

The Role of Taxpayer's Perception of the Government and Society to Improve Tax Compliance

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Abstract

This study examined the behavior of the taxpayer in relation to tax compliance. This study developed the Theory of Fiscal Psychology and Subjective Norm to explain tax compliance behavior. The research sample of 323 individual taxpayers in the Central Java. Data collection was conducted by survey method. This study provides empirical evidence that Theory of Fiscal Psychology and Subjective Norm can explain tax compliance behavior. This means that the tax compliance behavior is influenced by the intention to comply, while the intention to comply is influenced by subjective norms and of the perception of the government.

Keywords: Tax compliance, Subjective norm, Perception of government

1. Introduction

Upon receipt of the natural resources that are part of non-tax revenue is not reliable anymore, hence the role of tax to the state income is greater from year to year. This is shown in the proportion of tax revenues to total state revenue in 2011-2013 increased from 72.19% in 2011 to 73.28% in 2012 and 75% in 2013. Table 1.1 illustrates the role of tax revenues to total revenues.

Table 1. Component of Indonesian Revenue

Realization Of	2011		2012		2013	
	Trillion IDR	%	Trillion IDR	%	Trillion IDR	%
Tax Revenues	873,87	72,19	980,51	73,28	1.072,10	75,00
Non Tax Revenues	331,47	27,38	351,80	26,29	352,90	24,69
Grants	5,25	0,43	5,78	0,43	4,50	0,31
Total	1.210,59	100	1.338,09	100	1.429,5	100

Source: LKPP, 2011-2013

Table 1 above shows that among other sources of state revenue, tax revenue plays an important role because more than 70% of state revenue comes from taxes. This means that the current tax revenue become the backbone of state revenue. To secure the state finances, one of the things that can be done is to increase revenue realization, at least suitable to what has been budgeted. In relation to tax revenues, so that can be done is to improve taxpayer compliance. Tax compliance became the center the taxation system in Indonesia, because the system used in Indonesia is a self-assessment system.

Self-assessment system has been implemented for three decades, but it turns out taxpayer compliance which is the backbone of the success of the self-assessment system does not show satisfactory results. Pandiangan (2011) disclose that the taxpayer compliance in Indonesia in 2010 reached 58.16%. Compliance in 2010 this had increased significantly compared to compliance in 2008 that only 33.08% and amounted to 54.15% in 2009. Manurung (2013) disclose in 2012, the percentage of individual taxpayers who pay taxes and report Tax (SPT) compared with the number of individual taxpayers who registered is 44%. The same ratio for corporate taxpayers, namely the percentage of corporate taxpayers who pay taxes and report Tax (SPT) compared with the number of registered corporate taxpayers is only 27%.

Creation of tax compliance with emphasis on the application of sanctions, is not in line with the spirit created in the self-assessment system, because this system emphasizes on self-awareness of the taxpayer to create compliance not as imposed by the system that is through sanctions. Emphasis on sanctions in an effort to increase tax compliance indicates that the Tax Office assumes that the taxpayer in making choices related tax obligations only be based on purely economic motives. James, Murphy dan Reinhart (2005) A assume that is better to explore other approaches to understand the factors of non-economy that can influence the behavior of taxpayers. The focus in creating tax compliance had been centered on the economic approach then shifted to social psychological approach, to take into account the non-economic factors.

Social psychological approach is seen giving a better understanding of the behavior of the taxpayer (Pope dan Mohdali, 2010). Therefore, in creating tax compliance should be a psychological approach to the taxpayer because of tax compliance related to things that exist within the taxpayer. Moreover, considering the psychological approach performed in a democracy (in this case is Indonesia) the relationship between taxpayers and tax authorities is a psychological contract (Feld dan Frey, 2002). Psychological contract calls for an equal relationship between taxpayers and tax officials. In addition, the success of the tax depends on how much taxpayers and tax officials have mutual trust and adhere to commitments in this psychological contract.

Psikogis approach assumes that an individual is not independent, self-centered and only maximize utility, but they also interact with other human beings in accordance with the attitudes, beliefs, norms and roles (James dan Alley, 2002). Feld dan Frey (2002) A stated that the relationship between the taxpayer and the tax authority is a contract that involves a complex interaction between the taxpayer and the government in establishing a fair reciprocal relationship. The viability of the contract between the taxpayer and the government is very depend on the perception of the taxpayer on government (Damayanti dan Supramono, 2012). If taxes paid and public services provided by the government is considered by the taxpayer equitable, taxpayers might tend to comply with tax laws and this has a positive effect on tax compliance (Feld dan Frey, 2002; Torgler, Demir, Macintyre, dan Schaffner, 2008). The importance of tax payer's perception of the government r described in the Fiscal Psychology Theory.

