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The influence of modernization of tax administration and organizational culture on tax revenues through taxpayer motivation

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Abstract

This study aims to find out and describe the Influence of the Modernization of Tax Administration and Organizational Culture on Tax Revenue through Taxpayer Motivation at the Samsat Office of Wajo Regency. This is quantitative research. The population was motor vehicle taxpayers registered in The Wajo Regency Samsat in 2020. The sampling method employed the Slovin formula to determine the minimum number of samples from a limited population. In this study, we involved 100 respondents. Partial Least Square (PLS) Analysis technique assisted by SmartPLS 3.0 program was used to analyze data. We found that the Modernization of Tax Administration has a positive and insignificant effect on tax revenue, the Organizational Culture variable has a positive and significant effect on Tax Revenue, the Taxpayer Motivation variable has a positive and significant effect on Tax Revenue, the Tax Administration Modernization variable has a positive and significant effect on Tax Revenue through Taxpayer Motivation. The organization's culture positively and significantly affects Tax Revenue through Taxpayer Motivation.

Introduction

The tax in Indonesia is continually developing. Tax contributes the biggest amount of revenue for the national funds. The state targets higher revenue from the tax sector; in Indonesia, tax has an important role in stabilizing the Indonesian budget each year. The Indonesian's incomes consist of central tax, customs and duty, regional tax, regional retribution, and other nontax income (Devano & Kurnia, 2010; Ramadhani et al., 2017; Sakti, 2015).

Tax and regional retribution are important sources for regional construction to achieve real, dynamic, compatible, and responsible regional autonomy (Sarunan, 2016; Suyanto & Putri, 2017). The authorities aim to push the regional government to constantly optimize regionally-generated revenue, mainly on motor vehicle tax. There are a large number of vehicles used nowadays. The vehicle allows societies to mobilize conveniently to work and other destinations. Thus, it is a very potential source of revenue. Therefore, it can increase the amount of regional tax revenue (Candra et al., 2013; Darmawan, 2013).

The demand for an increase in income and fundamental changes in all aspects of taxation demands taxation reform. Tax reform is a change in the overall tax system, including improving tax administration, improving regulations, and increasing the tax base (Dewi et al., 2018). One of

the reformations is to modernize the tax administration. Yunitasari (2019) stated that the purpose of modernizing tax administration was to improve the organizational structure and use of technology. Modernization of tax administration includes changing the organizational structure, which was originally based on the type of tax, to being based on the tax function, implementing an integrated tax administration system that can monitor services so that it can be fast, transparent, and accountable (Ghania, 2010; Ratnasari, 2020).

To motivate taxpayers to pay taxes and optimize tax revenue, the government is trying to update the tax administration system in accordance with the development of the era, especially digitalization. The government is innovating the mechanism for paying taxes by modernizing the tax administration system to make it easier for the public to pay motor vehicle taxes such as at assistant Samsat[1], Samsat outlet/corner/payment point/outlet, drive thru Samsat, mobile Samsat, Samsat delivery order/door to door, e-Samsat. This is to overcome the constraints faced by taxpayers when paying their motorbike taxes at Samsat, which are not yet effective and efficient such as they have to move from one counter to another, the tax payment process is slow because it is still using the manual method, and long tiring queues for taxpayers (Ponomarev, 2018). In addition to modernizing the tax administration, taxpayers expect an increase in the performance of government employees. To support it, an organization or company must apply a standard reference. The standard reference is an organizational culture that systematically guides employees to increase their work commitment to the organization or company.

Literature Review

This study replicates of Saragih (2023), however, has different variables, samples, and sampling techniques. This study also updated previous studies conducted by (Bodin, 2012; Taufik, 2018). According to the revenue data of Motor Vehicle Tax Acceptance (*PKB*) of Wajo Samsat office, the tax revenue is not optimal every year; this indicates that the motivation of taxpayers to pay tax declines every year. On the other hand, there are several reasons why taxpayers are reluctant to pay their taxes until someone is in arrears. One is that the process is complicated and long. Some suggest providing a tax payment service at the national level, so they do not have to visit the Samsat office.

