THE INFLUENCE OF AUDIT PROBABILITY, SANCTION SEVERITY, AND SOCIAL NORMS ON ENFORCED TAX COMPLIANCE WITH PATRIOTISM AS MODERATION

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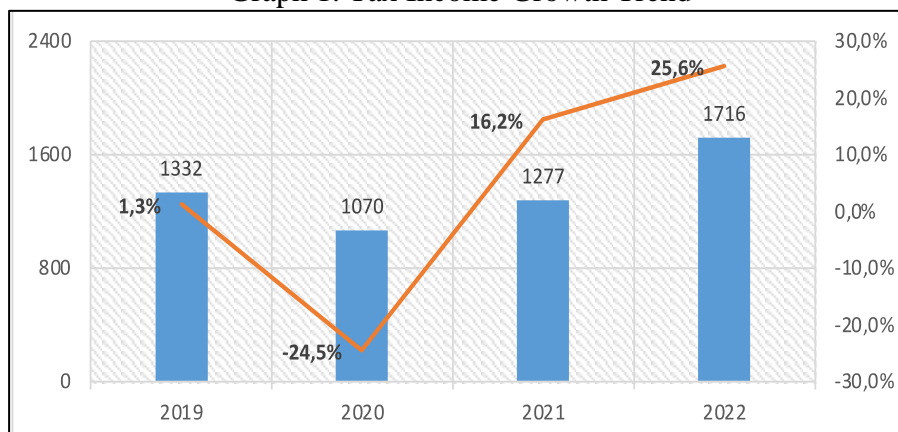[2] rizky.aji94@kemenkeu.go.id, Directorate General of Taxes

Abstract
This study aims to determine the effect of audit probability, sanction severity, social norms on enforced tax compliance with patriotism as a moderator variable. The object of this research is an individual who carries out independent work in Jakarta and its surrounding areaThis study uses primary data consisting of 200 respondents' answers that have been collected. This subject have choosed because their income is not always deducted from tax by withholding system, making it prone to tax fraud. Data analysis was performed using the Partial Least Square (PLS) model with the Structural Equation Modeling (SEM) method. The test results show that audit probability, sanction severity, social norms, patriotism partially have a significant positive effect on enforced tax compliance, while patriotism manages to moderate the effect of social norms on enforced tax compliance with a negative relationship. This indicates that a sense of patriotism is not the main element that moderates tax compliance. Although patriotism directly affects tax compliance. The Government should have law enforcement policy to taxpayers dan build social norms which encourage taxpayers to obey their tax obligation.
Keywords: Patriotism, Social Norms, Tax Compliance

INTRODUCTION

To support various programs aimed at driving economic growth, the state expenditure in the 2023 State Revenue and Expenditure Budget (APBN) was agreed upon at Rp 3,061.2 trillion. Furthermore, in the 2023 APBN, to support the budget expenditure, the Government has set a target for state revenue amounting to Rp 2,463.0 trillion. The magnitude of this state revenue target mostly comes from tax revenues. This is evident from the composition of the APBN, where 82.05% of state revenue is contributed by the tax sector. The following information regarding the performance of tax revenue by the Directorate General of Taxation (DGT) will be presented as follows:

Graph 1. Tax Income Growth Trend

Source: processed by the author based on Kemenkeu.go.id

Based on Graph 1, it can be observed that the efforts of the Directorate General of Taxes (DGT) in collecting tax revenue are deemed suboptimal. This is evidenced by a decline in tax revenue by -24.5% in 2020 compared to the performance in 2019. In the subsequent year, 2021, despite experiencing a growth of 16.2% compared to 2020, the realization of tax revenue in 2021 still remains below the realization in 2019. Based on the comparison of the growth in tax revenue realization, it is evident that further efforts from the DGT are required to enhance tax

revenue performance. One of the indicators that can be utilized to measure tax revenue performance is the tax ratio value within a country. The tax ratio value of Indonesia will be elaborated as follows:

Graph 2. Tax Ratio (% GDP)
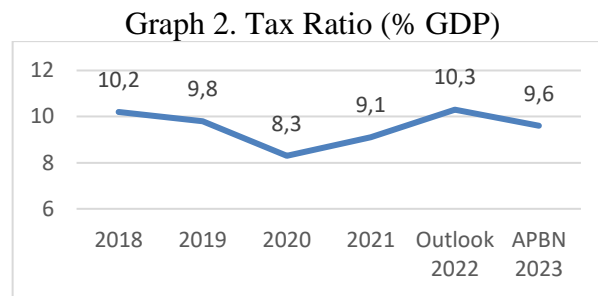
Source: processed by the author based on Nota Keuangan APBN 2023

The tax ratio figures for Indonesia during the years 2017-2019 ranged approximately at 9.9 percent in 2017, 9.8 percent in 2019, and reached 10.2 percent in 2018. However, the tax ratio value reached its lowest point in 2020 at 8.3 percent of GDP. Several years later, there was an increase in the tax ratio, amounting to 9.1 percent in 2021 and 10.3 percent in the 2022 outlook, as a result of the economic activities' recovery.

