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THE INFLUENCE OF THE FAIRNESS OF TAXATION SYSTEM AND THE COMPLEXITY OF TAX REGULATIONS ON TAXPAYER COMPLIANCE (THE MORALITY OF TAXPAYER AS MODERATING VARIABLE)

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ABSTRACT

This research aimed to examine the effect of the fairness of the taxation system and the complexity of tax regulations on taxpayer compliance with the the morality of taxpayer as moderating variable. This research used a quantitative approach, with a convenience sampling method. This study used instruments in the form of questionnaires. The number of samples processed was 91 samples from a total of 41567 populations registered at the South Makassar Pratama Tax Office. Data were analyzed using path analysis with the SmartPLS 3 program. The results showed that the fairness of the taxation system had a significant positive effect on taxpayer compliance. The complexity of tax regulations has a negative effect on taxpayer compliance. The moral of taxpayers can moderate the relationship between the fairness of the taxation system with taxpayer compliance. The moral of taxpayers cannot moderate the relationship between the complexity of tax regulations with taxpayer compliance.

Keywords:the fairness of taxation system, the complexity of tax regulations, the moral of taxpayer, the compliance of taxpayer

INTRODUCTION

One source of state funding is taxes, where taxes are the main source of state revenue used to finance government spending and national development. Evidenced by about 70% of state expenditure financed by tax (Mardlo, 2018). Therefore the government continues to try to boost and raise the tax revenue target from year to year, this is intended so that government programs can be maximized in running the wheels of government and also to improve the welfare of the community.

The magnitude of the government's dependence on revenue from the taxation sector is apparently not in line with the realization of the tax revenue target achievement so far. In the last four years the realization of tax revenue has always been declining, with the achievement of the tax ratio in 2014 at the level of 13.7%, in the following years it fell to 11.6%, then decreased again in 2016 to 10.8% and in in 2017 again decreased to 10.7% (Lubis, 2018).

In addition, the level of awareness and compliance of taxpayers in paying taxes is still low, it can be seen clearly from the compliance ratio. At the end of 2017, the ratio of compliance of the Indonesian people to tax only reached 34.72% of the target of the compliance ratio of 75%. The compliance ratio is calculated from the annual tax return report, which states that of the 36 million taxpayers (WP) who must report the tax return, only 12,501,362 reports or 34.72% of taxpayers report the tax return. This number decreased when compared with the previous period which reached 12,735,463 (Kusuma, 2018).

The taxation phenomenon that occurs in Indonesia is almost the same as the phenomenon that occurs in the South Makassar Pratama Tax Office. In the following Table 1 can be seen the number of taxpayers and SPT who entered the South Makassar Primary Tax Office from 2013 to 2017 which shows the level of tax compliance.

Table 1. The Level of Compliance of Individual Taxpayers at the Tax Office Pratama Makassar Selatan Period 2013-2017

Year	Taxpayer Registered	Tax Return Required	Total of Incoming SPT	Percentage of Compliance
2013	95.781	84.147	39.494	46,93%
2014	103.619	82.552	38.933	47,16%
2015	116.433	81.576	37.108	45,48%
2016	127.150	76.000	40.292	53,01%
2017	137.630	76.842	41.567	54,09%

Source: KPP Pratama Makassar Selatan

Table 1 shows that in the last five years, although it has increased every year except in 2015 which decreased to 45.48%, in reality the percentage of tax compliance was only 46%-54%. This condition indicates that the lack of personal taxpayer compliance at the South Makassar Pratama Tax Office in carrying out its tax obligations, so this provides motivation to conduct research on the factors that affect tax compliance.

