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The Role of Risk Preference in Moderating the Effect of Tax Sanctions and Administrative Modernization on Taxpayer Compliance

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ABSTRACT : This study aims to determine the effect of tax sanctions and administrative modernization variables on taxpayer compliance moderated by risk preference at KPP Pratama in Central Jakarta. The population of this study is private persons at KPP Pratama in Central Jakarta with a sample of 100 people. Method taking sample which used in study this in group in the non-probability method, where each element in the population do not have the same opportunity or opportunity to be selected as a sample. Samples were taken using incidental sampling technique. This study used primary data, data collection was carried out in the form of a closed questionnaire with a Likert scale to all research respondents. Data analysis in this study uses the Partial Least Square (PLS) approach and the results of hypothesis testing show that tax sanctions and administrative modernization have an effect on mandatory compliance, while risk preferences are not able to moderate the effect of tax sanctions and administrative modernization on taxpayer compliance.

KEYWORDS : *Taxpayer Compliance; Administration Modernization; Risk Preference; Tax Sanctions*

I.   PRELIMINARY

Taxes are one of the highest revenues for both central government and regionally, the state revenue sector from taxes is one of the sectors which easy for collected because there is rules tax which its nature bind and force. Dewi and Merkusiwati (2018) gave a statement regarding this by adding that the tax is in the form of contributions given by the people to the state treasury based on an authority specified by the State. State Revenue from the taxation sector is quite high, therefore the Director General of Taxes (DGT) does a number of things effort for obtain reception from sector tax maximum possible, first, the DGT made improvements to extracting potential taxes; second, DGT also do repair internal that is quality service tax as well as quality in terms of tax collection; and third, DGT made improvements on information technology systems used by taxpayers in paying off debts the tax. The efforts made by DGT to achieve this vision are: by collecting revenue based on voluntary tax compliance tall and law enforcement which fair.

II.   LITERATURE REVIEW AND HYPOTHESIS

Theory Attribution (*Attribution theory*) is theory which first time put forward by Harold Kelley (1972-1973) in the theory explain about how people draw conclusions about "what is the cause" what is the basis for someone to do an act or decide for do with caracara certain (Robbins, 2017). Theory attribution state that if individuals observe behavior somebody, they are trying to determine whether it is elicited internally or external (Robbins, 2017).

Contingency theory is a theory behavior which state that circumstances somebody could depend on internal situation and external environment (Ganescu, 2012). Contingency theory also is theory which capable for understand balance as well as linkages which there is on condition environment internal nor external (Tangpong, Hung, & Li, 2019). This approach to contingency theory appears based on basic assumptions that in any such individual characteristics and in environmental conditions where just there is factor situational other which could influence direct relationship that has occurred (Susmitha, 2012).

Tax sanctions can be said to guarantee statutory regulations taxation (taxation norms) will be complied with or obeyed or complied with by the obligatory tax for no do action violate norm taxation. penalty taxation is a guarantee that the provisions of laws and regulations - statutory taxation (norm taxation) will obey/obey with say other penalty Taxation is a preventive tool so that taxpayers do not violate it tax norms. Sanctions are needed so that regulations or laws do not violated. This is in line with the results of research conducted by Lubis (2017); Wulandari (2020); Lesmana and Setyadi (2020); and Prayoga et al. (2021) stated that tax sanctions have a significant positive effect on mandatory compliance tax. Based on description the hence the hypothesis second in study this:

H $_1$: Tax sanctions have a positive effect on taxpayer compliance.

In journey system administration taxation which has there is, government try for keep going give service which best so that Taxpayers know and understand the obligations that must be carried out. There is modernization administration This taxation is expected to increase the level of taxpayer compliance. Administrative modernization taxation this will effective in enhancement obedience if followed with designing and implementing tax law consistently, in other words that the more improved application system administration taxation modern, then taxpayer compliance will increase. Research owned Fathani and Apollo (2020) and Primastiwi and Ratih (2021) found that administrative modernization has a positive and significant effect on compliance taxpayer. Based on this description, the second hypothesis is in the research this:

H $_2$: Administrative modernization has a positive effect on Taxpayer Compliance.

