

THE EFFECTS OF TAXPAYER'S MOTIVATION, COMMITMENT AND TAX SANCTIONS ON THE LEVEL OF INDIVIDUAL TAXPAYER'S OBEDIENCE AT SMALL & MEDIUM-SIZED ENTERPRISES (SMES) IN JAKARTA

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The Effects of Taxpayer's Motivation, Commitment and Tax Sanctions on the Level of Individual Taxpayer's Obedience at Small & Medium-Sized Enterprises (SMEs) in Jakarta

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Abstract

The study is aimed to analysis the effects of taxpayer's motivation, commitment and tax sanctions on the level of individual taxpayer's obedience at Small & Medium-Sized Enterprises (SMEs) in Jakarta. The study used the quantitative descriptive method, a research design aimed to analyze the correlations or effects among variables by using statistic approaches and mathematic equations. The research involves the individual taxpayers whose have proffessions as Small & Medium-Sized Enterprises (SMEs) to be samples. The data collecting technique is carried out by distributing questionnaire to 200 respondents using the convenience sampling technique, in which only respondents are willing to fill out the questionnaire to be used as study samples. The hypotheses testing technique is carried out by using multiple regression method to test research hypotheses. The results indicated that either partially or simultaneously there are positive effects of taxpayer's motivation, commitment and tax sanctions on the level of individual taxpayer's obedience at Small & Medium-Sized Enterprises (SMEs) in Jakarta. These influences are based on the strengthening of the interrelationships among the independent variables which then increase the level of individual taxpayer's obedience. In this case, the existence of tax sanctions increases the taxpayer's motivation and commitment so that their level of taxpayer's obedience increases.

Keywords

Motivation; Tax sanctions; Obedience; Taxpayer; Small & Medium-Sized Enterprises (SMEs)



I. Introduction

Taxes are the main source of state revenue. No matter how good the quality of development planning determined by a country and government, it will not run successfully if it is not supported by the right budget (Ardisari & Istiatin, 2021). The greater the finances owned by a government, the greater the opportunity for the government to succeed in optimal development (Barbera et al., 2020). Therefore, the success of the government in obtaining sources of state revenue, especially through taxes, will greatly determine their success in achieving the development goals set (Ardisari & Istiatin, 2021).

The success of tax revenue performance is largely determined by many factors, one of which is the level of taxpayer's obedience (Meidawati & Azmi, 2019). This is because the level of taxpayer's obedience can make it easier for tax officers to administer the tax receipts and calculation from taxpayers (Marandu et al., 2015). Therefore, the factors that are expected to increase the level of taxpayer's obedience need to be considered and tested. This is of course based on the benefits which can then increase taxpayer's obedience level which at the same time can assist government programs in improving tax performance (Misra, 2019).

Referring to previous studies, there are many factors that can affect the level of taxpayer's obedience, including taxpayer's motivation, commitment and tax sanctions. According to Safian and Hamid (2017), motivation can increase the level of taxpayer's obedience, based on the benefits of motivation as emotional and psychological responses that can trigger taxpayer's awareness to fulfill their tax-related obligations. Although the taxpayer's motivation is influenced by internal and external factors or the environment, the more information obtained can actually increase their willingness to pay taxes (Heryanto et al., 2019). This is because the information can raise the awareness of taxpayers to pay taxes correctly and appropriately, which directly increases the level of their obedience (Safian & Hamid, 2017).

The relationship between the taxpayer's commitment and the level of taxpayer's obedience is influenced by aspects of good social relations between taxpayers with tax officials. This condition, as emphasized by Koessler et al., (2018) it can raise awareness to always comply with tax rules because good relations with tax officials can continuously reduce tax avoidance behaviors of taxpayers. The taxpayer's commitment can also encourage their honesty to reporting taxable assets (Bornman & Wessels, 2017). Thus, it can assist tax officials in managing tax payments from taxpayers. Another benefit is that taxpayers are always informed about the latest applicable tax rules, which then not only provides important knowledge about taxation for taxpayers, but also provides other useful information can encourage taxpayers avoid tax sanctions (Anto et al., 2021).

Meanwhile, the relationship between tax sanctions and the level of taxpayer's obedience is because it can affect the main considerations of taxpayers. According to Hadiwijaya and Febriyanty (2019) that the imposition of tax sanctions can affect the taxpayer's behavior related to the losses that may be faced in many aspects, both financial and non-financial if they violate tax rules. Based on these assumptions, it is very possible that the imposition of tax sanctions can affect the level of taxpayer's obedience either directly or indirectly (Suprihati, 2021).

Based on these descriptions, this study is intended to examine the effects of taxpayer's motivation, commitment and tax sanctions on the level of individual taxpayer's obedience at Small & Medium-sized Enterprises (SMEs) in Jakarta. There are two main reasons why the SMEs as the object of this study. First, Jakarta is the nation's capital as well as the largest city in Indonesia, where the growth of SMEs in Jakarta is also the largest in Indonesia (Pratama, 2021). Second, Jakarta is one of the cities worst affected by the Covid-19 pandemic with very strict lockdown rules. The lockdown policy has affected many community business activities, including SMEs business activities in Jakarta (Devi et al., 2020). Thus, a study to examine the effects of taxpayer's motivation, commitment and tax sanctions on the level of individual taxpayer's obedience at Small & Medium-sized Enterprises (SMEs) in Jakarta is very significant.

II. Review of Literature

2.1 Taxpayer's Motivation and Obedience

By definition, motivation is a very strong and deep individual drive to do something or to achieve certain goals, which is influenced by internal and external factors (Saifudin et al., 2021). Motivation comes from the Latin word *movere* which means drive or driving force. Motivation in management is only aimed at human resources in general and in particular subordinates (Purba and Sudibjo, 2020). Internally, this motivation can be influenced by knowledge, awareness, and interests that make the individual willing to do something or achieve certain goals (Bekor & Handayani, 2021). Meanwhile, externally,

this motivation can be influenced by information and knowledge that comes from outside itself or comes from its environment (Setiyani et al., 2018).

Meanwhile, obedience can be defined as doing something in accordance with the provisions (Safian & Hamid, 2017). In the context of taxation, taxpayer obedience can be defined as an action to comply fully with the applicable laws and regulations related to efforts to fulfill taxpayer's tax-related obligations (Sudiartana & Mendra, 2018). There are four indications that a taxpayer can be characterized by the high level of obedience. First, taxpayers try to understand tax regulations. Second, taxpayers always fill out tax forms correctly and appropriately. Third, taxpayers always report their taxes correctly. And fourth, taxpayers always pay taxes on time (Alm, 2018).

