting. By understanding the factors of tax compliance, it is expected to be able to overcome what is lacking in each taxation scope so as to increase the level of tax compliance and build the country's economy. This study uses a questionnaire method in the form of distributing questionnaires or a collection of questions to 100 respondents as representatives. The respondents came from students who are still active in lectures and already have a TIN. The results of the questionnaire will be tested using the SPSS program to determine whether or not the independent variable has a significant effect on tax compliance as the dependent variable. The results of this study indicate that 4 of the 7 independent variables studied have a significant positive effect on tax compliance. 2 variables have a significant negative effect on tax compliance. 1 other variable does not have a significant effect on tax compliance.

**Keywords:** *Financial Governance, Financial Difficultie*

### INTRODUCTION

Taxpayer compliance with tax payments can affect the level of state revenue. This can provide a very large contribution to the state if the taxation process can be carried out correctly and on time. In Indonesia, tax revenue is the most important pillar in the needs of the state so that it can also be used for taxpayers in state tasks for the state and its own people. (Christin, 2017) However, tax compliance in Indonesia is still relatively low. This is indicated by the tax ratio or the tax ratio in Indonesia is still very low.

According to an article from the Directorate General of Taxes (DGT) by Zidni Amaliah Mardlo, an employee of the Directorate General of Taxes, Indonesia's tax ratio is only at 8.75% in 2020 which should be at 15% of the general population (Cahyonowati, 2020). The purpose of looking at the tax ratio in Indonesia is to determine the level of tax payment compliance by the people of a country. Where the higher the tax ratio of a country, the higher the level of compliance is because many taxpayers pay taxes (Setiabudi, 2017). Taxation follows the latest

developments in business activities and increasingly sophisticated tax avoidance patterns. Reform in the field of taxation began with the transformation of the taxation system in Indonesia from a withholding system to a self-assessment system (SAS) in 1983. The self-assessment system or SAS in taxation is a system that gives taxpayers the authority, obligation, and trust in calculating, paying taxes, as well as self-reporting of taxes paid. This is one of the factors that causes a lack of compliance with taxation in Indonesia where the awareness of taxpayers is decreasing in making tax payments that must be made voluntarily (Handayani & Noviari, 2016).

The reduced level of tax compliance can be influenced by several factors so that the fulfillment of these obligations is also decreasing. Therefore, a study was conducted on the level of tax compliance that can affect taxation in Indonesia by explaining the effect of reduced tax compliance which causes low taxes in Indonesia.

### LITERATURE REVIEW

# **The 2nd Conference on Management, Business, Innovation, Education, and Social Science (CoMBInES) Taichung, Taiwan 3-6 March, 2022**

Compliance Tax compliance is one of the attitudes that underlie how taxpayers or people who pay taxes comply with the conditions and conditions given to make tax payments and report taxes. Compliance with taxes is meant by compliance in paying and reporting taxes every year. In short, tax compliance is intended to comply with and fulfill all applicable obligations in taxation, including from self-registration, payment, and reporting.

Taxes are one of the sources of state revenue where all processes of state development can be assisted by taxation. Therefore, tax compliance becomes one of the sources or morals that can help with this. Several factors that can affect the level of tax compliance are tax morale, tax justice, taxpayer confidence in the government, power of authority, tax complexity, tax information, and tax awareness. These factors influence taxpayers in complying with taxes from payment to reporting.

The level of tax compliance in Indonesia can still be classified as a low level of compliance. This is indicated by Indonesia's tax ratio which only reached 8.75% of the world bank's tax ratio of 15% in 2020. Some of the things that cause tax non-compliance are the factors that have been mentioned previously. Indonesian society adheres to a self-assessment namely taxpayers who are responsible for their tax obligations and determine themselves in a timely manner to pay and report taxes. This could be one of the reasons that Indonesian society is affected by these factors. Especially in terms of tax complexity, the Indonesian people have been given convenience in payment with the availability of online or online. Even so, the level of compliance in taxation in Indonesia is still very low. (Cahyonowati, 2020).

From their previous research, they used a questionnaire survey method and descriptive statistical analysis. The dependent variable used includes tax compliance decisions. While the independent variables used include weak law enforcement, the complexity of the tax system, government spending and taxpayer satisfaction. From the results of the previous research above, it was concluded that weak law enforcement, the complexity of the tax system, government spending, and satisfaction from taxpayers have a major influence on tax compliance decisions in a

country (Jayawardane & Low, 2016).