Research Method

This research analyzed the data using the Partial Least Square (PLS) approach. PLS is a Structural Equation Model (SEM) or alternative approach based on component or variance. According to Freddy (2013), PLS is an alternative approach shifting from the SEM approach covariance basis to variance basis. Based on covariance, SEM generally tests causality or theory, whereas PLS is a more predictive model. PLS is a powerful analysis methods, because it is not based on many assumptions, such as the data must be normally distributed or the sample does not have to be large (Freddy, 2013). Besides it can be used to confirm the theory, PLS can also explain whether there is a relationship between latent variables.

According to Haqq (2016), PLS's goal is to help researchers to predict variables. The model defines the latent variable as a linear aggregate of its indicators. The weight estimate for creating the latent variable score component is obtained based on how the inner model (a structural model that links between latent variables) and the outer model (measurement model referring to the relationship between indicators and their constructs) are specified. The result is the residual variance of the dependent variable (Hamdina et al., 2020). The result is the residual variance of the dependent variable (Besfamille, 2009).

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[1] Samsat is an abbreviation for *Sistem Administrasi Manunggal Satu Atap* (One-stop Administration Services Office), which is an administrative system formed to facilitate and speed up services in the interests of the community whose activities are held in one building.

The parameter estimates obtained from the PLS can be categorized into three categories. The first is the weight estimate used to create latent variable scores. Second, the one reflects the estimated path that connects latent variables and between latent variables and their indicators (loading). Third, related to means and parameter locations (regression constant values) for indicators and latent variables. PLS uses a 3-stage iteration process to obtain these three estimates, and each stage does estimations. The first stage generates a weight estimate, the second stage generates estimates for the inner and outer models, and the third stage generates means and location estimates (Bolman & Deal, 1984; Davis, 1989; Prawira, 2016).

Outer Model Measurement

Outer model measurement explains three important components related to the connection between indicators to their latent variables. The three components namely, convergent validity, discriminant validity, and composite reliability. Convergent validity of the measurement model measuring reflective indicator based on the correlation between item score/component score with construction score that I counted using PLS. The score is considered high if the correlation between variables is above 0.70. However, in the preliminary research, for the development of a measurement scale, a loading value of 0.50 to 0.60 was considered average (Halimatussa'diah, 2015).

Furthermore, discriminant validity means that different construct variables should not be correlated with height. Discriminant validity was tested using a reflection indicator by measuring the cross-loading value of each variable, and it must be >0,70 (Irawan, 2020). Forward, composite reliability measures a latent variable that must be above 0.70. The composite reliability value above 0.70 indicates that all latent variables meet the high-reliability criteria. The AVE measurement can be used to measure the reliability of the latent variable component score, and the results are more conservative than composite reliability. AVE value should be greater than 0.50 (Herryanto & Toly, 2013). Composite reliability, which measures a construct, can be evaluated based on two measures, namely internal consistency and Cronbach's Alpha (Kristiyaningsih, 2018; Mardiasmo, 2011).

Structural Model or Inner Model

The inner or structural model is examined to assess the relationship between the construct, the significance value, and the R- square of the research model. The dependent constructs of the structural model were evaluated using the R-square, and the t-test was used to assess the significance of the structural path parameter coefficients (Halim et al., 2014; Oknawati, 2016).

Models were assessed using PLS by measuring the R-square of each dependent latent variable. Values were interpreted using the same method as the regression interpretation. Changes in the R-square value can be used to assess whether certain independent latent variables have a substantive effect on the dependent latent variable (Putri, 2016). The hypothesis was tested using the full model analysis of Structural Equation Modeling (SEM) with smart PLS. The full model Structural Equation Modeling confirms the theory and identifies a relationship between latent variables evaluated by t-test and their significance (Pradana & Wahyuddin, 2020; Rachmat & Wahyuddin, 2021).

Results and Discussion

Based on the sample number obtained using the Slovin formula, we involved approximately 100 taxpayers registered at the Wajo Samsat Office. Using a list of questions (questionnaire), we obtained the respondents' data, including age, education, and gender. Respondents were classified to identify their characteristics.

Based on Table 1, most taxpayers in the Wajo Samsat's revenue technical service unit were aged 25-37 years (88). On the other hand, respondents aged 37-45 were 12. Moreover, most of the taxpayers in the Samsat Wajo income technical service unit graduated with a bachelor's degree.

