

GENDER PERSPECTIVES ON TAXPAYER COMPLIANCE: THE ROLE OF TAXPAYER ATTITUDES AND INTERNAL ORGANIZATIONAL POLICIES

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ABSTRACT

Taxpayer compliance plays an important role in supporting government revenue derived from taxation. However, the level of taxpayer compliance continues to vary due to individual behavioral factors and organizational policy mechanisms. This research seeks to analyze the influence of taxpayer attitudes and internal organizational policies on taxpayer compliance while also exploring gender as a moderating variable in these relationships. In this study, internal organizational policy is operationalized as an internal remuneration withholding policy, whereby employee remuneration is temporarily withheld when tax reporting obligations have not been fulfilled. This study utilized a quantitative research approach by conducting a survey among hospital employees in Padang City. Data collection was carried out using questionnaires, which were administered to participants chosen through a purposive sampling method. The data were analyzed using variance-based Structural Equation Modeling with WarpPLS software to evaluate the structural relationships among variables. The results indicate that the internal remuneration withholding policy has a positive and stronger effect on promoting taxpayer compliance. Taxpayer attitudes also positively influence taxpayer compliance. However, gender does not significantly moderate the relationship between the independent variables and taxpayer compliance. These findings suggest that firm organizational control policies, particularly remuneration withholding mechanisms, can serve as effective instruments for enhancing taxpayer compliance alongside the development of positive taxpayer attitudes.

Keywords: *Taxpayer Compliance, Taxpayer Attitudes, Internal Organizational Policies, Internal Remuneration Withholding Policy, Gender*

ABSTRAK

Kepatuhan wajib pajak memiliki peran penting dalam mendukung penerimaan negara yang bersumber dari sektor perpajakan. Namun, tingkat kepatuhan wajib pajak masih menunjukkan variasi yang dipengaruhi oleh faktor perilaku individu serta mekanisme kebijakan organisasi. Penelitian ini bertujuan untuk menganalisis pengaruh sikap wajib pajak dan kebijakan internal organisasi terhadap kepatuhan wajib pajak, serta menguji peran *gender* sebagai variabel moderasi. Dalam penelitian ini, kebijakan internal organisasi dioperasionalkan sebagai kebijakan internal penahanan remunerasi, yaitu kebijakan organisasi yang menunda pemberian remunerasi karyawan apabila kewajiban pelaporan pajak belum dipenuhi. Penelitian menggunakan pendekatan kuantitatif melalui survei terhadap karyawan pada salah satu rumah sakit di Kota Padang. Data dikumpulkan melalui kuesioner yang disebarakan kepada responden yang dipilih menggunakan teknik *purposive sampling*. Analisis data dilakukan menggunakan *Structural Equation Modeling* berbasis varians dengan bantuan perangkat lunak WarpPLS untuk mengevaluasi hubungan struktural antarvariabel. Hasil penelitian menunjukkan bahwa kebijakan internal penahanan remunerasi memiliki pengaruh positif dan lebih kuat dalam meningkatkan kepatuhan wajib pajak. Sikap wajib pajak juga terbukti berpengaruh positif terhadap kepatuhan wajib pajak. Namun, *gender* tidak terbukti memoderasi hubungan antara variabel independen dan kepatuhan wajib pajak secara signifikan. Temuan ini menunjukkan bahwa kebijakan pengendalian organisasi yang tegas, khususnya mekanisme penahanan remunerasi, dapat menjadi instrumen efektif dalam meningkatkan kepatuhan wajib pajak bersamaan dengan penguatan sikap positif wajib pajak.

Kata Kunci: *Kepatuhan Wajib Pajak, Sikap Wajib Pajak, Kebijakan Internal Organisasi, Kebijakan Internal Penahanan Remunerasi, Gender*

1. INTRODUCTION

State revenue in Indonesia is primarily derived from taxation, which constitutes the most sustainable source of government income and plays a crucial role in financing national development, including infrastructure, healthcare, and education sectors (Hasanah & Faisal, 2023; Indriana *et al.*, 2020). As mandated by Law No. 28 of 2007, taxes represent compulsory contributions imposed to support public welfare, making taxpayer compliance a fundamental prerequisite for fiscal sustainability and economic stability. Despite continuous tax administration reforms and policy innovations implemented by the government (Kementerian Keuangan, 2025), taxpayer compliance remains suboptimal. Directorate General of Taxes data indicate that although annual tax return submission increased from 73.06% in 2019 to 86.97% in 2023, a persistent gap between tax obligations and actual compliance continues to exist (Putra, 2024), suggesting that administrative improvements alone are insufficient to ensure compliant behavior.

Tax compliance literature generally explains compliance behavior through psychological and institutional determinants (Sabila & Furqon, 2020). The Theory of Planned Behavior proposes that behavioral intention, shaped by attitudes, subjective norms, and perceived behavioral control, influences individual compliance decisions (Ajzen, 1991). Empirical studies show that positive taxpayer attitudes tend to encourage voluntary compliance (Khotimah *et al.*, 2020; Mursalin, 2021; Yustikasari *et al.*, 2020). However, inconsistent findings across studies indicate that favorable attitudes do not always translate into actual compliance behavior (Anggreani, 2019; Setyawan *et al.*, 2021), highlighting limitations of purely psychological explanations.

Existing tax compliance research in Indonesia predominantly emphasizes voluntary compliance perspectives, while institutional control mechanisms originating from internal organizational policies remain relatively under explored. In formal organizational environments such as hospitals, employee

behavior is influenced not only by individual awareness but also by administrative pressures and structural consequences embedded within workplace governance systems (Hanifan & Ritonga, 2025). One organizational mechanism receiving limited empirical attention is the internal remuneration withholding policy, whereby employee incentives are temporarily withheld until tax reporting obligations are fulfilled. This policy represents an internal enforcement mechanism capable of promoting enforced compliance through organizational control structures.

