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Does Organizational Citizenship Behavior Mediate Tax Penalties and Moral Development Effects on Tax Compliance?

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A B S T R A C T

This study aims to examine the influence of tax penalties awareness and moral development on tax compliance among motor-vehicle users and to investigate whether organizational citizenship behavior (OCB) mediates the relationship. The primary data were collected by conducting survey to a diverse sample of 100 motor-vehicle users in Cikarang. Utilizing the DIT instruments for measuring moral developments, the data were analyzed by using SEM-PLS regression and sobel mediation models. This study found that tax penalties awareness and moral development do affect organizational citizenship behavior. Moreover, tax penalties awareness and moral development have direct significant influence towards tax compliance. Further, it is concluded that organizational citizenship behavior does mediate the relationship between these two variables and tax compliance. This research offers practical insights for policymakers and tax authorities to enhance compliance strategies by emphasizing the role of moral development and fostering organizational citizenship behavior among the motor-vehicle users. Moreover, this study extends the theoretical understanding of tax compliance in the context of motor-vehicle users. It contributes to the literature by integrating moral development as a key factor shaping compliance behavior

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INTRODUCTION

Tax compliance is an essential part of any society, as it allows governments to generate revenue and provide public services. According to Gunadi (2013), the definition of tax compliance is that taxpayers have the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for examinations, through investigations, warnings or threats, in the application of both legal and administrative sanctions. However, not all individuals comply with tax laws, and this non-compliance can have significant negative consequences. The compliance towards vehicle tax tied up with the fairness concept, in which, the tax compliance is associated with the prosocial behaviour (Bobek, et al., 2024). People will be less likely to comply if the tax payment linked to unfair perception.

In this case, another variable of prosocial behaviour such as organization citizenship behaviour possibly explains. Therefore, understanding the factors that influence tax compliance is crucial for governments and policymakers. In this article, we will explore the influence of tax penalties awareness and moral development on tax compliance among motor-vehicle users, and the role of organizational citizenship behavior as a mediating variable.

Tax penalty is an act done as a result of violations of tax laws that do taxpayer and the authorities resulting in state losses (Resmi, 2015; Oktarina & Maulidya, 2025). Awareness to pay taxes is the behavior of taxpayers in the form of a person's views based on the knowledge they have accompanied by reasoning to behave following applicable tax provisions (Erani & Meiliana, 2016). Tax penalties awareness refers to the knowledge and understanding of the consequences of non-compliance with tax laws.

Tax penalties is a way to prevent taxpayers from violating tax norms (Pranajaya & Narsa, 2019). The tax collection system in Indonesia uses a self-assessment system, a tax collection system that gives taxpayers the authority, trust, and responsibility to calculate, pay, and report the amount of tax they have to pay themselves. To control the actions of taxpayers, tax penalties are needed as a warning sign as regulated in the taxation legislation so that tax collection can run as expected in an orderly manner.

Studies by Siamena, Sabijono, & Warongan (2017), Erani & Meiliana (2016), and Sirgar (2017) demonstrate how taxpayer compliance is impacted by tax penalties in the form of fines. Respondents' knowledge that taxes are a source of state money used to finance demands ranging from infrastructure and public facilities to infrastructure itself is the reason for the rise in tax compliance in the state's funding. Tax penalties will therefore boost corporate taxpayer compliance if they are applied consistently and systematically.

In the context of tax compliance among motor-vehicle users, individuals who engage in more organizational citizenship behavior are more likely to comply with tax laws, regardless of their level of tax penalties awareness or moral development. For instance, if an individual engages in behaviors that contribute to the overall effectiveness of their organization, such as helping their colleagues or volunteering for additional duties, they may be more likely to comply with vehicle tax laws as well. This is because organizational citizenship behavior

promotes a sense of responsibility and accountability, which can transfer to tax compliance.

Researchers from a variety of scientific disciplines have previously examined the role that moral growth plays in moral decision-making. In the subject of accounting and auditing, Heron and Gilbertson (2004) first looked at how the moral development of accountants affected the efficacy of the ethical norms of the profession. They used the DIT tools and the case scenario to carry out a number of studies. Participants are categorized using the DIT based on their moral development level, and the independent auditor's behavior is evaluated using a case scenario. Second, Latif (2000) conducted a normative study on the moral and cognitive growth of pharmaceutical professionals in the sphere of education. In light of all the issues present in the health care system, he believes that moral understanding serves as the foundation for healthcare workers.

