The Effect of Tax Awareness, Tax Morale, Tax Sanctions, and Tax Amnesty Policies on Tax Compliance of Taxpayers in Batam City

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Keywords: Tax Awareness, Tax Moral, Tax Sanctions, Tax Amnesty Policy, Taxpayer Compliance

Abstract: This study aims to determine the effect of tax awareness, tax morale, tax sanctions and tax amnesty policies on taxpayer compliance in Batam City, especially those registered at the North Batam Pratama Tax Office. Data collection was carried out by the non-probability sampling method with convenience sampling technique. The sample of this study with a total of 100 samples. Statistical test methods and data processing using component based-Structural Equation Modeling (SEM) or Partial Least Square (PLS) using SmartPLS Version 3. The research findings show that: 1) tax awareness has no significant effect on tax compliance, 2) tax morale positive and significant effect on tax compliance variable, 3) tax sanctions have no significant effect on tax compliance, 4) tax amnesty policy (tax amnesty) has a positive and significant effect on tax compliance.

1 INTRODUCTION

The 1945 Constitution is the guideline for the Unitary State of the Republic of Indonesia (NKRI) which controls the implementation of national development aimed at the welfare of the people, this is stated in the goal of the founding of the Republic of Indonesia on Pancasila, namely the realization of a just and prosperous society. One source of funding that plays an important role in the implementation of national development is taxes. Payment is a form of community obligation to collect development funds for a country, which aims to benefit the people through improving public services (Pattasiana, Noch, Rumukaun, Temalagi, & Anakota, 2020). Tax contributions to the state budget in 2019 accounted for 82.5% of total state revenue. In collecting taxes, the government must have implemented an integrated system to make it easier for taxpayers to calculate, report and deposit their tax obligations, the system is the Self-Assessment System. There is a consequence that arises from taxes, namely acts of disobedience or non-compliance. This unresolved problem may be caused by the Self-Assessment System feature, namely the transfer of tasks in calculating taxes (Saad, 2014). The parameter to determine the level of tax compliance is using the Tax Ratio. In 2017, Indonesia's tax ratio was 10.82%, which means it is still below the standard applied to developing countries (lower middle income) which should have a tax ratio of 19%. Causes that affect compliance include tax awareness, tax morale, tax sanctions, as well as tax amnesty policies. The government in Indonesia takes several ways to motivate taxpayers, one of which is a tax amnesty where the government provides an opportunity for taxpayers to pay taxes owed within a certain period without any fines (Asih, Adi, 2020).

This research refers to Ghani, Hamid, Sanusi, & Shamsuddin (2020). The thing that distinguishes this research from previous research is that it is located in the place or region as well as the variables, where the reference research takes the title The Effect of Tax Knowledge, Compliance Costs, Complexity and Morale Towards Tax Compliance Among Self-Employed in Malaysia. Based on the gaps in the description that has been outlined in the introduction, the researcher is interested in taking the title **"INFLUENCE OF TAX AWARENESS, TAX MORAL, TAX SANCTIONS, AND TAX FORGIVENESS POLICY ON TAX COMPLIANCE WITH TAXPAYER IN BATAM CITY"**.

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2 RESEARCH METHODS

2.1 Data Types and Sources

The model used is a quantitative method based on a research method that has been determined, namely the measurement of objective results using statistical analysis. Data collection techniques using survey methods and distributing questionnaires to individual taxpayers in the Batam City area. This study uses a quantitative approach because it is theoretical and conducts testing through variable measurement with objective results using statistical procedures.

2.2 Research Instruments

Research variables will be measured using a Likert scale, where the Likert scale is a non-comparative and unidimensional (measured only one trait) scaling technique. Researchers use a 5-point Likert Scale to calculate taxpayer awareness, tax morale, tax sanctions and tax amnesty with the details:

1) Strongly Agree (SS), score 5
2) Agree (S), score 4
3) Neutral (N), score 3
4) Disagree (TS), score 2
5) Strongly Disagree (STS), score 1.

