Gojek Driver Partners in Banjarmasin: Factors Affecting Tax Compliance with Tax Sanctions as A Moderation Variable

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ABSTRACT

This study aims to empirically test and analyze the effect of tax awareness, tax knowledge and tax morale on tax compliance and the interaction variables between tax awareness, tax knowledge and tax morale with tax penalty of Gojek driver partners in the city of Banjarmasin. Moderation variable on this study is Tax Penalty. This study uses secondary data with a sample of 157 Gojek partners in Banjarmasin using a random sampling method. The data then analyzed by using multiple regression analysis model and Moderated Regression Analysis (MRA). The results of this study indicated that tax awareness and tax knowledge had a significant effect on tax compliance. However, tax morale had no significant effect on tax compliance. In addition, tax penalty could not moderate the relationship between tax awareness and tax knowledge with tax compliance. However, it can moderate tax morale relationship with tax compliance.

1. INTRODUCTION

Since the emergence of online motorcycle taxis, especially during this pandemic, Indonesia citizens, especially in Banjarmasin, have chosen to use online motorcycle taxi services. Data from Statista (https://www.statista.com/) 2021, shows the number of users of motorbike-based online transportation in Indonesia during the period 2017 until predictions for 2022. In 2019 users reached 59.7 million, in 2020 it increased to 60.7 million users. Currently one of the largest online motorcycle taxi companies in Indonesia according to kompas.com (accessed November 30, 2021) is PT Aplikasi Karya Anak Bangsa with the GOJEK application. As data on ASEAN Today (accessed 30 November 2021), Gojek’s funding, which is USD 2 billion, dominates the funding of start-up companies in Indonesia. The large number of online ojek driver partners raise questions about how to collect taxes on the services that drivers provide. This issue is widely discussed among policy makers, especially the results of the level of tax compliance in the local capital market (Rashid, 2015).

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Based on the initial study of the interviews, it was found that the driver as a partner admitted that he did not know that he had tax obligations, and admitted that Gojek did not collect taxes for its partners. This is contrary to the government's appeal that every citizen who has income must comply with taxation.

This research was conducted considering that there are more online motorcycle taxi driver partners, either making this job full-time or making this job part-time. If every taxpayer complies with their obligation to pay taxes, of course state revenue from taxes will continue to increase, not decrease, because the number of potential taxpayers tends to increase every year. Taxpayer compliance in paying taxes is influenced by several factors, including awareness, knowledge of tax regulations, tax morale, and tax penalties. Factors that influence tax compliance (tax compliance) according to the OECD (Organization for Economic Cooperation and Development) (2018) are economic factors and behavioral factors.

Therefore, this study will examine the factors that influence tax compliance among online motorcycle taxi driver partners in Banjarmasin by focusing on factors such as tax knowledge, tax awareness, tax morale, and tax sanctions as a representation of the tax compliance factors stated by the OECD. These four factors are expected to affect tax compliance among online motorcycle taxi drivers in Banjarmasin.

According to Kristo's research (2019), the more a person has knowledge about taxes, the taxpayer's compliance in paying taxes will also increase. In this case, the knowledge of taxpayers can influence their understanding in fulfilling their tax obligations. This is supported by other research which states that having knowledge of taxation will encourage a high level of compliance with Kastlunger (2013).

Tax morale is one of the factors that can affect tax compliance because it helps reduce the number of tax evaders. This is because tax morale is a voluntary approach used to encourage taxpayers to pay their tax obligations (Torgler, 2003). In addition, tax morale can be increased when taxpayers place their trust in the government and tax authorities. Thus, the tax authorities must provide fair treatment to taxpayers so that public trust can be obtained Murphy (2008).

