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The Influence of Tax Transparency, Tax Socialization, and Payment Motivation on Individual Taxpayer Compliance (Case Study at the KPP Pratama Samarinda Ilir)

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Abstract

This study aims to analyze and understand the impact of tax transparency, tax socialization, and payment motivation on individual taxpayer compliance. The research employs a quantitative method using primary data, and the analytical tool utilized is SmartPLS 4 software. The sample size in this study was determined using convenience sampling. Data was collected through questionnaires distributed respondents who met the criteria. The findings indicate that tax transparency and payment motivation have a significant and positive effect on taxpayer compliance, while tax socialization does not have a significant and positive impact on taxpayer compliance.

Keywords: Tax Transparency; Tax Socialization; Payment Motivation; Taxpayer Compliance.

INTRODUCTION

Taxes are a cornerstone of national fiscal health, contributing approximately 65% of Indonesia's state revenue in 2022. However, achieving consistent taxpayer compliance remains a significant challenge, with national SPT (Annual Tax Return) submission rates fluctuating between 84%,83% and 88% from 2021 to 2023. This study focuses on Individual Taxpayer Compliance, a critical variable because stable compliance is the bedrock for sustainable national development financing.

This fluctuation is critical because stable tax compliance is essential to support national development financing. According to Resmi (2019), tax compliance refers to a condition in which taxpayers voluntarily and consciously fulfill all their tax-related responsibilities and rights. While aggregate figures at the national level might appear stable, a deeper investigation into regional tax offices reveals a critical phenomenon that necessitates rigorous academic inquiry. This study finds its primary empirical justification at KPP Pratama Samarinda Ilir, where a significant compliance disparity exists between different taxpayer segments. As shown in the following data, there is a stark contrast that requires immediate attention:

Table 1. Annual Tax Return (SPT) Reporting Compliance Ratio at KPP Pratama Samarinda Ilir (2021–2023)

Year	Number of Registered	Taxpayers Mandatory to File Returns	Tax Return (SPT) Submissions	Compliance Ratio
Employee Taxpayers				
2021	85.535	30.073	29.011	96,47%
2022	90.887	32.836	31.615	96,28%
2023	96.382	19.621	27.164	138,44%
Non-Employee Taxpayers				
2021	35.524	7.573	4.176	55,14%
2022	38.269	11.269	4.378	38,85%
2023	41.301	9.826	3.617	36,81%

The data illustrates a striking anomaly: while the overall achievement exceeds 100%, this success is primarily buoyed by employee taxpayers whose compliance is facilitated by the withholding tax system. In stark contrast, the compliance rate for non-employee taxpayers who operate under a self-assessment system is alarmingly low at only 36.81%. This discrepancy indicates a "compliance crisis" within the independent taxpayer segment, suggesting that current administrative approaches fail to address the specific barriers faced by non-employees. To bridge this gap, it is essential to examine the interplay between institutional signals and individual psychology through three pivotal variables: tax transparency, tax socialization, and payment motivation.

However, the theoretical link between these factors and actual compliance remains a subject of intense academic debate, creating a significant research gap. Tax transparency, defined as the government's openness in managing fiscal data to build public trust, shows inconsistent outcomes; while Sumianto and Kurniawan (2015), Rahma (2019), and Wulandari and Niswah (2015) found it significantly drives compliance, recent evidence from Pratama and Jati (2023) suggests that transparency fails to influence behavior if digital infrastructure is not perceived as user-friendly. Similarly, tax socialization—an educational bridge designed to simplify tax procedures demonstrates a "clarity gap" in its implementation (Nyantakyi et al., 2024). Although Wardani and Wati (2018) and Sufiyanto et al. (2024) emphasize its effectiveness, Hidayat et al. (2024) found that intensive socialization often yields no significant impact when it is not tailored to specific segments like non-employee taxpayers. Furthermore, the role of payment motivation as an internal psychological engine also remains inconclusive. While Arismayani et al. (2017) and Twesige et al. (2024) highlight the strength of intrinsic duty, findings by Putri and Rizki (2024) suggest that for independent professionals, external pressures often overshadow internal motivation.

These conflicting results across various regional contexts in Indonesia necessitate a more robust theoretical approach to understand why certain stimuli fail to trigger compliance. Therefore, this research integrates employing Attribution Theory, identifies internal factors (Payment Motivation) and external stimuli (Tax Transparency and Socialization) that drive compliance behavior. By focusing on the under-performing non-employee segment in Samarinda, this study aims to provide a nuanced understanding of these dynamics, which will be further elaborated in the following theoretical framework and literature review.

