Taxpayer Compliance in Paying Motor Vehicle Tax at Pesawaran Regency

Intannia Lestari[1], Mahrinasari MS[2], Dorothy Rouly Haratua Pandjaitan[3]

[1,2,3] Faculty of Economics and Business, University of Lampung

ABSTRACT: The results of this study aim to determine tax compliance behavior using the theory of planned behavior towards motor vehicle taxes in the Pesawaran Regency. Furthermore, several factors are thought to influence tax compliance behavior, namely, taxpayer attitudes, trust in government, and tax information. The population in the study was motor vehicle taxpayers in Pesawan Regency, who were sampled using the purposive sampling technique of 343 respondents. Subsequently, data processing was performed by structural equation modeling analysis using the LISREL application. The results showed that tax compliance intentions were more influenced by trust in the government than by tax information and taxpayer attitudes. Tax compliance behavior is influenced more by tax compliance intentions than by tax information. This shows that taxpayers' motivation to pay taxes increases their tax compliance. Furthermore, the tax bleaching policy strengthens the relationship between taxpayer attitudes towards tax compliance intentions, trust in the government towards tax compliance intentions, and tax information towards tax compliance intentions. The tax bleaching policy is a promotional part of marketing adopted in this study to explain the role of tax bleaching, which can increase taxpayers' tax payments.

KEYWORDS: attitude, trust, tax information, behavioral intention, behavior, promotion

INTRODUCTION

According to Jayawardane and Low (2016), citizen tax compliance is important for a country to provide public goods and redistribute wealth. The government needs financial resources to act as a government and play the role expected of society. Tax compliance is the process of fulfilling taxpayers' civil obligations for tax payments and submitting tax reports, including the provision of necessary documents and explanations required by tax authorities in a timely manner (Robbins & Kiser, 2020).

Tax compliance is the most important factor to support the government in improving the welfare of people through various efforts, such as infrastructure development. According to Law Number 16 of 2019, taxpayers are individuals or entities, including taxpayers, tax cutters, and tax collectors, who have taxation rights and obligations in accordance with the provisions of the tax laws and regulations. However, there are still many people in the Pesawaran Regency who are reluctant to make payments, resulting in arrears, as presented in Table 1.

Table 1. PKB Arrears Data in Pesawaran Regency in 2021

No	District	Amount R2 + R4	PKB		Potential Vehicle Value (Pkb Number + Arrears Value + Fine Value)
			Current + Arrears		
			PRINCIPAL (InThousand Rupiah)	DENIAL (In Thousand Rupiah)	
1	Gedong Tataan	35.787	21.079.579	1.486.227	22.565.807
2	Kedondong	11.525	6.857.912	537.384	7.395.297
3	Negeri Katon	15.909	8.965.431	658.492	9.623.924
4	Padang Cermin	15.734	10.725.457	885.134	11.610.592
5	Punduh Pidada	2.912	2.147.823.	185.669	2.333.492
6	Tegineneng	17.161	10.428.721	759.812	11.188.534
7	Way Lima	7.903	4.292.202	325.459	4.617.662
8	Way Khilau	1.103	498.134	27.080	525.214

Taxpayer Compliance in Paying Motor Vehicle Tax at Pesawaran Regency

9	Marga Punduh	477	220.801	12.717	233.518
10	Teluk Pandan	2.423	1.297.346	57.741	1.355.087
11	Way Ratai	1.115	628.470	25.947	654.417
	TOTAL	**112.049**	**67.141.881**	**4.961.667**	**72.103.549**

Source: Lampung Province Regional Revenue Agency (2020)

Based on Table 1 shows that vehicles that still have motor vehicle tax arrears in Pesawaran Regency, consisting of two-wheeled and four-wheeled vehicles as many as 112,049 vehicles with a potential value of Rp 72,103,549,128. In contrast, the number of registered two-wheeled and four-wheeled vehicles is 137,115 vehicles. This shows that 90% of taxpayers are arrears, and only 10% of taxpayers have tax compliance behavior.

Tax compliance is a major problem for many tax authorities, and persuading taxpayers to comply is not an easy task (Al-Zaqeba & Al-Rashdan, 2020). Helhel and Ahmed (2014) revealed several reasons why taxpayers may be non-compliant and classified them into internal and external factors. Internal factors include self-perceptions and assessments of taxpayer compliance behavior, whether acceptable or moral. External factors include the taxpayer's perception of how they are treated by the government in various areas, such as tax payments, return of public services, and responsibility for state decisions that lead to public trust in the government (Torgler, 2004).

Efforts to increase individuals' positive perceptions of taxes include providing tax information. Tax information is important for increasing tax compliance (Taing and Chang, 2021). However, tax information in the form of applications has not been able to run well and still has obstacles; taxpayers have not found it easy to benefit from the application. Furthermore, reminder messages as part of the tax information to remind taxpayers have not been implemented. On the other hand, reminder messages will help taxpayers make tax payments on time.