The success in achieving tax revenue realization and tax ratio performance is not solely attributed to the role of tax authorities but is also supported by the active involvement of Taxpayers (TP). The active participation of TP itself is crucial, particularly given the current tax collection system in place, namely the self-assessment system. The self-assessment taxation system implemented by the Directorate General of Taxes (DGT) still has several weaknesses. According to Tarjo & Kusumawati (2006), these weaknesses in the self-assessment system include difficulties in its proper implementation or even abuse. Such issues can indeed threaten the level of taxpayer compliance.

Taxpayer compliance is an intriguing issue, especially in countries employing self-assessment systems in tax collection. When discussing tax compliance, Marfiana (2018) distinguishes between two types: formal tax compliance and material tax compliance. Formal tax compliance pertains to taxpayers' understanding of tax regulations, filling out tax forms, and the procedures for tax payment and reporting. Material tax compliance, on the other hand, relates to accurate tax calculations and payment in accordance with prevailing tax regulations. What then is the picture of taxpayer compliance in Indonesia? Presented below is an illustration to explain the level of taxpayer compliance in Indonesia. For formal tax compliance levels, it can be observed from the compliance rate of Annual Income Tax Returns (SPT Tahunan PPh). Further details will be provided in Table 1 below.

Table 1. Achievement of Annual SPT Compliance Level

KPI Name	Realization in 2020	Realization in 2021	Realization in 2022
level of compliance in submitting annual personal and corporate income tax returns (strategic)	-	99,50%	99,67%
level of compliance in submitting annual personal and corporate income tax returns (regional based)	-	99,61%	104,10%
percentage of achievement of compliance level for submission of annual tax returns for corporate and individual persons	**97,04%**	**99,60%**	**104,03%**

Source: DGT's Performance Report in 2022

According to the Directorate General of Taxes Performance Report for the Year 2022, generally, the compliance rate of Annual Income Tax Returns (SPT) for Individuals as well as Corporations experienced an increase from 2020 to 2022, with a rate of 97.04% in 2020 rising to 99.60% in 2021. In 2022, there was also an increase in the compliance rate of SPT submission to 104.03%. Apart from compliance data concerning SPT submission, it is pertinent to examine material tax compliance. One benchmark that can be utilized to gauge the level of material tax compliance is through the percentage of tax revenue realization.

Table 2. KPI Achievement Level of Taxpayer Compliance in Terms of Tax Revenue

KPI Name	Realization in 2020	Realization in 2021	Realization in 2022
The percentage of tax revenue realization from the Supervision of Periodic Payments (PPM) activities	-	105,19%	99,67%
the percentage of tax revenue realization from from the Material Compliance Testing (PKM) activities	-	99,61%	104,10%

Source: DGT's Performance Report in 2022

Based on Table 2, both the percentage of tax revenue realization from the Supervision of Periodic Payments (PPM) activities and from the Material Compliance Testing (PKM) activities have exceeded the targets set at over 100% and indicate an upward trend from 2021 to 2022. The percentage of tax revenue realization from PPM increased from 105.19% in 2021 to 116.21%, while from PKM, it rose from 101.27% to 107.14%. Considering the Key Performance Indicators (KPIs) of Annual Income Tax Return (SPT Tahunan) submissions and revenue from tax payments, it can be concluded that taxpayer compliance performance is satisfactory and has improved. However, the recent increase in tax avoidance cases raises concerns. The Acting Head of the State Revenue Policy Center at the Fiscal Policy Agency (BKF), Pande Putu Oka Kusumawardhani, as cited in Ardianto (2021), stated that the number of corporate taxpayers reporting losses for five consecutive years has increased, yet these taxpayers remain active in continuous operations and even expand their businesses in Indonesia. Supporting this statement, Ardianto (2021) reported an increase in the number of corporate taxpayers reporting loss SPTs from 2015 to 2019, totaling 9,496 taxpayers, representing an 83% increase compared to the period from 2012 to 2016, which saw 5,199 taxpayers. This increase indicates a rise in tax avoidance practices.

Generally, research on tax compliance is based on three theoretical models: deterrence theories, economic and psychological models, and behavioral models (Nguyen et al., 2019). Research on compliance is necessary because when taxpayers do not voluntarily adhere to tax regulations and authority, the self-assessment system can lead to potential tax revenue loss (Nguyen et al., 2019). Therefore, tax revenue strategies and policies in various countries aim to enhance taxpayer compliance, including enforced tax compliance.

Recent research on tax compliance not only involves economic factors but also encompasses social and psychological factors to provide a more comprehensive discussion on tax compliance. Additionally, Alm et al. (2012) argued that it is increasingly clear that taxpayer behavior cannot be analyzed based solely on classical economic considerations; thus, psychological perspectives are necessary. Consequently, the determinants of tax compliance in this study range from tax audits and the severity of sanctions to social norms and patriotism.

Based on the above discussion, this study aims to analyze the influence of audit probability, sanction severity, and social norms on enforced tax compliance. Furthermore, aside from norms, another factor suspected to influence taxpayer compliance is patriotism. Patriotism is closely related to a citizen's love and pride for their country. Expressions of patriotism can

include paying taxes, and patriotism has both direct and indirect effects on taxpayer compliance (Marfiana, 2022).