Fiscal Psychology Theory explains that the taxpayer's perception of the government is an important factor. Fiscal Psychology Theory emphasizes the loss of motivation of the taxpayer to pay taxes because there is no real advantage of the benefits of tax payments (Hasseldine dan Bebbington, 1991). Fiscal Psychology Theory is a mixture of economic and psychological approach, which is another option that is better in explaining the tax compliance (Hasseldine dan Bebbington, 1991). This approach emphasizes the importance of positive policies developed by the government to improve the cooperation between the taxpayer and the government (Lewis, 1982). Lewis (1982) also states that the individual perception of the taxpayer holds an important role for this cooperation. Kogler *et al.*, (2013) dan Turner (2005) A successfully demonstrated that the level of tax compliance is more influenced by the taxpayer trust in the government, especially against the tax system. Moreover, in the model proposed by Sliperry Slope. Muehlbacher and Kirchler (2010) explains that compliance depends on the taxpayer's perception of the government. Therefore, this research examines the role of perception variables taxpayer against the government on tax compliance.

Indonesia is a country with a collective society, therefore the taxpayer will consider the society perception in tax compliance. Ajzen (1991) A express that the belief of a behavior is desired by others, and he was encouraged to do so as subjective norm. Therefore, this study adds subjective norm as a determinant of tax compliance.

Based on the explanation, this research will analyze the influence of the subjective norm and perception of government and on tax compliance. Ajzen (1991) revealed that in general people act in accordance with the intention or tendency and in accordance with the ability which he believed. Therefore, the behavior of tax compliance will also be determined by the intention of the taxpayer to comply. Thus, this study will analyze how subjective norm and the perception of government influence on intention to comply and the influence of tax compliance on tax compliance behavior. The purpose of this study is to provide empirical evidence of the effect of subjective norm and perception of the government with intention to comply to and influence the intention to comply with tax compliance behavior.

2. Literature Review

Fiscal Psychology Theory explains that the taxpayer's perception of the government is an important factor. Fiscal Psychology Theory emphasizes the loss of motivation of the taxpayer to pay taxes because there is no real advantage of the benefits of tax payments (Hasseldine dan Bebbington, 1991). Kogler *et al.*, (2013) dan Turner (2005) A indicates that the level of voluntary compliance is more influenced by the taxpayer to the government's trust, especially against the tax system. Fiscal Psychology Theory was firstly introduced by Schmolders (1959), which emphasizes the lack of motivation for the taxpayer to pay taxes because there is no real advantage of the benefits of tax payments.

Akerlof (1982) dalam Feld dan Frey (2002) A describes the relationship between taxpayers and tax authorities as an implicit contract or relational. Thereby the relationship between the taxpayer and the tax authority involves a strong emotional bond and loyalty beyond transactional exchanges. Rousseau dan Taman (1993) A has used this concept for a long time, call the psychological contract. Many conditions determine the extent of the psychological contract between the taxpayer and the tax authorities there, one of which is the perception of the taxpayer

Fiscal Psychology Theory provide better insight into how people behave in the economic situation, to explore the effects of economic issues and government action against the attitude of the community in an effort to encourage positive behavior to comply with tax rules. Fiscal Psychology Theory is a mixture of economic and psychological approach, which is another option that is better in explaining the tax compliance (Hasseldine dan Bebbington, 1991). This approach emphasizes the importance of positive policies that was developed by government to improve the collaboration between taxpayers and the government. In other words, in the Fiscal Psychology Theory, tax enforcement is seen as a crisis of behavior, which can be fixed with the cooperation of the taxpayers with the government.

Taxpayer's perception of government is important because the relationship between the taxpayer and the tax authority is a contract that involves a complex interaction between the taxpayer and the government in establishing a fair reciprocal relationship (Feld dan Frey, 2002). The interaction between taxpayers and the government influence on the spirit of the tax (Hart and Frey, 1994). Lewis (1982) states that the individual perception of the taxpayer plays an important role. The viability of the contract between the taxpayer and the government is very depend on the perception of the taxpayer on the government. If taxes paid and public services provided by the government is considered by the taxpayer equitable, taxpayers might tend to comply with tax laws and this has a positive effect. In the literature of tax compliance, perceptions about the fairness of the tax payers of the tax system is recognized as an important factor that can have a significant effect on the behavior of tax compliance (Palil, Akir dan Ahmad, 2013).

