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Behavior Meets Compliance: Applying the Theory of Planned Behavior to Taxpayer Conduct

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Abstract

Taxes are the main source of state revenue used to support national development. However, the level of taxpayer compliance in Indonesia has not yet reached the expected target. This study aims to analyze the influence of attitudes, subjective norms, and perceived behavioral control on taxpayer compliance in the Jabodetabek using the Theory of Planned Behavior. This study uses a survey method and with a convenience sampling technique, involving 100 respondents from individual taxpayers who are business owners. Data analysis was carried out using the multiple regression analysis method with the assistance of SmartPLS software. The results of this study show that the attitude, subjective norms, and perceived behavioral control have a positive and significant influence on taxpayer compliance.

Keywords: *Taxpayer Compliance, Attitudes, Subjective Norms, Behavioral Control, Theory of Planned Behavior.*

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1. Introduction

Tax is one of the main sources of state revenue that plays an important role in the sustainability of the nation, especially to support the implementation of national development. Tax is expected to improve people's welfare through the management of the State Budget (APBN). Tax revenue in Indonesia has increased from year to year. Quoted from www.kemenkeu.go.id, State revenue in 2024 was able to reach IDR 2,842.5 trillion. This revenue comes from tax revenue and customs and excise revenue. The realization of tax revenue until December 2024 was recorded at IDR 1,932.4 trillion or reached 100.5 percent of the target. Revenue from the tax sector is very important, so taxpayer compliance is a requirement to achieve the amount of revenue (Yasa et al., 2020). Tax compliance is a condition where a Taxpayer complies with all his tax obligations based on the provisions of tax regulations in force in a country. Tax compliance consists of formal compliance and material compliance. Formal Compliance is administrative compliance. Taxpayers are compliant and timely in reporting taxes and submitting Annual Tax Returns (SPT), and are on time in paying their taxes. Material compliance, Compliance in calculating taxes correctly (Andryani & Rahayu, 2021). Tax compliance reflects the level of willingness and readiness of a Taxpayer to comply with their tax obligations (Satyawati & Cahjono, 2017). The Directorate General of Taxes has implemented various efforts to optimize tax revenues. The government has reformed tax laws and regulations by implementing a self-assessment system. The self-assessment system is a tax collection system that gives Taxpayers the authority and responsibility to calculate, pay and report the amount of tax that needs to be paid based on the provisions of the Tax Law(Aryandini et al., 2016).

The government implements a self-assessment system to increase public trust in calculating, paying and reporting their own tax obligations. According to (Vashtiany & Sudirgo, 2023), the self-assessment system is a tax collection system that gives taxpayers the authority to determine the amount of tax owed each year based on applicable tax laws and regulations. The implementation of this self-assessment system is to provide the greatest possible trust to the public in order to increase awareness and the role of the public in the implementation of their taxes. However, there is still a lack of understanding among taxpayers about the procedures for fulfilling their tax obligations. There are even people who feel burdened to fulfill their own tax obligations such as registering with the tax office, filling out the SPT, calculating the amount of tax owed, and depositing the tax owed.

Taxpayer compliance performance is still not in accordance with the expected expectations. Data from the Directorate General of Taxes shows that the number of taxpayers who have reported the 2023 tax year SPT until March 31, 2024 is 12.7 million, this number is still far from the number of taxpayers targeted to report their taxes, which is 19.27 million. With this realization, the taxpayer compliance ratio is only 65.8%. According to the Institute for Development of Economics and Finance (Indef), tax reforms carried out by the government are expected to be in line with increasing tax compliance quoted from www.beritasatu.com. To achieve this target, it is important to increase taxpayer awareness and compliance in fulfilling tax obligations based on existing regulations, because taxpayer compliance is a key element in increasing tax revenue.

