Social Control through Public Disclosure on Tax: A New Approach to Enhance Tax Compliance

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Abstract

The government always strives to boost tax revenue with various instruments and approaches, but the results are often not as expected. Of the various strategies, the tax payer-behavior approach is still rarely applied. The re-emergence of the issue of tax data publication through Pandora Paper after previously being surprised with the Panama Paper, is the right momentum to look back at tax transparency with the naming and shaming instrument. But before that, research is needed on whether the application of this approach is suitable to be applied in Indonesian society with a heterogeneous socio-cultural character. Therefore, the purpose of this study is to explore the level of social control of the community as an initial capital in implementing the public disclosure on tax in an effort to increase tax compliance. Quantitative approach was conducted with online survey as data collection technique. As the result, Indonesian people have strong social control, especially with the existence of social media. The majority of respondents support if the publication of tax data is applied. Public disclosure on tax has a significant role in shaping tax morals.

Keywords:

naming and shaming; public disclosure; social control; tax compliance; tax evasion

Introduction

Based on Law no. 28 of 2007 concerning General Provisions and Tax Procedures (KUP), tax is a "compulsory contribution to the state owed by an individual or entity that is coercive under the law, with no direct compensation and is used for state purposes for as much as possible". the great prosperity of the people." From this understanding, it can be seen that tax is a mandatory contribution from the people to the state. Taxes are also regulated by law, which means that their legal formation involves representatives from the state (in this case the House of Representatives or DPR). In addition, the tax does not provide a direct contra-achievement for the taxpayer who pays it. However, taxes are paid for the purposes of the greatest prosperity of the people.

Taxes are a pillar of state revenue in running the wheels of government. The contribution of taxes to the state plays a very essential role. Based on data taken from the Ministry of Finance of the Republic of Indonesia (2021), Indonesia's state revenues in 2020 amounted to Rp1,647.78 trillion. Details regarding the source of state revenue from grants amounted to Rp. 18.83 trillion or only 1.14%. Then, income originating from non-tax state revenues is Rp. or equivalent to 77.99% of the total state revenue.

Table 1.

Realization of Tax Revenue Sources in Indonesia by Type 2018 – 2020 (in Billion Rupiah)

Source of Tax Revenue	2018	2019	2020
Income Tax	749.977,0	772.265,7	594.033,3
VAT	537.267,9	531.577,3	450.328,1
Property Tax	19.444,9	21.145,9	20.953,6
Excise	159.588,6	172.421,9	176.309,3
Other Taxes	6.629,5	7.677,3	6.790,8
International Trade Tax	45.881,8	41.053,7	36.721,2
Total Tax Revenue	1.518.789,8	1.546.141,9	1.285.136,3

Source: Kementerian Keuangan Republik Indonesia, reprocessed

Based on data for the last 3 (three) years from the Ministry of Finance of the Republic of Indonesia which can be seen in Table 1, the type of tax that dominates the source of tax revenue is income tax. Data from 2020 shows that the realization of income tax has a value of Rp.594.033 trillion or equivalent to 46.22%.

In optimizing state revenues with the limited number of tax authorities, the government changed the collection system from an official assessment system to a self-assessment system (SAS) in 1983. The tax reform brought a new face to taxation in Indonesia. SAS itself is a breakthrough that is expected to improve the tax collection process faster and more efficiently for tax authorities (Adimassu & Jerene, 2015, p. 257). Agreeing with this, Palil (2010) said that the self-assessment system approach is giving part of the responsibility to taxpayers to calculate and report their own income tax. Furthermore, SAS was introduced to increase efficiency in tax collection by tax authorities.

Although SAS is considered to be able to increase efficiency, on the other hand tax collection using SAS actually poses new challenges for the government. Wadesango et al. (2018, p. 5), wrote in his journal that SAS carries a wider risk for non-compliant taxpayers. The SAS challenge also happened in Indonesia. The reality is that tax revenue in Indonesia is not

yet optimal. This is evidenced by the report from the Organization of Economic Cooperation and Development (OECD), the value of the tax to GDP ratio or tax ratio in Indonesia in 2019 was only 11.6%. This figure is below the average for countries that are members of the OECD which is 33.8% and countries in the Asia and Pacific region with an average of 21.0% (OECD, 2021).

