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Integrative Approach: Psychology and Spirituality as Prediction of Taxpayer Compliance Behavior Yenni Mangotinga, Retnaningtyas Widurib, Elisa Tjondroc*, Department Of Accounting, Petra Christian University *Corresponding Author Email: yenni@petra.ac.id ABSTRACT This research develops Theory of Planned Behavior by adding spirituality factor. This

study aims to determine whether **the** variables **in Theory Planned Behavior** that are **attitude,** | 16 |

subjective norm, perceived behavior control, and spirituality can predict tax compliance intentions. This study used 100 taxpayer individual respondents who run the business. Data collection method used questionnaire and analyzed with

Partial Least Square (PLS) statistic method. **The results showed that** | 1 |

attitude, subjective norm, and spirituality are predictors or factors that can predict tax compliance intentions. This study concludes that the role of the environment in which taxpayers interact becomes the determining factor affecting tax compliance intentions. In addition taxpayers in this study do not merely carry out the obligations of taxation normatively as the implementation of the provisions of taxation but still consider the moral values of spirituality. Nevertheless, the study also found that control of behavior has no effect on tax compliance intentions. It shows that the government is obliged to implement a strict taxpayer compliance monitoring system and effective law enforcement so that taxpayers can consider the consequences of their future non-compliance behavior. Keywords: Theory of Planned Behavior, spirituality, tax Compliance INTRODUCTION Efforts to predict taxpayer compliance behavior that remains a puzzle are the object of research in many scientific approaches. The behavioral approach of economics explains that in analysis taxpayer compliance behavior, need to consider expectations of utility to be obtained (Allingham & Sandmo, 1972). Taxpayers in the view of Epstein and Gang (2009) consider that tax is a mandatory duty, but on the other hand, the rational behavior of the taxpayer indicates that they consider the cost and benefit principle of the tax payment. Then the Psychological Approach appears to explain factors that may affect taxpayer compliance behavior. For example Whait (2012) through deterence theory (Feld and Frey) through psychological contract theory, and

Theory of Planned Behavior (TPB) identified by **Ajzen (1991).** Icek **Ajzen** and **Fishbein** | 15 |

use internal and external factors that exist in human beings as the basis for thinking of the birth of TPB to predict factors that encourage human behavior (Ajzen, 1991). TPB focuses on the existence of human intention to do something. The human intention in the view of Ajzen (1991) is under the control of the intent itself predicted by three predictors:

> **attitudes toward the** behavior, **subjective norms, and perceived** of behavior **control.** Based **on** `14`

that understanding, TPB approach is then used by many researchers to predict taxpayer intention to behave obediently. For example, Bobek and Hatfield (2003) explains that there is influence

> **of attitude, subjective norm and** perception of **behavioral control on** tax compliance **intentions.** Or **the** research **of** `8`

Lu, Huang, and Lo (2010) which proves that the three factors of TPB affect the intention of the taxpayer to fill online tax return. While research Hidayat (2010) to prove that from three dimensions TPB, behavior control variable becomes the main factor affecting taxpayer intentions obedient. Some studies attempt to expand TPB by adding other predictor variables, such as Yusof and Lai (2014) that associate TPB with Theory Reasoned Action (TRA) and Fraud Diamond Theory, Bobek and Hatfield (2003) add TPB with ethical variables, and Damayanti (2012) adds TPB with cultural variables. Therefore this research will also extend the TPB model by adding spirituality variables. Ajzen (1991) recognizes that the initiated TPB model can be developed by adding other predictor variables in addition to

> **the three variables** of **attitude, subjective** norms, **and perceived** behavior **control.** `21`

An additional variable of spirituality is associated with the existence of taxpayer as an experienced human being in the context of a relationship with the transcendent or living according to God's will (Hardjana, 2005). Taxpayer who has spiritual values in himself, should carry out his tax obligations in accordance with taxation provisions. Kaur (2014) affirms human characteristics be given the ability to judge what is just and right, ethical and unethical, or rational and irrational. Spirituality shapes a person to be wise and fearless, caring for others. Zinnbauer, Pargament, and Scott (1999) mentioned that spirituality can explain the differences in each individual in reflecting the dynamics of their life experiences, both as personal and social. Implementing tax obligations properly and correctly is the execution of the vision of humanity as well as law enforcement, so that elaborationof TPB and spirituality become contextual, because the obligation of taxation is the decision to obey or disobey the provisions of tax laws that are closely related to the behavior of taxpayers. While spirituality in the view of Bogdanovic (2016) and Jackson (1999) is the act of truth against moral manipulation and behavior. Knowing the presence or absence of spirituality factor in predicting taxpayer compliance will be useful to understand whether if the taxpayer includes a sense of concern for fellow human beings, when carrying out his tax payment obligation. This research uses nine spiritual dimensions initiated by Elkins (1988) in Lazar (2009), namely transcendent,

