

Tax Compliance Behavior of Taxpayer: Challenge in achieving tax target

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Abstract. This study review about research tax compliance behavior to challenge in achieving tax target. According behavioral approach that any behavior can be learned. Humans are able to reflect on their own behavior, and can manage and control their behavior and can learn new behaviors or can influence others. Behavioral therapy aims to improve people's skills so they have more options to respond. By overcoming the debilitating behavior that limits choices, people are more freely to choose from possibilities that are not available before. Many studies have discussed tax compliance, factors affecting social, cultural, gender, regional and other norms, but certainly have not found out which factors can significantly and materially increase tax targets. It is a challenge for the government to find effective and efficient ways to find the main cause of taxpayer compliance in contributing to the state by paying taxes. This study will look for factors that can influence taxpayer behavior to comply. According to previous research that behavior can change and can be formed. About the method will used, will used empirical data that exist, then on though by using certain appropriate tools and then supported by the data of interviews or the spread of questioner. This study will attempt to explore and explore the taxpayer's customary behavior factor to abide by taxes.

Keywords: behavior, tax compliance, taxpayers, tax target, Challenge

Introduction

Behavior traditional Theory begin 1950's and early 1960's in US, South Africa, and English as radical against perspective phsicoanalysis, Prior much research about tax compliance from social norms, managerial, economic influence behavior [13].

The historical development of behavioral consists of three trends:

1. 1960's Albert Bandura, social learning theory, combine classic with conditioning observation. Focus behavior therapy.
2. 1980s which is characterized by the search for new concepts and methods that go beyond traditional learning theories, end of 1990-s Assosiation Behavior and Cognitive Therapy stands.
3. Early 2000's, behavioral traditions emerge, enlarge the scope of research and practice. Recent developments include dialectical behavior therapy, stress-based awareness-based awareness, cognitive-based awareness awareness, and acceptance and commitment therapy.

The following about Role of Social Norms constructs [12]

	Descriptive norms	Injunctive norms	Subjective norms	Personal norms
Description	What one perceives that other people do in a given situation. Watching others provides information about what is "normal" in a novel or ambiguous situation	The perception of what most people think others should do in a given situation. They specify what should be done and are the moral rules of the group	A person's perception about what those who are important to him think he should do in a given situation. They are one's perceptions of the injunctive norms held by the people whose opinions matter most	Self-based standards or expectations for behavior (i.e., what an individual believes he/she should do) in a given situation. These standards arise from internalized values
Social goal being achieved by conforming to norm	Effective action - the desire to be accurate in one's choices and behaviors	Building and maintaining social relationships	Building and maintaining social relationships	Managing self-concept
When will they matter?	Most likely to use evidence of others' behavior to decide most effective course of action when the situation is novel, ambiguous, or uncertain, and especially when the source of reference is similar to us	They motivate behavior by promising social rewards or punishments. Need not be expressed in order to direct behavior. These norms are more influential when they are made salient	When people are motivated to comply with the norms of "referent" others	Enforced through the anticipation of self enhancement or self - deprecation ("self-reinforcing")

The following about prior tax compliance research on social norms [13]

Types of norms studied and description of variable							
Study	Type of analysis	Social norm construct specified?	Descriptive norms	Injunctive norms	Subjective norms	Personal norms	Summary of findings
Cowell (1990)	Analytical	No					Model included a “social stigma” variable that increased compliance, relied on a reasonable level of enforcement. Compliance equilibrium “sticky”
Porcano and Price (1993)	Experimental 178 US taxpayers	No					A “social stigma” variable was used. The possibility of tax evaders’ names being reported in the newspaper significantly increased compliance
Hann and Violette (1996)	Experimental 73 continuing education students	Yes			Expectation of family members influenced compliance	2 items (fulfill duty as citizen and fulfill moral and ethical obligations)	Both social norms variables influenced compliance, personal norms more important
Alm et al. (1999)	Experimental economics – 151 undergraduate students	Yes		Results of a vote on enforcement level			When the results of the vote tended toward non-compliance, almost all subjects cheated. Allowing “cheap talk” prior to voting improved social norms and increased compliance. Experiment was conducted using neutral (i.e., non – tax) terminology
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Davis et al (2003)	Analytical	No					Model including “social norm” variable increased compliance, Compliance equilibriums are sticky in both directions
Bobek and Hatfield (2003)	Experimental 108 students and 70 adults	Yes			Opinion of important others	1 item (I think is would be moral- ly wrong to...)	Both subjective norms and moral obligation (i.e., personal norms) influenced compliance
Wenzel (2004)	Experimental –	Yes		3-item scale		3-item scale	Both social norm constructs influenced compliance. However, personal norms were

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	1.306 Australian taxpayers						more important and the effect of injunctive norms was mediated by how strongly subjects identified with “being Australian”s
Wenzel (2004)	Experimental – 1.036 Australian taxpayers	Yes		3-item scale		3-item scale	Longitudinal study showed that both social norm constructs affect compliance, however injunctive norms are partially mediated by personal norms
Bobek et al. (2007)	Experimental – 76 students from Australia, 54 (45) taxpayer from the US (Singapore)	Yes	Factor scores of 2-item scale	Factor scores of 3-item scale	Factor scores of 6-item scale (combined with personal norms)	Factor scores of 6-item scale (combined with subjective norms)	Cross-country differences in compliance explained by injunctive, subjective, and personal norms. However, were not able to tease out separate constructs for subjective and personal norms
Korobow et al. (2007)	Analytical	No					When enforcement rates are low, knowledge of neighbors’ compliance decisions decreases compliance
Blanthorne	Experimental 355	Yes			Factor scores of 3-	Factor scores of 5-item scale	Subjective norms influenced under reporting ethics (i.e., personal norms), but not compliance.