2.3 Research Location and Object

The location of the research was carried out, especially in (KPP) the North Batam Pratama Tax Service Office, Jalan Kuda Laut No. 1 Batu Ampar, 29423, Batam City. The object of this research is to individuals who are registered and have a Taxpayer Identification Number (NPWP).

2.4 Sample Quantity Determination Technique

The total community or population is Individual Tax Payer totaling 386,614 active taxpayers registered at the North Batam KPP from 2016-2020. The large population in this study, the method for sampling is the convenience method.

2.5 Sampling Technique

The non-probability sampling method was used by researchers to calculate the sampling and was carried out using a convenience sampling technique. Where the technique is a combination of information from population elements that makes it easy for researchers to obtain it. The use of this method is appropriate for use in this type of quantitative research. Respondents used 386,614 Individual Tax Payer who are active tax subjects in the KPP, the following is the slovin formula to determine the number of samples:

$$n = \frac{N}{1+Moe^2}$$

$$= \frac{386.614}{1+(386.614)(0,10)^2}$$

$$= \frac{386.614}{1+(386.614)(0,01)}$$

$$= \frac{386.614}{1+3.866,14}$$

$$= \frac{386.614}{3867,14}$$

$$n = 99,97414109652$$

$$(dibulatkan\ menjadi\ 100)$$

Information :
N = Total Sample
N = Total Population
Moe = *maximum margin of error* (tolerable error rate (10%))

2.6 Data Collection Technique

Data collection is only on the category of registered tax subjects with the sample criteria being taxpayers for 2016-2020 at KPP Pratama Batam Utara. Before the questionnaire is distributed to the real respondents, the questionnaire will first be tested using a pilot test to 30 respondents.

2.7 Data Analysis Technique

The data is calculated and processed using the smartPLS version 3 software to produce calculations that show the effect of the dependent variable and the independent variable. Analysis of the data obtained from the questionnaire survey was carried out using component based-Structural Equation Modeling (SEM) or Partial Least Square (PLS). PLS (Partial Least Square) has the advantage of calculating measurement error for variables that cannot be measured directly (Hair Jr, Black, Babin, & Anderson, 2002).

2.7.1 Descriptive Statistics Test

Descriptive statistics is a data analysis technique that provides an overview or description of the data of the object under study in terms of the average value, standard deviation, maximum, minimum and range of Ghozali (2016).

2.7.2 The Measurement Model (Outer Model)

The data is calculated and processed using the SmartPLS version 3 software to produce calculations that show the effect of the dependent variable and the independent variable using the Partial Least Square (PLS) approach, which is a component- or variant-based Structural Equation Modeling (SEM) equation model by testing Convergent Validity and Discriminant validity. In addition, to measure the reliability of a construct, there are 2 ways, namely Cronbach's Alpha and Composite Reliability.

2.7.3 Convergent Validity Test

The value of convergent validity is said to be valid if it has a correlation of more than 0.70 with the construct to be measured. However, according to Chin (1998) cited by Ghozali (2011) for research in the early stages of developing a loading factor measurement scale of 0.50 – 0.60 is considered sufficient to meet convergent validity.

2.7.4 Construct Reliability Test

The reliability test was carried out to prove the level of accuracy, consistency and determination of the instrument in measuring the construct. By using the smartPLS version 3 program in PLS-SEM, it is done in 2 ways, namely Composite Reliability and Cronbach's Alpha. Each is said to be reliable if it has a value above 0.70.

2.7.5 Structural Model Test (Inner Model)

Evaluation of the structural model on SEM with PLS is carried out by testing R-squared (R^2) and testing significance through path coefficience (Ghozali, 2018). Changes in the value of R-square are used to assess the substantive effect of the independent latent variable on the dependent latent variable. Hypothesis testing was carried out using the SEM PLS method through a bootstrapping process which was processed with the smartPLS version 3 software. If the t-statistical value is greater than the t-table value (1.96), then there is a significant effect between a variable and other variables and if the t-statistical value is less than the t-table value (1.96), it can be stated that there is no significant effect.

