

Understanding of Tax Directorate General Employees on Taxpayer Compliance Behavior



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ABSTRACT: Revenue from the taxation sector is the main pillar of state revenue in the State Budget (APBN). However, the Tax ratio, tax capacity, tax effort and tax bouyancy are still very low in Indonesia, indicating that taxpayer compliance behavior in Indonesia is also still very low. Policy is a challenge in efforts to optimize state revenue, especially tax revenue to improve compliance. By understanding the factors that influence compliance behavior, policy makers can develop stronger and more effective ways of dealing with compliance risks. Based on the problems studied, the study uses a qualitative research type. The qualitative approach concentrates more on interpretation and understanding. In terms of data collection and analysis, this approach is sensitive to the context that aims to holistically understand the problems being studied. Qualitative research aims to obtain and understand the meaning of a context in its natural setting and does not prioritize generalization. The results of the analysis show that all informants agree and agree that taxpayers have non-compliant behavior in carrying out their tax obligations. Informants interpret that being compliant can only be obtained from the character of taxpayers, internal factors. Then followed by the influence of external factors in the form of economic factors and the environment of Taxpayers. According to informants, most taxpayers are not compliant due to ignorance, it is very important to ensure that the right tax information according to taxpayers' needs is conveyed clearly by the tax authorities. Supervision from the tax authorities and law enforcement efforts from the tax authorities can encourage taxpayers to behave compliantly. Taxpayers who are already compliant expect service and convenience. Meanwhile, taxpayers who decide not to comply require extra supervision according to tax regulations. Compliance or non-compliance with tax regulations is the result of ongoing interaction between the tax authorities and taxpayers.

KEYWORDS: Tax compliance, tax authorities, voluntary compliment, TPB, SSF

INTRODUCTION

Tax ratio, tax capacity, tax effort and tax bouyancy are still very low in Indonesia, indicating that taxpayer compliance behavior in Indonesia is also still very low. Improving taxpayer compliance is a concern of tax authorities in various countries including Indonesia. Because in addition to securing tax revenue, increasing taxpayer compliance is also to improve fairness for contributing taxpayers, to build trust in tax administration, and for broader development.

To maximize taxpayer compliance, tax authorities should focus on increasing voluntary compliance as voluntary compliance is the single most effective and sustainable approach. *Voluntary compliance* can have a significant impact on revenue compared *toenforced compliance*. Tax authorities are expected to distribute and optimize limited resources to focus on priorities that have the highest risk of non-compliance to increase voluntary compliance rates.

Policy is a challenge in the effort to optimize state revenue, especially tax revenue. The tax system must be *sustainable*, meaning that it is a reliable source of revenue in the long term. Therefore, the tax authority has two main jobs that continue to be carried out related to efforts to improve taxpayer compliance in Indonesia, namely supervision of taxpayer compliance for previous tax years and supervision of taxpayer compliance in the current year. Increased compliance is expected to create a stronger tax revenue base over time and ultimately increase the voluntary compliance *tax ratio* in the end. Because taxes have become one of the most important instruments to move the wheels of the national economy.

During the increasing number of taxpayers and tax revenue targets that are not directly proportional to the growth in the number of employees, tax authorities are required to be able to map taxpayers based on the level of risk of compliance behavior so that they can arrange the best, appropriate and most effective supervision priority scale. Improvement of tax regulations continues to

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be carried out in order to increase legal certainty and encourage fairness in tax collection. To create conditions for maintaining compliance without causing fear and pressure on taxpayers to obtain sustainable *voluntary compliance*.

It is not easy for tax authorities in a country to increase tax revenue and taxpayer compliance, especially in the conditions of changes in business and business patterns that integrate with the rapid development of technology and information. The strategy to improve tax compliance is now expanded by modeling taxpayer behavior by grouping or profiling based on the risk of non-compliance of taxpayers. Risks can be mapped into three groups, the first is a group of taxpayers who have a risk of non-compliance related to registering themselves in order to obtain a Taxpayer Identification Number, a group of taxpayers with a risk of non-compliance in terms of reporting, payment and correctness of reported data, and the risk of non-compliance in terms of paying tax bills.

