

Sentiment Analysis on Tax Compliance: Pros and Cons

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Abstract: This study aims to look at related sentiments of "Tax compliance" around the world published by journals with that theme. This study uses a qualitative method with a sentiment analysis approach. The data used is secondary data with the theme "Tax compliance" obtained from the Scopus database of the 100 most relevant scientific publications. Data is processed using the software SentiStrength for extracting and classifying sentiments. The results of the study found that negative sentiment was the highest with a percentage of 42%, followed by neutral sentiment at 33% and positive sentiment with a percentage of 25%. Related research Tax compliance experienced fluctuations in the number of sentiments throughout the period 1981 to 2023. There were several positive and negative sentiments related to the topic of tax compliance which could be further elaborated so that stakeholders, especially the government, could increase state tax revenues.

Keywords: Tax compliance; Sentiment analysis; SentiStrength; Scopus.

JEL Classification Codes: H20; H25; H26.

INTRODUCTION

Tax is a mandatory levy levied on the income and property of individuals, companies, or institutions by the government (Akanbi, 2020). Another definition describes the tax as a mandatory payment or fee that local, state, and national governments collect from individuals or businesses to cover the cost of services, goods, and general government activities (Tax Foundation, 2023). This explains that taxes must be carried out or obeyed by all people who are taxpayers, where this is related to tax compliance. Tax compliance refers to the taxpayer's decision to comply with relevant laws and tax regulations by paying taxes on time and accurately (Ayuba et al., 2016). Tax compliance is very important for the government to provide goods and services to its citizens and balance the budget. Furthermore, tax compliance can be voluntary or forced, and can result from interactions between taxpayers' trust in authority (Kirchler & Wahl, 2010).

However, developing countries still have a low level of tax compliance due to the many obstacles faced by voluntary tax compliance. One of the main reasons is due to tax audits and other law enforcement actions (Alabede et al., 2011; Bandara & Weerasooriya, 2021). Several factors influence taxpayer compliance behavior, including economic factors such as income levels, tax rates, tax benefits, and fines which are important determinants of taxpayer compliance (Barbuta-Misu, 2011). In addition, the probability of being audited and the severity of the audit, psychological factors such as tax

awareness, perception of fairness, and trust in authority, behavioral models indicate that social norms, moral values, and peer pressure also affect tax compliance (Barbuta-Misu, 2011; Slemrod, 2019; Nguyen et al., 2019; Bandara & Weerasooriya, 2021; Hayat et al., 2022).

Furthermore, taxpayers are more likely to comply with tax laws when they perceive the tax system to be fair and when they trust the authorities (Hayat et al., 2022). Taxpayers are also more likely to comply when they believe that the penalties for non-compliance are severe and when they see a high likelihood of being audited. In addition, taxpayer compliance can be affected by the complexity of the taxation system, the ease of submitting tax returns, and the availability of information and assistance from the tax authorities (Bandara & Weerasooriya, 2021). Saad (2012) and Gberegbe et al (2015) explained further that perceived fairness plays an important role in tax compliance behavior, positive perceptions of fairness in tax-related matters will strengthen tax compliance, and vice versa negative perceptions of fairness weaken it.

Perceived justice can be expressed in the form of distributive justice, procedural justice, and interactional justice. Distributive justice refers to the perceived fairness of the distribution of tax burdens and benefits, while procedural justice refers to the perceived fairness of the procedures used to determine tax obligations and resolve disputes. Interactional justice refers to the perceived fairness of the interactions between taxpayers and tax authorities (Verboon & Goslinga, 2009; Gberegbe et al., 2015). Given the many factors that cause low tax compliance, the government or policymakers need a strategy to increase tax compliance. Strategies to increase tax compliance through perceptions of fairness can be carried out by increasing tax awareness, reducing tax complexity,

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and informing taxpayers about their actual tax obligations. Tax administrations should focus on increasing perceptions of fairness by informing taxpayers about their actual tax obligations and the benefits of paying taxes (Gangl & Torgler, 2020).

