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Obedience Pressure and Tax Sanction: An Experimental Study on Tax Compliance

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ABSTRACT

This research aims to test the influence of tax sanction and obedience pressure on tax compliance. By applying a 2x2 between-subject factorial experiment method, this research has found the empirical evidence that taxpayers tend to be more tax-compliant when the tax sanction is high rather than low. Next, when taxpayers tend to be more non-compliant when they receive obedience pressure from their superior rather than not. Lastly, from the interaction test between tax sanction and obedience pressure variables, the researcher found empirical evidence that shows that, when given high tax sanctions, a taxpayer will have higher tax compliance rate when they do not receive obedience pressure compared with when they receive obedience pressure. This research has a practical implication that obedience pressure from a superior is a key that could potentially reduce tax compliance rate because, although there are low or high sanctions, if there are any obedience pressure, then the tax compliance rate will be low.

Keywords: Tax sanction; obedience pressure; tax compliance.

INTRODUCTION

Nowadays, the government focuses on the state revenue from internal sectors in order to break down the dependence on the external source of revenue, namely foreign loans [8]. The highest source of state revenue that comes from internal sectors is the tax. Below are the APBN's (State Budget) proportion from the last five years, from 2013-2017, which consists of PPh (Income Tax) from non-oil and gas sectors, PPN (Value Added Tax) and PPhBM (Luxury Goods Sales Tax), PBB (Land and Building Tax) and PPh Oil and Gas, and other [11].

Based on the data shown in Table 1, it can be explained that 50% of APBN's source of revenue from 2013 to 2017 is from tax. This shows that APBN's source of revenue still depends on tax revenue every year.

Table 1. Tax Role in APBN 2013-2017

No	Fiscal Year	Total (In Billions)		APBN's Tax Percentage
		APBN	Tax	
1	2013	1.502.005,02	1.148.364,68	76,5 %
2	2014	1.635.378,49	1.246.106,96	76,1 %
3	2015	1.761.642,82	1.489.255,49	84,5 %
4	2016	1.786.225,03	1.539.166,24	88,0 %
5	2017	1.750.283,40	1.498.871,64	85,6 %

Source: www.kemenkeu.go.id. Processed. 2018

Tax has an important role in a country, without tax, a country will not be able to run

smoothly [1], [24]. It is in accordance with the argument stated by [44], which explains that tax has a very important role in the development of a good country. [15] also argues that taxation could bring a positive impact in developed and developing countries [16]. The fact that tax revenue has the capability to support the funding of infrastructure development, education, health, fuel subsidies, and public facilities development is true and cannot be denied. Without the tax, the government will not be able to run smoothly [21].

The people in this context are Taxpayers, both Individual and Corporate, as an effort to realize state obligation in the form of national developments and state funding that needed to be done by paying tax. Taxpayers, whether they want it or not, have to fulfil their tax obligation even if they do not directly receive the benefits.

Table 2. Target and Realization of Tax Revenue Fiscal Year 2013-2016 (in trillion)

Year	Target Revenue	Revenue Realization	Revenue Percentage
2013	995,21	921,27	92,57 %
2014	1.072,37	981,83	91,56 %
2015	1.294,26	1.060,83	81,96 %
2016	1.355,20	1.105,81	81,60 %

Source: DJP Performance Report 2016. Processed

The government is doing continuous efforts in increasing tax revenue by issuing several tax policies. For example, since the beginning of 1984, the

DJP (Directorate General of Taxation) changed the taxation system in Indonesia from the official assessment system into self-assessment system. With this change of system, the government aimed to increase the Taxpayers' awareness of their tax obligation by providing services, supervision, and guidance through DJP. Even until today, that system change still fails to bring significant changes to tax compliance. This is proven by the tax revenue realization, both from oil and gas and non-oil and gas sectors, listed in tax administration system (DJP's revenue dashboard) in 2013-2016 that failed to reach the target. The table above shows the tax revenue target and realization in 2013-2016.

The low taxpayers' awareness will create several problems, one of which is tax evasion [49]. Tax evasion in the research of [32] can be described as an act where taxpayers do not obey and purposefully violate the tax laws in order to run away from their responsibility to pay taxes. According to [41], included in tax evasions are calculating and reporting sales revenue to be lower than what it actually is, inflating transaction cost by creating fictitious transaction cost, fictitious export transactions and forging company's financial documents.

6 Tax evasions may also be affected by the internal factors of a company. One of the things that may influence tax compliance is obedience pressure. A superior tends to take sides on achieving profits for himself and his company. Almost every companies' managers (superior in this case) attempt to minimize the amount of taxes that they should pay. Based on the positive accounting theory, one of the discussed hypotheses is minimizing taxes in order to reduce companies' visibility [50]. Sometimes there are incentives for a superior manager if they managed to minimize the company's taxes. Companies did not even hesitate to hire tax consultants that are able to minimize their taxes even if it costs a lot. Obedience pressure will then influence the calculation of compulsory corporate tax because the superior will try to give orders to their subordinates to manipulate the financial report so that the amount of tax paid is not too high. In Indonesia, most subordinates will obey their superiors even if what they are doing is wrong.

Tax sanction, as one of the government's policies to reduce taxpayers' non-compliance, is a guarantee that the provisions of tax legislation (tax norms) will be abided, in other words, a tax sanction is a preventive tool so that taxpayers will not violate tax norms [28]. This argument is supported by [4] in his/her research which explained that tax sanction is a very effective policy in preventing Taxpayers' non-compliance. The exist-

tence of tax sanction makes taxpayers be more compliant because the tax sanction provides a deterrent effect on taxpayers who do not comply with tax regulations.