Existence gift penalty taxation good penalty administration as well as criminal sanctions for taxpayers who violate the provisions taxation make must tax Becomes more obey Fulfill obligation the taxation. Imposition penalty tax this will occur moment must tax commit violations of tax rules and are detected by tax officials, so that violation the will punished with indication Policy applicable tax laws and regulations. Implementation regarding strict tax sanctions, for taxpayers will be considered detrimental if obligatory tax commits a violation and this will be strengthened by preference risk. Taxpayers who have a high risk preference level prefer for Fulfill obligation the taxation for avoid loss which incurred in the event of a tax violation. Based on this description then hypothesis in research this is:

H $_3$: Preference Risk strengthen influence positive penalty tax to Obedience Taxpayer.

Modernization administration taxation could interpreted with more easy with improvement or top fix system existing taxation there is at the moment. The existence of a good administration system will increase compliance taxpayer. With the condition of the administrative system that is easier meaning Taxpayer reporting will be easier, faster, and more enjoyable so that raises impact positive that is willingness must tax pay taxes. Taxpayers who have a high level of risk preference tend to to be more obedient in paying taxes, whereas if the taxpayer has a level a low risk preference will tend to be disobedient in paying taxes. the risk preference variable has an impact on increasing taxpayer compliance in pay off debt the tax. With thereby could formulated hypothesis:

H $_4$: Risk preference strengthens the positive influence of administrative modernization to Compliance Taxpayer.

III. METHOD STUDY

Independent variables or independent variables are variables that influence or trigger changes or the appearance of the dependent variable (Sugiyono, 2016). The independent variable in this study is tax sanctions (X_1) and modernization administration (X_2). The dependent variable or often called the dependent variable is a variable that is influenced or results in an independent variable. In this study variables dependent (Y) is obedience must tax. The moderating variable has an influence (strengthens and weakens the relationship between the independent variables and the dependent variable (Sugiono, 2012). The moderating variable used in this study is risk preference (Z).

Based on the explanation of Sugiyono (2017) primary data in this study is data obtained from the results of respondents' answers to giving questionnaire containing questions about the problems that exist in in study this. The questionnaire in this study uses structured statements in which alternative answers are available. Respondents were asked to answer these questions in the form of an interval scale that measures respondents' attitudes towards the statements presented . Source data this is form results deployment questionnaire on taxpayer KPP Pratama Central Jakarta. According to Sugiyono (2016) the sample is part of the number and characteristics of the population. Samples were taken using *incidental sampling technique* . This study used primary data, data collection was carried out in the form of closed questionnaires with a Likert scale to all research respondents. Data analysis in this study used the *Partial Least Square* (PLS) approach.

IV. RESULTS AND DISCUSSION

Research result

***Outer Model* Evaluation**

In this study the *outer model test* will be used to test the validity and reliability tests. Validity test includes *convergent validity* test and *discriminant validity test* . Meanwhile, the reliability test will include the *composite reliability test* , *cronbach's alpha* and AVE's test.

Convergent Validity Test

Individual reflective measure is said to be high if it correlates more than 0.70 with the construct you want to measure. However, for research in the early stages of developing a measurement scale, a *loading value of* 0.70 was considered sufficient (Ghozali, 2014) . Based on the results of the convergent validity test I, there were 2 items that obtained a *loading factor value of* <0.70, namely the risk preference variable on items XM.3 and XM.5. Therefore, it was decided to carry out data reduction and *drop out* of the invalid indicator and carry out the second test. Convergent validity test II found 1 item that obtained a *loading factor value of* <0.70, namely the risk preference variable in item XM.4. So it was decided again to do data reduction and *drop out* on the invalid item. The test results after performing data reduction can be seen in the following table:

Table 1. *Outer Loading Test* after reduction

Variable	*Items*	*Outer Loading* Value	Decision
Tax Sanctions	X1.1	0.719	Valid
	X1.2	0.746	Valid
	X1.3	0.750	Valid
	X1.4	0.800	Valid
	X1.5	0837	Valid
	X1.6	0.779	Valid
Administration Modernization	X2.1	0.784	Valid
	X2.2	0.865	Valid
	X2.3	0814	Valid
Risk Preference	XM. 1	0.895	Valid
	XM. 2	0.815	Valid
	XM. 6	0.858	Valid
Taxpayer Compliance	Y1	0.740	Valid
	Y2	0.760	Valid
	Y3	0.844	Valid
	Y4	0.851	Valid
	Y5	0.711	Valid

After reducing and *dropping out,* according to the table above it is known that all indicators in the research variables have obtained a *loading factor value* greater than 0.70 so that the data is declared significant and meets the requirements of *convergent validity* .