The low value of tax to GDP also contributes to the high value of the tax gap in Indonesia. The definition of the tax gap based on Björklund Larsen (2017) is "a way of assessing the amount of missing tax income in society." The tax gap is also defined as a degree to which taxpayers avoid tax which results in an improper reduction in the tax base, resulting in a decrease in the contribution that should be received in the state budget (Raczkowski et al., 2015). The tax gap is an indicator of tax evasion by the public (Andreoni et al., 1998).

Illegal tax avoidance or often also known as tax evasion or tax evasion is a challenge that continues to be faced by tax authorities. The urgency of tax avoidance in Indonesia can be seen from the Tax Amnesty program which was carried out in 2016 - 2017. The program was considered successful because it was successful in collecting ransom money reaching Rp. 114.54 trillion or 0.92% of Indonesia's total GDP at that time. The Tax Amnesty program organized by Indonesia is also said to be the most successful tax amnesty program among all countries that have done so to date. However, this success also shows the weakness of tax administration and the high tax evasion in Indonesia.

The government has made various efforts to deal with tax non-compliance by taxpayers, ranging from strict sanctions to providing incentives that are expected to encourage tax compliance. However, it is undeniable that non-compliance still occurs. In dealing with the issue of tax evasion, it is necessary to carry out a more fundamental tax enforcement, for example with an approach through public disclosure.

Public disclosure can be done by publishing data from taxpayers which are generally not published by the tax administration (Hey, 2018, p. 205). One form of public disclosure is the application of naming and shaming. Naming and shaming is the provision of penalties carried out by means of dissemination or disclosure to the public of entities or individuals who commit fraud in fulfilling their tax obligations (Truglia & Troiano, 2018). In naming and shaming generally consists of 4 stages as follows (Pawson, 2002):

Figure 1.

Source: Pawson, 2002

Of the four stages of the process shown in Figure 1, the first stage is identification and classification of what behavior is considered deviant or non-deviant. In determining whether the behavior is deviant or not, norms are needed. Then after being identified, publish the names of the parties involved and explain the deviant behavior. After publication in the third stage the public will know about it so there is a sense of "shame" that works. As a final result, it is hoped that this feeling of shame can provide a deterrent effect for perpetrators of deviance so that they can change their behavior.

From the stages proposed by Pawson (2002), the public plays an important role. The public or society will determine which behavior is good and which is wrong. Based on research conducted by Bursztyn & Jensen (2017), the effectiveness of public disclosure is due to social pressure (social control) in a person's personality and being concerned about what other people think about themselves.

Furthermore, Böckenholt & Heijden (2007, p.260) find that social control and consideration of personal gain play an important role in supporting one's behavior in addition to the influence of one's beliefs about law-abiding. The decision to comply is also significantly influenced by the expected reaction evaluation from the people around us which we know as social control.

The existence of a public disclosure approach through naming and shaming not only provides a deterrent effect but also provides wider results by placing the community under social control (Nussbaum M., 2004). Not only that, the application of naming and shaming is considered a policy step that is considered effective and inexpensive in improving tax compliance (Luttmer & Singhal, 2014).

In order to see other views, the researcher took several previous studies. The first previous research used was from a journal entitled "Significant Others, and Rational Choice:

Extending the Deterrence Model (Gramscik & Bursik, 1990)." In his study, a correlation research was conducted between the tax cheating variable and three sanctions consisting of shame, embarrassment, and legal sanctions. Research shows that out of the three sanctions, shame sanctions have the most significant and higher effect than legal sanctions in making tax violators not to repeat the violation.

In his research discussed the threat of informal sanctions, such as perceptions from others or internal emotions such as shame can also contribute to creating legal compliance (Gramscik & Bursik, 1990). This is what supports the effectiveness of social control. It is known that internalized norms and attachment to significant others serve as essential punishments that can act like legal sanctions imposed on the state.