In the overall process of implementing *self-assessment* tax obligations in various non-compliance risk groups, taxpayers will interact with themselves and between taxpayers. These interactions depend on their conceptions and assessments of the government, tax authorities, accountants, tax consultants and other activities of taxpayers. Every taxpayer has compliant and non-compliant behavior with tax regulations within himself because it is based on the factors behind it. A good understanding of the factors underlying this behavior is currently one of the focuses of research with an increasing number of studies (Walsh, 2012). A better understanding of taxpayer behavior will also help the efficiency of tax administration in improving voluntary compliance. In addition, by understanding the factors that influence compliance behavior, policymakers can develop stronger and more effective ways on how to handle compliance risks (Walsh, 2012). So in this case, the interaction between taxpayers and tax authorities is the core of the tax system. In this interaction, there is a direct relationship between taxpayers and tax authorities. The interaction between taxpayers and tax authorities has developed into the most attractive research object in economics (including behavioral economics).

METHODS

Interpretative Phenomenological Analysis (IPA) is a methodological framework within a qualitative approach that aims to provide a detailed examination of lived experience. IPA produces a report of lived experience on its own terms beyond those predetermined in existing theoretical concepts. IPA is an interpretive endeavor because humans are sense-making organisms (Smith & Osborn, 2015). Science is a very useful methodology for studying complex, ambiguous and emotionally charged topics. The three main theoretical foundations of science are as follows:

1. Phenomenological is a philosophical approach, originally articulated by Husserl, that aims to produce an account of lived experience in its own terms rather than as determined by pre-existing theoretical concepts. Phenomenology as an eidetic method prioritizes the way things appear to the individual in his or her experience. By using eidetic reduction, the researcher tries to recognize the important components that make the phenomenon special and distinguishable from others;
2. IPA is an interpretive effort because humans are sense-making organisms (researchers try to understand what participants experience). synthesizing ideas from phenomenology and hermeneutics so that it can produce descriptive methods because it deals with how something is allowed to appear and speak for itself and then interpreted;
3. IPA is idiographic in its commitment to examining the detailed experience of each case. It refers to the in-depth analysis of a single case and examines the individual perspectives of informants who experience the phenomenon. The basic idiographic principle is to explore each case, before making general statements. Researchers can make specific statements about informants because the analysis is based on a detailed case exploration. IPA emphasizes studying people idiographically with the aim of generating rich and detailed descriptions of how the individual experiences the phenomenon under study. Its attention to in-depth exploration of their lived experiences and how they make sense of those experiences helps determine the types of questions suitable for IPA studies.

To understand and obtain results in accordance with the formulation of the problem, the selection of IPA in this study is an appropriate method of analysis. The background of this selection is based on the suitability of the method needed, namely conducting in-depth exploration of individuals who experience the phenomena in this study. In addition, IPA is an established framework and is placed on three theoretical concepts, namely phenomenology, interpretative and idiographic, so that researchers may focus more on the qualitative material to be studied.

RESULT AND DISCUSSION

Tax Morale-Motivation

All informants stated that taxpayer compliance is influenced by the taxpayer's willingness to comply. The taxpayer's willingness is called tax morale. It is a factor from within the taxpayer himself that causes the taxpayer to comply, psychological and social

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factors. This intrinsic factor for paying taxes is then referred to as tax morale or previously known as tax mentality. It is the taxpayer's intrinsic motivation to comply with tax obligations and feel guilty if they do not pay taxes. Tax morale also refers to a person's willingness to comply and pay taxes so as to make a voluntary contribution.

The reluctance of taxpayers to carry out their tax obligations, both for individual and corporate taxpayers, the main intrinsic factor is the taxpayer's lack of understanding of what their tax obligations are, this is interpreted the same by the six informants. Taxpayers lack the motivation to know, understand and comprehend what their tax obligations are. This motivation will arise if the taxpayer has an interest behind the willingness to carry out their tax obligations. This is because taxpayers have an innate or inherent behavior to avoid taxes.

The character of taxpayers that is the main intrinsic factor influencing the attitude and behavior of compliance in carrying out their tax obligations is primarily the character of caring/or not caring. Informants interpret this character as being formed from habituation so that it becomes a caring character that is compliant with taxes that is cultured. The current condition is that taxpayers do not yet have a culture of caring and guilt if they do not pay taxes and do not carry out their tax obligations as mandated by law. Taxpayers only have concerns about not being able to try and run their businesses calmly if they do not carry out their tax obligations, not because of concern.

The lack of awareness of paying taxes makes taxpayers look down on taxes and ignore the great benefits of taxes for development. Because carrying out tax obligations is not a priority for taxpayers. The willingness of taxpayers to carry out their tax obligations is carried out by taxpayers after considering the costs and benefits that will occur if they comply or do not comply with paying taxes.