In addition, demographic characteristics may shape compliance responses. Gender differences, particularly in risk perception and responses to sanctions, may influence how individuals react to organizational enforcement mechanisms (Amelia *et al.*, 2023; Kais *et al.*, 2025; Paleka *et al.*, 2023). Nevertheless, empirical evidence regarding gender's moderating role remains inconclusive, indicating the need for further investigation.

To address these gaps, this study integrates the Theory of Planned Behavior with Deterrence Theory (Becker, 1968). While the Theory of Planned Behavior explains voluntary compliance driven by psychological motivation, Deterrence Theory emphasizes compliance resulting from perceived sanctions and economic consequences. Within organizational settings, the internal remuneration withholding policy functions as a deterrence mechanism that increases the perceived cost of non-compliance. By combining psychological and institutional perspectives, this study offers a more comprehensive explanation of taxpayer compliance behavior.

Accordingly, this research examines the influence of taxpayer attitudes and internal remuneration withholding policy on taxpayer compliance, with gender as a moderating variable. Using empirical evidence from employees in a hospital organizational context, this study contributes to tax compliance literature by demonstrating how organizational enforcement mechanisms interact with individual behavioral factors, thereby bridging

voluntary and enforced compliance perspectives.

2. LITERATURE REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) proposed by Ajzen (1991) explains that individual behavior is driven by behavioral intentions formed through attitudes, subjective norms, and perceived behavioral control. Attitudes reflect individuals' evaluations of behavior outcomes, subjective norms represent social expectations, and perceived behavioral control refers to individuals' perceptions of their ability to perform a behavior.

In tax compliance research, TPB is widely used to explain voluntary compliance behavior influenced by psychological factors. Positive attitudes toward tax obligations, supported by beliefs regarding the social benefits of taxation and the ease of administrative procedures, can strengthen taxpayers' intentions to comply with tax regulations (Basit, 2014; Muhamad *et al.*, 2019; Tiraada, 2013).

Deterrence Theory

Deterrence Theory explains tax compliance from an economic perspective by emphasizing the role of sanctions and financial consequences in influencing individual behavior. According to Allingham & Sandmo (1972), taxpayers make compliance decisions based on rational evaluations of audit probability and penalty severity. Empirical studies demonstrate that stronger enforcement mechanisms increase compliance levels (Alm *et al.*, 1992; Slemrod, 2007). However, deterrence-based explanations have been criticized for focusing primarily on economic rationality while overlooking psychological and social determinants of behavior (Kirchler, 2007; Torgler, 2007).

In modern organizational environments, deterrence mechanisms may also originate from internal governance systems rather than solely from tax authorities. Organizational policies can create structured administrative consequences that strengthen perceived behavioral control within the TPB framework (Simons, 1995; Tyler, 2006). Accordingly, the internal

remuneration withholding policy represents an organizational deterrence mechanism whereby incentives are temporarily withheld until employees fulfill tax reporting obligations, increasing the perceived cost of non-compliance while reinforcing compliance expectations within the workplace.

Taxpayer Compliance

Taxpayer compliance describes a situation in which individuals or business entities carry out their tax responsibilities in accordance with prevailing tax regulations (Afifi & Maria, 2021; Rahayu, 2017). In the taxation literature, compliance is commonly categorized into two dimensions: formal and material compliance. Formal compliance concerns adherence to administrative requirements, including the timely submission of tax returns, whereas material compliance refers to the accuracy, completeness, and honesty of taxpayers in calculating and reporting their tax liabilities in line with applicable tax provisions (Muhamad *et al.*, 2019; Nkundabanyanga *et al.*, 2017).

Tax literature shows that taxpayer compliance is influenced by various factors, both internal and external. Internal factors include taxpayer attitudes and awareness, while external factors include the tax administration system, oversight mechanisms, and organizational policies that can influence individual behavior (Saeroji, 2017; Suprapti, 2019).

Taxpayer Attitude

Taxpayer attitude refers to an individual's favorable or unfavorable evaluation toward fulfilling tax responsibilities (Mursalin, 2021). A favorable attitude indicates the perception that taxation represents a civic duty and a meaningful contribution to national development, whereas an unfavorable attitude may reduce an individual's willingness to comply with tax obligations (Heru, 2019).

Empirical research shows that taxpayer attitudes significantly influence tax compliance levels (Khotimah *et al.*, 2020; Mursalin, 2021; Nisma *et al.*, 2024; Yustikasari *et al.*, 2020). Within the framework of the TPB, attitude functions as a fundamental determinant in the formation of behavioral intentions. Accordingly, positive

perceptions toward tax regulations, tax authorities, and the perceived fairness of the taxation system tend to strengthen an individual's intention to comply with tax requirements.

H₁: Taxpayer attitudes influence taxpayer compliance.

Internal Remuneration Withholding Policy

Organizational internal policies represent formal rules and procedures designed to guide employee behavior and support organizational objectives (Anthony & Govindarajan, 2007; Aptien, 2025; Utaminingsih, 2014). Beyond administrative functions, such policies operate as governance mechanisms that shape compliance through structured expectations and organizational consequences.

An internal remuneration withholding policy refers to an organizational control mechanism whereby compensation or incentives are temporarily withheld until employees fulfill mandatory administrative obligations, including tax reporting. Within organizational governance systems, remuneration functions not only as compensation but also as an instrument of behavioral regulation and managerial control (Anthony & Govindarajan, 2007; Jensen & Meckling, 2019; Ouchi, 1979; Simons, 1995).