Tax sanction that is given to the Taxpayers when they do infringement can be in the form of administrative and criminal penalty [39]. The administrative sanctions can be in the form of fine, interest, and tax raise, while crime sanctions can be in the form of prison time or criminal punishment. According to [23], the application of both administrative and criminal tax sanctions could help encourage tax compliance. The higher the tax sanction is for a taxpayer who violated the regulation, the higher the taxpayer's compliance rate [43].

Taxpayer's compliance rate can be affected by tax sanction given to taxpayer who violates the regulations [5]. Some research supports that statement, one of which is the research done by [33] which result shows that tax sanction has a positive influence on taxpayer's report compliance. In that research, it is explained that the existence of tax sanction will encourage a better compliance rate. The same result can also be seen in the research of [4], [6], [13], [23], [36], which explain that the increase of taxpayer compliance is influenced by tax sanction. The opposite result was found by [46] who states that tax sanction does not influence tax compliance.

From the explanations above, the researcher felt motivated to start this research because of the increase of tax non-compliance in recent days. Research that studied the factors that influence compliance with different results has been many, thus it becomes the reason for the researcher to study the case with a different method, namely experimental method. The experiment method that is used in this research is the true experimental method where independent variables are being manipulated by the experimenter and the manipulations are being manipulated randomly to the subject groups. The aim of this research is to examine empirically the main effect of tax sanction on tax non-compliance, the main effect of obedience pressure on tax non-compliance, and to examine the interaction between tax sanction and obedience pressure, or in other words, which form of tax sanctions is the most effective in reducing the tendency of tax non-compliance.

The researcher hopes that this study will be able to give fresh air to the policy released by the Directorate General of Taxation in order to minimize tax non-compliance by observing the internal factor in the form of superior's support and external factor in the form of tax sanction.

The next segments of this article are the literature review, hypothesis development, research method, and result and discussion. Lastly, the conclusion will bring closure to this article.

Hypothesis Development

Previous Research

The number of similar research that studied tax compliance shows the importance of tax compliance in increasing government's potential revenue in the tax sector. Aside from that, the number of research that studied the factors that influence tax compliance with different research results created a research gap.

The research done by [6] that uses independent variables such as income, tax tariff, audit rate, government expenditure, and the dependent variables is tax compliance resulting in tax compliance result will increase income and audit rate so that the decrease of tax tariff and tax compliance will keep increasing if individuals have the perception that they receive benefits from state budget that comes from their tax.

By using slightly different variables, the research was done by [18] and [46] states that a high audit probability will reduce one's desire to be non-compliant. Aside from that, as explained by [11], there are factors that influence audit probability in increasing tax compliance, that is, when the income tax only requires little effort to get, the compliance of new taxpayers will increase after an audit. Research that uses the TPB concept has also been done by [10] with descriptive norms, injunctive norm, subjective norm, and personal norm as dependent variables and intention of compliance as the independent variable. The result of this research is that personal and subjective norms directly influence tax compliance, while injunctive and descriptive norms have an indirect influence on tax compliance.

[3] researches on the factors that influence taxpayer compliance intention with a financial condition as the moderating variable in Nigeria. The result of this research is that Taxpayer's attitude towards tax evasion, source of income, and non-professional jobs is significantly related with tax compliance, while the financial condition is negatively related with tax compliance this is different from the result that Taxpayer with financial condition that moderated the structure of tax system influenced tax compliance. A taxpayer with financial condition has negative mediation towards non-professional jobs. Financial condition non-significantly moderated the relationship of Taxpayers with attitude, income rate, source of income, and tax compliance.

The research done by [7,9] states that the education level of a taxpayer is an important factor that contributes to their understanding of tax responsibility, especially on the registration and sub-

mission of requirements. Compliance costs, in the form of fees imposed by tax consultants, are positively correlated with non-compliance behaviour in addition to positive tax fines in influencing MSME (*UMKM*) tax compliance. Thus, this research recommends that ZIMRA (Zimbabwe Revenue Authority) uses communication to educate people on tax information and the tax laws that have to be changed to give tax incentives such as reduced tax and less strict filing requirements for small enterprise taxpayers.

Research on tax sanction like the research of [13], [37], and [33] declares that tax sanction or tax hike has a positive and significant influence on tax compliance. However, the research done by [46] shows that the punishment level as a tool to increase tax compliance shows no significant differences.

The research on obedience pressure that is related to tax compliance in this case the researcher represented the condition of the research done by [20] that tested whether obedience pressure will have an influence on budgetary slack or not. The result of this research is that obedience pressure is found to be able to cause the management accounting to create budgetary slack. Based on the concept of that research, the researcher wants to research on obedience pressure that is related with tax compliance because of the many occurrences where superiors order their subordinates to manipulate the profits to reduce the tax.

Reinforcement Theory

Reinforcement Theory was proposed by B. F. Skinner that explained about the causality of behaviour and the existence of punishment and compensation. In this research, this theory can be related to tax compliance where the government issued a policy or tax regulation about tax sanction.