Informants who carry out the duties and functions of tax services and education in their daily lives interact and communicate with newly registered taxpayers and taxpayers who are not yet compliant but have the desire to comply by trying to find out their tax obligations and making various considerations related to the costs and benefits. Is being compliant and paying taxes and getting what is in their interests more profitable than behaving disobediently?

In addition, different things were interpreted by informants in the supervision section, that some taxpayers have been aware of their tax obligations but deliberately choose not to comply and some are aware but do not have the infrastructure and ability to comply. The biggest motivation for taxpayers who are being supervised by the tax authority to behave compliantly is for peace of mind in running their business and because they are afraid of tax sanctions.

Taxpayers who meet informants who have audit duties and functions are taxpayers who behave disobediently. The reason taxpayers are disobedient until the tax authority enforces the law is because the taxpayer's instinct is to avoid taxes.

Informant Experience in Normative Beliefs

Normative beliefs or subjective norms are factors from outside the individual that contain the individual's perception of the expectations of people who influence their lives (significant others) regarding whether certain behaviors are carried out. This perception is subjective in nature so that this dimension is called subjective norms. Like attitudes towards behavior, subjective norms are also influenced by beliefs.

In everyday life, the relationships established by each individual can be categorized into vertical and horizontal relationships. Vertical relationships are relationships between superiors and subordinates; teachers and students; professors and students; parents and children; or in this study, the relationship between taxpayers and tax authorities. Horizontal relationships occur between individuals and friends or other people of equal standing. This relationship pattern can be a source of differences in perception. In vertical relationships, expectations can be perceived as demands (injunctive) so that the formation of subjective norms will be colored by the motivation to comply with demands to do or not do a behavior. Conversely, in horizontal relationships, expectations are formed descriptively so that the consequence is the desire to imitate or follow (identify) the behavior of others around them.

4.4.2.1 Trust in Government - Tax authority services and taxpayer perceptions
In the context of national life, citizens' rights are protected in various laws and regulations. Not only rights are regulated by laws and regulations, but also obligations. The balance between rights and obligations needs to be harmonized in order to realize national and state life. Our country regulates the rights and obligations of citizens in the constitution and laws and regulations, one of which is the obligation that must be fulfilled by citizens, namely paying taxes. The laws in force in the Republic of Indonesia mandate that taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the Law without receiving direct compensation and are used for the benefit of the people.

The Indonesian Tax Authority is the Directorate General of Taxes (DGT) which carries out all tax practices to the public. The Directorate General of Taxes under the Indonesian Ministry of Finance has the task of formulating and implementing policies and technical standardization in the field of taxation. DJP is a tax authority that is coercive for the benefit of state revenue.

Taxpayer compliance is closely related to the services provided by tax service officers. Therefore, all activities and actions of tax service officers to taxpayers will greatly affect taxpayer behavior.

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Basically, the relationship between tax authorities and taxpayers needs each other based on trust. The rigid and conventional framework of the relationship between tax authorities and taxpayers is no longer considered appropriate to answer new challenges in the present and the future. Taxpayers now expect tax authorities to be more transparent in serving taxpayers in the taxpayer's efforts to fulfill their tax obligations. The service and transparency of the tax authorities will shape taxpayers' perceptions of the tax authorities.

Five of the six informants have the understanding that the relationship between tax authorities and taxpayers will result in taxpayers' perceptions of the tax authorities and influence taxpayers' compliance behavior in carrying out their tax obligations. Taxpayers behave disobediently because they do not have trust in the tax authorities. The informants interpret more deeply that this perception can actually be classified into two different major perceptions. The first is the taxpayer's perception of the tax authorities regarding the integrity and professionalism of the tax authorities in carrying out the main tasks and functions of tax administration in Indonesia. The second perception is related to the management and use of tax money that has been deposited by taxpayers through the state treasury. Is the tax money really used to finance development and the greatest possible prosperity of the people. These two perceptions are combined by taxpayers into one which is only the taxpayer's perception of the tax authorities. During interactions with tax authorities, taxpayers have hopes of getting better service from the tax authorities. Informants provide the meaning that taxpayers expect more proactive and personal service from the tax authorities. Tax authorities are expected to be proactive in visiting more taxpayers. Providing fast, responsive and friendly services because for taxpayers, compliant behavior is a reciprocity from taxpayers after receiving the expected service from the tax authorities. Fast service from tax authority employees who have the best competence in their fields is what taxpayers have been expecting all this time.