OCB refers to acts made by individuals in their position as organizational members that go beyond their official work duties and contribute to the effective running of their organization and society (Bateman & Organ, 1983). This can involve actions like as volunteering, participating in community events, and adhering to rules and regulations, especially tax laws.

Originally, two unique aspects of OCB were recognized: generalized compliance and altruism. Helping actions aimed at a specific individual were described as altruistic. According to Smith et al. (1983), generalized compliance was an impersonal form of conscientiousness or the "good soldier syndrome," where one does the right thing for the benefit of the organization rather than for a particular individual. Over time, other dimensions were put forth, such as obedience—which was defined as strict adherence to rules and regulations—and sportsmanship, which was described as making the most of a circumstance (Podsakoff et al., 2000).

However, the relationship between tax penalties awareness, moral development, and tax compliance may be more complex than it initially appears. This is where the concept of organizational citizenship behavior comes into play. Organizational citizenship behavior refers to behaviors that go beyond the formal job requirements and contribute to the overall effectiveness of an organization. It is believed that organizational citizenship behavior can mediate the relationship between tax penalties awareness, moral development, and tax compliance. This study proposes that OCB mediates the association between the independent factors (tax penalties awareness and moral growth) and the dependent variable (tax compliance). This implies that OCB is viewed as a variable that helps to understand how and why tax penalty knowledge and moral development impact tax compliance among motor-vehicle users..

LITERATURE REVIEW

Moral development is the process through which humans learn to distinguish between good and bad (morality) and participate in moral reasoning. Moral growth starts in childhood and continues throughout adulthood. Lawrence Kohlberg (1958) agreed in essence with Piaget's (1932) theory of moral development, but sought to expand on it. Lawrence Kohlberg established a stage theory of moral growth in the 1950s, which included six phases that a person goes through as they mature. Level 1 of Kohlberg's levels is attained around the age of 8 or 9 years.

Traditional morality is centered on the individual and self-interest. Obedience and punishment are the first stage of preconventional morality, which means rules are observed in order to avoid punishment. As a result, Stage 2 is known as individualism, which means rules are followed in order to get rewards. Early adolescence ushers in the second level of Kohlberg's theory. Conventional morality is concerned with preserving the moral structure. Interpersonal relationship is the third stage of conventional morality, which indicates that answers to moral dilemmas are predominantly affected by the acceptance of others. This stage is centered on the "good child" persona. Stage 4 is known as maintaining social order, which indicates that decisions are focused on honoring authority and doing what is good for society as a whole, rather than simply the individual. At this time, feelings of remorse regarding decisions are important. Kohlberg's theory's last level, which is attained in late adolescence, early adulthood, or later in life. We draw our moral reasoning in the postconventional morality stage from broad concepts that reach beyond the bounds of societal conventions. Stage 5 is known as the social contract, which states that morality is defined by a democratic process that weighs individual wants and views against societal needs. Laws or laws are thought to be adjustable in order to benefit the largest amount of people. The sixth stage is known as universal principles, and it states that morality is defined by a sophisticated, critical understanding of justice, equality, and obligation. Decision-making goes beyond a single moral act to contemplate the consequences and personal accountability.

The 1969 book Moral Development by Lawrence Kohlberg is a psychological theory that explains the development of morality as well as its individual phenomena, such as moral issue, moral agent, and ethical/moral decision (Cesur and Topcu, 2010). According to Rest et al. (1999), Kohlberg (1927–1987) had a very intelligent and helpful understanding of the essence of morality. The foundation of the Moral Development theory (Kohlberg, 1969, 1976) is strongly supporting moral judgment, which is the basis for such decisions or the morality of social acts (Gibbs, 2003). It is therefore not hyperbole to state that CMD is the most well accepted theory that can differentiate between two people when it comes to making moral decisions (Rest, 1986; Rest and Narvaez, 1994; and Ashkanasy et al.,).