In Indonesia's taxation system, Non-Employee Individual Taxpayers are those receiving income other than from employment as permanent employees or independent professionals. The regulatory basis for this classification is stipulated in the Ministry of Finance Regulation (PMK) Number 168 of 2023 concerning Guidelines for Withholding Tax on Income Related to Employment, Services, or Activities of Individuals. Article 3 of PMK 168/2023 classifies recipients of non-employee income by outlining categories of income not derived from permanent employment. Examples include income earned by expert professionals, musicians, athletes, religious speakers, advertising agents, multilevel marketing distributors, and others. This PMK serves as a relevant and updated legal foundation for defining "Non-Employee Individual Taxpayers" in this study. This regulation provides a modernized legal foundation for classifying non-employee income, yet its impact on taxpayer behavior remains under-explored in recent literature.

Literature Review

Attribution Theory

Attribution Theory, pioneered by Heider (1958), provides a robust framework for interpreting behavior by identifying its underlying causes. Robbins and Judge (2018) distinguish these causes into internal factors, which are under an individual's personal control, and external factors, which are influenced by situational or environmental conditions. Within this study, tax compliance is analyzed as a complex behavior shaped by both dimensions: tax payment motivation serves as the internal driver, while tax transparency and tax socialization act as external stimuli.

Individual Taxpayer Compliance

Taxpayer compliance is the extent to which a taxpayer fulfills their fiscal obligations as mandated by the prevailing laws and regulations. According to Marselina and Rantelangi (2023), tax compliance is specifically defined as the willingness of individual taxpayers to fulfill their tax obligations without the need for audits, investigations, or warnings in imposing sanctions in accordance with applicable legal or administrative regulations. This definition underscores that true compliance is rooted in voluntary action rather than coercive enforcement.

In the context of this study, compliance is specifically examined within the segment of Non-Employee Individual Taxpayers. Based on the Ministry of Finance Regulation (PMK) Number 168 of 2023, these taxpayers are defined as individuals receiving income from services or activities other than permanent employment. Article 3 of this regulation outlines various categories, including expert professionals, athletes, religious speakers, and advertising agents, among others.

The implementation of PMK 168/2023 provides a modernized legal foundation for classifying non-employee income; however, its practical impact on compliance behavior remains underexplored in academic literature. According to Hopp (2023), compliance in such self-assessment groups is highly dependent on the taxpayer's ability to interpret complex regulations. Furthermore, Twesige et al. (2024) argue that for non-employee segments, compliance is not merely a legal requirement but a behavioral outcome of the interaction between regulatory clarity and the taxpayer's perception of the tax system's integrity. Thus, achieving high compliance among these taxpayers, as envisioned by Marselina and Rantelangi (2023), requires a synergy between clear legal guidelines, institutional transparency, and strong internal motivation.

Tax Transparency

Tax transparency is a fundamental determinant of institutional trust between taxpayers and tax authorities. According to Hopp (2023), transparency serves as a critical external stimulus that reduces information asymmetry, allowing taxpayers to attribute the tax system's integrity to the government's competence and procedural fairness. Furthermore, Belahouaoui and Attak (2024) emphasize that in the modern digital era, tax transparency is no longer just about providing data, but about the quality of digital interaction and service that allows taxpayers to track their contributions. They argue that a transparent digital tax system acts as a "trust-builder" that directly correlates with higher voluntary compliance rates. This aligns with Attribution Theory, where taxpayers who perceive a transparent system will attribute the tax office's actions to institutional fairness and integrity.

Tax Socialization

Tax socialization is defined as a structured learning process through social interaction that guides individuals in developing the modes of thinking and acting necessary for effective social participation (Wurianti & Subardjo, 2015). In the fiscal context, Nyantakyi et al. (2024) explain that tax socialization aims to bridge the information gap by providing taxpayers with the necessary technical knowledge and legal awareness. Furthermore, according to Oladipo et al. (2024), while intensive socialization is designed to increase taxpayer understanding and voluntary compliance, its effectiveness often depends on the clarity of the communication and the taxpayer's receptiveness. Thus, socialization serves as an external educational stimulus intended to transform tax knowledge into compliant behavior, although its impact may vary depending on the quality of delivery and individual perceptions.

