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Determinants of Tax Compliance in Indonesia: A Literature Review

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Abstract: Tax compliance is an important aspect in the optimization of state revenue but is currently still a significant challenge. The large number of articles on tax compliance in Indonesia prompted the author to conduct a thorough examination of the literature from journals specializing in accounting and taxation. This research is a literature study that aims to identify and analyze the various determinants that influence tax compliance in Indonesia. Through a review of a number of relevant scholarly articles, journals and research reports within the last ten years, this study found that tax compliance is influenced by various factors, both internal to the taxpayer and external to tax policy and services. These factors are shown to play an important role in shaping compliance behavior. The findings of our study indicate the need for further research development and a comprehensive approach based on understanding taxpayer behavior is needed in designing strategies to improve tax compliance in Indonesia.

Keywords: Tax compliance; Determinants; Literature review; Taxpayer.

INTRODUCTION

Taxes are the main source of funding for the government and are used to finance government spending. The majority of government programs will not be implemented if the state revenue target is not met, or the government must issue debt to fund the program (Hermanto et al., 2022). Taxes function as a means of income redistribution. Through a progressive tax policy, the government can collect more from high-income earners and distribute it in the form of social programs to the less well-off. This helps reduce social and economic disparities in society (Hazmi et al., 2020) .

According to the OECD (2023), Indonesia's tax ratio in 2021 is relatively low at 10.9% or far compared to the average tax ratio of Asia Pacific countries of 19.8%. The role of personal income tax (PPh) also only contributes 9% of tax revenue while the average for Asia Pacific countries is 16%. The role of income tax is still dominated by corporate income tax at 29% while the average for other Asia Pacific countries is 18%. The tax ratio data indicates high taxpayer non-compliance in Indonesia, especially individual taxpayer compliance, considering that 92% of registered taxpayers are individual taxpayers.

The discussion on tax compliance continues and intensifies. Alm (2019). This article attempts to describe scholarly studies on tax compliance with content analysis. This method is needed to map existing research and previous research to direct future research. There are previous articles on the topic of tax compliance that use literature review with data sets sourced from scopus (Fauzan et al., 2022) and (Belahouaoui & Attak, 2024) . In this study we try to compile a literature review of articles published in SINTA accredited journals.

This article analyzes the concept of tax compliance using a literature review. With this approach, researchers can identify publication trends, analyze the distribution of research types, the distribution of research methods used, and the factors that influence tax compliance. The research questions raised in this study are: First, what are the current publication trends and conditions in tax compliance research? Second, what are the determinants of tax compliance that appear most frequently in research? Third, what journals most frequently publish tax compliance research? Finally, what is the potential for future research on the topic of tax compliance?

METHOD

This research is a qualitative study using the literature review method. The literature review method is a form of review analysis conducted to identify research evidence to answer research questions and also to suggest the scope of future policy and research frameworks (Darzi et al, 2023).

The principle of content analysis focuses on the results of several studies that have been published in scientific journals in Indonesia. This research methodology is similar to the methodology used by Fauzi and Pradipta (2018). In selecting relevant literature, a comprehensive search was conducted on thedatabase of economic journals accredited by SINTA 1, SINTA2, and SINTA 3 published from 2014 to 2023. The database was chosen because it has been verified and consists of journals that have gone through a peer review process. "Tax compliance", "compliance", "tax compliance" and "compliance" were the four search keywords used to extract relevant studies from the database. From the process of selecting relevant articles, 108 articles were considered as sources for the literature review.

RESULTS AND DISCUSSION

This Tax Compliance Research Trends and mapping of scientific journals and year of publication is compiled by classifying articles based on the name of scientific journals and year of publication. This analysis can provide information regarding the distribution of taxpayer compliance articles from year to year and which journals dominate publications. In addition, this analysis is also used to see the consistency of journals in publishing taxpayer compliance articles.

The number of article publications shows how often research is conducted within a certain period of time. Referring to the graph in Table 1, we can see the trend of publishing articles on tax compliance over the past ten years in SINTA 1, SINTA 2, and SINTA 3 accredited journals. Based on the graph, there is no clear shift pattern in the development of the number of publications from year to year. However, it can be seen that the number of publications from 2018 to 2023 tends to increase when compared to the number of publications before 2018. The increasing trend in the number of publications on tax compliance is partly due to the tax amnesty program in 2016 and 2017.