The factors underlying previous research on taxpayer compliance include economic variables which are generally considered as prevention variables, psychological variables, and justice (Devos, 2014). Economic variables generally serve as deterrents that can deter taxpayers from non-compliance. This variable was first developed by Allingham & Sandmo (1972) in their Deterrence Theory. Every individual makes decisions and reports their taxes based on a logical consideration of the benefits and risks involved. Taxpayers may avoid tax evasion if the financial benefits from such evasion are not commensurate with the effort and costs. Taxpayer non-compliance is related to the risks faced if caught violating applicable tax regulations. This is a form of deterrence implemented by the tax authorities to ensure taxpayer compliance. However, the success of these forms of deterrence still depends on taxpayers' perceptions of the tax authorities' ability to detect and prevent tax fraud. Taxpayers will exploit the negligence of the tax authorities to avoid paying taxes because taxpayers are essentially forced to comply. Therefore, psychological factors, as internal factors for taxpayers, are an alternative for successful taxpayer compliance. Taxpayers possess the intention to participate in paying taxes in accordance with applicable regulations. This behavior will foster voluntary compliance (Djajanti, 2020). Internal taxpayer psychological factors are considered as important as external taxpayer factors in increasing taxpayer compliance (Hofmann, Hoelzl, & Kirchler, 2008)..

Research on tax compliance based on psychological variables shows that taxpayer compliance can arise from a person's intention to comply and the perception that compliance is easy to implement (Damayanti, Sutrisno, Subekti, & Baridwan, 2015). A person's level of religiosity can even influence taxpayer compliance (Torgler & Schneider, 2005 and Damayanti et al., 2015). If tax professionals feel a high sense of moral obligation, their compliance intentions will also be high, and vice versa (Mustikasari, 2007). Tax evasion is also linked to spiritual and emotional intelligence (Salehi, Mirzaee, & Yazdani, 2017).

Thus, there is ample empirical evidence showing that tax compliance behavior is not always based on economic variables but also arises from within the taxpayer. Taxpayer compliance can be analyzed from the perspective of the individual's psychology.

There are a number of behavioral theories that can be used to predict a person's behavior. The behavioral theory in question can be explained through the Theory of Planned Behavior (TPB), which was developed by Ajzen and Martin Fishbein in 1980. The Theory of Planned Behavior is a development of the Theory of Reasoned Action which relates to a person's behavior through subjective attitude and norm variables. In the Theory of Planned Behavior, one additional variable is added, namely behavioral control (Karwur et al., 2020). According to Bobek & Hatfield (2003), the suitability of the taxpayer compliance model based on the TPB theory is appropriate. Attitude, norms, and behavioral control are used to consider the variables that influence tax compliance.

Attitude is an internal factor from within an individual that needs to be studied in order to be able to give a positive response or a negative response that will be given. Attitude has a number of main aspects that can be described. First, attitude refers to a response that is a form of feeling, namely feelings that support or side with and feelings that do not support or do not side with an object. Second, attitude refers to the readiness to react to an object using the right way. Second, attitude refers to the readiness to react to an object in a certain way (Samudra et al., 2020). A person's attitude towards an object is to support or not support, to side with or not to side with the object. If the Taxpayer's attitude supports fulfilling his tax obligations, he will behave obediently to carry out his tax obligations. The results of previous research by (Saputra, 2019) showed that attitude has a positive and significant influence on Taxpayer compliance in DKI Jakarta Province. Research by Suhardi & Laksito (2020) showed that Taxpayer attitudes have a positive influence on Taxpayer compliance at the Semarang Gayamsari Pratama Tax Office. Subjective norms are a person's perception of advice or input given by others to carry out an action(Faisal & Yulianto, 2019). Subjective norms are an individual's view of the perception of others who intend to influence the intention to carry out or not to carry out the behavior being considered. A person will tend to carry out a behavior if there is motivation from others who support them to carry out the behavior. Taxpayer compliance or non-compliance can be influenced by the influence of the surrounding environment such as family, friends and tax officers, if the surrounding environment supports compliance with tax obligations, then the Taxpayer will be motivated to comply with his tax obligations, conversely if there is no motivation in his environment to comply with tax obligations, then the Taxpayer will not be motivated to carry out his tax obligations. Previous research by (Samudra et al., 2020) showed that subjective norms have a positive and significant influence on taxpayer compliance in Batu City.