Moreover, Zubaidah (2011) noted a phenomenon in Indonesia wherein patriotic values such as national discipline, pride, and national responsibility are diminishing. The decline of patriotic values may hinder taxpayer compliance. This study employs patriotism as a moderating variable to assess its influence on the relationship between the three independent variables (audit probability, sanction severity, and social norm) previously discussed and tax compliance. This choice is based on patriotism's ability to moderate (strengthen) the impact of tax rate reductions on taxpayer compliance (Putra & Supartini, 2019). In line with this, Marfiana (2022) concluded that patriotism can moderate other variables to enhance tax compliance. The various phenomena described above underscore the need for further research in this area.

Previous studies examining the relationship between audit probability, sanction severity, and enforced tax compliance were conducted by Liu (2014), Nguyen et al. (2020), and Paleka et al. (2022). Liu (2014) and Nguyen et al. (2020) found that audit probability and sanction severity significantly and positively influence enforced tax compliance. However, Paleka et al. (2022) found that audit probability and sanction severity do not significantly influence enforced tax compliance.

Previous studies examining social norms, such as those by Liu (2014), Nguyen et al. (2020), and Paleka et al. (2022), found that social norms significantly and positively influence enforced tax compliance. Furthermore, regarding moderation effects, patriotism can moderate the impact of tax rate reductions on taxpayer compliance (Putra & Supartini, 2019). Additionally, Alshira'h & Jabbar (2020) found that patriotism moderates the effects of tax penalties and tax audits on tax compliance. Consistent with this, Marfiana (2022) concluded that patriotism can moderate other variables to enhance tax compliance.

LITERATURE REVIEW
Slippery Slope Theory of Tax Compliance
The Slippery Slope theory framework on tax compliance was first introduced by Kirchler in 2007. This theory originates from the notion that the tax climate in society can vary between antagonistic and synergistic climates. In antagonistic conditions, taxpayers and authorities resist each other, whereas in synergistic conditions, there is cooperation between taxpayers and tax authorities.

This theoretical framework continues with the idea that tax compliance is divided into two main dimensions: the authority of tax authorities and trust in tax authorities. Furthermore, Kirchler (2007) explains that the authority's strength refers to taxpayers' perception of tax officials' potential to detect unlawful tax avoidance. This can be achieved through regular and comprehensive tax audits and by imposing substantial penalties on tax evaders. As for the dimension of trust in tax authorities, it is interpreted as the opinion held by certain individuals and social groups that tax authorities have good intentions and work beneficially for the greater good (Kirchler, 2007). In less favorable conditions, such as low trust in authorities, Kirchler (2007) adds that tax compliance can be increased by encouraging the enhancement of authority strength through a series of actions such as increasing the probability of audits and detection and imposing heavy penalties.

Theory of Planned Behavior
The Theory of Planned Behavior is an important theory in the realm of social psychology that seeks to elucidate human behavior. This theory, introduced by Ajzen (1991), is an extension of the Theory of Reasoned Action pioneered by Ajzen and Fishbein (1970). The Theory of Planned Behavior posits that an individual's behavior is driven by three factors: behavioral belief, normative belief, and control belief (Nurwanah et al., 2018). The first factor, behavioral

belief, stems from outcome beliefs and the evaluation process of those outcomes. The second factor, normative belief, consists of normative expectations from others such as family, peers, company leaders, tax officials, and tax consultants (Nurwanah et al., 2018). The third factor, control belief, represents individuals' perceptions of the presence of factors that influence their behavior and their perceptions of how these factors affect their behavior.

This research focuses on the second factor, normative belief. Benk (2011) elucidates that normative belief is also related to subjective norm. Furthermore, Benk (2011) defines subjective norm as "subjective norm refers to the opinions of other individuals who are important for individuals that will perform the behavior or are taken as a reference as regards to this behavior." Based on this definition, one of the variables used by Benk (2011) in the study to explain the influence of normative belief on tax compliance is the social norm variable.

Audit Probability

Efforts are made to enforce the law as a consequence of implementing the self-assessment taxation system. In principle, the application of the self-assessment system in collecting tax revenues is believed to increase tax revenue because this system relies entirely on taxpayers' willingness to actively fulfill their tax obligations (voluntary compliance) (Damayanti & Martono, 2018). The self-assessment system is a system in which taxpayers are granted full authority by the state to calculate, pay, and report their own taxes owed in accordance with applicable tax regulations (Hutagaol, 2007). The extent of authority granted by tax authorities to taxpayers makes taxpayer compliance crucial. This authority can pose a threat by increasing taxpayers' risk of avoiding their tax obligations. As a counterbalance, tax authorities are granted the authority by law to enforce rules rigorously, thereby compelling taxpayers to comply with tax regulations (Prihandini, 2018).

One effort to improve tax compliance, especially enforced tax compliance, is by increasing the number of audits or expanding the taxpayer base subject to audit. Through audits, it becomes possible to uncover non-compliant taxpayer behavior when reporting their taxes. Based on the aforementioned exposition, the researcher hypothesizes in this study that H1: Audit probability has a significant positive effect on enforced tax compliance.