3 RESULTS AND ANALYSIS

3.1 Characteristics of Respondents

Data collection is only on the category of registered tax subjects with the sample criteria being taxpayers for 2016-2020 at KPP Pratama Batam Utara. Questionnaires were given and filled out by 100 respondents which were then tabulated. Of the 100 respondents in the study can be described as follows:

Table 1. Characteristics of Respondents

Characteristics	Category	Number of Respondents	Percentage (%)
Gender	Woman	60	60%
	Man	40	40%
	Total	100	100%
Age	18-24 yo	61	61%
	25-31 yo	23	23%
	32-38 yo	4	4%
	39-45 yo	11	11%
	>53 yo	1	1%
	Total	100	100%
Level of Education	SMA/SMK	45	45%
	D3	17	17%
	D4	14	14%
	S1	24	24%
	Total	100	100%
Profession	Enterpreneur	11	11%
	Private Employees	62	62%
	Government Employees	3	3%
	Other Jobs	24	24%
	Total	100	100%

Source: Processed Primary Data Processing, 2021.

3.2 Descriptive Statictical Analysis

The data that has been collected from the results of the answers to the questionnaire is then tabulated and processed using the smartPLS version 3 program. So that the resulting variable statistical descriptions are as follows:

Table 2. Descriptive Statistics

Variable	N	Mean	Median	Min	Max	Std. Dev
Tax Awareness	100	3.85	4.00	3.00	5.00	0.726
Tax Moral	100	4.16	4.00	3.00	5.00	0.657
Tax Sanstions	100	3.70	4.00	3.00	5.00	1.051
Tax Amnesty	100	3.73	4.00	1.00	5.00	0.929
Tax Compliance	100	4.18	4.00	3.00	5.00	0.672

Source: Processed Primary Data Processing, 2021.

3.3 Instrument Testing

3.3.1 Validity Test with Outer Loading

Outer loadings (measurement model) or convergent validity were used to test the unidimensionality of each construct. According to Chin (1998) the indicator value is greater than or equal to 0.5 then it is said to be valid. Validity testing was conducted on 30 respondents.

3.3.2 Convergent Validity Test

According to Chin (1998) cited by Ghozali (2011) for the early stage research of developing a loading factor measurement scale of 0.50 – 0.60 is considered sufficient to meet convergent validity. The following are the results of the convergent validity test in this study:

Table 3. Convergent Validity Test Results

Indicator	Tax Compliance	Tax Awareness	Tax Morale	Tax Sanctions	Tax AMnesty
Kep1	0.834				
Kep2	0.805				
Kep3	0.772				
Kep4	0.777				
Kep5	0.803				
Kep6	0.777				
Kep7	0.784				
Kep 8	0.859				
Kep 9	0.861				
Kep 10	0.799				
Kep 11	0.857				
Kes1		0.766			
Kes2		0.794			
Kes3		0.756			
Kes4		0.834			
Mp1			0.730		
Mp2			0.897		
Mp3			0.714		
Mp4			0.503		
Mp5			0.746		
Mp6			0.782		
Mp7			0.739		
Mp8			0.706		
Mp9			0.467		
Sp1				0.759	
Sp2				0.740	
Sp3				0.733	
Sp4				0.711	
Sp5				0.839	
Sp6				0.983	
Sp7				0.959	
Ap2					0.625
Ap3					0.751
Ap4					0.587
Ap5					0.763
AP6					0.796

Source: SmartPLS Data Processing, 2021.

All variable indicator values > 0.5 are declared valid for the convergent validity test. It can be stated that all measuring instruments of each variable are the right tools to measure the variables. The right measuring instrument means that the respondent feels that the indicators used are important to measure these variables.

Table 4. Average Variance Extracted (AVE) Value

Variable	Average Variance Extracted (AVE) Value
Tax Awareness	0.675
Tax Morale	0.623
Tax Sanctions	0.680
Tax Amnesty	0.701
Tax Compliance	0.725

Source: SmartPLS Data Processing, 2021.

Looking at the results from table 4.5 the AVE value of all variables is > 0.5 so this shows that each indicator that has been measured can reflect each variable validly.