> **meaning and purpose in life, mission in life, sacredness of life, material values,** alturism, **idealism, awareness of the tragic,** and beneficial manifestations **(fruits) of spirituality.** Elaboration **of** TPB **and** `2`

spirituality in this study will identify which factors can predict taxpayer compliance behavior. Based on the background above, the question in this study is whether attitudes toward behavior, subjective norms, perceptions of behavior control, and spirituality influence tax compliance intentions. HYPOTHESIS DEVELOPMENT Tax compliance is a condition where the taxpayer fulfills all tax obligations and exercises his taxation rights in accordance with the provisions of the tax law (Nurmantu, 2003). TPB in many studies is often used to predict tax compliance behavior. This becomes relevant because TPB is a model that has identified that human intentions behavior determined by beliefs that can derive from experience of behavior in the past, indirect information through the experience of friends or others who do so, other factors that may be beneficial or harmful for a person to perform an action (Azwar, 1995, p.13). One of the three dimensions of TPB is attitude toward behavior. Attitude does not have to be directly proportional to behavior. Someone who acts that the cigarette is damaging to health does not mean his behavior will stay away from cigarettes. In the context of taxation, though taxpayers take the attitude that tax evasion is unlawful, but it does not guarantee that their behavior will comply with tax regulations (Onu, 2016). This view is evidenced through the research of taxpayer compliance behavior in Kenya which is precisely influenced by the perception of how the government is accountable for the management of public funds (Kuria & Omboi, 2016). Similarly MacGregor and Wilkinson (2015) describes the influence of taxpayer patriotism souls on their tax compliance behavior. The patriotic taxpayer considers that tax evasion is

inconsistent with their patriotism. Or research

Alm, Martinez- Vasque, and Torgler (2006) who examines the existence of
tendency that

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taxpayers at upper middle class economy has higher tax morale than the lower class. The above studies underscore that attitudes become a predictor of taxpayer behavior when carrying out tax obligations. Attitudes in this study explains how much taxpayer confidence that the tax obligation will provide benefits for them. Therefore based on the above background, the first hypothesis in this study are: H1: Attitude has significant influence on tax compliance intentions The

subjective norm is a person's perception of

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a social pressure that will affect his behavior (Ajzen, 1991). Social pressure arises from the assumption of other people or groups that may arise due to the behavior of a person showed. The view of closest people that income should be reported with the actual amount, or the view that tax evasion is immoral, becomes the factor affecting tax compliance intentions (Bobek, Hageman, & Kelliher, 2015). The strong influence of others is also the object of research (Alm et al., 2006) on taxpayers in Russia. Wartick and Rupert (2010) also proves their dishonesty behavior in reporting the amount of taxable income be affected by others non-compliance behavior. The subjective norm in this study is the taxpayer's belief about the power of influencing people and other factors in the taxpayer environment that affect compliance intentions. Therefore,

based on the above background, the second hypothesis in this study is:
H2:

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Subjective norm has significant influence on tax compliance intentions Perceived behavior control is an individual factor how a person controls himself to behave. Ajzen (1991) says that one's control over his behavior is influenced by the beliefs of the person (control belief), including the experience of a person in the past, such as person's beliefs, will produce control over the perceived behavior. In the context of this study, the control of behavior is when the taxpayer assesses that tax compliance is carried out accordance with the provisions of the tax laws, can avoid himself from sanctions in the future. Such perceptions will lead the taxpayer to behave in compliance. The above view is in line with the taxpayer's compliance behavior in Jordan which is built on the perception that the tax system in their country is implemented by upholding the principle of efficiency so as to reduce tax compliance costs. Such beliefs form taxpayers perception that is able to encourage and control their tax compliance behavior (Obeidat & Momani, 2009). The study of Saad (2012) also found evidence that Malaysian and New Zealand taxpayer's perceptions of justice in the tax system succeeded in controlling their tax compliance behavior. Similarly, Alleyne and Harris (2017) explain that perceived behavior control affect taxpayers to avoid tax fraud. Perceptions of law enforcement, tax audit, the use of tax administration technology, and high tax sanctions successfully control taxpayer compliance behavior that managed adverse consequences in the future. The influence of perceived behavioral controls on taxpayer compliance behavior reflects efforts to link current taxpayer action and the consequences of such action in the future. In this study, perceived behavior control is how strong the influence of the taxpayer itself and the tax system to improve tax compliance intentions. Therefore,

based on the above background, the third hypothesis in this study is:

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H3: Perceived behavior control has significant influence on tax compliance intentions Spirituality becomes a relevant factor in predicting taxpayer compliance behavior. Although spirituality in this study is not the same with the religiosity used in Mohdali and Pope (2014), Pope and Mohdali (2010), there are similarities for both of them. These researchs explain religiosity is related to teachings of religion and influence taxpayer compliance. Spirituality and religiosity both are promote behavior that upholds the truth, however spirituality is not based on religious doctrine as well as religiosity. In addition Christian and Alm (2014) examined the effect of spirituality values in sympathy and empathy variables that affect taxpayer compliance. The study explains that although detection rates and tax sanctions are considered low, tax compliance levels remain high. This explains the existence of non-economic factors

as a factor affecting tax compliance. This study uses the

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nine dimensions of Elkins's spirituality, Hedstrom, Hughes, Leaf, and Saunders (1988) which were born through phenomenological studies with emphasis on humanism values (Lazar, 2010). The dimensions are: 1) the transcendent: is trust or

belief that there is a transcendent dimension in **life,** by believing in **the existence of** `3`

God,

2) meaning and purpose in life: is **the** purpose of a **person'** `3`

s life and how to make his life meaningful 3) mission in life: is a mission that life must be full of responsibility, 4) sacredness of life, material values: is life is a holiness or goodness 5) material values: is the view that material is not everything, 6) alturism: is the view that every individual has responsibility to others, 7) idealism: is a commitment to create goodness, 8) awareness of the tragic: is the realization that there is imbalance in life, and 9) beneficial manifestations (fruits) of spirituality: is the realization that life must give goodness to others. Based on the previous explanation,

the fourth hypothesis in this study is: H4: `17`

Spiritual dimension has significant influence on tax compliance intentions RESEARCH METHODOLOGY Respondents of this research are 100 Individual Taxpayers who own business and meet tax obligations (calculating, paying, and self-reporting tax payable), and domiciled in Surabaya. Determination of sample by purposive sampling technique, that is a sampling technique by giving special requirement based on certain consideration. The research data collection is done by distributing questionnaires. Measurement using Likert scale with four categories of answers, namely:

Strongly Agree (SS), Agree (S), Disagree (TS), and Strongly Disagree (STS). While **the** `7`

method of data analysis using Structural Equation Model (SEM) with SmartPLS software. The indicators to measure the variables in this study are: 1) attitude or attitude toward behavior with indicators of fair feeling, pay taxes according to income earned, and feel aggrieved by tax system, (2) subjective norms with indicators of role of family, friends, the most important person in life, and negative impacts on the family; 3) perceived behavior control with indicator of taxpayer, detection risk, tax administration, and tax laws; 4) spirituality with nine indicators: transcendent,

meaning and purpose in life, mission in life, sacredness of life, not **material-** `5`

oriented, caring against others (alturism), committed (idealism), imbalances in life

(awareness of the tragic), beneficial manifestations **(fruits) of spirituality,** `25`

5) intention to comply with indicator of reporting all earnings correctly, recognizing company operating costs according to actual cost, paying taxes without feeling compelled, and paying taxes without being affected by others. DISCUSSION RESULTS From the result of questionnaire distribution, it is known that the demographics of respondents based on the diversity of business type, age, gender, and annual sales

can be seen in table 1 **below. Table** 1. Demographics **of** `4`

Respondents Characteristics

<29 years 30-39 years 40-49 years >50 years Male Female `6`

Trading Manufacturing Services <=Rp 500.000.000,00 Rp>Rp500.000.000,00– Rp1.500.000.000,00 >Rp1.500.000.000,00– Rp3.000.000.000,0000 >Rp3.000.000.000,00– Rp4.800.000.000,00 Age Frequency 18% 25% 30% 27% Gender 52% 48% Type of Business 71% 8% 21% Annual Sales 15% 21% 30% 26% 4.1 Model Evaluation and Hypotesis Analysis This research uses two validity test, that is convergent and determinat validity method, and composite reliability to know interaction between variable and the indicators. The result of convergent validity and determinant validity test shows the value of load factor and AVE value> 0.5, so all indicators meet the convergent validity and valid. While the composite reliability test shows a value> 0.6 which means both independent and dependent variables are considered reliable. Adjusted R2 value of this study to show the number of 0.655 or 65.5% which means that the construct variable, tax compliance intentions can be explained by the variable