Sanction Severity

According to Asada (2019), sanctions refer to "coercive actions taken in response to legal violations, in the execution of decisions by authorized social bodies, namely bodies that are legally empowered to act on behalf of the society or community governed by the legal system". Regarding taxation sanctions in Indonesia, the Taxation Law regulates two types of sanctions, namely criminal sanctions and administrative sanctions. Administrative sanctions entail payments for losses incurred by the state (Ningsih & Rahayu, 2016). In terms of their forms, administrative sanctions include fines, penalty interest, or increases in the amount of tax owed. Meanwhile, criminal sanctions arise from indications of criminal offenses involving deliberate actions or negligence. Furthermore, criminal sanctions may include criminal fines, imprisonment, or incarceration (Ningsih & Rahayu, 2016).

In terms of their purpose, the imposition of administrative taxation sanctions in the form of fines as regulated in the Taxation Law is for the purpose of maintaining tax administration orderliness and enhancing taxpayer compliance in fulfilling their obligation to submit Notification Letters. As for criminal sanctions, Ningsih and Rahayu (2016) opine that the imposition of criminal sanctions is intended as the state's last resort to ensure that tax regulations are genuinely complied with. Consistent with the explanations above, Swistak (2016) and Dubin et al. (1987) state that tax compliance behavior is influenced by detection and punishment factors. Based on this, the researcher states the second hypothesis, or H2: Sanction Severity has a significant positive effect on enforced tax compliance.

Social Norm

According to Gips (1965), norms are defined as "translations of values or general ideas held collectively by a community, such as what is right and wrong, adequate and inadequate, into appropriate instructional behavior that can be applied to specific situations". Furthermore, when associated with social context, social norms encompass all rules and regulations governing human actions in social interactions with one another. Cialdini and Trost (1998) define social norms as follows:

"Social norms are defined as rules and standards that are understood by members of a group, and that guide and/or constrain social behavior without the force of law" (Cialdini and Trost, 1998).

Another perspective is presented by Wenzel (2004), defining social norms as specific moral standards applicable within a group or collectively in society. Although social norms may be internalized as personal norms through self-categorization, some aspects of social norms may remain outside the individual (Wenzel, 2004). Regarding their elements, Cialdini and Trost (1998) categorize social norms into four categories: descriptive norms, injunctive norms, subjective norms, and personal norms. Descriptive norms are standard guidelines based on observations of how others behave in specific situations. Injunctive norms dictate what should be done specifically and serve as moral rules within a group. Subsequently, subjective norms are closely related to expectations of others (e.g., family, friends, colleagues). Lastly, personal norms are standards or self-expectations of appropriate behavior, which may arise from the internalization of descriptive norms, injunctive norms, and subjective norms (Bobek et al., 2007). Based on these delineations, the researcher posits the third hypothesis of this study as follows: H3: Social Norm has a significant positive effect on enforced tax compliance.

Patriotism

Krishna (2021) defines patriotism as "an expression of loyalty, love, commitment, sacrifice, and spirit in the endeavor for the glory and prosperity of one's homeland." Patriotism sentiments typically arise in times of war. However, patriotism is also crucial for the implementation of government (fiscal) agendas and policies in various contexts and times, not only during wartime. One form of patriotic attitude may involve a citizen's willingness to pay taxes.

Citizens who hold steadfast to patriotic values may be willing to pay larger taxes in their homeland, not only out of patriotic duty, but also because they need to pay taxes to continue residing in their homeland (Qari et al., 2009). Based on this explanation, patriotism in terms of tax payment is known as economic patriotism. Economic patriotism is defined as an economic choice aimed at not favoring social groups, companies, or sectors understood by policymakers as insiders due to their territorial status (Cliff & Woll, 2012). Several studies state that higher patriotism correlates with higher tax compliance levels (Gangl & Kirchler, 2016 and Lavoie, 2011). Based on these discussions, the researcher states the hypotheses of this study as follows:

H4: Patriotism has a significant positive effect on enforced tax compliance.
H5: Patriotism moderates the effect of audit probability on enforced tax compliance.
H6: Patriotism moderates the effect of sanction severity on enforced tax compliance.
H7: Patriotism moderates the effect of social norms on enforced tax compliance.

METHODS

This study utilizes primary data obtained directly from respondents, namely Individual Taxpayers (IT) with freelance occupations domiciled in Jakarta and its surrounding areas. Sugiyono (2018) elucidates that primary data is a data source that provides data directly to the researcher as the data collector. This study employs a questionnaire as the data collection method. The sample selection is due to the fact that IT with freelance occupations are more

likely to engage in tax avoidance practices than those with permanent jobs (Primasari, 2016). Simply put, Marilyn (2022) explains that freelance work is work carried out by an individual with specific or particular skills and does not have a formal employment relationship.

The population of this study consists of IT with freelance occupations domiciled in Jakarta and its surrounding areas. One reason why the study is conducted in Jakarta is because Jakarta offers various job opportunities and economic prospects. Consistent with this, Romdiati & Noveria (2006) state that Jakarta is a region that provides job opportunities and economic prospects in various fields, compared to areas outside Jakarta facing economic opportunity limitations.