Perceived behavioral control is a person's view of the extent to which they can control and direct their own behavior in a particular situation or condition. This behavioral control is a person's belief regarding their capability to carry out a behavior including anticipating possible obstacles (Karwur et al., 2020). A person's perception of their ability to fulfill their tax obligations such as calculating, reporting and paying taxes correctly and on time based on existing regulations. Research by Samudra, Maslichah and Sudaryanti (2020) showed that perceived behavioral control has a positive and significant influence on the compliance of Individual Taxpayers at the Denpasar Timur Pratama Tax Office. Research by Hadi Saputra (2019) perceived behavioral control has a positive but insignificant influence on the tax compliance behavior of Taxpayers in DKI Jakarta Province. Previous results have not shown consistent results, so this encourages the author to re-examine Taxpayer behavior towards tax compliance based on the Theory of Planned Behavior.

2. Literature Review

Attitudes and Taxpayer Compliance

Attitude is an internal factor that plays an important role in shaping a person's behavior. Attitude can be defined as a person's tendency to respond to an object with a

supportive or unsupportive attitude, which is influenced by beliefs, experiences, and social environment (Samudra et al., 2020). According to Istiqamah (2021), taxpayers who have an honest attitude towards paying taxes generally have a high level of trust in the authorities. Likewise, in Djajanti (2020)'s research, taxpayers' trust in the tax authorities has a positive influence on compliance. Taxpayers can comply because they feel the benefits of the applicable tax system and feel they are contributing to the country's development.Taxpayers who have a positive attitude towards taxes, such as understanding the benefits of taxes for national development and feeling responsible as citizens, tend to be more compliant in carrying out their obligations. Conversely, if Taxpayers have a negative attitude such as considering taxes as a burden, then they are more likely to be non-compliant.
H1: Attitudes has a positive effect on Taxpayer compliance

Subjective Norms and Taxpayer Compliance

Subjective norms are an individual's perception of advice or input given by others to take certain actions (Faisal & Yulianto, 2019). Subjective norms refer to an individual's view of the opinions of others, which can influence their intentions in deciding to do or not do a behavior. A person will relatively do a behavior if there is motivation from others who support them to do the behavior. Taxpayer compliance or non-compliance can be influenced by the influence of the surrounding environment such as family, friends and tax officers, if the surrounding environment supports compliance. Taxpayer compliance or non-compliance can be influenced by the influence of the surrounding environment such as family, friends and tax officers, if the surrounding environment supports compliance with tax obligations, then the Taxpayer will be motivated to comply with his tax obligations, conversely if there is no motivation in his environment to comply with tax obligations, then the Taxpayer will not be motivated to carry out his tax obligations. Bani-Khalid et al. (2022), SMEs taxpayers in Jordan have been shown to comply with sales tax due to their subjective norms. Subjective norms are defined as taxpayers' beliefs about the forces that can influence individuals.
H2: Subjective norms have a positive effect on Taxpayer compliance

Behavioral Control and Taxpayer Compliance

Perceived behavioral control is a person's ability to easily or not do something. Perceived behavioral control is an individual's perception of the extent to which they can control and direct their own behavior in a particular situation or condition. This behavioral control is a person's belief regarding their capability to carry out a behavior including anticipating possible obstacles (Karwur et al., 2020). The more supporting factors, the easier it is for Taxpayers to behave compliantly towards their tax obligations, conversely, if there are more inhibiting factors, it will be increasingly difficult for Taxpayers to behave compliantly towards their tax obligations (Karolina & Noviari, 2019).
H3: Behavioral control has a positive effect on Taxpayer compliance.

3. Research Methods

This research is survey, aimed at explaining and analyzing the causal relationship between independent variables, namely, Attitudes, Subjective Norms, and Behavioral Control on Taxpayer Compliance. The primary data was collected through a questionnaire with Google Form. Data analysis was carried out through multiple regression with the help of Smart PLS version 4.1.0.6.

