

The Effect of Motivational Postures as a Concomitant Factor and Peer Reporting Behavior on Taxpayer Compliance Decisions

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Abstract : This study uses an experiment to examine the effect of motivational postures and peer's reporting behavior on taxpayer compliance decisions. The motivational postures of taxpayers placed as a concomitant variable. Taxpayers were randomly assigned to alternate peer reporting behavior as an experimental variable with two level treatments and then responded to tax reporting scenarios. A motivational posture was measured with 29 statements developed by Braithwaite. Therefore, this experimental research uses Quasi-Experimental Design Between-Subject with Covariate with random assignment method. The subject in this experiment is the taxpayers who has a tax ID and have experience in reporting their tax revenue. The most important is that they earn income from their own business. The analysis technique used was Analysis of Covariate. The results showed that the posture of motivation as concomitant factors does not affect tax compliance decisions. Furthermore, this study proves that peer reporting behavior will determine the decisions of tax compliance. The findings in this study are intended to provide some practical implications for improving tax compliance.

Keywords : motivational postures, concomitant, tax compliance decisions, peer reporting behavior

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