



Tax Compliance Model with Legal Certainty Factors: A Laboratory Experiment Study

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Tax is a contribution made by taxpayers to the state. However, the lack of taxpayer awareness affects the level of taxpayer compliance. The implementation of high law enforcement has an important role in increasing taxpayer compliance. This research aims to test whether there are differences in the level of tax compliance with high and low law enforcement. This researcher used a 2x1 factorial experimental design by testing the dimensions of law enforcement in high and low conditions. The participants involved in this research were 95 FEB undergraduate accounting students with the criteria of having taken taxation courses at Muhammadiyah University Gresik. The results of this research are that there is a significant difference between the level of tax compliance in high law enforcement conditions compared to low law enforcement conditions, this shows that taxpayers will feel burdened by high tax sanctions in the future. Taxpayers will tend to choose to comply if the higher the enforcement of the applicable law or the heavier the tax sanctions imposed. Without sanctions, taxpayers will take it lightly and choose not to carry out their tax obligations properly. Strict law enforcement is able to create compliance from taxpayers.

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INTRODUCTION

The issue of differences in interests (expectation gap) consistently arises in the context of fostering a tax compliance climate (Mujaddid & Ramadan, 2019). The state, in this case the government is oriented towards optimal tax revenue, meanwhile taxpayers want low tax payments because people think that taxes are burdensome and do not provide direct benefits to the payer Torgler (2008).

Empirical studies addressing tax compliance issues associated with law enforcement factors have been extensively conducted by researchers (Utami, 2017; Wulan, 2013). Based on these studies, law enforcement factors can explain tax compliance. Furthermore, other researchers have stated that building tax compliance requires more policy reform, and taxpayers will voluntarily demonstrate their compliance. One such policy reform is tax amnesty, which can be interpreted as an incentive, reward, or at least a moment for taxpayers who may not have fully demonstrated compliance previously. This is empirically supported by research (L. Dwi Damayanti & Amah, 2018; Dewi & Merkusiwati, 2018; Hayat & Kristanto, 2019; Karnedi & Hidayatulloh, 2019; Laura & Akhadi, 2021).

Empirical research tests the tax compliance model with the explanatory variable of law enforcement using various approaches. Studies by (Dewi & Merkusiwati, 2018; Hayat & Kristanto, 2019; Karnedi & Hidayatulloh, 2019; Laura & Akhadi, 2021; Matasik et al., 2021; Suyanto & Putri, 2017; Utami, 2017; Wulan, 2013) examine a linear factor model influencing tax compliance. Meanwhile, with an experimental approach, the research by Pratikno & Lasdi (2022) tests a law enforcement model explaining tax compliance.

The results obtained from previous studies vary, depending on their research context. Studies (Dewi & Merkusiwati, 2018; Karnedi & Hidayatulloh, 2019; Laura & Akhadi, 2021; Pratikno & Lasdi, 2022) found that variables representing law enforcement positively affect tax compliance. Theoretically, these empirical findings can be explained because a higher implementation of tax sanctions automatically increases compliance among taxpayers. On the other hand, different results were obtained by researchers Masruroh & Zulaikha (2013), who found indications of a difference, namely that variables derived from law enforcement have a negative impact on tax compliance. The limited knowledge regarding tax sanctions possessed by taxpayers plays a crucial role in this regard. A lack of knowledge tends to encourage taxpayers to exhibit non-compliant behavior.

Other research results state that law enforcement variables cannot explain tax compliance (Tahar & Rachman, 2014; Tiraada, 2013).

An overview of previous empirical research reveals several gaps. Firstly, there is a gap in terms of the model, where predictive models of tax compliance testing law enforcement variables have not been widely conducted. Secondly, in terms of research approach, as far as the researcher's observations go, there hasn't been any use of a quantitative approach with a laboratory experimental method to test tax compliance models.

The research is conducted to test the tax compliance model with the predictor variable being law enforcement, adopted from Matasik & Damayanti's (2019) study. The current study employs a quantitative approach with a laboratory experimental method. The experiment is conducted on sixth-semester accounting students at Muhammadiyah University Gresik.

This research provides updates that address gaps in previous studies. Firstly, in terms of the model, this study tests the tax compliance model by including the predictor variable, namely law enforcement, to test differences in the level of tax compliance. The dimension of law enforcement examined is high and low law enforcement. The update in terms of the model tested in this research also includes a model testing influence, in addition to the experiment.