spirituality of 65.5%. The

Alogaritm dan Hypothesis Testing Construct Convergent Validity AVE Composite Reliability R Square T-Statistics Original Sample Attitude toward the behavior-> Tax compliance intention 0.875 0.768 0.943 - 3.819 0.297 Subjective norm -> Tax compliance intention 0.854 0.736 0.933 - 2.568 0.162 Perceived behavior control-> Tax compliance intention 0.816 0.670 0.910 - 0.914 0.059 Spirituality -> Tax compliance intention 0.714 0.516 0.905 - 6.925 0.553 Tax compliance intention 0.858 0.737 0.933 0.655 4.2 Analysis and Interpretations The intention of the taxpayer to obey does not come by itself. Taxpayer's valency may be a positive or negative assessment of the tax system which has three main elements: tax policy, tax laws, and tax administration (Mansury, 1994). Taxpayer's valency will cause perception of satisfaction or dissatisfaction toward tax system that impacted on taxpayer intention to comply. Although taxpayers agree with the statement of Brotodihardjo (2003), says that people actually realize that as citizens are obliged to show their devotion to the state through tax payments, it is undeniable that most taxpayers will not be able to fathom their obligation to pay taxes, so as to fill them without grumbling. Hence the hypothesis test results

attitude, social norms, perceived behavior control, and spirituality successfully predicts tax compliance intentions. 4.2.1 Attitude Influence Against Taxpayer Compliance Objective The results of the hypothesis testing in this research can be accepted when t-statistic value is greater than 1.96 for each variable as shown in table 2 above. The result of hypothesis testing for the influence of attitude toward tax compliance intention shows the t-statistic value is greater than 1.96 (3.819> 1.96) with a positive path coefficient of 0.297. The result proves hypothesis null (H01) rejected and proven that attitude have positive effect to tax compliance intention. The better attitude of the taxpayer means higher the belief that the tax obligations they carry out provide benefits, so tax compliance intentions will increase also. They believe that the tax system is well implemented, and the tax paid is fair because it is adjusted with their economic ability, so the taxpayer's beliefs contribute positively on creating attitudes affect tax compliance intentions. The belief is based on the taxpayer's subjective view of the possibility regarding future consequences or risks if they are disobedient. Subjective beliefs about their intentions are also based on an assessment that paying taxes is a part of responsibility as a citizen. The

Kuria and Omboi (2016), Onu (2016), and MacGregor and Wilkinson (2015) which proved taxpayer belief that the government can be accountable for the management of public funds, and will result in a taxpayer positive attitude that affects tax compliance intentions. The study also supports Alleyne and Harris (2017) that attitudes are a strong predictor of intention to avoid taxes. 4.2.2 The Influence of Subjective Norms on Taxpayer Compliance Intention The result of statistical data analysis shows that subjective norm has positive effect

t-statistic is greater than 1.96 (2.568> 1.96) with positive path coefficient of 0.162. The results of this study show H02 hypothesis rejected. In TPB concept, subjective norm is caused by social factor, where the taxpayer is domiciled, that is friend, family, the most important person in life. Assessment of social factors toward tax compliance intentions is intended to determine whether the social factors affect tax compliance intentions. The results of this study proves that people around affect taxpayer intention to behave obediently. In addition, the taxpayer's fear on tax sanctions also influences their

