Research Paper

How Tax Penalties And Tax Awareness Affect With Tax Compliance: A Restaurant Tax Study In Palopo City

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Abstract:
This study aims to understand the tax penalty on tax compliance either directly or indirectly through the awareness of paying restaurant taxes.In this study, the quality assessment design is used.The method for determining sample size is to use non-probability sampling, which results in a sample size of 150 restaurant taxpayers.Data analysis is carried out using Structural Equation Modeling (SEM) and the AMOS 22 software.The findings indicate that: (1) Tax penalty have no effect on tax compliance; and (2) tax sanctions can improve compliance in paying taxes by increasing awareness of paying taxes.
Keywords: Tax Penalty, Tax Awareness, Tax Compliance.

I.   Introduction

At the moment, there are many institutions or businesses that are working hard to improve their service quality. This is because service quality is not only measured by the price of a product but also by the amount of money that an institution or business earns. This is also good for the quality of service that will be provided by the apparatus. Taxpayers who provide primus services to the tax authorities will be satisfied with the tax services, which will automatically increase tax revenues. Research conducted (Winerungan, 2012) shows that the service tax authorities have no effect on tax compliance. Different results were carried out by Nugroho & Zulaikha (2012) and Indriyani & Sukartha (2014), where the quality of service affects the willingness to pay taxes and compliance with reporting corporate taxpayers.

There are numerous factors that contribute to increasing the number of taxpayers. The most important aspect is the requirement of tax. Theory of Planned Behavior (TPB) taxpayers who pay their taxes Because an individual must be aware of the risks associated with the outcome of a task before carrying it out; otherwise, the individual will be discouraged from carrying it out. Taxpayers who are aware of their tax obligations will have confidence in fulfilling their obligations as taxpayers (Ermawati, 2018).

Many cases in Indonesia show that taxpayers want to pay taxes by reducing the amount of tax owed and that taxpayers commit fraud by being assisted by unscrupulous tax officials. Knowledge of tax sanctions must be known because taxpayers will feel afraid if they do not pay taxes and perform tax calculations in accordance with the income earned. Tax sanctions should be a motivation to pay taxes. The tax authorities should be consistent in applying sanctions to the tax authorities who violate the payment tax provisions. As a result, it is expected that tax receipts will increase. The variable of tax sanctions in the study (Indriyani & Sukartha, 2014) explains that there is an effect on corporate taxpayer reporting compliance. Different research results are explained by research (Masruroh & Zulaikha, 2013), where tax sanctions have no effect on taxpayer compliance.

For governments that want to increase the number of people who care about their communities as part of their autonomy work, self-assessment is not an option because all of the necessary steps have not yet been taken, resulting in frustration among government officials. One example is the problem of restaurant taxes, in which the owner of a restaurant does not want to show actual turnover, turnover multiplied by the rate stipulated in applicable regulations, bargaining which is usually continued There will be more disruptions in other sectors that will have an impact on the growth of the country's GDP. This is due to insufficient tax utilization. Kurotin (2010) argues that optimal payback is achieved if the results achieved are in line with the potential payback, so that the tax authorities are needed in providing services, supervision, and coaching on mandatory paybacks.

Using the restaurant object as a phenomenon in this study, it was discovered that the contribution of restaurants to the GDP of the city of Palopo is significantly higher than that of hotels and restaurants. The development of research conducted by Ermawati (study, it was discovered that the contribution of restaurants to the GDP of the city of Palopo is significantly higher than that of hotels and restaurants. The development of research conducted by Ermawati (2018), which examines the effects of understanding tax regulations, quality of tax services, awareness, and tax sanctions on individual taxpayer compliance, The difference between this study and previous studies is based on the use of location and time, as well as the use of awareness of paying taxes as a variable among others (intervening).