Tax Fairness-Tax authority supervision

The supervision function carried out by the tax authority means actions taken to find out or test taxpayer compliance in implementing applicable tax provisions. The supervision phase of taxpayers begins when the examination process for the SPT that has been reported by taxpayers begins. The first step in taxpayer supervision is to monitor and remind taxpayers of their tax obligations in accordance with applicable tax regulations and laws. And this condition on the other hand shows the low trust of the tax authorities in taxpayers so that the relationship between the tax authorities and taxpayers is said to be a cops and robber relationship. The implication is that taxpayers become obedient to the coercive mechanism or enforced tax compliance.

Supervision of taxpayer compliance is one of the important things to consider in efforts to intensify and extend tax revenues, because this supervision is the first door for tax authorities to find non-compliance from taxpayers. This is because the Indonesian tax system adopts a self-assessment system in accordance with Article 12 of the KUP Law where tax awareness and compliance will greatly affect tax payments by taxpayers. In addition, the self-assessment method will create a tax gap, namely the difference in perception of the amount of tax to be paid between taxpayers and the tax authorities. So that the supervisory function carried out by the tax authorities becomes very important.

Informants interpreted that taxpayers behaved disobediently because taxpayers felt they were not being supervised by the tax authorities. Taxpayers did not carry out their tax obligations because they did not receive supervision from the tax authorities. All informants conveyed that the form of supervision expected by taxpayers was supervision that directly touched the taxpayer's personal through direct interaction from the tax authorities, either in the form of visits or confirmation letters. After feeling supervised, taxpayers would become more compliant and all informants agreed on this.

Informants in the supervision section added that the cause of taxpayers being disobedient was that taxpayers did not feel they were getting justice and were not being treated equally. The justice referred to by taxpayers is that not all taxpayers are supervised by the tax authorities. The tax authorities only seem to supervise certain taxpayers. In addition, informants conveyed that the current condition of supervision carried out by the tax authorities is more focused on corporate taxpayers and less supervision of individual taxpayers. So that in the supervision phase, individual taxpayers are less compliant when compared to corporate taxpayers. This condition shows that there are still many opportunities to increase the tax base by increasing supervision of individual taxpayers to improve compliance with individual taxpayers.

To facilitate the supervision process in the supervision phase, the tax authority is required to carry out supervision based on data which will then create a definite tax potential. Lack of data also contributes to the weak and lack of supervision by the tax authority over individual taxpayers. One example is that there are still many transactions carried out on a cash basis. Because strong data held by the tax authority is the key to optimal supervision.

In addition to preparing supervision programs that follow the development of taxpayers' business and technology. Tax authority supervisory officers who are friendly, wise, proactive, fast and responsive are what taxpayers expect to be able to guide and provide services in the supervision process carried out by the tax authority.

Tax Awareness-Tax Information

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Awareness is an element in humans to understand reality and how they act or behave in reality. Literally, awareness is the same as self-awareness. Awareness can also be interpreted as a condition where an individual has full control over internal and external stimuli. However, awareness also includes perceptions and thoughts that are vaguely realized by the individual so that their attention is finally focused.

In supporting the implementation of the self-assessment system, tax information services are expected to make it easier for taxpayers to obtain clear tax information, tax sanctions are basically intended so that the community is obedient and willing to pay off their obligations to pay off their tax debts correctly. Efforts to increase state revenue from the taxation sector, the main obstacle is the level of taxpayer awareness which is still low so that taxpayers have tried to reduce their tax obligations from what they should be.

The tax authority cannot be alone in its efforts to increase tax revenues, but it also requires awareness and responsibility from the community to make it happen. However, basically taxpayers do not have the willingness to pay taxes, especially when taxpayers do not care to know and understand their taxes and tax obligations as citizens.

Taxpayer awareness of the function of taxation as financing for state development is very necessary to increase taxpayer compliance. The community as citizens must be aware of their existence as citizens by always upholding the 1945 Constitution as the legal basis for organizing the state. By having tax awareness, it shows that taxpayers care about taxation in Indonesia. It can be said that tax awareness that comes from concern is in the form of views or feelings that involve knowledge, beliefs and reasoning accompanied by tendencies that will have an impact on taxpayer compliance.

The relationship between taxpayer ignorance of tax obligations and tax benefits that are not directly felt by taxpayers cannot be known which is the cause and which is the effect. Taxpayers who do not feel the benefits of tax then choose not to comply. Or ignorance of what tax is so that they behave disobediently which causes taxpayers not to feel the benefits of tax. The low understanding of taxpayers about tax regulations means that there are still many taxpayers who have not fulfilled their obligations as taxpayers and understand the benefits of tax revenues.