Operational Variables

The operational definition of this research variable consists of four independent variables and one dependent variable which will be explained below:

Table 1. Operasional Variable

No	Variable Definition	Indicator
1	Attitude is an internal factor that reflects the views, beliefs, and feelings of taxpayers towards tax obligations, which can affect their level of compliance.	❖ Attitude towards benefits received by Taxpayers ❖ Taxpayer's attitude towards law/imposition of sanctions
2	Subjective norms is the taxpayer's perception of social pressure or the influence of people around them that encourage or hinder compliance with tax obligations.	❖ Family's views ❖ Friends' views ❖ Community's views ❖ Social media opinions
3	Behavioral control is the taxpayer's belief regarding the extent to which they have the ability and ease in fulfilling tax obligations.	A person's understanding or ability regarding taxation or tax regulations
4	Taxpayer compliance is the extent to which a taxpayer voluntarily and consciously fulfills his tax obligations in accordance with applicable regulations.	❖ Registering as a taxpayer ❖ Making deposits/payments on time ❖ Reporting taxes correctly and on time

The Likert scale can be used to measure attitudes, opinions and perceptions of individuals or groups of people (Sugiyono, 2020). In this study, the Likert scale used was divided into 4 answer categories which would be given a value of 1 (one) to 4 (four). The Likert scale that will be used for this study is:

Table 2. Scala Likert

Score	Information
1	Strongly Disagree (STS)
2	Disagree (TS)
3	Agree (S)
4	Strongly Agree (SS)

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Data Analysis

Data analysis using Structural Equation Modeling – Partial Least Square (SEM-PLS) with the help of SmartPLS software. According to Ghozali (2023) SEM-PLS is a statistical method used to analyze complex relationships between latent variables, which cannot be measured directly, with indicator variables, which can be measured empirically. There are two stages in SEM-PLS analysis, namely the outer model and the inner model.

Outer Model

The outer model or measurement model in SEM-PLS is carried out to test validity and reliability. Validity testing is defined as a testing process that aims to determine whether a variable and its indicators can measure what will be studied (Abdullah, 2015). Validity testing is carried out as a measuring tool to determine whether the research results obtained are valid and reliable. Reliability testing is a test that shows the level of consistency of a measuring instrument, where each measuring instrument must be able to produce stable and consistent measurement results (Abdullah, 2015).

Inner Model

After conducting the Outer Model test and the results are valid and reliable. The next stage is to assess the Inner Model test. This stage is carried out through R-square, F-Square testing, and Path analysis to determine the influence between independent variables and dependent variables. Thus, this path analysis also shows the results of hypothesis testing.

4. Results

The results of the study showed the following results. Table 3 shows the demographics of the respondents.

Table 3. Respondents Descriptive

Variable	Quantity	Percentage
Gender		
Female	50	50%
Male	50	50%
Usia		
20 – 29 Year	9	9%
30 – 39 Year	34	34%
40 – 49 Year	32	32%
50 – 59 Year	17	17%
Education		

Variable	Quantity	Percentage
High school (SMA/SMK)	11	11%
Bachelor's degree (D3)	22	22%
College (Sarjana)	66	66%
Other	1	1%
Average Omzet per-year (in milliom IDR)		
< 2.000	71	71%
2.000 - < 5.000	24	24%
> 5.000	5	5%
Total	**100**	**100%**

From the table above, it can be seen that from a total of 100 respondents, it can be seen that:
Table 1 shows that the average number of female and male respondents is balanced at 50% each. Respondents are generally mature because most are 30-39 years old, at 34%. The next largest respondents are 40-49 years old, at 32%. The formal education of respondents is quite high, most have graduated from college, at 66%. The next largest respondents are those with Bachelor's degree at 22% and high school, at 11%. The largest respondent's business field is catering/culinary at 36%, then online shop, 29%. Generally, respondents generate sales turnover < 2,000,000,000 IDR per year, which is 71%. The next largest respondent turnover is IDR 2,000,000,000 - IDR 5,000,000,000 per year, amounting to 24% and 5% of respondents have a turnover > IDR 5,000,000,000 per year.