II.   Literature Review and Hypothesis Development

According to Ajzen, an individual's intention (behavior intention) towards a particular conduct plays a key role in determining their primary behavior. This idea has a variety of objectives and advantages. Among other things, it helps us anticipate and comprehend the motivational factors that drive behavior but are not under the control of or determined by the individual. The desire to behave consists of three parts: a positive attitude, a subjective norm, and a sense of control over one's behavior. The Theory of Planned Action (Ajzen, 1991), the sense of behavioral control is dependent on an individual's views about compatibility, competence, opportunity, resources in the form of tools, and resources' relative importance in causing the projected behavior. The degree to which people believe that resources and opportunities are available for engaging in particular behaviors depends on how strongly and strongly they believe that these resources and opportunities are actually available. To better grasp attitude assessment, subjective norms, and behavior control, it is first necessary to review the idea or the elements that make it up in the Theory of Planned Behavior.

In order to support the hypothesis of planned conduct, this research also advances the attribution theory. According to Heider (1958), the attribution theory is a hypothesis that explains a person's behavior. The process through which we ascertain the reasons behind a person's actions is described by the notion of attribution. This theory describes how a person investigates the origins of one's own or another person's behavior, which is influenced by both internal (such as qualities, attributes, attitudes, etc.) and external (such as pressure from particular situations or circumstances) aspects (Luthans, 2005). Additionally, attribution theory describes how to comprehend a person's response to external events as well as their justifications for the events they encounter. According to the idea of attribution, behavior is connected to individual attitudes and qualities; hence, one can infer a person's attitude or traits from observing their behavior and predict how they will act in particular circumstances.

According to Mardiasmo (2006), tax penalties are a promise that the terms of tax legislation (tax norms) will be followed. In other words, tax penalties serve as a deterrent to prevent taxpayers from breaking the law. Research (Pertiwi, 2014) that demonstrates the impact of tax penalties on tax compliance lends credence to this. Contrary to studies (Fariz, 2015), which concluded that tax penalty had little to no impact on taxpayer compliance, tax penalty are any fines that taxpayers incur for breaking tax laws (Jayate & Ewa, 2017). In the meantime tax penalty, according to Basri et al. (2014), are penalties imposed by the government on taxpayers who disobey tax laws. According to (Jannah & Puspitosari, 2018), the indicators of tax penalty are: clear sanctions; the sanctions given provide a deterrent effect.

Given the foregoing understanding, it can be inferred that the penalty a taxpayer faces for failing to meet his tax obligations must have the ability to serve as a deterrent so that he won't make the same mistake again. The results of the research (Muliari & Setiawan, 2011) showed that tax penalty have a favorable influence on tax compliance and that the variable of tax compliance has a good effect on tax awareness. This allows for the formulation of the following hypothesis:

H1. Tax Penalty have an impact on tax observance.

H2: Tax compliance is influenced by tax penalties but is mediate by awareness of paying taxes.

III.   Methodology

The purpose of this study is to provide evidence of the importance of tax sanctions versus tax compliance as an intervening variable. This type of research is capacity research because there are influencing variables (exogenous variables) and influenced variables (influenced variables) (endogenous variables). This study uses exogenous variables, namely tax sanctions (X), and endogenous variables (Y1), namely awareness of paying taxes as an intervening variable, and (Y2), namely tax compliance.

This research was conducted with a questionnaire on restaurant taxpayers who were registered and located in Palopo City. In this study, all 243 restaurant taxpayers registered with the Palopo City Regional Revenue Agency in 2021 were used to increase the population. The sampling method used in this study is non-probability sampling with the technique of accidental sampling with a specific goal in mind/purposive(Sugiyono, 2013), with the goal of reducing the number of samples to 150 restaurant taxpayers. Sample size in the same way that other statistical methods produce data to estimate sample size. (Hair et al.,

2006) discovered that the ideal sample size is between 100 and 200. If the sample size becomes too large, say more than 400, the method becomes "overly sensitive," making it difficult to obtain good goodness of fit. As a result, it is recommended that a sample size of 100-200 be used for the Maximum Likelihood estimation method (Ghozali, 2017).