Other research that is also used is the research of Anderson et al. (1977). This study discusses the deterrent effect or the deterrent effect received by someone for the mistakes made. Researchers divide the deterrent effect of formal sanctions and informal sanctions. The results showed that the deterrent effect felt by a person from informal sanctions was slightly greater than a definite punishment. Furthermore, it is also explained that the cumulative impact of receiving a definite law through formal and informal sanctions will have a greater effect than separate punishments (Anderson et al., 1977, p. 113).

The next previous research used was research on the application of naming and shaming in Slovenia by Dwenger & Treber (2018). The application of naming and shaming in Slovenia applies to tax arrears who have tax arrears of more than €5000 for more than 90 days.

Figure 2.

Number of Tax arrears during the Naming and Shaming Policy Period in Slovenia

Source: Dwenger & Treber, 2018

Figure 2 shows the distribution of the baseline, threat, and actual shaming periods. The baseline period is the time when the naming and shaming policy is formed, the threat section is when the shaming policy has been implemented but tax debtors have not been published in Slovenia, and lastly, the actual shaming period is when the publication has been made. Based on this research, Slovenia has succeeded in making taxpayers obedient, especially approaching the actual shaming period.

Departing from previous studies, it is said that the public disclosure approach through naming and shaming can help create a deterrent effect for tax violators so that they do not repeat their actions again. This statement is supported by facts from the three previous studies that have been described above. In social control through the naming and shaming approach, the role of the community is very important because the act of shaming works through a response from the public. Therefore, it is certainly necessary to know how the public responds in responding to public issues. With this in mind, the researcher tries to examine how the strength of social control in Indonesia is on public issues.

In addition, it is important to know how the potential for the utilization of social control through public disclosure is to increase taxpayer compliance. This study is used to find out what things can support the occurrence of social control through public disclosure with the implementation of naming and shaming.

The limited research related to this in Indonesia makes researchers interested in discussing it further. This research is expected to meet the limitations of the literature related to the public disclosure approach in an effort to increase taxpayer compliance in Indonesia. However, this research has limitations in capturing all respondents from various regions in Indonesia and limited scientific studies regarding the application of naming and shaming in Indonesia.

Methods

The research approach used in this study is a quantitative approach with an exploratory type of research. Based on Bungin (2013), exploratory research is research on problems that have not been studied by others so that in the process researchers try to find out the problems studied. Based on data collection techniques, the type of research used in

this study is a mixed method that combines quantitative and qualitative data collection techniques.

In this study, researchers used primary data and secondary data. Primary data comes from literature studies, news, and reports. Meanwhile, secondary data was taken by distributing questionnaires. The sampling technique used in this study is non-probability in the form of convenience sampling. The questionnaires were distributed through an electronic questionnaire to 105 respondents. The number of respondents has met the requirements in the study as stated by Hair et al. (2014), that the minimum number of research respondents is 100 or five times the number of questionnaire questions. The criteria for the respondents studied are as follows: (i) are domestic Individual Taxpayers; (ii) have a Taxpayer Identification Number (NPWP); and (iii) have reported the Annual Tax Return (SPT).

Results and Discussion

1. Characteristics of Respondents

This section discusses the characteristics of the respondents studied. Characteristics of respondents consist of age, gender, and the last level of education.

1.1 Age

Respondents who were sampled in this study had an age range ranging from 20 years to 58 years.

Figure 1.1.1
Age of Respondents

(n=105)

Based on Figure 1.1.1, the majority of respondents came from the age group of 20-27 years and the age group of 28-35 years, each of which had a total number of respondents of 30 people. Next, the age group of 36-43 years also dominates the number of respondents with a figure of 18 people. Next, the age range is 44-51 years with a total number of 14 respondents. The last is from the age range of 52-58 years with the number of respondents being 12 people.

1.2 Gender

Respondents who became the sample in this study have met the characteristics required by researchers.

Figure 1.2.1.

Gender

(n=105)

Based on Figure 1.2.1, most or 52% of the total respondents in this study were men with a total of 55 people. Respondents with female sex consisted of 50 people or 48% worth.