From a theoretical perspective, this policy operates as a multidimensional compliance mechanism. Under Deterrence Theory, remuneration withholding introduces direct economic consequences that increase the perceived cost of non-compliance (Allingham & Sandmo, 1972; Alm *et al.*, 1992). Within the TPB framework, organizational policy strengthens perceived behavioral control by establishing clear monitoring and administrative expectations (Ajzen, 1991; Kirchler, 2007). From a behavioral economics perspective, such intervention may also function as a nudge mechanism that encourages compliance without relying solely on external enforcement (OECD, 2010; Thaler & Sunstein, 2009).

Unlike traditional tax compliance studies emphasizing enforcement by tax authorities, this study positions the internal remuneration

withholding policy as an organizational enforcement mechanism embedded within workplace governance structures. Through temporary remuneration withholding, organizations create immediate institutional consequences that promote compliance, representing a form of enforced compliance arising from organizational control rather than solely voluntary awareness (Lesmana *et al.*, 2017; Putra & bin Osman, 2019; Thaler & Sunstein, 2009; Yasa *et al.*, 2019).

H₂: Internal remuneration withholding policy positively influences taxpayer compliance.

Gender

Gender represents a social construct distinguishing roles and behavioral characteristics between men and women in society (Azisah *et al.*, 2016; Oakley, 2016). Behavioral economics literature suggests that gender differences are associated with variations in risk preferences and responses to social norms. Women generally exhibit higher risk aversion, making them more sensitive to potential sanctions and negative consequences of non-compliance, whereas men tend to demonstrate higher competitiveness and risk-taking tendencies (Byrnes *et al.*, 1999; Croson & Gneezy, 2009; Niederle & Vesterlund, 2007).

These differences may influence how individuals respond to organizational enforcement mechanisms such as internal remuneration withholding policies. Empirical evidence indicates that gender can moderate the relationship between psychological factors, organizational policies, and taxpayer compliance, although findings remain inconsistent across contexts (Amelia *et al.*, 2023; Endrasti & Prastiwi, 2023; Kais *et al.*, 2025; Paleka *et al.*, 2023). This suggests that the moderating role of gender is contingent upon organizational environments and policy characteristics.

H₃: Gender moderates the relationship between taxpayer attitudes and taxpayer compliance.

H₄: Gender moderates the relationship between internal remuneration withholding policy and taxpayer compliance.

3. RESEARCH METHODS

Research Design

This study employs a quantitative explanatory research design to examine the causal relationships between taxpayer attitude, internal organizational policy in the form of remuneration withholding, and individual taxpayer compliance, with gender acting as a moderating variable. Descriptive analysis is conducted to summarize respondent characteristics and variable distributions, while inferential analysis using Structural Equation Modeling based on Partial Least Squares (PLS-SEM) is applied to test the proposed hypotheses and structural relationships (Sekaran & Bougie, 2016; Sugiyono, 2017). This approach enables a comprehensive evaluation of behavioral and institutional factors influencing taxpayer compliance.

Population and Sample

The population of this research consisted of individual taxpayers employed at a hospital located in Padang City. The sampling process applied a purposive sampling technique, which involves selecting participants based on predetermined criteria aligned with the objectives of the study (Sekaran & Bougie, 2016). This technique was used to ensure that respondents had characteristics that aligned with the research needs.

The inclusion criteria required respondents to: (1) be active employees, (2) qualify as individual taxpayers, (3) receive regular or fixed income, and (4) have a minimum working tenure of one year. These requirements were established to ensure that participants had adequate experience and sufficient knowledge related to tax responsibilities, particularly in relation to annual tax return reporting.

The determination of sample size followed recommendations commonly applied in variance-based Structural Equation Modeling (SEM). In the context of WarpPLS analysis, the minimum sample requirement follows the 10-times rule, meaning the sample must be no less than ten times the highest count of formative indicators or structural paths connected to a latent construct (Hair, 2014). This rule is widely

adopted in Partial Least Squares (PLS)-SEM studies because it allows reliable parameter estimation even with relatively small samples. Furthermore, SEM-PLS was selected due to its suitability for predictive research purposes, its ability to accommodate complex research models, and its flexibility regarding multivariate normality assumptions.

Operational Definition of Variables

This study examines four principal variables consisting of a dependent variable, independent variables, and a moderating variable. The dependent variable is taxpayer compliance (Y), defined as the extent to which taxpayers fulfill their tax obligations in accordance with prevailing tax regulations. Measurement of this construct was conducted using six statement items assessed on a five-point Likert scale ranging from strongly disagree to strongly agree (Rahayu, 2020).

The first independent variable is taxpayer attitude (X_1), which describes an individual's view or evaluation of regulations, administrative systems, and tax obligations. This variable is measured using eight items on a five-point Likert scale (Nisma *et al.*, 2024). The second independent variable is the internal remuneration withholding policy (X_2), which refers to employees' perceptions of organizational governance mechanisms that temporarily withhold remuneration or incentives as a consequence of not fulfilling annual tax return reporting obligations. This variable is measured using seven items on a five-point Likert scale (Aptien, 2025).

In addition, this study uses gender (Z) as a moderating variable. Gender is categorized into male and female and operationalized as a dummy variable for the purposes of moderation analysis (1 = male, 0 = female) (Sugianto, 2024).

Data Collection Techniques and Instruments

Primary data for this study were gathered by administering questionnaires to the participants. The questionnaire consisted of closed-ended questions designed to measure all research variables using a five-point Likert scale, ranging from strongly disagree to strongly agree. This

scale was used to systematically measure respondents' perceptions and attitudes toward the variable indicators.

Data collection was conducted online using the Google Forms platform to facilitate questionnaire distribution and completion. The questionnaire link was then distributed through various digital communication channels, such as WhatsApp, email, and Telegram, to expand the reach of respondents and increase the efficiency of the data collection process.