Taxpayer compliance is influenced by several factors, one of which is tax justice. This factor combines deterrence and socio-psychological models (Hasseldine and Bebbington, 1991: 304 and Pope and McKerchar, 2011: 588). This model shows that taxpayer compliance is also influenced by the dynamic interaction of taxpayers with fiscal aspects, such as tax authorities, government, tax rates, and the audit system, all of which are combined to produce tax compliance decisions (McKerchar and Evans, 2009: 177). The fairness of tax system, for example, is one of the fiscal factors that stimulates an individual's willingness to comply with tax obligations (Devos, 2014: 14). The fairness is an arbitrary or impartial nature (acts or treatment) of the prevailing taxation system relating to five matters, namely public justice, government reciprocity, personal interests, special provisions and the structure of the tax rate (Siahaan, 2010).

On the other hand, in measuring taxpayer compliance, it can be reviewed with the complexity of tax regulations. According to Saad (2014) the complexity of tax regulations arises because of the increasing sophistication in tax laws. Krause (2000) states that when regulations are complex, compliance and law enforcement are imperfect. Charges are levied on taxpayers and tax administration that reduce the effectiveness of tax policies (Yankelovich and Skelly, 1984). Complexity can affect taxpayers' perceptions of the equity of the tax system. It can be said that the complexity and payment of taxes are positively related. A simpler tax law will reduce taxpayer spending in terms of time and money to comply with tax laws.

The compliance of taxpayers is also closely related to the morale of taxpayers, so to see the level of tax compliance can be reflected in the morale of taxpayers. Moral taxpayers are intrinsic motivations of the attitude of taxpayers to obey and pay taxes. In the context of tax compliance, the fiscal contract is closely related to the relationship between the authority and the taxpayer which is marked by an emotional bond between the two parties as a psychological tax contract (Feld and Frey, 2007: 102-120).

The relevance of the tax moral theory to this research is that someone in determining whether or not being obedient in fulfilling their tax obligations is influenced by the morals owned by the taxpayer himself. So that taxpayer morale is considered as a factor that can moderate the effect of the fairness of the taxation system, and the complexity of tax regulations on taxpayer compliance. So it can be said that morals as an internal factor of taxpayers can support the efforts made by the government in increasing taxpayer compliance.

Based on the background that has been compiled, the formulation of the problem to be investigated is how the effect of the fairness of the taxation system on taxpayer compliance, how the effect of the complexity of tax regulations on taxpayer compliance and how the moral of taxpayers moderate the relationship of the fairness of tax system, the complexity of taxation system on taxpayer compliance.

LITERATURE REVIEW

The Justice Theory

The theory of justice according to Rawls is a theory which is the basic structure of a society that compiles the daily life and behavior of each individual, distributes basic rights and basic tasks, and determines the distribution of benefits from social cooperation. The application of this theory in society is carried out by making regulations issued by the authorized government to regulate the tax mechanism.

Attribution Theory

Attribution theory was introduced by Fritz Heider in 1958. This theory assumes about how a person explains the causes of other people's behavior or himself. Attribution theory studies the process of how a person interprets an event, studies how a person interprets the reason or cause of his behavior. This theory is directed to develop explanations of ways of valuing people differently, depending on the meaning that is connected (attributed) to a certain behavior.

The Moral Theory of Taxes

Frey (1997) introduces the moral theory of tax or also called individual intrinsic motivation to act, which is based on values that are influenced by cultural norms. In this opinion tax morale can be understood as an explanation of moral principles or values that a person believes in paying taxes.

The Fairness of Taxation System

Tax justice according to Siahaan (2010) is that every taxpayer donates money for government expenditure in proportion to his interests and the benefits requested. Tax justice according to Robbins (2001) is a trait (behavior or treatment) that is not arbitrary or impartial to the prevailing taxation system.

The Complexity of Tax Regulations

According to Saad (2014) the complexity of taxation has complicated the complexity or complexity of taxation because of frequent updates on the Tax Law. The complexity of taxation can take many forms such as complexity in the form of computing, complexity of regulations, and complexity of procedures and complexity of understanding of the level of readability (Cox & Eger, 2006).