Hypothesis Development

Organizational citizenship behavior, according to Bateman & Organ (1983), refers to voluntary behavior that goes beyond the job requirements and benefits the organization. Examples of OCB include helping colleagues, volunteering for extra work, and being proactive in problem-solving. OCB has been linked to positive organizational outcomes such as increased productivity, lower turnover rates, and improved job satisfaction.

It is possible that individuals who are more aware of tax penalties and the consequences of non-compliance are more likely to engage in OCB because they perceive themselves as having a greater stake in the organization's success (Savitri & Musfialdy, 2016). This could be because they feel a greater sense of obligation to the organization or because they want to protect themselves from the risks associated with non-compliance. The failure to pay the tax on time will lead to the tax sanction, in this case, people with higher awareness of these penalties will be more complied (Oktarina & Maulidya, 2025). For example, an individual who is aware of the penalties for non-compliance may take the initiative to report a colleague who is not complying with tax regulations related to motor-vehicles, even if it is not their job requirement to do so. This behavior may be seen as a form of OCB because it benefits the organization by ensuring compliance with tax regulations. The theory of moral development stated that the lowest basic need tied up with the fairness of any sanction or punishment.

H1: Tax penalties awareness will have a positive effect on tax compliance among motor-vehicle users.

Moral development refers to the process of acquiring a set of moral values, principles, and beliefs that guide one's behavior. It is influenced by factors such as socialization, education, and personal experiences (Kholberg & Gillian, 2014). Individuals who have a higher level of moral development are thought to be more aware of the impact of their actions on others and the society as a whole.

In the context of tax compliance, an individual with higher moral development may be more likely to view compliance with tax regulations as a moral duty, rather than simply a legal requirement (Slemrod, 2019). They may perceive paying taxes and complying with tax regulations related to motor-vehicles as a way to contribute to the greater good of society and demonstrate their commitment to ethical behavior.

For example, an individual with high moral development may be more likely to report income earned from their motor-vehicle activities and pay the associated taxes, even if it is not strictly enforced or monitored by tax authorities. This behavior may reflect their belief that it is the right thing to do, and that compliance with tax regulations is a moral obligation.

H2: Moral development will have a positive effect on tax compliance among motor-vehicle users

As previously mentioned, tax penalties awareness refers to the level of knowledge or awareness that an individual has of the potential penalties for non-compliance with tax regulations related to motor-vehicles. Tax compliance, on the other hand, refers to the actual behavior of an individual in adhering to these regulations.

Organizational citizenship behavior refers to voluntary behavior that goes beyond the job requirements and benefits the organization, such as helping colleagues, volunteering for extra work, and being proactive in problem-solving (Graham, 1991). The hypothesis suggests that individuals who exhibit higher levels of OCB are more likely to comply with tax regulations related to motor-vehicles, even in the absence of strict enforcement mechanisms or monitoring. OCB may act as a mediator because it is a behavior that reflects an individual's commitment to the organization and their desire to contribute to its success.

For example, an individual who is highly aware of tax penalties and the consequences of non-compliance may be more likely to engage in OCB that benefits the organization, such as reporting non-compliance by other motor-vehicle users, to help ensure compliance with tax regulations. In turn, this behavior may be associated with a greater likelihood of tax compliance among motor-vehicle users as a group.

H3: Organizational citizenship behavior will mediate the relationship between tax penalties awareness and tax compliance among motor-vehicle users

Moral development refers to the cognitive and affective changes that occur as an individual develops a moral sense of right and wrong (Kholberg, 1958). In the context of tax compliance, moral development may refer to an individual's sense of duty to comply with tax regulations related to motor-vehicles, even in the absence of strict enforcement mechanisms or monitoring.

Tax compliance, on the other hand, refers to the actual behavior of an individual in adhering to these regulations (Rahayu, 2010). Organizational citizenship behavior refers to voluntary behavior that goes beyond the job requirements and benefits the organization, such as helping colleagues, volunteering for extra work, and being proactive in problem-solving. The moral conundrum in tax compliance arises from the tension that exists between the collective goals of long-term funding in the form of public goods and services and the short-term private objectives of minimizing tax payments (Balliet & Van Lang, 2013). While long-term common interests necessitate tax compliance to assure the supply of public goods and services, short-term individual interests drive decisions, actions, and behavior that result in tax evasion. Consequently, moral development should have a decisive role to decide whether an individual will comply with all the provisions of taxation or otherwise. It also fits with the argument of Rest (1986) said that the decision to become adherent or non-adherent taken through a series of processes that involve moral judgment is tiered according to the stages of moral development.