Payment Motivation

Payment motivation is an internal psychological drive that compels individuals to fulfill their tax obligations (Mianti & Budiwitjaksono, 2021). According to Herzberg's Two-Factor Theory, behavior is influenced by intrinsic motivators (satisfiers) and extrinsic hygiene factors (dissatisfiers). In the fiscal context, intrinsic motivation arises from a taxpayer's sense of civic duty and moral obligation, while extrinsic factors relate to the external environment, such as tax regulations and administrative efficiency.

Within the Attribution Theory framework, payment motivation represents the internal attribution of behavior. Twesige et al. (2024) argue that when taxpayers possess high intrinsic motivation, they are more likely to comply voluntarily, as they attribute the act of paying taxes to their personal values rather than external pressure. Conversely, if hygiene factors such as transparency or service quality are perceived as inadequate, it can lead to dissatisfaction and diminished compliance (Hasibuan, 2014). Therefore, payment motivation serves as a crucial internal engine that determines the consistency of taxpayer compliance.

METHOD

This study adopts a qualitative data approach that is quantified using a Likert scale, followed by descriptive analysis of the observed phenomena. The data sources consist of primary data, namely information collected directly from respondents. The primary data were obtained through the distribution of questionnaires to non-employee taxpayers registered at the Pratama Tax Office (KPP Pratama) Samarinda Ilir. The indicators used in this study are adopted from several previous studies such as:

Table 2. Research Indicators

Variabel	Indikator	Source
Individual Tax Compliance (Y)	Calculating the payable tax correctly Making timely payments of the payable tax Submitting the Annual Tax Return (SPT) on time Never being in arrears of tax obligations Never receiving any criminal tax sanctions	Ariesta & Febriani (2024)
Tax Transparency (X1)	Providing clear information regarding procedures, fees, and responsibilities, as well as ensuring sufficient information availability Ensuring easy access to information Establishing a complaint mechanism in cases where regulations are violated or when there are requests for bribes as part of tax socialization efforts. Enhancing the flow of information through collaboration with mass media and non-governmental institutions	Krina (2003)
Tax Socialization (X2)	Implementation of socialization activities Socialization media Benefits of socialization	Jannah (2016)
Payment Motivation (X3)	A drive motivated by curiosity to fulfill personal needs and desires Identification of behaviors that reflect a sense of enjoyment toward something A strong or determined willingness driven by the expectation of receiving recognition for one's achievements	Jauhary (2019)

The total population in this study consists of 41,301 non-employee individual taxpayers registered at the Pratama Tax Office (KPP Pratama) Samarinda Ilir in 2023. By using a margin of error (tolerance level) of 10%, the calculated sample size was rounded to obtain an appropriate number of respondents, resulting in a total of 100 respondents. The sampling method used in this study is convenience sampling, which is a non-probability sampling technique in which samples are selected based on accessibility and coincidence. In this study, the PLS software was used to calculate and analyze the data. In addition, the Structural Equation Modeling (SEM) method was employed to directly derive conclusions regarding the effect of each independent variable.

RESULTS AND DISCUSSION

Outer Model Analysis

Validation Test

To ensure the accuracy and consistency of the measurement instrument, this study conducted comprehensive validity and reliability testing. Following the framework suggested by Ghozali and Latan (2015), the questionnaire is considered valid if it accurately measures the intended constructs through convergent and discriminant validity assessments.

Convergent Validity

Convergent validity evaluates the extent to which a measure correlates positively with alternative measures of the same construct. In this study, convergent validity was assessed using Outer Loadings and Average Variance Extracted (AVE).

Table 3. Outer Loading Result

Variabel	Instrumen	Outer Loading	Keterangan
Tax Transparency (X1)	X1.1	0.804	Valid
	X1.2	0.864	Valid
	X1.3	0.842	Valid
	X1.4	0.853	Valid
Tax Socialization (X2)	X2.1	0.915	Valid
	X2.2	0.899	Valid
	X2.3	0.897	Valid
Payment Motivation (X3)	X3.1	0.901	Valid
	X3.2	0.914	Valid
	X3.3	0.808	Valid
Individual Taxpayer Compliance (Y)	Y.1	0.916	Valid
	Y.2	0.913	Valid
	Y.3	0.885	Valid
	Y.4	0.886	Valid
	Y.5	0.893	Valid

The table above demonstrates that all outer loading values for the instruments exceed 0.70, indicating that the constructs are acceptable. In addition to the loading factors, convergent validity can be evaluated through the Average Variance Extracted (AVE) values, which are considered valid if they are greater than 0.50.

