

# Demographic Characteristics and Tax Compliance

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## Abstract

This study aims to further explore whether demographic variables such as Gender, Age, Happiness, and Altruism partially or simultaneously affect Tax Compliance. The research experimented with 20 peoples from various backgrounds participating. The method of analysis utilizes multiple linear regression analysis methods. The results show that (1) the Gender variable does not affect Tax Compliance, (2) the Age variable has an effect on Tax Compliance, (3) the Happiness variable has an effect on Tax Compliance, and (4) the Altruism variable has an effect on Tax Compliance.

**Keywords:** gender, age, happiness, altruism, tax compliance

## 1. Introduction

### 1.1 Introduce the Problem

A tax is defined as a mandatory levy, levied by the government or other tax-collecting body, on income, expenditure, or capital assets, for which the taxpayer does not receive certain rewards (Lymer & Oats, 2009). Tax is a source of revenue for the government of a country. Individuals and companies pay various taxes to the government (Omagor & Mubiru, 2008). The government uses taxes as part of its actions to control the economy (Romer & Romer, 2010).

Tax revenues are a powerful resource to fund public payments in developed, developing, and underdeveloped countries of the world (Fjeldstad & Semboja, 2001). Taxes are also expected to ensure economic objectives through the ability of the taxation system to influence the allocation of resources including transferring resources from the private sector to the government to finance public investment programs and orienting private investment into desired channels through measures such as setting tax rates and providing tax incentives. In addition, import duties can be used to protect local industries from foreign competition. This has an impact on the diversion of some requests from imported goods to domestically produced goods. But the amount of revenue that will be generated by the government from taxes for its expenditure program depends on the willingness of the taxpayer to comply with the tax laws of a country (Fjeldstad & Semboja, 2001).

Each country has its approach to managing tax compliance attitudes and each has different tax laws and regulations for the factors that affect tax compliance attitudes that seem to vary between countries (Pali, 2010). An important issue for any government and revenue collection authority is to gain knowledge and understanding of the reasons for taxpayer non-compliance. However, measuring the magnitude of intentional and unintentional non-compliance can be difficult because it involves estimating the level of uncollected taxes, which by their nature are undetectable by revenue authorities (Omagor & Mubiru, 2008).

In developing countries, problems such as poor administration, failure to collect adequate tax revenues, tax structures where horizontal and vertical tax equity considerations are not integrated, and lack of government and economic stability are common (Tsfaye, 2015). In addition, the tax compliance level in most countries is influenced by demographic, individual, social, economic, and institutional factors (Kirchler & Cambridge, 2007; Loo, 2006).

Tax non-compliance is a problem faced by all tax authorities. The problem of tax non-compliance can be said to have existed since the tax was first applied. Explanation and grouping of taxpayers' tax non-compliance patterns and behavior and finding the most appropriate way to reduce non-compliance rates is the most important thing for tax authorities (Andreoni et al., 1998).

It is understandable if taxpayers do not voluntarily pay taxes so they take various actions to reduce their tax burden (Alm and Torgler, 2011). In general, tax compliance means reporting the actual tax base (income), calculating taxes payable correctly, submitting tax returns (SPT) on time, and paying taxes due on a timely basis. Most acts of tax evasion are intentionally reporting an incorrect tax base (income). This action causes differences in the calculation and payment of taxes made by the Taxpayer with the tax that should be owed, which is known as a tax gap.

Taxpayer compliance also includes non-compliance, namely intentional non-compliance and unintentional non-compliance. Unintentional non-compliance occurs because the taxpayer does not know or understand the tax rules so they experience difficulties in implementing their tax obligations. Deliberate non-compliance is a violation of tax regulations because taxpayers try to avoid their tax obligations.

The forms of tax non-compliance according to Plumley (2005) are as follows:

- a. Non-compliance in submitting the Tax Return (not timely submitting the Tax Return or not submitting the Tax Return at all).
- b. Non-compliance in reporting income (not reporting all income received during the year), and
- c. Non-compliance in paying taxes (not paying taxes due on time or not paying taxes due).

