

# \_01\_An\_Experimental\_Approach \_To\_Changing\_Taxpayers\_0501 2021

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**Submission date:** 05-Jan-2021 11:23AM (UTC+0700)

**Submission ID:** 1483165289

**File name:** ional\_01\_An\_Experimental\_Approach\_To\_Changing\_Taxpayers.....pdf (938.12K)

**Word count:** 3235

**Character count:** 18403

**AN EXPERIMENTAL APPROACH TO CHANGING TAXPAYERS' POSTURE  
MOTIVATION TOWARDS COMPLIANCE VIA MICROSITE**Elen Puspitasari<sup>1)</sup>, Yeye Susilowati<sup>2)</sup>, Wahyu Meiranto<sup>3)</sup><sup>1)</sup> Faculty of Economics and Business, Universitas Stikubank, Semarang, Indonesia<sup>3)</sup> Faculty of Economics and Business, Universitas Diponegoro, Semarang, Indonesia

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**Abstract**

*This research describes an experiment designed to improve taxpayers' posture motivation of the tax compliance decisions. Microsite from official website of [edukasi.pajak.go.id](http://edukasi.pajak.go.id) as a public service announcement was shown to the participants. Pre and post experimental questionnaires were administered to measure differences in within group posture motivation about tax compliance. The results indicate that micro site were effective in improving viewers posture motivation towards tax compliance.*

**Keywords:** posture motivation, tax compliance, micro site, experiment

**Introduction**

The comprehensive tax reforms introduced in 1984-85, streamlined Indonesia old colonial tax system. Indonesian has made several tax reforms that can be classified based on its scale as fundamental tax reform and piecemeal tax reform, and they can also be classified, based on which areas of the tax system that being reformed, as tax regulation reform and tax administration reform (Putra, 2014). Tax reform must coverage organization reform, business process reform, human resources reform, information technology reform, and the last is tax regulation reform. The goals of this tax reform are to build a strong, credible and accountable tax institution. Taxes have a great potential to be the main source of government funding.

Tax ratio in Indonesia is still relatively low compared to other countries. Indonesian tax ratio in 2016 is under 12% ([www.pajak.go.id](http://www.pajak.go.id)) and it is a signal to make a fundamentally tax reform if we want our country become a developed country. This is in spite of the fact that the tax rates in Indonesia are generally lower than in other Asian countries. The actually filling tax revenue is much lower than the potential. Indonesia tax revenue as a percentage of gross domestic product is lower than other Asian countries with comparable or even lower per capita income.

The self-assessment system (SAS) has been widely practiced around the globe. Under this system, one issue that has been highlighted is the non-compliance behavior. This unresolved issue could be probably due to the feature of SAS itself that is the shift of responsibilities to compute tax payable from the tax authorities to taxpayers (Saad, 2014). One possible way of ensuring tax compliance, as suggested by previous studies is to enhance taxpayers' posture motivation (Hofmann et al., 2008; Braithwaite et al., 2007; Braithwaite, 2003). Similarly, a less internal factor of taxpayers would also encourage tax compliance (Bobek and Hatfield, 2003; Torgler, 2004; Alm and McKee, 1998; Reckers et al., 1994). Notwithstanding the importance of posture motivation on compliance behavior, not much has been written on this issue in Indonesia setting (Puspitasari et al., 2017; Puspitasari & Meiranto, 2014). Thus, this paper will address this gap.

The purpose of this paper is to address the extent to which taxpayer posture motivation towards tax compliance decisions can be improved. In particular, this paper reports an experimental attempt to directly and positively influence posture motivation about tax compliance using microsite from official website of [edukasi.pajak.go.id](http://edukasi.pajak.go.id). The results of this study can help the Indonesia policy makers understand the important orientation of taxpayer posture motivation and microsite functions so that appropriate improvements can be made to ensure high compliance in future.