Darmakanti and Febriyanti (2021) showed that the implementation of motor vehicle tax collection experienced obstacles, such as after the COVID-19 pandemic, which caused less than optimal tax payment efforts. The steps taken by the government in minimizing this, the government issued a motor vehicle tax bleaching policy. Vehicle tax bleaching is an action taken by a country to encourage taxpayers who experience delays in taxpayer payments to make tax payments immediately.

Widajantie and Anwar (2020) state that the existence of a tax bleaching policy carried out by the government can impact tax compliance intentions to produce tax-compliant behavior. Erida and Rangkuti (2017) argue that discount promotions or in taxation known as tax bleaching policies can be moderating variables between independent and dependent variables. This study examines the relationship between taxpayer attitudes, trust in the government, and tax information on taxpayer attitudes and taxpayer behavior. Furthermore, this study examines the role of the tax bleaching policy as a moderating variable on the relationship between taxpayer attitudes, trust in the government, and tax information on tax compliance intentions.

Theoretical Background and Hypothesis Development

Attitude is a person's feeling or way of thinking that affects their behavior (Meitiana et al., 2019). Attitudes can be formed after someone evaluates a product or a service. Finch et al. (2018) say attitude as a feeling of support or favorableness or a feeling of non-support or unfavorableness towards an object to be addressed. These feelings arise from an individual's evaluation of their belief in the results obtained from this particular behavior. Attitudes originate from internalized values. This finding is supported by the results of other studies on tax compliance conducted in developed countries (Bani-Khalid et al., 2022; Woodward & Tan, 2015). Based on this description, the following hypothesis was formulated:

H1: Taxpayer attitudes affect tax compliance intentions

Trust is defined as the tendency of individuals to cooperate, and the factors that form trust affect individual behavior towards policy-making organizations, such as the government (Ritsatos, 2014). Trust in the government represents subjective norms in this study as a part of the theory of planned behavior. Subjective norms refer to individuals' perceptions of whether certain individuals agree or disagree with their behavior, and the motivation provided by them to individuals to behave in a certain way (Stylos & Bellou, 2019). Kogler et al. (2013) show that voluntary compliance is more influenced by taxpayer trust in the government, especially in the tax system. Adafula (2013) proves empirically that taxpayer trust in the government can increase tax compliance. From this description, the following hypotheses can be formulated:

H2: Trust in government affects tax compliance intentions

In this study, tax information represents perceived behavioral control in the theory of planned behavior to examine its relationship with tax compliance intention and tax compliance behavior. Perceived behavioral control refers to a person's perception of whether it is difficult to carry out the desired behavior, related to beliefs about the availability of the sources and opportunities needed to realize certain behaviors (Ajzen, 1991). The results of research conducted by Saad et al. (2020) showed that perceived behavioral control has a positive influence on behavioral intention.

Taxpayer Compliance in Paying Motor Vehicle Tax at Pesawaran Regency

Lefebvre et al. (2015) conducted experiments on tax avoidance information and tax compliance in several countries and found that when respondents received positive information about tax compliance, their behavior was not affected. Conversely, when they receive negative information such as information stating a high level of tax evasion, their level of non-compliance increases dramatically. Taing and Chang (2021) suspect that perceived behavioral control can affect tax compliance behavior. Therefore, this study examines whether tax information can influence a person's behavior toward complying with taxes. From this description, the following hypotheses can be formulated:

H3: Tax information affects tax compliance intention
H4: Tax information affects tax compliance behavior

The results of research conducted by Rausch & Kopplin (2021) show that behavioral intentions can affect a person's behavior. Behavioral intention is considered the most direct predictor of behavior with respect to the theory of reasoned action, and is determined by attitudes and subjective norms. Attitudes are determined by behavioral beliefs (i.e., an individual's beliefs about the likely consequences of the behavior) and subjective norms are determined by normative beliefs (i.e., an individual's beliefs about what others think about the behavior). Furthermore, Ajzen (1991) complements the theory of reasoned action by adding perceived behavioral control to the theory of planned, which results in direct behavior. Based on this description, the following hypothesis was formulated:

H5: Tax compliance intentions affect tax compliance behavior

The results of research conducted by Kurniawan et al. (2023) state that tax amnesty can be a moderating variable that strengthens the relationship between tax attitudes and the intention to pay taxes. Tax amenesty is one of the steps taken by the government to increase compliance. According to Agyei and Gyamerah (2014), tax amnesty is a legally approved allowance intended to reduce a person's taxable income and the tax burden.