Discriminant Validity

Another criterion for achieving *discriminant validity* is to look at the correlation value of one construct with another construct. The reference value of each construct is the square root of the construct's AVE value. *Discriminant validity* in this study is to use the Fornell-Larcker criterion where the AVE square root value of a construct must be greater than its correlation value with other constructs. The following table is a summary of the intended Fornell-Larcker criteria.

Table 2. *Fornell-Larcker Criterion*

Variable	Tax Sanctions (X1)	Administration Modernization (X2)	Risk Preference (Xm)	Taxpayer Compliance (Y)

Tax Sanctions (X1)	0.773			
Administration Modernization (X2)	0.626	0.822		
Risk Preference (Xm)	0.241	0.312	0.857	
Taxpayer Compliance (Y)	0.669	0.762	0.137	0.783

Based on the results of the *Fornell-Larcker criterion test, it* can be seen that the correlation value of each variable is greater than the other variables. Thus, it can be concluded that the *discriminant validity requirements* for all variables have been fulfilled.

Reliability Test

Another test conducted to see the quality of the data is to test the *composite reliability* of the indicator blocks that measure constructs. A construct is said to be reliable if the *composite reliability value is* above 0.60 (Ghozali, 2014) . The results of *composite reliability* testing can be seen in the following table.

Table 3. *Composite Reliability Test* and *Cronbach's Alpha*

Variable	*Composite Reliability*	*Cronbach's Alpha*	Decision
Tax Sanctions (X1)	0.899	0.866	Reliable
Administration Modernization (X2)	0.862	0.758	Reliable
Risk Preference (Xm)	0892	0.846	Reliable
Taxpayer Compliance (Y)	0887	0.842	Reliable

Source: data processed with SPL

Based on the table above, it can be explained according to the provisions of *composite reliability* and *Cronbach's Alpha* , so that it can be concluded that the entire construct studied has fulfilled the established criteria. Thus, each construct can be positioned as a research variable. This indicates that compositely all variables have sufficient internal consistency in measuring the latent/construct variables measured so that they can be used in further analysis.

Evaluation of *the Inner Model*

To assess the model using PLS, the first step that needs to be started is to look at the R- *Square* for each dependent latent variable. Changes in the R - *Square value* can be used to assess the effect of certain independent latent variables on the dependent latent variable whether it has a substantive effect. For endogenous latent variables in a structural model that has an R^2 of 0.67 indicating that the model is "good". If the $R^{2\,result}$ is 0.33 it indicates that the model is "moderate" and if the R^2 is 0.19 it indicates the model is "weak" (Ghozali, 2014) . The R - *Square value* in this study can be seen as follows:

Table 4. R- *Square Value*

Variable	R- *Square*
Taxpayer Compliance (Y)	0.664

Source: data processed with SPL

Based on the results of R^2 in the table above, it can be concluded that the model built in this study is good. In addition, this study also proves that 66.4% of the variable taxpayer compliance can be projected through the variables of tax sanctions, administration modernization and risk preferences. Meanwhile, 33.6% is another factor that was not examined in this study

Q- *Square*

In the PLS model, the *goodness of fit* is known from the $Q^{2\,value}$. The Q2 value [has] the same meaning as the coefficient of determination (R- *Square*) in the regression analysis, where the higher the R- *Square* , the more fit the model can be with the data. The suitability of the structural model can be seen from Q^2 , as follows:

$Q^2 =$	1 - [(1 - R1) (1 - R2)]
	1 - [(1 - 0.664) (1 - 0.643)]
	1 - [(0.336) (0.357)]
	1 - [0.120]
	0.880

Source: data processed with SPL

The Q2 result achieved was 0.880, meaning that the Q2 value [is] above 0.19 where this research model is considered to have [a] relevant *predictive value.*