Taxpayer's motivation to pay taxes is an important element that can affect the performance of tax payments by their citizens in a country and government (Yusanty & Apriwenni, 2018). According to Gangl et al., (2015) that the importance of this taxpayer's motivation is based on several benefits, namely positive intentions, awareness, willingness, ease of tax administration and the amount of tax revenues. The positive intentions are related to the taxpayer's intrinsic interests to pay taxes without any external pressures. The awareness relates to the knowledge and understanding of the taxpayers to pay taxes in accordance with the provisions of the applicable laws and regulations. The willingness is related to the openness of taxpayers in reporting taxable assets. As a consequence, the taxpayer's high motivation can help tax officers when administering taxes and also the taxpayer's openness in reporting taxable assets can reduce tax avoidance behaviors (Saifudin et al., 2021). As an impact, these motivational factors can increase the government's tax revenue.

Referring to these benefits, the motivational factors of taxpayers to pay taxes can be directly related to the level of taxpayer's obedience (Bekor & Handayani, 2021). There are four indications that there is a direct and strong relationship between taxpayer's motivation and the level of taxpayer's obedience (Setiyani et al., 2018). First, the strong motivation of taxpayers can encourage their willingness to pay taxes even when they are in financial difficulty. Second, the strong motivation of taxpayers can also encourage their willingness to always pay taxes whenever requested or not. Third, the accuracy of tax calculation is very high because it is supported by the high awareness of taxpayers in reporting taxable assets. And fourth, The high motivation of taxpayers can also be reflected in taxpayer behaviors who do not want to avoid taxes (Saifudin et al., 2021). Based on these indications, it is assumed that there is a positive influence of taxpayer's motivation on the level of taxpayer's obedience.

Several previous relevant studies have proven these positive effects. These studies included the studies of Bekor dan Handayani (2021), Saifudin et al., (2021), Setiyani et al., (2018), Yusanty dan Apriwenni (2018) and Gangl et al., (2015) that proved that there are positive effects of taxpayer's motivation on the level of taxpayer's obedience. Therefore, the first hypothesis proposed in this study is:

H₁: Taxpayer's motivation has positive effects on taxpayer's obedience level

2.2 Taxpayer's Commitment and Obedience

By definition, commitment is an internal drive within individuals who feel that they have a very strong emotional bond with or towards an organization (Abdurrosid et al., 2021). This commitment is very useful for the organization. This is because organizational individuals with high commitment can be indicated by their maximum contribution to assisting the organization in achieving its goals, always being involved in important

decisions of the organization positively and always maintaining positive and mutually beneficial relationships with the organization (Bornman dan Wessels, 2017).

In the context of taxation, the commitment of taxpayers can be conceptualized as the presence of a strong impulse both emotionally and psychologically to always fulfill their obligations as citizens to the state related to tax payments (Siahaan, 2005). As an impact, based on the important benefits towards the government's success in obtaining taxes, thus it is assumed that there are positive and strong influences between the taxpayer's commitment and the level of the taxpayer's obedience (Siahaan, 2005). These positive effects are based on three indications of commitment that can increase the level of taxpayer's obedience, namely affective, normative and calculative commitments (Mangoting et al., 2020).

Affective commitment is related to the high interest of taxpayers to maintain good relations with tax officials while fulfilling their tax-related obligations (Mangoting et al., 2020). Normative commitment is related to the demands of taxpayers to always maintain good relations with tax officials in fulfilling their tax-related obligations (Mangoting et al., 2020). And the calculative commitment is related to the willingness and availability of taxpayers to always have a long-term and sustainable relationship with tax officials in fulfilling their tax-related obligations (Mangoting et al., 2020).

Several previous relevant studies have proven these positive effects. These studies included the studies of Abdurrosid et al., (2021), Bornman dan Wessels (2017), Mangoting et al., (2020) and Siahaan (2005) that proved that there are positive effects of taxpayer's commitment on the level of taxpayer's obedience. Therefore, the second hypothesis proposed in this study is:

H₂: Taxpayer's commitment has positive effects on taxpayer's obedience level

2.3 Tax Sanctions and Obedience

By definition, tax sanctions are punishments in the form of fines or criminal penalties imposed on taxpayers for their tax violations that refer to the provisions of the applicable laws and regulations (Handoko et al., 2020). The tax sanctions are set by the government in order to discipline taxpayers to always fulfill their tax-related obligations. In addition, the imposition of tax sanctions is also in order to assist the government in improving tax performance (Huda & Meriliyana, 2020). As a result, an increase in tax performance will enhance the development of the country and government. One of them includes the increasing number of public facilities that can help improve the welfare of taxpayers as citizens (Yanti et al., 2019).

Based on the purpose of tax sanctions to increase taxpayer discipline in fulfilling their tax-related obligations, thus it can either directly or indirectly encourage the level of taxpayer's obedience (Salindeho et al., 2021). This is because the imposition of tax sanctions can affect the considerations of taxpayers both cognitively and psychologically (Yanti et al., 2019). Cognitively, tax sanctions can affect the rationality of taxpayers to fulfill or not fulfill their tax-related obligations, which are faced with sanctions that may be imposed. As an impact, taxpayers will fulfill their tax-related obligations with the consideration that the sanctions that will be imposed can harm the taxpayer both financially and non-financially. Psychologically, tax sanctions can affect the psychological condition of taxpayers and as a result, it will pressure taxpayers to be honest in reporting taxable assets (Yanti et al., 2019).

Referring to the impacts of the tax sanctions, it can be assumed that the tax sanctions have a positive effect on the level of taxpayer's obedience. This is based on indications from the understanding of taxpayers regarding tax sanctions which then makes them more

obedient to pay taxes correctly and appropriately (Bekor & Handayani, 2021). These indications can be shown through the understanding of taxpayers regarding the purpose of tax sanctions, in which these sanctions are one way to educate them, and they also realize that taxpayers who violate are then subject to sanctions without tolerance (Bekor & Handayani, 2021).