From the explanation above, it can be seen that the status of a compliant taxpayer is not measured by the amount of tax paid (tax contribution) but is measured by the fulfillment of tax obligations in accordance with the provisions of the applicable tax laws. In other words, the object of measurement in tax compliance is the behavior of the taxpayer.

Based on data from the Indonesian Directorate General of Taxes in 2021, the realization of the submission of Income Tax Returns (SPT) has reached 10.6 million taxpayers. This achievement increased by 0.7% compared to the same period last year, with a compliance ratio of 54%, higher than in 2021 which was 52%. The problem is, in the last 3 years the number of taxpayers who are required to submit a tax return has not moved, namely as many as 19 million taxpayers. This condition leads to the limited acceleration of the level of taxpayer compliance. Meanwhile, in 2022, the tax compliance target is 80%, lower than the realization of the taxpayer's formal compliance ratio last year which reached 84%. Based on data from the Indonesian Directorate General of Taxes, the number of corporate taxpayers who are required to submit Tax Returns for the 2021 Fiscal Year is 1.65 million taxpayers, an increase of 10.39% compared to data as of January 1, 2020, which was 1.47 million taxpayers. Meanwhile, the ratio of formal compliance of corporate taxpayers is still 17.2%, while the ratio of formal compliance of individual taxpayers is 59%.

## *1.2 State Hypotheses and Their Correspondence to Research Design*

### *1.2.1 Age*

Individual social capital increases with age. The more mature, a person will be more attached to a community. Adult individual behavior is also increasingly tied to behavior in the community. The positive effect of this is that adult individuals will avoid actions that can lead to social sanctions such as social sanctions for committing tax evasion. Torgler and Schaltegger (2005) found that older people are more sensitive to the threat of tax sanctions. The results of their research show that age has a significant and positive effect on tax compliance.

However, different results were obtained by McGee and Smith (2007). They examined the relationship between age and tax evasion behavior and found that there was no significant behavioral difference between respondents aged under 25 and over 25.

Torgler and Valev (2004) also found that age was negatively correlated with rule violations. The same result was found by Al-Mamun et al. (2014). In their research, they conclude that age is negatively correlated with tax compliance, meaning that younger people are more compliant than older people.

From the explanation of the concept and the results of the empirical research above, the formulation of the second hypothesis is as follows:

H1: Taxpayer's age is related to tax compliance.

### *1.2.2 Gender*

The gender variable is used in tax research. The studies that have been conducted have shown inconsistent results. Although there is not much research support, there is a tendency that women are more honest and obedient than men.

Previous research on tax compliance has also found that men are less compliant with tax regulations than women

(Title 1980). Torgler and Schaltegger (2005) found that women have a higher level of tax compliance than men. McGee and Smith (2007) found that women are more opposed to tax evasion than men. On the other hand, the results of research by Roxas and Stoneback (2004) conclude that there is no difference between women and men in terms of tax compliance. The same result was also concluded by Al-Mamun et al. (2014) that there is no significant difference in terms of tax compliance between men and women. Based on the explanation of the concept and the results of the empirical research above, the first hypothesis is formulated as follows:

H2: Taxpayer's gender is related to tax compliance

### 1.2.3 Happiness

A person's satisfaction with his life can reflect the level of individual welfare. In the opinion of the Aristotlean school of philosophy (Lubian and Luca, 2011) argues that there is a relationship between morality and one's happiness. Morality is seen as a science to achieve the goal of life, namely happiness. The role of happiness research is to improve the nature of the political process. Individuals should have the opportunity to live a better life both individually and collectively. Individuals must be aware of different problems and thus require different measures and indicators of well-being that reflect well-being. (Frey and Alois, 2010).

Lubian and Luca (2011) explain that tax morale has a strong positive and significant effect on happiness. There are three things behind the spirit of taxpayers paying taxes to increase the level of happiness in their lives. First, Eudemonistic Tradition, namely the relationship between happiness and humanity from the behavior of the noble character. This nobility of character is explained through the moral 'taxation' of a person making the conditions for happiness fulfilled in him. Second, the Hedonistic Paradox is the opposite condition of hedonic behavior which considers pleasure and material enjoyment as the main goal in life. Third, Sense of Moral Obligation, namely human nature as social beings who want to serve goodness. When they give, they actually get their own enjoyment because of the moral obligation in every human being (nature of human beings).

