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# Distribution of Taxpayer Compliance With Culture Dimension As An Intervening Variable in Makassar

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## Abstract

**Purpose:** This study aims to investigate how perceived behavior, arbitrary standards, and cultural attitudes influence the distribution of taxpayer compliance. **Research design, data and methodology:** The 125 respondents to the study, the majority of whom belonged to the Makassar and Bugis tribes, were taxpayers who were registered at the regional office of the Directorate General of Taxes of South, West, and Southeast Sulawesi and who owned companies in South Sulawesi. Using the Smart PLS program with Structural Equation Modeling (SEM) Method. **Results:** According to direct impact Culture, Subjective norms and attitudes have significant impact on Distribution of Taxpayer Compliance. While Perceived doesn't have significant impact on Distribution of Taxpayer Compliance. Subjective norm and Perceived have significant impact on culture while attitude doesn't have significant impact on Culture. **Conclusions:** Attitude has a favorable and considerable impact on taxpayer compliance. Subjective norms have a good and considerable impact on taxpayer compliance. Perceived behavior has a negligible and minimal impact on taxpayer compliance. Taxpayer compliance is significantly and favorably influenced by culture. The belief that one cannot influence cultural attitudes regarding Distribution of Tax Payer Compliance. Culture can be mediated by subjective norms in terms of taxpayer compliance. Perceived behavior has the power to influence culture in favor of Distribution of Tax Payer Compliance.

**Keywords :** Attitude, Distribution of Tax Payer Compliance, Perceived Behavior

**JEL Classification Code:** G40, H26, H31

## 1. Introduction<sup>1</sup>

The tax sector is one of the main sources of state income. Additionally, tax money plays a significant part in the State Revenue and Expenditure Budget (APBN). The Directorate General of Taxes (DGT) is responsible for managing the APBN's annual increase in tax revenue. The Directorate General of Taxes (DGT) in this situation has two (2) methods for boosting tax revenue: (1). Tax coverage ratio, which aims to increase the number of taxpayers, and (2). Distribution of Tax Payer Compliance ratio, which aims to improve taxpayer compliance.

Revenues that aim to increase the welfare of everyone by enhancing and expanding public services distribute taxes not only for the benefit of taxpayers but also for those who are not required to pay taxes. Additionally, one of taxes' purposes is to close the wealth gap among citizens in order to ensure a fair distribution of welfare.

The issue of taxpayer compliance, Mukiyidin et al., (2021) continues to be a fascinating area of study everywhere, including in Indonesia. The still low tax percentage, which fluctuated over the course of five years and was just 8.33% in 2020, provides insight into

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Indonesia's degree of Distribution of Tax Payer Compliance. This tax ratio information is shown in Table 1 below.

**Table 1: Tax Ratio**

No	Year	Ratio
1	2016	10,37
2	2017	9,89
3	2018	10,24
4	2019	9,76
5	2020	8,33

Source : Indonesia Ministry of Finance (2021)

While the Distribution of Tax Payer Compliance rate varies from year to year, it reached 77% of the target of 80% in 2020 when Covid was launched thanks to several taxation-related policies implemented by the government.

Proposal for Distribution of Tax Payer Compliance is broken into four sections: (i) demographic (e.g. age, gender, and education), (ii) noncompliance opportunity (e.g. income level, income source, and occupation), (iii) attitudes and perceptions (e.g. fairness of the tax system and peer influence), and (iv) tax system/structure (e.g. complexity of the tax system, probability of detection and penalties and tax rates).

Damayanti & Martono (2018) conducted research on Distribution of Tax Payer Compliance using Distribution of Tax Payer Compliance as the dependent variable and tax morality and society as the independent variables. 480 people participated in the research, which was conducted in six major Indonesian cities: Jakarta, Makassar, Medan, Surabaya, Yogyakarta, and Bandung. The respondents were adults aged 17 and older who were chosen at random using a systematic approach.