Several previous relevant studies have proven these positive effects. These studies included the studies of Handoko et al., (2020), Huda dan Meriliyana (2020), Salindeho et al., (2021), Yanti et al., (2019) and Bekor dan Handayani (2021) that proved that there are positive effects of tax sanctions on the level of taxpayer's obedience. Therefore, the third hypothesis proposed in this study is:

H₃: Tax sanctions has positive effects on taxpayer's obedience level

III. Research Method

The study design used is descriptive quantitative through a deductive-inductive strategy. The study design is intended to test theories through the development of research hypotheses (Sugiyono, 2017), which are compiled and developed based on analyzes from general to specific and then tested using statistical approaches and mathematical equations. The analysis process starts from the development of research theory related to the level of taxpayer's obedience which is associated with taxpayer's motivation, commitment and tax sanctions.

3.1 Data Collecting Technique

The types and sources of data used in this study are primary data. According to Sekaran and Bougie (2017), primary data is information obtained by researcher's first-hand about the variables studied to achieve research objectives. The primary data collection technique in this study is through the use of a questionnaire.

This study is designed through the distribution of questionnaires distributed to a number of target respondents. The questionnaire contains a list of questions which are the development of the indicators of the research variables used. The list of questions is compiled in the form of statements and then accompanied by answer choices that can be filled in by respondents that can describe their agreement from Strongly Disagree to Strongly Agree.

3.2 Population, Sample & Sampling Technique

Population is "a group of people, events or things of interest for which the researcher wants to make an opinion (based on sample statistics)" (Sekaran and Bougie, 2017). While the sample can be defined as "part of the population. The sample consists of a number of members selected from the population" (Sekaran and Bougie, 2017). This study will take a sample based on a consideration that a large population does not allow researcher to conduct research on the entire population due to limited funds, time and energy, and therefore the researcher will take a part of the sample from the population. Therefore, to obtain an adequate sample, the researcher will use a sampling technique.

The sampling technique of this study is convenience sampling which is part of the Non-Probability Sampling. According to Sekaran and Bougie (2017) that convenience sampling is a collection of information from population members who agree to provide the information. The consideration of using convenience sampling is based on the superiority of the sampling technique, where anyone who agrees to provide the information needed by

the researcher, either directly or indirectly, can be used as a sample in this study if the respondent has met the criteria as a data source.

The sample of this research is SMEs entrepreneurs who live and do business in the Jakarta area with a total sample of 200 respondents. The determination of the total sample is appropriate based on the statement of Sugiyono (2017) which states that the number of samples between 30 to 500 is an adequate sample, particularly for the number of populations that cannot be known with certainty.

3.3 Data Analysis Technique

The data analysis technique to test the hypotheses in this study is through multiple regression analysis technique, with a 95% confidence level or limiting error level of 5%. Based on this, the decision making is that the significance value must be below 5% or the p-value score is < 0.05 . If the p-value or the significance value of the hypothesis test results show < 0.05 , then the hypothesis is accepted and vice versa, if the p-value is > 0.05 , then the hypothesis is rejected.

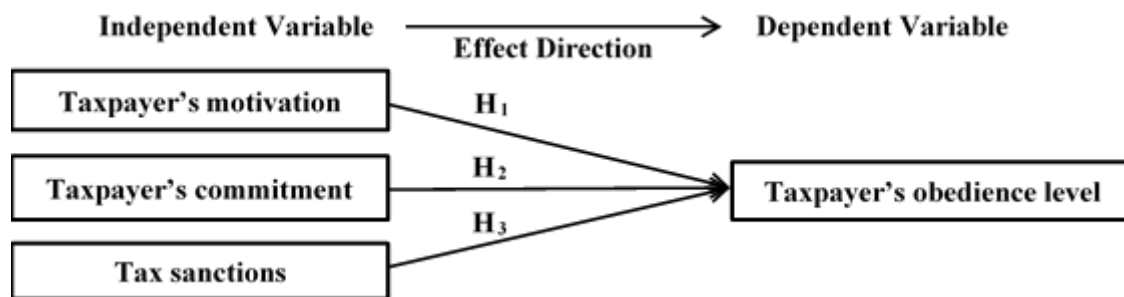


Figure 1. Research Framework

IV. Results and Discussion

4.1 Results

Table 1. R-Square Result
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.918 ^a	.843	.840	1.06680

a. Predictors: (Constant), TAX_SANCTIONS, MOTIVATION, COMMITMENT

b. Dependent Variable: OBEDIENCE

Table 2. F-test Result
ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1194.120	3	398.040	349.753	.000 ^a
	Residual	223.060	196	1.138		
	Total	1417.180	199			

a. Predictors: (Constant), TAX_SANCTIONS, MOTIVATION, COMMITMENT

b. Dependent Variable: OBEDIENCE

**Table 3. T-test Result
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.970	.781		7.649	.000
MOTIVATION	.133	.040	.110	3.341	.001
COMMITMENT	.381	.064	.261	5.926	.000
TAX_SANCTIONS	1.442	.055	1.057	26.093	.000

a. Dependent Variable: OBEDIENCE

The research has been conducted through the distribution of online questionnaires via Google.doc. Target respondents were informed via email and What'sap and directed to the Google.doc site. The data collection technique of this study has used convenience sampling technique, in which only respondents who have met the requirements and are willing to fill out the questionnaire are then used as study samples to reach a total sample of 200 respondents. Based on the results of online observations, 200 target respondents have been collected and the study findings indicated that respondents are dominated by male taxpayers (62%), dominated by taxpayers with income less than Rp. 500,000,000/year (54.5%) and also dominated by taxpayers with more than 20 years of business experience (51%).

Before the questionnaire was distributed online, the researcher first tested the list of questions in the questionnaire through validity and reliability tests. These questionnaires were distributed to 30 taxpayers which were distributed offline. After the answers were collected and then tested using SPSS software, the validity test scores indicated that all the list of questions for the taxpayer's motivation, commitment, tax sanctions and taxpayer obedience variables were valid because all scores for the corrected item-total correlation indicated more of 0.3. Also, the reliability test scores indicated that all variables are reliable because Cronbach's Alpha scores for each variable are more than 0.7.

Based on the results of the multiple regression test, statistical findings indicated that partially, the taxpayer's motivation has positive and significant effects on the level of taxpayer's obedience. This finding is based on the p-value score for t-test which shows a score of 0.001 which is < 0.05 . Taxpayer's commitment also has positive and significant effects on the level of taxpayer's obedience, based on the p-value score for t-test which shows a score of 0.000 which is < 0.05 . And tax sanctions also have positive and significant effects on the level of taxpayer's obedience, based on the p-value score for t-test which shows a score of 0.000 which is < 0.05 .