From the explanation of the concept and the results of the empirical research above, the formulation of the fourth hypothesis is as follows:

H3: Taxpayer Happiness is related to tax compliance

### 1.2.4 Altruism

According to Auguste Comte altruism comes from French and defines altruism from the word "alter" which means "other". Altruism is an act that is oriented toward the good of others. Auguste Comte also distinguished between altruistic helping behavior and selfish helping behavior. According to him, in providing help, humans have two motives, namely altruism, and selfishness. Both of these incentives are aimed at providing assistance. Selfish helping behavior whose goal is to seek benefits from the person being helped. While altruistic helping behavior is helping behavior that is intended solely for the good of the person being helped. Altruism can be defined as the desire to help others without thinking of one's own interests (Sarwono, 2002).

More details, Myers (2012), explained that altruism is a motive to increase the welfare of others without realizing it for one's personal interests. The altruistic person cares and is willing to help even if nothing is offered or there is no hope of getting something back. Altruism is the opposite of selfishness, helping with the expectation of profit is not altruistic. This is because expecting reciprocity from an act of helping, is not an act solely for the good of the person being helped, but rather expecting a reward for the good of himself. In other words, not all forms of helping behavior can be called altruism, but it is necessary to look at the motives (intentions) of the helper in helping others.

In this study, the indicators of altruism refer to the theory proposed by Ginsberg and Mussen namely:

1. Sharing (giving), Individuals who often behave altruistically often provide assistance to others who need it more than themselves.
2. Cooperative (cooperation), Individuals who often behave altruistically prefer to do a job together, because they think that by working together, they can be more social and accelerate their work.
3. Donating, Individuals who often behave altruistically like to give a favor to others without expecting anything in return.

When altruism in a person is great, it will affect the decision to comply with taxes because taxes are used for the benefit of the public in accordance with the indicators of Sharing, Cooperative, and Donating altruism behavior.

From the explanation of the concept and the results of the empirical research above, the formulation of the third hypothesis is as follows:

H4: The attitude of taxpayer altruism is related to tax compliance.

## 2. Literature Review

### 2.1 Theoretical Review

#### 2.1.1 Theory of Planned Behavior

One of the studies on the factors that influence tax compliance behavior is through the Theory of Planned Behavior (Ajzen, 1991) that provide a theoretical framework to extend and complement extant tax research by examining the compliance intentions of individual taxpayers. The Theory of Planned Behavior or the so-called Theory of Planned Behavior is based on the assumption that humans are rational beings and use the information that is possible for them, systematically. This theory in relation to taxation by adding the trust and uncertainty orientation and states that attitudes influence behavior through a rigorous decision-making process and planned. People think about the implications of their actions before they decide to do or not to perform certain behaviors (Achmat, 2010). The core of this theory includes 3 things (Ajzen, 1991), namely:

1. Behavioral belief, belief about the possible outcomes and evaluation of the behavior.
2. Normative belief, belief about the expected norms, and motivation to fulfill these expectations.
3. Control belief, belief about the existence of factors that can support or hinder behavior, and awareness of the strength of these factors.

Associated with this research, the theory of planned behavior is relevant to explain the behavior of taxpayers in fulfilling their tax obligations, before an individual does something, the individual will have beliefs about the results that will be obtained from his behavior. These beliefs are related to behavioral beliefs. Then the individual will decide whether to do it or not to do it. If the results obtained from the behavior are favorable, then the individual will do so, and vice versa. This is related to tax compliance. Taxpayers who comply with taxes will have confidence in the importance of paying taxes to help organize state development (behavioral beliefs). Putra (2015) found that implementation of online tax application affects to saving of time on the tax reporting and tax payers' perception is good about that and tax compliance can growth. Tax compliance theory according to Devos (2014) is grouped with economic deterrence and individual psychology.