Collinearity **Testing (VIF)**

Table 5. VIF

Variable	VIF value
Tax Sanctions (X1)	1686
Administration Modernization (X2)	2,247
Risk Preference (Xm)	3,224
Taxpayer Compliance (Y)	1.142

Source: data processed with SPL

In accordance with the results of the *Collinearity Statistics* (VIF) analysis shown in the table above, the VIF values for all indicator items in the Tax Sanctions, Administration Modernization, Risk Preference, and Taxpayer Compliance variables as a whole have values below 5 (Hair *et al* , 2017) , it can be concluded that all indicator items on the variables Tax Sanctions, Modernization of Administration, Risk Preference, and Taxpayer Compliance are multicollinearity-free.

Hypothesis test

When the evaluation stage of the *outer model* and *inner model* has been carried out, the next step is *bootstrapping* to test the hypothesis. The results of *bootstrapping* can be seen from the following image:
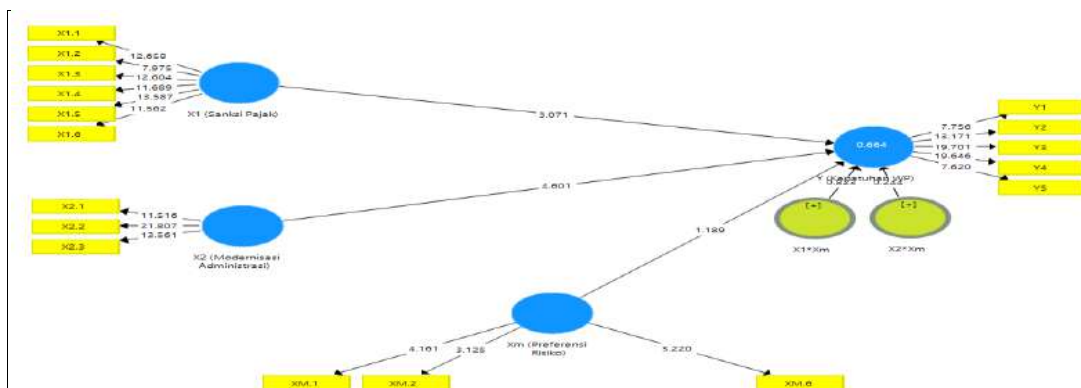

Figure 1. *Bootstrapping output*

Source: data processed with SPL

To answer the research hypothesis, it can be seen from the following table:

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Decision
Tax Sanctions (X1) -> Taxpayer Compliance (Y)	0.315	0.351	0.101	3.126	0.001	Hypothesis Supported
Administration Modernization (X2) -> Taxpayer Compliance (Y)	0.610	0.583	0.127	4,797	0.000	Hypothesis Supported
Risk Preference (Xm) -> Taxpayer Compliance (Y)	-0.113	-0.108	0.079	1,444	0.076	Unsupported Hypothesis
Tax Sanctions (X1) -> Risk Preference (Xm) -> Taxpayer Compliance (Y)	0.107	0.063	0.111	0.959	0.170	Unsupported Hypothesis
Administration Modernization (X2) -> Risk Preference (Xm) -> Taxpayer Compliance (Y)	-0.033	-0.001	0.121	0.270	0.394	Unsupported Hypothesis

Source: data processed with SPL

V.   DISCUSSION

1.   Effect of tax sanctions on taxpayer compliance

The tax penalty variable shows a significance value of 0.001 where the value is less than 0.05 so that the hypothesis is accepted. This shows that tax sanctions have an influence on taxpayer compliance.

Tax sanctions are one of the government's efforts to bind taxpayers to their responsibilities. In this case the imposition of tax sanctions aims to create taxpayer compliance in fulfilling their tax obligations. The results of testing the hypothesis in this study indicate that the existence of tax sanctions can increase taxpayer compliance in the Central Jakarta area. Thus, the results of this study are in line with the research conducted by Lubis (2017); Wulandari (2020); Lesmana and Setyadi (2020); and Prayoga et al. (2021) which reveals the effect of tax sanctions on taxpayer compliance.