1.3 Occupation

Respondents who were sampled in this study had different educational backgrounds.

Figure 1.3.1

Occupation

(n=105, missing =0)

Based on Figure 1.3.1, the majority of respondents have the type of work as private employees with a value of 49% of the total respondents or as many as 51 people. Then, followed by the number of civil servants worth 28% or as many as 29 people. Next there are traders/entrepreneurs with a total of 10 people or 10% of the total respondents. Then, there are 6 BUMN/BUMH employees or 6%. Educators with a total of 4 people or 4% worth. Then, there are 3 contract workers or freelancers or the equivalent of 3%. Meanwhile, the lowest number of respondents was 3% or as many as 2 respondents came from students. This can be because not many students can meet the requirements of having a TIN.

1.4 Frequency of Internet Use

Respondents who were sampled in this study had different frequencies of internet use.

Figure 1.4.1

Frequency of Daily Internet Use

(n=105)

Most of the respondents claimed to have a frequency of using the internet more than 8 hours a day with a percentage of 57% of the total respondents or the equivalent of 60 people. Meanwhile, the least number are respondents who answer the daily internet usage frequency of less than 2 hours a day, which is 2% or equivalent to 2 respondents. This finding is in line with the fact that Indonesia was ranked the 5th largest internet user worldwide as of March 2019 with a total of 143.26 million internet users (Jayani, 2019).

2. The Strength of Indonesia's Social Control on Public Issues

The first indicator that was asked to respondents was about the strength of Indonesia's social control over public issues, namely the respondent's opinion on the level of social control of Indonesian society in influencing individual behavior. The following are the results of data processing from 105 respondents who became the sample.

Figure 2.1

Level of Indonesian Social Control in Influencing Individual Behavior

(n=105)

It can be seen from Figure 7, the majority of respondents answered that the level of social control of the Indonesian people in influencing individual behavior was quite strong with a percentage of 42% of the total respondents who answered or equivalent to 44 people. Then, followed by less strong answers with a percentage of 30% or as many as 32 people. Next, there are strong answers that dominate the study as much as 21% with a total of 22 respondents. Finally, there are 7 respondents who answered that the level of social control of Indonesian society in influencing individual behavior is not strong.

From the results of the total accumulation of strong and quite strong answers, it was found that there were 66 people or equivalent to 63% of the total respondents. Meanwhile, for the accumulation of the total less strong and not strong answers, it was found that there were 39 people or equivalent to 37% of the total respondents. Based on the results of the data processing, the social level of Indonesian society in influencing individual behavior shows a positive correlation. This is in line with the study conducted by **Böckenholt & Heijden (2007)** which states that the level of social control can affect a person's behavior.

Figure 2.2

**Opinions about the Ability of Social Control in Indonesian Society Today Can Influence
a Person's Behavior in the Public Sphere**

(n=105)

In accordance with Figure 8, there are far more respondents who answered "yes" than respondents who answered "no". Respondents who answered "yes" consisted of 85% or as many as 89 people. Meanwhile, respondents who answered "no" showed a percentage of 15% or equivalent to 16 respondents. From the answers found, it can be seen that social control in Indonesian society today can affect a person's behavior in the public sphere.

The strength of social control of the two previous indicators has shown a positive correlation. Therefore, the public disclosure approach in creating social control can have a positive influence on individual behavior. In connection with public disclosure which provides access to the public for taxpayer non-compliance data, this next study also asks about how the news, both through mass media and social media, affects people in Indonesia.

Mass media refers to technological means that reach mass audiences, while social media refers to computer network-based technology that allows users to create or share content and participate in social networks (Hasa, 2021). Examples of mass media are newspapers, magazines, television broadcasts, and radio. Meanwhile, social media uses a platform such as YouTube, Instagram, Twitter, Facebook, and so on.

Respondents were asked for their opinion on whether the Indonesian people are easily influenced by the news in the mass media. Answers were divided using the answer choices: strongly agree, agree, disagree, and strongly disagree. The following are the results of data processing from respondents' answers.