Nowadays, there are tax compliance studies have been based on social and psychological theories. When performing a behavior, individuals will have beliefs about the normative expectations of others and the motivation to fulfill these expectations (normative beliefs). This is related to tax services, where good service from tax officials, an efficient and effective tax system, and tax counseling that motivates taxpayers to comply with taxes will make taxpayers confident or choose tax-abiding behavior. In this study, variables related to gender, age, education level, marital status, type of work, and level of income of taxpayers. Control beliefs related to tax sanctions. Control beliefs are beliefs about the existence of factors that can support or hinder behavior and awareness of the strength of these factors. Tax sanctions are made to support taxpayers to comply with tax regulations. Tax compliance will be determined based on the taxpayer's perception of how strong tax sanctions are able to support taxpayer behavior to comply with taxes.

Tax compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights (Nurmantu, 2005). According to James and Alley (2002), tax compliance refers to an individual's willingness to act in accordance with tax laws and regulations without being preceded by law enforcement. The Organization for Economic Co-operation and Development (OECD) in defining tax compliance divides tax compliance into two categories (OECD 2008), namely:

- a. Administrative compliance, namely compliance with administrative regulations as measured by compliance in submitting reports and paying taxes. This administrative compliance is known as formal compliance.
- b. Technical compliance, namely compliance which refers to the correct calculation of the total tax burden. This technical compliance is known as material compliance.

Indirectly, the OECD defines tax compliance as a condition in which the taxpayer fulfills all tax obligations and exercises his taxation rights, both formally and materially.

Thus, tax compliance refers to the willingness, willingness, and ability of the taxpayer to submit and comply with the applicable tax laws and regulations, report income, and pay taxes correctly and on time. The fulfillment of the tax laws and regulations must be carried out voluntarily by the Taxpayer without being preceded by examination, investigation, warning, threat, and the application of both criminal and administrative sanctions.

### 2.1.2 Demographics

According to (Title, 1980), the relationship between demographic factors and tax compliance has attracted the attention of many researchers in recent decades. Jackson & Milliron, (1986) stated that age, gender, and education as the main demographic factors have evidence about their relationship with tax compliance where demographic factors affect tax compliance. They also claim that taxpayer age is a general demographic variable. Based on Fischer et al (1992), demographic variables have an indirect effect on taxpayer compliance through their effect on opportunities and non-compliance attitudes.

Many studies have been conducted on the impact of demographic factors such as age, gender, and education on taxpayer compliance. Studies on the impact of age on taxpayer compliance have posted contrasting findings; studies (Tittle, 1980), (Warneryd & Walerud, 1982), and (Wahlund, 1992) postulate a negative relationship between taxpayer compliance and age; indicating that parents are less obedient. In contrast, Dubin, Graetz, & Wilde, (1987) argue that age is positively related to taxpayer compliance. However, several studies did not find a relationship between age and taxpayer compliance. Studies by (Preager & Torgler, 2007), and (Mohani, 2001) also found that older people are more obedient than young people.

Based on the results of research conducted by Jackson and Milliron (1986) research in the field of tax compliance from 1974 to 1985, it was found that there were 14 variables that influenced tax compliance behavior, namely age, gender, education, income level, source of income, type of work, spouse/family influence, ethics, fairness, complexity, relationship with tax authorities, sanctions, the possibility of being audited, and tax rates. From the fourteen variables, it can be seen that demographic factors are the determining factors in the formation of tax compliance behavior.

## 3. Method

### 3.1 Identify Subsections

The type of research used in this research is the experimental method. Experimental research is a study that has the aim of knowing the causal relationship. This method controls the "cause" of an event, experimental research tries to observe the consequences that occur from a cause (Amir, et.al., 2009). The definition of the experimental method according to the classical concept states that the experiment is a study to determine the effect of the independent variable on the dependent variable. The experimental method is considered the only research method that can best fulfill internal validity, or most can test the hypothesis of a causal relationship (Jaedun, 2011).

### 3.2 Participant (Subject) Characteristics

The validity of the experiment is largely determined by the experimental design that is built. The conditions for a valid experimental design according to Friedman and Sunder (1994) are as follows.

