ANALYSIS OF TAX COMPLIANCE: UTILIZING THE THEORY OF PLANNED BEHAVIOR AND COGNITIVE DISSONANCE THEORY APPROACHES

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Abstract

This research aims to investigate the social psychological influence of taxpayers on tax compliance behavior, focusing on individuals' thoughts, emotions, and actions. This study investigates how attitude, subjective norms, and perceived behavioral control affect individuals' tax compliance intention, and how this compliance intention influences tax compliance behavior. The research also examines the role of emotionality and spirituality as moderators between compliance intention and tax compliance behavior. The research employed convenience sampling on Madura Island and gathered 177 respondents. The research employed the Structural Equation Modeling (SEM) technique. This study discovered a notable correlation between attitudes, subjective norms, and perceived behavioral control in relation to compliance intention. The compliance intention does not influence tax compliance behavior. The moderating effect of spirituality also does not enhance the relationship between compliance intention and tax compliance behavior. However, emotionality effectively moderated the relationship between compliance intention and tax compliance behavior. Emotionality can undermine tax compliance behavior due to the taxpayer experiencing hurt feelings or intolerable emotions. This study has significant implications for tax authorities in preserving taxpayers' emotional well-being through a professional manner.

Keywords: Tax Compliance, Attitude, Subjective Norms, Perceived Behavioral Control, Emotionality, Spirituality.

INTRODUCTION

The 1945 Constitution of the Republic of Indonesia requires the state to protect the people and promote general welfare to achieve social justice. Accomplishing this objective necessitates a large state budget. State revenue is derived from four main sources: customs and excise, taxes, non-tax state revenue, and grants. Tax revenues are the primary source of state income used to fund state expenditures. However, tax revenues fall short of the targets set in the State Budget (APBN) and even show a decreasing trend (Xu et al., 2017; Yuniarta & Purnamawati, 2020). This situation will adversely affect state finances as the expected state revenue falls short of targets, leading to unmet government program goals.

One way to ensure the stability of state finances is to enhance the collection of tax revenues to meet the set target. Tax compliance is increased to boost tax revenues. Tax compliance is determined by the precision of tax reporting, not by the total tax burden paid by taxpayers. The Directorate General of Taxes (DGT) has enhanced statutory regulations to boost taxpayer compliance. The latest improvement is the Harmonization of Tax Regulations, scheduled to be

implemented in 2022. The DGT's attempts to enhance tax compliance through regulations, policies, services, and sanctions contradict the self-assessment system because this policy emphasizes on raising awareness within individual taxpayers. The DGT assumes that taxpayers will fulfill their tax obligations primarily due to economic factors such as sanctions, administration, audits, tariffs, rewards, and tax services (Vaillant, 2000; Wheeler & Petty, 2001; Wilson et al., 2012). Then, advocated for investigating more social psychological factors to evaluate tax compliance behavior (Utama et al., 2022). Tax compliance behavior is an individual's response or reaction toward stimuli to obey and comply with reporting rules, paying State levies consciously, voluntarily and in an orderly manner. Assessing tax compliance behavior cannot be done directly; it requires influence or behavioral triggers [7]. Sociological and psychological approaches suggest that individuals are not autonomous, self-centered, and maximize utility. They engage in social interactions with other individuals based on attitudes, beliefs, norms, and roles (Hogg & Tindale, 2001; Fang et al., 2017; Obschonka et al., 2012; Real & Rimal, 2007).

The Theory of Planned Behavior (TPB) is a behavioral research theory that employs a psychological approach. The Theory of Planned Behavior (TPB) is utilized as a theoretical framework to analyze human behavior expressed through the intention of taxpayer compliance behavior (Ramayah et al., 2009; Taing & Chang, 2020). Posits that intentions represent motivational factors that impact behavior. If the environment offers enough motivation and opportunities, intentions will align with behavior consistently. Then, examined the determinant factors of intention according to the Theory of Planned Behavior (TPB), which includes attitudes, subjective norms, and perceived behavioral control (Hagger et al., 2022; Noor et al., 2020).