Tax sanction can motivate the taxpayer to be more compliant in calculating and paying their tax. With tax sanction, taxpayers will be motivated to always be compliant to their tax. This happens because the taxpayer will receive punishment if they are not compliant in paying and calculating their tax, the punishment can be administrative or criminal sanction that will provide a deterrent effect to the Taxpayer. It can be concluded that Reinforcement Theory is able to stimulate individuals to change their behaviour to the better or as expected in the form of punishment.

Obedience Theory

Obedience Theory is proposed by [30] that stated that each individual will have the tendency

to be more compliant to other individuals in a position of authority and power. It means that an individual who has authority and power can influence other individuals who have no power or authority. According to [31], obedience theory explains that individuals with no power (subordinates) will receive pressure from their superior and experience a change in behaviour, that is, they have to obey their superior's decision. This happens because a superior is an individual who has authority in the company, thus their subordinates considered that pressures placed on their superior are a must.

The link between obedience theory and tax compliance is the existence of a power or authority from superiors to put pressure to their subordinates to reduce tax payments by manipulating costs to minimize profits so that the tax calculations can be smaller. So it can be concluded that if a subordinate gets pressure from their superior, even though it is negative, the subordinate will still have to perform the orders.

Tax and Tax Compliance

The definition of tax according to Law Number 16 of 2003 concerning the fourth amendment to the Law on General Provisions and Tax Procedures Number 6 of 1983, tax is a mandatory contribution to the state owed by individuals or entities based on the Act, with no direct compensation and used for the needs of the country for the greatest prosperity of the people. Whereas the definition of tax [28] explains that tax is a contribution from the people to the state treasury that can be imposed by not receiving reciprocal services (counterparts), which can be seen directly and used to pay public expenses.

Based on the explanation above, tax is an enforceable contribution, whereby the government can force taxpayers to fulfil their obligations by using enforcement and confiscation letters. Every taxpayer who pays dues or taxes to the state will not receive compensation that can be directly shown [45]. But the rewards indirectly obtained by taxpayers in the form of government services aimed at the entire community through the implementation of irrigation facilities, roads, schools, etc.

[25] defines tax compliance as taxpayers' willingness to fulfil their tax obligations without the need for an inspection, careful investigation, warning or threat, and applying both legal and administrative sanctions. Tax compliance according to [37] can be defined as a condition where taxpayers fulfil or carry out their tax obligations and rights in accordance with applicable tax regulations. Whereas according to [40], the criteria for

compliant taxpayers are in accordance with the Minister of Finance's Decree No. 554/KMK.04/2000, that the criteria of compliant Taxpayers are as follows:

- a. On-time in submitting the Tax Returns of all types of taxes for the last 2 (two) years
- b. Does not have tax arrears for all types of taxes, unless the taxpayer has obtained permission to pay it in instalments or delay his/her tax payment
- c. Has never been sentenced for committing a criminal act in the field of taxation within the last 10 (ten) years
- d. Does bookkeeping for the last 2 (two) years and, in the event that a Taxpayer has been inspected, correction to the most recent audit for each type of tax due is 5% at most.
- e. Taxpayers whose financial statements for the last 2 (two) years have been audited by Public Accountant(s) with an unqualified opinion or qualified opinion that does not affect fiscal income.

So it can be concluded that Taxpayer compliance is a condition where Taxpayer in fulfilling their tax obligation and carry out their tax rights in accordance with the regulations without the need for inspection, careful investigation, warning or threats, and the application of legal and administrative sanction.

Tax Sanction

The definition of tax sanctions according to [28] is a guarantee that the provisions of tax legislation (tax norms) will be obeyed/complied with, in other words, tax sanction is a mean of preventing taxpayers from violating taxation norms. The tax collection system in Indonesia uses a self-assessment system, a tax collection system that gives taxpayers the authority, trust and responsibility to calculate, pay and report for themselves the amount of tax that they have to pay. To control taxpayers' actions, tax sanction is needed as a warning sign as stipulated in the taxation laws so that tax collection can run as expected in an orderly manner. If tax obligation is not being carried out by the taxpayer, there will be legal consequences that must be imposed on the taxpayer. The legal consequences are the imposition of tax sanctions.

Law No. 28/2007 concerning General Provisions and Tax Procedures states that there are two types of sanctions, the first being Administrative Sanctions (consisting of fines, interest, increases) and the second is Criminal Sanctions (consisting of confinement and imprisonment).

Theoretical Framework

Changes to the taxation system from the official assessment system to the self-assessment system were carried out in early 1984. These changes were intended to improve tax compliance. However, changes in the taxation system are abused by many taxpayers by carrying out tax evasion. One of the internal factors that caused tax evasion to happen is the presence of obedience pressure from superiors. Most superiors will give orders to their subordinates to reduce the profit by manipulating income or costs so that they can reduce tax payments. This means that there is tax evasion carried out by taxpayers that can bring loss to the country. According to [31], an individual who does not have power (subordinate) will experience pressure from superiors and has a change in attitude that they must obey their superior's decision even if the commands are negative in nature. This happens because a superior has a strong authority in the company and thus the subordinates will feel that it is a necessity to obey the pressure.

The Directorate General of Taxes puts efforts in order to prevent this by issuing tax policies in the form of tax sanctions. Tax sanction is a guarantee that ensures that the provisions of tax legislation (tax norms) will be obeyed/complied with, in other words taxation sanctions are a means of preventing taxpayers from violating tax norms [28]. According to [5] explains that tax penalties imposed on taxpayers' unreported income will affect tax compliance. The graphic below (Figure 1) shows the framework of this research.