The Moral of Taxpayer

According to (Schaffner: 2007) moral taxpayers (tax morale) can be defined as intrinsic motivation possessed by taxpayers to obey and pay taxes so that they contribute voluntarily to the provision of public goods. Meanwhile, according to Benno Torgler (2007), tax morals can be defined as motivations that arise in individuals to pay taxes. This motivation can arise from moral obligations or beliefs to contribute to the state by paying taxes, or is an individual's willingness to pay taxes.

Taxpayer Compliance

According to R. Santoso Brotodihardjo, SH (1995: 2) taxpayer compliance is "Contribution to the state (which can be forced) owed by those who are obliged to pay it according to regulations, with no achievement returned, which can be directly appointed, and the use to finance public expenditures in connection with the duty of the state to administer government". While Prof. Dr. Rochmat Soemitro, SH (1979: 5) argues that taxes are people's contributions to the State treasury based on the law with no lead services that can be directly shown and are used to pay public expenses.

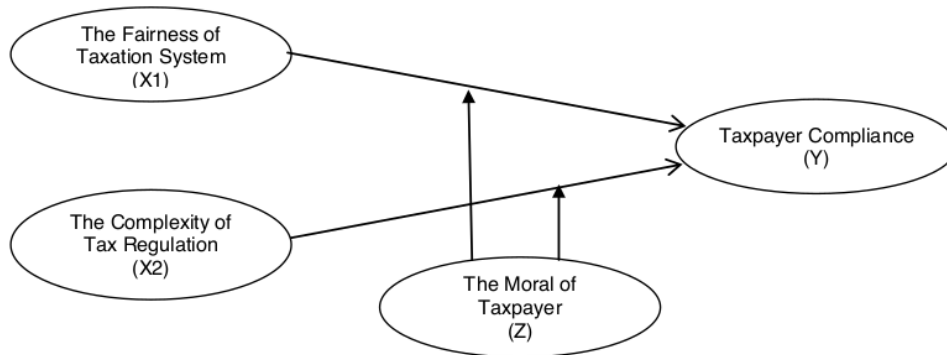


Figure 1. Conceptual Framework

- H1: The fairness of taxation system have a positive effect on taxpayer compliance
- H2: The complexity of tax regulation have a positive effect on taxpayer compliance
- H3: The moral of taxpayer moderate the relationship of the fairness of taxation system and taxpayer compliance.
- H4: The moral of taxpayer moderate the relationship of the complexity of tax regulation and taxpayer compliance

RESEARCH METHODOLOGY

Population and Sample

The population in this study were all Individual Taxpayers registered at the Makassar South Makassar Tax Office, as many as 41,567 taxpayers. Sampling is done using convenience sampling, where sampling is based on conformity with the provisions or requirements of a sample of a particular population that is most easily reached or obtained (Sekaran and Bougie, 2016). The number of respondents in this study was determined based on the following Slovin formula.

$$n = \frac{41.567}{1+41.567(10\%)^2} n = 98.76 \text{ samples}$$

Keterangan :

N : Total of population

n : amount of samples

e : Error (5%) .

Method of Collecting Data

Data collection in this study was carried out using survey methods, namely by distributing research questionnaires to respondents. The questionnaire consisted of a set of statements arranged systematically and standardized so that each respondent could be

given the same statement. The measurement scale used is a Likert Scale with five answer choices.

Data Analysis

This research uses the ² Partial Least Squares-Structural Equation Modeling (PLS-SEM) method using the SmartPLS 3.2.8 application. Partial Least Squares is a part of statistical analysis whose use is similar to SEM in covariance analysis. PLS-SEM is a variant-based technical statistic designed to solve multiple regressions on specific problems (Jogiyanto 2011: 62). Because it is similar to SEM, the PLS basic framework used is linear regression based.

RESULTS AND DISCUSSION

Outer Model

The Outer Model defines how each block of indicators relates to their latent variables. The initial structural equation model built in this study consisted of four latent variables and 20 manifest variables. The design of the measurement model determines the nature of the indicators of each latent variable. Because in this study using moderation variables, whereas in the Partial Least Square (PLS) method the structural equation is constructed simultaneously with the main effect (unlike the SPSS program which is done in stages). Then the arrangement of moderation variables must be made (illustrated) in the SmartPLS program as follows.