It is intended to cushion the effect of taxes on individuals and make them bearable to pay taxes. Tax amnesty is deducted from an individual's assessable income before applying the tax rate (Ali-Nakyea, 2008). Based on these considerations, the following hypothesis was formulated:

H6: Tax relief policy moderates the relationship between taxpayer attitudes and tax compliance intentions.
H7: The tax bleaching policy moderates the relationship between trust in government and tax compliance intentions
H8: Tax bleaching policy moderates the relationship between tax information and tax compliance intentions.

Referring to the theoretical framework of the relationship between variables as described in the hypothesis formulation, the research model is as follows:
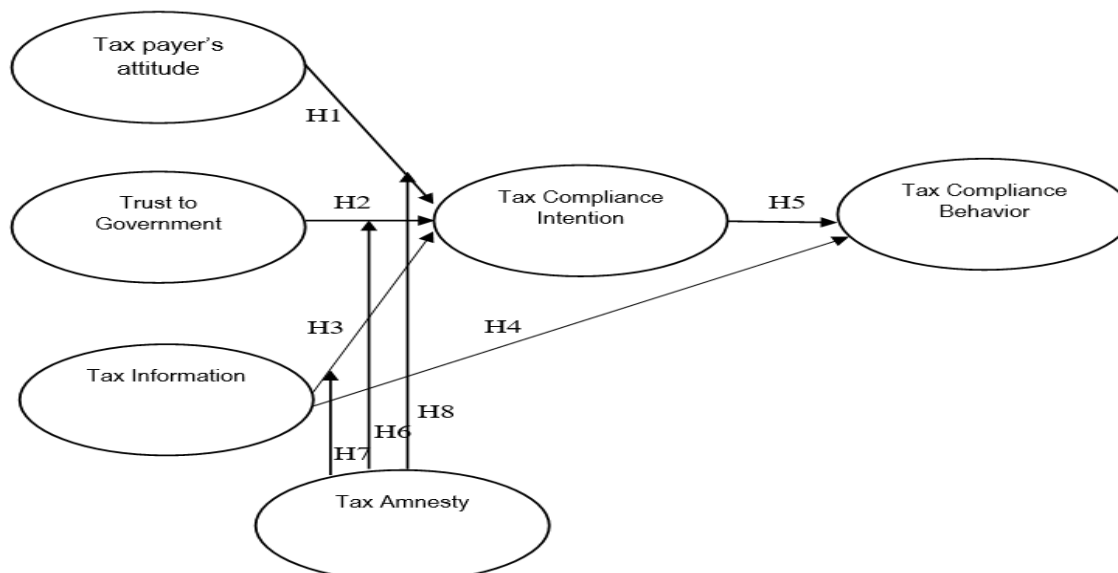

Figure 1. Framework

RESEARCH METHODOLOGY

Measurements

To validate the conceptual framework empirically and obtain logical results, a valid measurement scale is required. The questionnaire used a seven-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Taxpayer attitudes were measured using six items (Taing and Chang 2021). Trust in government is measured using four items (Taing and Chang, 2021). Tax information was measured using five items (Taing and Chang, 2021). Tax compliance intention was measured using three items

Taxpayer Compliance in Paying Motor Vehicle Tax at Pesawaran Regency

(Casaló et al., 2010). Tax compliance behavior was measured using three items (Rausch & Kopplin, 2021). The tax bleaching policy was measured using five items (Hanaysha, 2017).

Data Collection and Sample Design

Data collection was carried out on taxpayers based on the number of motorized vehicles (4-wheeled and 2-wheeled) in the Pesawaran Regency. The sample for this study was taken using a purposive sampling technique, which is based on the assumption that, given the specific aims and objectives of the research, different views on ideas and issues in question must be included in the sample (Ligery et al., 2021). The criteria in this study are taxpayers who make motor vehicle tax bleaching payments at the SAMSAT Office in the Pesawaran Regency. As many as 500 questionnaires were distributed to taxpayers, and the number of research samples was determined. However, of the 500 questionnaires, only 343 were complete and suitable for analysis. Female respondents were as much as 64.14% more open when asked to fill out the research questionnaire. The highest age of respondents was 35.57% over the age of 45. The taxpayers who pay taxes on two-wheeled motorized vehicles account for 81.63%, while four-wheeled vehicles account for 18.37%. This is directly proportional to the data on motorized vehicle ownership in Pesawaran Regency, where the number of two-wheeled vehicles reaches 90.92% of all motorized vehicles, while four-wheeled vehicles account for only 9.08% of the total number of motorized vehicles. Data were analyzed using Structural Equation Modeling (SEM) and using Lisrel 8.80 (Joreskog & Sorbom, 1996).