Data Analysis Techniques

Data analysis was performed in two sequential stages consisting of descriptive analysis and inferential analysis using the SEM-PLS approach. Descriptive statistics were applied to present respondent characteristics and summarize response patterns for each research variable, including frequency distributions, percentages, and mean scores, which were processed using SPSS software.

Subsequently, inferential analysis was conducted using WarpPLS 6.0 to examine the relationships among variables and to test the proposed hypotheses simultaneously. The SEM-PLS procedure involved three analytical stages. The first stage focused on evaluating the measurement model (outer model) to ensure construct validity and reliability. Convergent validity was assessed using the Average Variance Extracted (AVE), which should exceed 0.50, along with outer loading values greater than 0.50 (Kock, 2017). Discriminant validity was examined by comparing the square root of AVE values with inter-construct correlations, while reliability was evaluated through Cronbach's Alpha and Composite Reliability coefficients with minimum thresholds of 0.70 (Sholihin & Ratmono, 2022).

The second stage involved assessing the structural model (inner model) to evaluate causal relationships among constructs and overall model adequacy. Model fit was determined using the Average Path Coefficient (APC) and Average R-squared (ARS) with significance levels of $p < 0.05$, as well as the Average Variance Inflation Factor (AVIF) and Average Full Collinearity VIF (AFVIF), both required to be below 5. Furthermore, the

model's explanatory and predictive capabilities were assessed using the coefficient of determination (R^2) and predictive relevance (Q^2) indicators (Latan & Ghozali, 2017).

The final stage is hypothesis testing using path analysis to examine the influence between variables in the research model. The relationship between variables is declared significant if the probability value (p-value) is less than the specified significance level, namely $\alpha = 0.05$. Through this approach, the study can simultaneously examine the influence of taxpayer attitudes and internal policies in the form of remuneration withholding on taxpayer compliance, while also analyzing the moderating role of gender in this relationship.

4. RESULTS AND DISCUSSION

Results

Data Collection Procedure

According to Table 1, respondent participation in completing the questionnaire via Google Forms achieved an optimal response rate, with a total of 117 respondents participating. All respondents were Individual Taxpayers with Taxpayer Identification Numbers, resulting in a 100% proportion of Individual Taxpayers with Taxpayer Identification Numbers. After undergoing a data completeness and accuracy check, all questionnaires were deemed suitable for processing. Based on gender characteristics, the composition of respondents showed that 52 (44.4%) were male Individual Taxpayers, while 65 (55.6%) were female Individual Taxpayers, indicating a relatively balanced distribution of respondents between the two gender groups.

Table 1 Research Sample Data

Description	Amount	Percentage
Total questionnaire participation via Google Forms	117	100
Individual Taxpayers with Taxpayer Identification Numbers	117	100
Processable questionnaire	117	100
Male Individual Taxpayers	52	44.4
Female Individual Taxpayers	65	55.6

Source: Primary Data Processing Results, 2026

Respondent Profile

According to Table 2, of the 117 respondents, the majority were female (65, 55.6%), and male (52, 44.4%). Most were aged 31–40 years (66, 56.4%), followed by those aged 41–50 years (23, 19.7%), those under 30 years (21, 17.9%), and those over 50 years (7, 6%). Based on employment status, Civil Servants dominated with 53 (45.3%), followed by Government Employees with Employment Agreements (34,

29.1%), contract workers (19, 16.2%), and permanent non-Civil Servants (11, 9.4%). In terms of position, non-healthcare workers (65, 55.6%) outnumbered health workers (51, 43.6%) and medical workers (1, 0.9%). The majority of respondents had a Bachelor's degree (56 people, 47.9%), followed by Diploma 47 people (40.2%) and Masters 14 people (12%), while there were no Doctoral and Specialist degrees.

Table 2 Respondent Demographics

Demographics	Description	Frequency	Percentage
Gender	Male	52	44.4
	Female	65	55.6
	Total	117	100
Age	<30	21	17.9
	31-40	66	56.4
	41-50	23	19.7
	>50	7	6
	Total	117	100
Employee Status	Civil Servant	53	45.3
	Government Employees with Employment Agreements	34	29.1
	Permanent Non-Civil Servants	11	9.4
	Contract Workers	19	16.2
	Total	117	100
Position/Type of Personnel	Medical Personnel	1	0.9
	Healthcare Personnel	51	43.6
	Non-Healthcare Personnel	65	55.6
	Total	117	100
Education	Diploma	47	40.2
	Bachelor's Degree	56	47.9
	Master's Degree	14	12
	Doctoral Degree	-	-
	Specialist Degree	-	-
	Total	117	100

Source: Primary Data Processing Results, 2026

Descriptive Statistics

Based on Table 3, the measurement results indicate that the level of taxpayer compliance in the study area is relatively high, with an actual mean score of 23.85 (SD = 4.71), exceeding the theoretical mean of 18. This condition is consistent with taxpayer attitudes, which also demonstrate a positive tendency, reflected in an actual mean of 27.58 (SD = 6.85), higher than the theoretical mean of 24. In addition to individual psychological factors, the

organizational environment also contributes to strengthening compliance behavior, as reflected in respondents' perceptions of the internal remuneration withholding policy, which recorded an average score of 26.61 (SD = 5.83), categorized as high. These findings suggest that the interaction between positive taxpayer attitudes and organizational enforcement mechanisms plays an important role in fostering consistent taxpayer compliance behavior within the hospital setting.

Table 3 Descriptive Statistics

Variables	Theoretical Range	Theoretical Mean	Actual Range	Actual Mean	Standard Deviation	Actual Mean Value Description
Taxpayer Compliance	6-30	18	7-30	23.85	4.71	High
Taxpayer Attitude	8-40	24	16-36	27.58	6.85	High
Internal Remuneration Withholding Policy	7-35	21	13-29	26.61	5.83	High

Source: Primary Data Processing Results, 2026

Description of Taxpayer Compliance Variables

Further analysis of the six taxpayer compliance indicators (TC1–TC6) in Table 4 shows that all indicators have actual average values above the theoretical average of 3, ranging from 3.64 to 4.44, categorized as high to very high.

