


**THE IMPACT OF SOCIAL IDENTITY ON TAX COMPLIANCE IN INDONESIA DURING THE PANDEMIC COVID-19**

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ARTICLE INFO	ABSTRACT
<p><b>Article history:</b></p> <p><b>Received</b> 31 January 2023</p> <p><b>Accepted</b> 18 April 2023</p>	<p><b>Purpose:</b> This study aims at examining the impacts of manufacture’s social identity on their tax attitudes, and how these effects on firm’s tax compliance, and used a qualitative method</p> <p><b>Theoretical framework:</b> Two techniques are distinguished in Devos' (2014) Compliance Theory: the Economic Deterrence Approach and the Psychological Approach. Research by Scott &amp; Grasmick (1998) as cited in Trivedi, Shehata &amp; Lynn (2003) examined that even if economic elements are crucial for evaluating compliance behavior, they are insufficient to fully explain the level of compliance.</p> <p><b>Design/methodology/approach:</b> The sample of the study are 101 respondents. This study uses quantitative methods to collect, process, and analyze data to draw empirical conclusions.</p> <p><b>Findings:</b> The data from 101 respondents reported that membership and identity affect their firm’s tax compliance, but not private collective self-esteem and public collective self-esteem. The result shows that dependence on the community and stakeholder views on corporate identity are considered important by companies in order to increase public trust. Meanwhile, private and public collective self-esteem is no longer the key. It implies that the former is more likely to have a higher cost of tax collection to represent tax compliance, which may restrict funds for their public sector and adversely affects its functionality. This is consistent with the previous findings that identity socially impacted tax compliance, instead of self-esteem.</p> <p><b>Research, Practical &amp; Social implications:</b> Research results for manufacturing managers related to strengthening social identity factors in order to improve overall corporate tax compliance, such as joining tax communities, professional memberships, and the like. By having a clear social identity, managers have channels to discuss tax issues and find solutions to tax problems more easily.</p> <p><b>Originality/value:</b> The tax compliance issues findings related to self esteem approach having new model for DGT’s to optimize tax income strategy during pandemic.</p> <p>Doi: <a href="https://doi.org/10.26668/businessreview/2023.v8i4.1113">https://doi.org/10.26668/businessreview/2023.v8i4.1113</a></p>
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## O IMPACTO DA IDENTIDADE SOCIAL NO CONFORMIDADE FISCAL NA INDONÉSIA DURANTE A PANDEMIA COVID-19

### RESUMO

**Objetivo:** Este estudo visa examinar os impactos da identidade social da manufatura em suas atitudes fiscais, e como isso afeta a conformidade fiscal da empresa, e usou um método qualitativo

**Enquadramento teórico:** Na Teoria da Conformidade de Devos (2014) distinguem-se duas técnicas: a Abordagem da Dissuasão Económica e a Abordagem Psicológica. A pesquisa de Scott & Grasmick (1998) conforme citado em Trivedi, Shehata & Lynn (2003) examinou que mesmo que os elementos econômicos sejam cruciais para avaliar o comportamento de conformidade, eles são insuficientes para explicar totalmente o nível de conformidade.

**Desenho/metodologia/abordagem:** A amostra do estudo é de 101 respondentes. Este estudo usa métodos quantitativos para coletar, processar e analisar dados para tirar conclusões empíricas.

**Resultados:** Os dados de 101 entrevistados relataram que a associação e a identidade afetam a conformidade fiscal de sua empresa, mas não a auto-estima coletiva privada e a auto-estima coletiva pública. O resultado mostra que a dependência da comunidade e a visão dos stakeholders sobre a identidade corporativa são consideradas importantes pelas empresas para aumentar a confiança do público. Enquanto isso, a auto-estima coletiva privada e pública não é mais a chave. Isso implica que os primeiros têm maior probabilidade de ter um custo maior de arrecadação de impostos para representar a conformidade fiscal, o que pode restringir recursos para seu setor público e afetar negativamente sua funcionalidade. Isso é consistente com as descobertas anteriores de que a identidade impacta socialmente a conformidade fiscal, em vez da auto-estima.

**Implicações de pesquisa, práticas e sociais:** resultados de pesquisa para gerentes de manufatura relacionados ao fortalecimento de fatores de identidade social para melhorar a conformidade geral com impostos corporativos, como ingressar em comunidades tributárias, associações profissionais e afins. Por ter uma identidade social clara, os gestores têm canais para discutir questões tributárias e encontrar soluções para problemas tributários com mais facilidade.

**Originalidade/valor:** A conformidade fiscal apresenta conclusões relacionadas com a abordagem de auto-estima, tendo um novo modelo para a DGT otimizar a estratégia de receitas fiscais durante a pandemia.