In addition to tax morale, tax sanctions are also a factor in the economic approach that influences tax compliance which acts as a medium to prevent tax evasion (Sheikh, 2014). Fines imposed on taxpayers vary with certain rates; hence, it can help increase compliance rates simultaneously. In addition, several studies show that increasing tax penalties can cause people to commit tax avoidance (Kirchler, 2007). Therefore, Gojek drivers can be penalized if they are proven to have violated tax obligations. While tax compliance arises because of knowing the existence of tax sanctions.

This research is a development of the research of Sinaga (2020) and Setyanata and Puspitasari (2019), with the results of tax sanctions as a moderating variable capable of moderating the effect of the taxpayer's environment on taxpayer compliance at KPP Pratama Medan Polonia. The difference between this research and Sinaga's research (2020) is that the variables used in the previous variables include variables related to the KPP environment, while this study include tax awareness, tax knowledge and tax morale. This study also aims to determine the role of tax sanctions in moderating personal taxpayer compliance behavior.

Another motivation in this study is because in practice it is difficult to distinguish whether taxpayers who fulfill their tax obligations are motivated by knowledge, awareness, morals or because of tax sanctions by applying the Theory of Planned Behavior conducted by Saputra (2019). There are different perceptions according to partners and drivers regarding income that is subject to tax according to Income Tax Law Number 36 of 2008, making the taxpayers and partners or drivers not fulfill their income tax obligations. For this reason, the research questions how awareness, knowledge, and tax morale affect tax compliance of gojek driver partners in the city of Banjarmasin. Furthermore, this research investigates whether tax sanctions are able to moderate the relationship between tax bases, tax knowledge and tax morale with the tax compliance of gojek driver partners in Banjarmasin.
2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Theory of Planned Behavior

The Theory of Planned Behavior is a theory based on the assumption that humans are rational beings who use the information that allows them to systematically. Before taking an action, individuals will think about the implications or intentions of their actions before deciding whether to perform the behavior or not (Ajzen, 1991: 184). Intention is a function of the three basic determinants, namely: reflecting personal attitudes (personal nature), social nature (social in nature), and related to control issues (issues of control) (Ajzen, 2005: 117).

Taxpayer Compliance according to Zain (2010) explains that taxpayer compliance is awareness of fulfilling tax obligations which is reflected in situations where taxpayers understand and try to understand all provisions of tax laws and regulations, fill out tax forms completely and clearly, calculate the amount of tax owed properly and pay taxes on time.

Tax Awareness

According to Palil et al. (2013), tax awareness is an important factor that can ensure taxpayers comply with tax regulations. Hastuti (2014) defines tax awareness as a state of knowing or understanding someone to calculate, pay, and report their own taxes. Hastuti's research (2014) states that the effect of tax awareness will help taxpayers to better understand the tax system for calculating, paying, and reporting their income. Masmuroh's research (2013) found that tax awareness affects tax compliance. Taxpayers who fully understand the functions of taxes and tax benefits will pay taxes properly and calculate, pay and report their taxes voluntarily and accurately. The theory of planned behavior, normative beliefs tend to help taxpayers to have a positive attitude when surrounded by other people who have good tax awareness.

H1: Tax awareness has an effect on tax compliance of Gojek drivers in Banjarmasin.

Tax Knowledge

Through education, taxpayer knowledge can be increased by Alabede (2011), this helps taxpayers to understand tax requirements in filling out tax forms before paying taxes. The problem that arises is that current taxpayers still lack tax knowledge or have limited knowledge about taxation. Tax knowledge can be mainly divided into general or formal education that is taken for granted and knowledge that is specifically geared towards possible opportunities to avoid taxes Grab (2018). A recent study conducted in Malaysia by Hamid (2020) also states that knowledge of taxation is the most influential factor in determining taxpayer compliance behavior. This is because non-compliance behavior among taxpayers, whether intentional or unintentional, is caused by a lack of tax knowledge. Mukhlis (2016) states that tax compliance can be improved with tax knowledge. Through education, taxpayer knowledge can be increased by Alabede (2011). Gojek driver-partners must have adequate knowledge in order to fulfill tax obligations.