FINDINGS OF THE STUDY

Measurement validation

Before testing the proposed model, we conducted confirmatory factor analysis (CFA). The findings presented a standard CFA solution, and all items loaded on the expected constructs and constructs were correlated with the analysis. In the CFA model, all factor loadings were significant (p < 0.05). According to Nunnally (1978), there is a reasonable level of internal consistency among indicators, with all variables' Cronbach's alpha values exceeding the threshold value of 0.7, indicating good reliability. Furthermore, construct reliability (CR) and average variance extracted (AVE) were used to evaluate the convergent validity of the measurement model. The CR and AVE values corresponded to acceptable parameters of CR > 0.70, AVE > 0.50, and CR > AVE, thus reinforcing the existence of convergent validity (Bagozzi & Yi, 1988; Kaur & Sohal, 2019).

Table 2. Validity and Reliability Test Results

Variable	SLF > 0,50	Error	CR > 0,70	AVE > 0,50
Taxpayer Attitude				
SWP1	0.69	0.52		
SWP2	0.71	0.49		
SWP3	0.75	0.44	0,88	0,54
SWP4	0.81	0.35		
SWP5	0.70	0.50		
SWP6	0.69	0.52		
Trust in Government				
KPP1	0.74	0.45		
KPP2	0.78	0.39	0,85	0,61
KPP3	0.81	0.34		
KPP4	0.74	0.45		
Informasi Pajak				
IP1	0.71	0.49		
IP2	0.69	0.53		
IP3	0.82	0.32	0,87	0,56
IP4	0.77	0.41		
IP5	0.76	0.42		
Tax Compliance Intention				
NKP1	0.81	0.35		
NKP2	0.84	0.29	0,86	0,68
NKP3	0.83	0.32		
Tax Compliance BeThavior			0,88	0,71
PAT1	0.85	0.28		

Taxpayer Compliance in Paying Motor Vehicle Tax at Pesawaran Regency

Variable	SLF > 0,50	Error	CR > 0,70	AVE > 0,50
PAT2	0.83	0.30		
PAT3	0.84	0.29		
Tax Bleaching Policy				
KPP1	0.69	0.52		
KPP2	0.71	0.49		
KPP3	0.75	0.44	0,85	0,54
KPP4	0.81	0.35		
KPP5	0.70	0.50		

Table 2 shows that the variables of taxpayer attitudes, trust in government, tax information, tax compliance intentions, tax compliance behavior, and tax bleaching policies have a construct reliability (CR) value> 0.70, namely 0.85-0.88, while the average variance extracted (AVE) value> 0.50, namely 0.54-0.719. Thus, convergent validity testing is declared valid, and reliability testing is declared to have good reliability. Structural equation modeling (SEM) After validation of the measurement model, causal linear relationships were determined between the independent and dependent latent measures. The next step, testing the fit of the model with RMSEA = 0.027 ≤ 0.05, GFI = 0.94 ≥ 0.90, AGFI = 0.98 ≥ 0.90, NFI = 0.96 ≥ 0.90, CFI = 0.99 ≥ 0.90, PNFI = 0.62 ≤ 0.90, PGFI = 0.56 ≤ 1.00. The results of the model fit test used to build the structural model indicated a good fit. The results of the structural model (overall structural model) are shown in the figure below.
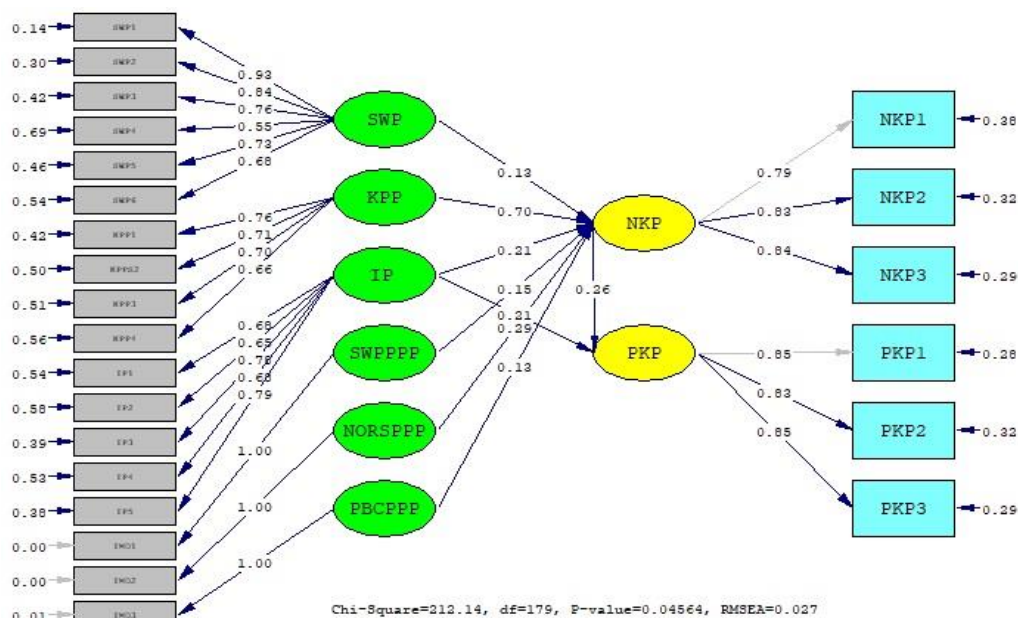

Figure 2. Standardized Solution (Output Lisrel)

Figure 1 shows a positive and significant relationship between exogenous and endogenous variables, which is described in the table below.