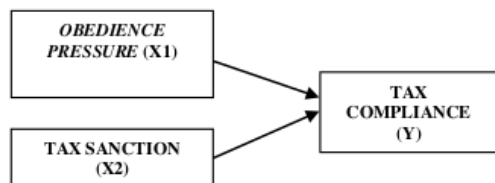


Figure 1. Framework

Research Hypothesis

Obedience Pressure's Influence on Tax Non-Compliance

Tax evasions are often influenced by internal factors. One of the internal factors is obedience pressure. Most company managers (in this case, superiors) tried to minimize the amount of tax that they should pay. Individuals who do not have power (subordinates) will receive pressure from their superior and experience a change in behaviour, that is, they have to obey their superior's decision. The researcher picks this variable after

observing the phenomenon that happens in companies' environment, where many superiors give orders to their subordinate to manipulate the company's profit by manipulating the cost income. Based on the explanation above, the proposed hypothesis is:

H1: Taxpayers who do not receive obedience pressure from their superiors will show a higher tendency to be tax compliant compared with taxpayers who receive obedience pressure from their superior.

Tax Sanction's Influence on Tax Non-Compliance

Tax sanction is a policy issued by the Directorate General of Taxation in order to improve taxpayers' compliance. Taxpayers' perception of tax sanctions will greatly affect their compliance because taxpayers will feel burdened if they do not comply with tax legislation, the remaining arrears that have not been paid by taxpayers must immediately be paid in addition to the fines that they received. Therefore, tax sanction is suspected to have an influence on tax compliance level.

Tax sanction that is given to the Taxpayer when they commit an offence may be in the form of administration or criminal sanctions [39]. The administrative sanctions can be in the form of fine, interest, and tax raise, while crime sanctions can be in the form of confinement or imprisonment. The researcher uses tax sanction as a variable because there are still many taxpayers who commit tax evasion. This is proven by the decrease in tax revenue. Based on the explanation above, the proposed hypothesis is:

H2: High Tax Sanction will increase tax compliance more than low Tax Sanction

Obedience Pressure and Tax Sanction's Influence on Tax Compliance

The government in preventing tax evasion caused by internal company factors is in the form of superior pressure which can be minimized by the policy of tax sanctions. According to [4], in his research explained that tax sanction is a very effective policy in preventing taxpayers non-compliance. The existence of tax sanction will make taxpayers become more compliant, this is because the tax sanction will provide a deterrent effect for taxpayers who do not comply with applicable tax regulations [42]. Based on the explanation above, the proposed hypothesis is:

H3: Taxpayers' compliance will increase when there are a high tax sanction and no obedience pressure from superiors.

RESEARCH METHOD

Data Sources and Types

This study uses a laboratory experimental method. According to [34], in conducting laboratory experimental research, researchers manipulate the independent variables and control other variables that have the potential to influence the dependent variable but are not relevant to the purpose of the study (confounding variables, irrelevant variables or extraneous variables). The researcher uses laboratory experiments because in this experiment the researcher can have greater control so that it is highly believed that there is a causal relationship between the independent variable with the dependent variable.

Table 3. 2 x 2 Experimental Design

Tax Sanction	Obedience pressure	
	With	Without
High	Group 1	Group 2
Low	Group 3	Group 4

The experimental study used in this study is a 2 x 2 between-subject factorial pattern with obedience pressure factors (First Level: there; second level: none) and tax sanctions (First level: High; second level: low). The following is the design table of this research

Based on the experimental design table above, the participants are divided into 4 groups, each with different conditions:

- Group 1: High tax sanction and the existence of obedience pressure from superiors
- Group 2: High tax sanction and no obedience pressure from superiors
- Group 3: Low tax sanction and the existence of obedience pressure from superiors
- Group 4: Low tax sanction and no obedience pressure from superiors

This study uses randomization in each condition given to participants. This is done in order to produce the same subjects in the treatment of each group that has been manipulated.

In this study using primary data types, where data obtained directly from informants who are considered to know in detail about the studied problem [48]. The primary data in this experimental research is the active observation towards the participants by manipulating research objects and subsequently observing and interpreting the results of these manipulations [34].

Operational Variable Definition

Dependent Variable

Dependent variable is an influenced variable by independent variables [47]. The dependent vari-

able of this study is tax compliance. This is proxied in the form of a taxpayer's preference to pay or calculate the tax that must be paid by choosing one of the two options offered. The first option indicates that there is no distortion in all tax calculations and transactions so it can be concluded that participants who choose this option are tax compliant. The second option indicates that there are frauds in the calculation of taxes and transactions so it can be concluded that participants who choose this option are tax non-compliant.

Independent Variable

Independent variable is a variable that influences the changes in the dependent variable [47]. There are two independent variables used in this study, in accordance with the manipulated factors in this experiment, those are:

a. Obedience pressure

This research uses two conditions of obedience pressure: with or without. Group 1 and 3 will be given a condition with obedience pressure while group 2 and 4 will be given a condition without obedience pressure. The researcher will give a condition where the participants will receive obedience pressure from their superior regarding tax calculation on the company where the taxpayers work.

b. Tax Sanction

In this study, there are two tax sanction variables, high tax sanction and low tax sanction. Group 1 and 3 will be given a condition where the tax sanction is high, a twofold increase (200%) of the amount of the tax that has not been paid and confinement for at least 3 (three) months or a maximum of 1 (one) year. Group 3 and 4 will be given a condition of low tax sanctions in the form of interest at a rate of 2% of the amount of tax that has not been paid.