1. Non-satiation: the subject prefers a lot of rewards (payments from the experiment) compared to less (more is preferred to less), and is not satiated.
2. Saliency: the amount of reward received by the subject depends on the decision-making or action of the subject in the experiment (and the actions of other subjects) as governed by the institutional rules in the experiment.
3. Reward dominance: changes in the subject's utility in the experiment are dominated by rewards, while other things that can affect the subject's utility can be ignored. For example,  $V(m, z)$  is the subject's preference for rewards ( $m$ ) and other things ( $z$ ); the dominance of the reward becomes more persuasive when the reward salience ( $\Delta m$ ) increases and when the  $z$  component is kept constant.
4. Privacy: if each subject is not allowed to know each other's reward – this is called privacy – then the  $z$  component becomes neutral, and the dominance of the reward becomes more plausible.

### 3.3 Sampling Procedures

This section will be explained the stages used in the research process. The explanation will begin with the instruments used and their measurements, participant selection, and the data collection process.

#### Instruments and measurements

The following are definitions related to the variables that will be tested in this research to provide a common understanding regarding the instruments used.

1. Tax compliance decisions, namely the behavior/behavior of taxpayers to exercise their tax rights and fulfill their tax obligations such as correctly filling out the amount of tax owed, paying taxes on time without any

coercive action, and entering and reporting the required information on time according to with the applicable tax regulations.

2. Audit level is defined as the audit probability percentage level that is determined and will be imposed on taxpayers.

3. Probability Audit Perception, namely the feeling that the reporting of taxable income reported by the taxpayer has the possibility of being audited/audited by the tax authority.

4. Disclosure of corruption cases is interpreted as all forms of reporting in the mass media to the wider community containing statements about an act of misuse of public resources by government officials for personal interests or commonly called corruption.

The probability of a perceived audit is a condition that describes participant's feelings to be examined. The instrument used in this research is a development of the instrument used by Milliron and Toy (1988). The tax compliance decision instrument was developed using a comparison ratio between the amount of income reported and the actual taxable income as well as several instrument items developed by Alm and McKee (1998).

#### Participant Selection

The participant selection process begins with distributing flyers containing the experiments, implementation, and registration procedures to become participants. Dissemination of information about this experiment is aimed at individuals who come from Pontianak and who have income. The use of individuals with income as participants in this study refers to Karter (1996) who states that experimental research can provide maximum results, when the participants used are close to the real reality phenomenon.

Participants are individuals who voluntarily register to be participants before the experiment takes place, which consist of individuals with income and obligations to pay taxes and are domiciled in the city of Pontianak. Participants in this study are expected to be able to approach the actual phenomenon of reality.

#### 3.4 Research Design

The implementation of this experiment is divided into four (4) stages. The purpose of using the four stages in this experiment is to make it easier for participants to understand the tasks that must be carried out in the experiment.

1. The first stage: It is a registration session for experimental participants and the distribution of computer numbers, usernames, and password numbers, as well as experimental instructions about the tasks that must be done.
2. Second stage: At this stage, participants take their respective places and get some initial explanations about the process of running the experiment that they have to do. Each participant will be faced with a computer unit that contains a special program that is prepared in accordance with the objectives of this study. The experimental scenario was designed to observe the participant's response to the number of taxable income reports on the income actually received and associated with the various treatments provided which include information on the disclosure of corruption cases, audit strategies, and the level of audit probability.
3. Third stage: The third stage is the post-test experiment stage the test is intended to find out whether all participants understand well the entire process and experimental procedure.
4. Fourth stage: The last stage of this research is the participant refresher stage, which is the stage that explains why the participants were given experimental treatment. Apart from that, participants were prohibited from telling various things they did relate to this experiment to other parties who were not participants. The end of this stage is the delivery of gifts and souvenirs to participants according to the results of the experiment.