Table 3. Hypothesis Testing Results

Hypothesis	Path Analysis	Standardized Value	T-value	Decision
H_1	Tax Payer's Attitude → Tax Compliance Intention	0.13	1.97	Accepted
H_2	Trust to Government → Tax Compliance Intention	0.70	4.56	Accepted
H_3	Tax Information → Tax Compliance Intention	0.21	2.61	Accepted
H_4	Tax Information → Tax Compliance Behavior	0.21	2.95	Accepted
H_5	Tax Compliance Intention → Tax Compliance Behavior	0.26	3.74	Accepted

Taxpayer Compliance in Paying Motor Vehicle Tax at Pesawaran Regency

Hypothesis	Path Analysis	Standardized Value	T-value	Decision
H₆	Tax Payer's Attitude → Tax Amnesty → Tax Compliance Intention	0.15	1.99	Strengthens
H₇	Trust to Government → Tax Amnesty → Tax Compliance Intention	0.29	2.18	Strengthens
H₈	Tax Information → Tax Amnesty → Tax Compliance Intention	0.13	2.05	Strengthens

DISCUSSION

The results showed that taxpayer attitudes have a positive and significant effect of 0.13 on tax compliance intentions. The findings are supported by research conducted by Shimul et al. (2022) with the objective of researching cosmetic companies in North Africa. This positive relationship has been the subject of many empirical studies focusing on different products or services (Pavlou and Fygenson, 2007; Pavlou and Fygenson, 2006). Furthermore, many scholars have engaged in food field research on attitudes and intentions regarding several different types of food and have noted that consumers have stronger intentions to use/eat/buy fast food (Bagozzi et al., 2000).

The results show that taxpayers are still delinquent in paying taxes, which has an impact on their tax compliance intentions. However, taxpayers understand that paying taxes is their obligation as a citizen. Therefore, this finding provides practical implications for SAMSAT to provide continuous socialization to taxpayers who are not compliant with paying taxes.

Taxpayers strongly agree that personal honesty exists in terms of tax reporting. Taxpayers have a positive attitude towards the honesty of reporting tax payments to SAMSAT. However, there are still disagreeing responses if taxpayers must disclose their tax obligations honestly. The existence of this response shows that there are still taxpayers who do not have a positive attitude toward tax compliance, which requires continuous education by SAMSAT to the community as taxpayers in Pesawaran Regency.

The results showed that trust in the government had a positive and significant effect (0.70 on tax compliance intentions. The results of this study are supported by those of previous research conducted by Yu et al. (2021), who state that trust can influence attitudes towards food companies. Trust plays an important role in determining a person's attitude; if a product can provide good quality, purchasing activity will occur.

The results of the respondents' responses show that taxpayers strongly agree by 16.3% if public trust in tax management carried out by tax officials is transparent. Furthermore, 49.9% of respondents agreed that the government could properly manage the tax revenue paid by taxpayers. However, taxpayers still disagree with those who do not believe that tax management is related to the benefits felt by taxpayers, such as providing adequate infrastructure. Therefore, the government must be able to increase taxpayer confidence with various appeals and education related to the importance of paying motor vehicle taxes. In addition, the government must be able to fulfill the rights of taxpayers who have made tax payments, such as infrastructure that is often damaged, causing taxpayer inconvenience in driving and causing them not to believe in the perceived benefits of tax payments.

Tax information has a positive and significant effect (p < 0.21 on tax compliance intentions. The results of this study are supported by those of previous research conducted by Taing et al. (2021), who state that tax information can affect tax compliance intentions. This is because tax information is considered very important for taxpayers, so taxpayers always remember the due date of their tax payments and know how to pay taxes online through the application.

The results of respondents' responses strongly agreed with 43.7% regarding the explanation given by the tax officer is very clear, making it easier for taxpayers to receive information about taxes. However, 21.5% of taxpayers disagree with receiving explanations about taxes, which often leads to misunderstandings related to tax payments. It is known that tax payments can be made through the application; however, taxpayers still lack information on both the use and presence of the tax payment application. Therefore, tax payment application providers must reevaluate the applications they publish for public use in terms of ease of use.