All informants agreed and interpreted that taxpayers behave disobediently because taxpayers do not know and do not understand the applicable tax provisions and taxpayers do not behave compliantly because they do not feel the benefits of tax. Taxpayers do not feel the benefits of taxes, so they do not have concern and awareness of their tax obligations. Taxpayers will become compliant if they have received information related to their tax obligations on the condition that taxpayers do have a caring character towards the country, these taxpayers will respond well and become taxpayers who behave compliantly.

The main information that is most needed by taxpayers to raise awareness of concern is information related to what are the benefits of taxes that are conveyed with clear delivery, easy to understand according to the needs of taxpayers. Also of concern to taxpayers is information related to the transparency of the use of tax money that has been deposited into the state treasury. The closest environment of taxpayers is the origin of the source of information received by taxpayers, not from social media, not even from the tax authorities. The tax authorities in this case, are expected to be more careful in paying attention to what is really needed by taxpayers, especially regarding the tax information that is really needed. And continue to act firmly against taxpayers who hide by pretending not to know.

The informants interpreted and believed that taxpayers behaved disobediently because they did not know about tax information, and this ignorance of taxpayers was the result of the character of taxpayers who did not care about taxes. If from the beginning this indifference exists, it causes taxpayers to be unaware of the tax benefits around them. The closest environment of taxpayers also contributes to this indifference by providing invalid information.

Taxpayer awareness is a character that has good intentions to fulfill the obligation to pay taxes based on their sincere and honest conscience. The higher the taxpayer's awareness, the better the understanding and implementation of tax obligations so that it can increase compliance.

Tax Information-Socialization of Tax Authorities

Based on the Regulation of the Director General of Taxes Number PER-03 / PJ / 2013 concerning guidelines for tax counseling, it explains that one of the tasks of the tax administration of the tax authority is to provide guidance to the Taxpayer community, including through tax counseling, tax counseling is carried out in a structured, directed, measurable, and sustainable manner to encourage the creation of effective tax counseling. Article 1 explains that tax counseling for registered Taxpayers is tax counseling for Taxpayers who have been registered in addition to counseling for Prospective Taxpayers and tax counseling for New Taxpayers, in other words, counseling is carried out to all Indonesian citizens.

Tax socialization aims to provide the latest information on taxation with an approach to the community so that the community understands tax regulations and the benefits of paying taxes so that this can increase the realization of tax revenues.

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The tax socialization carried out by the tax authorities has been going very well, but has not yet made taxpayers understand their tax obligations. The socialization carried out by the authorities is mostly ceremonial, so the core of the socialization, namely conveying information, has not been implemented optimally.

To get maximum results from tax socialization, it takes a long time. This socialization is carried out repeatedly by conveying clear, complete and easy-to-understand socialization materials. The rapid changes in tax information and regulations are also the cause of the suboptimal socialization carried out by the tax authorities.

From all the informants, they are of the opinion that socialization by the tax authorities will only be successful if it is carried out directly, face-to-face between tax officers and taxpayers. Taxpayers prefer to get a personal touch. Not socialization through social media.

So far, what has happened is that the focus of socialization has been more on individual taxpayers. It is time for corporate taxpayers to also get the same opportunity to deepen their understanding and increase their insight regarding tax information.

Informants said that the most effective socialization was socialization carried out face-to-face by targeting groups of taxpayers who have many similarities, carried out in the same time period by delivering socialization materials that are indeed needed by taxpayers.

Tax Complexity-Tax Applications

Along with the development of information technology, the tax authority is trying to improve its tax services to optimize state revenues. The tax authority as the party that manages state revenues from the tax sector has launched online tax services with several tax applications that can be utilized by taxpayers to make it easier for taxpayers to carry out their tax obligations. The existence of various tax applications is also intended to provide speed of time and provide security for taxpayer data on what has been reported to the tax authority.

The purpose of the tax authority in tax modernization is to implement good government and excellent service to the community. Good government is a transparent and accountable tax administration system by utilizing a reliable and up-to-date information technology system. The tax modernization that has been carried out by the tax authority has resulted in several conveniences for taxpayers in carrying out their tax obligations. Business process improvements that include methods, systems and work procedures are important pillars in the tax authority modernization program, which in the future will be directed towards the use of full automation by utilizing information and communication technology. And will be able to improve the internal supervision function to be more effective because anyone can monitor the rolling of the administration process through the existing system. In a historical perspective, originally tax was not a levy, but rather a voluntary gift given by the people to the king who had maintained the interests of the state, protected the state from enemy attacks, financed royal employees and so on. In its development, the provision that was previously free and more towards coercion was made into a better rule by considering the element of justice. Therefore, the people were also involved in making the rules for collecting taxes which would later be used for the interests of the people themselves with the provisions of applicable laws and regulations.