Data collection is carried out by field research, namely research carried out directly into the field. In this study, conducted by direct interviews with restaurant taxpayers who are registered and domiciled in Palop City The method of data collection that will be used in this study is the use of personal questionnaires (personality questionnaires). Data is collected by using a temporary questionnaire (questionnaire), which is used to collect data using a Likert scale of 5 points.

Data analysis through quantitative methods includes both descriptive statistics and inferential statistics. Descriptive statistical analysis is used to describe research variables. Inferential statistics are used to explain the relationship between variables. The inferential statistical method used in this data analysis is structural equation modeling (SEM), which is run using the software AMOS 22.

IV. Result and Discussion

Summary of Relevant Data

Of the 150 questionnaires distributed, 22 were not returned, while 128 were returned. Of the 128 returned questionnaires, there were 7 questionnaires that were not filled out completely, so that a total of 121 questionnaires could be processed with a return rate of 80.67 percent. The rate of return is in accordance with what has been required by Sekaran (2016), which says that the return rate for accountable questionnaires is more than 30 percent of the total questionnaires that have been distributed. The majority of the respondents in this study were men, with a percentage of 71.1 percent, or 86 people, while the rest were women, as many as 35 people, or 28.9 percent.

The characteristics of respondents according to education level can be seen as follows: the majority of respondents have high school education or equivalent as many as 82 people or 67.8 percent; undergraduate education (S1) as many as 36 people or 29.8 percent; masters education (S2) as many as 2 people or 1.6 percent; and the diploma (D3) education level is 1 person or 0.8 percent. Looking at the age of the respondents, the dominance of respondents aged over 50 years amounted to 66 people, or 54.6 percent, followed by the age of 41–50 years, as many as 31 people, or 25.6 percent, and ages 31–40 years, as many as 24 people, or 19.9 percent. Based on the respondent's tenure, the dominance of respondents in the old category as taxpayers is 6-10 years, as many as 51 people or 42.1 percent, followed by > 15 years, as many as 30 people or 24.8 percent, 11-15 years, as many as 21 people or 17.4 percent, and 19 people have been taxpayers for 1–5 years, or 15.7 percent.

Testing the Validity and Reliability of Research Variables

Construct validity or factorial validity is used to evaluate validity. Convergent validity refers to the idea that a variable's indicators, or manifest variables, ought to be highly connected. The corrected item-total correlation value, which is 0.177, should be stack up with the r-table (121) on a level of 0.05 in order to determine the validity of the test. When the Item-Total Correlation Correction is greater than the r-table correlation, the indicator is stronger (valid) and vice versa (Ghozali, 2017).

Table 1 Validity Results

Variable	Construct	Statement	Cut off Value	Corrected Item	Conclusion
Exogenous	Tax Penalty	TP.1	0,177	0,513	Valid
		TP.2	0,177	0,388	Valid
		TP.3	0,177	0,304	Valid
		TP.4	0,177	0,450	Valid
		TP.5	0,177	0,481	Valid
		TP.6	0,177	0,436	Valid
Endogenous	Tax Awareness	TA.1	0,177	0,627	Valid
		TA.2	0,177	0,729	Valid
		TA.3	0,177	0,792	Valid
		TA.4	0,177	0,563	Valid
		TA.5	0,177	0,695	Valid

Variable	Construct	Statement	Cut off Value	Corrected Item	Conclusion
	Tax Compliance	TC.1	0,177	0,672	Valid
		TC.2	0,177	0,504	Valid
		TC.3	0,177	0,294	Valid
		TC.4	0,177	0,750	Valid
		TC.5	0,177	0,721	Valid
		TC.6	0,177	0,709	Valid

Source: data analysis, 2022

The validity test results show that this research instrument has a corrected item value greater than 0.177, which indicates that all of the instrument's items are considered to be valid. A reliability test must be conducted in addition to the validity test. If an instrument can measure the same object repeatedly and produce the same results, it is said to be trustworthy. Utilizing Cronbach's alpha, the reliability test is conducted by dividing the items into two or more halves. The research data was deemed to be fairly reliable after the reliability test was conducted using the rhit criteria > 0.60.

