

学位論文の要旨 (論文の内容の要旨)  
Summary of the Dissertation (Summary of Dissertation Contents)

論 文 題 目  
Dissertation title

Essays on Tax Compliance in Indonesia

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There are two forms of tax compliance which are enforced compliance and voluntary compliance. In enforced compliance, people are forced to comply with tax regulation by using enforcement approaches from tax authorities. On the contrary, in voluntary tax compliance, which is closely related to people's willingness to pay taxes, people's willingness to pay taxes is closely related to their attributes, the provision of public goods and services, and government strategies which consist of deterrence and non-deterrence strategies. Therefore, tax compliance literature mainly examines the pattern of tax non-compliance related to demographic characteristics of individuals and investigates several ways that might affect people's willingness to pay taxes.

The second chapter aims to identify the patterns of non-compliance of the taxpayers who engage in non-compliant behavior, which is crucial for tax authorities to determine appropriate taxation schemes. However, since taxpayers have an incentive to conceal their true income, it is difficult for tax authorities to uncover such behavior (social desirability bias). Our study mitigates the bias in responses to sensitive questions by employing the list experiment technique, which allows us to identify the characteristics of taxpayers who engage in tax evasion. Using a dataset obtained from a tax office in Jakarta, Indonesia, we conducted a computer-assisted telephone interviewing survey in 2019. Our results revealed that approximately 13 percent of the taxpayers, old, male, had reported lower income than their actual income on their tax returns. In addition, taxpayers who are old, male, corporate employees, and members of a particular ethnic group tend to exhibit relatively low tax compliance. These findings suggest that our research design can be a useful tool for understanding tax evasion behavior and developing more effective taxation schemes that promote tax compliance among taxpayers.

The third chapter investigates the effect of government spending on the willingness to pay taxes. Governments coordinate people's various interests through budget allocations for the provision of public goods and services. For governments to maintain their budgetary power, it is vital to secure revenues and increase people's willingness to pay taxes. To understand whether government measures exert any influence on the willingness of individual taxpayers to pay taxes, we conducted a survey experiment that varied the information on the government's fiscal spending in a vignette experiment. Our results show that while providing information about public spending on healthcare and infrastructure development did not change the respondents' willingness to pay taxes, emphasizing industrial subsidies reduced it significantly. These findings imply that targeting specific groups without careful communication could weaken the reciprocal relationship between the government and the public, thus mitigating taxpayers' cooperative behavior in terms of tax payment.

The fourth chapter examines the effect of various tax policy strategies, deterrence and non-deterrence strategies to improve the perception on likelihood of taxpaying. We particularly analyze the effect of reciprocity and peer-effect in a developing country where tax evasion is rampant and the willingness to pay taxes is low. In this country, the quality of

public goods and services and the performance of the government are low, which may affect the perception on people's willingness to pay taxes. With a lack of monitoring from tax authorities, which generally exist in developing countries, a peer-effect mechanism is more likely to work. Therefore, one behavior will be followed by others. In the experiment, we design a novel vignette experiment in which we provide different strategies (perceived audit probability, reciprocity, and peer-effect) and a fictional subject's characteristics (gender and ethnicity) to influence people's perception on tax payment behaviors. The results indicate that audit probability and positive peer-effect information positively affect people's perception on tax payment behavior. In addition, the negative reciprocity information and negative peer-effect information has a negative effect on people's perception on tax payment behavior. However, we do not find any effect of positive reciprocity information on people's perception on tax-paying behavior. These findings imply that tax authority in Indonesia may still apply the enforcement strategy combined with the positive peer-effect strategy to encourage people's perception on the willingness to pay taxes. However, the information on the government quality should be managed carefully due to its adverse effect on people's perception on the willingness to pay taxes.

備考 論文の要旨はA 4判用紙を使用し、4,000字以内とする。ただし、英文の場合は1,500語以内とする。

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