Table 1. Research Variables

Variabel	Deskripsi	Value
Tax Compliance (Tc)	Does the respondent comply with taxes	Value = 1 if comply with taxes, Value = 0 if do not comply with taxes
Gender (Gen)	Respondent's gender	Value = 1 if it is male, Value = 2 if it is female
Age (Age)	Respondent's age	Respondent's age (Years)
Happiness (Hap)	The measure of the respondent's happiness	Value = 1 if Very Unhappy, Value = 2 if Unhappy, Value = 3 if Happy, Score = 4 if Very Happy
Altruism (Alt)	Respondent's concern for surroundings	Value = 1 if you answer Disagree, Value = 2 if you answer Neutral, Value = 3 if you answer Agree, Value = 4 if you answer Strongly Agree

### 3.5 Experimental Manipulations or Interventions

#### Multiple Linear Regression Analysis

The analysis used in this study is multiple regression analysis, which is a regression model to analyze more than one independent variable. The regression equation formulated based on the developed hypothesis is as follows:

$$TC_i = \beta_0 + \beta_1 Age_i + \beta_2 Gen_i + \beta_3 Hap_i + \beta_4 Alt_i + \varepsilon_i$$

Keterangan:

Y = Tax Compliance

$\beta_0$  = Constant

Age = Age

Gen = Gender

Hap = Happiness

Alt = Altruism

$\varepsilon$  = error term

## 4. Results

There are many interrelated factors with Tax Compliance such as Gender, Age, Happiness, and Altruism. This chapter presents the results of research on the data obtained from the results of this experiment followed by twenty people, of which 12 were men and 8 were women. Where five people are included in the group who view the success of The Corruption Eradication Commission (positive frame), and 15 people are included in the group that sees it from the point of view of state failure (negative frame). For the group that chose to see corruption as a success of The Corruption Eradication Commission, it consisted of 3 men (60 percent) and two women (40 percent). While the second group is participants who see corruption in terms of the state's failure to safeguard its assets, consisting of 7 men (47 percent) and 8 women (53 percent). So based on gender, the characteristics of the participants in the two groups are relatively different, as shown in Table 2.

Table 2. Demographic Characteristics by Gender

Framing \ Gender	Male	Female
Positive	3	2
Negative	7	8

If you look at the number of participants who choose between the two groups, it can be seen how each gender chooses. The difference between men and women is in the way of thinking. According to research conducted by Ragini Verma, the female brain is more able to relate memory and social circumstances. From Crawford, et al

(1992) it is understood that women display more fear and sadness than men who display more anger. Women also easier to recognize their emotions from facial expressions and expressions that are often spoken. Women expect and assume that they will be cared for and treated well, on the other hand, they also assume that they must be responsible for the welfare and well-being of others, so they tend to express themselves when they are in an emotional state that does not match their expectations and assumptions.

This is the reason why women are able to see from various points of view and draw conclusions faster than men. Unlike women, men prefer to see things that are clearly visible, they do not have a good "connection" about things that involve feelings, emotions, or outpouring of the heart. This is triggered by the male brain which is not designed to be connected to feelings or emotions, so they usually very rarely involve feelings in making a decision. In the first group, men were dominantly chosen who viewed The Corruption Eradication Commission's success in uncovering corruption cases, because we're men (because women are more emotional when it comes to choosing failure groups).

Table 3. Demographic Characteristics by Age

Age	Total
20-26	9
27-33	8
34-40	0
41-47	1
48-54	2

By age, most of the participants for both groups were between twenty-one and thirty years of age. The first four participants in the first group were within that age limit, only one participant was older than that age. Even for the second group, eighty-six percent of the participants or as many as eight people were also at that age limit, the rest were above the average. Characteristics of participants based on age when the two groups are combined can be seen in Table 3 and the specific characteristics between the two groups can be seen in Table 1.3 The older the age the more cases are seen.