**Palavras-chave:** Conformidade Fiscal, Identidade Social, Associação, Comunidade e Autoestima.

## EL IMPACTO DE LA IDENTIDAD SOCIAL EN EL CUMPLIMIENTO TRIBUTARIO EN INDONESIA DURANTE LA PANDEMIA DE COVID-19

### RESUMEN

**Propósito:** Este estudio tiene como objetivo examinar los impactos de la identidad social de la manufatura en sus actitudes tributarias, y cómo estos efectos en el cumplimiento tributario de la empresa, y utilizó un método cualitativo.

**Marco teórico:** En la Teoría del Cumplimiento de Devos (2014) se distinguen dos técnicas: el Enfoque de Disuasión Económica y el Enfoque Psicológico. La investigación de Scott & Grasmick (1998) citada en Trivedi, Shehata & Lynn (2003) examinó que incluso si los elementos económicos son cruciales para evaluar el comportamiento de cumplimiento, son insuficientes para explicar completamente el nivel de cumplimiento.

**Diseño/metodología/enfoque:** La muestra del estudio son 101 encuestados. Este estudio utiliza métodos cuantitativos para recolectar, procesar y analizar datos para sacar conclusiones empíricas.

**Hallazgos:** Los datos de 101 encuestados informaron que la membresía y la identidad afectan el cumplimiento tributario de su empresa, pero no la autoestima colectiva privada y la autoestima colectiva pública. El resultado muestra que las empresas consideran importante la dependencia de la comunidad y las opiniones de las partes interesadas sobre la identidad corporativa para aumentar la confianza pública. Mientras tanto, la autoestima colectiva privada y pública ya no es la clave. Implica que es más probable que el primero tenga un mayor costo de recaudación de impuestos para representar el cumplimiento tributario, lo que puede restringir los fondos para su sector público y afectar negativamente su funcionalidad. Esto es consistente con los hallazgos previos de que la identidad impactó socialmente el cumplimiento tributario, en lugar de la autoestima.

**Implicaciones de investigación, prácticas y sociales:** resultados de investigación para gerentes de fabricación relacionados con el fortalecimiento de los factores de identidad social para mejorar el cumplimiento general de impuestos corporativos, como unirse a comunidades fiscales, membresías profesionales y similares. Al tener una identidad social clara, los gerentes tienen canales para discutir temas tributarios y encontrar soluciones a los problemas tributarios con mayor facilidad.

**Originalidad/valor:** Los hallazgos de los problemas de cumplimiento tributario relacionados con el enfoque de autoestima tienen un nuevo modelo para que las DGT optimicen la estrategia de ingresos fiscales durante la pandemia.

**Palabras clave:** Cumplimiento Tributario, Identidad Social, Membresía, Comunidad y Autoestima.

## INTRODUCTION

Since the foundational study by Allingham & Sandmo 30 years ago, a number of features of compliance behavior have rapidly advanced (Allingham & Sandmo, 1972). The stock market's earnings and returns, in particular, are influenced by a variety of factors. For instance, news of a significant event may be seen as having an impact on the operations of a nation or the global economy (Insawan et al. 2022). The budget, as it is in Indonesia, reflects a nation's economic structure. It is believed that this budget collection will boost national welfare, raise income, and promote a general decrease in social inequality. Nearly all disciplines, especially economics, were crippled by the Covid-19 pandemic's extensive and rather difficult-to-repair budget allocation randomization (Lulaj and Dragusha, 2022). Therefore, a crucial component of the anticipated budget increase strategy is tax compliance. Since then, more analysis on tax compliance has been done.

The theoretical foundation of the compliance literature is strengthened by the incorporation of psychology and sociological theory (Andreaoni, Erad & Feinstine, 1998; Alabede, Ariffin & Idris, 2011). In order to examine compliance behavior, academics have increasingly concentrated on combining behavioral aspects, such as psychology and sociology (Yaniv, 2009; Kirchler, 2014). Although economic elements are crucial for evaluating compliance behavior, they cannot fully account for levels of adherence (Scott & Grasmick, 1998 as cited in Trivedi, Shehata & Lynn, 2003). This is the foundation for the reality that a decision to comply is intimately tied to internal and external factors, which are the subject of investigation.

The objective of the present study is to find new models and applications, a discrepancy has occurred. A systematization and classification of contributing elements, however, are lacking in the majority of investigations. As a result, factor systemization is essential to advancing tax research. In particular, this paper aids in locating important themes in the literature, gaps in the field, and fresh possibilities for study on tax compliance. In order to understand how social identity influences tax compliance, this study will present a clear picture of such influences. The authors of this study used citation analysis to determine which papers

from the top-ranked journals had the greatest impact on defining the key elements in the area, which was one of the objectives of the study.