Table 2 Reliability Results

Variable	Construct	Cut off Value	Alpha Cronbach's	Reliability
Exogenous	Tax Penalty	0,60	0,663	Reliable
Endogenous	Tax Awareness	0,60	0,859	Reliable
	Tax Compliance	0,60	0,816	Reliable

Source: data analysis, 2022

Based on the results of the data analysis, the reliability of all of the research designs is greater than 0.60, indicating that all of the data in the instruments is reliable.

Structural Equation Model Testing
Full Mode One Step Structural Equation Modeling (SEM) Test

Because of the value in the model, the one-step model testing variable is divided into two parts: exogenous variables (knowledge of the process, quality of service, and tax sanctions) and endogenous variables (awareness of paying taxes and paying tax compliance). This index's value will be compared to the cut-off value of each index. The indices consist of the Chi-Square index, the Probability index, the CMIN/DF index, the RMSEA index, the GFI index, the AGFI index, the TLI index, and the CFI index, such as the CFI index. A model is considered good if it has goodness of fit indices that correspond to the criteria established by critics (cut-off value).

Table3*Goodness of Fit and Cut-Off Value (Full Model One Step)*

Goodness of Fit Indices	Cut-Off-Value	Model Evaluation	Conclusion
X^2 *Chi-square*	α = 5% → 96,599	1.085,776	Deficient
Probability	≥ 0,05	0,00	Deficient
CMIN/DF	≤ 2,00	3,19	Deficient
RMSEA	≤ 0,08	0,14	Deficient
GFI	≥ 0,90	0,62	Deficient
AGFI	≥ 0,90	0,55	Deficient
TLI	≥ 0,95	0,63	Deficient
CFI	≥ 0,95	0,66	Deficient

Source: data analysis, 2022

Table 3 shows that the structural model is not practicable to employ in one step. This model cannot be used since all goodness of fit indices do not meet the requirements. The model was improved to make it more useful for demonstrating the hypothesis based on the modification index instructions in the AMOS program. The path influence is not changed when the model is modified; only the correlation between items or errors is given priority.

Structural Equation Modeling (SEM) Test Full Model Two-Step

The study in this section looks at the structural model's overall model fit as well as structural parameter estimates, namely the causal connections between independent and dependent constructs or variables. If empirical facts are used to support the theoretical model, then the theoretical model fits the conceptual framework of the investigation. To ascertain whether the hypothetical model is supported by empirical data, the results of the goodness of fit overall model test are in agreement with those of the SEM analysis.

Table4 *Goodness of Fit* and *Cut-Off Value – Full Model Two Step*

Goodness of Fit Indices	Cut-Off-Value	Model Evaluation	Conclusion
X^2 *Chi-square*	α = 5% → 96,599	481,241	Poor Model
Probability	≥ 0,05	0,000	
CMIN/DF	≤ 2,00	1,648	Good Model
RMSEA	≤ 0,08	0,073	Good Model
GFI	≥ 0,90	0,813	Marginal
AGFI	≥ 0,90	0,740	Deficient
TLI	≥ 0,95	0,890	Marginal
CFI	≥ 0,95	0,915	Marginal

Source: data analysis, 2022

Results of the overall Goodness of Fit test Two of the seven criteria—namely, CMIN/DF and RMSEA—show a good model, as shown in Table 4. Arbuckle and Wothke (1999) assert that the Chi Square/DF value, which must be less than 2, and the RMSEA, which must be less than 0.08, are the best metrics to employ as a measure of the model's suitability. The CMIN/DF and RMSEA values in this study met the cutoff values. The SEM model used in this work is thus appropriate and practicable, allowing it to be understood for future debate.

Testing the Effect of Research Variables
Direct Effect
An effect that is directly measured from one variable to another is referred to as a direct effect. The following table shows the seven direct impacts that were examined in this study.