Research on taxpayer compliance which was previously researched by Putri & Jati (2012), with the title factors that affect taxpayer compliance in paying motor vehicle taxes in Denpasar. In the previous study, the researcher used 3 independent variables including taxpayer awareness, government service quality and tax sanctions. Of course, with 1 dependent variable, namely tax compliance. Among the three independent variables that produce hypotheses, including taxpayer awareness has a significant positive effect on tax compliance, the quality of government services has a significant positive effect on tax compliance and the last tax sanctions also have a significant positive effect on tax compliance.

Previous research researched by Sani (2016), from STIE Harapan Medan regarding "The Influence of Taxpayer Morals, Taxpayer Attitudes and Subjective Norms on Tax Compliance through Accounting Understanding" This study uses independent variables in the form of morals, attitudes, subjective norms and understanding of accounting and tax compliance as the dependent variable. With the result that the moral variable has a significant positive effect on understanding accounting as the dependent variable. Followed by the attitude variable and subjective norm variable which also has the same result, which is a significant positive effect on accounting understanding which is the dependent variable of the study. Then, the moral variable and subjective norm variable also have a significant positive effect on tax compliance. However, from this study the researcher found that the attitude variable had a negative significant effect on tax compliance.

Previous Research conducted by Sriniyati (2020), from the YKPN Yogyakarta Accounting Academy on "The Influence of Tax Morals, Tax Sanctions, and Tax Amnesty Policies on Tax Compliance of Individual Taxpayers" in this study the researchers used 3 independent variables including tax morals, tax sanctions and tax amnesty policies. After being tested, the researchers found that the three independent variables had significant positive results on the dependent variable, namely the tax compliance variable. In this study, the researcher

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also used several control variables to complete the variables in this study. The control variables used by the researcher included gender, age and education. However, after examining the results, the three control variables have a negative significant effect on tax compliance.

Another study conducted by Wulandari (2017), which came from the Faculty of Economics, University of Riau with the title "The Effect of Tax Socialization, Tax Knowledge, and Service Quality on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable (Study at the Pekanbaru Primary Tax Service Office Senapelan) )"

## METHODS

This study used the type of research in the form of quantitative research. Quantitative research itself can also be interpreted as a systematic study of facts by collecting some measurable data using statistical, mathematical and computational techniques. Most of the quantitative research is carried out using the case study method. And the type of data in this study is primary data or can be referred to as data obtained directly from the source concerned in the form of results from a questionnaire.

This research also uses basic research or pure research to solve existing problems with the aim of improving the theory being studied against the previous theory so that the previous theory can be verified and the new theory can be used. Basic research is used to support experiments or research conducted to determine the factors that can cause the level of tax compliance to increase or decrease. This study also uses a causal-comparative type of research to determine whether there is a causal relationship between the dependent variable and the independent variable. This research was conducted by observing and finding the causal factors in the study using the data found.

This research is examined on all students who have become taxpayers such as having a TIN and being active in paying taxes. From the data that has been obtained based on the odd academic year 2020, students who are actively registered in taking part in lecture activities are as follows:

Name of University	Number (Students)
Batam International	3,953
Batam Putera	5,398
Batam University	2,586
Riau Islands	363
Universal University	802
<b>Total</b>	<b>13,102 Students</b>

There are approximately 13,102 total students who are actively studying. Because the population of the object is uncertain, here I use the slovin formula to represent the entire population

Slovin formula:

$$n = \frac{N1+N \times e^2}{13,1021+13,102 \times 0.052}$$

$$n = \frac{13,1021+32,755}{13,10233.755}$$

$$n = 388.14$$

Based on the calculation of the Slovin formula above, the results show that the amount of data that must be obtained is around 389 data to be able to complete the contents of the data and questionnaires in this study.

## Operational Definition

### Variable Dependent

The dependent variable is a dependent variable or a variable that is influenced by an independent variable (Indriantoro & Supomo, 2001).

### Independent Variables

#### 1. Tax Morals

Treating (Tax morals) is an internal motivation of taxpayers in fulfilling their obligations in paying taxes and complying with applicable tax regulations in a country. Tax morale is also one of the keys that can explain the problems in taxation. (Cahyonowati, 2011)

On the tax moral variable, a questionnaire was conducted by providing 6 questions and 5 different scales for each question. The scale is 1 which strongly disagrees,

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2 disagree, 3 neutrals, 4 agree, and 5 strongly agree. The question is stated as follows:

1. I must be honest about all my tax obligations
2. I must not manipulate the amount of my tax liability
3. I will not avoid paying taxes even if there is an opportunity
4. Paying taxes is an obligation
5. Avoiding is a mistake
6. I always obey and follow tax laws

Questions above are representative in proving how the influence of tax morale on tax compliance.