**Literature Review and Hypotheses**

Some tax authorities, such as IRS (Internal Revenue Service), ATO (Australian Taxation Office) and IRB (Inland Revenue Board) to define tax compliance as ability or willingness of taxpayers to comply with tax regulations, disclose the amount and source of real income every year, and pay taxes in number of correct and timely (Puspitasari & Meiranto, 2014). Tax compliance is an important issue related to how to enter and report all information in a timely manner, filling in the correct amount of taxes owed and pay taxes on time

without any coercive action (OECD, 2001), because no one likes paying taxes, especially when the authorities collect them coercively.

Measurement in the OECD (2001) Tax Compliance Guidance Series provide recommendations for using design of experiments which are considered as the ideal data collection methods in the study of tax compliance. The experimental design will lead researchers to find causal relationship that affect the behavior of taxpayers in tax compliance decisions. We used Microsite from official website of [edukasi.pajak.go.id](http://edukasi.pajak.go.id) as a public service announcement was shown to the participants. The Micro site in this study was used as a media experiment.

A Microsite is a website, distinct and separate from an organization's main site, which delivers more focused, relevant content about a specific topic or to a targeted audience or even just requiring a defined action (microsite.com). Directorate General of Tax of Ministry of Finance (Direktorat Jenderal Pajak – DJP) has developed a special site that provides information on educating tax awareness through microsite having address at [education.pajak.go.id](http://education.pajak.go.id). To raise awareness on the world of education to programs related to educating tax awareness run by the DJP, campaign efforts are needed in a structured, directed and integrated. One of the activities to be done is "Pajak Bertutur".

Tax compliance will always be interesting to study, although some previous researchers have tried to develop a model of tax compliance (Alabede et al, 2011). Measuring compliance behavior would seem to be simple, but the problem is to find a measure which allows the researcher to directly study how compliance changes with a change in personal factors of taxpayer parameter, such as the motivational postures.

Motivational postures represent taxpayers' willingness to comply or not to comply, originating from an aggregation of subjective knowledge and constructs, socially shared beliefs, and evaluations of tax issues. They integrate taxpayers' beliefs, evaluations, and expectations regarding tax authorities, and also taxpayers' activities deriving from these beliefs, evaluations, and expectations (Braithwaite, 2003).

Braithwaite (2003) distinguishes five motivational postures that guide tax behavior. Two posture of the first part reflects the positive orientation toward authority, namely the posture of commitment and capitulation. While the three postures of the second part illustrates the defiance of the tax system, namely the posture of resistance, disengagement, and game playing.

Commitment describes a positive orientation toward tax authorities. Committed taxpayers feel a moral obligation to pay their share and to act in the interest of the collective. Capitulation describes acceptance of the tax authorities who hold legitimate power to pursue the collective's goals. Authorities are seen to act in a supportive way as long as citizens act according to the law. Resistance describes a negative orientation and defiance.

The authority of tax officers is doubted and their acts are perceived as controlling and dominating rather than as supportive. Disengagement also describes a negative orientation and correlates with resistance. The tax office and the tax system are beyond redemption for the disengaged citizen, the main objective being to keep both socially distant and blocked from view. Game playing is a tax behavior which relates to the taxpayer's view on tax regulations to seek opportunities (loopholes) that can be used in order to find the weakness of the rule.

As indicated above, the primary research questions of interest is the effectiveness of tax education video from Pajak Bertutur Microsite for (1) improving taxpayer's posture motivation become positive oriented, and (2) in so doing, improving taxpayer's decision about tax compliance. Based on the preceding discussion, the following hypotheses for experimental effects on subject's posture motivation regarding tax compliance were formulated and tested:

H1: There is a difference mean of positive posture motivation orientation between before and after microsite has shown.

H2: There is a difference mean of tax compliance decision between before and after microsite has shown.

H3: There is a difference mean of posture motivation towards tax compliance decision between before and after microsite has shown.