Multiple studies have shown that attitudes, subjective norms, and perceived behavioral control play a crucial role in determining compliance intention (Aslan, 2023; Dilekler et al., 2019; Godin et al., 1993), found that perceived behavioral control, including trust in the government, tax authorities, tax information, and tax awareness, did not significantly impact individuals' tax compliance intention. Previous research findings on tax compliance behavior are inconsistent, indicating a need for further development.

Prior studies utilized the Theory of Planned Behavior (TPB) to discuss individual self-awareness solely in relation to cognitive elements. This is centered on the rationality, logic, and analysis associated with the left brain, focusing on the connection between behavior and tax compliance intention. This includes attitudes, subjective norms, perceived behavioral control, ethics, and moral obligations (Ajzen et al., 2018; Black et al., 2021; Xu et al., 2017). According to psychology, the influence of the Conscious Mind which is characterized by cognitive, rational, logical, and analytical processes contributes only 12% of individual behavior. The remaining 88% is attributed to thoughts from the subconscious. Psychological science motivates researchers to address individual behavioral issues in accounting (Birnberg, 2011; Dweck & Yeager, 2019; Subotnik et al., 2011; Wilson et al., 2012). The subconscious mind's contribution provides a physiological reaction which is able to enhance or diminish the compliance intention towards tax compliance behavior.

Physiological responses are alterations in mindset resulting from dissonance or changes in attitude towards selected or unselected options that were earlier considered equally valuable or consonant (Harmon-Jones et al., 2008; Toole et al., 2021; Wheeler & Petty, 2001). Originated dissonance research with the Theory of Cognitive Dissonance, which states that when an individual holds two cognitions (ideas and thoughts) simultaneously and contradicts concurrently, that person will experience cognitive dissonance (Aronson, 2011; Kaaronen, 2018; Tedeschi et al., 1971). Physiological reactions that influence changes in tax compliance behavior are emotional and spiritual factors.

Defines emotional conceptualization as the situation in which an individual suffers cognitive dissonance due to anything that is extremely unpleasant and intolerable (Miller, 1983; Vaillant, 2000). When making decisions, an individual is supported by both the logical and emotional brain. When an individual is composed and free from stress, the logical brain functions well. However, under some circumstances especially while facing danger, the logical brain is sometimes bypassed by the emotional brain. Emotional brain bypass occurs during states of anxiety, stress, panic, and wrath (Cave et al., 2022; Evans, 2000). Introduces a novel model that builds on the elements of conflict awareness between cognitive and rational assumptions involving normative reasoning and integrating emotionality into the conflict process (Barlow, 2000). This demonstrates how emotionality feeds back into both reasoning and provides additional motivating strength.

Emotional stability can be attained through spirituality (MacDonald, 2000; Narasimhan & Saputra, 2023). Spirituality reflects an individual's devotion to their beliefs, particularly religious aspects. Individuals who have fully internalized the teachings of their religion will integrate their spiritual beliefs into all aspects of their actions and behavior in life. Research has demonstrated that religious orientation impacts both compliance intention and tax compliance behavior (Benk et al., 2016; Hidayat et al., 2022; Utama et al., 2022).

Integrating cognitive, emotional, and spiritual elements is challenging due to the potential emergence of dissonance. These three elements sometimes conflict and contradict within individual taxpayers. From this explanation, researchers aim to develop the theory of planned behavior in explaining tax compliance behavior. The theory of planned behavior examines attitudes, subjective norms, and perceived behavioral control towards compliance intention and tests the correlation between compliance intention and tax compliance. This study introduces the moderating factors of emotionality and religiosity to enhance the existing literature on Theory of Cognitive Dissonance (TCD) in behavioral accounting research. This research adds to the existing body of knowledge and influences governmental decision-making in Indonesia. First, the behavior of taxpayers in Indonesia is impacted by attitudes, both positive and negative, which affect emotional elements (Yuniarta & Purnamawati, 2020). Second, taxpayer behavior is also affected by spiritual beliefs that are sensitive to religious values. It is crucial for the government to enhance tax compliance (Fidiana, 2020; Khalil & Sidani, 2020; Yuniarta & Purnamawati, 2020).