Simultaneously, statistical finding has shown that the taxpayer's motivation, commitment, and tax sanctions have significant effects on the level of taxpayer's obedience. The conclusion is based on the score for the F-test which shows a significance value of 0.000 which is < 0.05 . In addition, the level of taxpayer's obedience can be influenced by the taxpayer's motivation, commitment and tax sanctions of 0.843 or 84.3%, which is indicated by the R-Square score. Thus, the remaining 15.7% ($100\% - 84.3\% = 15.7\%$) is influenced by factors other than the independent variables involved in this study.

4.2 Discussions

The study finding has indicated that the taxpayer's motivation has positive and significant effects on the individual taxpayer's obedience level of SMEs entrepreneurs in Jakarta. In this case, the deeper and stronger the motivation of the taxpayer, the higher the level of their obedience. Conversely, the lower and weaker the motivation of the taxpayer, the lower the level of their obedience.

There is a main reason why taxpayer's motivation affects the level of their obedience on SMEs entrepreneurs in Jakarta, namely their business experiences. The finding has shown that the respondents are dominated by entrepreneurs with more than twenty years of business experience. This condition affects their way of thinking about the importance of paying taxes correctly and appropriately for successful development (Alm, 2018). This is done with the hope that the amount of tax revenue received by the government can improve the quality of public facilities, which in turn will help citizens, including them, especially in developing their businesses (Ardisari & Istiatin, 2021).

In addition, high experience also affects the consideration of taxpayers to comply with paying taxes based on the benefits they can get to build their business credibility and reputation (Heryanto et al., 2020). The amount of taxes paid to the government can increase their capabilities to obtain funds from various financial institutions and investors to develop their businesses. As an impact, as stated by (Saifudin et al., 2021) that the taxpayer's high motivation can help tax officers when administering taxes and also the taxpayer's openness in reporting taxable assets can reduce tax avoidance behaviors. In addition, these motivational factors can increase the government's tax revenue.

The study finding has also indicated that the taxpayer's commitment has positive and significant effects on the individual taxpayer's obedience level of SMEs entrepreneurs in Jakarta. In this case, the deeper and stronger the commitment of the taxpayer, the higher the level of their obedience. Conversely, the lower and weaker the commitment of the taxpayer, the lower the level of their obedience.

This positive effect is also influenced by their business experiences. In this case, taxpayers' business experience improves their social relations with interested parties who can help develop their business. Tax officers are one of the parties who often interact with them regarding their tax obligations (Bornman & Wessels, 2017). The growing complexity of business and in line with the development of tax regulations requires entrepreneurs to maintain good relations with tax officials in order to streamline their time related to taxes (Abdurrosid et al., 2021). This condition indicates that the commitment of the taxpayer is getting stronger and then affects the level of their obedience in fulfilling their obligations related to taxes.

This condition is in accordance with the statement described by Mangoting et al., (2020) that there are on three indications of commitment that can increase the level of taxpayer's obedience, namely affective, normative and calculative commitments. Affective commitment is related to the high interest of taxpayers to maintain good relations with tax officials while fulfilling their tax-related obligations (Mangoting et al., 2020). Normative commitment is related to the demands of taxpayers to always maintain good relations with tax officials in fulfilling their tax-related obligations (Mangoting et al., 2020). And the calculative commitment is related to the willingness and availability of taxpayers to always have a long-term and sustainable relationship with tax officials in fulfilling their tax-related obligations (Mangoting et al., 2020).

The study finding has also indicated that the tax sanctions have positive and significant effects on the individual taxpayer's obedience level of SMEs entrepreneurs in Jakarta. In this case, the stricter the tax sanctions imposed, the higher the level of

taxpayer's obedience. Conversely, the weaker the imposition of tax sanctions, the lower the level of taxpayer's obedience.

The main reason why the imposition of tax sanctions affects the level of taxpayer obedience is the better tax performance carried out by the government (Lestari & Wicaksono, 2017). The government's strategic steps, including the tax amnesty policy, have influenced the awareness of taxpayers to fulfill their tax-related obligations. In addition, the condition of the Covid-19 pandemic has also influenced government policies in an effort to increase state revenue through taxes in order to overcome the pandemic (Saifudin et al., 2021). This condition then affects the performance of tax officers in obtaining taxes, especially from the business world.

On the other hand, the imposition of tax sanctions has affected the main considerations of taxpayers to fulfill their tax-related obligations. Thus, as stated by Salindeho et al., (2021) it can either directly or indirectly encourage the level of taxpayer's obedience. This is because the imposition of tax sanctions can affect the considerations of taxpayers both cognitively and psychologically (Yanti et al., 2019). Cognitively, tax sanctions can affect the rationality of taxpayers to fulfill or not fulfill their tax-related obligations, which are faced with sanctions that may be imposed. As an impact, taxpayers will fulfill their tax-related obligations with the consideration that the sanctions that will be imposed can harm the taxpayer both financially and non-financially. Psychologically, tax sanctions can affect the psychological condition of taxpayers and as a result, it will pressure taxpayers to be honest in reporting taxable assets (Yanti et al., 2019).

V. Conclusion

The study findings have indicated that either partially or simultaneously, taxpayer's motivation, commitment and tax sanctions have positive effects on the level of taxpayer's obedience. The higher the taxpayer's motivation, commitment and tax sanctions, the higher the level of taxpayer's obedience. Motivation affects the level of taxpayer's obedience through the knowledge and awareness of entrepreneurs to show that the business they manage shows high credibility, which is indicated by paying taxes correctly and appropriately.

The high commitment of entrepreneurs as good citizens has encouraged them to always comply with tax regulations and always maintain good relations with tax officials regarding their tax-related obligations. The imposition of tax sanctions increases the understanding of taxpayers to always comply with tax rules and try to reduce tax avoidance behaviors because it can harm them both financially and non-financially.

Suggestion

Based on the findings of the study and discussions, it is recommended for tax officials to increase the motivation and commitment of taxpayers regarding their obligations to pay taxes correctly and appropriately. One of the steps proposed is to always maintain good relations with taxpayers whenever and wherever, whether requested or not. This is because good social relations between tax officers and taxpayers can provide many opportunities for tax officers to provide a lot of complete and clear tax-related information. In addition, good social relations can also reduce tax avoidance behaviors. As an impact, taxpayers are increasingly obedient in paying taxes correctly and appropriately, which is driven by their high motivation and commitment as good citizens as well as avoiding tax sanctions that can harm them.