Table 1. Years of Publication of Journal Articles

Year	Number of Articles
2014	8
2015	3

2016	8
2017	5
2018	21
2019	14
2020	9
2021	9
2022	19
2023	12

Table 2 shows the distribution of publications of articles with the theme of tax compliance in SINTA journals. There are two articles published in journals with SINTA 1 accreditation. Most of the articles we studied were published in SINTA 2 journals totaling 71 journals, while 35 other journals were published in SINTA 3 journals.

Table 2. Article Count Determined by Accreditation

Category	Count of Articles
SINTA 1	2
SINTA 2	71
SINTA 3	35

The type and design of the research illustrates the focus of the research conducted. The articles related to tax compliance studied are dominated by quantitative research. Of the total 108 articles analyzed, 87 are quantitative research articles and 21 articles are qualitative research. Based on the type of tax chosen, 95 articles take the topic of central taxes such as Income Tax and Value Added Tax (VAT), or just mention taxes in general. There are very few articles on VAT compliance as there is only one article that discusses this type of tax while the rest are on Income . Another 13 articles discussing local taxes focus on motor vehicle tax, land and building tax (PBB), restaurant and hotel tax, billboard tax, and land and building acquisition tax (BPHTB).

Qualitative research takes data directly from the source or location so that the data is primary data, while for quantitative research 92% use data sources through direct observation or questionnaires. While the rest use secondary data. The data analysis method used in most quantitative methods is to use Ordinary Linear Regression (OLS) and Partial Linear Regression. Both research methods are well known and most commonly used in research related to tax compliance in Indonesia.

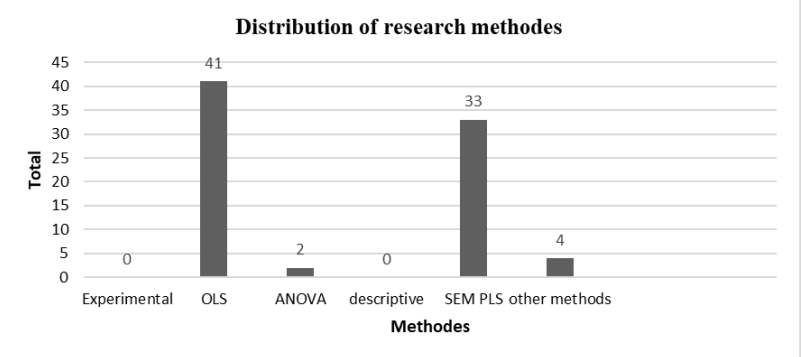


Figure 1: Distribution of research methods

Fauzan et al. (2022) divides the tax compliance approach into two sides. The first is the economic approach and the second is the social psychology approach. taxpayer behavior is no longer considered a fully rational human being because taxpayers are influenced by economic factors and social and psychological factors.

Based on the content analysis conducted, we categorized the determinants of tax compliance that appeared at least 5 times from the relevant articles. We divided the determinants of tax compliance into two, namely internal factors and external factors. Internal factors consist of tax understanding or knowledge, trust, attitude and motivation, and awareness of paying taxes. External factors consist of tax sanctions, service quality, tax digitalization and transformation, tax authority, tax justice, and tax socialization as can be seen in Figure 2.