LITERATURE REVIEW

Tax Compliance

The Decree of the Minister of Finance outlines the criteria for taxpayer compliance, which include timely submission of tax notification letters for the past two years, lack of tax arrears for all taxes except those obtaining permits, no history of being convicted of a tax crime in the last ten years, bookkeeping was conducted in the last two tax year and if the taxpayer undergoes an audit, the adjustment for each tax category owed cannot exceed five percent.

Compliance consists of three dimensions: payment compliance, reporting compliance, and filling compliance (Adhikari et al., 2021). In more detail, tax compliance into two parts: formal compliance and material compliance (Garcia et al., 2020). Formal compliance occurs when the taxpayer fulfills tax obligations formally in accordance with the provisions of the tax law. For instance, is the deadline for submitting an Income Tax Return. Submitting the Annual Income Tax Return (SPT PPh) before the deadline fulfills formal provisions, but does not guarantee the contents fulfill the material provisions. Material compliance occurs when the taxpayer substantively fulfills all material tax provisions, according to both the literal meaning and intended purpose of the tax law. Taxpayers who fulfill material compliance are those who accurately, thoroughly, and correctly complete their Tax Return (SPT) according to the provisions and regulations and submit it to the Tax Service Office (either in person or online) before the deadline.

Tax compliance refers to taxpayers paying taxes on time and calculate taxes accurately following tax regulations (Musimenta et al., 2017). Tax compliance costs refer to the direct expenses incurred by a company in complying with the regulatory requirements of the tax system. Tax compliance refers to the expenses incurred by companies and taxpayers in complying with the rules. The focus is on direct load. Taxation can lead to indirect tax expenses for businesses. For instance, is some companies intentionally decrease their sales to remain under the Non-Taxable Income threshold in order to evade taxes. These behavioral distortions will result in decreased total state revenue. These are referred to as the indirect costs of tax compliance (Slemrod, 2019).

The Impact of Attitude on Compliance Intention

Attitudes are the result of evaluations of specific behaviors and are supported by previous experiences (Ajzen & Fishbein, 2000). Attitudes toward behavior can refer to the extent to which an individual has a favorable or unfavorable evaluation and assessment of the behavior considered (Hill, 2017). Individual attitudes are determined by the individual's fundamental beliefs about the results they hope to achieve by engaging in behavior (Hill, 2017). In order for an attitude measure to effectively predict behavior, it must align with the criteria for behavioral intention in terms of action, target, context, and time elements (Lam & Hsu, 2006). Previous research has found that a positive attitude promotes tax compliance, and a negative attitude leads to tax non-compliance (Marandu et al., 2015). According to the theory of planned behavior, personal attitudes towards behavior originate from beliefs about the consequences of such behavior (Marandu et al., 2015).

Taxpayers' attitudes towards the tax system influence their intentions for tax evasion and also influence their intentions for tax compliance. Taxpayers' attitudes towards tax compliance have a positive effect on their compliance intention. Negative attitudes of taxpayers will also increase intentions to evade taxes. Attitudes towards tax non-compliance have a positive effect on the intention to behave non-compliantly. Taxpayer's attitude to comply has a positive effect on the compliance intention.