## LITERATURE REVIEW

### Tax Compliance

The economic theory of tax compliance's riddle is why people pay taxes. According to the landmark study of Allingham and Sandmo (1972). Devos (2014) divides his tax compliance theory into two subcategories: (1) the economic deterrent method and (2) the psychological approach. The economic deterrence technique, on the other hand, has achieved this by considering factors including system and taxation information, tax reduction provided by third parties, tax fines, the likelihood of a tax audit, and tax rate. When utilizing a psychological strategy, all factors—whether or not they are compliant—that have an effect on a taxpayer's psychology are taken into consideration.

Researchers have concentrated increasingly on incorporating behavioral aspects, such as psychology and sociology, to examine compliance behavior since the late 1990s (Yaniv, 2009; Kirchler, 2014). Although economic factors have a significant role in shaping compliance behavior, they are insufficient to describe the degree of compliance on their own (Scott & Grasmick, 1998 as cited in Trivedi, Shehata & Lynn, 2003). Mismatches have emerged as a result of the publication of more studies on tax compliance behavior as well as new models and applications. The majority of studies, however, do not organize and classify influencing elements. As a result, there is a critical need for the systematization of variables in order to develop taxes research. This study highlights the key issues in the literature, any gaps, and potential new areas for tax compliance study.

The economic method and the behavioral approach are the two methods used to study taxpayers' compliance behavior (Sapiei, Kasipillai & Eze, 2014a). Allingham & Sandmo (1972) examined tax compliance behavior using Becker's 1968 economics of crime model (Allingham & Sandmo, 1972; Sapiei et al., 2014b). Later, researchers turned to the Prospect Theory developed by Kahneman & Tversky (1979) to explain how people decide to comply when there is a risk while taking the worth of the outcome into consideration (Sanders, Reckers & Iyer, 2008; Ameer & Tkiouat, 2016). The behavioral method involved using psychology and sociology to examine how people and corporations behave when it comes to paying their taxes (Sapiei et al., 2014a). According to psychological research, taxpayers' decisions on compliance are influenced by moral feelings (Trivedi et al., 2003).

According to the Theory of Planned Behavior (TPB), Risk Reference Theory (RT), and Fraud Diamond Theory (FDT), fiscal psychologists and social psychologists looked at compliance behavior (Maroney, Rupert & Anderson, 1998; Vazquez & Togler, 2009; Alabede et al., 2011; Bobek & Hartfield, 2013; McKercher, Bloomquist & Pope, 2013; Yusof & Lai, 2014; Jayawardene, 2015; Hai & See, 2011). In the late 1990s, researchers took social impact into consideration while examining tax compliance behavior (Reckers, Sanders & Roark, 1994; Bobek, Roberts & Sweeney, 2007). Important studies by Andreoni (as cited by Witte & Woodbury, 1985) examined how social pressure and moral responsibility affect compliance choices. The psychological study carried out by Bobek & Hartfield in 2003 showed a consistent impact of social influence on voluntarily filing taxes.

### **Social Identity**

The word identity is derived from the Latin noun *identitas*, which is an adjective that signifies "the same," or "the same thing." The emphasis is on having some degree of similarity with others on a certain dimension, and comparison is required to prove such similarity. Further complicating matters is the fact that several meanings of the word identity are applied in psychology and other social and behavioral sciences. The phrase has been employed in a variety of ways across literary genres. Even the term "social identity" has multiple meanings, each of which is rooted in a different theoretical framework and body of literature (e.g., see Brewer, 2001; Deaux, 1993).

Additionally, there is research on how culture and social representations impact one's identity and sense of self. A community is made up of people who come together to share ideas, beliefs, customs, and norms that provide context for the environment and guide behavior. Through group activities, a shared reality of categorizations, attitudes, and prejudices is created (e.g., Augoustinos & Walker, 1995; Chrysochoou, 2004). As a result of participating in a particular "community" of interdependent individuals, such processes help people to acquire their "distal" knowledge, expectations, and thoughts about their social environment.

In sociological literature, social representations, and developmental processes, "social" refers to other people in the environment who have an impact on the individual and the formation of their self-concept. In this work, a direct link is drawn between social structure and generally accepted cultural or societal understandings and explanations of human behavior. Role groups and the socialization of social norms are two additional concerns raised by sociology.