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The Effects of Taxpayer's Motivation, Commitment and Tax Sanctions on the Level of Individual Taxpayer's Obedience at Small & Medium-Sized Enterprises (SMEs) in Jakarta

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The Effects of Taxpayer's Motivation, Commitment and Tax Sanctions on the Level of Individual Taxpayer's Obedience at Small & Medium-Sized Enterprises (SMEs) in Jakarta

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Abstract

The study is aimed to analysis the effects of taxpayer's motivation, commitment and tax sanctions on the level of individual taxpayer's obedience at Small & Medium-Sized Enterprises (SMEs) in Jakarta. The study used the quantitative descriptive method, a research design aimed to analyze the correlations or effects among variables by using statistic approaches and mathematic equations. The research involves the individual taxpayers whose have professions as Small & Medium-Sized Enterprises (SMEs) to be samples. The data collecting technique is carried out by distributing questionnaire to 200 respondents using the convenience sampling technique, in which only respondents are willing to fill out the questionnaire to be used as study samples. The hypotheses testing technique is carried out by using multiple regression method to test research hypotheses. The results indicated that either partially or simultaneously there are positive effects of taxpayer's motivation, commitment and tax sanctions on the level of individual taxpayer's obedience at Small & Medium-Sized Enterprises (SMEs) in Jakarta. These influences are based on the strengthening of the interrelationships among the independent variables which then increase the level of individual taxpayer's obedience. In this case, the existence of tax sanctions increases the taxpayer's motivation and commitment so that their level of taxpayer's obedience increases.

Keywords

Motivation; Tax sanctions; Obedience; Taxpayer; Small & Medium-Sized Enterprises (SMEs)



I. Introduction

Taxes are the main source of state revenue. No matter how good the quality of development planning determined by a country and government, it will not run successfully if it is not supported by the right budget (Ardisari & Istiatin, 2021). The greater the finances owned by a government, the greater the opportunity for the government to succeed in optimal development (Barbera et al., 2020). Therefore, the success of the government in obtaining sources of state revenue, especially through taxes, will greatly determine their success in achieving the development goals set (Ardisari & Istiatin, 2021).

The success of tax revenue performance is largely determined by many factors, one of which is the level of taxpayer's obedience (Meidawati & Azmi, 2019). This is because the level of taxpayer's obedience can make it easier for tax officers to administer the tax receipts and calculation from taxpayers (Marandu et al., 2015). Therefore, the factors that are expected to increase the level of taxpayer's obedience need to be considered and tested. This is of course based on the benefits which can then increase taxpayer's obedience level which at the same time can assist government programs in improving tax performance (Misra, 2019).

Referring to previous studies, there are many factors that can affect the level of taxpayer's obedience, including taxpayer's motivation, commitment and tax sanctions. According to Safian and Hamid (2017), motivation can increase the level of taxpayer's obedience, based on the benefits of motivation as emotional and psychological responses that can trigger taxpayer's awareness to fulfill their tax-related obligations. Although the taxpayer's motivation is influenced by internal and external factors or the environment, the more information obtained can actually increase their willingness to pay taxes (Heryanto et al., 2019). This is because the information can raise the awareness of taxpayers to pay taxes correctly and appropriately, which directly increases the level of their obedience (Safian & Hamid, 2017).

The relationship between the taxpayer's commitment and the level of taxpayer's obedience is influenced by aspects of good social relations between taxpayers with tax officials. This condition, as emphasized by Koessler et al., (2018) it can raise awareness to always comply with tax rules because good relations with tax officials can continuously reduce tax avoidance behaviors of taxpayers. The taxpayer's commitment can also encourage their honesty to reporting taxable assets (Bornman & Wessels, 2017). Thus, it can assist tax officials in managing tax payments from taxpayers. Another benefit is that taxpayers are always informed about the latest applicable tax rules, which then not only provides important knowledge about taxation for taxpayers, but also provides other useful information can encourage taxpayers avoid tax sanctions (Anto et al., 2021).

Meanwhile, the relationship between tax sanctions and the level of taxpayer's obedience is because it can affect the main considerations of taxpayers. According to Hadiwijaya and Febriyanty (2019) that the imposition of tax sanctions can affect the taxpayer's behavior related to the losses that may be faced in many aspects, both financial and non-financial if they violate tax rules. Based on these assumptions, it is very possible that the imposition of tax sanctions can affect the level of taxpayer's obedience either directly or indirectly (Suprihati, 2021).³²

Based on these descriptions, this study is intended to examine the effects of taxpayer's motivation, commitment and tax sanctions on the level of individual taxpayer's obedience at Small & Medium-sized Enterprises (SMEs) in Jakarta. There are two main reasons why the SMEs as the object of this study. First, Jakarta is the nation's capital as well as the largest city in Indonesia, where the growth of SMEs in Jakarta is also the largest in Indonesia (Pratama, 2021). Second, Jakarta is one of the cities worst affected by the Covid-19 pandemic with very strict lockdown rules. The lockdown policy has affected many community business activities, including SMEs business activities in Jakarta (Devi et al., 2020). Thus, a study to examine the effects of taxpayer's motivation, commitment and tax sanctions on the level of individual taxpayer's obedience at Small & Medium-sized Enterprises (SMEs) in Jakarta is very significant.

II. Review of Literature

2.1 Taxpayer's Motivation and Obedience

By definition, motivation is a very strong and deep individual drive to do something or to achieve certain goals, which is influenced by internal and external factors (Saifudin et al., 2021). Motivation comes from the Latin word *movere* which means drive or driving force. Motivation in management is only aimed at human resources in general and in particular subordinates (Purba and Sudibjo, 2020). Internally, this motivation can be influenced by knowledge, awareness, and interests that make the individual willing to do something or achieve certain goals (Bekor & Handayani, 2021). Meanwhile, externally,

this motivation can be influenced by information and knowledge that comes from outside itself or comes from its environment (Setiyani et al., 2018).