The results of the study indicate that tax information has not been thoroughly obtained by the community, which is the cause of their noncompliance with taxes and delinquency. It is important to consider tax information using the SAMSAT. The existence of tax information helps taxpayers remember their obligations in making tax payments. Therefore, SAMSAT can provide information about taxes not only individually through whatsapp, but information on how to pay is advertised through various social media. In addition, SAMSAT needs to urge taxpayers to use the application for tax payments.

The results showed that tax information has a positive and significant effect of 0.21 on tax compliance behavior. The findings are supported by research conducted by Soorani and Ahmadvand (2019), namely, perceived behavioral control has an influence on behavior related to food consumption. Perceived behavioral control is the most important predictor of behavior, and feelings of guilt are considered the most important drivers of intention to not waste food. The results of the study by Stancu et al. (2016) also

confirmed the strong and significant influence of perceived behavioral control (PBC) and the low impact of intention on food waste behavior. In line with the results of this study, Graham-Rowe et al. (2015) state that attitudes and perceived behavioral control (PBC) have a significant effect on behavior not to waste food.

The results of this study indicate that tax information controls the intention to pay tax. This means that the existence of tax information can be a major factor in taxpayers' tax-compliance behavior. Therefore, tax information on taxpayers must be improved from the SAMSAT. It is necessary for taxpayers to be aware of the obligation to pay taxes and the benefits of these payments.

The results of the respondents' responses of 35.9% strongly agree if taxpayers are given a warning of the due date of motor vehicle tax payments, which can make it easier for them to pay taxes on time. However, 6.7% of taxpayers have not made tax payments on time and are unaware of applications that facilitate online tax payments. Therefore, SAMSAT must have an ongoing relationship with taxpayers to obtain telephone numbers that are always used by taxpayers so that they can provide information via WhatsApp or via messages.

The results showed that tax information has a positive and significant effect of 0.26 on tax compliance behavior. Research conducted by Rausch and Kopplin (2021) revealed that behavioral intentions have an impact on the purchase behavior of environmentally friendly clothing. The results of Soorani and Ahmadvand (2019) show that although feelings of guilt have the greatest influence on the intention not to waste food, due to their low total effect, feelings of guilt do not have much power to stimulate and influence household food consumption management behavior. Thus, this study concludes that high tax compliance intentions can affect tax compliance behavior. However, their low intention to pay taxes is caused by low motivation due to various factors, such as the economy, distrust of the government, and lack of information about tax payments from SAMSAT.

The results of the respondents' responses reveal that 9.9% of taxpayers have low awareness of tax payments, which results in their low motivation to pay taxes. The existence of this needs attention from SAMSAT to increase taxpayer awareness through various education programs on an ongoing basis. On the other hand, taxpayers responded positively to tax compliance intentions of 71.7%, which is evidenced by taxpayers making direct motor vehicle tax payments when asked for their willingness to fill out this research questionnaire.

According to Janiszewski and Cunha Jr (2004) that discounts or rebates can be said to be a way to frame price promotions in certain offers. Some businesses such as shops use discounts to offer their products. When consumers see a discount that shows a price with a crossed-out amount with a new, lower price as a comparison, they will think of cost-saving opportunities (Agmeka et al., 2019). Thus, the presence of discounts can increase consumers' purchase intention for any product. Previous research has found that consumers do not feel guilty when buying products that are on discount promotions (Grewal et al., 1998). Therefore, discounts can increase product sales (Khan and Dhar 2010).

The results of respondents' responses showed that 49.9% of taxpayers strongly agreed with the existence of a tax bleaching policy to eliminate fines on their overdue taxes. As for some of these government policies, the One-Stop Single Administration System (Samsat) of Pesawaran Regency provides a reduction in administrative costs of up to 70% for people who have motor vehicle tax arrears. In addition to discounts for people who are in tax arrears, it also applies free fees for public vehicles with BE plates that transfer ownership and/or transfer their vehicles within the region, exempt from the second and subsequent Motor Vehicle Title Transfer Fees (BBNKB) and exempt from administrative fines. However, 8.5% of the respondents were dissatisfied with the tax bleaching policy offered, so they hoped that there would be relief from the amount of tax to be paid. Furthermore, 45.5% of the respondents felt that the tax bleaching policy was implemented by the government.

CONCLUSION, LIMITATION, FUTURE RESEARCH

Trust in government is the most influential factor influencing tax compliance intentions compared to taxpayer attitudes and tax information. Trust in the government is the main factor that needs attention from the SAMSAT. People need transparency in the management of taxes they pay. In addition, taxpayers want obligations that have been paid for managing road construction infrastructure.