## Membership

The semi-structured interview was influenced by social identity theory and research literature, the theme of social identity is therefore expected to be apparent throughout the data collection. However, the results seem to support Tajfel and Turner's (1979) claim that our perspective of ourselves is influenced by our social identities. It is also clear that social support is a positive aspect of smaller social groups, which is consistent with earlier findings (Haslam, 2004; Haslam et al., 2005). Additionally, the emerging motifs support the idea that joining a "intimacy group" is desirable, and the difficulty of doing so supports the notion that these groups are impermeable (Lickel et al., 2001; Madler & Hanon, 2013).

## Community

In its most fundamental form, a revenue body's primary function is to collect taxes that are legally due. The majority of revenue organizations try to accomplish this in a fashion that is consistent with their strategic objectives, which frequently include fostering high levels of voluntary compliance and fostering community trust in the tax system. Taxpayer compliance risks are dangers that could thwart the accomplishment of these objectives (OECD, 2004).

Despite the fact that revenue agencies might aim for 100% tax law compliance, this is undoubtedly an impossible goal. The amount of intervention necessary to achieve this result is unlikely to be tolerated by either citizens or governments, and doing so would be extremely expensive. Even if all parties were willing to bear the costs and amount of intrusion, the objective would still likely be difficult to achieve. The possibility of some revenue leakage will always exist due to flaws in administration and policy as well as a continually shifting compliance environment.

Taxpayer compliance risk cannot be completely eliminated, but it can be controlled to an acceptable level in accordance with the organization's risk appetite and by employing a cost-benefit analysis. This information has come from several discussions. Numerous other specialized organizations that are tied to revenue and are corporate taxpayers also understand that the best way to manage taxpayer compliance risk is by using the proper procedures. The European Union and the Organization for Economic Cooperation and Development (OECD, 2004) jointly published a guidance note on managing and improving taxpayer compliance in response to this need. The note outlines a methodical procedure for controlling compliance risk and maximizing voluntary taxpayer compliance. To increase agency compliance, communication is a crucial component that must be taken into consideration.



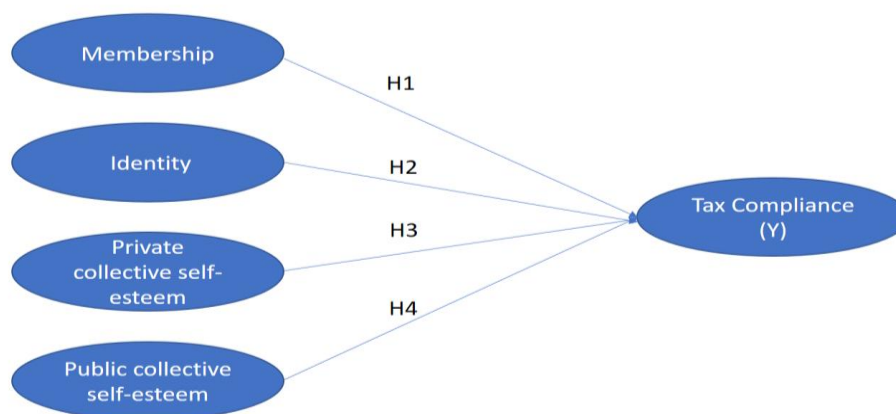
## Self-Esteem

The participant's adoption of social identities has had an impact on how she views her own identity and her abilities. However, what is more obvious is how her group membership and the isolation or exclusion she feels from other groups affect how she views herself, how she feels about being among other students at school, and how she feels about participating in small group conversations.

The majority of the discussion on the subject pays homage to William James' definition of self-respect, which he provided in his book *Principles of Psychology*, which was first published in 1890: self-respect is achievement divided by pretense. This concept has a number of intriguing ramifications despite its exquisite simplicity. Self-esteem can be raised by obtaining greater success and kept stable by avoiding failure, but it can also be raised by setting a less challenging objective: "giving pretension is as blessed as having it, be grateful" (James, 1890). James' formula also makes crucial inferences that self-esteem cannot be only anticipated from an individual's performance on an objective level. It matters if their success is related to their goals. So, for a discrete observer, certain individuals may be a very high success. An individual who has high self-esteem then has a high level of obedience to the law, including aspects of taxation.

As previously described in the background of the study, topic, literature review, and earlier studies concerning the benefits of using online taxes to increase taxpayer compliance, the present study will develop the following hypothesis, as illustrated in picture 1, as follows.: 1). H1: Membership has a relationship with Tax Compliance, 2). H2: Community has a relationship with Tax Compliance, 3). H3: Self Esteem has a relationship with Tax Compliance and 4). H4: Identity Social has a relationship with Tax Compliance.