3.3.3 Discriminant Validity Test

The discriminant validity test can be seen from the correlation value between the variable value and the variable itself and compares the variable value with

other variables, namely > 0.70. The following is the presentation of the correlation value between variables:

Table 5. Correlation Values between Variables

	Tax amnesty	Tax compliance	Tax awareness	Tax morale	Tax sanctions
Tax amnesty	0.837				
Tax compliance	0.307	0.851			
Tax awareness	0.221	0.272	0.821		
Tax morale	-0.052	0.494	0.176	0.789	
Tax sanctions	0.288	-0.196	-0.133	-0.012	0.824

Source: SmartPLS Data Processing, 2021

Besides being able to be seen from the comparison of correlation values, discriminant validity can also be seen from the value of Cross Loading which is presented in the following table.

Table 6. Cross Loading Value

	Tax awareness	Tax morale	Tax sanctions	Tax amnesty	Tax Compliance
Kes1	0.902	0.045	-0.029	0.258	0.283
Kes2	0.852	0.253	-0.254	0.123	0.212
Kes3	0.741	0.198	-0.062	0.135	0.145
Kes4	0.782	0.092	0.004	0.034	-0.009
Mp1	0.275	0.825	-0.116	0.066	0.538
Mp2	0.123	0.841	-0.076	-0.077	0.485
Mp3	0.177	0.729	0.333	-0.151	0.203
MP4	0.182	0.739	0.216	-0.124	0.302
Mp5	0.142	0.743	0.104	0.091	0.446
Mp6	0.239	0.773	-0.100	-0.040	0.345
Mp7	0.054	0.718	-0.060	-0.191	0.102
Mp8	-0.039	0.882	-0.070	-0.057	0.377
Mp9	0.019	0.838	-0.126	-0.135	0.334
Sp1	0.067	0.288	0.759	0.225	-0.066
Sp2	-0.086	0.014	0.740	0.363	-0.028
Sp3	-0.063	-0.125	0.733	0.307	-0.038
Sp4	0.116	-0.017	0.711	0.348	0.073
Sp5	-0.030	-0.037	0.839	0.388	0.010
Sp6	-0.111	-0.057	0.983	0.279	-0.194
Sp7	-0.130	-0.063	0.959	0.305	-0.158
Ap1	0.102	-0.119	0.486	0.817	0.150
Ap2	0.144	-0.024	0.443	0.816	0.208
Ap3	0.247	-0.060	0.094	0.887	0.333
Ap4	0.176	0.072	0.223	0.931	0.371
Ap5	0.232	-0.060	0.187	0.777	0.143
Ap6	0.205	-0.238	0.195	0.786	0.148
Kep1	0.220	0.439	-0.109	0.361	0.896
Kep2	0.235	0.382	-0.104	0.527	0.851
Kep3	0.308	0.307	-0.233	0.548	0.830
Kep4	0.267	0.363	-0.165	0.242	0.801
Kep5	0.156	0.517	-0.172	0.326	0.881
Kep6	0.207	0.273	-0.268	0.243	0.795
Kep7	0.192	0.291	-0.335	-0.025	0.827
Kep8	0.185	0.410	-0.094	0.136	0.883
Kep9	0.311	0.566	-0.057	0.054	0.833
Kep10	0.196	0.486	-0.094	0.144	0.897
Kep11	0.254	0.559	-0.246	0.023	0.864

Source: SmartPLS Data Processing, 2021

3.3.4 Construct Reliability Test

The reliability test can be seen from the value of composite reliability and Cronbach's alpha where the assessment method is that both values must be above 0.7 then this is a satisfactory or reliable result.

Table 7. Cronbach's Alpha value

Variable	Cronbach's Alpha Value
Tax Awareness	0.857
Tax Moral	0.926
Tax Sanctions	0.944
Tax Amnesty	0.918
Tax Compliance	0.962

Source: SmartPLS Data Processing, 2021

If the Cronbach's Alpha value of all variables is above 0.70, the latent variable in this study is accurate, consistent and precise and has good reliability.