Taxpayers must be provided with clear and transparent information about the taxation system, including tax rates, tax benefits, and fines for non-compliance (Sidik et al., 2019), and allowed to provide feedback on the taxation system and to participate in decision-making processes (Verbon & Goslinga, 2009). In addition, policymakers should consider the role of trade-offs and benefits in tax compliance, as these factors mediate the effect of equity on personal views of tax compliance. Finally, a more progressive tax schedule can increase tax morale and improve compliance among taxpayers who view the tax system as fair and just (Castañeda, 2023).

Given the magnitude of the influence of tax compliance, it is important to do research related to the extent of research on Tax Development Compliance. Several studies that are relevant to this discussion include Airports & Weerasooriya (2021) discussing tax compliance and its relationship; Sari et al (2023) mapped tax compliance research in Indonesia; Newman et al (2018) explain the effect of tax knowledge on tax compliance in Small and Medium Enterprises (SMEs) in developing countries; Devos (2013) explains tax compliance theory and its literature; Al-Zaqeba et al (2018) explain tax compliance to individual taxpayers; Gangl & Torgler (2019) explain how to achieve tax compliance by the wealthy; Kornhauser (2007) examines the normative and cognitive aspects of tax compliance; and research from Marandu et al (2015) explains the determinants of tax compliance.

This study uses SentiStrength analysis and bibliometrics. SentiStrength analysis is used to test sentiments, both positive, neutral, and negative sentiments. Besides that, it can also measure how long the sentiment will last. The results of the bibliometric analysis became the starting point and background for this research, especially related to the saturation and gaps in research topics. Furthermore, the results of the bibliometric analysis can solve crucial problems in scientific publications, such as how to measure the distribution of articles, article authors, organizations or institutions that publish articles, and keywords along with their development trends which are discussed according to the research theme raised. Therefore, specifically, the purpose of this study is to conduct a thorough literature review by identifying gaps in research and assisting academics and practitioners to further explore research on "Tax Compliance in The Future".

PREVIOUS STUDY

Taxes are defined as mandatory payments or fees that local, state, and national governments collect from individuals or businesses to cover the costs of general government services, goods, and activities (Tax Foundation, 2023). Akanbi (2020) defines tax as a mandatory levy levied on the income and property of individuals, companies, and institutions by the government. It can be concluded that taxes are mandatory financial fees or levies imposed on taxpayers by government organizations to fund government expenditures and various

public expenditures. Taxes may be imposed on income, capital gains, estates, and purchases of goods and services.

The existence of taxes in the government system is inseparable from tax compliance. Ayuba et al (2016) explained that tax compliance refers to the taxpayer's decision to comply with relevant laws and tax regulations by paying taxes on time and accurately. Marziana et al (2010) stated that tax compliance refers to the extent to which taxpayers comply with tax laws and regulations in their own country. Meanwhile, James & Alley (2002) states that tax compliance is the willingness of individuals and other taxable entities to act under the spirit of law and tax administration without coercion.

Tax compliance is an important aspect of the functioning of government and the economy because it ensures that the government has the necessary resources to provide public goods and services. This is because tax revenues are used to fund various public expenditures, including infrastructure, education, health, and national defense. Without tax compliance, the government will have difficulty providing goods and services to its citizens, as well as balancing the budget. Apart from that, tax compliance also helps maintain a fair and just tax system, where everyone pays their fair share of taxes. Non-compliance can lead to penalties, fines, and legal consequences, which can be detrimental to individuals and businesses (Hayat et al., 2022; Barbuta-Misu, 2011).

Furthermore, tax compliance is an important factor in economic development. Warekoh (2022) found that tax compliance increases the effectiveness of taxation to influence economic development. Increasing tax revenue collection is an important priority for economic development worldwide. Tax compliance is also important for building strong and trusted public institutions, which are essential for economic development. Non-compliance with tax laws can result in reduced government revenues, which can lead to a reduction in public goods and services which can have a devastating impact on the economy. Therefore, policymakers must consider the importance of tax compliance when designing tax policies and their enforcement strategies to encourage economic development (Slemrod, 2019; Warekoh, 2022).