From the analysis provided, the following research hypothesis is formulated:

H1: Attitude positively influences compliance intention

The Impact of Subjective Norms on Compliance Intention

Subjective norms refer to the social pressure seen through an individual's feelings or expectations about whether to do or not to do a behavior (Manning, 2009). Subjective norms are the influence of other individual's references. Subjective norms refer to an individual's beliefs about whether a particular individual or group approves or disapproves that individual engaging in a particular behavior, and the extent to which the individual is motivated to conform to that other individual or group. Subjective norms can be evaluated either directly or by considering the fundamental beliefs underlying the individual's assessment of subjective norms

Previous research has found a correlation between taxpayers' beliefs about other individual's expectations and tax compliance intention. Factors influencing compliance and revealed that p peer compliance behavior has a greater impact on tax compliance than an individual's own compliance level (Marandu et al., 2015). Taxpayers' beliefs about subjective norms by considering the beliefs of their groups, including family members, employers, friends and partners (Manning, 2009).

Based on the explanation above, the research hypothesis is formulated as follows:

H2: Subjective norms positively influence compliance intentions.

The Impact of Perceived Behavioral Control on Compliance Intention

Perceived behavioral control refers to an individual's feelings about carrying out a certain behavior. Perceived behavioral control as the perception of how easy or difficult in carrying out a behavior and is assumed to reflect past experiences as well as anticipated barriers and obstacles. In the context of tax compliance, factors such as the tax authority's power, tax complexity, tax sanctions, tax information, tax regulations, and tax awareness can be obstacles to control taxpayer behavior. Perceived behavioral control determines the level of performance difficulty displayed by an individual. These elements may have a direct impact on behavior. For example, if behavioral control does not depend on individual desires such as legal sanctions, then perceived behavioral control can directly influence behavior (Damayanti et al., 2015; Hill, 2017; Mangoting et al., 2015; Nurwanah et al., 2018).

Previous research identified the influence of perceived behavioral control on compliance intention. Complexity has a significant effect on compliance intention. This implies that taxpayers' compliance intentions may be controlled by their experiences in paying taxes, such as difficulties in following tax payment procedures, rather than their personal knowledge or information about taxes and perceptions of how tax authorities detect their non-compliance. Perceived behavioral control has a positive effect on tax compliance intention ("Blackwell Handbook of Social Psychology: Group Processes," 2001; Fang et al., 2017; Real & Rimal, 2007).

Based on the explanation above, the following research hypothesis may be developed:

H3: Perceived behavioral control positively influences compliance intention.

The Impact of Perceived Behavioral Control on Compliance Intention

Intentions are assumed to capture motivational factors that influence behavior (Schikofsky et al., 2020). Intentions align with behavior with behavior if the environment provides sufficient motivation and opportunities. Behavioral intentions can be manifested through behavior only if the behavior is under volitional control, meaning the individual can freely choose to perform or not to perform the behavior. In terms of taxation, intention is the taxpayer's tendency to engage in tax compliance behavior (Perri et al., 2020).

Compliance intention has a positive effect on tax compliance. The results of a research obtained empirical data that the compliance intention positively affects tax compliance. This explains that the higher compliance intention leads to more tax compliance behavior. Therefore, from the explanation above the research hypothesis can be formulated as follows:

H4: The compliance intention positively influences tax compliance.

The Impact of Compliance Intention on Tax Compliance with the Moderating Variables of Emotionality and Spirituality

An emotional conceptualization suggesting that individuals may experience dissonance due to very painful and intolerable circumstances. Emotions encompass behavioral reactions, physiological responses, expressive displays, subjective experiences, and cognitive processing components. A multidimensional scale measuring cognitive dissonance, specifically focusing on cognitive and affective aspects. Cognitive dissonance may be assessed using one or more selected indicators representing a construct such as anxiety (Barta et al., 2023). Anxiety is a manifestation of an individual's emotional turmoil resulting from feeling pressure (frustration) and inner conflict (conflict) such as fear, surprise, helplessness, threat, and so on (De Dios Martínez Agudo, 2024).