Law Enforcement

The enforcement of tax laws is a necessary step taken by the government to ensure that taxation is conducted correctly according to the applicable regulations. Quoting the opinion of Sutedi (2011), it is stated that the purpose of taxation obligations is in line with what is regulated in the law, such as how to create accounting records, submit tax returns, pay taxes on time, and provide other relevant information. Tax law enforcement in Indonesia is divided into two types: administrative law enforcement and criminal law enforcement. The difference can be determined by the severity of the violations committed by taxpayers. The Directorate General of Taxation (DJP) will impose administrative sanctions such as fines, interest sanctions, and increase sanctions through the Tax Billing Letter (STP) if it is proven that taxpayers have violated their obligations by not paying and reporting taxes on time. Meanwhile, criminal law enforcement is carried out when taxpayers cannot meet administrative sanctions. This law enforcement is designed to increase the compliance of taxpayers by imposing high tax sanctions. In Indonesia, many taxpayers are still not fully compliant with their tax obligations.

Data shows that there were 401 taxpayers who disclosed the inaccuracies in their financial statements with a total principal and penalty payment of IDR 1.62 trillion. In addition, IDR 3.3 trillion was obtained from 5,393 taxpayers who corrected their tax returns (DJP law enforcement performance results, 2022).

Empirical research by Pratikno & Lasdi (2022), Wulan (2013) explains the difference in behavior between taxpayers who have experienced high tax sanctions and those with low tax sanctions. High tax sanctions create compliance behavior among taxpayers compared to low tax sanctions.

Tax Compliance

Tax compliance can be defined as when taxpayers demonstrate a cooperative attitude in fulfilling and carrying out their obligations. Taxpayers are formally compliant when they have fulfilled their tax obligations in accordance with the applicable laws. This is evidenced by the voluntary registration

of taxpayers without any coercion.

Quoting a report presented by the Directorate General of Taxes, Ministry of Finance in 2022: There is still a significant number of taxpayers who are not compliant in fulfilling their tax obligations. This is evidenced by the realization that the level of compliance among taxpayers in submitting Annual Tax Return (SPT) in the tax year 2022 only reached 83.2%. The compliance ratio of taxpayers is calculated by comparing the number of Annual Income Tax (PPH) returns received in one year with the number of taxpayers who are registered as obligated to submit SPT at the beginning of the year. Based on the percentage of taxpayers' compliance rates, it can be interpreted that taxpayers are not 100% compliant in fulfilling their tax obligations.

To achieve a high level of taxpayer compliance, it requires the involvement of a student to have an understanding of the rules and procedures of taxation, as students are the future taxpayers.

Furthermore, to support taxpayer compliance, the government implements policies in the form of tax sanctions to enhance compliance. [Pratiknjo & Lasdi \(2022\)](#) state that building tax compliance requires policy reform that provides opportunities for taxpayers to voluntarily demonstrate compliance. Empirical research tests factors that can influence tax compliance by including the explanatory variable of law enforcement ([Dewi & Merkusiwati, 2018](#); [Hayat & Kristanto, 2019](#); [Karnedi & Hidayatulloh, 2019](#); [Laura & Akhadi, 2021](#); [Matasik et al., 2021](#); [Suyanto & Putri, 2017](#); [Utami, 2017](#); [Wulan, 2013](#)). Meanwhile, the study by [Pratiknjo & Lasdi \(2022\)](#) tests the law enforcement model in explaining tax compliance using an experimental method.

HYPOTHESIS DEVELOPMENT

There is a Difference in the Level of Tax Compliance in High-Low Law Enforcement Climates

The factor of law enforcement can explain tax compliance by referring to the premise of trust and power to/from authorities in the slippery slope theory. Law enforcement represents an antagonistic climate in building tax compliance. Tax compliance will only occur when there is certainty in law enforcement. The existence of legal certainty in the context of fulfilling tax obligations emphasizes protection, consequences, and justice for those who exhibit both compliant and non-compliant behaviors. This perspective aligns with the economic perspective of [Allingham \(1972\)](#), which explains that building compliance must be done repressively through strict law enforcement actions such as audits, sanctions, fines, and penalties for those who are non-compliant. This is also considered effective in fostering compliance because such repressive actions can be seen as a form of justice for those who demonstrate compliance.