Motivated by these investigations, the writers hope to replicate the study in the way they have, specifically with regard to the independent and dependent variables. The study employed a dependent variable of taxpayer compliance, with attitude, subjective norm, and perceived value as the independent variables. Additionally, I added additional independent variables, specifically culture, based on research suggesting that culture can influence the distribution of taxpayer compliance (Damayanti & Martono, 2018). In the respondents aged 17 years and above were selected using a random systematic methodology, whereas in this study, the authors used taxpayers from Buginese tribes. Because earlier writers had joined the Buginese organization and saw firsthand the many unique things members encountered regarding Distribution of taxpayer compliance, the author is highly interested in conducting this research back. Because the respondents are a tribe that pays a large amount of taxes to this country, the respondents become more fascinating to research. It is becoming more and more alluring because 73% of income taxpayers are from Buginese tribes, which account for 54% of Makassar

City's tax earnings. The Small and Medium Enterprises provided the corpses.

## 2. Literature Review

### 2.1. Human Resource Management

The agency theory is the theory used in this study. It makes the assumption that economic actors acting purely for their own benefit are the principal and the agent, and that these actors are rational thinkers and doers who struggle to discern between preference, trust, and information. The agency relationship resulted from conflicts of interest that later surfaced between the principal and the agent. Under the terms of the contract, the principal assigns authority to the agent to carry out a task on the principal's behalf and gives the agent the freedom to make the best choices for the principal.

The premise of this study is that, for the sake of national development, the state or government has the authority to impose taxes on its citizens. The amount of development costs that the state or government will pay in order to motivate them to maximize the withholding tax by selecting what they are actually entitled to under tax laws and regulations. The taxpayers who self-assess are the agents mentioned in this article; it is their responsibility to ensure that the goals of the central government—namely, maximizing tax collection—can be met. If all parties agree that the following step should maximize the tax, then it is anticipated that the agent will operate in the principal's best interests, Damayanti et al., (2015).

Tax revenue is the lifeblood of the social contract between the government and its communities, where the social contract is the collective or social choice on the provision of public goods and services for society as payment for tax payments. Taxes are a source of sustainable funding for construction, and they also serve as a conduit between the state and its citizens. The primary components of the aforementioned definition are as follows: taxes may be imposed, do not accept or obtain contraband, and are used to pay regular government spending.

According to James & Alley, (2004), tax morality is the innate desire to pay taxes because one feels obligated to do so or confident in one's ability to use taxes as a means of supporting the nation. Tax morality evaluates an individual's attitude and character rather than their specific actions. This could be seen as a moral duty to pay taxes, based on the belief that doing so benefits society. The degree of public engagement, the degree of confidence, the degree of autonomy or decentralization, demographic considerations, economic conditions, national pride, deterrence, and taxing structure are a few examples of indicators of tax morality.

Tax culture, in which the traditional understanding of a nation's tax culture is intimately linked to the character exhibited by the development of its tax system. examined the tax culture in tax offices and among taxpayers. It was their opinion that the issues stemmed from "doing guidance on compensation in connection with a breach of work by the tax authorities: and" "to contribute to the culture of tax through tax disputes." Accordingly, in this instance, the relationship between the tax authorities and the taxpayer, as well as the behavioral patterns that result from that interaction, define the tax culture. The interaction between tax authorities and taxpayers, tax regulations, and national culture are three factors that influence the tax culture.

## **2.2. Distribution of Tax Payer Compliance**

Because Distribution of Tax Payer Compliance is still low worldwide, Distribution of Tax Payer Compliance is still a problem in every nation. The three key components of Distribution of Tax Payer Compliance, according to (James & Alley, 2004), are payment accuracy, filling accuracy, and reporting accuracy. Distribution of Tax Payer Compliance involves complying with preset tax reporting requirements, doing so at the proper time, and by completing the necessary tax returns.

According to the definition of Distribution of Tax Payer Compliance offered by Le et al. (2020), Allingham & sandmo (1927). Distribution of Tax Payer Compliance is the desire of taxpayers to abide by the tax laws in order to achieve economic equilibrium in a nation. In contrast, James & Alley (2004) asserted that Distribution of Tax Payer Compliance refers to the reporting of all income and the payment of all taxes in accordance with the rules, guidelines, and judgments of the courts. The following are the indicators used to measure Distribution of Tax Payer Compliance: Taxpayers correctly complete the form and comprehend the applicable tax legislation (3). Correctly count, (4) Pay end.

## **2.3. Theory of Planned Behavior**

According to the Theory of Planned Behavior, which is a derivation of Theory of Reasoned Action (TRA) (Ajzein, 1991), this theory describes how each person behaves. According to the Theory of Planned Behavior, which includes the three variables; attitudes, subjective norms, and perceived behavioral control, a person's behavior is based on intentions that are controlled by and influenced by the aforementioned three variables: attitudes, subjective norms, and perceived behavioral control, Le et al. (2021).