Meanwhile, obedience can be defined as doing something in accordance with the provisions (Safian & Hamid, 2017). In the context of taxation, taxpayer obedience can be defined as an action to comply fully with the applicable laws and regulations related to efforts to fulfill taxpayer's tax-related obligations (Sudiartana & Mendra, 2018). There are four indications that a taxpayer can be characterized by the high level of obedience. First, taxpayers try to understand tax regulations. Second, taxpayers always fill out tax forms correctly and appropriately. Third, taxpayers always report their taxes correctly. And fourth, taxpayers always pay taxes on time (Alm, 2018).

Taxpayer's motivation to pay taxes is an important element that can affect the performance of tax payments by their citizens in a country and government (Yusanty & Apriwenni, 2018). According to Gangl et al., (2015) that the importance of this taxpayer's motivation is based on several benefits, namely positive intentions, awareness, willingness, ease of tax administration and the amount of tax revenues. The positive intentions are related to the taxpayer's intrinsic interests to pay taxes without any external pressures. The awareness relates to the knowledge and understanding of the taxpayers to pay taxes in accordance with the provisions of the applicable laws and regulations. The willingness is related to the openness of taxpayers in reporting taxable assets. As a consequence, the taxpayer's high motivation can help tax officers when administering taxes and also the taxpayer's openness in reporting taxable assets can reduce tax avoidance behaviors (Saifudin et al., 2021). As an impact, these motivational factors can increase the government's tax revenue.

Referring to these benefits, the motivational factors of taxpayers to pay taxes can be directly related to the level of taxpayer's obedience (Bekor & Handayani, 2021). There are four indications that there is a direct and strong relationship between taxpayer's motivation and the level of taxpayer's obedience (Setiyani et al., 2018). First, the strong motivation of taxpayers can encourage their willingness to pay taxes even when they are in financial difficulty. Second, the strong motivation of taxpayers can also encourage their willingness to always pay taxes whenever requested or not. Third, the accuracy of tax calculation is very high because it is supported by the high awareness of taxpayers in reporting taxable assets. And fourth, The high motivation of taxpayers can also be reflected in taxpayer behaviors who do not want to avoid taxes (Saifudin et al., 2021). Based on these indications, it is assumed that there is a positive influence of taxpayer's motivation on the level of taxpayer's obedience.

Several previous relevant studies have proven these positive effects. These studies included the studies of Bekor dan Handayani (2021), Saifudin et al., (2021), Setiyani et al., (2018), Yusanty dan Apriwenni (2018) and Gangl et al., (2015) that proved that there are positive effects of taxpayer's motivation on the level of taxpayer's obedience. Therefore, the first hypothesis proposed in this study is:

H₁: Taxpayer's motivation has positive effects on taxpayer's obedience level

2.2 Taxpayer's Commitment and Obedience

By definition, commitment is an internal drive within individuals who feel that they have a very strong emotional bond with or towards an organization (Abdurrosid et al., 2021). This commitment is very useful for the organization. This is because organizational individuals with high commitment can be indicated by their maximum contribution to assisting the organization in achieving its goals, always being involved in important

decisions of the organization positively and always maintaining positive and mutually beneficial relationships with the organization (Bornman dan Wessels, 2017).

In the context of taxation, the commitment of taxpayers can be conceptualized as the presence of a strong impulse both emotionally and psychologically to always fulfill their obligations as citizens to the state related to tax payments (Siahaan, 2005). As an impact, based on the important benefits towards the government's success in obtaining taxes, thus it is assumed that there are positive and strong influences between the taxpayer's commitment and the level of the taxpayer's obedience (Siahaan, 2005). These positive effects are based on three indications of commitment that can increase the level of taxpayer's obedience, namely affective, normative and calculative commitments (Mangoting et al., 2020).

Affective commitment is related to the high interest of taxpayers to maintain good relations with tax officials while fulfilling their tax-related obligations (Mangoting et al., 2020). Normative commitment is related to the demands of taxpayers to always maintain good relations with tax officials in fulfilling their tax-related obligations (Mangoting et al., 2020). And the calculative commitment is related to the willingness and availability of taxpayers to always have a long-term and sustainable relationship with tax officials in fulfilling their tax-related obligations (Mangoting et al., 2020).

Several previous relevant studies have proven these positive effects. These studies included the studies of Abdurrosid et al., (2021), Bornman dan Wessels (2017), Mangoting et al., (2020) and Siahaan (2005) that proved that there are positive effects of taxpayer's commitment on the level of taxpayer's obedience. Therefore, the second hypothesis proposed in this study is:

H₂: Taxpayer's commitment has positive effects on taxpayer's obedience level

2.3 Tax Sanctions and Obedience

By definition, tax sanctions are punishments in the form of fines or criminal penalties imposed on taxpayers for their tax violations that refer to the provisions of the applicable laws and regulations (Handoko et al., 2020). The tax sanctions are set by the government in order to discipline taxpayers to always fulfill their tax-related obligations. In addition, the imposition of tax sanctions is also in order to assist the government in improving tax performance (Huda & Meriliyana, 2020). As a result, an increase in tax performance will enhance the development of the country and government. One of them includes the increasing number of public facilities that can help improve the welfare of taxpayers as citizens (Yanti et al., 2019).

Based on the purpose of tax sanctions to increase taxpayer discipline in fulfilling their tax-related obligations, thus it can either directly or indirectly encourage the level of taxpayer's obedience (Salindeho et al., 2021). This is because the imposition of tax sanctions can affect the considerations of taxpayers both cognitively and psychologically (Yanti et al., 2019). Cognitively, tax sanctions can affect the rationality of taxpayers to fulfill or not fulfill their tax-related obligations, which are faced with sanctions that may be imposed. As an impact, taxpayers will fulfill their tax-related obligations with the consideration that the sanctions that will be imposed can harm the taxpayer both financially and non-financially. Psychologically, tax sanctions can affect the psychological condition of taxpayers and as a result, it will pressure taxpayers to be honest in reporting taxable assets (Yanti et al., 2019).

Referring to the impacts of the tax sanctions, it can be assumed that the tax sanctions have a positive effect on the level of taxpayer's obedience. This is based on indications from the understanding of taxpayers regarding tax sanctions which then makes them more

obedient to pay taxes correctly and appropriately (Bekor & Handayani, 2021). These indications can be shown through the understanding of taxpayers regarding the purpose of tax sanctions, in which these sanctions are one way to educate them, and they also realize that taxpayers who violate are then subject to sanctions without tolerance (Bekor & Handayani, 2021).