## 2. Tax Justice

According to fairness heuristic theory, it is judged that individuals will make their own judgments of fairness judgments which they will use as a root to determine whether the environment is safe to trust and safe if the individual is involved in the environment. Taxpayers will certainly pay their obligations on time if the authorities (tax authorities) are fair in serving all taxpayers with the intention of treating individuals in the same way and not discriminating against each individual. (Giswa & Januarti, 2015)

On the tax justice variable, a questionnaire was conducted by providing 4 questions and 5 different scales for each question. The scale is 1 which strongly disagrees, 2 disagree, 3 neutrals, 4 agree, and 5 strongly agree. The question is stated as follows:

1. Indonesia has a fair tax payment
2. Indonesia has a fair tax system
3. Overall the tax burden in Indonesia is fairly distributed
4. I believe that the way the tax burden is distributed to all taxpayers is reasonable

The questions above are representative in proving how the impact from tax justice to tax compliance.

## 3. Trust in the Government

According to Anugrah *et al.* 2020b trust in the government in tax compliance refers to the point at which taxpayers or citizens of a country expect the government of their country to manage and allocate funds that have been paid to the state as a source of development for the country itself. Those citizens who become taxpayers will also comply with taxation if the

authorities do not commit tax evasion and other types of activities that can create a sense of trust in the tax authorities slowly fade away.

On the variable of trust in the government, a questionnaire was conducted by providing 3 questions and 5 different scales for each question. The scale is 1 which strongly disagree, 2 disagree, 3 neutrals, 4 agree, and 5 strongly agree. The questions are stated as follows:

1. The government makes good use of government revenues.
2. The tax department is transparent and all tax revenues are utilized. Tax
3. officials are transparent

The questions above are representative in proving how trust in the government affects tax compliance.

## 4. Power of Authority

Various ways have been taken by the government to increase revenue from various sectors, especially the taxation sector from land and building taxes by growing the perception of the power of the tax authorities. Tax audits and sanctions in the form of tax fines are considered to be one of the most effective ways to grow the taxpayer's view of the authority's power. The view of the power of the tax authorities is expected to foster a sense of trust from taxpayers to the government so that it will be easier for the public to complete their obligations in paying taxes (Nugroho, 2016).

On the power of authority variable, a questionnaire was conducted by providing 2 questions and 5 different scales for each question. The scale is 1 which strongly disagrees, 2 disagree, 3 neutrals, 4 agree, and 5 strongly agree. The questions are stated as follows:

1. In Indonesia there is little opportunity to avoid paying taxes
2. Generally, businesses in Indonesia will not run without paying taxes

The above questions are representative in proving how the influence of authority power on tax compliance.

## 5. Tax

Complexity Tax complexity or tax complexities originally appeared to complement tax law. Efforts to complete it are by making changes to several components of the regulations that apply in tax regulations. However, it is very

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unfortunate that this tax complexity action actually greatly affects tax regulations which makes the regulation difficult for taxpayers to understand and there are differences of opinion between tax authorities and taxpayers (Khusnul & Prastiwi, 2019). In previous research conducted by Belay & Viswanadham, 2016 explained that the high tax problem in a country is caused by the low knowledge of taxation in that country and the complexity of tax regulations in that country.

On the tax complexity variable, a questionnaire was conducted by providing 5 questions and 5 different scales for each question. The scale is 1 which strongly disagrees, 2 disagree, 3 neutrals, 4 agree, and 5 strongly agree. The question is stated as follows:

1. The contents of the tax formula are difficult to understand
2. I have difficulty understanding the exact
3. tax payment amount The tax payment procedure is very complicated
4. I spend a lot of time waiting in line to pay my tax obligations The tax
5. system in Indonesia is very complicated

The above questions are representative in proving how the effect of tax complexity on tax compliance.

## 6. Tax Information

It can be said that tax is one of the largest sources of income for a country to fulfill its economic, political and social objectives. However, it is very unfortunate, especially for Indonesia itself, the tax ratio is still relatively low. With the rapid development of today's technology, our country can start changing its taxation system from a manual system to an electronic system, especially for information on changes or additions to regulations on taxation. By changing the manual system to an electronic system, it will certainly make it easier for taxpayers to access the latest information about taxation in their own country. (Ramdan, 2018)

On the tax information variable, a questionnaire was conducted by providing 5 questions and 5 different scales for each question. The scale is 1 which strongly disagrees, 2 disagree, 3 neutrals, 4 agree, and 5 strongly agree. The questions are stated as follows:

1. I can receive information about taxation from television, radio, and newspapers

2. The tax information I receive is very clear and easy to understand.

3. The tax official gives a clear explanation or response to my question

4. I am dealing with

5. I am always provided with the latest and relevant information on tax matters.

The questions above are representative in proving how tax information affects tax compliance.