Table 8. Composite Reliability Value

Variable	Composite Reliability Value
Tax Awareness	0.892
Tax Moral	0.937
Tax Sanctions	0.936
Tax Amnesty	0.933
Tax Compliance	0.967

Source: SmartPLS Data Processing, 2021

It can be concluded that the data on the variables of tax awareness, tax morale, tax sanctions, tax amnesty (Tax Amnesty) are reliable, accurate, consistent and appropriate so that they can be used to test the hypothesis.

3.4 Evaluation of the Structural (Inner Model)

Evaluation of the structural model or inner model and evaluated using R-Square for the dependent variable. Changes in the value of R-Square show the value of the influence of how much the independent variable affects the dependent variable.

Table 9. R-Square Value

Construct	R-Square
(Y) Tax Compliance	0.447

Source: SmartPLS Data Processing, 2021

The value of the tax compliance variable is 0.447 or 47%. This indicates that the tax compliance construct is influenced only by 47% by tax awareness, tax morale, tax sanctions, and tax amnesty policies (tax amnesty), where the remaining 53% may be influenced by constructs not found in this study.

3.5 Hypothesis Test

Inner model can be evaluated using t test through bootstrapping procedure. The significance level used is 95% ($\alpha = 0.05$) with a t-table of 1.96. Seeing the value of t-statistic > t table, if the value of t-statistic < than 1.96 then the hypothesis is rejected. It can be seen in table 4.9 the results of path coefficience (rho) and t-statistics.

Table 10. Hypothesis Test Results

	Hypothesis	T-Statistic	T-Table	Results
H1	Tax awareness has a positive and significant effect on taxpayer compliance	0.272	1.96	Rejected
H2	Tax morale has a positive and significant effect on taxpayer compliance	3.155	1.96	Accepted
H3	Tax sanctions have a positive and significant effect on taxpayer compliance	1.146	1.96	Rejected
H4	Tax amnesty has a positive and significant effect on taxpayer compliance	2.061	1.96	Accepted

Source: SmartPLS Data Processing, 2021

3.6 Data Analysis

3.6.1 The Effect of Tax Awareness on Tax Compliance

Tax awareness has no significant effect on tax compliance. In this case it can be concluded that the awareness of taxpayers in the city of Batam does not affect the level of taxpayer compliance in paying taxes. Therefore, it indicates that tax awareness has not affected taxpayer compliance in carrying out their tax obligations. According to the researcher, the government is expected to continue to increase tax awareness through socialization and providing transparent information about taxation, but there are still many taxpayers who do not understand the rules, systems and tax reporting. In addition, the government needs to carry out special strategies to overcome these problems so as to increase taxpayer compliance. When it comes to attribution theory, which explains the internal understanding and the influence of the social environment to the tax agency will have an impact on the tax assessment, does not apply to the tax awareness variable. The results of the study have the same results as research conducted by Nugroho, Andini & Raharjo (2016) and Primasari & Hilmi (2016) which shows that tax awareness has no effect on taxpayer obligations. However, this study is not in line with the research of Suyanto & Trisnawati (2016) where the results obtained are that there is a positive influence between awareness and fulfillment of taxpayers. Andini & Raharjo (2016) and Primasari & Hilmi (2016) which show that tax awareness has no effect on taxpayer obligations. However, this study is not in line with the research of Suyanto & Trisnawati

(2016) where the results obtained are that there is a positive influence between awareness and fulfillment of taxpayers. Andini & Raharjo (2016) and Primasari & Hilmi (2016) which show that tax awareness has no effect on taxpayer obligations. However, this study is not in line with the research of Suyanto & Trisnawati (2016) where the results obtained are that there is a positive influence between awareness and fulfillment of taxpayers.

3.6.2 The Effect of Tax Morals on Tax Compliance

The results of the bootstrapping model analysis show that H2 is accepted, which states that tax morale has a significant effect on taxpayer compliance and has a positive direction. This means that the higher the tax morale, the higher the tax compliance of taxpayers in the city of Batam. The researcher argues that taxpayers in Batam already have intrinsic motivation and have awareness of the taxes that have been paid and understand contributions as citizens through taxes. The results of this study are related to compliance theory, which shows that taxpayer compliance in registering, compliance in reporting tax returns (SPT), compliance in calculating and carrying out tax obligations are considered good. The results of the study support the research that has been carried out by Asih & Adi (2020), Sriniyanti (2020) and Torgler (2004) who stated that tax morale had a significant effect on tax compliance. This is in contrast to the research conducted by Ramadhan (2017) which states that tax morale has no effect on tax compliance of Siola SMEs.