Table 5Direct Effect Test Results in Structural Model

Direct Effect	Standardize Coefficient	*p*-Value	Conclusion
Tax Penalty→Tax Awareness	0,132	0,044	Significant
Tax Penalty→Tax Compliance	0,016	0,784	Not Significant
Tax Awareness →Tax Compliance	0,552	0,000	Significant

Source: data analysis, 2022

A standardized coefficient value of 0.132 with a p-value of 0.044 was discovered when testing the direct impact of tax penalties on tax knowledge. Given that the p-value is 0.05, there is a significant direct relationship between tax penalties and tax payment awareness. The coefficient's positive value denotes a directly proportionate effect. This implies that as the tax penalty increases, people become more concerned about paying their taxes. On the other hand, the awareness of paying taxes decreases as the tax penalty decreases. A standardized coefficient value of 0.016 with a p-value of 0.784 was achieved when testing the direct impact of tax penalties on tax compliance. Although the positive value of the coefficient suggests that the effect is directly proportionate, because the p-value > 0.05, there is no significant direct relationship between tax penalty and Tax Compliance. In other words, the larger the tax penalty, the lower the likelihood of tax compliance. On the other hand, lower tax penalties do not lead to lower tax compliance. A standardized coefficient value of 0.552 with a p-value of 0.000 was obtained when testing the direct influence of tax awareness on tax compliance. Because the p-value is 0.05, there is a significant direct relationship between tax awareness and compliance. A positive coefficient value indicates that the effect is directly proportional. That is, greater tax compliance will result from increased tax awareness. In contrast, the lower the awareness of taxation, the lower the compliance with taxation.

Indirect Effect

The impact on a single variable that is quantified indirectly thanks to a second variable is known as an indirect effect. The product of the two direct impacts yields the coefficient of indirect influence. The indirect influence coefficient is significant if the two direct influence coefficients are significant. The indirect effect coefficients, on the other hand, are not significant if either one or both of the direct influence coefficients are not.

Table6Indirect Effect Test Results in Structural Model

Research variable			Indirect Effect	p-Value	Conclusion
Exogenous	Intervening	Endogenous			
Tax Sanctions	Awareness of paying taxes	Tax Compliance	0,073	0,043	Significant

Source: data analysis, 2023

The indirect effect of tax penalty on compliance with paying taxes by considering the awareness of paying taxes shows a positive and significant effect. It is explained that strict tax penalty on taxpayers will increase tax compliance if tax penalty are able to encourage increased awareness of paying taxes.

The Effect of Tax Penalty on Compliance with Paying Taxes

Tax penalties have a favorable but insignificant impact on tax compliance, according to the examination of the effect through testing of the structural model. This demonstrates that the tax penalty affirmation has no impact on the rise in tax compliance. The Theory of Planned Behavior cannot be supported by the study's findings. An explanation of planned behavior Control beliefs hold that a person's perceived conduct, specifically their capacity to carry out these acts, is determined by their beliefs about the presence of things that support or prevent the behavior to be expressed and their sense of the strength of those things (perceived power). The results of this study are at odds with the attribution theory, which holds that a taxpayer's behavior is influenced by both his or her attitude and internal reserves of strength. Taxpayers must be able to pick and determine positive attitudes and behaviors while also taking into account all the hazards associated with their actions, whether they are honest efforts to fulfill their tax duties or fraudulent ones. The attitudes of taxpayers are employed as internal and external elements to determine taxes owed.

Based on the consistency with the description of the research data, respondents view the tax penalty variable very well, but the indicators for the imposition of fairly heavy sanctions are a means of educating taxpayers to get a low response. This shows that tax penalty that educate taxpayers on having compliance in paying taxes have not been implemented properly, so there are still many taxpayers who are not optimal in paying taxes. Consistent with that, research data shows that restaurant tax arrears are still quite high. One of the contributing factors is the low knowledge of taxpayers about the benefits and role of taxes for the region. In line with that, the indicator of knowledge of tax regulations obtained from socialization carried out by local government officials received a low response, indicating the need for socialization of tax regulations that must be carried out by local governments intensively and continuously, so that taxpayer compliance in paying taxes is increasing. This is in accordance with the opinion (Nurasidi, 2012), that the knowledge of taxpayers is still lacking because there are still many taxpayers who are not aware of and care about taxes, so that taxpayer compliance with tax regulations is low, and also because the tax penalty imposed on taxpayers are still low. low, so that taxpayers are not too compliant with the obligation to pay taxes (Nasution, 2009).