## 7. Tax Awareness The

The condition of awareness of taxpayers is that taxpayers know, recognize, respect and comply with current tax regulations, and have the sincerity and desire to fulfill their tax obligations. According to the research, of course, taxpayers have a positive and significant effect on compliance for taxpayers registered at KPP Pratama, descriptive results from East Semarang statistical analysis of taxpayer awareness variables, the average awareness of taxpayers is good. This means that most taxpayers registered with the East Semarang Pratama Tax Office understand their tax obligations. Having awareness for the benefit of taxpayers will be able to increase the compliance of taxpayers registered at KPP Pratama Semarang Timur. (Nurkhin *et al.*, 2018)

On the tax awareness variable, a questionnaire was conducted by providing 5 questions and 5 different scales for each question. The scale is 1 which strongly disagrees, 2 disagree, 3 neutrals, 4 agree, and 5 strongly agree. The question is stated as follows:

2. I know the amount of tax that must be paid

3. I know which type of tax I am currently paying

4. I know when I have to pay certain types of taxes (Patent Tax and Corporate Tax)

5. I understand the opportunity to be audited by a tax company and its relation to mandatory tax matters taxes

6. penalties for tax evasion are.

The questions above are representative in proving how tax awareness affects tax compliance. They are still able to work and earn. Age is believed to affect the level of compliance in taxation because taxpayers who are still in productive age or who are younger will be more obedient to existing tax regulations compared to

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Variable	t	Sig.	Cas e	Hypothesis
Tax Moral	2,184	0,034	Sig +	Proven
Tax Justice	-3,129	0,008	Sig -	Proven
Trust in Government	1,988	0,042	Sig +	-3,558
Strength of Authority	Unproven	0,007	Sig -	0,222
Tax Complexity	T.Sig	Unproven	Tax	2,658
Information	0,009	-1,230	Sig +	Proven
Tax Awareness	3,703	0.000	Sig +	Proven

taxpayers who are aged or older.  
(Mulyani et al., 2020)

### 8. Gender

There are several variables that affect tax compliance, one of which is this gender variable. Mentioned in the journal Pasaribu & Tjen, 2016 that women tend to be more honest than men. However, this opinion has not been supported by much research. And previous research has also proven that men are more disobedient to regulations than women.

### 9. Education

In the KBBI itself it is noted that education is a process of changing the attitude or behavior of a person or group of people in an effort to mature humans through teaching and training. While the level of education itself is the stage of an education that aims to develop students for the goals to be achieved. Of course with that, the level of education also affects changes in a person's attitude, nature and behavior. That way, the higher the level of education, the more influential it is on a person's compliance with applicable regulations. (Kakunsi *et al.*, 2017).

## RESULT AND DISCUSSION

The table above shows that 4 out of 7 hypotheses show the same results, namely  $t_{arithmetic}$  is greater than  $t_{table}$  so this means that each hypothesis has a positive influence on tax

compliance, 2 of 7 has an influence which is significantly negative on tax compliance, and 1 variable has no significant effect on tax compliance. Each of these hypotheses is a tax moral variable where the tax moral variable has a positive influence on tax compliance as seen from the t count which is greater than t table and alpha or the significance of the test results below 0.05. This shows that tax morale is one of the factors that affect the level of tax compliance. It can also be seen from how motivation from within and the environment affects the level of desire to obey and pay taxes in accordance with the provisions. The results of this test are in accordance with what has been tested by Pertiwi (2016).

The second hypothesis is the variable of tax justice where the hypothesis is estimated that tax justice has a positive influence on the level of tax compliance. However, judging from the results of the t test, which is -3.129 and a significance of 0.008, this significance has a value below 0.05 so that the hypothesis is not proven and the tax justice variable has a significant negative effect on tax compliance. This means that in tax justice, the fairer the taxation, the lower the level of tax compliance. This can be seen if the taxpayer pays a very large tax due to their high assets and salaries, the taxpayer will object. Tax justice is characterized by the higher the income, the higher the tax payment. It's just that, with justice like that, taxpayers will choose not to pay because the percentage of taxes is very high when their income is also high. The results of this test are in accordance with what has been tested by Susmiatun and Kusmuriyanto (2014).