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Discriminant Validity Test

Discriminant validity can be determined by observing the cross loading value that exceeds the loading factor of other variables with the Cross Loading value must exceed 0,7. Discriminant validity is used to show that each concept of each variable is different from other variables. The results of the discriminant validity test can be seen in Table 4.

Table 4. Discriminant Validity Test

	Attitude	Subjective norms	Behavioral control	Taxpayer compliance
S1	**0,742**	0,201	0,162	0,399
S2	**0,719**	0,235	0,292	0,404
S3	**0,752**	0,432	0,367	0,490
S4	**0,801**	0,226	0,283	0,435
NS1	0,258	**0,746**	0,280	0,313
NS2	0,313	**0,761**	0,199	0,357
NS3	0,353	**0,738**	0,236	0,341
NS4	0,161	**0,716**	0,193	0,292
KP1	0,169	0,294	**0,764**	0,379
KP2	0,392	0,199	**0,774**	0,419
KP3	0,196	0,148	**0,708**	0,292
KP4	0,342	0,272	**0,748**	0,311
KWP1	0,517	0,410	0,432	**0,827**
KWP2	0,460	0,257	0,298	**0,708**
KWP3	0,356	0,280	0,187	**0,706**
KWP4	0,399	0,370	0,469	**0,787**

Based on Table 4 the cross loading value of each indicator in each variable is greater than the cross loading value of the indicators in other variables. The cross loading values on this variable indicator exceed 0.7 and exceed the values of other variables. Thus, the variable indicators in this study can be called valid.

Reliability Test

The reliability test is carried out in measuring and analyzing the consistency of the units contained in the instrument using certain techniques. There are two assessments for the reliability test, namely Cronbach Alpha and Composite Reliability, the limit value for this reliability test is 0.7. The results of the reliability test can be seen in Table 5.

Table 5. Reliability Test

	Cronbach's Alpha	Rho_A	Composite Realibility	Average Variance Extracted (AVE)
Attitude	**0,756**	0,775	**0,844**	0,576
Subjective norms	**0,741**	0,752	**0,836**	0,561
Behavioral control	**0,726**	0,729	**0,829**	0,548
Taxpayer compliance	**0,747**	0,751	**0,840**	0,569

According to the results of the reliability test in Table 5, the value of Cronbach's alpha and composite reliability in the table above exceeds 0.7, so it can be concluded that the variables in this study are reliable or have met the requirements for reliability testing.

Inner Model Test

After conducting the Outer Model test and the results are valid and reliable. The next stage is to assess the Inner Model test, this stage is carried out through R-square, F-Square testing. and Path analysis to determine the influence between independent variables and dependent variables. Thus, this path analysis also shows the results of hypothesis testing.

R-Square Test

R-Square is a value that shows the extent to which the independent variable affects the dependent variable, the higher the R-Square value, the better the prediction produced by the research model. The results of the R-Square test can be seen in Table 6 below.

Table 6. R-Square Test

	R-Square	*R-Square adjusted*
Taxpayer compliance	0,449	0,432

According to Table 6, the results of the R-Square test can be seen, which is 0.449 and the Adjusted R-Square value is 0.432, thus a conclusion can be drawn that the independent variable influences the dependent variable by 0.432 or 43.2% and is included in the "weak" category.

F-Square Test

The F-Square test is used to measure how much the independent variable contributes to explaining the dependent variable. The F-Square test is classified into 3 value limits, namely 0.02, 0.15, and 0.35 which indicate weak, medium, and strong models. The results of the F-Square test can be seen in Table 7.