Emotional turmoil related to taxation can undermine tax compliance when taxpayers feel hurt, such as due to corrupt tax authorities or mismanagement of tax recipients by the government. Emotional responses to sanctions appear to have positive or negative compliance implications, emotional responses to perceptions of fairness have a positive impact on compliance (Okafor, 2022). Feelings of powerlessness or perceived unjust treatment might lead to unpleasant emotions and subsequently disobedience (Scrase, 2020). Emotionality is very important in

forming compliance, which law enforcement actions that cause unpleasant emotions have negative compliance implications (Roemmich et al., 2023). Based on the explanation provided, the following research hypothesis may be formulated:

H5: Emotionality reduces the impact of compliance intention on tax compliance.

The concept of spirituality is gaining recognition and being utilised more in behavioral studies to assess tax compliance. This may be described as the condition of believing in the power that controls human behavior, namely God Almighty to be obeyed, believed in and worshiped. Spirituality refers to an individual's belief in the existence of powers which are capable to control human behavior (Skrzypińska, 2020). In matters of taxation, spiritual beliefs determine an individual's behavior in their belief in fulfilling their tax obligations. This is based on the assumption that an individual's religious beliefs are integrated into their daily life, albeit to different degrees.

Empirical studies by Skrzypińska (2020) demonstrate that spirituality can enhance tax compliance behavior. An individual with a high spiritual level can enhance tax compliance behavior. [49] Said that belief leads to higher levels of voluntary tax compliance. [50] Shown that there is a negative correlation between tax avoidance and an individual's personal spirituality. Based on the information provided, the following research hypothesis may be formulated:

H6: Spirituality enhances the impact of compliance intention on tax compliance.

METHODS

This research focuses on causal relationships with the aim of examining the impact of various variables on tax compliance behavior. This research used main constructs including tax compliance attitudes, subjective norms, perceived behavioral control, compliance intention and tax compliance behavior, as well as moderating construct including emotionality and spirituality. Each construct needs to be described into several dimensions and measured using test indicators.

To assess indicators of tax compliance attitudes, researchers used instruments from published article (Bobek & Hatfield, 2003; Damayanti et al., 2015). The measuring instrument for the subjective norm variable is based on the one used by [37] but has been modified by the researcher to fit the research location. Indicators from published article (Damayanti et al., 2015) are utilised to measure the construct of perceived behavioral control, compliance intention, spirituality, and tax compliance. The population of this research is individual taxpayers who own enterprises and MSMEs or work freelance in the East Java Province region. This research used a convenience sampling technique due of the unknown number of taxpayers on Madura Island. There was a total of 177 samples utilised in this research. The survey was created and distributed by sending questionnaires directly and online via Google Form to MSMEs who have NPWPs in Madura from September to November 2023. The questionnaire in this research has several sections which the initial part focusing on the respondent's personal information. The second section includes questions to obtain information regarding taxpayer attitudes

towards tax compliance, subjective norms, perceived behavioral control, taxpayer intentions, tax compliance, emotionality and spirituality.

Data analysis and hypothesis testing were carried out using full model Structure Equation Modeling (SEM) analysis with the assistance of the Partial Least Square (PLS) program. PLS allows for the specification of the relationship between the factor concepts studied and the size of each construct. Testing the significance of the relationship between constructs was carried out using a bootstrap re-sampling procedure which shows the validity and reliability of the data, as well as the significance of the relationship between constructs.