Quite a lot of research related to tax compliance has been carried out, including Airport & Weerasooriya (2021) which discusses tax compliance and its relationship. This study describes the different authors, organizations, and views held by various scholars regarding tax compliance and its relationship with other variables. Then, research from Sari et al (2023) maps tax compliance research in Indonesia. The results of his research found that the development of taxpayer compliance research tends to increase from year to year and most in 2019. Based on the bibliometric results, most of the publications of taxpayer compliance articles are in the journal *Accounting Analysis Journal*. Most taxpayer compliance research uses quantitative methods and primary data sources. Research with quantitative methods uses more variables of taxpayer compliance, quality of tax services, and tax sanctions. The most researched tax subject is the individual taxpayer. In addition, there are at least 5 (five) research lines related to tax compliance based on the results of bibliometric analysis using VosViewer, including tax compliance in gen-

The graph above shows the development of research related to taxpayer compliance. Based on the figure, it is known that the number of sentiments fluctuated during the period 1981 to 2023. 2020 was the year with the highest number of sentiments, reaching 12 scientific publications, which were dominated by negative and neutral sentiments with 5 publications each. Meanwhile, the highest positive sentiment occurred in 2022.

In line with this, it was found that data from 100 related scientific publications "Tax Compliance", there are pros and cons. Below is a summary of the issues found in the scientific publications that were analyzed.

Positive	Negative
Get immediate benefits	No immediate benefits
Fear of sanctions	There are no witnesses if you don't get caught (Probability)
State servant/PNS/TNI/POLRI	Not an official employed by the state
Awareness as a citizen	No awareness yet
Trust in the Government	Doubt to the Government

Source: author illustration.

Tax payment is an obligation for every citizen and corporation/company. Every taxpayer is expected to voluntarily comply with this, but in fact, there are still citizens who do not comply with paying taxes. Alm et al. (2004) acknowledge that most people dislike paying taxes, which makes it difficult for tax authorities to impose and collect taxes. Kirchler et al., (2008) said that the government has a primary interest and responsibility in ensuring that citizens comply with this obligation and behave following the provisions of the tax law, regardless of their social status. To ensure regulatory compliance, the taxation system consists of tax laws, tax policies, and tax administration (Alabede et al., 2011). According to Marti (2000), the existence of a taxation system forces individuals and corporations to give part of their income to the government as tax payments. For this reason, there are threats, implementation of audits, and fines, as part of efforts to enforce taxpayer compliance (Kirchler, 2007)

Theoretically, the literature has provided evidence showing that tax compliance is influenced by many factors, including economic, social, and psychological factors (Alm, 1999; Brooks, 2001). To overcome tax non-compliance, it is necessary to understand the factors that influence individual decisions to comply with the provisions of the tax law (Alabede et al., 2011). Fisher et al. (1992) categorize the key determinants into four group constructs known as Fischer's model of tax compliance. This model consists of the structure of the tax system (tax rates, fines, and probability of detection, as well as the complexity of the tax system); attitudes and perceptions (fairness, ethics, and peer influence); opportunities for non-compliance (level of income, source of income and occupation) and demographic factors (age, gender, and education). Fischer's model is a single model that integrates economic, social, and psychological factors, and a viable conceptual framework for understanding tax compliance behavior (Chan et al., 2000).

Furthermore, Scholz & Lubell's (1998) research reveals that trust in the government will significantly increase taxpayer compliance above the expected level of a sense of obligation to comply with the law and fear of sanctions by law enforcement agencies. Spicer & Lundstedt (1976) also stated that the choice between tax compliance and non-compliance is not only made based on sanctions but also on the influence of attitudes and norms. Another work by Nugraheni et al. (2021) states that one of the reasons for tax non-compliance is that taxpayers who carry out tax obligations do not get direct use or benefits from paying taxes. Because the tax is in the form of a contribution that is collected based on the law, the benefits cannot be felt by the community at the same time.