Table 4 Detailed Descriptive Statistics of Taxpayer Compliance Variables

Indicators	Mean Value		Standard Deviation	Actual Average Value Description
	Theoretical	Actual		
TC1	3	4.33	0.91	Very High
TC2	3	3.64	1.19	High
TC3	3	3.88	1.06	High
TC4	3	3.89	1.03	High
TC5	3	3.68	1.14	High
TC6	3	4.44	0.69	Very High

Source: Primary Data Processing Results, 2026

Specifically, indicators TC1 and TC6 have the highest averages, at 4.33 and 4.44, respectively (very high), while TC2 through TC5 are in the high category, with values ranging from 3.64 to 3.89. These findings indicate that respondents have consistently positive perceptions of

various aspects of tax compliance, resulting in high to very high levels of individual taxpayer tax compliance at the hospitals studied.

Description of Taxpayer Attitude Variables

Analysis of the eight taxpayer attitude indicators (TA1–TA8) in Table 5 shows that all indicators have actual average values above the theoretical value of 3, ranging from 3.05 to 3.82, thus falling into the high category.

Table 5 Detailed Descriptive Statistics of Taxpayer Attitude Variables

Indicators	Mean Value		Standard Deviation	Actual Average Value Description
	Theoretical	Actual		
TA1	3	3.42	1.18	High
TA2	3	3.54	0.97	High
TA3	3	3.33	0.72	High
TA4	3	3.64	1.19	High
TA5	3	3.50	0.99	High
TA6	3	3.28	1.33	High
TA7	3	3.05	1.12	High
TA8	3	3.82	0.88	High

Source: Primary Data Processing Results, 2026

TA8 recorded the highest value at 3.82, while TA7 had the lowest at 3.05, but remained in the high category. Other indicators were relatively consistent between 3.28 and 3.64, indicating that respondents had a uniformly positive attitude toward tax obligations. Thus, the 117 individual taxpayers at the hospital studied demonstrated attitudes supportive of tax compliance.

Description of Internal Remuneration Withholding Policy Variable

An analysis of the seven indicators measuring the internal remuneration withholding policy (IP1–IP7) presented in Table 6 shows that all indicators recorded actual mean scores above the theoretical value of 3, ranging from 3.56 to 4.00, indicating a high category. Indicator IP1 achieved the highest mean score of 4.00, followed by IP6 and IP4. Although IP3 and IP7 obtained the lowest mean scores of 3.56, they remained within the high classification. These results suggest that respondents perceived the implementation of the internal remuneration withholding policy as effective and well integrated within organizational practices, thereby supporting taxpayer compliance behavior.

Table 6 Detailed Descriptive Statistics of Internal Remuneration Withholding Policy Variable

Indicators	Mean Value		Standard Deviation	Actual Average Value Description
	Theoretical	Actual		
IP1	3	4.00	1.07	High
IP2	3	3.79	1.09	High
IP3	3	3.56	1.22	High
IP4	3	3.96	1.16	High
IP5	3	3.77	1.08	High
IP6	3	3.97	1.09	High
IP7	3	3.56	1.23	High

Source: Primary Data Processing Results, 2026

Data Quality

This study used the PLS Regression method to analyze the measurement model, as this method allows the outer model to be unaffected by the

inner model and effectively addresses collinearity issues in quantitative data (Latan & Ghazali, 2017). For the structural model (inner model), a linear algorithm was used to analyze the relationships between latent variables simply and easily interpret them. Testing was conducted using the Jackknifing resampling method, which produces stable path coefficients and reliable p-values, especially for small sample sizes and data containing outliers (Kock, 2017). All analysis results are presented using WarpPLS 6.0 software in the form of a full model visualization, as shown in Figure 1.

Description:

TC : Taxpayer Compliance

TA : Taxpayer Attitude

IP : Internal Remuneration Withholding Policy

GEN : Gender

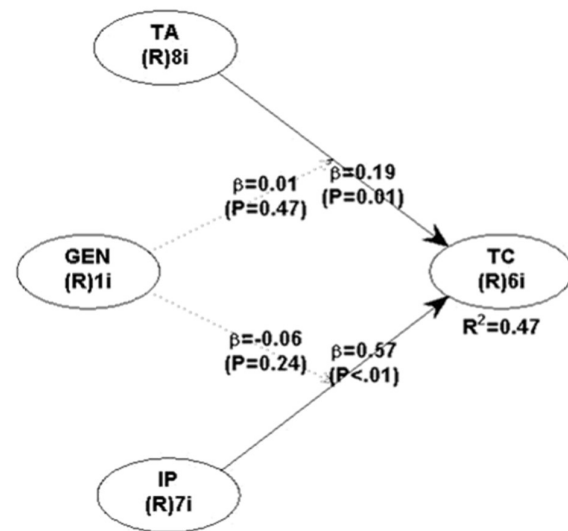


Figure 1 Full Research Model Output

Source: WarpPLS 6.0 Output, 2026

Data Normality Testing

Data normality testing was performed using the Jarque–Bera test on each construct using WarpPLS 6.0. The results in Table 7 show that the taxpayer attitude (TA) variable has a normal distribution, while the taxpayer compliance (TC), internal remuneration withholding policy (IP), and gender (GEN) variables are not completely normal. This condition does not

pose a problem because PLS-SEM does not strictly require data normality, allowing the structural model analysis to be valid and reliable.