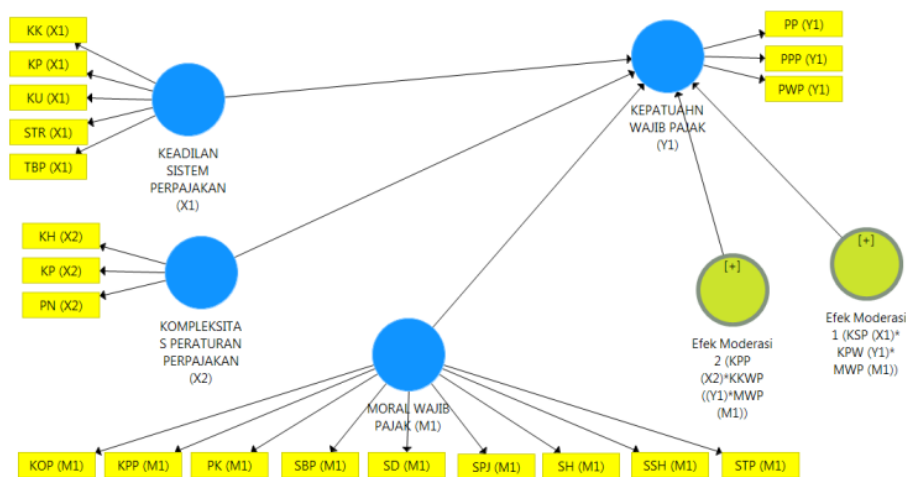


Figure 2 Modeling Construct

The reliability test is intended to determine the minimum level of confidence that can be given to the sincerity of the answers received. The reliability test of the research instrument was carried out by looking at the consistency of the Cronbach Alpha coefficient for all variables. According to Nunnaly (1994) in Ghozali (2011), research instruments are said to be reliable, if the Cronbach Alpha value is more than 0.7. Based on table 2, the Cronbach Alpha value is known to be greater than 0.7. This means that the research instruments are reliable.

Validity Testing

Data quality testing includes testing the validity and reliability. Test of Validity (Test of Validity) is to find out whether the measuring instrument that has been prepared really measures that need to be measured. Convergent Validity, to evaluate convergent validity the Average Variance Extracted (AVE) is used whose value must be more than 0.5 (Gozali 2006). The following table shows the value of Average Variance Extracted (AVE) obtained from the analysis results.

Table 3 Average Variance Extracted (AVE)

Variabel	Average Variance Extracted (AVE)
The Fairness of Taxation System	0,578
The Complexity of Tax Regulations	0,745
The Moral of Taxpayer	0,707
Taxpayer Compliance	0,559

Source: processed primary data (2019)

Reliability Testing

Reliability testing is testing of measuring instruments (questionnaires) used. Reliability test is done by looking at the value of composite reliability above 0.70. The reliability test was also strengthened with Cronbach Alpha, expected values above 0.70 for all constructs to determine the reliability of the measuring instrument. The following table shows the value of reliability and composite reliability obtained from the analysis results.

Table 4 Reliability

Variable	Cronbach alpha	Composite reliability
The Fairness of Taxation System	0,825	0,872
The Complexity of Tax Regulations	0,829	0,898
The Moral of Taxpayer	0,797	0,878
Taxpayer Compliance	0,902	0,919

Source: processed primary data (2019)

Hypothesis Testing

⁵ The rule of thumb for the support of a research hypothesis is if the coefficient or direction of the variable relationship (indicated by the value of the original sample) or Coefficient Standardized (CS) is in line with what is hypothesized. Hypothesis testing is done by looking at the significance level of the estimated results of the Critical Ratio (CR) and probability (p) values. ⁵ This means that if the statistical t value is more than ⁵ 1,960 (two-tailed) or the probability value (p-value) is less than 0.05, then the relationship between variables is significant. Meanwhile, to determine the direction of a positive or negative relationship, it is assessed from the results of the Coefficient Standardized (CS).