Perception of the taxpayer on the government for taxes refers to how social groups provide an appreciation or even into opposition over the existing tax system (Edlund, 1999). Taxpayers tend to avoid paying taxes if they assume that the tax system is unfair (Richardson, 2007). Saad (2009) proved that compared to the tax rate, the perception of the tax will be affect tax compliance. Kogler et al., (2013) and Turner (2005) showed that the level of voluntary compliance is more influenced by the taxpayer trust in the government, especially of the tax system. In his research in Ghana, Razak and Adafula (2013) proved that the perception of the taxpayer on government influence on intention to comply. Based on the above presentation, the perception of the taxpayer on the government in taxes alleged to have ties to the intention to comply, so research hypothesis is formulated as follows;

H₁ : *Perception Taxpayer government has positive influence on intention to comply*

Subjective norm is the perception of social pressure to perform or not perform the behavior (Ajzen, 1991). Subjective norm refers to a person's beliefs about whether individuals or groups of individuals approve or reject a particular behavior, and the extent to which individuals are motivated to adjust to individuals or other groups (Bobek dan Hatfield, 2003). Meanwhile, Baron and Byrne (2002) states subjective norm is the perception of the individual whether others will support or not for his actions. Someone believes that the person who gave him that behavioral reference should be made, so subjective norm will affect its intention to perform a particular behavior (Ariff, Bidin, Sharif, dan Ahmad, 2010).

In connection with taxation, subjective norm refers to the pressure of the surrounding environment to the taxpayer that compliance is a must. Accordingly subjective norms towards tax compliance can be understood how much the people around taxpayer support tax compliance, the higher the required support of other taxes on tax compliance, the higher the intention to comply (Ajzen, 1991). Social norms constructed through social pressure and influence people around the taxpayer that are important to the individual, such as family, relationships and leadership. If people around the taxpayer has a positive attitude towards tax compliance, so the taxpayer will dutifully pay taxes. Conversely, if people around the taxpayer that are considered important to have a negative attitude towards tax compliance, so taxpayer will avoid paying taxes (Basri, Surya, Fitriyani, Novriyan, dan Tania, 2012).

Several empirical studies have shown that subjective norms affect intention to comply. Bobek and Hatfield (2003) in his study of the taxpayer in the United States showed that subjective norm positive effect on intention to comply. Similarly, Hanno and Violette (1996) also successfully prove empirically that subjective norm positive effect on intention to comply. In his research on taxpayers in Malaysia, Hai and See (2011) proved that subjective norm positive effect on tax compliance intentions. Similar results were shown by Cullis, Jones and Savoia (2012) were able to show that social norms will lead intention to comply.

Mustikasari (2007) has also been proved empirically that subjective norms positively affect tax compliance intentions. Therefore, the research hypothesis is formulated as follows

H₂ : Subjective norms on tax compliance positive effect on intention to comply

Ajzen (1991) describes the intention as the extent to which an individual is willing to endeavor to perform the behavior, or a concerted effort to mobilize action to implement the behavior. This means that, in general, people act according to the intention or tendency and in accordance with the ability which he believed. Individuals intent on a behavior will affect the behavior displayed. Trivedi dan Shehata (2005) A study in Canada successfully in proved that the intention to comply with a positive effect on tax compliance. Langham et al., (2012) in his study of the taxpayer in Australia also successfully proved positive effect of intention to comply with tax compliance behavior. Additionally, Blanthorne (2000) and Hanno and Violette (1996), has been proved empirically, that positively affects the intention to tax non-compliance. In Indonesia, the research on tax compliance has also been proved that the intention to comply will influence the behavior of compliance or otherwise intention to disobey will affect the behavior of tax noncompliance (Aini *et al.*, 2013; Ernawati dan Purnomosidhi, 2011; Mustikasari, 2007). Based on the above presentation, so formulated the following research hypothesis;

H₃: Intention to comply a positive effect on tax compliance behavior.

3. Metodology

The data in this study are those of the individual regarding the variables used in the study, according to what they perceive. Primary data were obtained using a questionnaire containing individual opinion of the variables examined using survey methods. Respondents in this study is the individual taxpayer in Central Java. Individual taxpayer used in this study because this study analyzing internal stuff that is more personal.