H2: Tax knowledge influences tax compliance of Gojek drivers in Banjarmasin.

According to the theory of planned behavior, the morale of taxpayers in terms of paying taxes is influenced by social norms. The OECD (2018) defines tax morale as the perception and attitude of taxpayers towards paying and avoiding taxes. Previous studies have stated that there are three categories of tax morale that encourage compliant or disobedient taxpayers. It consists of personal and social norms, belief in authority, and further socio-demographic control. First, personal and social norms are important factors in tax compliance (Hofmann et al., 2008).

Peichl (2010) states that tax morale can affect tax compliance. This is because tax morale tends to help taxpayers pay their taxes and reduces the number of tax-evading individuals Organization for Economic Co-operation and Development [OECD], (2018). After the taxpayer pays his taxes, this means that the taxpayer has a good attitude in terms of complying with the appropriate tax regulations. Therefore, Gojek driver-partners must place their trust in the tax authorities to receive fair treatment and comply with tax laws.

H3: Tax morale affects tax compliance of Gojek drivers in Banjarmasin.
Sanctions in Moderating taxpayer compliance

Theory of Planned Behavior (TPB) states that tax sanctions can be one of the external factors that can force taxpayers to comply with tax policies and pay their tax obligations. Sanctions are actions in the form of punishment given to people who break the rules. Sanctions are needed so that regulations or laws are not violated. If tax obligations are not carried out, then there are legal consequences that can occur because taxes contain an element of coercion. The legal consequence is the existence of fines. Penal sanctions aim to provide a deterrent effect to taxpayers who violate tax norms so as to create taxpayer compliance in carrying out their tax obligations. Taxpayers will be obedient in paying taxes if they see that fines will harm them more.

Based on the description above, the hypothesis that is built is as follows:

H4: Tax sanctions as a moderating variable are able to moderate the effect of tax awareness on tax compliance of Gojek drivers in Banjarmasin
H5: Tax sanctions as a moderating variable are able to moderate the effect of tax knowledge on tax compliance of Gojek drivers in Banjarmasin
H6: Tax sanctions as a moderating variable are able to moderate the effect of tax morale on tax compliance of Gojek drivers in Banjarmasin

FRAMEWORK

RESEARCH METHOD

Research design

This research is quantitative research. The strategy used in this study is the survey method. Primary data from this study were obtained using a questionnaire filled out by Gojek drivers in Banjarmasin.

Population and Sampling Techniques

The population in this study are Gojek driver partners in the city of Banjarmasin. Meanwhile, this study uses probability sampling, Simple Random Sampling. The number of question indicators from this study amounted to 26.

Research Variables and Operational Definitions

Dependent Variable

Tax Compliance

Tax compliance can be defined as a condition in which the taxpayer fulfills all tax obligations and exercises his tax rights. Compliance is a taxpayer's compliance with tax regulations or laws Arum (2012). In this study, taxpayer compliance was measured by
indicators used by Jatmiko (2006:17), Jotopurnomo (2013), namely: (1) Understanding of tax laws; (2) Fill out the tax form; (3) Calculating taxes; (4) Pay taxes on time; (5) Reporting Taxes. Development and use of research measuring instruments for this variable are 5 question items with 5 Likert scale points. The assessment criteria are: score 1 to strongly disagree (STS), score 2 to disagree (TS), score 3 to disagree (KS), score 4 to agree (S), and score 5 to strongly agree (SS).