The law mandates the Indonesian tax authority to become the best state revenue collection institution in order to guarantee the sovereignty and independence of the state by securing state revenue from taxes to finance national development. To become the best state revenue collection institution, the tax authority has the main goal of achieving a high level of compliance from taxpayers. The Indonesian tax authority describes its main tasks and functions into four main functions, namely service function, coaching function, supervisory function and law enforcement function.

Service functions include registration, administrative services, and payments. This service function has the ultimate goal of taxpayers being able to easily fulfill their tax obligations quickly, friendly, simple and accountable.

The coaching function includes the activities of the tax authority in implementing educational efforts for taxpayers and prospective taxpayers. The supervisory function of the tax authority means actions taken to find out or test taxpayer compliance in implementing applicable tax provisions. In general, the supervisory function of the tax authority can be categorized into extensification activities, supervision activities, PBB imposition activities and PBB assessment activities. This coaching and supervision function aims to ensure that taxpayers comply with applicable tax laws and regulations.

The next function is the law enforcement function. The Indonesian tax authority, in addition to being a government agency (executive) whose existence is still under the auspices and coordination of the Minister of Finance, also has judicial authority, namely having the authority to participate in efforts to create legal order and should be aligned with other law enforcers in the Indonesian public law system. This law enforcement function is carried out by the tax authority through inspection activities, objections, non-objections, examination of preliminary evidence & investigation, collection and tax intelligence. The law enforcement function aims to build trust that taxpayers are treated fairly based on the law.

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CONCLUSION

Informants interpreted and agreed that taxpayers' beliefs and gender did not affect taxpayer compliance behavior. Five out of six informants interpreted that the higher the level of education, the more compliant taxpayers would be, one informant interpreted the opposite that the higher the level of education, the less compliant taxpayers would be. Only one out of six taxpayers interpreted that taxpayer age affected compliance, the younger the taxpayer, the more compliant the taxpayer would be. Four out of six informants agreed that individual taxpayers were more compliant than corporate taxpayers, but two informants interpreted the opposite that corporate taxpayers were more compliant than individual taxpayers. And balanced with the number of each three informants interpreted that income level affected taxpayer compliance. Two out of six informants interpreted that the distance of the taxpayer's location from the tax authority office affected taxpayer compliance behavior. And all informants agreed that cultural factors that would shape taxpayer character influenced taxpayer compliance behavior.

Informants interpreted that taxpayer have an instinctive belief in avoiding taxes. Taxpayers consider the advantages and disadvantages which then determine the priority to behave obediently or follow their instincts to avoid taxes. Paying taxes that are considered a burden will be detrimental, reducing the taxpayer's business profit/income, while on the other hand, taxpayers also want to do their business calmly and get legal facilities from the government. The results of this consideration are used as motivation that will determine the attitude of taxpayers to behave compliantly or not.

Deciding to behave compliantly or not, taxpayers are influenced by the taxpayer's perception that comes from social pressure around them. The strongest social pressure comes from the external environment, namely from the tax authorities themselves. How do taxpayers perceive the tax authorities? This perception will arise from taxpayers' trust in the tax authorities. Taxpayers expect justice from the government through the tax authorities, justice in imposing rates based on the benefits received or based on the taxpayer's ability to pay. Justice for all taxpayers is treated equally. As well as justice in law enforcement, law enforcement is only for taxpayers who are not compliant. This subjective norm will affect the taxpayer's intention to behave compliantly or not. Past experiences, either directly experienced or experienced by others, influence the taxpayer's decision to behave compliantly or not. The experience of experiencing complications due to tax applications that often result in additional costs for purchasing facilities is a complaint of taxpayers. Getting direct and personal socialization is the choice of taxpayers, because it is the easiest way to understand and get tax information as needed. Not feeling the benefits of taxes directly because of the unwillingness to care and unwillingness to understand from taxpayers is like an unbroken circle with non-compliant behavior from taxpayers. The same meaning from the six informants, law enforcement from the tax authorities along with the imposition of administrative sanctions is a source of confidence from taxpayers to avoid non-compliance.

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