Tax compliance is a basic prerequisite for the successful operation of any state. Taxation allows the state to finance public spending (Sever & Stanimirovic, 2022). Therefore, a government strategy is needed to improve tax compliance for taxpayers. In Sinkovec (2012) the country of Slovenia has implemented a tax administration business strategy through a corporate compliance program which began in 2010. This project was created as an agreement between the tax authorities and certain taxpayers. The main strategic objective of this program is to increase voluntary tax compliance, namely by simplifying procedures, offering assistance to each taxpayer by signing a contract, and recognizing all types of activities that focus on tax avoidance. Effective tax enforcement has the public benefit of reducing private control because, unlike shareholders, tax authorities have disciplinary powers and incentives to monitor (Dyck & Zingales, 2004; Haw et al., 2004).

Indonesia itself implements a tax system self-assessment which gives taxpayers the freedom to calculate and report their taxes. However, an external party is needed in calculating taxes, which is referred to as a tax consultant, because taxpayers often experience difficulties in understanding tax regulations (Nugraheni et al. (2021). This is also in line with research by Alabede et al. (2011) that non-compliance with tax law is possible to be done intentionally or unintentionally. Intentional non-compliance is committed where the taxpayer deliberately damages the tax rules for personal gain, while unintentional non-compliance is possible due to ignorance, mistakes or errors in applying the tax laws. Therefore, the consultant's role as a professional is very important in increasing taxpayer compliance so that the tax consultant has two roles at once, namely as a tax compliance agent which is a representation of the government as the authority in establishing tax compliance, and as an agent for clients.

In addition, more effort is needed from the government to create, inventory, and socialize tax programs whose benefits can be directly felt by taxpayers. The tax harmonization program is perceived by taxpayers more as a burden than as a benefit. Then the pph 21 exemption program when the COVID-19 pandemic occurred a lot of misperceptions occurred (they were not immediately free and had to keep reporting) and were not optimally utilized by taxpayers. This is important for the government to do because the results of our research show negative sentiment with a percentage of 42%, the highest compared to neutral (33%) and positive sentiment (25%). In addition, one of the important determinants

of taxpayer compliance is tax benefits (Barbuta-Misu, 2011), and clear and transparent information to taxpayers about tax benefits (Sidik et al., 2019). Further confirmed by Nugraheni et al. (2021) which states that one of the reasons for taxpayer non-compliance is the use or direct benefit of paying taxes. The direct benefits of tax to taxpayers in the future will be an effective advertisement for the government, and a different (persuasive) approach and not coercion with laws and sanctions in the government's efforts to increase tax revenues in the future.

In addition, the sentiment on the tax complaint is permanent so a percentage value of 42% negative sentiment must be watched out for and followed up with government policies that can reduce negative sentiment and increase positive sentiment. Policies that have been made are maximally socialized and implemented effectively while those that have not been made must be able to reduce negative sentiments such as increasing understanding of direct benefits, and increasing awareness of taxpayers of the importance of taxes for the nation and state. Tax incentive programs such as tax deferral, exemption/exemption from tax imposition, basic reduction, and tax rates are government efforts to provide direct benefits to taxpayers to increase positive sentiment and must be sustainable.

CONCLUSION

This study aims to determine related sentiments of "Tax compliance" in the world published by Scopus database-indexed journals. The results of the study show that out of 100 scientific publications, negative sentiment is the highest with a percentage of 42%, then second place is 33% with the neutral sentiment, and last is a positive sentiment with 25%. Furthermore, related research compliance experienced fluctuations in the number of sentiments throughout the period 1981 to 2023. The highest number of sentiments occurred in 2020 with a total of 12 scientific publications.

Several positive arguments and sentiments related to tax compliance are: (1) Taxpayers will benefit directly from the taxes paid; (2) Awareness as a good citizen; (3) Taxpayers are state servants/PNS/TNI/POLRI or state civil servants; (4) The possibility of getting sanctions if they do not comply with paying taxes; and (5) Taxpayer's trust in the government for taxes that have been paid will be used for development and other positive activities. Meanwhile, some of the negative sentiments related to this are: (1) that taxpayers do not directly benefit from their tax obligations; (2) There are no witnesses unless they are found out (Probability); (3) Taxpayers are not state-paid employees, (4) There is no awareness among taxpayers and finally (5) Taxpayers have doubts about government accountability for taxes that have been paid.

COMPETING INTERESTS

The authors declare that they have no conflict of interests.

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