**Independent Variable**

**Tax Awareness (X<sub>1</sub>)**

Taxpayer awareness is the willingness to fulfill obligations and contribute to the state which supports the country's development. Taxpayer awareness has logical consequences for taxpayers, namely the willingness of taxpayers to contribute funds for the implementation of tax functions by paying taxes on time and in the right amount Yusdinari (2015). Taxpayer awareness can be measured by indicators: (1) Taxes are stipulated by law and can be imposed, (2) Taxes are a form of participation in supporting state development, (3) Delay in paying taxes is very detrimental to the state, (4) Taxes are stipulated by law with a coercive nature, (5) Not paying appropriate taxes is detrimental to the state, Irianto (2005) in Rahmawaty, et al (2011). Development and use of research measuring instruments for this variable are 5 question items with 5 Likert scale points. The assessment criteria are: score 1 to strongly disagree (STS), score 2 to disagree (TS), score 3 to disagree (KS), score 4 to agree (S), and score 5 to strongly agree (SS).

**Tax Knowledge (X<sub>2</sub>)**

Tax knowledge in this study is interpreted as a taxpayer who understands and understands in terms of calculating, calculating, paying, and reporting tax payable. In measuring the level of compliance of individual taxpayers, an understanding of taxation must be owned by each individual taxpayer. In this study the level of understanding of taxpayers is measured by indicators used by Official (2009:22) and Siahaan (2004:23), Supadmi and Andryani (2010), namely: (1) Ownership of a NPWP (2) Knowledge of rights as a taxpayer (3) Knowledge of tax sanctions (4) Knowledge and understanding of PTKP (non-taxable income), (5) calculating, (6) calculating, (7) paying, (8) reporting tax payable. Development and use of research measuring instruments for this variable are 5 question items with 5 Likert scale points. The assessment criteria are: score 1 to strongly disagree (STS), score 2 to disagree (TS), score 3 to disagree (KS), score 4 to agree (S), and score 5 to strongly agree (SS).

**Tax Morale (X<sub>3</sub>)**

Tax morale is operationally defined as the intrinsic motivation of the taxpayer himself in terms of paying taxes. Tax morality according to Sani (2017) can be measured by several indicators including: (1) Violating ethics (2) Feelings of guilt (3) Violating procedures (4) Violating life principles. Development and use of research measuring instruments for this variable are 5 question items with 5 Likert scale points. The assessment criteria are: score 1 to strongly disagree (STS), score 2 to disagree (TS), score 3 to disagree (KS), score 4 to agree (S), and score 5 to strongly agree (SS).

**Moderation Variable**

**Tax Sanctions (Z)**

Tax sanctions are a guarantee that the provisions of tax laws and regulations (taxation norms) will be complied with/obeyed/observed. Or in other words, tax sanctions are a preventive tool so that taxpayers do not violate tax norms Suandy (2011). This research indicator modifies the research that has been conducted by Panjaitan (2018), namely: (1) Taxpayers understand the tax penalty regulations. (2) Taxpayers know the consequences if they hide tax objects, (3) Taxpayers know the consequences if falsifying documents, (4) Taxpayers understand the purpose of tax sanctions, (5) Taxpayers know sanctions can be in the form of a crime, not just fines. The development and measurement of this variable with 5 question items with a 5-point Likert scale. The assessment criteria are: score 1 to strongly
disagree (STS), score 2 to disagree (TS), score 3 to disagree (KS), score 4 to agree (S), and score 5 to strongly agree (SS).

Data Analysis Technique

Technical analysis of the data in the study was carried out using multiple regression analysis which was used as a tool for analyzing the characteristics of the data and research models and testing hypotheses. Several tests were conducted in this study:

a. Descriptive Statistical Analysis
b. Validity and Reliability Test
c. Classic assumption test
d. Multiple Linear Regression Analysis
e. Moderated Regression Analysis
f. Coefficient of Determination (R2)
g. Statistical Test F
h. t test

4. RESULTS

Descriptive statistics for all variables in the research model. In this study, the discussion regarding descriptive statistical analysis was carried out for normal data. Respondent data in this study were 157 respondents. As for the results of descriptive statistical analysis for all research variables consisting of minimum, maximum, average, and standard deviation values as follows:

<table>
<thead>
<tr>
<th>Variabel</th>
<th>N</th>
<th>Range</th>
<th>Min</th>
<th>Max</th>
<th>Mean</th>
<th>Std. Error</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1</td>
<td>157</td>
<td>20,00</td>
<td>5,00</td>
<td>25,00</td>
<td>16,0764</td>
<td>.42159</td>
<td>5,28246</td>
</tr>
<tr>
<td>X2</td>
<td>157</td>
<td>30,00</td>
<td>10,00</td>
<td>40,00</td>
<td>25,3057</td>
<td>.72279</td>
<td>9,05656</td>
</tr>
<tr>
<td>X3</td>
<td>157</td>
<td>14,00</td>
<td>6,00</td>
<td>20,00</td>
<td>12,5987</td>
<td>.32404</td>
<td>4,06022</td>
</tr>
<tr>
<td>Y</td>
<td>157</td>
<td>17,00</td>
<td>7,00</td>
<td>24,00</td>
<td>15,7325</td>
<td>.39806</td>
<td>4,98765</td>
</tr>
<tr>
<td>Z</td>
<td>157</td>
<td>14,00</td>
<td>6,00</td>
<td>20,00</td>
<td>12,0382</td>
<td>.29558</td>
<td>3,70358</td>
</tr>
</tbody>
</table>

Source: Primary data (2022)

The results of the validity test above showed that all variables of tax awareness (X1), tax knowledge (X2), tax morale (X3), tax compliance (Y), tax sanctions (Z) are valid. So that all the results of the questionnaire can be continued to be tested. Likewise, the results of the reliability test concluded that the variables of tax awareness, tax knowledge, tax morale, tax compliance and tax sanctions used in this study were reliable, this can be seen from the value of Cronbach’s Alpha on the variable greater than 0.60. This indicated that the questionnaire used as the instrument in this study is reliable.

Moreover, the classical assumption test is conducted to ensure that the regression equation that is used is correct and valid. Before carrying out multiple regression analysis and testing the hypothesis, it is necessary to carry out several classical assumption tests which aim to find out whether the regression model used is free from assumption deviations and fulfills the conditions for obtaining a good linear.

The normality test obtained a significance value of 0.062 greater than α (0.05). This means that the regression model meets the assumption of normality. The multicollinearity test results on the variables tax awareness, tax knowledge, tax morale and tax sanctions have a Tolerance value of > 0.10, namely tax awareness has a value of 3.850, the tax knowledge variable has a value of 4.194, the tax morale variable has a value of 2.538, and the variable tax sanctions have a value of 1.532. The results of calculating the VIF values for the four variables also show a VIF value <10 so that it can be concluded that there is no multicollinearity in the multiple regression analysis model. On the Glacier Test the value of sig.
the tax awareness variable is 0.135, the sig. tax knowledge variable of 0.180, sig. the tax moral variable is 0.144 and the last is sig. tax penalty variable of 0.059. This indicates that the probability value of each variable is greater than the alpha value (sig > 0.05), so it can be concluded that the regression model does not have heteroscedasticity problems.

**Table 2. Result of t Test**

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>X1</td>
<td>0.235</td>
<td>0.090</td>
<td>0.249</td>
<td>2.613</td>
</tr>
<tr>
<td>X2</td>
<td>0.251</td>
<td>0.056</td>
<td>0.455</td>
<td>4.512</td>
</tr>
<tr>
<td>X3</td>
<td>0.169</td>
<td>0.096</td>
<td>0.137</td>
<td>1.752</td>
</tr>
</tbody>
</table>

a. Dependent Variabe : Y

Source: Primary data (2022)

**Table 3. Result of t Test Interaction with X1 dan Z**

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>-1.156</td>
<td>3.640</td>
<td>-0.318</td>
<td>0.751</td>
</tr>
<tr>
<td>X1</td>
<td>0.709</td>
<td>0.213</td>
<td>0.751</td>
<td>3.328</td>
</tr>
<tr>
<td>Z</td>
<td>0.766</td>
<td>0.361</td>
<td>0.569</td>
<td>2.120</td>
</tr>
<tr>
<td>X1Z</td>
<td>-0.018</td>
<td>0.020</td>
<td>-0.397</td>
<td>-0.929</td>
</tr>
</tbody>
</table>

a. Dependent Variabe : Y

Source: Primary data (2022)