The tax bleaching policy greatly strengthens the taxpayer's intention to make tax payments. The tax bleaching policy is part of the promotion of marketing adopted in this study to explain the role of tax bleaching, which can increase taxpayers' tax payments. The results of this study indicate that the tax bleaching policy is a form of relief provided by the government to taxpayers to increase their intention to pay tax. In addition, this policy is expected to increase the country's tax revenue targets. Therefore, a tax bleaching policy has a huge impact on increasing taxpayer confidence in the government.

This study still has limited literature on tax information, so future researchers can replicate this research on different types of taxes to enrich the literature on taxes. Furthermore, tax compliance behavior is still too minimal to be revealed in research. Therefore, future researchers can adopt tax compliance behavior to determine taxpayers' compliance with taxes. This study did not examine

the patriotism factor, which is thought to be able to observe tax compliance behavior; thus, it is recommended to link the patriotism factor with tax compliance behavior by elaborating on the theory of planned behavior.

REFERENCES

1) Adafula, C. J. (2013). Mengevaluasi sikap wajib pajak dan pengaruhnya terhadap keputusan kepatuhan pajak di Tamale, Ghana. Jurnal Akuntansi dan Perpajakan, 5(3), 48-57.

2) Agyei, A., & Gyamerah, S. (2014). Kesadaran Karyawan terhadap Skema Keringanan Pajak di Ghana. 9(1), 79-83. https://doi.org/10.3968/5233

3) Ajzen, I. (1991). Teori perilaku terencana. Perilaku Organisasi dan Proses Keputusan Manusia, 50(2), 179-211.

4) Al-Zaqeba, M. A. A., & Al-Rashdan, M. T. (2020). Pengaruh sikap, norma subjektif, kontrol perilaku yang dipersepsikan terhadap kepatuhan pajak di Yordania: Efek moderasi dari pajak kostum. Jurnal Internasional Penelitian Sains dan Teknologi, 9(4), 233-238.

5) Ali-Nakyea, A. (2008). Perpajakan di Ghana: Prinsip, praktik dan perencanaan (2nd ed.). Black Mask Limited.

6) Bagozzi, R. P., & Yi, Y. (1988). Tentang evaluasi model persamaan struktural. Journal of the Academy of Marketing Science, 16, 74-94.

7) Bani-Khalid, T., Alshira'h, A. F., & Alshirah, M. H. (2022). Faktor penentu niat kepatuhan pajak di kalangan UKM Yordania: Fokus pada teori perilaku terencana. Economies, 10(2), 30.

8) Benk, S., Cakmak, A. F., & Budak, T. (2011). Investigasi niat kepatuhan pajak: Sebuah pendekatan teori perilaku terencana. European Journal of Economics, Finance and Administrative Sciences, 28(28), 180-188.

9) Casaló, L. V., Flavián, C., & Guinalíu, M. (2010). Determinants of intention to participate in online travel communities organized by companies and their impact on consumer behavioral intentions. Tourism Management, 31(6), 898-911. https://doi.org/10.1016/j.tourman.2010.04.007

10) Darmakanti, N. M., & Febriyanti, N. K. E. S. (2021). The Effectiveness of Motor Vehicle Tax Bleaching during the Pandemic. Journal of Pacta Sunt Servanda, 2(2), 88-94.

11) Erida, E., & Rangkuti, A. S. (2017). The Effect of Brand Image, Product Knowledge and Product Quality on Buying Interest in Notebooks with Discount Prices as a Moderating Variable. Journal of Business and Management Studies, 1(1), 26-32. https://doi.org/10.22437/jb.v1i1.3919

12) Finch, D., O'Reilly, N., & Abeza, G. (2018). Independent Sales Contractors and Relationship Quality: An Exploratory Study of Relational Attitudes and Attention-Behavior. Journal of Relationship Marketing, 17(2), 152-169. https://doi.org/10.1080/15332667.2018.1440144

13) Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., Black, W. C., & Anderson, R. E. (2018). Multivariate Data Analysis. https://doi.org/10.1002/9781119409137.ch4

14) Hanaysha, J. R. (2017). The Impact of Social Media Marketing, Price Promotion, and Corporate Social Responsibility on Customer Satisfaction. Jindal Journal of Business Research, 6(2), 132-145. https://doi.org/10.1177/2278682117715359

15) Helhel, Y., & Ahmed, Y. (2014). Faktor-faktor yang mempengaruhi sikap pajak dan kepatuhan pajak: Sebuah studi survei di Yaman. European Journal of Business and Management, 6(22), 48-58.

16) Jayawardane, D., & Low, K. (2016). Sikap wajib pajak dan keputusan kepatuhan pajak di Sri Lanka. International Journal of Arts and Commerce, 5(2), 124. www.ijac.org.uk

17) Joreskog, K., & Sorbom, D. (1996). LISREL 8: Panduan Referensi pengguna. Scientific Software International.