## Methods

The present study is carried out as a within subject quasi experimental. A within-subjects factor is one where each subject experiences all of the levels. Participants were undergraduate students at Stikubank University, whereas they have been doing business expo activities as entrepreneurial students. The experimental rounds were conduct with pre testing and post-testing for all participants. The pre test was comprised of posture motivation statement and tax compliance decision at the start of experimental round before televised the microsite. The post test was conducted after televised microsite.

Posture motivation was measured by 29 statement of Braithwaite (2003) for each respondent where a score was calculated from 13 positive motivational posture statements and 16 defiance motivational posture statements. (Table1). Participants have the positive orientation of posture motivation, if the value of the

average total score of posture commitment and capitulation is greater than the value of the average total score of posture resistance, disengagement, and game playing.

**Table 1. Motivational Posture Statement**

Positive Orientation	Items	Defiance Orientation	Items
Commitment	8	Resistance	6
Capitulation	5	Disengagement	5
		Game Playing	5
Positive Motivational Postures Statement	13	Defiance Motivational Postures Statement	16
13 Positive + 16 Defiance Motivational Posture Statements = 29 Motivational Posture Statements			

After reading the scenario of tax compliance decision, participants were asked to make a reporting decision on how much total income their reported in percentage. The same statement and questions were asked in the pre- and post test, thus an increased score on positive orientation and tax compliance gave an indication of the posture motivation and tax compliance decision improved. Then, after completing the experimental instrument, participants complete a background questionnaire. The pre-test and post test included 36 students, 24 females and 12 males. The average age in this experiment was 20 years.

In a within subject participants called by repeated measures, they are the same subjects tested under different conditions. The dependent t test (t test paired) is used to analyze the data in this experimental study. Called dependent, because of the participants in this study were measured twice, i.e. pre- and post-test.



**Fig. 1 Media Experiment**

A microsite as a media experiment (Fig. 1) is still a website. As such, it still needs to go through the complete design process, development process, and be hosted; everything a full site needs but on a smaller scale. Three videos on microsite were shown to all participants after pre test are related with taxes generally and taxes inclusion.

### Results and Discussions

Within subject participants, shown in Table 2, were 19 participants have positive posture motivation and 17 participants have defiance posture motivation on pre test, where as the micro site not televised. Thus, the result suggest that after the micro site has televised, the participants post test more positive posture motivation than the pre test round (34 positive > 2 defiance).

**Table 2. Within Subjects Participants**

Round (n)	Posture Motivation	
	Positive	Defiance
1 (36) Pre Test (Before)	19	17
2 (36) Post Test (After)	34	2

Previous research has reported that positive motivational postures dominate in society, a positive basic attitude to the majority of taxpayers, because of many feel morally committed to contribute to society (Braithwaite, 2007). According to Table 1, first round in this experiment called by pre test (Round 1) conducted before televised microsite (Fig. 1) and otherwise for second round called by post test (Round 2). There is a difference frequency of positive posture motivation orientation. The post test positive orientation of motivational posture frequency is higher than pre test within the experimental round after shown that microsite.

**Table 3. Pre Test and Post Test for Positive Orientation Motivational Posture**

Test	Mean	N	Frequencies	Paired Samples Test
Round1 PrePositive	3,7726	36	20	Sig. (2-tailed) <b>,005</b>
Round 2 PostPositive	4,1031	36	34	

The Cronbach's alpha for the five posture motivation with 29 statements is satisfactory as well. Post test for positive orientation mean is significantly higher than pre test positive orientation mean within participants after microsite shown ( $p=0,005$ ). There is a difference mean of positive posture motivation orientation between before and after microsite has shown, see Table 3 (H1). Three videos on Pajak Bertutur Microsite can improve the motivational posture, from 17 participants who defiance oriented during pre test, than become 2 participants at post test (Table 2).