Table 4. Average Variance Extracted (AVE) Values

Variabel	Nilai AVE	Keterangan
Tax Transparency	0.707	Valid
Tax Socialization	0.817	Valid
Payment Motivation	0.767	Valid
Individual Taxpayer Compliance	0.807	Valid

The data processing results presented above indicate that the Average Variance Extracted (AVE) values are greater than 0.50, which signifies that the constructs are valid and meet the required criteria.

Discriminant Validity

Discriminant validity ensures that a construct's loading is higher on its own factor than on others. This is achieved when cross-loading values exceed > 0.7

Table 5. Cross Loading Result

Variabel	X1	X2	X3	Y
X1.1	0.804	0.479	0.467	0.388
X1.2	0.864	0.532	0.413	0.403
X1.3	0.842	0.488	0.447	0.460
X1.4	0.853	0.520	0.525	0.515
X2.1	0.560	0.915	0.653	0.479
X2.2	0.527	0.899	0.578	0.447
X2.3	0.540	0.897	0.580	0.479
X3.1	0.467	0.610	0.901	0.392
X3.2	0.598	0.650	0.914	0.513
X3.3	0.373	0.490	0.808	0.457
Y.1	0.441	0.473	0.435	0.916
Y.2	0.532	0.460	0.450	0.913
Y.3	0.427	0.475	0.508	0.885
Y.4	0.537	0.436	0.494	0.886
Y.5	0.439	0.488	0.467	0.893

The table above demonstrates that each latent structure's loading is higher within its own block than across other blocks, with cross-loading values exceeding 0.50. This indicates that there are no issues regarding the cross-loading analysis.

Reliability Test

Reliability testing measures the consistency of the instrument over time. This study utilized Cronbach's Alpha and Composite Reliability (CR) to evaluate internal consistency:

Cronbach's Alpha: A value above 0.70 is generally accepted as reliable.

Composite Reliability: Often considered a more accurate measure than Cronbach's Alpha, the CR value must also exceed 0.60 to confirm that the indicators are consistently measuring the latent variable.

Table 6. Composite Reliability & Cronbach's Alpha Result

Variabel	Cronbach's Alpha	Composite Reliability	Explanation
Tax Transparency (X1)	0.863	0.906	Reliabel
Tax Socialization (X2)	0.888	0.930	Reliabel
Payment Motivation (X3)	0.847	0.908	Reliabel
Individual Taxpayer Compliance (Y)	0.940	0.954	Reliabel

R-Square Test

Ghozali and Latan (2015), estimating a structural model using SmartPLS-SEM begins with assessing the R-squared value of the dependent variable as an indicator of the strength of the structural model estimation. The criteria for R-squared values are 0.19 (weak), 0.33 (moderate), and 0.67 (strong). The R-squared output generated by SmartPLS represents the total proportion of variance in the variable explained by the model.

Table 7. R-Square Results

Variabel	R-Square
Individual Tax Compliance (Y)	0.375

The R-squared value in the table above falls within the moderate category, with a value of 0.375, indicating that 37.5% of the variation in the Individual Taxpayer Compliance variable is explained by the independent variables in the model. Meanwhile, the remaining 62.5% is likely influenced by other factors that are not addressed in this study.

Hypothesis Testing

The primary purpose of hypothesis testing is to demonstrate the contribution of the independent variables in explaining the dependent variable and to determine whether the hypotheses are accepted or rejected. The bootstrapping results in this study follow the rules of thumb by examining the path coefficient values and the significance level, with a p-value ≤ 0.05 (5%).