Table 1: Measurement Item

Variable	Questions	Ref.
Attitude	I want to pay less tax than I should	(Bobek & Hatfield, 2003; Damayanti et al., 2015)
	I create a reserve fund for tax inspection purposes	
	I feel that the use of taxes so far has not been transparent	
Subjective Norms	The family always encourages me to report all income and deductions as well as pay all income taxes.	(Bobek & Hatfield, 2003; Trivedi et al., 2004)
	My parents always encourage me to report and pay all income taxes	
	My teacher and *kiyai* taught me to always report tax obligations	
	My leader always reminds me to report all tax obligation	
Perceived behavioral control	If there is a possibility of being audited by the Tax authorities I will report all income and pay all income tax that should be paid	Bobek & Hatfield, 2003
	If there is a possibility of being sanctioned, I will report all income and pay all income taxes that should be paid	
	If there is a possibility of reporting by a third party, I will report all income and pay all income taxes that should be paid	
Compliance Intention	I feel that I have a tendency to comply with tax regulations..	Bobek & Hatfield, 2003
	I feel I have the decision to comply with tax regulations.	
	I will always comply with tax regulations.	
Emotionality	I feel hopeless	(Bolia et al., 2020)
	I feel scared	
	I feel uncomfortable	
	I feel frustrated	
	I feel depressed	
	I feel empty	
Spirituality	I strive to bring religious values to all aspects of my life.	Bobek & Hatfield, 2003
	My religious beliefs are what really lie behind my entire approach to life	
	I prioritize religious considerations which influence my daily affairs.	
Tax compliance behavior	In the last two years I have received a Tax Collection Letter for a fine due to late submission of the Periodic Tax Return**.**	Bobek & Hatfield, 2003
	n the last two years I have received a Tax Collection Letter for a fine due to late submission of the Annual Tax Return	
	In the last two years I have received a Tax Collection Letter for interest on late payment of the tax owed.	
	In the last two years I have received a Tax Collection Letter for fines and interest on the shortfall in taxes paid	

FINDINGS

The questionnaire results provided an overview of the characteristics of the respondents, highlighting the diversity of MSME Taxpayers on Madura Island. Table 2 presents details of the various main attributes of the characteristics used as research samples. The distribution of educational levels is as follows: high school/equivalent at 63%, Bachelor/Diploma at 36%, and master's degree at 1%. 56% of MSME respondents attended the socialization organized by the Tax Service Office, 16% had studied taxation in college and the remaining 28% did not attend the socialization or any other tax seminars. The employment status of the MSMEs who are respondents in this research can be classified as follows: F&B at 55%, craftsman batik at 21%, animal food business at 14%, and building materials business at 10%.

Table 2: Characteristics of respondents

Criteria	Group	Amount	%
Education	Senior High School/equivalent	111	63%
	Bachelor/Diploma	64	36%
	master's degree	2	1%
Taxation Knowledge	Socialization by the Tax Service Office	99	56%
	Taxation Course	28	16%
	Not attend any tax socialization /seminar	50	28%
Employment status	F&B	98	55%
	Batik Craftmen	38	21%
	Bulding material business	17	10%
	Animal food business	24	14%

It was verified that all these respondents have an NPWP as a prerequisite for becoming a taxpayer. They have over 3 years of work experience and have reported an annual Tax Return for their business activity.

Measurement model testing is used for the validity of the research model constructed. The primary parameters developed are testing construct validity and construct reliability. The following is the results of the algorithm iteration.

Table 3: Validity and reliability results

Variables	Item	Outer loadings	Cronbach's Alpha	Comp. Reliability	AVE
N*E	NUP*E	1.120	1.000	1.000	1.000
N*S	NUP*S	1.120	1.000	1.000	1.000
Emotionality	E1	0.930	0.951	0.960	0.802
	E2	0.878			
	E3	0.827			
	E4	0.962			
	E5	0.939			
	E6	0.829			
Perceived behavioral control	KPP1	0.884	0.813	0.888	0.726
	KPP2	0.855			
	KPP3	0.816			

Compliance intention	NUP1	0.890	0.903	0.939	0.838
	NUP2	0.920			
	NUP3	0.935			
Subjective Norms	NS1	0.857	0.832	0.888	0.666
	NS2	0.863			
	NS3	0.769			
	NS4	0.770			
Tax compliance behavior	KP1	0.923	0.958	0.969	0.887
	KP2	0.928			
	KP3	0.974			
	KP4	0.941			
Attitude	S1	0.755	0.667	0.769	0.526
	S2	0.707			
	S3	0.713			
Spirituality	R1	0.864	0.604	0.736	0.506
	R2	0.795			
	R3	0.774			