more taxpayers have the

Wartick and Rupert (2010) that the presence of those around them will affect their actions whether it is compliance or noncompliance. Similarly, the results of Doran (2009) which explains that the preventive effect of tax penalties turned out to be a factor that is feared by taxpayers and finally affect tax compliance intentions. Unlike research Alleyne and Harris (2017) which actually found no support on subjective norms toward tax compliance intentions. It assumed that tax avoidance decision is personal decision not decision that influenced by social factor pressure. 4.2.3 The Influence of Perceived Behavior Control on Tax compliance intention The results of statistical data analysis for the influence of perceived behavior control toward tax compliance intentions showed no effect. This is shown in Table 2 where the t-statistic value is smaller than 1.96 (0.914 <1.96) with a positive path coefficient of 0.059. The results of this study show H03 hypothesis accepted. This means that perceived behavior control does not affect the intention to comply. Taxpayers do not see that their disobedience behavior can have consequences in the future. This may be due to a number of controls such as the tax fraud detection system, tax monitoring and inspection systems, government difficulties detecting or reaching taxpayer asset information scattered in many countries, and the tax officer's tax service has not been able to convince taxpayers to lower their non-compliance tax behavior. For taxpayers, many or least supporting and obstacle factors do not affect their compliance intentions. The results of this study are in line with Awaludin (2014) which explains that the control of perceived behavior does not affect the behavior of taxpayer non-compliance. Awaludin (2014) explains that supervision of taxpayer compliance is not able to encourage taxpayers' intention to comply. However, the results of this study differ from the research (Obeidat & Momani, 2009), Saad (2012) and Alleyne and Harris (2017) which states that the existence of taxpayer trust, justice in the tax system, law enforcement, tax audit, the use of tax administration technology, and tax sanctions are able to control the behavior of taxpayers to anticipate the adverse consequences of intent if they are not obedient. 4.2.4

The Influence of Spirituality **on Tax Compliance** Intention **The** results **of** | 19

statistical data analysis for the influence of spirituality on tax compliance intent show that the t-statistic value is greater than 1.96 (6.925> 1.96) with a positive path coefficient of 0.553. The test results indicate that spirituality influences or can predict tax compliance intentions. The higher level of spirituality of taxpayer, the higher the intention of taxpayer to comply with the tax rules. In the context of this study, the taxpayer's orientation is not normative only based on the provisions of the tax law, but has included the value of spirituality in implementing their tax compliance behavior. Orientation on the value of spirituality is what increases tax compliance intentions. For them comply in paying taxes is a way to share to others because taxes not only to increase state revenue but also means income redistribution. The results of this study are in line with Trivedi, Shehata, and Lynn (2003) who say that a taxpayers tend to be cooperative rather than individualistic. They are more concerned with the welfare that others receive rather than personal benefits. Also in line with Christian and Alm (2014) where taxpayers consider morality in directing their tax compliance behavior. CONCLUSION AND RECOMMENDATIONS This research develops TPB approach by adding spirituality factor. The results prove that attitude, subjective norm, and spirituality are predictors or factors that can predict tax compliance intentions. These findings indicate

that it is important to understand the attitudes | 18

of the taxpayer as being the factor that shapes compliance. Taxpayer's attitude is the elaboration between positive and negative taxpayer's assessment of tax compliance. Taxpayers will demonstrate a good attitude and be directly proportional to tax compliance intentions as they believe factors supporting tax compliance contribute positively to intention to comply. Taxpayers in this study realized that naturally they are social beings who live together with other taxpayers and interact in the same tax system, so the possibility of interaction that affects each other become higher. This research proved that the existence of social factors, friends, family, and the people closest, influence tax compliance intentions. In addition to attitude and subjective norms, other factors that also affect tax compliance intentions are spirituality. Taxpayers in this study realize that paying taxes is not limited to perform obligations as a citizens. Taxpayers realize that paying taxes means they care to others. One variable that fails to be a predictor of tax compliance intentions is perceived behavior control. This variable fails to affect tax compliance intentions. This indicates that taxpayers still see a weakness in the tax system, especially in detecting tax fraud and taxpayer assets hiding places. So when the perception of taxpayers toward thus things are low, tax compliance intentions are also low. The tax system weakness will be seen as an opportunity to behave disobediently. This research contributes to the formulation of policy, that in building taxation system including taxation policy, taxation policy, and taxation system, should be simple, easy to be comprehended and implemented, considering fairness. Because for taxpayers, all these factors shape attitudes, perceptions, and preferences, and controls that affect tax compliance intentions. REFERENCES Ajzen, I. (1991). The Theory of Planned Behavior. Organizational Behavior and Human Decision Processes, 50. Alleyne, P., & Harris, T. (2017). Antecendents of Taxpayers' Intentions to Engage in Tax Evasion: Evidence from Barbados. Journal of Financial Reporting and Accounting, 15(1), 2-21. Allingham, M. G., & Sandmo, A. (1972). Income Tax Evasion: A Theorethical Analysis. Journal of Public Economics, 1 323-338. Alm, J., Martinez-Vasque, J., & Torgler, B. (2006). Russian Attitudes Toward Paying Taxes-Before, During, and After The Transition. International Journal of Social Economics, 33(12), 832-857. Awaludin, I. (2014). Influence of Attitude,

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