The criteria for evaluating social and ethical norms were expanded by Chau & Leung (2009) to include a cultural

component. This cultural component was designated as one of the factors influencing taxpayer compliance.

The theory of planned behavior by Kusmawati & Muchlis (2021) is used in Indonesian research on Distribution of Tax Payer Compliance with a behavioral approach, while boosting the variable of collectivist culture affecting the Distribution of Tax Payer Compliance in book form.

## **2.4. Culture**

Cultural variables are one of the factors that affect taxpayer compliance, according to the cultural dimension proposed by Hoftsede (2001) which was then expanded upon by Chau & Leung (2009). Hoftsede (2001) asserts that cultural considerations play a key role in the disparities between American and Chinese cultures, which have an impact on taxpayer compliance.

Indonesia is a country rich in culture, and each province has its own distinctive culture. For instance, South Sulawesi is home to four different ethnic groups: the Bugis, the Makassar, the Mandar, and the Toraja. The Bugis ethnicity is known as Siri Na Pesse, while one of South Sulawesi's cultures is known as Siri Na Pacce, also known as Makassar. Culture that reflects one's own identity and the character of a community is called siri na pacce culture. In South Sulawesi, this culture has been practiced as a way of life for centuries.

Distribution of Taxpayer Compliance denotes the willingness of the taxpayer to comply with the law and fulfill their tax duties without the requirement for an examination, in-depth inquiry, warning, or threat of penalties and/or the use of administrative or legal action. Fulfill compliance. The self-assessment system, in which the taxpayer is in charge of determining tax responsibilities and then appropriately and timely paying and reporting the tax, is based mostly on voluntary tax commitments. Among other things, Taxpayer Compliance Distribution Indicators: formal observance, documentation of compliance. Formal compliance is a limited type of obedience whereby the taxpayer complies with the tax laws. greater substantial compliance falling under its purview, specifically adherence to the word and spirit of important tax laws.

## **3. Research Methodology**

Individual taxpayers with enterprises in South Sulawesi are used in this study. Additionally, while the Covid epidemic was still ongoing, data was gathered via a questionnaire that was distributed via Google forms to each regional office of the Directorate General of Taxes. Beginning in January and running through May 2022. In the meantime, we obtain secondary data from the South, West,

and Southeast Sulawesi regional office of the Directorate General of Taxes. We sent out 150 surveys, but only 125 people responded, entering and processing data for 125 taxpayers. Purposive sampling was used as the method of data gathering. A Structure Equation Model (SEM) was used to analyze the data, assisted by software for partial least squares (PLS). The uniqueness of this study is that it emphasizes South Sulawesi's indigenous culture as an intervening or mediating element. That we can see the conceptual framework on Figure 1 below :

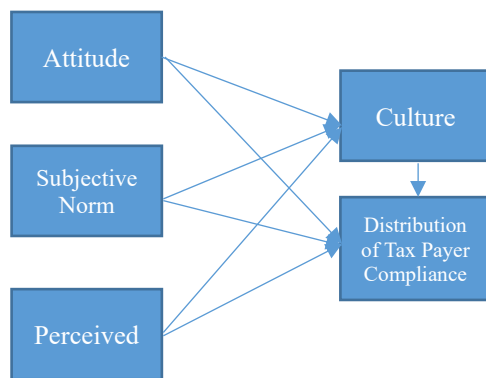


Figure 1: Conceptual Framework

## 4. Results

The SEM-PLS approach was used to process primary data in order to study the relationship and influence between the varying dimensions of taxpayer compliance, which include attitudes, subjective norms, and perceived behavioral control on compliance through culture.

The data that has been input into the SmartPLS model construct is then calculated (run) to ascertain its reliability and validity. Repeat this procedure as necessary until all indicators' loading factor values are over the 0.70 threshold for validity. In the meantime, to improve the validity and reliability of this model, indicators with a loading factor value lower than 0.70 must be eliminated.

The SmartPLS computer application was utilized in this work to do multivariate Structural Equation Modeling (SEM) analysis. There are two types of hypothesis tests: the t test to determine if variables are positively or negatively correlated, and the coefficient of determination test to determine how much the independent variable accounts for the dependent variable.