2.   Effect of administrative modernization on taxpayer compliance

The administrative modernization variable shows a significance value of 0.000 where the value is less than 0.05 so that the hypothesis is accepted. This shows that administrative modernization has an influence on taxpayer compliance.

Through this modernization of tax administration, taxpayers are encouraged to carry out their obligations (to be more compliant) by being made easier by the administration system. . This has been proven in this study. This research also supports research conducted by Fathani and Apollo (2020) and Primastiwi and Ratih (2021) which state that administrative modernization can affect taxpayer compliance.

3.   Effect of risk preference on taxpayer compliance

The risk preference variable shows a significance value of 0.076 where the value is greater than 0.05 so the hypothesis is rejected. This shows that risk preference has no effect on taxpayer compliance.

A taxpayer's decision can be influenced by his behavior towards the risks he faces. A person's risk preference is one component of several theories related to decision making including tax compliance theories such as rationality theory and prospect theory. The results of testing the hypothesis in this study indicate that taxpayers in the Central Jakarta area do not think too much about the risks they will receive regarding whether they comply or not in fulfilling their tax obligations. The risks or obstacles faced by taxpayers are a matter of the taxpayers themselves. High or low risk cannot determine taxpayer compliance. This is in line with Aziz's research (2018) which states that risk preference has a positive effect on taxpayer compliance.

4.   Effect of tax sanctions on taxpayer compliance with risk preference as a moderating variable

The risk preference variable as a moderating effect of tax sanctions on taxpayer compliance shows a significance value of 0.170 where the value is greater than 0.05 so that the hypothesis is rejected. This shows that risk preference does not moderate the effect of tax sanctions on taxpayer compliance.

A person's risk preference is one component of several theories related to decision making. However, this research is not in line with research conducted by (Wulandari, 2020) that risk preferences are able to moderate the effect of tax sanctions on taxpayer compliance. The risks or obstacles faced by taxpayers are a matter of the taxpayers themselves. High or low risk cannot determine taxpayer compliance. The existence of strict sanctions cannot be strengthened by risk preferences so that this cannot affect taxpayers in carrying out their tax obligations. Tax sanctions can be used as a tangible fence in the implementation of regulations with the rights and obligations set by the taxpayer. Efforts are made so that they are not subject to tax sanctions, they must pay their obligations on time.

5.   Effect of administrative modernization on taxpayer compliance with risk preference as a moderating variable

The risk preference variable as a moderating effect of administrative modernization on taxpayer compliance shows a significance value of 0.394 where the value is greater than 0.05 so the hypothesis is rejected. This shows that risk preference does not moderate the effect of administrative modernization on taxpayer compliance.

Modernization of the administrative system that has been carried out in Indonesia, one of which is related to the improvement of the e-system and the development and improvement of the DGT information system. This study shows that changes in government policies related to the administrative system to support taxpayer compliance cannot affect taxpayers whether or not they comply with their tax obligations.

CLOSING
Conclusion
Based on the analysis that has been done, several conclusions can be drawn, including:
1.   Tax sanctions affect taxpayer compliance;
2.   Administrative modernization affects taxpayer compliance;
3.   Risk preference does not moderate the effect of tax sanctions on taxpayer compliance
4.   Risk preference does not moderate the effect of administrative modernization on taxpayer compliance.

Suggestion

Based on the conclusions above, several suggestions can be put forward that are expected to be useful for taxpayers or for further researchers, in the form of:

1. For KPP Pratama Central Jakarta, it is hoped that they can organize socialization regarding taxes so that the knowledge and understanding of taxpayers regarding taxation increases

2. The tax agency is an intermediary for taxpayers in carrying out tax obligations, so the tax agency must be fair and firm in carrying out its duties, namely serving taxpayers. When there are taxpayers who are absent in paying taxes, the tax agency records and immediately follows up on these taxpayers by imposing appropriate sanctions on taxpayers.

3. For future researchers, it is better to expand the scope of research by adding research objects, namely conducting research not only at the Primary Tax Service Office (KPP), but in a wider area, including the Regional Tax Office and the Directorate General of Taxation. In addition, it can add other variables that affect taxpayer compliance.

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