Sampling technique in this study used multi-stage sampling that is by using stratified random sampling and convenience sampling. Stratified random sampling is used to determine the city in which the Tax Office was selected as the basis for sampling. Basic distribution of the strata used tax ratio of each city in Central Java., that divided into three strata there are city that has a high tax ratio, city that has a moderate tax ratio, and city that has a lower tax ratio. The city that has a high tax ratio consists of seven cities. The city that has a moderate tax ratio consists of 19 cities and counties. In addition, there are nine city with low tax ratio. Based on the above stratification, each city was selected as location of research. Determination of the city as the sample used simple random sampling using the tools excel program, with a total sample were 11 cities. Based on the 11 cities selected as a sample, determined individual taxpayer selected as sample. Limitations that there is no data about individual taxpayer so selecting samples used convenience sampling.

Perception of government's constructs is measured by modifying the indicators of taxpayer's perception on government developed by Edlund (1999). The indicators used to measure the perceptions of government are (1) Perception of the tax system (2) The position of the tax system (3) The development of the country's economy (4) Distribution of tax (5) Tax Benefit and (6) Efforts to tax evasion.

Subjective norm refers to a person's beliefs about whether individuals or groups of individuals approve or reject a particular behavior, and the extent to which individuals are motivated to adjust to individuals or other groups (Bobek dan Hatfield, 2003). Indicators to subjective norm's construct are (1) Approval (family, friends and colleagues) on tax compliance action (2) concerns a taxpayer with the consent of family, friends and colleagues.

Intention is the tendency or the decision to tax compliance behavior. In measuring the construct of intention to comply, the indicators used are (1) The tendency to adhere to the provisions of tax (2) The decision to comply with tax regulations (3) The desire for consistency of tax compliance.

Tax compliance is understood as a taxpayer compliance in fulfilling its functions is to calculate, pay and report. These constructs were measured using four indicators in the Statement of Standards for Tax Services (SSTS), which includes compliance with the load that can be deducted in the calculation of income taxes, estimated taxes, tax error, the tax treatment but by modifying the rules of taxation in Indonesia. Indonesian taxation rules, applying the tax rate of 1% of turnover which entered into force in July 2013, therefore, the criteria of the first SSTR namely compliance burden that can be deducted in the calculation of income tax is not used in this study. In addition, this study will add taxpayer compliance criteria set out in the KMK 235 / KMK.03 / 2003. Taxpayer compliance criteria in KMK 235 / KMK.03 / 2003 consists of monthly tax return submission compliance, compliance SPT delivery and payment compliance. The indicators used in measuring compliance consists of a Statement of Standards for Tax Services (SSTS) and KMK 235 / KMK.03 / 2003 are (1) Compliance for estimated taxes (2) Compliance with tax error (4) Compliance with the tax treatment (5) Compliance with the delivery of return period (6) Compliance with the delivery of SPT (7) Compliance payment.

4. Analysis

4.1 Data Analysis

The sample was an individual taxpayer who is in Central Java. Based on the selected sites, in the respective cities distributed 30 questionnaires so that the total questionnaires distributed were 330 questionnaires. Questionnaires were returned and can be processed at 232 (70.30%). Some of the questionnaire can not be processed caused by to incomplete answers and not serious in answering. Lack of seriousness in answering the questionnaire is known of some negative statements in the questionnaire.

Most of samples had high school which 125 (53.88%), while 45 educated under the SMA (19:40%), university degrees of 51 (21.98%) and master as many as 11 (4.74%). In this study, all respondents for tax purposes using Regulation No. 46 of 2013 because all respondents have an income of less than Rp 4.8 billion. The composition of the respondent's income is 53 respondents (22.84%) have incomes below Rp 2,000,000 per month, 179 (77.16%) have incomes between Rp 2,000,000 to Rp 400 million and none of which has a wealth of over USD 400 million per month. On average, respondents made their own tax calculation that 173 respondents (74.57%). While 29 respondents (12:50%) submit tax calculation on tax consultants and 30 respondents (12.93%) submit to the tax authorities tax calculation. Thus most of the respondents carry out tax obligations.