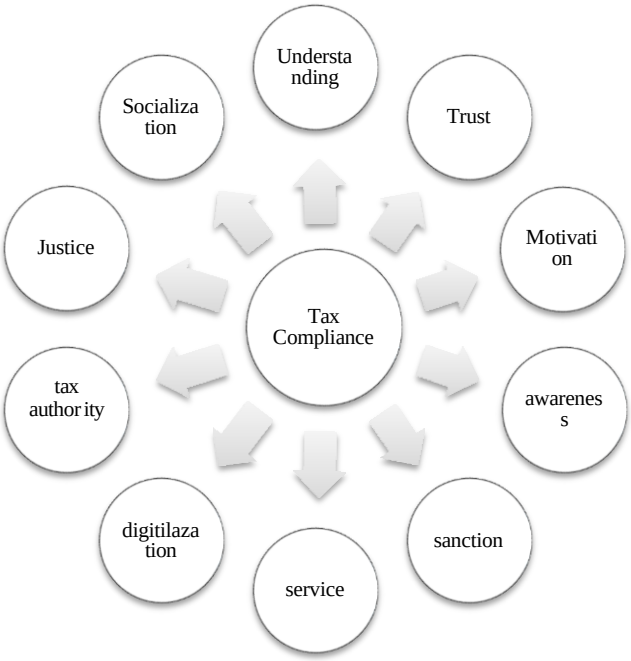


Figure 2 : Determinants of Tax Compliance

Tax understanding and tax knowledge are the internal determinants that appear the most in research, namely 15 times, where the results of testing conducted by 12 articles show that tax understanding has a significant positive effect on tax compliance (Anjelina et al., 2023; Ghesiyah, 2022; Hardiningsih et al., 2020; Matasik & Damayanti, 2019; Mei & Firmansyah, 2022; Nurkhin et al., 2018; Putra, 2023; Rahayu et al., 2020; Rodhiyah & Estiningrum, 2022; Setyorini & Susilowati, 2018; Ulantari et al, 2023; Zelmiyanti & Amalia, 2020) and the other 3 have results that have no effect on tax compliance behavior (Bayu Sata et al., 2022; Handoyo & Candrapuspa, 2017; Kristanto & Noreen, 2021) .

Determinants of trust in government and fiscus provide mixed research results. Of the 9 articles that tested the effect of trust on tax compliance, 5 of them showed a positive and significant effect (Ardhianto et al., 2022; Cahyonowati et al., 2023; Damayanti & Martono, 2018; Matasik & Damayanti, 2019; Syakura & Baridwan, 2014) . Then 4 other articles show the results have no effect on compliance (Mangoting et al., 2021; Mangoting et al., 2019; Ratmono, 2014; Wahyuni et al., 2022) .

Then we classify the determinants of tax compliance which include attitude, motivation, and behavior, articles using these determinants show the results of a positive and significant influence on tax compliance (Damayanti, 2018; Mangoting et al., 2019; Muflihani et al., 2021; Setiawan et al., 2018; Sudiartana & Mendra, 2018; Yasa & Prayudi, 2019; Yuliana & Isharijadi, 2014; Yusdita et al., 2018) .

Based on content analysis by grouping articles that use determinants of awareness of paying taxes, most research results conclude that awareness determinants have a positive influence on increasing tax compliance (Hardiningsih et al, 2020; Nurkhin et al., 2018; Sari & Wirakusuma, 2018; Suartama & Wiratmaja, 2023; Sulistiyanti & Damayanti, 2023; Suyanto & Pratamab, 2018; Suyanto & Trisnawati, 2016; Ulantari et al., 2023; Wahyuni & Setiyawati, 2023; Wicaksana & Supadmi, 2019) . Other test results show that awareness has no effect on tax compliance. (Bayu Sata et al., 2022; Dharma & Ariyanto, 2014; Putra ., 2023)

Finally, the internal factors that determine taxpayer compliance are tax justice. The results of the article tests that we grouped show mixed results. Some test results show that tax justice has no effect on tax compliance (Ardhianto et al., 2022; Merkusiwati & Suaryana, 2021; Ratmono, 2014; Utami & Waluyo, 2022) . Meanwhile, other studies show the opposite result (Cahyonowati et al., 2023; Setyorini & Susilowati, 2018; Syakura & Baridwan, 2014; Yuliana & Isharijadi, 2014) .

External factors determining tax compliance are factors driving tax compliance that arise outside the taxpayer. The first factor is tax sanctions, where these sanctions can be in the form of fines, interest, or tax increases. According to our analysis, most of the test results show positive results (Gunarso, 2016; Hadiwijaya & Febrianty, 2019; Handoyo & Candrapuspa, 2017; Hardiningsih et al., 2020; Layata & Setiawan, 2014; Mei & Firmansyah, 2022; Permana & Sisdyani, 2022; Sari & Wirakusuma, 2018; Susanto et al., 2020; Ulantari et al., 2023; Wahyuni & Setiyawati, 2023; Wicaksana & Supadmi, 2019) . Only a small number of research results concluded that tax sanctions have no influence on compliance (Bayu Sata et al., 2022; Ratmono, 2014; Rodhiyah & Estiningrum, . 2022)

The second external tax compliance determinant is service quality, as the authority should provide the best service to taxpayers. The majority of the findings in the articles we collected state that service quality has a significant effect on tax compliance (Ardhianto et al., 2022; Hadiwijaya & Febrianty, 2019; Handoyo & Candrapuspa, 2017; Layata & Setiawan, 2014; Mei & Firmansyah, 2022; Permana & Sisdyani, 2022; Purwadi & Setiawan, 2019; Suari & Rasmini, 2018; Wahyuni & Setiyawati, 2023; Wicaksana & Supadmi, 2019) . Only a few studies have shown no effect (Bayu Sata et al., 2022; Suyanto & Pratamab, 2018) .

