

TAX COMPLIANCE DETERMINANTS: THEORY OF PLANNED BEHAVIOR PERSPECTIVE

by Isroah, Endra Murti Sagoro, Amanita Novi Yushita, Eko Putri Setiani

ABSTRACT

The research objectives of this study are: (1) to examine whether attitude toward behavior has a positive influence on tax compliance intention, (2) to test whether subjective norms have a positive influence on tax compliance intention, and (3) to investigate whether perceived behavioral control has a positive impact on tax compliance intention.

This research employs a quantitative approach to test the hypotheses. Data collection is done through a questionnaire. The independent variables in this study are attitude towards behavior, subjective norms, and perceived behavioral control, while the dependent variable is tax compliance intention. The research instruments were validated using Pearson's Product Moment Correlation technique, and the instrument's reliability was assessed using the Cronbach Alpha formula. In this study, hypothesis testing is conducted using a Structural Equation Model (SEM) approach based on Partial Least Square (PLS).

Attitude Toward Tax Compliance in this study is measured by tax morality. The study results show that tax morality has a statistically significant effect on tax compliance intention. Subjective norms in this study are measured by tax fairness and trust in government. Tax fairness and trust in government have a statistically significant effect on tax compliance intention. Perceived behavioral control is measured by the power of authority, tax complexity, tax information, and tax awareness. Only tax awareness shows a statistically significant correlation with tax compliance intention, while all other relationships for the remaining components are not statistically significant.

Kata Kunci: *tax compliance, tax awareness, theory of planned behaviour*