The dependent variable used in this study is enforced tax compliance. The instrument in this study employs a questionnaire based on research conducted by Nguyen et al. (2019) with modifications by Liu (2014). The questionnaire items related to audit probability, sanction severity, and social norms are based on research by Nguyen et al. (2019) with additions and modifications by Liu (2014). Measurement is conducted using a Likert scale ranging from 1 (very unlikely) to 5 (very likely). The questionnaire items for the patriotism variable used in this study include pride in national economic achievements, social justice, social security systems, and law enforcement performance adopted from the research by Pradini et al. (2016), which was developed from the research by Qari et al. (2009). The analysis employed in this study is Structural Equation Modeling (SEM). SEM is a multivariate analysis method developed from regression and path analysis (Muhson, 2022). Based on this, the research model in this study can be formulated as follows:

$$ETCt = \alpha + \beta_1\ APit + \beta_2\ SSit + \beta_3\ SNit + \beta_4\ PTit + \varepsilon it$$

Additionally, to gain further understanding, an analysis is conducted using three open-ended questions that will be used to gather opinions from various respondents regarding tax compliance to support the hypothesis testing results.

RESULTS AND DISCUSSION

The data analysis began with testing to determine whether the measurement instruments used were reliable and valid. Subsequently, descriptive analysis was conducted to check for any erroneous data in the questionnaire responses through analysis of minimum, maximum, and total respondents. Regarding the questionnaire, it was necessary to conduct reliability and validity tests first. Data processing and analysis were carried out using SmartPLS 3.0. The results of the descriptive statistical analysis are presented below.

Table 3. Descriptive Statistical Test Results

Kode	Mean	Min	Max	Standard Deviation	Kode	Mean	Min	Max	Standard Deviation
PT1	3,275	1	5	0,9	AP2	3,37	1	5	1,016
PT2	2,675	1	5	1,019	AP3	3,315	1	5	1,003
PT3	2,93	1	5	1,008	SS1	3,555	1	5	0,963
PT4	2,415	1	5	1,088	SS2	3,535	1	5	0,953
SN1	3,665	1	5	1,184	ET1	3,31	1	5	1,041
SN2	4,09	1	5	1,035	ET2	3,105	1	5	1,046
SN3	3,88	1	5	1,121	ET3	3	1	5	1,095
AP1	3,105	1	5	1,097	ET4	3,365	1	5	1,073

Source: processed from SmartPLS 3

Inner and Outer Model Testing

In testing the validity of the questionnaire results, the first step is to conduct the Convergent Validity test. Convergent validity can be measured through the loading factor values of latent variables with their indicators. Regarding convergent validity, Muhson (2022)

revealed that if the loading factor value is less than 0.7 (in red), it means the item is not valid, whereas if the loading factor value exceeds 0.7 (in green), it means the item can be considered valid.

Based on the results of the Convergent Validity test, it is known that all indicators have values above 0.7 (in green), indicating that the testing can proceed to the next stage. The next step after meeting validity criteria is reliability testing. The purpose of reliability testing is to examine the consistency of respondents' answers or measure the consistency of the measurement instrument (Chin, 1995). Construct reliability testing is performed by measuring the values of composite reliability and Cronbach's alpha. The results of the reliability testing show that all variables have Cronbach's alpha and composite reliability values above 0.7, indicating that the data has good reliability.

The next step is to test the inner model. This inner model testing is evaluated by measuring the R-Square for dependent variables and the coefficient path values for independent variables. The results of the R-Square testing are presented as follows:

Table 4. R-Square Test Result

	R Square	R Square Adjusted
Enforced Tax Compliance	0,289	0,263

Source: processed from SmartPLS 3

Based on Table 4, the obtained R-square value is 28.9%. This indicates that the dependent variable, enforced tax compliance, can be explained by the independent variables in the regression equation by 28.9%. The remaining 71.1% is influenced by other factors not discussed in the research model. Cohen (1988) as cited in Paleka et al. (2022) uses the values of 0.26 (substantial), 0.13 (moderate), and 0.02 (weak), which in this context demonstrate a substantial explanatory power of the dependent variable.

Hypothesis Test

Hypothesis testing was conducted by examining the path coefficient values in the SmartPLS application. The confidence level used in this research is 95% with a 5% error rate. The testing procedure involved utilizing the bootstrapping menu and selecting a one-tailed test. Presented below are the results of hypothesis testing with bootstrapping in SmartPLS 3.