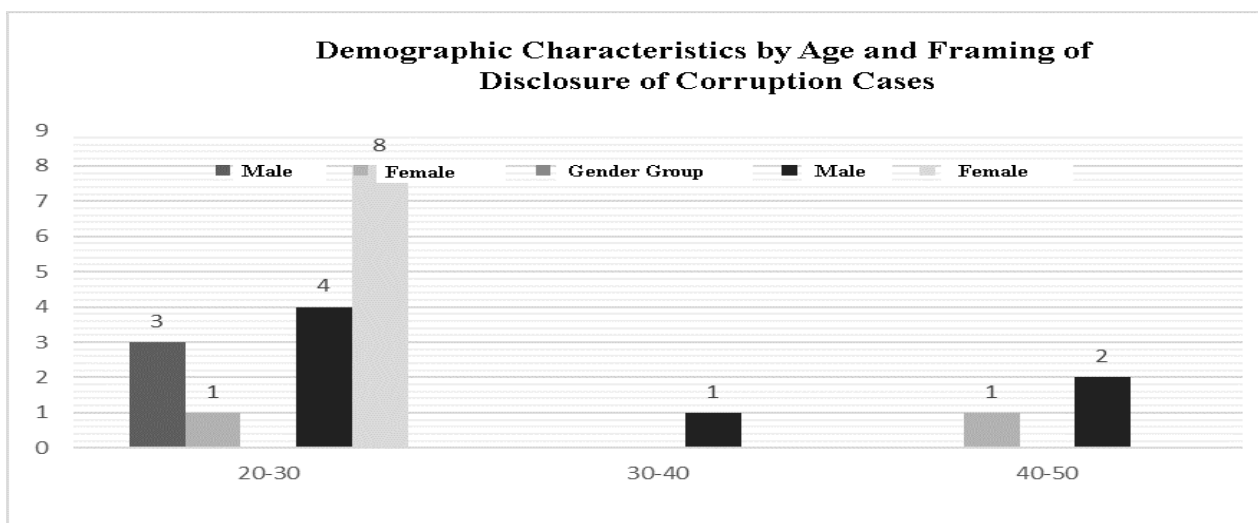


Figure 1. Demographic Characteristics by Age and Framing of Disclosure of Corruption Cases

In this case, we realize that many of the participants think that corruption is a thing that is detrimental to the state, it can be seen from the choice of many participants who choose to see corruption as a failure of the state to protect state assets. Starting from the participants who are young to old, have different views on assessing corruption cases, but not significantly.



The younger the age of the participants, the more doubtful they are in making decisions, on the contrary, the more mature the participants are, the more confident they are in making decisions. Figure 1.3 illustrates the doubts of young people who decide to see corruption from a positive or negative side because that age dominates the choices in the two groups of participants. Some of the young participants became a group that chose to assess corruption cases from the positive side, namely the success of The Corruption Eradication Commission in uncovering corruption cases, some of them considered the state's failure to protect state assets. Meanwhile, adult or mature-age participants can be said to be consistent in making decisions, it can be seen from the number of participants that age does not dominate in the two options available. This age mostly decides in assessing corruption as the state's failure to safeguard assets, although there is one participant of this age who chooses the success of The Corruption Eradication Commission in uncovering corruption cases.

Participants' happiness parameters were measured by the questions Very Unhappy, Unhappy, Happy, and Very Happy. On average, participants answered Happy as many as 8 peoples and very Happy 12 peoples. Can be seen in Table 4.

Table 4. Demographic Characteristics by Happiness Level

Happiness Level	Total
Happy	8
Very Happy	12

Concern for surroundings or altruism is one of the demographic factors related to tax compliance. This study obtained results where the average respondents answered Disagree as many as 4 people, agree as many as 4 people, and Strongly Agree as many as 12 people. Can be seen in Tabel 5.

Table 5. Demographic Characteristics based on Altruism

Altruism	Total
Don't Agree	4
Agree	4
Very Agree	12

In the baseline treatment, from as many as five rounds of play, 75% of the participants chose frame 2, namely corruption as the government's failure to protect state assets. While the remaining 25% chose frame 1, namely corruption as the success of The Corruption Eradication Commission. The greater number of decisions that choose frame 2 may be because individuals think the government has failed to protect state assets. The following is a test of the significance of the proportion of the population that chooses to disclose corruption cases as a failure of the government or the success of The Corruption Eradication Commission in baseline treatment.