The dependent variable in this study is taxpayer compliance. Using a Likert scale of 1 to 5, where (1) is strongly disagree, (2) is disagree, (3) is neutral, and (4)

agrees, (5) strongly agree . The indicators, which are: (1) taxpayers understand tax regulations, (2) correctly complete forms, (3) correctly compute, (4) correctly pay, and (5) pay on time, were taken from research by Sihaan (2012).

### 4.1. Descriptive Data Analysis

The respondents in this study are South Sulawesi-based taxpayers who own enterprises there. where only 125 of the 150 people who received surveys responded. The characteristics of our respondents can be broken down into several categories, including gender (there are 81 male respondents and 44 female respondents), age (there are 6 respondents between the ages of 20 and 30), age (there are 41 respondents between the ages of 31 and 50), and age (there are 78 respondents over the age of 50). According to the most recent data, 18 respondents completed high school, 21 completed a diploma, 78 completed an undergraduate degree, 6 completed a master's degree, and 2 completed a PhD degree. Additionally, depending on the business's age, there were 92 respondents with a response age of under five years, 15 with a response age of between five and ten years, and 18 with a response age of over ten years.

### 4.2. Outer Test Model

It is possible to say that the outer model defines how each indicator connects to its latent variable by specifying the relationship between the latent variable and its indicators. A number of factors, including convergent validity, discriminant validity, composite reliability, Average Variance Extracted (AVE), and Cronbach's alpha, are taken into consideration while interpreting the outer model.

### 4.3. Convergent Validity

The magnitude of the loading factor for each construct is measured by convergent value. Although a loading factor between 0.5 and 0.60 can be accepted while the model is still being developed, a loading factor beyond 0.70 is strongly advised. Model for PLS Algorithm and value for loading indicator. Because there are two invalid indicators in this test—Y3 0.606 and Z4 0.687—the outer loading test must be redone after the invalid indicators have been eliminated from the model. The results of the second outside loading test are displayed in the Figure 2 below:



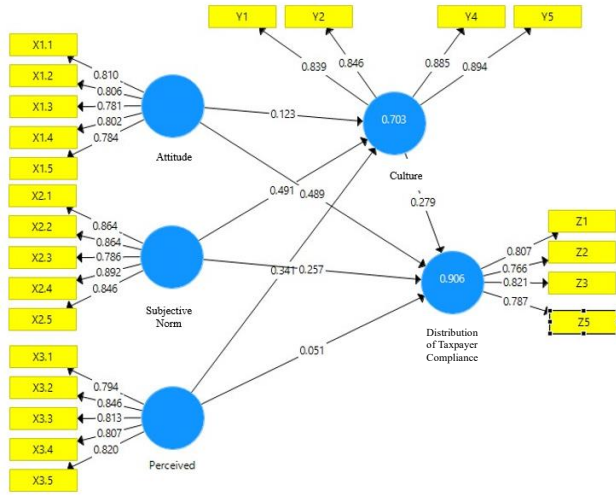


Figure 2: SmartPLS Results Framework

The results of the second outer loading test reveal that the outer loading value for the attitude construct, which is represented by five indicators, is X1 of 0.810, X12 of 0.806, X13 of 0.781, X4 of 0.802, and X15 of 0.784. The loading indicator values for the Subjective Norm construct, as determined by five indicators, were X21 = 0.864, X22 = 0.864, X23 = 0.786, X24 = 0.892, and X25 = 0.846. The loading indicator value of X31 is 0.794, X32 is 0.864, X33 is 0.813, X34 is 0.807, and X35 is 0.820 in the Perceived construct, which contains 5 measuring indicators. The loading indicator values for the Cultural construct, which has four measuring indicators, are Y1 of 0.839, Y2 of 0.846, Y4 of 0.885, and Y5 of 0.894. The loading indicator values for the Mandatory Compliance Contract are Z1 0.807, Z2 0.766, Z3 0.821, and Z5 0.787. The loading indicator value is > 0.7, which makes it a valid measure of the construct out of all the indicators in each construct.

**4.4. Discriminant Validity.**

The discriminant value can be used to determine if a variable has sufficient discriminant validity by evaluating the correlation between the indicator and the targeted construct, which must be higher than the correlation with other constructs. The variable is said to possess high discriminant validity if the indicator correlation is higher than the indicator correlation with other constructs.