Tabel 2. Descriptive Statistics

Construct	N	Min	Max	Avg	Std. Dev.
Subjective Norm	232	2	7	5.7766	1.1105
Perception of Government	232	1	7	4.9670	1.3689
Intention to Comply	232	3	7	6.0546	0.7136
Tax Compliance	232	2	7	5.9734	0.8803

Table 2 shows that the average respondent's answer is more than 5 to subjective norm, intention to comply and tax compliance. This indicates that respondents tend to agree that the community around taxpayer support tax compliance, have a high intention to comply and have a high tax compliance behavior. Of all constructs were constructed in this study, only the perception of the government constructs which has an average value of less than 5. This suggests that the perception of the taxpayer on the government is at a low interval.

Two main parameters are constructed in this study is validity test (convergent validity and discriminant validity) and reliability test. The following is the output table iteration algorithm.

Tabel 3. Algorithm

	AVE	Composite Reliability	R Square	Cronbachs Alpha	Communality	Redundancy
Tax Compliance	0.719423	0.953030	0.347194	0.943157	0.719423	0.218698
Intention to Comply	0.894869	0.962309	0.462178	0.941158	0.894869	0.323891
Subjective Norm	0.713129	0.937088		0.919287	0.713129	
Perception of Government	0.766113	0.942267		0.922710	0.766113	

Validity Test. The construct validity consists of convergent validity and discriminant validity. Convergent validity relates to the principle that the measure of a construct correlated. If the loading values between 0.50 to 0.70, the researcher should not remove the indicator, along value Average Variance Extracted (AVE) and the indicator Communality > 0.50 (Hartono, 2009). For all constructs, the outer loading factor value is > 0.70, AVE is > 0.5 (Table 3) and Communality is > 0.5 (Table 3).

Discriminant validity relates to the principle that different constructs indicators should not be high correlated. Cross loading value shows that each indicator constructs has a higher value or accumulate at a predetermined construct. Thus, it can be concluded that the instruments used in this study is valid.

Reliability Test. Reliability demonstrated accuracy, consistency, and accuracy of a measuring tool in measuring. Reliability test (Table 3) shows that the value of Cronbach's alpha > 0.60 and reliability composite value > 0.70 for all constructs were used. Thus, it can be concluded that the instruments used in this study are reliable.

4.2 Hypotesis Testing and Discussion

Table 4. Hypotesis Testing

Hypotesis	Original Sample	Sample Mean	Standard Deviation	Standard Error	T Statistics
H1 PG -> IC	0.316381	0.321416	0.056834	0.056834	5.566759
H2 SN -> IC	0.459090	0.452612	0.059708	0.059708	7.688967
H3 IC -> TC	0.589231	0.591763	0.042659	0.042659	13.812617

Note IC: Intention to Comply, TC: Tax Compliance, SN:Subjective Norm, PG: Perception of government

Hypothesis 1 (H1) stated that the perception of the government have a positive effect on intention to comply. Results testing showed statistical value of t is 5.566759 ($> 1,645$), can be concluded H1 be supported. 0.316381coefficient values indicate that the government's perception of the taxpayer on a positive influence on the intention to comply. This means tax payer that have better perception of the government will have the higher intention to comply compared if perception is not good. The results of this study support the results of previous studies conducted by Richardson (2007), Saad (2009) Kogler et al., (2013), Turner (2005) and Razak and Adafula (2013). Richardson (2007) prove that the taxpayer who assume that the tax system is unfair tend to avoid paying taxes. In addition, Saad (2009) proved that the perception of the taxes will be affect tax compliance.

In his research in Ghana, Razak and Adafula (2013) proved that the perception of the taxpayer on government influence on intention to comply. The same thing is also proven by Kogler et al., (2013) and Turner (2005) which showed that the level of voluntary compliance is more influenced by the taxpayer confidence in the government, especially of the tax system.

Several studies have been conducted to obtain empirical evidence that the perception of the government's influence on intention to comply. Assessment of the effect of the government's perception of intention to adhere been conducted in different countries. This study, also obtain empirical evidence consistent with previous research studies. Thus, it can be concluded that the perception of government is a determinant factor intention to comply.

The empirical evidence implies that a taxpayer who has better perception of government will have the intention to comply higher than the taxpayer who has a poor perception of government. Therefore, the tax officials should perform a series of measures that encourage taxpayers to give appreciation to the government. This is for example done by creating a fair taxation system. Richardson (2007) states that taxpayers tend to avoid paying taxes if they assume that the tax system is unfair. The government needs to build a perception within the taxpayer that the tax system has been implemented properly and the taxpayer never be the losers. In addition, the taxpayer must be given the belief that the existing tax system is able to improve the economy and the whole state revenue has indeed been used for the development of the country and has been free of tax evasion efforts.