**Table 4. Result of t Test Interaction with X2 dan Z**

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>-1.950</td>
<td>2.679</td>
<td>-0.728</td>
<td>0.468</td>
</tr>
<tr>
<td>X2</td>
<td>0.497</td>
<td>0.101</td>
<td>0.902</td>
<td>4.899</td>
</tr>
<tr>
<td>Z</td>
<td>0.828</td>
<td>0.255</td>
<td>0.615</td>
<td>3.240</td>
</tr>
<tr>
<td>X2Z</td>
<td>-0.015</td>
<td>0.009</td>
<td>-0.543</td>
<td>-1.710</td>
</tr>
</tbody>
</table>

a. Dependent Variabe : Y

Source: Primary data (2022)

**Table 5. Result of t Test Interaction with X3 dan Z**

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>-2.569</td>
<td>3.013</td>
<td>-0.853</td>
<td>0.393</td>
</tr>
<tr>
<td>X3</td>
<td>0.854</td>
<td>0.212</td>
<td>0.652</td>
<td>3.049</td>
</tr>
<tr>
<td>X3Z</td>
<td>-0.028</td>
<td>0.004</td>
<td>-0.469</td>
<td>-1.162</td>
</tr>
</tbody>
</table>

a. Dependent Variabe : Y

Source: Primary data (2022)
Tax awareness affects tax compliance of Gojek drivers in Banjarmasin

Taxpayer awareness is needed to increase taxpayer compliance, taxpayers who are aware of their rights and obligations as taxpayers will fulfill their obligations voluntarily without being forced. The higher the taxpayer's awareness of taxation, especially regarding the rights and obligations as a taxpayer, and of the taxpayer's contribution to the prosperity and support of the state, the higher the level of taxpayer compliance. This result indicates that the first hypothesis is accepted.

This research is in accordance with the Theory of Planned Behavior. This theory is relevant for explaining taxpayer compliance to someone based on various perceptions and providing an assessment of the tax itself, then the individual himself will determine whether to comply or not comply with the internal influence in this study, namely the awareness variable. This research supports the research of Tulenan (2017), Ratnasari and Huda (2018) and Ghassani (2019), which states that there is an effect of taxpayer awareness on taxpayer compliance.

Tax knowledge influences tax compliance of Gojek drivers in Banjarmasin

The level of understanding of taxation is very important to increase taxpayer awareness. Taxpayers who are aware of taxation, and have the ability and knowledge of tax regulations are the taxpayers who have a high level of awareness of their obligations. In accordance with the Theory of Planned Behavior (TPB), taxpayers will comply with taxation if the motivation comes form the taxpayers themselves. This motivation can grow from the taxpayer, because of the level of knowledge possessed by the taxpayer. In addition, knowledge of taxation refers to how far the knowledge possessed by taxpayers regarding tax rights and obligations. By knowing the rights and obligations of taxation, taxpayers will be motivated to comply with tax regulations. This research supports the research of Ghassani (2019) and Erawati (2018) which states that understanding of taxation has a positive and significant effect on taxpayer awareness.

Tax morale has no effect on tax compliance of Gojek drivers in Banjarmasin

Tax morale is an intrinsic motivation to obey and pay taxes so that they contribute voluntarily to the provision of public goods (Torgler and Schneider, 2004). Taxpayers will tend to comply voluntarily if they have tax morale. However, the result of this study indicates that the third hypothesis is rejected. When explained using the theory of planned behavior based on the above criticism, this study raises the following indicators to explain tax morale, namely (1) there is no good intention to comply with tax regulations; (2) lack of belief that taxes are beneficial for the sustainability of the country; (3) lack of confidence that it is the duty of a citizen to obey and comply with the laws and regulations in force in his country, including in this case the tax regulations.