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and Kaplan (2008)	US taxpayers				item scale		Underreporting ethics affected compliance

Literature Review

Generally, the stronger the intention is, the more likely the behavior will be performed. Attitude toward this Behavior refers to the degree to which a person has positive or negative feelings of the behavior of interest. It entails a consideration of the outcomes of performing the behavior [22].

The role of behavioural and psychological aspects in compliance behaviour is currently one of the greatest areas of tax compliance research, and, although several accomplishments have been achieved, there is still countless room for development [47].

Prior tax compliance research on social norms [12], Social norms have important direct as well as indirect influences on tax compliance behavior [13], Tax compliance as a coordination game [6], Social Influence: Social Norms, Conformity, and Compliance [20], Research into economic and behavioural approaches in tax compliance [2], Misperceptions of social norms about tax compliance [68].

When faced with tax moral dilemmas, it is generally believed that ethics can serve as guidelines for taxpayers on how to act rightly and justly [34].

The development of tax decision-making models has focused on economic and behavioral factors affecting compliance. A possible explanatory factor that has been overlooked in these decision-making models is tax ethical beliefs [55]. Specifically, the research empirically tests whether an individual's ethical beliefs about tax compliance mediate withholding effects (overwithheld or tax due) and tax rate effects (low or high) in tax evasion decisions. The results indicate that tax ethics are highly significant in tax evasion decisions and may be a "missing variable" in decision making models [55].

The attitude of taxpayers varies considerably. Some comply to the fullest extent required, irrespective of whether the IRS is actively auditing them or their industry. Other taxpayers essentially play the audit lottery and either do not prepare contemporaneous documentation or prepare the absolute minimum with the hope of avoiding the imposition of penalties [64].

The Theory of Planned Behavior (TPB) predicts an individual's intention to engage in a behavior at a specific time and place. It posits that individual behavior is driven by behavior intentions, where behavior intentions are a function of three determinants: an individual's attitude toward behavior, subjective norms, and perceived behavioral control [1].

Personal norms (individual ethics and morality of tax paying) on levels of tax compliance, findings for the role of social norms (ethics and morality attributed to other taxpayers) on tax compliance have been more ambiguous [69].

Reciprocity considerations are important to the tax compliance problem as they may explain the global dynamics of tax evasion, beyond individual tax evasion decisions, taxpayers may react to a disadvantageous or advantageous inequity through negative or positive reciprocal behaviors, respectively [9].

Taxpayer audits are a central feature of the voluntary compliance system in the United States federal individual income tax. Audits are thought to have a direct deterrent effect on the

individuals actually audited. In addition, audits are believed to have an indirect deterrent effect on individuals not audited, and there is some empirical evidence that suggests that changes in audit rates affect compliance beyond the audited individuals themselves. However, empirical studies cannot measure or control for taxpayer awareness of audit risk. As a result, there is no evidence on the magnitude of the effects of audit risk awareness on taxpayer compliance; that is, the effects on compliance of the ways in which taxpayers learn about – and communicate among themselves – audit rates are not known, and cannot be addressed or discovered by empirical studies [5].

In fact, some of these standard instruments-greater penalties-may be largely ineffective in increasing tax compliance. In short, government should pursue a range approaches in its efforts to promote compliance [3].

That tax compliance behavior can also be observed like behavior in other fields, in this case we can see and find some problems for the discussion of tax compliance, the first of their research on social norms, economics, ethics, culture, the influence of tax compliance, directly indirectly affect the compliance behavior, the question arises how research can further acquire and discover other factors and or find new social norms that are likely to affect tax compliance behavior other than those previously conducted.

The second, some cases, experiments, research, research on social norms, economics, ethics, culture etc. that exist. Which factors and behaviors significantly influence taxpayers' behavior that impact on achieving tax targets.

Research Method

According to review researchs, this study make mixed method. Most likely this is due to the fact that mixed methods research is appropriate for various research disciplines in the field of social science [23]. For example, suggest that mixed-method research has become a "third research paradigm" (40).

In tax studies, the use of mixed methods has also been supported. For example, [44] suggests that in the study of mixed methods, findings using an approach can be used to inform, validate or compensate for weaknesses using other approaches. Based on the above advantages using mixed methods in tax studies, and using pragmatism as a research lens.

Conclusion

This study will attempt to explore and explore the taxpayer's customary behavior factor to abide by taxes. That the behavior of tax compliance can also be as observable as behavior in other fields. It is a challenge for the government to continue researching how to form tax-abusive behavior to achieve the expected tax target. That compliance behavior can be established based on previous research, and various methods for finding the factors that influence behavior have been used. In discovering the behavior of taxpayers to comply with taxes so that tax targets are met make the importance of continuous research so that factors significantly affecting tax compliance can continue to be found as development progresses.

Research efforts in relation to finding and discovering which factors most influence the behavioral habits of obedience can be tried, there may be other factors that have not previously been studied.

This review can be the conclusion for hypothesis:

1. If no social norm construct specified inserted, or if one of norms whether or not, the results can be different
2. If another factor included, as economic, ethic etc, the results of behavior are different too

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