Table 8. Path Coefficient Results

Information	Original Sample (O)	P Values	Result
Tax Transparency – Individual Taxpayer Compliance	0.285	0.006	Accepted
Tax Socialization – Individual Taxpayer Compliance	0.184	0.109	Rejected
Payment Motivation – Individual Taxpayer Compliance	0.243	0.015	Accepted

Discussion

H1: The results of the first hypothesis (H1) analysis indicate that tax transparency has a significant and positive effect on individual taxpayer compliance. This means that the higher the level of tax transparency, the higher the level of taxpayer compliance. Based on this result, H1, which states that tax transparency significantly and positively influences individual taxpayer compliance, is accepted.This finding aligns with Attribution Theory,

wherein tax transparency is categorized as an external factor that influences individual behavior. Transparency, as a form of information disclosure by tax authorities, functions as an external stimulus that encourages taxpayers to comply with and fulfill their tax obligations. Therefore, the existing level of transparency must be maintained or even enhanced, particularly by increasing information flow through mass media and non-governmental organizations, and by ensuring that complaint mechanisms function effectively to sustain taxpayer trust. The findings of this study are consistent with previous research (Sumianto & Kurniawan, 2015; Rahma, 2019; Wulandari & Niswah, 2015), who demonstrate that tax transparency positively influences taxpayer compliance, meaning that the higher the perceived transparency, the greater the taxpayers' trust in the government, which ultimately improves individual taxpayer compliance.

H2: The results of the second hypothesis (H2) analysis indicate that tax socialization does not have a significant effect on individual taxpayer compliance. Therefore, H2, which states that tax socialization significantly and positively influences individual taxpayer compliance, is rejected. This indicates that taxpayer compliance among non-employees is not influenced by tax socialization programs, and thus, tax socialization does not contribute to improving the compliance of non-employee individual taxpayers. According to Attribution Theory, tax socialization is considered an external factor because it is conducted by tax officers. Theoretically, it should influence taxpayers' perceptions. However, the lack of significant influence indicates that although socialization is delivered, it may not be strong enough to stimulate taxpayer awareness to fulfill their tax obligations. The increase in non-employee individual taxpayer compliance is likely influenced by factors other than tax socialization, as indicated by the remaining R-square value of 62.5%. These findings are consistent with previous studies (Hidayat et al., 2024; Utami & Amanah, 2018), which show that tax socialization does not influence taxpayer compliance. However, they contradict studies by Nyantakyi et al. (2024), Sufiyanto et al. (2024), and Wardani and Wati (2018), which report that tax socialization has a significant and positive impact on compliance.

H3: The results of the third hypothesis (H3) analysis indicate that tax payment motivation has a significant and positive effect on individual taxpayer compliance. This means that the higher the motivation to pay taxes, the higher the level of individual taxpayer compliance. Based on these results, H3, which states that tax payment motivation significantly and positively influences individual taxpayer compliance, is accepted. This finding is highly relevant to Attribution Theory, which identifies tax payment motivation as an internal factor originating from within the taxpayer. Internal factors such as voluntariness, self-awareness, and civic responsibility serve as the main driving forces that significantly enhance individual taxpayer compliance. Additionally, taxpayers agree that recognition or rewards from tax authorities are necessary to further stimulate motivation. The findings of this study are consistent with previous research (Arismayani et al., 2017; Twesige et al., 2024), who explain that taxpayer motivation significantly influences compliance. The stronger the internal motivation of non-employee individual taxpayers, the higher their compliance levels, including filing tax returns, timely reporting, and paying taxes.

Limitations

Based on the researcher's direct experience in conducting this study, several limitations were encountered, which may serve as considerations for future researchers. The limitations of this study include the relatively small number of respondents only 100 individuals which may be insufficient to accurately represent the actual conditions. Additionally, the research object was limited solely to KPP Pratama Samarinda Ilir, which restricts the generalizability of the findings.

CONCLUSION

The conclusion of this study is that tax transparency and payment motivation have a significant and positive effect on individual taxpayer compliance at KPP Pratama

Samarinda Ilir, whereas tax socialization does not have a significant effect on individual taxpayer compliance at KPP Pratama Samarinda Ilir.

Non-employee taxpayers are encouraged to improve their motivation and awareness in fulfilling tax obligations. Strengthening understanding of the social benefits and functions of taxation is expected to drive more consistent and responsible compliance. KPP Pratama Samarinda Ilir is advised to intensify and expand tax socialization efforts, particularly for non-employee individual taxpayers. More focused outreach and improved service quality are essential to enhance taxpayers' knowledge and support their willingness to comply with tax regulations. The Directorate General of Taxes (DJP) is recommended to further promote transparency by providing accessible and easily understood information regarding tax collection and utilization. Clear public reporting can increase trust in the tax system and, in turn, encourage higher levels of taxpayer compliance.

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