Table 7 Jarque–Bera Normality Test Output

	TC	TA	IP	GEN
Normal JB	No	Yes	No	No

Source: WarpPLS 6.0 Output, 2026

Measurement Model (Measurement or Outer Model)

The measurement model assessment was conducted by examining internal consistency reliability, convergent validity, and discriminant validity. These evaluation criteria are applied to confirm that the indicators reliably and accurately reflect the underlying latent constructs. The outcomes of the measurement model assessment are presented in the subsequent section.

1. Internal Consistency Reliability

Internal consistency reliability in this study was measured using composite reliability and Cronbach's alpha, where a construct is considered reliable if both values exceed 0.70 (Sekaran & Bougie, 2016).

The results of data processing with WarpPLS 6.0 in Tables 8 and 9 show that all constructs in

the research model have composite reliability and Cronbach's alpha values exceeding 0.70. Thus, it can be concluded that the research instrument has met the overall internal consistency reliability requirements.

Table 8 Composite Reliability Coefficients

TC	TA	IP	GEN
0.898	0.939	0.894	1.000

Source: WarpPLS 6.0 Output, 2026

Table 9 Cronbach's Alpha

TC	TA	IP	GEN
0.861	0.925	0.860	1.000

Source: WarpPLS 6.0 Output, 2026

2. Convergent Validity

Convergent validity is used to assess the extent to which indicators within a construct consistently represent the measured variable. In the reflective model, convergent validity is evaluated through the correlation between indicator scores and latent construct scores estimated using the PLS method. An indicator is considered valid if the AVE value is greater than 0.5 or all indicator outer loading values exceed 0.5 (Kock, 2017). In this study, convergent validity was assessed using loading parameters and AVE, with the analysis results presented in the following section.

Table 10 Combined Loading and Cross-Loading

	TC	TA	IP	GEN	Type	TC	TA
TC1	(0.700)	-0.144	0.225	-0.326	Reflective	0.078	<0.001
TC2	(0.857)	-0.011	0.002	0.036	Reflective	0.075	<0.001
TC3	(0.849)	-0.003	-0.096	0.189	Reflective	0.075	<0.001
TC4	(0.750)	0.096	-0.079	0.132	Reflective	0.077	<0.001
TC5	(0.874)	0.068	-0.144	0.087	Reflective	0.074	<0.001
TC6	(0.563)	-0.033	0.189	-0.245	Reflective	0.080	<0.001
TA1	0.173	(0.779)	0.092	0.153	Reflective	0.076	<0.001
TA2	-0.150	(0.838)	-0.152	-0.025	Reflective	0.075	<0.001
TA3	-0.206	(0.770)	-0.127	-0.135	Reflective	0.076	<0.001
TA4	0.046	(0.889)	-0.021	-0.002	Reflective	0.074	<0.001
TA5	0.170	(0.784)	0.065	-0.005	Reflective	0.076	<0.001

TA6	0.085	(0.880)	0.077	0.066	Reflective	0.074	<0.001
TA7	0.160	(0.824)	0.104	0.063	Reflective	0.075	<0.001
TA8	-0.322	(0.717)	-0.046	-0.137	Reflective	0.077	<0.001
IP1	-0.033	0.083	(0.795)	0.158	Reflective	0.076	<0.001
IP2	0.011	-0.022	(0.761)	0.085	Reflective	0.076	<0.001
IP3	0.017	-0.017	(0.743)	-0.079	Reflective	0.077	<0.001
IP4	-0.090	-0.068	(0.579)	-0.130	Reflective	0.080	<0.001
IP5	0.000	0.124	(0.796)	-0.095	Reflective	0.076	<0.001
IP6	-0.014	0.024	(0.806)	-0.171	Reflective	0.075	<0.001
IP7	0.100	-0.169	(0.677)	0.232	Reflective	0.078	<0.001
GEN	0.000	0.000	0.000	(1.000)	Reflective	0.072	<0.001

Source: WarpPLS 6.0 Output, 2026

Based on the analysis results in Table 10, all indicators in the taxpayer compliance (TC), taxpayer attitude (TA), and internal remuneration withholding policy (IP) constructs show outer loading values above 0.5. Several indicators, such as TC6 (0.563) and IP4 and IP7 (0.579 and 0.677), are in the 0.4–0.7 range. According to Hair (2014), indicators with outer loading in this range can still be maintained as long as they are statistically significant and do not reduce the composite reliability or AVE values of the construct.

Table 11 Average Variance Extracted

TC	TA	IP	GEN
0.598	0.659	0.548	1.000

Source: WarpPLS 6.0 Output, 2026

In addition, the AVE values shown in Table 11 as a measure of convergent validity for all constructs also met the criteria. The TC, TA, IP, and gender (GEN) constructs each had AVEs of 0.598; 0.659; 0.548; and 1.000, respectively, all of which exceeded the minimum threshold of 0.5 as suggested by Kock (2017). Thus, all constructs in this study can be considered to meet the requirements for convergent validity.

3. Discriminant Validity

Discriminant validity is used to ensure that each construct, or latent variable has a unique concept and can be distinguished from other constructs. According to Latan & Ghozali

(2017), discriminant validity is considered good if the correlation between a construct and its indicators is higher than the correlation with other constructs. The test results in Tables 12 and 13 in this study indicate that the square root of the AVE for each construct is higher than the correlation between constructs, and all correlations are significant at the 1% level. Thus, the criteria for discriminant validity in this study have been met.