Construct validity comprises convergent validity and discriminant validity. Convergent validity relates to the principle that the measurements of a concept are strongly correlated. Convergent validity is achieved when the scores obtained from two different instruments that assess the same underlying concept have a strong correlation. The results of the convergent validity test in table 3 show that the outer loading factor value for all constructs is greater than 0.7, and the Average Variance Extracted (AVE) for all constructs is greater than 0.5. This shows that all variable indicators demonstrate strong convergent validity.

Reliability refers to the degree of accuracy, consistency, and precision exhibited by a measuring instrument when taking measurements. The reliability test results are displayed in table 3, indicating that the Cronbach's alpha value above 0.60 and the composite reliability value is over 0.70 for all structures utilized. Thus, it can be concluded that the instruments used in this research are reliable.

Table 4: The results of R-square

Dependent variable	R square
Compliance intention	0.532
Tax compliance behavior	0.130

Goodness of fit is utilized in research to determine the extent of the contribution of exogenous factors on endogenous variables. From the R square value in table 4, it shows that the compliance intention is 0.532, indicating that the compliance intention can be explained by exogenous variables such as attitude, subjective norms and perceived behavioral control by 53%. However, the remaining 47% is impacted by other factors not addressed in this research. The tax compliance behavior as the endogenous variable has a R square of 0.130, indicating that the contribution of exogenous variables such as compliance intention, emotionality and spirituality only account for 13%, with the remaining impacted by factors not included in the research model.

Table 5: The results of Hypothesis testing

Hipotesis	Path Coefficient	t-statistic	p-value	Result
H1: S -> NUP	0.126	2.068	0.039	Supported
H2: NS -> NUP	0.467	6.672	0.000	Supported
H3: KPP -> NUP	0.284	3.263	0.001	Supported
H4: NUP -> KP	-0.131	1.542	0.124	Not Supported
H5: N*E -> KP	-0.219	3.244	0.001	Supported
H6: N*S -> KP	0.041	0.535	0.593	Not Supported

The results of total effect testing (path coefficient, t-statistic, p-value) for the structural model are presented in table 5. Hypothesis 1 (H_1) states that attitude positively influences compliance intention. The test results show a statistical t value of 2.068 and a p-value of 0.039 which is less than 0.05. It can be concluded that H_1 is supported. This shows that attitude has a positive effect on the compliance intention. Hypothesis 2 (H_2) states that subjective norms positively influence compliance intention. The test findings indicate a statistical t value of 6.672 with a p-value of 0.000, which is less than 0.05. This means that H_2 is accepted, indicating that subjective norms have a positive effect on the compliance intention. Similarly, Hypothesis 3 (H_3) states that perceived behavioral control positively influences the compliance intention. The results of the hypothesis test show a statistical t value of 3.263 and a p-value of 0.001 which is less than 0.05, meaning that H_3 is supported. This finding strongly indicates that perceived behavioral control has a positive effect on intention to comply.

On the other hand, Hypothesis 4 (H_4) which suggests that the compliance intention positively influences tax compliance behavior is not supported by the test results. The Path Coefficient has a value of -0.131 with a statistical t value of 1.542 and a p-value of 0.124 (>0.05), indicating that the results are not statistically significant. It demonstrates that the compliance intention does not affect tax compliance behavior.

Hypotheses 5 (H_5) and 6 (H_6) examine how emotionality and spirituality influences moderate the relationship between compliance intention and tax compliance behavior. The statistical analysis indicates that the results of H5 are supported, with a t statistic of 3.244 and a p-value of 0.001 (<0.05), demonstrating that emotionality considerably diminishes the correlation between compliance intention and tax compliance behavior. On the other hand, H_6 is not supported since the t statistic is 0.535 and the p-value is 0.593 (>0.05), indicating that spirituality does not have a significant moderating effect on the correlation between compliance intention with tax compliance behavior.