As explained in the previous section, referring to Baron and Kenney (1986) testing of the effects of moderating variables can only be done if the main effects of the independent variables on the dependent variable are significant. If this is not met then the moderation effect test does not need to be continued. Because in this study using moderation variables and using the SmartPLS program it will be presented as a whole. The results of testing with the help of the SmartPLS 3.2.8 program can be seen in the following table.

Table 5 Results of Model Estimation for Hypothesis Testing of *Total Effect*

	Independent Variable	Dependent Variable	Moderating Variable	CS	CR	p	Sign	Note
H1	The fairness of taxation system (X1)	Taxpayer compliance (Y1)	-	0,523	4,715	0,001	+	Sig.
H2	The complexity of tax regulation (X2)	Taxpayer compliance (Y1)	-	-0,254	2,015	0,044	-	Sig.
H3	The fairness of taxation system (X1)	Taxpayer compliance ((Y1)	The morale of taxpayer (M1)	0,374	3,729	0,001	+	Sig.
H4	The complexity of tax regulation (X2)	Taxpayer compliance (Y1)	The morale of taxpayer (M1)	-0,318	2,985	0,003	-	Sig.

Source: processed primary data (2019)

The Influence of the Fairness of Taxation System on Taxpayer Compliance

The results of the first hypothesis test using Smart PLS showed a p-value below a significant level of 0.05 with a value of 0.001, and a critical ratio (t-statistic) of 4.715 over the t-table of 1.960. So that it can be stated as meeting significant requirements. Meanwhile, to find out the positive and negative directions can be seen from the standardized coefficient values, and the statistical results show 0.523. The first hypothesis of this study was accepted, where it proves that the higher the justice felt by a taxpayer, the tendency to pay taxes on time is higher, especially taxpayers who are registered at the South Makassar Primary Tax Office (KPP).

The results of this study are consistent with the theory of justice John Rawls is a theory which is the basic structure of a society that compiles the daily life and behavior of each individual, distributes basic rights and basic tasks, and determines the distribution of benefits from social cooperation. The application of this theory in this study where taxpayers decide to increase compliance in paying taxes depends on the fairness felt by the public regarding the system issued by the government regarding tax management. Taxpayers assume that the tax system in Indonesia is set fairly for the average taxpayer and the imposition of income tax is distributed fairly to each taxpayer in general is fair.

The Influence of the Complexity of Tax Regulations on Taxpayer Compliance

The test results using Smart PLS showed p-values below the significant level of 0.05, with a value of 0.044, and a critical ratio (t-statistic) of 2.015 over the t-table of 1.960. So that it can be stated as meeting significant requirements. Meanwhile, to find out the positive and negative directions can be seen from the standardized coefficient values, and the statistical results show -0.254. From the test results it can also be said that each 1% increase in the complexity of tax regulations will reduce taxpayer compliance by 4% (p-value 0.044).

The results of this study indicate that the correlation coefficient is negative. These results explain that complex or complicated regulations implemented by the government will negatively affect taxpayer compliance. This means that with the existence of complicated regulations and make people not to pay taxes, it can reduce the level of tax compliance. Vice versa with the existence of easy regulations and make people happy to pay their taxes, it can improve taxpayer compliance.

The Moral of Taxpayer Moderate the Relationship between the Fairness of Taxation System and Taxpayer Compliance

The third hypothesis in this study is related to the moral influence of taxpayers in moderating the relationship of tax system justice to taxpayer compliance. The results of statistical tests using Smart PLS show the p-value below the significant level of 0.05, with a value of 0,000, and a critical ratio (t-statistic) of 3.729 over the t-table of 1.960. So that it can be significant. The standardized coefficient value, and the statistical results show 0.374. So that it can be said that the morale of taxpayers registered at the Makassar South KPP which is the object of research, has a positive and significant influence on the fairness of the taxation system on taxpayer compliance.