Several previous relevant studies have proven these positive effects. These studies included the studies of Handoko et al., (2020), Huda dan Meriliyana (2020), Salindeho et al., (2021), Yanti et al., (2019) and Bekor dan Handayani (2021) that proved that there are positive effects of tax sanctions on the level of taxpayer's obedience. Therefore, the third hypothesis proposed in this study is:

H₃: Tax sanctions has positive effects on taxpayer's obedience level

III. Research Method

The study design used is descriptive quantitative through a deductive-inductive strategy. The study design is intended to test theories through the development of research hypotheses (Sugiyono, 2017), which are compiled and developed based on analyzes from general to specific and then tested using statistical approaches and mathematical equations. The analysis process starts from the development of research theory related to the level of taxpayer's obedience which is associated with taxpayer's motivation, commitment and tax sanctions.

3.1 Data Collecting Technique

The types and sources of data used in this study are primary data. According to Sekaran and Bougie (2017), primary data is information obtained by researcher's first-hand about the variables studied to achieve research objectives. The primary data collection technique in this study is through the use of a questionnaire.

This study is designed through the distribution of questionnaires distributed to a number of target respondents. The questionnaire contains a list of questions which are the development of the indicators of the research variables used. The list of questions is compiled in the form of statements and then accompanied by answer choices that can be filled in by respondents that can describe their agreement from Strongly Disagree to Strongly Agree.

3.2 Population, Sample & Sampling Technique

Population is "a group of people, events or things of interest for which the researcher wants to make an opinion (based on sample statistics)" (Sekaran and Bougie, 2017). While the sample can be defined as "part of the population. The sample consists of a number of members selected from the population" (Sekaran and Bougie, 2017). This study will take a sample based on a consideration that a large population does not allow researcher to conduct research on the entire population due to limited funds, time and energy, and therefore the researcher will take a part of the sample from the population. Therefore, to obtain an adequate sample, the researcher will use a sampling technique.

The sampling technique of this study is convenience sampling which is part of the Non-Probability Sampling. According to Sekaran and Bougie (2017) that convenience sampling is a collection of information from population members who agree to provide the information. The consideration of using convenience sampling is based on the superiority of the sampling technique, where anyone who agrees to provide the information needed by

the researcher, either directly or indirectly, can be used as a sample in this study if the respondent has met the criteria as a data source.

The sample of this research is SMEs entrepreneurs who live and do business in the Jakarta area with a total sample of 200 respondents. The determination of the total sample is appropriate based on the statement of Sugiyono (2017) which states that the number of samples between 30 to 500 is an adequate sample, particularly for the number of populations that cannot be known with certainty.

3.3 Data Analysis Technique

The data analysis technique to test the hypotheses in this study is through multiple regression analysis technique, with a 95% confidence level or limiting error level of 5%. Based on this, the decision making is that the significance value must be below 5% or the p-value score is < 0.05 . If the p-value or the significance value of the hypothesis test results show < 0.05 , then the hypothesis is accepted and vice versa, if the p-value is > 0.05 , then the hypothesis is rejected.

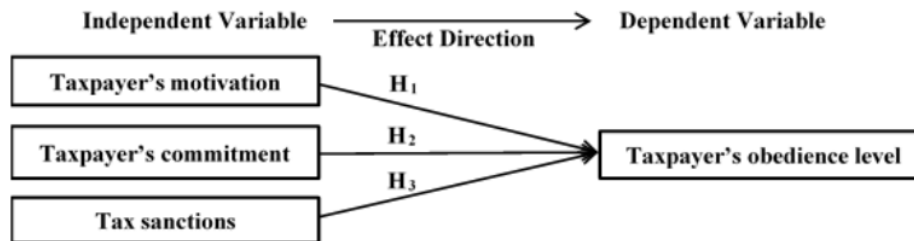


Figure 1. Research Framework

IV. Results and Discussion

4.1 Results

Table 1. R-Square Result
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.918 ^a	.843	.840	1.06680

a. Predictors: (Constant), TAX_SANCTIONS, MOTIVATION, COMMITMENT

b. Dependent Variable: OBEDIENCE

Table 2. F-test Result
ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1194.120	3	398.040	349.753	.000 ^a
	Residual	223.060	196	1.138		
	Total	1417.180	199			

a. Predictors: (Constant), TAX_SANCTIONS, MOTIVATION, COMMITMENT

b. Dependent Variable: OBEDIENCE

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Table 3. T-test Result
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.970	.781		7.649	.000
	MOTIVATION	.133	.040	.110	3.341	.001
	COMMITMENT	.381	.064	.261	5.926	.000
	TAX_SANCTIONS	1.442	.055	1.057	26.093	.000

a. Dependent Variable: OBEDIENCE

The research has been conducted through the distribution of online questionnaires via Google.doc. Target respondents were informed via email and What'sap and directed to the Google.doc site. The data collection technique of this study has used convenience sampling technique, in which only respondents who have met the requirements and are willing to fill out the questionnaire are then used as study samples to reach a total sample of 200 respondents. Based on the results of online observations, 200 target respondents have been collected and the study findings indicated that respondents are dominated by male taxpayers (62%), dominated by taxpayers with income less than Rp. 500,000,000/year (54.5%) and also dominated by taxpayers with more than 20 years of business experience (51%).

Before the questionnaire was distributed online, the researcher first tested the list of questions in the questionnaire through validity and reliability tests. These questionnaires were distributed to 30 taxpayers which were distributed offline. After the answers were collected and then tested using SPSS software, the validity test scores indicated that all the list of questions for the taxpayer's motivation, commitment, tax sanctions and taxpayer obedience variables were valid because all scores for the corrected item-total correlation indicated more of 0.3. Also, the reliability test scores indicated that all variables are reliable because Cronbach's Alpha scores for each variable are more than 0.7.

Based on the results of the multiple regression test, statistical findings indicated that partially, the taxpayer's motivation has positive and significant effects on the level of taxpayer's obedience. This finding is based on the p-value score for t-test which shows a score of 0.001 which is < 0.05. Taxpayer's commitment also has positive and significant effects on the level of taxpayer's obedience, based on the p-value score for t-test which shows a score of 0.000 which is < 0.05. And tax sanctions also have positive and significant effects on the level of taxpayer's obedience, based on the p-value score for t-test which shows a score of 0.000 which is < 0.05.