Table 6. Tax Compliance Decisions by Framing Group

Decision	Framing		Z Test – two-sample proportion test
	1	2	
Comply	12	36	0,00 (1,96)
Ancomply	13	39	0,00 (-1,96)

\*Denote significantly at  $\alpha = 5\%$

From Table 6 the results of the test of the proportion of the population who choose frame 1 there are 12 (12 percent) participants who choose to comply and 13 (13 percent) choose not to comply in reporting their income, and the results of the test of the proportion of the population who choose frame 2 are 36 (36 percent) participants who chose to comply and 39 (39 percent) chose not to comply in reporting their income. From the

test of the proportion of the population that chooses frame 1 and frame 2, it shows that the value of Z count < Z table so it can be said that there is no significant difference in the proportion of the population in tax compliance decisions in the framing group.

#### Multiple Regression Analysis

In the Multiple Regression Analysis test, the results were found which can be seen in Table 7 below.

Table 7. Multiple Linear Regression Test

Variable	Coefficient	Std. Error	z- Statistics	Prob
C	-15.12896	9.787565	-1.545732	0.1222
GENDER	-2.775606	1.898708	-1.461840	0.1438
AGE	-0.301269	0.162729	-1.851354	0.0641
HAPPINESS	5.586757	2.941070	1.899566	0.0575
ALTRUISM	2.654334	1.462559	1.814857	0.0695
R-squared	0.675460			
Prob(LR statistic)	0.001136			

Table 7 presents the results of the regression test to test the effect of treatment on Tax Compliance. From the results above, it can be seen that Age, Happiness, and Altruism have an effect on Tax Compliance, while Gender has no effect on Tax Compliance.

The regression results of the Age variable show a z-statistical value of -1.851354, which means that the Age variable has an effect on Tax Compliance, and the coefficient value obtained shows a negative value, which means that the Age variable has a negative effect on Tax Compliance. The increasing age of taxpayers one year will reduce the probability of taxpayers complying by 2.42% (e-0.301269). From the results of this study, it was found that there was a difference between young and old taxpayers. It was found that young taxpayers were more obedient than older taxpayers. This is because people at a young age are more attached to a work agency where are required to fulfill their tax compliance in accordance with the applicable tax laws.

The regression results of the Happiness variable show a z-statistic value of 1.899566, which means that the Happiness variable has an effect on Tax Compliance, and the coefficient value obtained shows a positive value, which means that the Happiness variable has a positive effect on Tax Compliance. The happier a taxpayer will increase the probability that the taxpayer complies.

Altruism variable regression results show a z-statistical value of 1.814857 which means that the Altruism variable has an effect on Tax Compliance, and the coefficient value obtained shows a positive value, which means that the Altruism variable has a positive effect on Tax Compliance. The greater the altruism of a taxpayer, the greater the probability that the taxpayer will comply.

And finally, the only variable that has no effect on Tax Compliance is the Gender variable with the results of a regression test with a z-statistic value of -1.461840 means that the Gender variable has no effect on Tax Compliance. This shows that gender does not affect taxpayer compliance.

#### 5. Discussion

Based on evidence from a lab experiment conducted on June 29, 2022, at the Computer Laboratories of the Faculty of Economics and Business, Universitas Tanjungpura, The Province of West Kalimantan, Indonesia regarding the effect of the framework for disclosure of corruption cases and tax compliance decisions based on the results of answers to experimental questions in the form of individual income and tax compliance, it can be concluded that below this.

1. Age variable has a significant negative effect on Tax Compliance
2. Happiness variable has a significant positive effect on Tax Compliance
3. Altruism variable has a significant positive effect on Tax Compliance
4. Gender variable has no effect on Tax Compliance

This study has limitations on research subjects who are less representative based on income levels so the

conclusions drawn are very likely to be biased. This is due to the difficulty of being able to capture subjects with a taxable income level of 15% (IDR50,000,000 - IDR250,000,000), 25% (IDR250,000,000 - IDR500,000,000), 25% (IDR500,000,000) per year. Another limitation is that there are several research subjects who are participating in laboratory experiments for the first time so that they do not internalize the experimental scenario and have an impact on biased decision-making.

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