Table 5. Bootstrapping SmartPLS Test Result

	Original Sample (O)	P Values	Significancy
Patriotism --> Enforced Tax Compiance	0,148	0,004	Significant
Audit Probability --> Enforced Tax Compiance	0,169	0,014	Significant
Sanction Severty --> Enforced Tax Compiance	0,339	0,000	Significant
Social Norm --> Enforced Tax Compiance	0,119	0,037	Significant
Audit Probability*Patriotism --> Enforced Tax Compiance	-0,018	0,409	Not Significant
Sanction Severty *Patriotism --> Enforced Tax Compiance	0,050	0,260	Not Significant
Social Norm*Patriotism --> Enforced Tax Compiance	-0,135	0,037	Significant

Source: processed from SmartPLS 3

Hypothesis testing is carried out by looking at the path coefficient value in the SmartPLS application. Based on Table 5, it is known that audit probability, severity, social norms and patriotism have a positive and significant effect on enforced tax compliance. Regression equation:

Enforced Tax Compliance = 0,148*PT + 0,169*AP + 0,339*SS + 0,119*SN - 0,018*AP*PT + 0,050*SS*PT - 0,135*SN*PT + ε.

The Effect of Audit Probability on Enforced Tax Compliance

The p-value (one-tailed) for the probability of audit on enforced tax compliance is 0.014, which is smaller than alpha=0.05, indicating evidence that the probability of audit significantly positively influences enforced tax compliance. This implies that the higher the probability of audit, the greater the level of enforced tax compliance among Taxpayers with freelance occupations in the surrounding areas of Jakarta. These findings are consistent with the research conducted by Liu (2014) and Nguyen et al. (2020). According to the slippery slope theory, this theory explains that tax compliance can be achieved by taking actions such as increasing the authority's power and building trust in the authority. Authority power is considered high if audits are frequent and fines are perceived as heavy (Kirchler et al., 2014).

What about the conditions in Indonesia? Based on the Annual Report of the Directorate General of Taxes (DGT), it is known that the audit coverage ratio of the DGT in 2021 was only 1.99% for Corporate Taxpayers and 0.36% for Individual Taxpayers. These figures have decreased compared to the realized audit coverage ratio in 2020, which was 2.42% for Corporate Taxpayers and 1.11% for Individual Taxpayers. These numbers are below the average standard of IMF member countries, which is 3% - 5% (Marlisza and Yulianti, 2022). This reflects that the probability of audit within the DGT is still not optimal.

The Effect of Sanction Severity on Enforced Tax Compliance

The p-value (one-tailed) for sanction severity concerning enforced tax compliance is 0.000 or smaller than alpha=0.05, indicating evidence that sanction severity significantly and positively influences enforced tax compliance. This implies that the heavier imposition of sanctions corresponds to a higher level of enforced tax compliance among taxpayers engaged in freelance work in the surrounding areas of Jakarta. These findings align with studies conducted by Liu (2014) and Nguyen et al. (2020).

One economic theory related to tax behavior is the rational choice theory introduced by Becker (1968). The theory aims to explain tax avoidance or non-compliance behavior as a rational choice. Each taxpayer determines the extent to which they conceal income as a benefit against the costs incurred when caught, based on the probability of audit and the magnitude of sanctions or fines (Quesada et al., 2014). Consequently, taxpayers face a trade-off between gaining benefits from non-compliant tax behavior and considering the consequences of bearing the severity of sanctions if caught during an examination.

There are several considerations for the government regarding these findings. Adequate sanctions remain necessary in an appropriate form, depending on the taxpayer's ability to pay. Sanctions such as fines or imprisonment are two possible forms of retribution, while publicly disclosing tax evaders' names or imposing mandatory community service are alternative sanctions (Alm et al., 2012).

The Effect of Social Norm on Enforced Tax Compliance

The p-value (one-tailed) for social norm on enforced tax compliance is 0.0037. This value is smaller than alpha=0.05, indicating evidence that social norm significantly influences enforced tax compliance. It can be said that self-employed taxpayers in the vicinity of Jakarta with high social norm values tend to exhibit high levels of enforced tax compliance. These results align with the studies conducted by Liu (2014), Nguyen et al. (2020), and Paleka (2022).

Torgler (2003) introduced a concept to address why individuals are willing to pay taxes. This concept is related to the taxonomy of taxpayers, which was further developed by Kustiawan et al. (2019), dividing taxpayers into four categories. One category in this taxonomy is the Social Taxpayer. Social taxpayers tend to pay taxes or comply due to being driven by social norms (Kustiawan et al., 2019). Alm et al. (2012) suggest that social norms regarding proper behavior need to be promoted and communicated, and steps need to be taken to strengthen the identification of residents with the community.

The Effect of Patriotism on Enforced Tax Compliance

The p-value (one-tailed) for the influence of patriotism on enforced tax compliance is 0.004, which is smaller than alpha=0.05, providing evidence that patriotism significantly positively influences enforced tax compliance. This suggests that self-employed taxpayers in the vicinity of Jakarta with high levels of patriotism tend to exhibit high levels of enforced tax compliance. While there is no existing literature or prior research specifically addressing the impact of patriotism on enforced tax compliance, there are several previous studies examining the influence of patriotism on tax compliance in general.

Jannah et al. (2018) assert that studies on the influence of patriotism on tax compliance are based on social identity theory. This theory posits that patriotism is associated with categorizing oneself as a member of a particular social group, such as a nation or specific region (Tajfel and Turner, 1986). This categorization is accompanied by positive feelings such as love and pride in the achievements of a nation (Federico et al., 2005).