The criteria for selecting tax sanctions are adjusted to the tax regulations in Indonesia. In accordance with the Law of the Republic of Indonesia Number 16 of 2009 concerning General Provisions and Procedures for Taxation, using article 14 paragraphs 3 and 13a. The researcher uses these rules so that the participants are internalized and can relate to the imposed sanctions, thus the tax sanctions have to be as extreme as possible or have a huge gap between sanctions.

Participants

The researcher uses laboratory experiment with S1 and D3 Accounting students from a University in Surabaya who have taken taxation courses as participants. There are three reasons

why the researcher chooses S1 students as the participants:

1. The researcher does not wish to generalize this research. The researcher wants to test the theory that describes the causal relationship between independent variables (tax sanction and obedience pressure) and dependent variable (tax compliance) by controlling the confounding variables, one of which is experiences.
2. In this research, the researcher uses true experimental where the independent variables are being manipulated by the experimenter and that manipulation is being applied randomly (randomization) to the subject groups, which mean this true experiment is capable of increasing the homogeneity of the group because of it is being done randomly. By choosing S1 students as the participants, the researcher has eliminated experience as one of the requirements for randomization because this research does not test experience.
3. S1 students will surely also be subjects and objects of taxpayers one day. Aside from that, the studied aspect related to the behavioural aspect of the research subject will according to the real situation, so the participants are considered to be capable of making decisions regarding tax compliance.

Procedures

Before doing this experiment, the researcher runs the ecological validity check of the case material used first. Then the researcher proceeds with Pilot Test. It is important to do a pilot test to find out the validity of the experimental procedure, the validity of the case material and the perfection of the experimental design. This stage is carried out with the aim to find out the extent of the success of the design that has been designed by the researcher. The possibility of improvement will be by doing a pilot test it is hoped that the actual experiments can be carried out well.

Next, at this experimental stage, each participant gets only one out of four conditions. The researcher also involves assistants in conducting experiments in helping the researcher distributes the experimental materials and designs to the participants so that the experiment design can be carried out in the best possible condition [35].

The important and crucial step that must be carried out at the end of the experimental procedure is the manipulation check. To find out the success of the manipulation of an experiment, the researcher must design a manipulation check that is given to the participants [34]. Manipulation checks carried out in research experiments vary depending on the conditions and characteristics of

the study. In this study, checking manipulation is done by giving 3 pieces of questions to the participants by answering the questions that are considered correct by the participants. The manipulation check consists of two questions for the tax sanction variable, where the first question is related to the tax sanction given and the second question is related to the perceptions of the participants in responding to the tax sanctions that have been given in the case material. The manipulation check question for the obedience pressure variable consists of one question where participants are asked to respond to the presence or absence of obedience pressure in the case material.

Case Material

The instrument in this research is a case with six different conditions. Table 4 below will explain the detailed explanation of the research instruments used in this study.

The experimental instrument in this study is an adaptation and modification of the research of [6] and [7], which explain the case material regarding tax compliance with a modification of the research of [20] regarding obedience pressure. In addition, the case material instrument in this study has been modified, some of which are the changes in foreign currency dollars to rupiah, types of business taxpayers and tax regulations that are adjusted to tax regulations in Indonesia, and the manipulation questions used to test the internalization of the manipulation of obedience pressure and tax sanction.

Data Analysis Technique

This ⁵⁶ search conducts the hypothesis test using the Analysis of Variance (ANOVA) ⁴⁰. Anova is a method for testing the connection between one dependent variable and one or more independent variables [19], [26]. However, before testing the hypothesis, the researcher will analyze the experimental data with descriptive statistics to describe the demographics of the research participants. After doing ²² a descriptive test of participant demographic data, the Anova test was carried out with the help of SPSS ver 21.

¹⁹ RESULTS AND DISCUSSION

Manipulation Check Result

The number of participants on each date above is 36, 20, and 47 respectively, with a total of 103 participants. The distribution of the experiment's material cases is through randomization, so the participants will receive one of the four material cases.

Table 4. Research Instruments

No	Variables	Indicators	Condition
1	Tax Compliance	In this research, to assess participant compliance will be proxied in the form of an individual's decision to choose between compliant and non-compliant using the 10 Points scale. Options 1-5 indicate the decision to be non-compliant, approaching number one indicates the participant's indication of non-compliance. Choices 6-10 indicate the decision to comply with tax, the closer to ten indicates the participant's indication of compliance	39 Group 1
			Group 2
2	Tax Sanction	High Sanction In this research, the participants will be given written information regarding the condition of tax sanction if the participants manipulated the tax calculation. The tax sanction is twofold (200%) of the amount of the unpaid tax and confinement of at least 3 (three) months or a maximum of 1 (one) year. Low Sanction In this research, the participants will be given written information regarding the condition of tax sanction if the participants manipulated the tax calculation. The tax sanction is 2% of the amount of the unpaid tax.	21 Group 1
			Group 2
3	Obedience Pressure	With Obedience Pressure In this condition, the participants will be given a situation where their superior put pressure on them to reduce the tax by manipulating the financial statements. Without Obedience Pressure In this condition, the participants will not be given a situation where their superior put pressure on them to reduce the tax by manipulating the financial statements.	Group 3
			Group 4