This finding also shows that the moral inherent in each taxpayer can significantly strengthen the effect of the fairness of the tax system on taxpayer compliance at the South Makassar Pratama Tax Office. These results prove that taxpayers registered with the Tax Office have high moral values to carry out their tax obligations. In the sense that after the taxpayer's moral variables interact with the tax justice system variables, the effect produced on taxpayer compliance is stronger than before this variable interacts.

The Moral of Taxpayer Moderate the Relationship between the Complexity of Tax Regulation and Taxpayer Compliance

The final hypothesis in this study is related to the moral influence of taxpayers in moderating the relationship of the complexity of tax regulations to taxpayer compliance. The results of statistical tests using Smart PLS show the p-value below the significant level of 0.05, with a value of 0.003, and a critical ratio (t-statistic) of 2.985 over the t-table of 1.960. So that it can be significant. The standardized coefficient value, and the statistical results show is -0.318. So that it can be said that the morale of taxpayers registered at the Makassar South KPP which is the object of research, has a positive and significant influence on the fairness of the taxation system on taxpayer compliance.

This finding also shows that the moral inherent in each taxpayer can significantly weaken the influence of the complexity of tax regulations on tax compliance in the South Makassar Pratama Tax Office. These results prove that the taxpayer registered with the Tax Office to carry out his tax obligations based on what he feels. In the sense that after the taxpayer's moral variables interact with the variable taxation complexity, the effect resulting on taxpayer compliance weakens based on the results of the data on the smartPLS program which shows a negative direction

CONCLUSIONS AND RECOMMENDATIONS

This study aims to examine the effect of the fairness of the taxation system and the complexity of tax regulations on taxpayer compliance using moderation variables, namely: morality of taxpayers. The conclusions from the results of research, theory, and previous research can be described as follows; justice in the taxation system has a positive effect on taxpayer compliance. this proves that the higher the justice felt by a taxpayer, the tendency to pay taxes on time is higher, especially taxpayers who are registered with the Tax Office (KPP) Pratama Selatan Makassar. The results of this study are consistent with the theory of justice John Rawls is a theory which is the basic structure of a society that compiles the daily life and behavior of each individual, distributes basic rights and basic tasks, and determines the distribution of benefits from social cooperation. These results also confirm previous findings by Nieckerson. (2011). the complexity of tax regulations has a negative effect on taxpayer compliance. The results of this study indicate that the correlation coefficient is negative. These results explain that complex or complicated regulations implemented by the government will negatively affect taxpayer compliance. This means that with the existence of

complicated regulations and make people not to pay taxes, it can reduce the level of tax compliance. Vice versa with the existence of easy regulations and make people happy to pay their taxes, it can improve taxpayer compliance.

The results of this study also support the findings of Gambo et al. (2014). Moral of taxpayers in moderating the relationship of fairness of the taxation system to taxpayer compliance. This finding also shows that the moral inherent in each taxpayer can significantly strengthen the effect of the fairness of the tax system on taxpayer compliance at the South Makassar Pratama Tax Office. These results prove that taxpayers registered with the Tax Office have high moral values to carry out their tax obligations. In the sense that after the taxpayer's moral variables interact with the tax justice system variables, the effect produced on taxpayer compliance is stronger than before this variable interacts.

This study has several limitations, including this research using a questionnaire instrument that is closed to determine the perception of respondents so that it does not allow respondents to give opinions outside the content of the questionnaire. In addition this study has limited respondents. Suggestions that can be given by researchers based on research results and the limitations faced are researchers are expected to be able to find other factors that can affect taxpayer compliance including using other moderating variables such as religiosity, spirituality according to theory. Questionnaire distribution is expected through face-to-face communication to increase interaction so that each question from the respondent can be explained by the researcher and gained the trust of the respondent. The researcher can then add interview techniques for data collection so that the phenomenon under study can be explained more clearly.

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