The hypothesis suggests that individuals who exhibit higher levels of moral development are more likely to comply with tax regulations related to motor-vehicles, and that this relationship may be mediated by the presence of OCB. In other words, individuals with higher levels of moral development may be more likely to engage in OCB that benefits the organization and supports tax compliance, even in the absence of strict enforcement mechanisms or monitoring. For example, an individual with high levels of moral development may be more likely to engage in OCB, such as reminding other motor-vehicle users of their tax compliance obligations or reporting non-compliance, in order to promote overall tax compliance among motor-vehicle users.

H4: Organizational citizenship behavior will mediate the relationship between moral development and tax compliance among motor-vehicle users

METHODOLOGY

A quantitative research technique is applied in this study. According to Dwyer et al. (2003), quantitative research is a data analysis activity that involves calculating numbers to quantify one or more variables. Population refers to a group of people, events, or things of interest that a researcher wants to summarize (Bougie & Sekaran 2016). In other words, the population is a set of research objects in a place that will be used as a place for data collection. Based on this definition, the population in this research will be 190.000 motor-vehicle users in West Java. According to Bougie & Sekaran (2016), sample is a part of the population. The sample in this research are 100 motor-vehicle users located in Cikarang.

Tax penalties awareness is measured according to Utama (2012). The moral development level of each individual was measured using Rest's (1979) Defining Issues Test (DIT). This variable used Organ (2006) OCB measurement that are affected by altruism, courtesy, sportsmanship, conscientiousness, and civic virtue. The tax compliance measurement used four items from Dewi Kusuma Wardani & Rumiyatun (2017).

This research is an empirical study, so theories, hypotheses, and facts are needed (Kinney, 1998 in Hartono, 2013). A research framework is a foundational structure or model that helps to assist our collective research activities. As the outcome, this study's research framework is illustrated in the Figure below.



Figure 1. Research Framework

RESULT

Descriptive Statistics

Table 1. Respondents' Demographics

No	Characteristic	Information	Number of Respondents	Percentage
1	Gender	Male	57	57%
		Female	43	43%
2	Age	17-20 years	46	46%
		21-30 years	46	46%
		31-40 years	7	7%
		40> years	1	1%

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Tax Penalties Awareness	100	1.00	5.00	4.2260	.51613
Moral Development	100	1.00	5.00	4.0150	.84161
Organizational Citizenship Behavior	100	1.00	5.00	3.9940	.64351
Tax Compliance	100	1.00	5.00	4.1100	.82520

Source: researcher

Hypothesis Testing

The first test aims to see the effect of tax penalties awareness and moral development on tax compliance through the mediating effect of organizational citizenship behavior. We did the test by looking for the amount of P-value to determine whether a variable will have influence towards another variable. In this test we want to find whether the mediating variable will cause either some direct or indirect effects of tax penalties awareness and moral development on tax compliance. The test is done by simply by using p-value to determine indication of influence and original sample of path coefficient to do the path analysis to determine the extent of the effect.

Table 3. Coefficients – First Test

		Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
1	MD → OCB	0.328	0.329	0.104	3.156	0.002
	OCB → TC	0.362	0.385	0.081	4.500	0.000
	TPA → OCB	0.446	0.462	0.080	5.588	0.000

Source: https://user/acer/Smartpls_workplace

Based on the first test above, we then move in doing the path analysis to find the extent of tax penalties awareness' and moral development's effect on tax compliance through organizational citizenship behavior by checking the amount of standardized beta coefficients.

Second Test

This second test aims to find whether the tax penalties awareness and moral development still have direct effect on the tax compliance with the inclusion of organizational citizenship behavior as the mediating indicator. This test is simply done by seeing the p-value of the direct relationship between these variables.