Table 5. Manipulation Check Result

Notes	Jumlah (%)
Total Participants	103 participants (100%)
Did Not Pass the Manipulation Check	17 participants (16,5%)
Total Participants Continuing to the Next Step of Experiment	86 participants (83,5%)

Table 6. Details of the Distribution of Participants Continuing Experiments and Failing to Continue the Experiment

Notes	Group				Total (%)
	1	2	3	4	
Initial Participants	25	25	26	27	103 (100%)
Participants Who Failed to Continue the Experiments Did Not Pass the Manipulation Check	2	4	4	7	17 (16,5%)
The Final Number of Participants Who Proceeds to the Next Analysis	23	21	22	20	86 (83,5%)

Statistik The Descriptive Statistics of Participant's Demographic

Of the 86 participants who pass the manipulation check, 30 are male and 56 are female. The age of the participants in this experiment is in the range of 20-21 years with 66 participants, 18

participants aged 21-23 years, and the remaining two participants are over 23 years.

Participants who have work experience amounted to 14 participants and the remaining 72 participants do not have work experience. Of the 14 participants who had worked, as many as 7 participants have work experience related to taxes and 7 participants have work experience that has nothing to do with taxes. All participants in this experiment have taken or are currently taking courses related to tax so that the requirements to become participants have been fulfilled. Table 7 below will explain and describe the demographic characteristics of the participants in the whole Group and each Group.

Randomization Test

The distribution of case material in this experimental study has been carried out with randomization, so in fact, there is no need to do randomization test. However, to ensure and provide more adequate confidence that the participants have been randomized between cells, random testing is necessary. The randomization tests were carried out to show which demographic variables or data needed to be included as covariates or variables that are outside the studied variable (extraneous variables), which may affect the experimental results.

The randomization test is carried out on gender, work experience, and age variables using chi-square. Of the three variables, each of them shows

Table 7. Participants' Demographic Characteristics for All Groups and Each Group

		Details for All Groups and Each Group			
Gender	All Groups	Man (P)= 30 participants		Woman(W)= 56 participants	
	28 th Group	Group 1	Group 2	Group 3	Group 4
		L= 8 P= 15	L= 11 P= 10	L= 5 P= 17	L= 6 P= 14
Age	All Groups	20-21 tahun= 66 partisipan		Min= 20	
		21-23 tahun= 18 partisipan		Max= 24	
		>23 tahun= 2 partisipan		Mean= 20,94	
				Std= 0,950	
	27 th Group	Group 1	Group 2	Group 3	Group 4
	20-21= 18 21-23= 5 49 = . 30 r= 20 Max= 22 Mean= 20,87 Std= 0,757	20-21= 19 21-23= 1 >23 = 1 Min= 20 Max= 24 Mean= 20,81 Std= 0,928	20-21= 14 21-23= 6 >23 = 2 Min= 20 Max= 24 Mean= 21,18 Std= 1,296	20-21= 18 21-23= 1 >23 = 1 Min= 20 Max= 24 Mean= 21,00 Std= 1,170	
Work Experience	All Groups	Have Work Experience (P) = 14 participants		Have No Work Experience (B) = 72 participants	
	26 th Group	Group 1	Group 2	Group 3	Group 4
		P= 8 B= 15	P= 1 B= 20	P= 2 B= 20	P= 3 B= 17

the absence of significant differences between cells, whether it is sex (Pearson X2 = 4.52), work experience (Pearson X2 = 5.41), or age (Pearson X2 = 13.71). This has been proven because each of the variables above on the result of the randomized test using chi-square has a significance level above 10%, so it can be concluded that the placement of participants in the experimental group was successfully carried out randomly without paying attention to individual variables or the demographics of the participants.

Table 8. Descriptive Statistic of Compliance Response

		Obedience pressure		
		With	Without	
Tax Sanction	High	Group 1 (N= 23)	Group 2 (N= 21)	N= 44 Mean= 8,32
		Mean= 7,61 Std= 1,852	Mean = 9,10 Std = 0,889	Std= 1,639
	Low	Group 3 (N=22)	Group 4 (N=28)	N= 42 Mean= 6,62
		Mean= 6,64 Std= 1,399	Mean= 6,60 Std= 2,257	Std= 1,834
		N= 45 Mean= 7,13 Std= 1,700	N= 41 Mean= 7,88 Std= 2,100	N= 86 Mean= 7,49 Std= 1,927

Hypothesis Test

Before explaining the result of this research's hypothesis test, the statistic data of compliance

response from each group or the whole group, as can be seen in Table 20 below, will be explained.

Table 8 shows that the higher the mean, the higher the tax compliance response. The highest tax compliance response can be seen from Group 2, followed by Group 1 and 3 respectively, while group 4 has the lowest compliance response.

The first hypothesis of this study examines the main effect of tax sanctions variable on tax compliance. Are there any differences in compliance response if the participants are given high tax sanctions and low tax sanctions? The hypothesis test result shows significant results for the variable tax sanctions (F = 23.062, p <0.001), and so hypothesis 1 is supported. In other words, based on table 8, the mean value of the participants between groups that were given a high tax sanction (8.32) and groups that were given low tax sanction (6.62) is significantly different. Based on the results of the mean value, it can be concluded that higher the tax sanctions will increase tax compliance, conversely the lower the tax sanctions will reduce tax compliance.