Table 7. F-Square Test

	Taxpayer Compliance
Attitude	0,229
Subjective norms	0,068
Behavioral control	0,103

Based on the results of data processing in Table 7, it can be explained that the Attitude variable towards the Taxpayer Compliance variable has a value of 0.229, thus it can be interpreted that the Attitude variable has a moderate influence. For the Subjective Norm variable towards the Taxpayer Compliance variable, it has a value of 0.068 so it has a weak influence. The Behavioral Control variable towards the Taxpayer Compliance variable has a value of 0.103 so it has a weak influence.

Hypothesis Testing (Bootstrapping)

The bootstrapping test in SmartPLS aims to check whether the relationship between variables in the research model is significant or not. This test uses the T-test where if it obtains a p-value <0.05, it can be stated that the research variable has a relatively high significance (Sugiyono, 2020). Below are the output results from the bootstrapping test:

Tabel 8. Path Coefficient

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
S -> KWP	0,400	0,395	0,088	4,559	0,000
NS -> KWP	0,213	0,226	0,088	2,414	0,016
KP -> KWP	0,262	0,272	0,083	3,162	0,002

Based on the table above, the multiple regression equation is obtained as follows:
KWP = 0.4 S + 0,213 NS + 0,262 KP
Information:
KWP : Taxpayer Compliance
S : Attitude
NS : Subjective norms
KP : Behavioral control

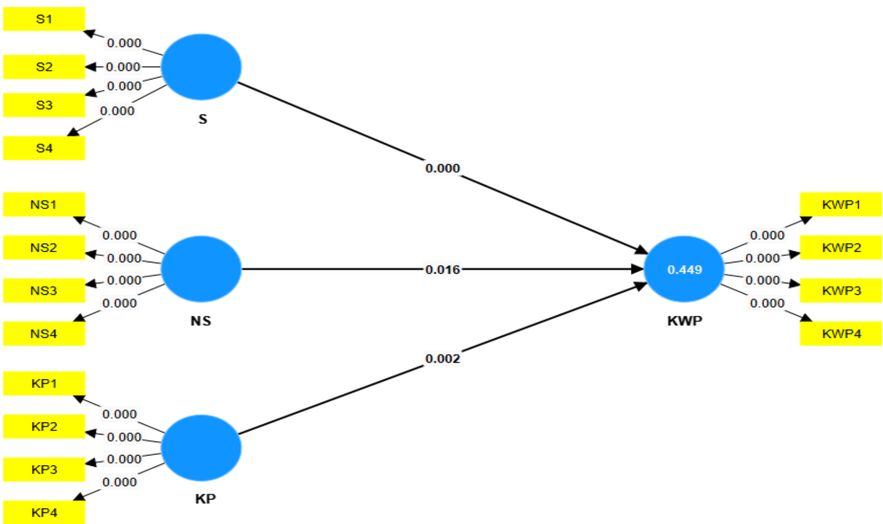

Figure 1. Bootstrapping Test Result

Figure 1 output results from the bootstrapping test show that all hypotheses in this study are accepted. The results of this study can also be seen in Table 8 P-Value <0.05. Thus, the results of this study can be concluded that the three hypotheses proposed are accepted.

Discussion

Attitude Influences Taxpayer Compliance

The findings of this study are linear with the research conducted by Karolina and Noviari (2019), Samudra, Maslichah, Sudaryanti (2020), (Yustikasari et al., 2020) with research findings showing that Attitude has a positive influence on Taxpayer Compliance. Bobek & Hatfield (2003) have researched attitudes toward fraud. Attitudes have been shown to influence compliance. Concerns about illegal behavior are identified as beliefs that can influence attitudes or compliance intentions. These concerns have been shown to influence taxpayers' attitudes more than concerns about being fined. A significant predictor of sales tax compliance is attitude. SMEs in Jordan, the subjects of the study Bani-Khalid et al. (2022), reported high levels of tax compliance. Therefore, taxpayer attitudes can be encouraged through effective communication (seminars, media use, etc.) to raise public awareness of tax obligations. Furthermore, raising awareness among customers can be done through improving customer service levels, increasing courtesy, assistance, and ease of service. Research by Istiqamah (2021) shows that taxpayer attitudes can influence compliance. Taxpayers with a high level of trust in the government are proven to be compliant in carrying out their tax obligations. Similarly, research by (Djajanti (2020) shows that taxpayer trust in tax authorities has a positive effect on voluntary tax compliance. A positive attitude towards tax obligations, such as an understanding of the benefits of taxes for national development, contributes to increased compliance. Taxpayers who have an understanding and belief that taxes are an obligation that is beneficial for the state and society tend to be more obedient in carrying out their tax obligations.