Difference in the level of compliance between taxpayers experiencing a high law enforcement climate and those experiencing a low law enforcement climate. In a high law enforcement climate, taxpayers are likely to exhibit a calculative motive where the calculation takes the form of non-

compliance. Taxes will only result in a higher burden compared to compliant behavior. A law enforcement climate that provides certainty or tends to be strict is more likely to enhance tax compliance. This can be explained by the tendency of taxpayers to calculate the probability or likelihood of undergoing audits, sanctions, fines, and penalties that may be incurred when they are negligent.

Empirical facts from previous studies by [Matasik & Damayanti \(2019\)](#), [T. W. Damayanti & Martono \(2018\)](#), and [Wulan \(2013\)](#) indicate that there is a difference in the level of compliance in climates of high and low law enforcement. The tendency toward calculation serves as an explanation for compliant behavior among taxpayers. The calculation premise explains tax compliance with the argument that the cost when indications of non-compliance are detected is greater and more burdensome. Based on the above description, the hypothesis that can be developed is as follows:

H1: There is a difference in the level of compliance in high and low law enforcement climates.

Conceptual Framework

To illustrate the pattern of relationships between each variable, the researcher used a conceptual framework. With the conceptual framework, researchers try to compare differences in levels of tax compliance when high and low law enforcement is implemented. [Figure 1](#) is the conceptual framework of the researched model.

[\[Figure 1 about here\]](#)

METHODS (FOR ARTICLES OF RESEARCH RESULTS)

This research used a quantitative approach. The researcher employed a laboratory experimental design with a 2x1 factorial to test law enforcement under high and low conditions. In sample selection, the researcher used purpose sampling technique to obtain participants. The total number of participants obtained was 95 students. The participants were accounting students who had taken taxation courses at the University of Muhammadiyah Gresik. Students who had studied taxation were considered to have an understanding or knowledge of the applicable tax rules and procedures.

The data collection technique involved the researcher distributing questionnaires to respondents directly. Respondents were given a questionnaire containing 10 items related to tax compliance as the research instrument. The indicators for questions related to tax compliance were adopted from the study by [Benk et al. \(2016\)](#). The tax compliance variable instrument is measured with several questions such as "I pay taxes because I think paying taxes is something I have to do"; "I pay taxes to help society and the country"; "I pay taxes because I like contributing to the good of many people"; "I pay taxes because for me paying taxes is a natural thing"; "I pay taxes because paying taxes is my duty and obligation as a

citizen"; "I pay taxes because many tax audits are carried out"; "I pay taxes because the authorities often carry out tax audits"; "I pay taxes because I know that I/my company will be audited"; "I pay taxes because the penalties for tax evasion are very severe"; "I pay taxes because I know how to avoid taxes without attracting attention". Variables were measured using a Likert scale with response options ranging from strongly disagree to agree, indicated by numbers 1 to 5. This method was chosen to assess the level of understanding of respondents regarding compliance itself.

The variable of law enforcement certainty was divided into two dimensions: high and low law enforcement certainty. In measuring the variable, the researcher used a Likert scale with five items and response options ranging from strongly disapprove to strongly approve.

For research using experiments, the form of the questionnaire or research instrument used was a case. Respondents were divided into several experimental groups, where one group served as the control group, and the other group was the manipulation group. The manipulation to be performed took the form of a case related to high and low law enforcement dimensions. The case study discusses participants as individual taxpayers who carry out independent work which shows that they are not fully compliant. This can be seen from the existence of assets and income that have not been fully reported/disclosed for the past five years. Then participants are faced with two choices that direct participants to take actions that indicate a high and low level of compliance with law enforcement.

When the climate of certainty in tax law enforcement tends to be high, respondents found that colleagues or colleagues received tax sanctions, tax audits and penalties due to not fully demonstrating compliance. Participants are faced with the first option, namely "participants report their taxes with actual conditions such as fully disclosing assets"; "report all income received"; "pay taxes according to the income received"; and "report SPT correctly according to existing conditions and report it on time". High law enforcement was measured using a 1-5 Likert scale containing the answer preference "very much does not justify-very much confirms".

Next, participants are faced with the second option, namely "reporting their taxes with a calculation that results in a minimum tax payment"; "reveal some of the assets"; "Report SPT according to existing conditions and on time" at a time when the climate of certainty in tax law enforcement in Indonesia is considered to tend to be low, namely not finding colleagues/colleagues who do not receive sanctions, tax audits and penalties. Low law enforcement was measured using a 1-5 Likert scale containing the answer preference "very much-justifies-very much does not justify".

The level of difference between high and low law enforcement is determined by calculating the mean (average) value of the total of all participants' answers to the two choices above.