**Table 4. Pre Test and Post Test for Tax Compliance Decision**

Test	Mean	N	Paired Samples Test
Round1 PreScoreTax	87,36	36	Sig. (2-tailed) <b>,000</b>
Round 2 PostScoreTax	97,2222	36	

Tax compliance behavior, is measured in hypothetical-situation compliance and experimentally-measured compliance. The pre test mean of tax compliance decision score is lower than for post test before microsite televised ( $87,36 < \mu < 97,22$ ). Participants tax decision compliance score post test is significantly higher than pre test score of tax compliance decision after participants show that microsite ( $p=0,000$ ). There is a difference mean of tax compliance decision between before and after microsite has shown, see Table 4 (H2). This shows that televised microsite before conducted round 2 can improve tax compliance decision.

**Table 5. Pre Test Posture Motivation towards Tax Compliance Decision**

T-Test	PrePostMotv	N	Mean		
PreScoreTax	Positive	19	87,36		
	Defiance	17	71,18		
Levene's Test for Equality of Variances		F	Sig.	Sig. (2-tailed)	t
prescoretax	Equal variances assumed	,261	,613	,000	4,174
	Equal variances not assumed				

The influences of posture motivation towards tax compliance decision before and after microsite televised are reported in Table 5 and 6. It can be seen that the mean of the Tax Compliance Decision score at the pre test is 87.36 for positive orientation and 71.18 for defiance orientation; while the post test is 97.22 for positive orientation and 75.00 for defiance orientation. It is absolute to be clear that the mean score of the tax compliance decision differs during pre test and post test for both positive and defiance orientation.

Based on the F test on Levene's test 0.261 with probability  $0.613 > 0.05$ , hence can be concluded that have same variance. Thus, the T test analysis must use equal variance assumed. Value of t on equal variance assumed is 4,174 with significance probabilities 0,000 (two tails).

**Table 6. Post Test Posture Motivation towards Tax Compliance Decision**

T-Test	PostPostMotv	N	Mean		
PostScoreTax	Positive	34	97,22		
	Defiance	2	75,00		
Levene's Test for Equality of Variances		F	Sig.	Sig. (2-tailed)	t
postscoretax	Equal variances assumed	,108	,744	,000	5,718
	Equal variances not assumed				

The results of Levene's test on Table 6 show that F test 0,108 with probability  $0,744 > 0,05$ . Value of t on equal variance assumed is 5,718 have significance probabilities 0,000 (two tails). The results of this study prove that microsite can change the orientation of the participant's motivation posture. Not only change the

orientation of posture motivation, but with televised the microsite Pajak Bertutur of DJP can increase the tax compliance decision scores.

### Conclusions

The tax education video from Pajak Bertutur Microsite was shown to participants in this experimental research. Pre and post experimental questionnaires were administered to measure differences in within group posture motivation about tax compliance. Pre and post questionnaires containing twenty nine posture motivation statements and one tax compliance scenario questions were used to measure the effectiveness of the experimental treatments. The result demonstrates the tax education video from microsite were effective in improving the posture motivation and tax compliance of the same participants for two conditions.

These finding show that taxpayers can demonstrate more than one posture or different orientation in any specific encounter. The results of this study are in accordance with those proposed by Braithwaite (2007, 2003). Motivational postures describe the stance of taxpayers that must be managed when a tax authority seeks to change or wants an explanation for taxpaying behavior. Therefore, the DJP's effort to instill tax awareness early on by providing a widely accessible Pajak Bertutur microsite is an appropriate step and needs to be supported. This shows that awareness and understanding of tax by the taxpayer is the key of tax compliance. The question of why microsite of Pajak Bertutur influences motivational postures differently as to changes in tax compliance decision towards other taxpayers is a field for further research.

### Acknowledgements

This paper has benefited from support from the Economics and Business Faculty and Entrepreneurship Department of Universitas Stikubank (UNISBANK) Semarang, Indonesia. The authors gratefully acknowledge to the participants of an entrepreneurship student on Universitas Stikubank and an anonymous reviewer.

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**The Sixth International Conference on Entrepreneurship and Business Management  
(ICEBM 2017)**

Hanoi, Vietnam – November 16-17, 2017  
e-ISSN: 2598-7968

ISSN: 2598-7976

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