Hypothesis 2 tests the main effect of obedience pressure variable on tax compliance. Are there any differences in response to tax compliance when there is obedience pressure and there is no obedience pressure from superiors? The hypothesis test result shows significant results for the obe-

dience pressure variable (19) 4.034, $p < 0.049$) so hypothesis 2 is supported. As can be seen in Table 8, the mean value of participants between the groups that have obedience pressure (7.13) and no obedience pressure (7.88) is significantly different, and so, based on the average value, it can be concluded that if there is no obedience pressure from superiors, tax compliance will increase, conversely if there is obedience pressure, it will reduce tax compliance.

Table 9. Anova 2x2 Hypothesis Test Result

Source	df	Mean Square	F	Sig.
Corrected Model	3	28,770	10,294	,000
Intercept	1	4805,213	1719,302	,000
(X1) Sanksi_Pajak	1	64,454	23,062	,000
(X2) Obpress	1	11,273	4,034	,048
X1*X2	1	12,432	4,448	,038
Error	103	2,795		
Total	107			
Corrected Total	106			

$R^2 = 0,274$ (Adjusted $R^2 = 0,247$)

Lastly, Hypothesis 3 examines the interaction effect between tax sanction and obedience pressure. The hypothesis test result shows a significant result ($F = 4,448$, $p < 0,039$), and so hypothesis 3 is supported.

From the interaction plot below, it can be concluded that when participants are given high tax sanction, they will show higher compliance if there is no obedience pressure. On the other hand, low tax non-compliance happens in the low tax sanction interaction level and there is obedience pressure

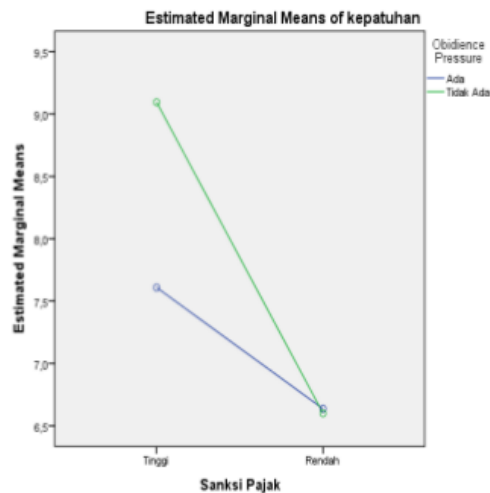


Figure 2. Plot Interaksi Sanksi Pajak*Obedience Pressure

Discussion and Research Result

The result of the hypothesis that has been done previously shows that there is a main effect influence from obedience pressure. This explains that obedience pressure can affect taxpayer actions in tax compliance. The obedience pressure variable in this study has two levels, namely the presence of obedience pressure and the absence of obedience pressure from superiors. Based on the results of the hypothesis test explains that of the two levels that can affect taxpayers do not comply with taxes when obedience pressure from superiors in the form of orders to reduce the value of the tax by way of reducing company profits or manipulating the income statement of a company. This is indicated by the lowest mean value (7.13), namely the presence of obedience pressure compared to the absence of obedience pressure (7.88).

[27] explains that obedience pressure arises when there is an order from an individual who has authority. Milgram's classic theory of obedience pressure states that someone who experiences obedience pressure will experience a condition where the psychology will be disrupted, meaning that the condition in the form of values, attitudes and beliefs has been held firmly by the individual will be destroyed because they will choose to obey the pressure or orders given by someone who has high power [27].

Milgram's theory of obedience pressure is supported by the research done by [2] in the field of auditing which found that obedience pressure influences audit judgment. This study explains that a junior auditor, in the presence of an order from a supervisor or client to behave in deviations from a predetermined standard, will tend to obey these orders or pressures. In the research that was done by [12], it is found that auditors in estimating fair value will not do further investigations if they get the source of information about the fair value from their superior. This will be different if the information came from a colleague, which will make the auditors investigate further.

The effect of obedience pressure in other fields is also found similarly in management accounting. Research conducted by [20] on the effect of obedience pressure on the creation of budgetary slack states that management accountants are under obedience pressure from their direct superiors to violate corporate budget policies and create budgetary slacks where management accountants will produce a budget recommendation that is higher than the initial estimate. Furthermore, research conducted by [14] also produced similar results, namely that management accountants violated explicit policies and made budgetary slacks when faced with obedience pressure from superiors.

It can be seen that those studies have robust results, which show that pressure from superiors deeply influences subordinates' behaviour, however, a further investigation still needs to be done. Recently, in financial accounting, [9] did more specific research on obedience pressure. They divide the pressure from superiors into two types, compliance pressure (request) and obedience pressure (command). By using experimental approach, it is found that both compliance and obedience pressure from CEO affect CFO's behaviour to revise the profits that will be reported in the financial statement in order to reach the target (earnings management). However, after further investigation, compliance pressure, which is only in the form of request, is found to have a smaller influence on CFO's behaviour because their perception, value, behaviour, and belief are not affected by that pressure.

In the field of taxation, there is no research that focuses on exploring the influence of obedience pressure, however, the results from the above research indicate that obedience pressure from superiors will affect subordinates' behaviour in doing something even if that pressure will violate a policy or regulation. [31] explains that the obedience pressure of an individual who does not have authority and power (subordinates who receive some kind of pressure from the superiors will experience a change in behaviour in order to obey that order. This happens because a subordinate considers that obeying the pressure received from the superiors is a must. If a superior gives pressure to this/her subordinate, even if it is negative in nature (reducing the profit by manipulating the financial statements), the subordinate has to obey that order, willingly or not.