The treatment tested in this research is the element of tax compliance in explaining the difference in high and low

levels of law enforcement. This research tries to compare the differences in levels of tax compliance when implementing high and low law enforcement in Indonesia. This method is called a 2x1 factorial experiment.

[\[Figure 2 about here\]](#)

The dependent variable in this study is tax compliance. The dimension of tax compliance examined is voluntary tax compliance with a psychological approach. The definition of tax compliance, referring to this approach, is the accuracy of reporting and paying taxes followed by behavior that indicates a willingness to pay taxes (Taing & Chang, 2020; Benk et al., 2016; Nazaruddin, 2019). The dimensions of taxpayer compliance studied include two forms: voluntary compliance and compelled compliance.

Indicators of voluntary tax compliance include the obligation as a citizen and social orientation. Meanwhile, for tax compliance by force, the indicators are the possibility of being audited and the possibility of facing sanctions. The measurement of this variable uses ten questionnaire items. The indicators and measurements are adopted from the study by Benk et al. (2016).

The independent variable in this study is law enforcement. Law enforcement factors in this research are defined as the legal enforcement climate built by tax authorities to perform control functions on taxpayer compliance. The representation of law enforcement can include variables such as tax penalties, audits, penalties, openness, and access to information by authorities (information exchange) that enable authorities to implement control mechanisms with data from institutions such as banking and other institutions. In this study, the measurement of law enforcement variables is based on control elements and manipulation for the needs of the experimental approach. The experimental design for the law enforcement variable is a laboratory experiment. Perception of law enforcement is divided into two dimensions: taxpayers' perception of high and low law enforcement climates as a form of manipulation or treatment. In this study, the tested treatment is an element of law enforcement in explaining the level of taxpayer compliance by examining the difference in compliance levels in high and low law enforcement climate conditions (Matasik & Damayanti, 2019).

RESULTS AND DISCUSSION

Description of Research Respondents

In seeking respondents, the researcher expected them to have an understanding of the rules and procedures of taxation. The respondents in this study were accounting students from the Faculty of Economics and Business at the University of Muhammadiyah Gresik, with the criteria of having taken taxation courses. The participating respondents were 95 students with an age range of 20 to 23 years. The respondents in this study consisted of 85 female students (89.47 percent) with a cumulative grade point average of 82.11 percent for 78 respondents. To measure the level of understanding of the

respondents, the researcher used the Cumulative Grade Point Average obtained by the respondents. The description of respondent data is presented in Table 1.

[\[Table 1 about here\]](#)

Statistical Test Results

Descriptive Statistical Analysis in [Table 2](#) shows tax compliance under two conditions: high and low law enforcement, with a sample size of 95 data points. Law enforcement under high conditions yielded 84 data points with a mean value of 3.96, while for law enforcement under low conditions, 11 data points were obtained with a mean value of 3.58. High and low law enforcement is determined by calculating the mean (average) value of the total answers of all respondents to the five statements above. From these two variables, it is known that the mean value in conditions of high law enforcement is greater than the mean value in conditions of low law enforcement, so it can be said that there is a difference in the level of compliance in conditions of high and low law enforcement.

The researcher used a data validity test to determine the level of validity of the variables in the questionnaire to be tested. For the instruments in this study, they were divided into two categories: one for tax compliance variables using ten questionnaire items, and the other for law enforcement certainty variables using a case study to assess respondents' answer choices. The validity test was only conducted for tax compliance variables. Meanwhile, for the law enforcement certainty variable, the validity level was assessed by examining the percentage of respondents' understanding of the given case. [Table 2](#) shows the results of the validity test for the tax compliance variable.

[\[Table 2 about here\]](#)

Based on [Table 2](#), the results show that the calculated r-value for the ten questionnaire items is greater than the tabled r-value or > 0.201 . Therefore, it can be concluded that the ten questionnaire items depicting the level of tax compliance are considered valid. As for the law enforcement certainty variable, a percentage understanding level of 93% was obtained from respondents regarding the given case study. This means that respondents have a sufficient understanding of the case study provided by the researcher. The understanding score is derived from the participants' confirmation responses to the questions. Respondents were given 7 points of questions to be answered with "True" or "False" choices. Respondents were considered to understand the case given when they obtained a minimum of four out of the seven points with a "True" answer. In other words, the understanding level of the respondents was more than 50%. [Table 3](#) shows the results of the validity test for law enforcement certainty.