Cross-loading the construct meant for subjective norms yields a score of loading indicator X21 of 0.864, which is much higher than the cultural construct's 0.833, required compliance's 0.807, Attitude's 0.810, and perceived's 0.794.

**4.5. Composite Reliability**

The consistency of each indication in the latent variable used to assess the variable is indicated by a high composite reliability value. The variable has strong internal consistency according to the composite reliability value > 0.7 criterion. The table 2 below displays the whole composite reliability value.

**Table 2: Composite Reliability Test**

	Composite Realibility
Culture	0.923
Distribution of Tax Payer Compliance	0.873
Subjective norm	0.929
Perceived	0.909
Attitude	0.897

Source : Data Processed (2023)

The table above demonstrates that the Cultural construct's composite dependability score is 0.923, Mandatory Compliance is 0.873, Subjective Norm is 0.929, Perceived is 0.909, and Attitude is 0.897. It is considered to have strong internal consistency because the five constructs received a composite dependability value of > 0.70.

**4.6. Average Variance Extracted (AVE)**

The AVE value indicates whether the variance for each indicator in the construct that these variables can capture is greater than the variance resulting from measurement mistakes. AVE value expected > 0.5. The Cultural construct has an AVE value of 0.0.751, Mandatory Compliance of 0.633, Subjective Norm of 0.724, Perceived of 0.666, and Attitude of 0.635. The table 3 below displays the complete results.

**Table 3: Value of Average Variance Extracted (AVE)**

	Average Variance Extracted
Culture	0.751
Distribution of Tax Payer Compliance	0.633
Subjective norm	0.724
Perceived	0.666
Attitude	0.635

Source : Data Processed (2023)

**4.7. Model Test for Structure (Inner Model)**

By examining the value of R2, or the Goodness of the Fit test, the structural model is put to the test. The cultural construct has an R2 value of 0.703, which means that the constructs of attitude, subjective norm, and perceived can

account for 70.3% (0.780 x 100%) of the variation in culture, with the remaining 29.7% (100% - 70.3%) being explained by factors that were not part of the research. Distribution of Tax Payer Compliance's R-square score is 0.906, which indicates that 90.6% (0.906 x 100%) of variations in Distribution of Tax Payer Compliance can be accounted for by the dimensions of Attitude, Subjective Norm, Perceived, and Culture. The table 4 below shows the results of the full R-square value:

**Table 4:** R-Square Value

	R Square
Culture	0.703
Distribution of Tax Payer Compliance	0.906

Source : Data Processed (2023)

The value (original sample), standard error (standard deviation), t-statistical values, and p-values for the parameter coefficients are all displayed in the table 5 below.

**Table 5:** Multiple Regression Analysis

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values	Info
Culture-> Distribution of Tax Payer Compliance	0.279	0.269	0.051	5.446	<b>0.000</b>	<b>Significant</b>
Subjective Norm -> Culture	0.491	0.483	0.092	5.355	<b>0.000</b>	<b>Significant</b>
Subjective Norm -> Distribution of Tax Payer Compliance	0.257	0.259	0.064	4.020	<b>0.000</b>	<b>Significant</b>
Perceived -> Culture	0.341	0.355	0.083	4.082	<b>0.000</b>	<b>Significant</b>
Perceived -> Distribution of Tax Payer Compliance	0.051	0.061	0.053	0.959	<b>0.338</b>	<b>Not significant</b>
Attitude,-> Culture	0.123	0.112	0.073	1.688	<b>0.092</b>	<b>Not significant</b>
Attitude, -> Distribution of Tax Payer Compliance	0.489	0.490	0.052	9.367	<b>0.000</b>	<b>Significant</b>

Source : Data Processed (2023)

**Hypothesis 1**

The correlation between attitude and culture is 0.123, with 0.073 for standard error, 1.688 for t-statistic, and 0.092 for p-values. H1 should be rejected because the p-value for

0.092 is more than 0.05 and the t-statistic value is 1.688 < 1.96. According to these findings, Attitude does not significantly improve Culture.

**Hypothesis 2**

The relationship between subjective norms and culture has a coefficient of 0.491, a standard error of 0.092, a t-statistic of 5.355, and p-values of 0.000. H2 is satisfied because the p-value is 0.000 < 0.05 and the t-statistical value is 5.355 > 1.96. According to these findings, attitudes significantly enhance culture.