Picture 1. Conceptual Research



## MATERIALS AND METHODOLOGY

### Data Sample

This questionnaire's form, which allows for question and probe adjustment based on participant responses, was used for the 101 respondents (Smith, 2015). While the literature on social identity served as a general guide for questionnaire questions, an inductive analysis of the data was conducted to guarantee that the data's original meaning was preserved (Smith, 2015). For the initial part of this procedure, familiarization is necessary to create a strong foundation for thematic analysis (Braun & Clarke, 2006). This study uses quantitative methods to collect, process, and analyze data to draw empirical conclusions.

### Data Collection and Analysis Process

The aforementioned analyses were used to test the hypotheses posed by the data processing in the economic models using research data on tax compliance and social identity factors from the participants using the Linkert scale 1–5, from their lowest to the highest agreement regarding the questionnaire statements. This was achieved by comparing the direct psychological expression of a person's willingness to pay taxes before and during Covid19.

## RESULTS AND DISCUSSION

After using SmartPLS 3.0 as a quantitative method supporting the collection of data. The majority of respondents were female, with an age range of 31 to 40, a lifespan of up to 5 years of experience, and a bachelor's degree as their highest academic qualification, according to researchers' summaries of their descriptive analysis of the respondent's identity, which can be seen in the following. The variable's mean value is high, not far from the maximum value, and the standard deviation is below the mean value, indicating that corporate culture is being implemented in both samples. The reported statistical descriptive results as shown in Table 1.

Table 1 - Statistic Descriptive Result

Var	N	Mod	Mean	Med	Frekuensi					Std. Deviation	Range	Min	Max
					1	2	3	4	5				
TC	101	4.000	3,84	4.000	65	265	1769	4303	5511	0.72713	4.000	1.000	5.000
MEM	101	4.000	3,73	4.000	1	76	557	1261	1599	0.08721	4.000	1.000	5.000
IDE	101	3.000	3,46	4.000	0	193	3470	5788	6139	0.07813	3.000	2.000	5.000
PRI	101	4.000	3,94	4.000	2	43	612	2002	2502	0.04449	4.000	1.000	5.000
PUB	101	4.000	3,71	4.000	36	152	1116	2841	3196	0.04332	4.000	1.000	5.000

Source: Prepared by the authors (2022)



The graph method produced normality test findings that were supported by statistical methods. Statistics The Kolmogorov-Smirnov test has been chosen as the test (KS). The value of significance is employed as the criterion, and if  $\text{symp.sig (2-tailed)} > 0.05$ , the data is considered to be a normal distribution. (Ghozali, 2017). This study has performed a thorough statistical normality test, and the results can be continued. Smart PLS 3.0 software shows the results of the t-Test, original sample and coefficient, mean, standard deviation, t statistics, and p-values. The results of hypothesis testing appear in table 2.

Table 2 - Hypotheses Test Result

t-Test	Original Sample (O)	Sample Mean (M)/Coefficient	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values	Status
MEM -> TC	0.095	0.093	0.064	1.485	0.035**	H1- Accepted
IDE -> TC	0.098	0.096	0.062	1.585	0.028**	H2- Accepted
PRI -> TC	-0.110	-0.103	0.063	1.750	0.020**	H3-Not Accepted
PUB-> TC	0.052	0.059	0.052	1.010	0.078**	H4-Not Accepted

TC: Tax Compliance  
 MEM: Membership  
 IDE: Identity  
 PRI= Private Collective Self Esteem  
 PUB= Public Collective Self Esteem

Source: Prepared by the authors (2022)

From the results of the t test, it gives empirical results that membership, social identity and private collective self-esteem have succeeded in influencing tax compliance, although at various levels of significance. However, this is not the case with public collective self-esteem. Membership is required by managers to get the latest information about taxation. With a clear identity owned by managers or companies, it allows them to know how far managers can manage taxation properly. Likewise, personal self-esteem considers itself to be valuable internally if they comply with tax rules, without being overly dependent on public pride.

## CONCLUSION

This study has valuable theoretical and practical significance, and it has the potential to serve as a reference for academics and researchers pursuing additional tax compliance-related research. It is important for good managers to optimize the aspects that in this study are proven to support tax compliance so that companies can fully carry out their tax obligations as part of a unified society. For policymakers tax, compliance improvement strategies can be further optimized related to social identity factors. This identity is intimately connected to the sense of

self-worth that managers have when they are able to support and model legal compliance, notably with tax laws. Because of the small sample size and the number of participants in this study, no general conclusions can be drawn from it. Research ideas for future work include examining the attitudes of respondents from different nations in areas with comparable cultures, such as Malaysia, Vietnam, or the Philippines, to enable further comparisons.

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