The third external determinant is digitalization in the field of taxation. Digitalization creates convenience for taxpayers and simultaneously also increases supervision of taxpayers. Some findings indicate that digitalization has a positive and significant effect (Arini & Isharijadi, 2015; Fasmi & Misra, 2014; Kwarto & Yunaenah, 2019; Malik et al., 2023; Putra, 2023; Sulistiyanti & Damayanti, 2023; Tualeka et al., 2021; Ulantari et al., 2023) , while other articles have concluded that digitalization has no significant effect on compliance (Damayanti & Amah, 2018; Mangoting et al., 2022) .

The next external determinant that has an effect on tax compliance is the authority of the tax authorities. The authority granted by laws and regulations mandates the tax authorities to supervise, audit, and collect taxpayers. Several studies have obtained empirical evidence that the authority of the authority also has a positive effect on compliance (Bayu Sata et al., 2022; Damayanti & Martono, 2018; Gunarso, 2016; Wahyuni et al., 2022) . On the other hand, there are also studies that show different results, namely that authority has no effect on taxpayer compliance (Cahyonowati et al., 2023; Mangoting et al., 2020).

The last external determinant is tax socialization. Tax socialization is needed to provide understanding for taxpayers given the increasing complexity of tax regulations. According to the articles we grouped, tax socialization has a positive and significant effect on community compliance to carry out their obligations in the field of taxation (Anjelina et al., 2023; Hardiningsih et al., 2020; Malik et al., 2023; Menanda et al., 2020; Rahayu et al., 2020; Suartama & Wiratmaja, 2023; Zelmiyanti & Amalia, 2020) . Other research results confirm that
socialization has no effect on increasing the opportunity for taxpayers to comply (Dewi et al., 2023).

A summary of the results of testing the determinants of both internal and external tax compliance can be seen in table 3. It can be seen that based on research from the collected journals that there are almost no determinants of tax compliance that have negative implications for the tax compliance studied.

Table 3 .The results of testing the determinants of tax compliance

Determinant	Positive	Negative	No impact	Total
Understanding	12	-	3	15
Trust	5	-	4	9
Motivation	8	-	-	8
Awareness	10	-	3	13
Sanction	12	-	3	15
Service	10	-	2	12
Digitalization	8	-	2	10
Tax Authority	4	-	2	6
Justice	4	-	4	8
Socialization	7	-	1	8

CONCLUSION

We conducted this research with the aim of providing an overview for future researchers who want to conduct research on the topic of tax compliance. First, related to the type of research. Qualitative research can be an interesting choice amid the dominance of quantitative research over qualitative research. The results of our data processing show that 92% of research in this field is quantitative research. Second, in quantitative research it is also necessary to consider using other test tools besides OLS and SEM PLS. Future research can consider using statistical tests such as ANOVA and Logit Regression in tax compliance research or other methods. Third, future research could use an economic approach to research on the topic of tax compliance rather than using a social psychology approach to add variety to research in this area. Our findings show that most of the results from the quantitative studies we analyzed using the social psychological approach and most of them show uniform results. In addition, the results of this study can also be used by the government with a comprehensive approach and based on understanding mandatory behavior in designing strategies to increase tax compliance in Indonesia which has implications for optimizing state revenue.

This research has several limitations that need to be considered. The first is regarding the database used. This research mainly uses data from the SINTA economic journal database with SINTA 1, SINTA 2, and SINTA 3 accreditation. The database used needs to be expanded to get more comprehensive findings in future research. Although Scopus is the largest academic database, it is possible that there are still many journals that have not been included in this database. Other databases that can be used in future research are *Scopus, Dimension, Web of Science, PubMed,* and Google *Scholar*. Second, the search keywords for tax compliance articles used are based on the document title. This means that query search results in other

fields such as author, affiliation, source title, abstract, and keywords are not included. It is expected that more representative results will be obtained by including these *fields*.

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