One manifestation of citizens' pride is participating in nation-building efforts, including contributing to fulfilling their tax obligations. This sense of pride can enhance citizens' motivation to comply with tax regulations. Furthermore, several studies have found evidence that higher levels of patriotism are associated with higher levels of tax compliance (Gangl & Kirchler, 2016, and Lavoie, 2011).

The Moderating Effect of Patriotism on the Probability of Auditing Enforced Tax Compliance

The research findings indicate that the p-value (one-tailed) for the interaction between audit probability and patriotism is 0.409, which is greater than alpha=0.05. Therefore, there is evidence that the patriotism variable cannot moderate the relationship between audit probability and enforced tax compliance.

While there is currently no research addressing the influence of patriotism as a moderator variable on the relationship between audit probability and enforced tax compliance, studies have examined its impact on tax compliance. Research conducted by Musyarofatun (2022) provides evidence that patriotism cannot moderate the influence of tax audits on tax compliance among SME taxpayers in Indonesia. This is because taxpayers tend to feel more fearful when their tax non-compliance is detected during tax audits, rather than due to the patriotism exhibited by SME taxpayers. Thus, patriotism cannot moderate the influence of tax audits on tax compliance among SME taxpayers in Indonesia (Musyarofatun, 2022). Based on these explanations, self-employed taxpayers in the vicinity of Jakarta are considered more compliant due to the influence of perceptions regarding audit probability, rather than their patriotism.

The Moderating Effect of Patriotism on Sanction Severity on Enforced Tax Compliance

The p-value (one-tailed) for the interaction between sanction severity and patriotism is 0.260. This value is greater than alpha=0.05. Therefore, there is evidence that the patriotism variable cannot moderate the relationship between sanction severity and enforced tax compliance.

This may be attributed to the diminishing values of patriotism in Indonesian society. Consistent with this, Hartono (2020) argued that the spirit of nationalism and patriotic attitudes are declining. Additionally, based on respondents' answers regarding patriotism variables, this study found that self-employed taxpayers in the vicinity of Jakarta tend to have low levels of patriotism based on the mean values or average questionnaire responses (PT2=2.675; PT3=2.93; PT4=2.415). These mean values are less than 3 (neutral) on a scale ranging from 1 (very unproud) to 5 (very proud). Only one indicator, PT1, has a mean value above 3, which is 3.275.

While there is currently no research addressing the influence of patriotism as a moderator variable on the relationship between sanction severity and enforced tax compliance, studies have examined its impact on tax compliance sanctions. Research by Musyarofatun (2022) provides evidence that patriotism cannot moderate the influence of tax sanctions on tax compliance among SME taxpayers in Indonesia. This is because taxpayers tend to feel more compliant when they are aware of sanctions for tax evasion, not due to patriotic attitudes but rather due to coercion. Therefore, patriotism cannot moderate the influence of tax sanctions on tax compliance among SME taxpayers in Indonesia (Musyarofatun, 2022). Based on these explanations, self-employed taxpayers in the vicinity of Jakarta are considered more tax compliant due to the influence of sanction severity, rather than their patriotism.

The Moderating Effect of Patriotism on Social Norms on Enforced Tax Compliance

The research results also indicate that the p-value (one-tailed) for the interaction between social norm and patriotism is 0.037. This value is smaller than alpha=0.05. Therefore, there is evidence that the patriotism variable can moderate the relationship between social norm and enforced tax compliance, and it has a negative direction.

This may be attributed to the diminishing values of patriotism in Indonesian society. Consistent with this, Hartono (2020) argued that the spirit of nationalism and patriotic attitudes are declining. This is further supported by the lack of patriotic attitudes among the current digital-era younger generation (Hartono, 2020). These findings align with the demographic data of the respondents in this study. The number of respondents under the age of 25 is 74, representing approximately 37% of the total respondents. This number is significantly higher compared to respondents over 40 years old, who only make up 10 respondents, representing 5% of the total respondents.

Social norms regulate society in general and may not necessarily influence individual decisions or behaviors. In line with this, Basri & Surya (2014) stated that social norms are constructed from social pressure and the influence of significant individuals around taxpayers. Meanwhile, patriotism is more closely related to personal norms. Research conducted by Yucedogru (2016) incorporates patriotism as a factor under individual behavior attitudes.

Open Question Results

This research uses open questions to support hypothesis testing. The author presents answers based on certain categories. The results of the survey answers are presented as follows:

Table 6. Compulsion to Fulfill Obligations

Respon Answer	Frequency	Percentage	Cumulative Percentage
Not Force/Willing	163	81,50%	81,50%
Sometimes	4	2,00%	83,50%
Forced/Slightly Forced	28	14,00%	97,50%
Others/No Opinion	5	2,50%	100%

Source: processed by the author

It is known that a majority of the respondents, namely 28 respondents (14%), stated that they feel compelled to comply with tax payment and reporting. The remaining four respondents indicated feeling compelled sometimes, while five other respondents either did not express an opinion or their opinions could not be categorized. In their explanations, some respondents mentioned that they pay and report their taxes to avoid sanctions or evade tax audits. The results of the subsequent open-ended question are presented as follows:

Table 7. Tax Liability Reporting according to Actual Conditions

Respon Answer	Frequency	Percentage	Cumulative Percentage
Reported	20	10,00%	10,00%
Unreported	165	82,50%	92,50%
Others/No Opinion	15	7,50%	100,00%

Source: processed by the author

It is noted that a majority of the respondents, amounting to 165 respondents (82.5%), stated that not all Indonesian citizens (WNI) have reported their taxes yet. Additionally, 20 respondents (10%) expressed the opinion that all WNIs have already reported their taxes. Some respondents who believed that all WNIs have reported their taxes provided explanations that failure or delay in tax reporting could result in monetary fines. The results of the subsequent open-ended question are presented as follows:

Table 8. Fulfillment of Tax Obligations according to Actual Circumstances

Respon Answer	Frequency	Percentage	Cumulative Percentage
I have already filed my own tax returnsI have already filed my own tax returns	152	76,00%	76,00%
have not/did not report their own taxes	27	13,50%	89,50%
Others/No Opinion	21	10,50%	100,00%

Source: processed by the author

Based on Table 8, it is known that 27 respondents (13.5%) stated that they have not reported their taxes accurately and on time according to the actual circumstances. The remaining 21 respondents (10.5%) answered that they had no opinion or their opinions could not be categorized. Based on the recapitulation of responses, several important points were obtained from the explanations of the open-ended question provided by the respondents. Firstly, eight respondents explained that they reported their taxes according to the actual circumstances and on time to avoid fines or penalties when not reporting taxes or when tax evasion is detected. Secondly, there were explanations from respondents stating that "until now, taxes have been reported according to the actual circumstances because I have been working, I realize the need to report taxes on time to avoid being audited or inspected." This indicates that taxpayers report taxes according to the actual circumstances and on time not only to avoid fines but also to avoid audits. Lastly, there were explanations from respondents stating that "because of laziness to deal with legal matters" and "the punishment for tax evasion is very severe."

CLOSING
Conclusion

The findings of this study indicate that an increase in the probability of audit has a positive and significant effect on enforced tax compliance. Consistent with this, an increase in sanction severity also has a positive and significant effect on enforced tax compliance. Based on this research, to create a deterrent effect in tax compliance, the severity of sanctions is considered to play a more significant role than the probability of audit. Similarly, the results indicate that an increase in social norms has a positive and significant effect on enforced tax compliance. These findings suggest that the perception of social acceptance is also a primary determinant of enforced compliance. As hypothesized, an increase in patriotism has a positive and significant effect on enforced tax compliance. The manifestation of national pride by citizens includes contributing to the development of the country by fulfilling their tax obligations.

However, contrary to expectations, the findings suggest that patriotism has not successfully moderated the influence of the probability of audit on enforced tax compliance. This indicates that patriotism is not able to encourage the probability of audit to increase enforced tax compliance among Individual Taxpayers with freelance occupations. This is because Taxpayers tend to feel more afraid when their tax avoidance behavior is exposed through tax audits, rather than due to the patriotism exhibited by Taxpayers. Similarly, the study indicates that patriotism has not successfully moderated the influence of sanction severity on enforced tax compliance. This suggests that the presence of patriotism does not encourage the severity of sanctions to increase enforced tax compliance among Individual Taxpayers engaged in freelance occupations. This is because Taxpayers tend to comply more when they know there are penalties for tax evasion, rather than due to the patriotism exhibited by Taxpayers.

Furthermore, other research findings suggest that patriotism can moderate the influence of social norms on enforced tax compliance but with a negative direction of the relationship. This may be because the values of patriotism in Indonesian society, particularly among Individual Taxpayers engaged in freelance occupations in the surrounding areas of Jakarta, are diminishing. Additionally, social norms in this context exert control over society in general and may not necessarily influence individual or personal decisions. In contrast, patriotism is more closely related to personal norms. Furthermore, the excessive coercive nature may lead to resistant behavior or resistance to tax regulations, including from Taxpayers who initially recognize the importance of patriotism.

Suggestion

From the findings of this study, it is expected that the Directorate General of Taxes (DGT) will be able to promote and communicate social norms regarding proper behavior with appropriate steps to be accepted by society. For example, utilizing mass or social media to reinforce tax compliance as a form of ethical behavior and collaborating with other organizations to promote compliance, thereby demonstrating that paying taxes is socially and ethically acceptable behavior.

Furthermore, the DGT is expected to send admonition letters to Taxpayers with messages containing behavioral elements. Another aspect is to encourage the Audit Coverage Ratio (ACR) to increase the probability of audits in order to detect non-compliant taxpayer behavior. The DGT can also utilize Compliance Risk Management (CRM) to facilitate the compilation of examination proposal materials.

Lastly, the DGT is expected to be more assertive in applying the sanctions currently in place to Taxpayers who violate tax regulations. This is done to demonstrate fairness in the tax system to taxpayers who have been compliant. Adequate sanctions such as fines and criminal penalties are still necessary in appropriate forms, depending on the ability of tax violators to pay. Alternative sanctions that can be applied to Taxpayers may include publicizing the names of tax evaders or imposing mandatory work in social services as alternative sanctions.

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