Simultaneously, statistical finding has shown that the taxpayer's motivation, commitment, and tax sanctions have significant effects on the level of taxpayer's obedience. The conclusion is based on the score for the F-test which shows a significance value of 0.000 which is < 0.05. In addition, the level of taxpayer's obedience can be influenced by the taxpayer's motivation, commitment and tax sanctions of 0.843 or 84.3%, which is indicated by the R-Square score. Thus, the remaining 15.7% (100%-84.3% = 15.7%) is influenced by factors other than the independent variables involved in this study.

4.2 Discussions

The study finding has indicated that the taxpayer's motivation has positive and significant effects on the individual taxpayer's obedience level of SMEs entrepreneurs in Jakarta. In this case, the deeper and stronger the motivation of the taxpayer, the higher the level of their obedience. Conversely, the lower and weaker the motivation of the taxpayer, the lower the level of their obedience.

There is a main reason why taxpayer's motivation affects the level of their obedience on SMEs entrepreneurs in Jakarta, namely their business experiences. The finding has shown that the respondents are dominated by entrepreneurs with more than twenty years of business experience. This condition affects their way of thinking about the importance of paying taxes correctly and appropriately for successful development (Alm, 2018). This is done with the hope that the amount of tax revenue received by the government can improve the quality of public facilities, which in turn will help citizens, including them, especially in developing their businesses (Ardisari & Istiatin, 2021).

In addition, high experience also affects the consideration of taxpayers to comply with paying taxes based on the benefits they can get to build their business credibility and reputation (Heryanto et al., 2020). The amount of taxes paid to the government can increase their capabilities to obtain funds from various financial institutions and investors to develop their businesses. As an impact, as stated by (Saifudin et al., 2021) that the taxpayer's high motivation can help tax officers when administering taxes and also the taxpayer's openness in reporting taxable assets can reduce tax avoidance behaviors. In addition, these motivational factors can increase the government's tax revenue.

The study finding has also indicated that the taxpayer's commitment has positive and significant effects on the individual taxpayer's obedience level of SMEs entrepreneurs in Jakarta. In this case, the deeper and stronger the commitment of the taxpayer, the higher the level of their obedience. Conversely, the lower and weaker the commitment of the taxpayer, the lower the level of their obedience.

This positive effect is also influenced by their business experiences. In this case, taxpayers' business experience improves their social relations with interested parties who can help develop their business. Tax officers are one of the parties who often interact with them regarding their tax obligations (Bornman & Wessels, 2017). The growing complexity of business and in line with the development of tax regulations requires entrepreneurs to maintain good relations with tax officials in order to streamline their time related to taxes (Abdurrosid et al., 2021). This condition indicates that the commitment of the taxpayer is getting stronger and then affects the level of their obedience in fulfilling their obligations related to taxes.

This condition is in accordance with the statement described by Mangoting et al., (2020) that there are on three indications of commitment that can increase the level of taxpayer's obedience, namely affective, normative and calculative commitments. Affective commitment is related to the high interest of taxpayers to maintain good relations with tax officials while fulfilling their tax-related obligations (Mangoting et al., 2020). Normative commitment is related to the demands of taxpayers to always maintain good relations with tax officials in fulfilling their tax-related obligations (Mangoting et al., 2020). And the calculative commitment is related to the willingness and availability of taxpayers to always have a long-term and sustainable relationship with tax officials in fulfilling their tax-related obligations (Mangoting et al., 2020).

The study finding has also indicated that the tax sanctions have positive and significant effects on the individual taxpayer's obedience level of SMEs entrepreneurs in Jakarta. In this case, the stricter the tax sanctions imposed, the higher the level of

taxpayer's obedience. Conversely, the weaker the imposition of tax sanctions, the lower the level of taxpayer's obedience.

The main reason why the imposition of tax sanctions affects the level of taxpayer obedience is the better tax performance carried out by the government (Lestari & Wicaksono, 2017). The government's strategic steps, including the tax amnesty policy, have influenced the awareness of taxpayers to fulfill their tax-related obligations. In addition, the condition of the Covid-19 pandemic has also influenced government policies in an effort to increase state revenue through taxes in order to overcome the pandemic (Saifudin et al., 2021). This condition then affects the performance of tax officers in obtaining taxes, especially from the business world.

On the other hand, the imposition of tax sanctions has affected the main considerations of taxpayers to fulfill their tax-related obligations. Thus, as stated by Salindeho et al., (2021) it can either directly or indirectly encourage the level of taxpayer's obedience. This is because the imposition of tax sanctions can affect the considerations of taxpayers both cognitively and psychologically (Yanti et al., 2019). Cognitively, tax sanctions can affect the rationality of taxpayers to fulfill or not fulfill their tax-related obligations, which are faced with sanctions that may be imposed. As an impact, taxpayers will fulfill their tax-related obligations with the consideration that the sanctions that will be imposed can harm the taxpayer both financially and non-financially. Psychologically, tax sanctions can affect the psychological condition of taxpayers and as a result, it will pressure taxpayers to be honest in reporting taxable assets (Yanti et al., 2019).

V. Conclusion

The study findings have indicated that either partially or simultaneously, taxpayer's motivation, commitment and tax sanctions have positive effects on the level of taxpayer's obedience. The higher the taxpayer's motivation, commitment and tax sanctions, the higher the level of taxpayer's obedience. Motivation affects the level of taxpayer's obedience through the knowledge and awareness of entrepreneurs to show that the business they manage shows high credibility, which is indicated by paying taxes correctly and appropriately.

The high commitment of entrepreneurs as good citizens has encouraged them to always comply with tax regulations and always maintain good relations with tax officials regarding their tax-related obligations. The imposition of tax sanctions increases the understanding of taxpayers to always comply with tax rules and try to reduce tax avoidance behaviors because it can harm them both financially and non-financially.

Suggestion

Based on the findings of the study and discussions, it is recommended for tax officials to increase the motivation and commitment of taxpayers regarding their obligations to pay taxes correctly and appropriately. One of the steps proposed is to always maintain good relations with taxpayers whenever and wherever, whether requested or not. This is because good social relations between tax officers and taxpayers can provide many opportunities for tax officers to provide a lot of complete and clear tax-related information. In addition, good social relations can also reduce tax avoidance behaviors. As an impact, taxpayers are increasingly obedient in paying taxes correctly and appropriately, which is driven by their high motivation and commitment as good citizens as well as avoiding tax sanctions that can harm them.

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