Figure 2.3

Indonesian Society is Easily Influenced by News in the Mass Media

(n=105)

Based on the results of data processing in Figure 2.3, most of the respondents answered agree with the opinion that Indonesian people are easily influenced by the news in the mass media. Respondents who answered agreed had a percentage of 50% of the total number of respondents as many as 52 people. Next, respondents who answered strongly agree were worth 44% or as many as 46 people. Respondents who answered disagreed with the statement were 7% or as many as 7 people. Meanwhile, no one voted strongly against the answer.

The results of the accumulation of answers between strongly agree and agree are 93% or equivalent to a total of 98 respondents. Then, for the results of the accumulation of answers disagree and strongly disagree is 7% or only as many as 7 people. From these data, it is understood that the statements of the Indonesian people are easily influenced by the news in the mass media are acceptable.

Figure 2.4

Indonesian Society is Easily Influenced by News on Social Media

(n=105)

In Figure 2.4 it can be seen that 52% or as many as 55 people, the majority of respondents answered strongly agree with the statement that Indonesian people are easily influenced by news on social media. Then as many as 45% or the equivalent of 47 people answered agree with the statement. Next, as many as 3% or 3 respondents answered disagree. On the other hand, similar to the previous statement in the mass media, in the statement regarding social media coverage, no one answered disagree or 0%.

From the accumulated results between respondents who answered strongly agree and agree, it was found that there were 97% or the equivalent of 102 respondents. On the other hand, the accumulated results between respondents who answered disagree and strongly disagree were 3% or as many as 3 respondents. Although in general the results shown between the influence of mass media coverage and social media show the same results, it can be seen that approval of statements is higher on social media. This can be caused by the characteristics of respondents, the majority of whom have a frequency of internet use more than 8 hours per day.

By knowing the opinion of respondents regarding mass media and social media coverage in influencing the community, this data can be used to further examine what media is used to carry out public disclosure in improving taxpayer compliance. These considerations will make an approach more successful, targeted or effective, and efficient.

3. Potential for Social Control through Public Disclosure of Tax Information to Improve Tax Compliance

After knowing the effectiveness of social control in influencing society in Indonesia. The next discussion will discuss how the potential for social control through public disclosure of taxpayer information is to improve tax compliance. Considering that the majority of respondents have a high daily internet frequency level, the country with the 5th largest internet user in the world, and the majority of respondents' answers stated that reporting through social media is relatively high, the research was conducted with the assumption that public disclosure utilizes the internet. The question posed is about how the respondents' interest in accessing tax information via the internet. The following are the results of data processing from the answers of 105 respondents to this question.

Figure 3.1

Level of Interest in Accessing Tax Information Through the Internet

(n=105)

From this statement, it is known that the majority of respondents answered that they were interested in accessing tax information via the internet with a total of 57 people or 55% of the total 104 people. Next, respondents who answered very interested were 25% of the total or as many as 26 people. Then, the respondents who answered that they were not interested in accessing tax information via the internet were as many as 20% or a total of 21 people. On the other hand, the answer is not very interested in getting a score of 0% or the same as no respondent who chose that answer.

If the accumulation of answers between very interested and interested can be known as many as 83 people or about 79%. Meanwhile, for the accumulation of answers between less interested and very disinterested, the percentage was 20% or there were 21 people who chose the answer. This shows that the majority of respondents have an interest in accessing tax information via the internet. With this data, it can show the potential for the public to access taxation via the internet. This potential is given the fact that the public is the party that has the informal sanctions.

Then, questions were also asked to the respondents regarding their opinion if the taxpayer compliance data was published by the taxation authority (in this case the Directorate General of Taxes or DGT) for social control purposes, for example in the form of a list of obedient taxpayers and non-compliant taxpayers. . From these questions, the following results were obtained.

Figure 3.2

**Approval on Publication of Taxpayer Compliance Data by Tax Authorities
for Social Control Purposes**

(n=105)

Based on Figure 3.2, the majority of respondents answered agree with the existence of taxpayer compliance data published by the tax authorities for the purpose of social control. Respondents who answered that they agreed with the implementation of the publication of taxpayer compliance data were 50% or the equivalent of 52 people. Then, followed by a strongly agree answer, which is worth 30% or the equivalent of 32 people. Next, there are answers that do not agree with a percentage value of 15% or equivalent to 16 people. Meanwhile, there were 5 respondents who answered strongly disagree or equal to 5%.