The third hypothesis is that the variable of trust in the government has a positive effect on tax compliance. The results of the tests carried out show the results of the t test, namely 1.988 which exceeds the t table and a significance of 0.042 which indicates a number below 0.05. The results of the analysis show that the hypothesis is proven, which means that trust in the government has a significant effect on the level of tax compliance. This is also shown by seeing firsthand that the more people believe that the tax revenues obtained by the government are used for the country's economy and build a more advanced country, the more people will comply

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with tax payments. If the government can believe that the income from taxes is allocated for a clear purpose, the public will be more confident and will be more obedient in making payments and reporting taxes. The results of this test are in accordance with what has been tested by Anugrah *et al.* (2020b) and Margaretha *et al.* (2020b).

The fourth hypothesis that is estimated is the power of authority variable has a positive influence on tax compliance. The test results show the t-test value is -3.558 and the significance is 0.007, which means that the hypothesis is not proven and the power of authority variable has a significantly negative effect on tax compliance. This is indicated by looking at the current conditions that the power and strength of the authorities such as the firm sanctions of fines have not yet given effect to taxpayers to continue to pay and report taxes. Taxpayers will still not pay taxes and fines even though they have been in arrears or have not paid for months because the more sanctions and fines there are, the more payments will be made and the taxpayers will increasingly not want to pay the tax. The results of this test are in accordance with what has been tested by Mahadianto and Astuti (2017) and Surya (2019).

The fifth hypothesis is that the tax complexity variable does not have a significant effect on tax compliance. The test results show the t-test value is 1.230 and the significance is 0.222. This shows that the fifth hypothesis is not proven where tax complexity has no significant effect on the level of tax compliance. The level of tax complexity can be one of the causes of taxpayers not complying with tax payments and reporting, but in fact the difficulty in understanding very complex or complicated tax payments and reporting is not the reason why taxpayers do not comply with taxes. If the taxpayer has a high level of awareness and morale, no matter how difficult it is, it will be able to make the payment because tax payment is an obligation. The results of this test are in accordance with what has been tested by Abdul and Mcfie (2020), Romadan *et al.* (2013), and Khusnul and Prastiwi (2019).

The sixth hypothesis is that the tax information variable has a significant effect on tax compliance. The test results show the t-test

value is 2.658 and the significance is 0.009. This shows that the hypothesis is proven and the tax information variable has a significant effect on the level of tax compliance. Tax information is one of the important factors in tax compliance, this is evidenced by how the public or taxpayers are provided with accurate information so that the public or taxpayers understand in detail how taxes from payment to reporting are important. Taxpayers also understand how the process must be carried out from payment to reporting so that errors do not occur. The results of this test are in accordance with what has been tested by Palupi and Herianti (2017) and Nopiana and Natalia (2018).

The seventh hypothesis is that the tax awareness variable has a significant effect on tax compliance. The test results show the t test value is 3.703 and the significance is 0.000 or 0. This indicates that the hypothesis is proven and the tax awareness variable has a significant effect on tax compliance. Tax awareness is one of the main factors in tax compliance. The awareness of the taxpayers themselves to carry out the taxation process from payment to reporting in an orderly and voluntary manner is one of the most important factors so that the level of tax compliance is higher. How taxpayers understand and respect that taxes are an important thing to be obeyed and implemented is a factor that greatly influences how the country's economic income is increasing. The results of this test are in accordance with what has been tested by Suyanto and Trisnawati (2016) and Ma'ruf and Supatminingsih (2020).

## CONCLUSION

The purpose of this study is to determine whether the theory of public behavior can affect compliance in taxation and determine the factors that cause tax non-compliance and how much influence these factors have on the level of tax compliance. There are 7 variables used, these variables consist of tax morals, tax justice, trust in government, power of authority, tax complexity, tax information, and tax awareness. The test targets of these variables are students who already have a TIN and are actively paying taxes. Research on students will be carried out using quantitative methods by distributing questionnaires or questionnaires to be filled out.

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Based on the results of the research that has been tested, it can be concluded as follows:

1. Tax morale has a positive significant effect on tax compliance
2. Tax justice has a significant negative effect on tax compliance
3. Trust in the government has a positive significant effect on tax compliance
4. The power of authority has a significant negative effect on tax compliance
5. Tax complexity does not have a significant effect on tax compliance
6. Tax information has a positive significant effect on tax compliance
7. Tax awareness has a positive significant effect on tax compliance

These results indicate that of the tested variables, 4 of the 7 variables have a simultaneously positive significant effect on the level of tax compliance, meaning that the hypothesis is proven. 2 of the 7 variables have a significant negative effect and 1 other variable does not have a significant effect on the level of tax compliance, meaning that the hypothesis is not proven.

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