[\[Table 3 about here\]](#)

Data Reliability Test

From the results of the reliability test in [Table 5](#) for the tax compliance variable, it is considered reliable. This is evidenced by the CA value obtained, which is 0.828, greater

than 0.6 or > 0.6 . Therefore, the reliability of the data is increasingly trustworthy as it approaches the value of one.

[\[Table 4 about here\]](#)

Classical Assumption Test Results

Normality Test Results

The Normality Test was conducted to examine whether the residual variable is normally distributed or not. The result obtained for the asymp.sig value is 0.224, which is greater than the specified probability value of 0.05. Therefore, it can be proven that the data is normally distributed ([Table 5](#)). To determine the existence of differences in tax compliance under high and low law enforcement conditions, a hypothesis test was conducted using the t-test.

[\[Table 5 about here\]](#)

Randomization Test Results

From the results of the randomization test in [Table 6](#), there is no evidence of the influence of independent variables on demographic characteristics on the level of tax compliance. The significance values obtained for each variable are greater than 0.05. For the gender and age variable, the significance value obtained is 0.202, and for the gender and GPA variables, as well as the GPA and age variables, the significance values are 0.549 and 0.102, respectively.

[\[Table 6 about here\]](#)

Hypothesis Test Results

The next step is hypothesis testing, conducted to examine the level of tax compliance in the dimensions of high and low law enforcement. The results of the hypothesis testing are presented in [table 7](#).

[\[Table 7 about here\]](#)

The results of the hypothesis testing shown in [Table 7](#) obtained a significance value of 0.058, indicating a significant difference between high and low law enforcement certainty. Looking at the average results, high law enforcement certainty is greater at 3.96 compared to the average value of low law enforcement certainty. This also proves that the interaction between high and low law enforcement certainty can differentiate taxpayer compliance behavior.

Discussion

Difference in Tax Compliance Level Between High and Low Law Enforcement Certainty

The hypothesis testing results indicate that the level of taxpayer compliance differs when taxpayers perceive a high law enforcement climate compared to those perceiving a low law enforcement climate. This is supported by the significance value obtained, which is ten percent (10%). If the significance value obtained is greater than the predetermined significance

levels of one percent (1%), five percent (5%), and ten percent (10%), it can be concluded that there is no difference in tax compliance between high and low law enforcement conditions.

According to the slippery slope theory, taxpayer compliance refers to the premise of trust and power with/from authorities. Law enforcement represents an antagonistic climate in building tax compliance. Tax compliance will only occur if there is certainty in law enforcement. [Allingham \(1972\)](#) explains that building compliance must be done repressively with strict law enforcement actions such as audits, sanctions, fines, and penalties for those who comply.

The implementation of tax sanctions by the government is designed to assess the level of compliance of each taxpayer in fulfilling their tax obligations. Strict tax sanctions from the government will make taxpayers more aware that the more they engage in tax evasion and show non-compliance, the greater the risk they will bear in the future. High law enforcement plays a crucial role in supporting the compliance level of taxpayers. Automatically, taxpayers will show their cooperative attitude to comply rather than bearing a larger tax burden in the future. Conversely, weak law enforcement will lead taxpayers to neglect their obligations, assuming that there are no severe penalties if they do not fulfill their tax obligations.

Supported by the research of [Matasik & Damayanti \(2019\)](#), which found differences in the compliance level of taxpayers between participants who perceive law enforcement certainty and those who do not. The study conducted by [Rara Susmita & Supadmi \(2016\)](#) revealed that the application of tax sanctions influences taxpayer compliance. However, research by [Ernawati \(2018\)](#) obtained results that tax sanctions do not affect the compliance of taxpayers.

CONCLUSION

The results of the laboratory experiment have successfully proven that law enforcement certainty can explain taxpayer compliance. There is a difference in the level of taxpayer compliance between high and low law enforcement conditions. Taxpayers will show a compliant attitude by fulfilling their tax obligations, with the government's firmness in high law enforcement. The higher the application of sanctions, the higher the level of taxpayer compliance. Furthermore, taxpayers will tend to underestimate and choose not to fulfill their tax obligations in conditions of low law enforcement in Indonesia, namely without tax sanctions.