Table 4. Coefficients – First Test

		Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
1	MD → TC	0.119	0.180	0.042	2.805	0.006
	TPA → TC	0.162	0.124	0.055	2.918	0.004

G etting this result, we then move to path analysis in order to know how much the effect of each of these three variables toward the dependent variable and to find how much the direct effect of the independent variables towards tax compliance. The path analysis from the first and second test is as follows:

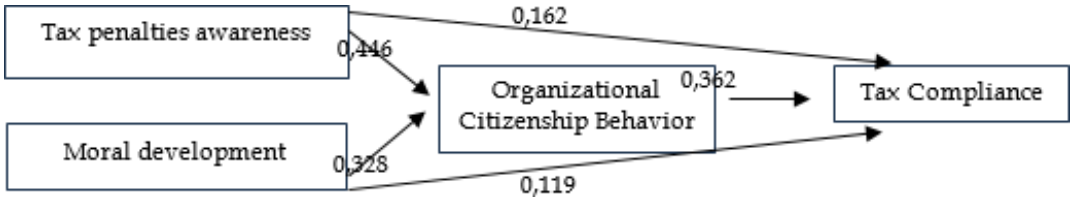

Figure 2. Path Analysis

Besides the path anaysis above, we also conduct Sobel test to find the indication whether there is mediating role of organizational citizenship behavior. Preacher & Leonardelli (2010) stated that mediation will occur if the p-value is below 0.05. The result of the Sobel test can be seen in Figure 4 below.

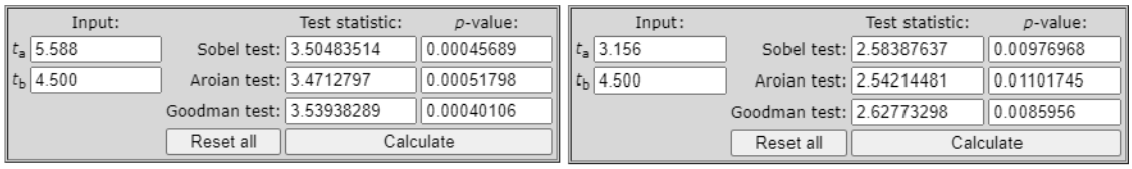

Figure 3. Sobel Test - Source: (http://quantpsy.org/sobel/sobel.htm)

DISCUSSION

All these tests are done in order to answer the research question regarding the hypotheses. In this research, we propose four hypotheses. The first (H1) and the second hypotheses (H2) state that tax penalties awareness and moral development respectively affect the organizational citizenship behavior. The third (H3) and the fourth hypotheses (H4) state that tax penalties awareness and moral development can affect tax compliance in the influence of organizational citizenship behavior. For further discussion are going to be discussed in the parts below.

Tax Penalties Awareness and Organizational Citizenship Behavior

Based on the results obtained from the first test, we find the significance value of tax penalties awareness is 0.000 which is lower than 0.05, therefore H1 is accepted. It means that tax penalties awareness does affect organizational citizenship behavior. Motor-vehicle taxpayers who are aware of the existence of tax penalties for the non-compliance tend to have high organizational citizenship behavior for this country or the entities where they come from. This result answers why people tend to remind other who do not comply with the tax law to pay their tax. It can be caused by their sense of responsibility to keep the value of their society. Bateman and Organ (1983) stated that organizational members tend to go beyond their official work duties and contribute to the effective running of their organization and society. Based on the path analysis, it is known that tax penalties awareness has 44.6% direct influence toward organizational citizenship behavior.

Moral Development and Organizational Citizenship Behavior

The significance value of moral development towards organizational citizenship behavior is 0.002 which is lower than 0.05, H2 is accepted. This result proves that moral development does affect organizational citizenship behavior. Motor-vehicle taxpayers who have high sense of moral development tend to have high organizational behavior for citizen. This result also supports Kohlberg (1958) who established the 6 stages of moral development and its impact to individual. As an individual, morality can develop their sense of duty as a citizen. Based on path analysis, moral development has 32.8% direct influence towards organizational citizenship behavior.

Tax Penalties Awareness, Organizational Citizenship Behavior, and Tax Compliance

We analyze the relationship among these variables by using the coefficient determination test. We found that tax penalties awareness has significant influence towards tax compliance because the significance value of tax penalties awareness is 0.000 which is less than 0.05. It proves why motor-vehicle taxpayers who are aware with the existence of tax penalties always pay their tax on time. Furthermore, the significance value of organizational citizenship behavior is 0.000 which is lower than 0.05. It means that organizational citizenship behavior has significant influence on tax compliance with only 36.2% of effect.