Table 1 shows that 17 respondents graduated from Senior/Vocational High School, 64 graduated with bachelor's degrees, and 19 held master's degrees. Furthermore, most of the taxpayers in the Wajo Samsat revenue technical service unit are male (74), while only 26 are female.

Table 1. Demography Characteristics of Participants

Demography Characterictis		Number of Participants	Percentages
Age	25-37 years old	88	88%
	37-45 years old	12	12%
Education Level	Senior/Vocational High School	17	7%
	Bachelor's degree	64	64%
	Master degree	19	29%
Gender	Woman	26	26%
	Man	74	74%

Source: Processed primary data, 2021

Measurement Model (Outer Model)

Convergent validity

To test the convergent validity, we could use the loading factor value. Indicators meet good convergent validity if the outer loading value > 0.7. According to Chin (1998), the value of outer loading between 0.5-0.6 has been considered enough to meet the convergent validity. Table 2 shows the value of outer loadings of each research variable indicator:

Table 2. Outer Loading

Variables	Indicators	Outer Loadings
Tax Administrative Modernization (X1)	MAP1	0.817
	MAP2	0.807
	MAP3	0.771
	MAP4	0.788
	MAP5	0.798
Organizational Culture (X2)	BO1	0.731
	BO2	0.787
	BO3	0.811
	BO4	0.838
	BO5	0.792
Taxpayer Motivation (Z)	MWP1	0.765
	MWP2	0.855
	MWP3	0.826
	MWP4	0.793
	MWP5	0.770
Tax revenues (Y)	PP1	0.768
	PP2	0.704
	PP3	0.747
	PP4	0.789
	PP5	0.790

Source: Output of SmartPLS 3, Processed Primary Data, 2021

Based on the data in Table 2, each research variable obtained an outer loading > 0,7. The value of outer loading between > 0,7 is considered to meet the good convergent validity requirement.

Discriminant validity

The discriminant validity test used a cross-loading value. An indicator is declared to meet discriminant validity if the cross-loading value of one of the indicators of a variable is the largest among the other variables. The following is the cross-loading value for each indicator:

Table 3. Cross Loading

	MAP	BO	MWP	PP
MAP1	0.817	0.649	0.620	0.659
MAP2	0.807	0.664	0.567	0.656
MAP3	0.771	0.578	0.595	0.601
MAP4	0.788	0.597	0.595	0.610
MAP5	0.798	0.579	0.662	0.623
BO1	0.611	0.731	0.643	0.670
BO2	0.596	0.787	0.568	0.583
BO3	0.618	0.811	0.582	0.610
BO4	0.536	0.838	0.666	0.668
BO5	0.452	0.792	0.562	0.527
MWP1	0.695	0.680	0.765	0.610
MWP2	0.719	0.669	0.855	0.697
MWP3	0.668	0.718	0.826	0.688
MWP4	0.459	0.438	0.793	0.511
MWP5	0.498	0.496	0.770	0.585
PP1	0.575	0.565	0.535	0.768
PP2	0.558	0.551	0.614	0.704
PP3	0.637	0.697	0.719	0.747
PP4	0.601	0.577	0.561	0.789
PP5	0.509	0.501	0.467	0.790

Source: Output of SmartPLS 3, Processed Primary Data, 2021

Based on Table 3, the cross-loading value of the variable is the biggest. Thus, the research indicators have good discriminant validity in arranging their respective variables.

Composite reliability

Composite Reliability is to test the score reliability of a variable. A variable meets the composite reliability if the value > 0.6. Table 4 presents the composite reliability values of each research variable:

Table 4. Composite Reliability

Variable	Composite Reliability
Tax Administrative Modernization	0.884
Organization Culture	0.881
Taxpayers Motivation	0.888
Tax revenues	0.858

Source: Output of SmartPLS 3, Processed Primary Data, 2021

As per Table 4, the Composite Reliability value of all variables is> 0,6. This shows that each variable has complied with the Composite Reliability, so it can be inferred that all variables are highly reliable.