Based on the results of the discussion and conclusions above, there is a first suggestion for the government, the results of this research serve as evaluation material for the government in making policies related to firmness in law enforcement in Indonesia, such as not making repeated tax amnesty programs. With repeated tax amnesty programs, taxpayers will show non-compliance and assume that the government will make similar policies in the future. Secondly, for taxpayers, a level of awareness is needed from each taxpayer to be able to increase compliance regarding knowledge and understanding of

applicable tax regulations, so that they are also aware that paying taxes is a necessity. For the third, researchers can then use field experimental methods, namely by using actual taxpayers as respondents so that the results obtained are more appropriate.

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Table 1 / Description of Research Respondents

Information	Number of Respondents	%
Age	20	10,53
	21	75,79
	22	12,63
	23	1,05
Gender	Man	10,53
	Women	89,47
Grade-point average	2,23 - 2,9	3,16
	2,9 - 3,39	14,74
	> 3,4	82,11

Table 2 / Descriptive Statistical Test & Tax Compliance Validity Test

Information		Value Label	N	Mean	Std. Deviation
KPH_High&Low	1	High	84	3,96	0,421
	2	Low	11	3,58	0,424

Source: SPSS Output

Tax Compliance Validity Test

Items	R Count	R Table	Information
P1	0,314	0,201	Valid
P2	0,472	0,201	Valid
P3	0,478	0,201	Valid
P4	0,392	0,201	Valid
P5	0,314	0,201	Valid
P6	0,803	0,201	Valid
P7	0,849	0,201	Valid
P8	0,675	0,201	Valid
P9	0,594	0,201	Valid
P10	0,780	0,201	Valid

Source: SPSS Data

r value table N=93 (95-2)

level significance level 5%

Table 3 / Law Enforcement Validity Test

Information	Mean	Max	Min	Std. Deviation
High & Low KPH Cases	93%	100%	43%	0,435

Source: processed primary data, 2023

Table 4 / Reliability Test

Variable	Cronbach Alpha	Information
Tax Compliance	0,828	Reliable

Source: SPSS data

Table 5 / Normality Test

Information	Unstandardized Residual
N	95
asyp.sig (2-tailed)	0,224

Table 6 / Randomization Test

Independent Variable	Tax Compliance	
	F-Statistik	Sig
Gender and Age	1,486	0,202
Gender and IPK	0,805	0,549
IPK and Age	1,778	0,102

Table 7 / Hypothesis Test Results

Hipotesis	Variabel	Rerata Tingkat Kepatuhan	Sig
Certainty of low	High	3,96	0,058
enforcement	Low	3,58	

Note: significance of $\alpha=10\%$

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Figure 1 / Conceptual Framework

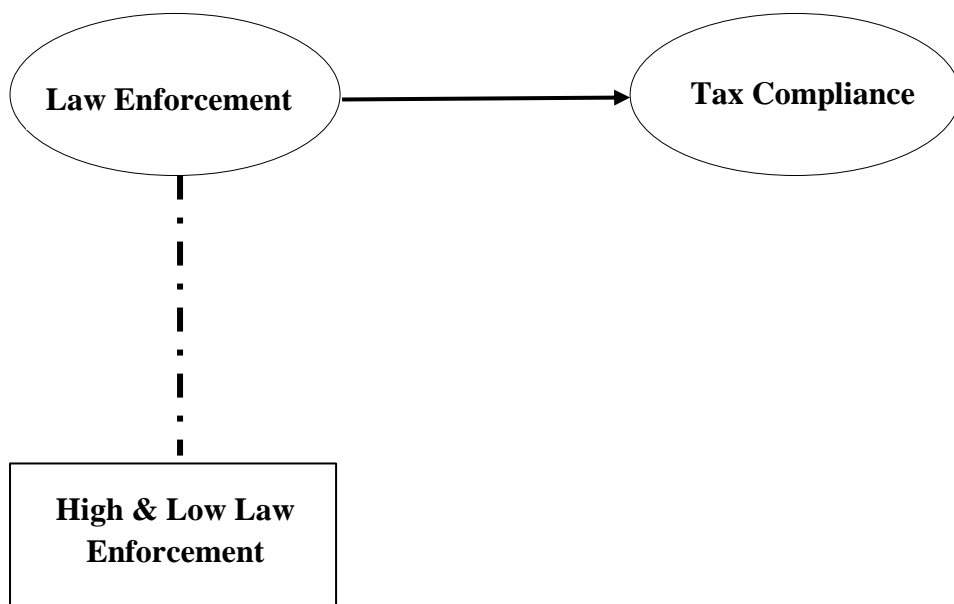


Figure 2 / Factorial Design of the Study

Level of Law Enforcement Certainty	Tax Compliance
High	
Low	