After doing the Sobel test, we find that the p-value of these variables is 0.0004 which are lower than 0.05. It indicates that organizational citizenship behavior does mediate the relationship between tax penalties awareness and tax compliance. We also find that the indirect effect of tax penalties awareness on tax compliance through organizational citizenship behavior is 16.2% which is higher and the direct effect of 16.2%. Because the test results supported H3. From the questionnaires, it also can be analyzed that people who are aware with tax penalties tend to have have high sense of organizational citizenship behavior, such as altruism, civic virtue, conscientiousness, etc. (Organ, 1983). So, either they are active in organization or not will somehow affect their compliance towards tax law.

Moral Development, Organizational Citizenship Behavior, and Tax Compliance

The test has revealed unexpected result regarding this hypothesis. The significance value of moral development is 0.002 which is less than 0.05, meaning moral development has significant influence toward tax compliance by having only 32.8% effect. In addition, we have explained that organizational citizenship behavior also has no significant effect towards tax compliance, having only 36.2% of effect. By doing Sobel test, we also found that organizational citizenship behavior can mediate these two variables because of 0.0098 p-value which is less than 0.05. Having higher direct influence of 11.9%, these hypotheses incur indirect effect of 11.8%. Because the result supports the hypotheses, H4 is fully accepted. This happens because in moral development, people can be relied on their avoidance of punishment, achievement of rewards, and habit-assuming behavior. Moreover, it reflects citizenship behavior that boosts the compliance towards tax..

CONCLUSION AND RECOMMENDATION

The findings indicate that motor-vehicle taxpayers demonstrate substantial awareness of tax penalties, which significantly contributes to tax compliance. This awareness, coupled with risk-avoidance tendencies associated with moral development, plays a critical role in shaping compliant behavior. Moreover, taxpayers' compliance is reinforced by their internalization of moral norms and ethical obligations aligned with the regulatory environment in which they operate. Despite these contributions, the study faces limitations related to time constraints and respondent reliability, resulting in the exclusion of several biased responses.

Despite these findings, several limitations should be acknowledged. Time constraints affected the ability to obtain highly reliable respondents, resulting in the exclusion of several responses due to potential bias. Moreover, some constructs were operationalized at a relatively broad level, which may have reduced the precision of measurement and the depth of analysis.

Future research is encouraged to address these limitations in several ways. First, subsequent studies should employ more rigorous sampling techniques and larger sample sizes to enhance data reliability and generalizability. Second, Organizational Citizenship Behavior (OCB) should be examined through its specific dimensions such as altruism, civic virtue, sportsmanship, conscientiousness, and courtesy to better capture its nuanced effects on tax compliance. Third, future studies may explicitly investigate distinct stages of moral development to determine how different levels of moral reasoning influence compliance behavior.

Although this study provides empirical evidence on the role of penalty awareness, moral development, and Organizational Citizenship Behavior in shaping tax compliance, a practical gap remains between these findings and their implementation in tax policy and administration. Specifically, while awareness of tax penalties is shown to enhance compliance, the study does not examine how such awareness is effectively cultivated through policy instruments, communication strategies, or taxpayer education programs in real-world settings. In practice, tax authorities often rely heavily on punitive approaches, yet limited attention is given to the integration of moral and behavioral dimensions into

compliance strategies. Future research should therefore investigate the effectiveness of targeted interventions—such as behavioral nudges, ethics-based tax education, and compliance-oriented social campaigns—in translating penalty awareness and moral reasoning into sustained compliant behavior.

Furthermore, although Organizational Citizenship Behavior is theoretically linked to compliance, its application in public tax administration remains underexplored. Future studies could examine how OCB-related behaviors among taxpayers or tax officers—such as civic virtue and conscientiousness that can be operationalized within tax service delivery, digital tax platforms, or community-based compliance programs.

Additionally, future research may adopt experimental or longitudinal designs to evaluate the long-term impact of compliance policies that balance enforcement with moral persuasion. Such approaches would help bridge the gap between empirical findings and practical implementation, thereby supporting the development of more effective, ethically grounded, and sustainable tax compliance strategies.

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