Hypothesis 2 (H2) suggests that subjective norms on tax compliance has a positive influence on the intention to comply. The results show the value of the t statistic 7.688967 (> 1.645), it can be concluded H2 is supported. 0.459090coefficient values indicate that subjective norms on tax compliance positive effect on intention to comply. This means that the higher the subjective norm on tax compliance, the higher intention to comply.

These results are consistent with research conducted by Bobek and Hatfield (2003) in his study of taxpayer in the United States showed that subjective norm positive effect on intention to comply. Similarly, Hanno and Violette (1996) who also successfully prove empirically that subjective norm positive effect on intention to comply. In his research on taxpayers in Malaysia, Hai and See (2011) proved that subjective norm positive effect on tax compliance intentions. Similar results were shown by Cullis, Jones and Savoia (2012) were successfully proved that the social norm will direct intention to comply. Mustikasari (2007) has also been proved empirically that subjective norms positively affect tax compliance intentions.

The empirical evidence implies that a taxpayer who has higher perception of subjective norm will be intending to comply on their tax obligations than taxpayers who have lower perception of subjective norm. Subjective norm refers to the pressure of the surrounding environment to the taxpayer that compliance is a must. Thus, policymakers should seek to create conditions in which people around the taxpayer support tax compliance. Social norms constructed through social pressure and influence people around the taxpayer that are important to the individual, such as family, relationships and leadership. (Basri, et.al, 2012).

Several studies have been conducted to obtain empirical evidence that subjective norms influence the intention to comply. Testing the effect of subjective norm on the intention to comply has been conducted in different countries. This study, also obtain empirical evidence consistent with previous research studies. Thus, it can be concluded that subjective norm is a determinant factor of intention to comply.

The empirical evidence implies that taxpayers who have the perception that the pressure of the social environment on tax compliance will be intending to comply on their tax obligations than taxpayers who do not have the perception that the pressure of the social environment on tax compliance. Thus, the existing tax system should encourage people around the taxpayer (family, friends and colleagues) that has a passion for creating tax compliance.

Hypothesis 3 (H3) stated that the intention to comply a positive effect on tax compliance behavior. The results show the value of the t statistic is 13.812617 (> 1.645), it can be concluded H3 supported. 0.589231 coefficient values indicate that the intention to comply a positive effect on tax compliance behavior. This means that the higher the intention to comply then tax compliance behavior will be higher.

The results are consistent with studies conducted by Trivedi and Shehata (2005) who used the participants in the Canadian taxpayer. In his research Trivedi and Shehata (2005) proved that the intention to comply a positive effect on tax compliance. In addition, this study also consistent with research conducted by Langham et al., (2012) in Australia who proved the positive influence of intention to comply with tax compliance behavior. Additionally, Blanthorne (2000) and Hanno and Violette (1996), has been proven empirically, that positively affects the intention to tax non-compliance. This study is also in line with research Aini et al., (2013), Ernawati and Purnomosidhi (2011) and Mustikasari (2007) who conducted research in Indonesia and prove that the intention to comply will influence the behavior of compliance or otherwise intention to disobey will affect behavior tax non-compliance.

Several studies have been conducted obtain empirical evidence that the intention to comply effect on tax compliance behavior. The study of the influence of intention to comply with tax compliance behavior has been carried out in different countries. This study, also obtain empirical evidence consistent with previous research studies. Thus, it can be concluded that the intention to comply is a determinant factor of tax compliance behavior.

The empirical evidence implies that taxpayers who have greater intention to comply will have a bigger tax compliance behavior anyway. Ajzen (1991) describes the intention as the extent to which an individual is willing to strive to perform the behavior, or a concerted effort to mobilize action to implement the behavior.

5. Conclusion

This study shows that strong desire of taxpayers to comply the tax obligations determined by subjective norms on tax compliance, and the perception of the taxpayer on the government. This suggests that one of the goals of this research is to explain the factors that affect compliance in taxation through Fiscal Theory in Psychology can be realized.

Overall, the model of tax compliance by using the approach of social psychology shows that tax compliance would arise if the taxpayer's intention to comply, while the intention to comply is determined by social pressure on tax compliance, and the perception of the taxpayer on the government.

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