Inner Model Evaluation

Path coefficient evaluation

The path Coefficient is evaluated to estimate how strong the independent variable's effect or influence is on the dependent variable. On the other hand, the coefficient (R- Square) is used to measure the influence of other variables on the endogen variable (Rahayu, 2017). Chin (1998) mentioned that the endogen latent variable in the structural model with the R-square of > 0,67 means that the exogen variable positively influences the endogen variable. Meanwhile, if the score is between 0.33-0.67, it is in the low category.

Inner model or structural model evaluation aims to measure how strong the relationship between a construct, significance value, and R-square of the T-test dependent construct from the research model. The structural model is evaluated using R-square for the T-test dependent construct and significance of the structural lane of parameter coefficient.
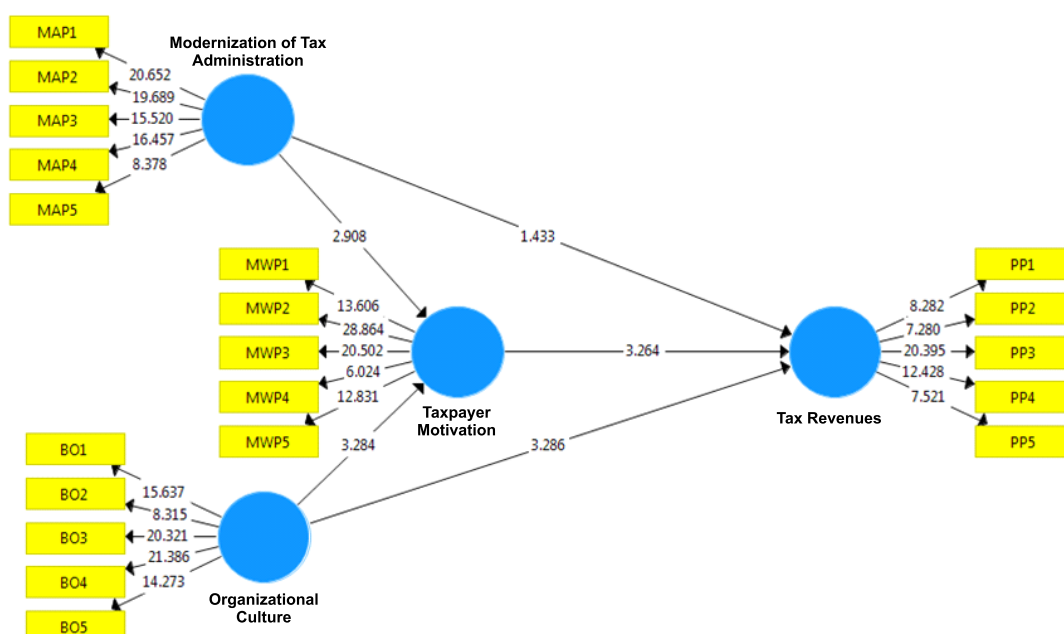

Figure 2. Inner Model

Based on Figure 2, the biggest value of the path coefficient is shown by the effect of the organization's practical toward tax revenues (3.286). At the same time, the smallest value of the path coefficient is shown by the effect of tax administrative modernization on tax revenues (1.433). Based on Figure 3, the aggregate variables in this model have positive path coefficients. In this case, the bigger the path coefficient value of the independent variable to the dependent variable, the stronger the effect of the independent variable on the dependent variable (Halim et al., 2014; Robbins & Judge, 2009).

Coefficient determination

Based on the SmartPLS 3.0 program, the R-square values are:

Table 5. R-Square Values

Variable	R Square
Taxpayers Motivation	0.654
Tax revenues	0.734

Source: Output of SmartPLS 3, Processed Primary Data, 2021

Based on Table 5, the value of the R-square variable of taxpayers' motivation is 0.654. The value indicates that the taxpayers' motivation explained by tax administrative modernization is 65.4%. So, the value of R-square is considered as good. The tax revenues variable is 0.734, meaning the R-square value is in a good category. The score explains that the satisfaction variable had a percentage of 73.4.