DISCUSSION AND IMPLICATIONS

This research intends to analyze the determinant factors of tax compliance behavior. These findings highlight the taxpayers' inclination towards tax compliance behavior. The results of testing H_1, H_2, and H3 demonstrate that all have a significant and positive influence on the compliance intention. These results explain that the cognitive elements give taxpayers the tendency to have the intention of tax compliance.

This means that higher levels of attitude, subjective standards, and perceived behavioral control are associated to tax compliance intention. The findings of the H1 study align with previous research (Tedeschi et al., 1971; Xu et al., 2017; Yuniarta & Purnamawati, 2020), all of whom determined that attitude positively influences compliance intention. Therefore, the government should consider taxpayers' attitudes to form the tax compliance intention by establishing a tax system that reduce the taxpayers' desire to pay a less tax, offer bribes to tax authorities, and create reserve funds for tax audits.

H_2 is consistent with research conducted by (Okafor, 2022; Tedeschi et al., 1971; Yuniarta & Purnamawati, 2020), indicating that subjective norms strongly influence compliance intentions. From the results of this research, tax authorities should encourage the community around taxpayers by approaching parents, colleagues and company leaders so that they have the enthusiasm to comply with tax regulations.

This research results align with previous studies by (Okafor, 2022; Tedeschi et al., 1971; Yuniarta & Purnamawati, 2020), indicating that perceived behavioral control positively influences compliance intention. Therefore, Tax authorities should establish regulations that simplify the process for taxpayers to enhance their compliance intention.

The direct and moderating impacts of compliance intention on tax compliance behavior can be explained. First, H_4 shows that compliance intention does not have a significant impact on tax compliance behavior. The results of this research are not in line with research conducted by (Okafor, 2022; Tedeschi et al., 1971; Yuniarta & Purnamawati, 2020).

H_6 also shows that the moderating effect of spirituality does not enhance the influence of compliance intention on tax compliance behavior. These results are not in line with previous research conducted by (Aronson, 2011; Barta et al., 2023; Birnberg, 2011; Tedeschi et al., 1971; Yuniarta & Purnamawati, 2020). On the other hand, H_5 shows that the emotionality as the moderating factor weakens the compliance intention on tax compliance behavior. The results of this research are in line with research by (Aronson, 2011; Barta et al., 2023; Birnberg, 2011; Tedeschi et al., 1971; Yuniarta & Purnamawati, 2020).

This research emphasizes on the moderating effect of emotionality (H_5), since emotional turmoil might reduce tax compliance when taxpayers feel hurt, such as by corrupt tax authorities or mismanagement of tax recipients by the government. So that taxpayers' compliance intention is not reflected in their tax compliance behavior.

The findings of this rsearch contradict the empirical data presented in prior studies which suggested that taxpayers with a stronger compliance intention tend to exhibit higher levels of tax compliance behavior (Aronson, 2011; Barta et al., 2023; Birnberg, 2011; Tedeschi et al., 1971; Yuniarta & Purnamawati, 2020).

Published research defines intention as the degree to which an individual is willing to put in a lot of effort to carry out a behavior, or the planned effort to exert action to carry out the behavior (Christiansen, 1980; Davis et al., 2003; Evans, 2000).

CONCLUSION

In summary, this research explores how attitudes, social norms, and perceived control influence people's intention to comply with tax laws, and how this intention affects actual tax compliance. The findings suggest that positive attitudes, social pressure, and perceived control increase compliance intention, but emotions and spirituality can complicate this relationship. Specifically, negative experiences like corruption or unfair treatment by tax authorities can weaken compliance intention. The implications include the need for government to prevent corruption, tax authorities to maintain trust, and society to regulate their behavior. While this study sheds light on tax compliance behavior, future research should consider cultural factors for a more comprehensive understanding.

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