**Hypothesis 3**

The standard error value is 0.083, the p-value is 0.000, the coefficient of the perceived cultural influence is 0.341, and the t-statistic is 4.082. H3 is satisfied because the p-value is 0.000 < 0.05 and the t-statistic value is 4.082 > 1.96. According to these findings, Perceived significantly influences Culture.

**Hypothesis 4**

The t-statistic is 9.367, the standard error is 0.052, the p-values are 0.000, and the attitude influence on Mandatory Compliance has a coefficient value of 0.489. H4 is satisfied because the p-value is 0.000 < 0.05 and the t-statistical value is 9.367 > 1.96. These findings show that Attitude significantly improves Mandatory Compliance.

**Hypothesis 5**

The influence of subjective norms on required compliance has a coefficient of 0.257, a standard error of 0.064, a t-statistic of 4.020, and a p-value of 0.000. H5 is satisfied because the p-value is 0.000 < 0.05 and the t-statistic value is 4.020 > 1.96. According to these findings, subjective norms significantly improve mandatory compliance.

**Hypothesis 6**

The perceived effect on required compliance's coefficient is 0.051, its standard error is 0.053, its t-statistic is 0.959, and its p-values are 0.338. H6 is not met because the t-statistic is 0.959 < 1.96 and the p-value is 0.338 > 0.05. These findings show that the favorable impact on mandatory compliance is seen as being negligible.

**Hypothesis 7**

The standard error value is 0.051, the t-statistic value is 5.446, the p-values are 0.000, and the coefficient of cultural effect on mandatory compliance is 0.279. H7 is satisfied because the p-value is 0.000 < 0.05 and the t-statistical value is 5.446 > 1.96. According to these findings, Culture significantly improves Mandatory Compliance.

**4.8. Indirect impact.**

The table 6 below shows the results of the coefficient values for the direct and indirect effects.

**Table 6:** Indirect Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Info
Subjective Norm -> Culture-> Distribution of Tax Payer Compliance	0.137	0.129	0.033	4.179	0.000	Significant
Perceived -> Culture -> Distribution of Tax Payer Compliance	0.095	0.096	0.031	3.052	0.002	Significant
Subjective Norm -> Culture -> Distribution of Tax Payer Compliance	0.034	0.030	0.020	1.698	0.090	Not significant

Source : Data Processed (2023)

**Hypothesis 8**

The indirect influence of attitude toward mandatory compliance through culture has a coefficient value of 0.034, a standard error value of 0.020, a t-statistic value of 1.698, and a p-value of 0.090. H8 is not satisfied because the t-statistic is 1.698 < 1.96 and the p-value is 0.090 > 0.05. According to these findings, attitude is not a key mediator that influences Distribution of Tax Payer Compliance favorably.

**Hypothesis 9**

The indirect influence of subjective norms on required compliance through culture has a coefficient value of 0.137, a standard error value of 0.033, a t-statistic value of 4.179, and a p-value of 0.000. H9 is satisfied because the t-statistic value is 4.179 > 1.96 and the p-value is 0.000 < 0.05. According to these findings, the subjective norm is a strong mediator with a favorable impact on Distribution of Tax Payer Compliance.

**Hypothesis 10**

The t-statistic is 3.052, the standard error is 0.031, the coefficient of the indirect effect seen on Distribution of Tax Payer Compliance through culture is 0.095, and the p-value is 0.000. H10 is satisfied because the t-statistic value is 3.052 > 1.96 and the p-value 0.000 < 0.05. According to this finding, perceived significance as a mediation with a favorable impact on the Distribution of Tax Payer Compliance is considerable.

**5. Conclusion**

The following findings from the outcomes of our research are based on the research and data analysis that have been conducted and reported in the preceding chapter:

Cultural attitudes are not positively or significantly impacted, Subjective norms have a good and important impact on culture, Culture is thought to have a positive and strong behavioral impact. Attitude has a favorable and considerable impact on taxpayer compliance. Subjective norms have a good and considerable impact on taxpayer compliance. Perceived behavior has a negligible and minimal impact on taxpayer compliance. Taxpayer compliance is significantly and favorably influenced by culture. The belief that one cannot influence cultural attitudes regarding Distribution of Tax Payer Compliance. Culture can be mediated by subjective norms in terms of taxpayer compliance. Perceived behavior has the power to influence culture in favor of Distribution of Tax Payer Compliance.

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