If the accumulated answers of respondents who answered strongly agree and agree, the results obtained were 84 people or 80% worth. Meanwhile, for the accumulation of the total disagree and strongly disagree answers found as many as 21 people or equivalent to a value of 20%. Although there were a number of disagreements from the respondents' answers, in the overall case, the answers strongly agreed and agreed. In this case, it shows that there is respondent acceptance if the publication of taxpayer compliance data carried out by the tax authority for the purpose of social control is implemented.

Furthermore, it is also asked about the opinion of the respondent regarding if the respondent becomes one of the taxpayers whose names are listed in the non-compliant taxpayer data and the data is published, how will the impact on themselves be. This question is asked to find out what kind of response the public will get if the publication is sanctioned. Meanwhile, the question is related to how the impact on personal taxpayers.

Figure 3.3

Responses to Becoming a Taxpayer whose name is registered as a non-compliant taxpayer and published by the tax authority

(n=105)

The results of data processing respondents' answers in Figure 3.3 show, if the respondent becomes a Taxpayer whose name is published by the tax authority as a non-compliant Taxpayer, 94% or as many as 99 people answer will respond with shame. Meanwhile, the respondents who answered normal and no were 3% or 3 people, respectively.

Respondents who answered casually stated that no further action was taken in response to the publication by the tax authority. Meanwhile, respondents who answered that they did not care said the reason for their indifference to the implementation of public disclosure was because it had no effect on their lives.

Of the 99 respondents who answered that they were embarrassed, the next question was about how the respondent's behavior was after carrying out their tax compliance after the implementation. From these questions, the respondents' answers were divided into two, namely trying to improve their attitude proactively and trying to improve if they had been contacted or asked by the tax authorities.

Figure 3.4

The Effect of Shame on Taxpayer Compliance

(n=105)

Based on the respondents' answers which can be seen in Figure 3.4, the majority of respondents answered that they would proactively improve their personal tax compliance. Respondents who stated that they would improve their behavior in carrying out personal tax compliance proactively were 69% of the total 99 respondents or as many as 72 people. On the other hand, respondents who have a shy response and state that they will improve their personal tax compliance if they have been contacted or asked by the tax authorities are 26% or equal to 27 people.

Respondents who answered that they were embarrassed and would improve their personal tax compliance when contacted by the tax authority indicated that there was still motivation or indication to commit tax violations again in the future. Even so, the results of data processing from 99 respondents who said they were embarrassed showed a positive influence between shame on taxpayer compliance.

Respondents' answers in this study are in accordance with the statement from Gramscik & Bursik (1990) that informal sanctions, such as perceptions from others or internal emotions such as shame can also contribute to creating legal compliance. Reflecting on this study, it can be seen that there is potential from public disclosure to create a deterrent effect from shame so as to realize tax compliance of the Indonesian people.

Conclusion

Based on the results of the study, it can be concluded that the power of social control of the Indonesian people towards public issues is quite strong in influencing individual behavior. The power of social control can be utilized to approach public disclosure considering that the public is the most important role in providing a deterrent effect. The public disclosure approach can be done through the internet because the majority of respondents have a frequency of using the internet more than 8 hours per day. In addition, respondents also agreed with the statement that Indonesian people are easily influenced by the news on social media and mass media.

There was also an interest in the community to access tax information via the internet. The high public interest can indicate the potential for implementing public disclosure given that the public has a key role in this approach. The results of the study also found that most of the people agreed with the implementation of public disclosure with the aim of being social control. The majority of respondents answered that if public disclosure is applied from a tax perspective, they will feel ashamed and become proactively obedient.

Acknowledgement

Thank you for the funding support from the Ministry of Research and Technology of the Republic of Indonesia through PDUPT Grant Fiscal Year 2021 with contract number NKB-068/UN2.RST/HKP.05.00/2021.

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