Subjective Norms Influence Taxpayer Compliance

The findings of this study are linear with research conducted by (Sudirman et al., 2020), Karwur, Sondakh, Kalangi (2020), Hernawanto (2022) with research findings showing that Subjective Norms have a positive effect on Taxpayer Compliance. Bani-Khalid et al. (2022), SMEs taxpayers in Jordan have been shown to comply with sales tax because subjective norms. Taxpayers who believe that other parties they refer to approve of their non-compliance in paying taxes are more likely to engage in such behavior, and vice versa, if other significant parties disapprove of tax evasion, they are less likely to engage in non-compliance. Subjective norms in this study are referred to as taxpayers' beliefs about the power of influencing individuals and other factors in the environment on their compliance intentions. Support from the surrounding environment, such as family and friends, plays an important role in motivating Taxpayers to fulfill tax obligations. A person will relatively carry out a behavior if there is motivation from other people who support them to carry out the behavior. Individual compliance with tax regulations is not only influenced by internal factors from the taxpayer himself, but also by the surrounding environment and the influence of other people such as family, coworkers and the community around the taxpayer himself.

Behavioral Control Influences Taxpayer Compliance

The findings of this study are linear with Karolina & Noviari (2019) and Samudra, Maslichah, Sudaryanti (2020) with research results showing that Behavioral Control influences Taxpayer Compliance. Based on the findings obtained, Bani-Khalid et al. (2022) and Istiqamah (2021), Behavioral Control is also a significant determinant of compliance intentions in addition to norms and subjective attitudes. In order to be able to behave compliantly in their tax obligations, taxpayers must have high self-confidence that they can fulfill their tax obligations. Bani-Khalid et al. (2022), Individuals with high levels of behavioral control tend to be more compliant in carrying out their tax obligations. This is evident in SMEs taxpayers in Jordan, who were part of Khalid's research sample. Bobek & Hatfield (2003) and Istiqamah (2021), the higher the level of taxpayer confidence in their ability to understand, calculate, and pay taxes, the greater their potential to comply with tax obligations

5. Conclusion

Equations and Mathematical Expressions

Based on the results of the data analysis that has been carried out, it can be concluded from the partial test results:

Attitude has a positive effect on Taxpayer Compliance. This shows that the better the attitude of taxpayers towards tax obligations, the higher their level of compliance in fulfilling these tax obligations.

Subjective Norms have a positive effect on Taxpayer Compliance. When a taxpayer feels supported by their surroundings, such as family and friends, they will be more motivated to fulfill their tax obligations.

Behavioral control has a positive effect on Taxpayer Compliance. The greater the taxpayer's confidence in their ability or understanding of taxation, the higher their level of tax compliance.

This conclusion shows that attitudes, subjective norms and perceived behavioral control are important factors that influence taxpayer compliance, in accordance with the Theory of Planned Behavior approach. Increasing taxpayer compliance can be achieved through an approach that includes education, strengthening social support, and giving taxpayers trust to manage their tax obligations independently.

Research Limitations

In this study, there are limitations to the research area. This research was only conducted on individual taxpayers who are business actors in the Jabodetabek area. The results of the study may not be generalized to taxpayers in other areas that have different economic, social, and cultural conditions.

Recommendations

For further research, it is recommended that the coverage area be expanded to other regions in Indonesia in order to obtain more representative results and accommodate differences in economic characteristics, culture, and tax regulations in each region. For further research, external factors that may affect taxpayer compliance can be considered, such as the latest government policies, education levels, and understanding of taxes.

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