It is not only the main effect on obedience pressure that is supported in this study but also the main effect on tax sanction. This shows that tax sanction also affects tax compliance. In this study, tax sanctions can be divided into two levels, high tax sanction (sanctions in the form of a twofold increase (200%) of the amount of unpaid tax and imprisonment for a minimum of 3 (three) months or a maximum of 1 (one) year) and low tax sanction (the tax sanction given is 2% of the amount of unpaid tax). Based on the results of the hypothesis test, high tax sanction is the one that affects taxpayers compliance. This is indicated by the highest mean value (8.32), which is the high tax sanction, compared to the low tax sanction (6.62). ¹⁶

The results of this study are supported by the research conducted by [5], which explains that tax sanctions imposed on inappropriate income or manipulation by taxpayers will affect tax com-

pliance. In addition, [17] in his/her research found that differences in information regarding tax penalties or sanctions provided to taxpayers do affect tax compliance. Further research conducted by [38] explains in detail the tax sanction which is divided into two levels: high and low tax sanctions. Based on the results of the mentioned research, the one that can mitigate tax non-compliance actions is high tax sanction.

The application of tax penalties to taxpayers will cause the tax compliance rate to increase. This happens because taxpayers will be more careful and give a lot more consideration to all their actions if they commit fraud. If a taxpayer commits a fraud (manipulating financial statements) and the act is known by tax authorities, tax sanctions will be given. The more tax sanctions that have to be paid as a form of consequences for committing tax fraud, the heavier the taxpayer's burden in paying it off. This is supported by [43] who explains that the higher the tax sanctions imposed, the more compliant the taxpayers will be. Tax sanctions have a very strong relationship with tax compliance. Tax embezzlement arises because of low tax sanctions, thus high tax sanctions are needed in order to control the actions of taxpayers in terms of tax compliance.

The most important thing in this research is related to interactions. The result of testing the research hypotheses shows that there is a significant interaction effect in accordance with the hypothesized direction, which is: tax compliance increases when there are a high tax sanction and no obedience pressure from superiors. The result of the interaction effect is in line with the result of the main effect in this study. From this, it can be explained that the tax compliance rate will increase if there is no obedience pressure. The factor that can increase tax compliance is not only the absence of obedience pressure but also the existence of high tax sanction.

The interaction results that appear in this study are very logical. It can be used as an explanation that tax compliance can be raised by combining the interaction between the absence of obedience pressure and high tax sanctions. As explained earlier, an individual who experiences obedience pressure, his/her psychological conditions in the form of attitudes, values and beliefs held firm will be destroyed. This is because if an individual who has no power, in this case, is a subordinate, gets an order from his superiors, he/she has to do it even if the orders are violating a regulation. Orders or pressure from superiors continues to be carried out because the subordinate considers orders given by superiors to be absolute. There is a feeling of reluctance and fear if they do not carry out those orders.

The policy of applying tax sanctions will be useless if there is obedience pressure. The application of tax sanctions here includes both high and low tax sanctions. When viewed from the mean results, the taxpayer compliance rate decreases when there are obedience pressure and high tax sanctions. Tax compliance will be even lower when there are obedience pressure and low tax witnesses. Taxpayer compliance increases when there is no obedience pressure and high tax sanctions are given.

CONCLUSION

This research gives the empirical evidence that the absence of obedience pressure and the existence of high tax sanction can increase taxpayer compliance. The result between obedience pressure and tax sanction, when examined together, shows that the interaction happens at the level where there is no obedience pressure and the tax sanction is high. This shows that tax sanction will be more effective when there is no obedience pressure and the tax sanction is high. In this research, obedience pressure is the key that heavily influences tax compliance. This happens because, even if there is a sanction, whether low or high, if obedience pressure exists then the tax compliance rate will be low.

Based on the result of the hypothesis test and the observation of mean from each condition, obedience pressure is the key to increase tax compliance. The aim of tax sanction is to control Taxpayers' action so that they will follow the laws and regulations and it is also hoped to be able to make the taxpayers afraid of the punishment. However, the application of tax sanction will not be able to work if there are any obedience pressure. If a superior give orders to his/her subordinates to reduce the profit to pay lesser tax, that subordinate will carry out the order even if there is a high tax sanction. This happens because an individual feels reluctant and afraid to their superior so they have to follow the order, willingly or not. Aside from that, there is a feeling of security and guarantee from their superior in executing that violation because the one who will be responsible for the financial and taxation report is the superior.

The application of high tax sanction will be more effective if there is no obedience pressure. Without any pressure from the superior regarding the taxation calculation will cause the subordinate to be more afraid of the tax sanction, even more so if the sanction is high enough. There is no obligation for them causes the subordinates to have the tendency to do the calculation as it is.

There is a phenomenon in Indonesia where there are many cases of obedience pressure in

several fields, including in tax compliance actions. Many leaders or managements desire high profits but are unwilling to pay a huge amount of taxes so they give some instructions to their subordinates to lessen the profits so that the tax that they pay will be reduced. This means that there is a tax manipulation that inflicts loss to the state budget. Then, according to the findings in this research, the research could explore more deeply giving obedience pressure acts in the form of compliance pressure and obedience pressure in the form of request. The practical implication from this research is that it will be best if the one who becomes the subject of the companies' non-compliance is not only the superior but also the subordinates, especially those whose job is to prepare the financial statements.

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