Moral is the personal integrity and dignity that humans have. Moral is related to the good and bad values of human actions. Moral actions are human actions that are carried out consciously, willingly or knowingly and actions that uphold the value of the human person, human dignity and worth. Taxpayer compliance is higher if the morale of the population is good. The desire to escape from tax is more motivated by the low moral condition of society. Poor public morals hinder tax collection since non-compliance dominates the tax obligations of taxpayers (Mahmud, 2021).
Tax sanctions as a moderating variable are unable to moderate the effect of tax awareness on tax compliance of Gojek drivers in Banjarmasin.

Tax sanctions strengthen the relationship between taxpayer awareness and compliance of Gojek drivers in Banjarmasin however the result is not significant. Thus, the fourth hypothesis is rejected. Sanctions are unable to moderate the effect of tax awareness on compliance. Taxpayer awareness is not solely due to tax sanctions. Taxpayer awareness in paying tax obligations will increase if there is a positive perception of taxes in society. This research is not in line with Utami's research (2021) which states that taxpayer awareness has a positive and significant effect on taxpayer compliance moderated by tax sanctions. The better the awareness of the taxpayer which is strengthened by tax sanctions, the more the taxpayer compliance will increase.

Based on the results of the tests conducted, it shows that the interaction variable of moderation of taxation knowledge with tax sanctions has no effect on taxpayer compliance. Thus, the fifth hypothesis of the interaction of moderation of taxation knowledge with tax sanctions cannot be accepted or rejected. This means that the tax penalty variable does not moderate or cannot strengthen the relationship between tax knowledge and taxpayer compliance. This shows that the addition of the tax penalty variable cannot strengthen or weaken the relationship between tax knowledge and taxpayer compliance to be more obedient to the applicable rules and regulations. The results of this study are in line with Suratminingsih's research (2021), which highlights that tax sanctions have no effect and are unable to moderate tax knowledge of tax sanctions.

Tax sanctions as a moderating variable are able to moderate the influence of morale on tax compliance.

Tax morale according to the Theory of Planned Behavior is an internal factor which comes from within the taxpayer. Meanwhile, tax sanctions according to the Theory of Planned Behavior are external factors. According to Zelmiyati and Suwardi (2019) tax sanctions aim for preventive action so that taxpayers do not violate tax rules. Dewi (2020) states that if taxpayers have bad tax morale, whether there are tax sanctions or not, they tend to be disobedient. Conversely, if the taxpayer has good tax morale, then the existence of tax sanctions or no tax sanctions makes the taxpayer still choose to try to comply in carrying out his tax obligations. It can be said that tax sanctions are able to moderate the relationship between tax morale and tax compliance. This study is supported by the researches conducted by Astuti and Panjaitan (2017) and Arjani et al. (2017) which conclude that tax sanctions are able to moderate the morale of tax compliance.

5. CONCLUSION
The conclusions in this study are: Tax awareness and knowledge affect tax compliance of Gojek drivers in the City of Banjarmasin. Morale has no effect on taxpayer compliance of Gojek drivers in the City of Banjarmasin. Sanctions are not able to moderate tax awareness and knowledge of the compliance of Gojek driver taxpayers in the City of Banjarmasin. Sanctions are able to moderate the morale of the taxpayer compliance of Gojek drivers in the City of Banjarmasin.

LIMITATION
This research has limitations including: The population and sample in this study did not obtain data sources from PT Aplikasi Karya Anak Bangsa (GOJEK) because Gojek was not willing to provide data on the number of Gojek drivers in the city of Banjarmasin. The research uses a survey method using a questionnaire instrument. So that the process of collecting data
without being directly involved in interviews makes the information obtained from respondents tend to be vulnerable and information is biased.

REFERENCES