Table 12 Correlations Among l. vs. with Sq. Rts. Of AVEs

	TC	TA	IP	GEN
TC	(0.774)	0.526	0.630	-0.194
TA	0.526	(0.812)	0.628	-0.115
IP	0.630	0.628	(0.741)	-0.103
GEN	-0.194	-0.115	-0.103	(1.000)

Source: WarpPLS 6.0 Output, 2026

Table 13 P value for correlations

	TC	TA	IP	GEN
TC	1.000	<0.001	<0.001	0.036
TA	<0.001	1.000	<0.001	0.216
IP	<0.001	<0.001	1.000	0.270
GEN	0.036	0.216	0.270	1.000

Source: WarpPLS 6.0 Output, 2026

Structural Model (Structural or Inner Model)

After constructing validity and reliability testing, all research indicators met the established criteria, so no indicators were removed. Therefore, the final model still includes all initial indicators and is ready for further analysis during the structural model testing phase.

Table 14 Model Fit and Quality Indices for the Full Research Model

Average path coefficient (APC) = 0.209, *P* = 0.005

Average R-squared (ARS) = 0.467, *P* < 0.001

Average adjusted R-squared (AARS) = 0.448, *P* < 0.001

Average block VIF (AVIF) = 2.750, acceptable if ≤ 5 , ideally ≤ 3.3

Average full collinearity VIF (AFVIF) = 1.662, acceptable if ≤ 5 , ideally ≤ 3.3

Tenenhaus GoF (GoF) = 0.558, small ≥ 0.1 , medium ≥ 0.25 , large ≥ 0.36

Source: WarpPLS 6.0 Output, 2026

Based on the Model Fit and Quality Indices output (Table 14), the research model shows an Average Path Coefficient (APC) of 0.209 with a P-value of 0.005, an Average R-squared (ARS) of 0.467 with a P-value <0.001, and an Average Adjusted R-squared (AARS) of 0.448 with a P-value <0.001. All P-values are below 0.05, indicating that the research model meets the fit criteria recommended by Kock (2017) and Latan & Ghazali (2017). Furthermore, the Average Block VIF (AVIF) of 1.662 indicates no multicollinearity issues between indicators or exogenous variables. The model's predictive power is also high, with a Tenenhaus GoF of 0.558, which falls into the large category.

Table 16 Indirect and Total Effect Path Coefficients, P-Value, and Effect Size for the Full Model

	TC	TA	IP	GEN	GEN*TA	GEN*IP
TC						
<i>Path coefficients</i>		0.195	0.571		0.006	-0.065
<i>(P-value)</i>		(0.015)	(<0.001)		(0.473)	(0.239)
<i>Effect Size</i>		0.116	0.383		0.002	0.033

Source: WarpPLS 6.0 Output, 2026

The path analysis results indicate that taxpayer attitude (TA) has a positive and statistically significant effect on taxpayer compliance (TC), with a path coefficient of 0.195 (*P* = 0.015) and a small effect size ($f^2 = 0.116$). This finding

Table 15 R-squared, Adjusted R-squared, Full Collinearity VIF, and Q-squared

	TC	TA	IP	GEN
<i>R-squared</i>	0.467			
<i>Adjusted R-squared</i>	0.448			
<i>Full Collinearity VIF</i>	1.812	1.741	2.086	1.044
<i>Q-squared</i>	0.469			

Source: WarpPLS 6.0 Output, 2026

The results of the structural model analysis (Table 15) show that the R-squared (R^2) value for the taxpayer compliance construct (TC) is 0.467 and the adjusted R-squared (Adj. R^2) is 0.448, indicating the model's moderate predictive ability. This means that 46.7% of the variability in taxpayer compliance can be explained by exogenous constructs, namely taxpayer attitudes, internal remuneration withholding policy, and gender, while the remainder is influenced by factors outside the model.

Multicollinearity testing using the Full Collinearity Variance Inflation Factor (VIF) showed that all values were below the threshold of 3.3, indicating the model is free from multicollinearity problems, both vertically and laterally.

Evaluation of the model's predictive validity using Q-squared (Q^2) yielded a value of 0.469 for the TC construct, which is positive and indicates good predictive relevance. Thus, this study's structural model has adequate predictive power and is suitable for testing relationships between constructs.

confirms that favorable psychological evaluations toward tax obligations contribute to voluntary compliance behavior.

In contrast, the internal remuneration withholding policy (IP) demonstrates a stronger

and highly significant positive influence on taxpayer compliance, with a coefficient of 0.571 ($P < 0.001$) and a large effect size ($f^2 = 0.383$). This result suggests that organizational enforcement mechanisms embedded within workplace governance structures play a substantial role in strengthening compliance behavior beyond individual attitudes alone (Table 16).

The moderation analysis further shows that the interaction effects between gender and taxpayer attitude (GEN×TA) as well as between gender and internal remuneration withholding policy (GEN×IP) are not statistically significant, with coefficients of 0.006 ($P = 0.473$; $f^2 = 0.002$) and -0.065 ($P = 0.239$; $f^2 = 0.033$), respectively. These findings indicate that gender does not moderate the examined relationships, implying that both psychological determinants and organizational enforcement mechanisms influence taxpayer compliance consistently across male and female employees.

Discussion

This study examines the influence of taxpayer attitudes and the internal remuneration withholding policy on taxpayer compliance, with gender tested as a moderating variable. The results indicate that both taxpayer attitudes and the internal remuneration withholding policy have a positive and significant effect on taxpayer compliance, while gender does not significantly moderate these relationships.

The positive effect of taxpayer attitudes supports the TPB, which explains that attitudes shape behavioral intention and actual behavior (Ajzen, 1991). In the taxation context, positive attitudes reflect the internalization of tax obligations as legitimate responsibilities, encouraging voluntary compliance. This finding is consistent with prior empirical studies showing that favorable taxpayer perceptions increase reporting and payment compliance behavior (Khotimah *et al.*, 2020; Mursalin, 2021; Suhardi & Laksito, 2020; Yustikasari *et al.*, 2020). However, the relatively smaller effect size suggests that psychological willingness alone may not fully ensure compliance within formal organizational environments.