The Goodness of Fit is evaluated based on the Q-square value. The value of the Q-square corresponds to the determination coefficient (R-Square) in the regression analysis. In this case, the higher the Q-square, the better or the more fit the data. The Q-square score calculation is presented below:

$$Q\text{-Square} = 1 - [(1 - R^2{}_1) \times (1 - R^2{}_2)]$$
$$= 1 - [(1 - 0{,}654) \times (1 - 0{,}734)]$$
$$= 1 - (0{,}346 \times 0{,}266)$$
$$= 0{,}908$$

Based on the calculation above, the square value is 0.908. It means that the variety of the research data that the research model can explain is 90.8%. In contrast, the rest (9.2%) is determined by other factors. Thus, the research model is well fit. After processing the data, the hypothesis could be answered. The hypotheses were tested by identifying the T-Statistic and P-Values. The research hypothesis can be approved if the P-Values < 0,05. Table 6 presents the result of hypothesis testing using the inner model:

Table 6. Result For Inner Weights

Exogen	Mediation	Endogen	Original Sample (O)	Standard Error (STERR)	T Statistic (o/STERR)	P Values
MAP	MWP	PP	0.186	0.065	2.880	0.004
BO	MWP	PP	0.155	0.071	2.192	0.030

Source: Output of SmartPLS 3, processed primary data, 2021

The Bootstrapping PLS aims to test the hypothesis of tax administrative modernization and organization practical towards tax revenues through taxpayers' motivation as an intervening variable, and the results are as below:

Table 7. Specific Indirect Effects

Exogen	Endogen	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)	P Values
MAP	PP	0.177	0.167	0.124	0.124	1.433	0.152
BO	PP	0.375	0.375	0.114	0.114	3.286	0.001
MWP	PP	0.361	0.372	0.101	0.101	3.264	0.001

Source: SmartPLS 3 Output, processed primary data, 2021

Discussion

Tests carried out on the variable of modernization of tax administration on tax revenues conclude that the modernization of tax administration has a positive and insignificant effect on tax revenues. This is because some taxpayers find it difficult to adapt to tax administration technology, and it takes time, especially for older taxpayers. This study's results align with TAM, which was developed from the theory of reasoned action, which states that beliefs, attitudes, and intentions influence the use of new technology.

The test results on the organizational culture variables on tax revenue conclude that organizational culture has a positive and significant effect on tax revenue. Thus, this study shows that a conducive organizational culture will encourage employees to perform optimistically. Employees who already understand the overall values of the organization will make these values into an organizational personality. If the organization's performance improves, this will have an impact on increasing tax revenues. This study's results align with Robbin's theory of motivation, which states that motivation is the desire to make big efforts for organizational goals. This research also confirms the theory of motivation according to (Lauvira et al., 2018), which states that motivation is an internal situation that encourages individuals to carry out certain desires to achieve goals.

The test on the variable of taxpayer motivation on tax revenue concluded that the motivation of taxpayers has a positive and significant effect on tax revenue. Thus, this study shows that the taxpayers' motivation will motivate them to pay their taxes, both from internal factors, namely awareness, desire, and honesty, and external factors, namely encouragement from the environment, friends, and tax officials. The results of this study are in line with Handoko (1993) of motivation theory, which states that motivation is a personal condition that encourages an individual's desire to carry out certain desires in order to achieve goals.

Therefore, it can be concluded that modernization of tax administration through taxpayer motivation has a positive and significant effect on tax revenue. Thus, this study shows that the modernization of tax administration eases taxpayers to access, pay, and report their taxes, and with strong motivation, it can increase tax revenues. This study's results align with TAM, which was developed by the Theory of Reasoned Action and provides a basis for tracking how external variables influence beliefs, attitudes and intentions to use new technology and this model has been used to predict acceptance of New IT and has proven reliable in explaining behavior in several fields in Indonesia.

Organizational culture through taxpayer motivation has a positive and significant effect on tax revenue. Thus, this study shows that if the employee's work performance is not optimal, they will provide poor service, which will hardly encourage or motivate taxpayers to pay their taxes.

Conclusions

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modernization of tax administration eases taxpayers to access, pay, and report their taxes, and with strong motivation, it can increase tax revenues.

We conclude that organizational culture through taxpayer motivation has a positive and significant effect on tax revenue. Thus, this study shows that if the employee's work performance is not optimal, they will provide poor service, which will hardly encourage or motivate taxpayers to pay their taxes.

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