18) Kaur, H., & Sohal, S. (2019). Meneliti hubungan antara iklan politik, kepribadian merek partai, kepuasan pemilih, dan loyalitas partai. Journal of Indian Business Research, 11(3), 263-280. https://doi.org/10.1108/JIBR-04-2018-0126

19) Kogler, C., Batrancea, L., Nichita, A., Pantya, J., Belianin, A., & Kirchler, E. (2013). Kepercayaan dan kekuasaan sebagai faktor penentu kepatuhan pajak: Menguji asumsi kerangka slippery slope di Austria, Hungaria, Rumania dan Rusia. Jurnal Psikologi Ekonomi, 34, 169-180.

20) Kurniawan, M., Mahrinasari, M., & Bangsawan, S. (2023). Perilaku Kepatuhan Pembayaran Pajak Kendaraan Bermotor: Peran Moderasi Tax Amnesty dan Patriotisme. Cuadernos de Economía, 46(130), 191-206.

21) Lefebvre, M., Pestieau, P., Riedl, A., & Villeval, M. C. (2015). Penghindaran pajak dan informasi sosial: sebuah eksperimen di Belgia, Prancis, dan Belanda. International Tax and Public Finance, 22, 401-425.

22) Ligery, F., Bangsawan, S., & Mahrinasari, M. (2021). Pengaruh Kualitas Hubungan Terhadap Sikap Yang Dimediasi Oleh Word Of Mouth Dalam Perspektif Relationship Marketing (Studi Kasus Pada Pemilihan Umum Anggota Dewan Perwakilan Rakyat Daerah Lampung, Indonesia). Jurnal Psikologi Positif dan Kesejahteraan, 5(4), 1077-1092.

23) Meitiana, M., Setiawan, M., Rohman, F., & Irawanto, D. W. (2019). Faktor-faktor yang mempengaruhi perilaku pembelian cinderamata: wawasan berharga bagi pemasar dan industri pariwisata. Jurnal Riset Manajemen Bisnis & Ritel, 13(03), 248-255. https://doi.org/10.24052/jbrmr/v13is03/art-22

24) Nunnally, J. (1978). Metode-metode psikometrik. McGraw-Hill.

25) Rausch, T. M., & Kopplin, C. S. (2021). Menjembatani kesenjangan: Niat dan perilaku pembelian konsumen terkait pakaian berkelanjutan. Journal of Cleaner Production, 278, 123882. https://doi.org/10.1016/j.jclepro.2020.123882

26) Ritsatos, T. (2014). Penghindaran dan kepatuhan pajak; Dari paradigma neo klasik ke ekonomi keperilakuan, sebuah tinjauan. Jurnal Akuntansi dan Perubahan Organisasi, 10(2), 244-262. https://doi.org/10.1108/JAOC-07-2012-0059

27) Robbins, B., & Kiser, E. (2020). Paksaan negara, sikap moral, dan kepatuhan pajak: Bukti dari eksperimen survei faktorial nasional tentang penggelapan pajak penghasilan. Social Science Research, 91, 102448.

28) Saad, R. A. J., Farouk, A. U., & Abdul Kadir, D. (2020). Niat perilaku kepatuhan zakat bisnis di negara berkembang. Jurnal Riset Akuntansi dan Bisnis Islam, 11(2), 511-530. https://doi.org/10.1108/JIABR-03-2018-0036

29) Stylos, N., & Bellou, V. (2019). Menyelidiki Proksi Kunjungan Ulang Wisatawan: Peran Kunci Loyalitas Destinasi dan Dimensinya. Journal of Travel Research, 58(7), 1123-1145. https://doi.org/10.1177/0047287518802100

30) Taing, H. B., & Chang, Y. (2021). Faktor Penentu Niat Kepatuhan Pajak: Fokus pada Teori Perilaku Terencana. International Journal of Public Administration, 44(1), 62-73. https://doi.org/10.1080/01900692.2020.1728313

31) Torgler, B. (2004). Moral pajak, kepercayaan dan korupsi: Bukti empiris dari negara-negara transisi.

32) Widajantie, T. D., & Anwar, S. (2020). Pengaruh Program Pemutihan Pajak Kendaraan Bermotor, Kesadaran Wajib Pajak, Sosialisasi Pajak, Dan Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Pada Kantor Bersama Samsat Surabaya Selatan). Jurnal Akuntansi Keperilakuan, 3(2), 129-143. https://doi.org/10.33005/baj.v3i2.103

33) Woodward, L., & Tan, L. M. (2015). Sikap pemilik usaha kecil terhadap kepatuhan GST: sebuah studi pendahuluan. Australian Tax Forum, 30(3), 517-549.