The internal remuneration withholding policy demonstrates a stronger influence on taxpayer compliance. This policy links the fulfillment of annual tax reporting obligations with access to remuneration or organizational incentives, thereby introducing direct economic consequences for non-compliance. The finding aligns with Deterrence Theory, which posits that individuals are more likely to comply when non-compliance generates tangible economic costs (Allingham & Sandmo, 1972; Alm *et al.*, 1992). Scientifically, this result indicates that organizational governance mechanisms can transform tax compliance from a purely legal obligation into an administratively enforced workplace requirement. This finding is also consistent with previous studies demonstrating that sanctions and organizational control mechanisms increase compliance by strengthening risk perception toward violations (Lesmana *et al.*, 2017; Mustikasari, 2007; Pangestie & Setyawan, 2019; Putra & bin Osman, 2019; Yasa *et al.*, 2019).

These findings can further be interpreted using the Slippery Slope Framework, where taxpayer attitudes represent trust-based voluntary compliance, while the internal remuneration withholding policy reflects authority power through institutional control (Kirchler *et al.*, 2008). The stronger impact of remuneration withholding suggests that compliance embedded within organizational incentive systems produces more immediate behavioral outcomes than reliance on personal motivation alone.

The moderation analysis reveals that gender does not significantly influence the relationships between taxpayer attitudes, internal remuneration withholding policy, and taxpayer compliance. This suggests that organizational rules, monitoring systems, and standardized administrative procedures tend to equalize behavioral responses across employees regardless of gender differences. These results support a number of previous studies indicating that gender is not always a differentiating factor in tax compliance behavior, particularly within organizations characterized by relatively uniform governance and supervision systems: Amelia *et al.* (2023); Endrasti & Prastiwi

(2023); Kais *et al.* (2025); (Paleka *et al.*, 2023). Although descriptive tendencies show slightly stronger effects among female employees, the differences are not statistically sufficient to establish gender as a moderating variable.

Overall, this study confirms that taxpayer compliance in organizational settings is best explained through the integration of psychological and institutional perspectives. Positive taxpayer attitudes contribute to voluntary compliance, while the internal remuneration withholding policy operates as an effective organizational control mechanism that aligns economic incentives with tax obligations. Consequently, improving taxpayer compliance requires strategies that simultaneously combine voluntary motivation and enforced compliance embedded within institutional governance structures.

5. CONCLUSION

Conclusions and Implications

This study demonstrates that taxpayer attitudes and the internal remuneration withholding policy both positively and significantly influence taxpayer compliance. Consistent with the TPB (Ajzen, 1991), positive taxpayer attitudes strengthen voluntary compliance by shaping behavioral intentions and reinforcing the perception that taxation represents a legitimate civic responsibility supporting national development. This finding is consistent with various previous empirical studies showing that attitude is a psychological factor that plays a significant role in encouraging taxpayer compliance (Khotimah *et al.*, 2020; Mursalin, 2021; Suhardi & Laksito, 2020; Susyanti & Anwar, 2020; Yustikasari *et al.*, 2020). However, the results indicate that psychological willingness alone is insufficient to ensure optimal compliance within formal organizational environments.

The internal remuneration withholding policy shows a stronger influence on taxpayer compliance, highlighting the critical role of organizational governance mechanisms. By linking annual tax reporting obligations with remuneration or incentive distribution, the policy introduces direct economic

consequences that increase the perceived cost of non-compliance. This result supports Deterrence Theory (Allingham & Sandmo, 1972; Becker, 1968), which explains that individuals are more likely to comply when clear financial risks and institutional controls are present. The findings confirm that organizational enforcement embedded in workplace systems can transform tax compliance from purely voluntary behavior into administratively structured compliance. This finding is also in line with prior studies demonstrating that sanctions or organizational control mechanisms increase compliance by strengthening perceived risks associated with violations (Lesmana *et al.*, 2017; Mustikasari, 2007; Pangestie & Setyawan, 2019; Putra & bin Osman, 2019; Yasa *et al.*, 2019).

The moderation analysis reveals that gender does not significantly influence the relationships between taxpayer attitudes, internal remuneration withholding policy, and taxpayer compliance. This suggests that standardized organizational rules and monitoring systems reduce behavioral differences between male and female employees. These results support previous studies indicating that gender is not always a differentiating factor in tax compliance behavior, particularly in organizational environments characterized by uniform rules and supervision systems (Amelia *et al.*, 2023; Endrasti & Prastiwi, 2023; Kais *et al.*, 2025; Paleka *et al.*, 2023).

Theoretically, this study contributes by integrating psychological and institutional perspectives through the combination of the TPB and Deterrence Theory. The findings demonstrate that taxpayer compliance is shaped not only by individual attitudes but also by organizational governance mechanisms that embed compliance within workplace control systems. This study therefore extends tax compliance literature by positioning the internal remuneration withholding policy as an organizational enforcement mechanism.

Practically, improving taxpayer compliance requires a complementary strategy combining voluntary awareness and institutional

enforcement. Organizations are encouraged to implement consistent internal governance mechanisms, such as remuneration withholding policies, while governments should continue strengthening tax education, enhancing transparency, and promoting trust-building initiatives to support sustainable long-term compliance behavior.

Limitations and Suggestions for Further Research

This study has several limitations. First, the use of questionnaire-based data may introduce social desirability bias. Future research is encouraged to combine quantitative surveys with qualitative approaches such as interviews or case studies to capture deeper behavioral dynamics. Second, respondents originated from a relatively homogeneous organizational environment, limiting generalizability. Future studies should include diverse sectors and demographic groups. Further research may also incorporate additional determinants such as trust in government, perceived tax fairness, or service quality of tax authorities to develop a more comprehensive model of taxpayer compliance across institutional contexts.

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