The results of this study are in line with those of another study (Fariz, 2015), which discovered that individual taxpayer compliance is not considerably impacted by tax penalties. The results of this study, however, diverge from those of another study (Pertiwi, 2014), which discovered that tax penalties have an impact on tax compliance.

The Impact of Tax Penalty on Taxpayer Compliance via Awareness of Paying Taxes

Tax penalties may indirectly affect tax compliance due to influencing factors. The research's findings lend support to the Theory of Planned Behavior, which holds that control beliefs are connected to tax penalties. Taxpayer compliance will be assessed depending on how strongly the taxpayer believes the tax penalties can motivate them to pay their taxes. Therefore, it is anticipated that taxpayer compliance with tax payment will be impacted by their perception of the tax penalty.

The purpose of tax penalties is to deter taxpayers from breaking the law on taxes. If taxpayers believe that penalties will hurt them more than compliance, they will pay their taxes (Jatmiko, 2006). Tax penalties serve as a promise that the terms of tax laws and regulations (also known as tax norms) will be followed, abided by, or respected. In other words, tax penalties serve as a deterrent against tax law violations by taxpayers (Mardiasmo, 2006). Taxpayers who engage in tax fraud and show a reluctance to pay taxes must be penalized. Tax penalties must be enforced with greater rigor so that taxpayers fear not paying taxes and calculate their taxes in accordance with their income. Tax penalties may be used to encourage timely filing by taxpayers. The findings of this study are in line with studies by Arum & Zulaikha (2012) and Indriyani & Sukartha (2014), which demonstrate that tax penalties have an advantageous impact on taxpayer compliance by raising taxpayer awareness of the importance of paying taxes.

V. Conclusion

Based on the previous results and discussions, it is possible to conclude that: (1) tax penalties may not have a direct effect on tax compliance. This demonstrates that imposing harsh penalties does not increase tax compliance. This study's findings contradict the Planned Behavior Theory and the Theory of Attribution; and (2) Tax Penalties can increase tax compliance by raising awareness of the importance of paying taxes. The imposition of strict sanctions will be able to encourage a high level of awareness of paying taxes, resulting in increased compliance. As a result, it can be stated that tax awareness can mitigate the effect of tax penalties on tax compliance. This study's findings back up the Planned Behavior Theory and the Theory of Attribution.

This study makes a theoretical and practical contribution. The theoretical application of this research is to add insight and knowledge that can be used in the development of further knowledge, particularly those related to tax knowledge, quality of tax tax services, tax penalties, and awareness of paying taxes on tax compliance in this case, Planned Behavior Theory and the Theory of Attribution. As a result, it can be used as a starting point for additional research, both complementary and continuing. The practical contribution of the study's findings is expected to be a guide and encouragement for the Palopo City Government to continue to improve tax knowledge, quality tax tax services, tax penalties, and taxpayer awareness in order to encourage high tax compliance by taxpayers so that they can contribute to increasing taxes (PAD).

This research was conducted despite the fact that there were several limitations in the quality of the research data. These limitations are as follows: (1) It is possible that several other variables that have not been included in this study that also affect tax compliance, such as the taxpayer's perception of the effectiveness of the tax system, the level of trust in the government and legal systems, and so on; and (2) The results of this study are an analysis with the object of study only limited to restaurant taxpayers registered in Palopo City, so that digression is possible. As a result, additional research is expected to include other variables that can influence willingness to pay taxes, with awareness of paying taxes acting as an intervening variable. Further research can also broaden the research sample area, not only in Palopo City but also in other areas, allowing the research findings to be more generalizable.

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