3.6.3 The Effect of Tax Sanctions on Tax Compliance

The effect of tax sanctions on tax compliance, judging from the results of bootstrapping testing, it can be concluded that tax sanctions have no significant effect on tax compliance. According to the results of this study, tax subjects have not been too affected by applicable sanctions, this can also be caused by a lack of understanding of the tax system regulations regarding existing tax sanctions because taxpayers still often repeat the same mistakes when carrying out tax obligations. In this case the applicable witness cannot affect the level of taxpayer compliance and does not provide a deterrent effect. In the opinion of the researcher, currently tax sanctions are only considered as legality by taxpayers in tax regulations, therefore the government is expected to take action on violations committed. The results of this study support the research conducted by Basri et al (2014) and Wati (2016) that tax sanctions have no significant effect on taxpayer compliance. In addition, this is in stark contrast to the research that has been done by Muliari & Setiawan (2009) and Perdana & Dwirandra (2020) which in the results of their research analysis concluded that tax sanctions on tax compliance have a positive and significant effect on segmental tax compliance.

3.6.4 The Effect of Tax Amnesty Policy on Tax Compliance

The results of the bootstrapping model analysis show that H4 is accepted, there is a significant effect between tax amnesty policy and taxpayer compliance (tax amnesty). Then the relationship between tax amnesty variables on tax compliance leads to a positive relationship. The researcher argues, meaning that the existence of a tax amnesty policy is considered a good policy because the government has the opportunity to be more honest in disclosing assets owned by taxpayers and provides forgiveness for violations committed. In addition, taxpayers are given the opportunity to correct data or assets that have not been submitted because they are not subject to fines by the government for the delay. With regard to the theory of obedience which is defined as an act of fulfilling what is ordered by others, In this study it is proven that taxpayers have implemented tax amnesty in accordance with what has been instructed by the government. In line with the research conducted by Fitria, Abdillah, Prasetyo, Cahyo, & Burhanudin (2019), Wirawan & Noviari (2017) and Sriniyanti (2020) the results show that there is a positive influence between tax amnesty and tax compliance.

4 CONCLUSIONS

From the results of the analysis that has been carried out, the following conclusions can be drawn: 1) The tax awareness variable does not affect the tax compliance variable of individual taxpayers in Batam City. 2) The tax moral variable has a significant effect on the tax compliance variable of individual taxpayers in Batam City and has a positive relationship direction. This means that tax morale is able to increase taxpayer compliance in fulfilling their tax obligations. 3) The variable of tax

sanctions has no effect on the tax compliance variable of individual taxpayers in Batam City. This means that the existing sanctions have not been able to provide a deterrent effect so that they cannot increase taxpayer compliance. 4) The variable of tax amnesty policy (tax amnesty) has a significant effect on the tax compliance variable of individual taxpayers in Batam City and has a positive relationship direction. This shows that taxpayers are given the trust to disclose their assets and without being subject to fines so that this can improve taxpayer compliance. 5) The adjusted coefficient of determination (Adjusted R-Square) of 0.447 means that 47% of the level of taxpayer compliance can be explained by the variables of tax awareness, tax morale, tax sanctions, and tax amnesty policies. While the remaining 53% are explained and influenced by constructs that are not found in this study. This shows that taxpayers are given the trust to disclose their assets and without being subject to fines so that this can improve taxpayer compliance. 5) The adjusted coefficient of determination (Adjusted R-Square) of 0.447 means that 47% of the level of taxpayer compliance can be explained by the variables of tax awareness, tax morale, tax sanctions, and tax amnesty policies. While the remaining 53% are explained and influenced by constructs that are not found in this study. This shows that taxpayers are given the trust to disclose their assets and without being subject to fines so that this can improve taxpayer compliance.

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