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Trust and Tax Compliance in Indonesia

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A B S T R A C T

This study examines the effect of trust on taxpayer compliance and the potential of gender to moderate this relationship. A quantitative approach was employed using the Structural Equation Modeling (SEM) and SmartPLS tools. The sample size for this research consisted of 400 respondents, and data collection was carried out through a survey. The results indicated that trust enhances taxpayer compliance. However, gender does not moderate this relationship, as the level of trust is influenced not by gender characteristics but by the outcomes experienced by taxpayers in fulfilling their tax obligations. This study's findings also provide empirical evidence supporting the Slippery Slope Framework hypothesis, which asserts that actions should be taken to enhance the authority's power and build taxpayer trust to achieve tax compliance. The practical implication of these findings is that tax authorities should focus on building and maintaining trust with taxpayers to enhance compliance. This can be achieved through transparent, fair, and efficient tax administration practices. Tax authorities can foster a positive image and increase taxpayer trust by improving service quality and demonstrating the proper utilization of tax revenues for community benefits. The sociological approach used in formulating research variables distinguishes this study from others.

A R T I C L E   I N F O

1. INTRODUCTION

Taxes are levies imposed on people that are mandatory and coercive without directly obtaining an imbalance (Wiyarni et al., 2018). According to the Ministry of Finance of the Republic of Indonesia, tax income reached 1448.2 trillion, or 97.5% of the APBN target, through October 2022. This shows that tax revenue is one of the Government's keys to running the wheels of the economy (kemenkeu.go.id). To explore more optimal tax potential, the Ministry of Finance established a Regional Office (Kanwil) at the provincial level as a vertical agency reporting to the Directorate General of Taxes (DGT), tasked with reviewing and evaluating tax revenues every year as examples and considerations for the Government inefficient tax management (kemenkeu.go.id/).

Taxpayer awareness and compliance are essential to encourage successful tax collection (Nawangsasi et al., 2017; Prastiwi and Diamastuti, 2023). However, non-compliance remains a problem many countries face (Castro and Scartascini, 2015; Kustiawan et al., 2018; Supriyati, 2017), including Indonesia (Prastiwi, 2021). Compliance is classified into two categories: formal compliance and material compliance. Formal compliance refers to the taxpayer's understanding of and willingness to carry out tax administration requirements, such as enrolling for an NPWP or timely reporting of SPT. Meanwhile, material tax compliance refers to the taxpayer's understanding of and willingness to compute and pay taxes appropriately and in line with actual circumstances. The fluctuating number of SPT reports each year indicates that the level of formal compliance is unstable and suggests the presence of several factors influencing this compliance (Wiyarni et al., 2018).

Various research approaches on taxation topics have been carried out in Indonesia to identify factors affecting taxpayer compliance (Prastiwi, 2021). Trust is an intrinsic factor that significantly influences taxpayer compliance (Prastiwi, 2021). Taxpayers' trust in the authorities can minimize tax evasion and foster high compliance (Prastiwi et al., 2019a). However, cases of corruption and tax evasion create a public perception that tax management is not transparent and benefits only certain elements, thereby reducing taxpayers' trust in the authorities (Zelmiyanti, 2017).

The Slippery Slope Framework integrates the social psychology tax models approach, assuming that tax compliance can be achieved through increased power and trust. There are three dimensions in the Slippery Slope Framework: the strength of authority, trust in authority, and tax compliance. The interactions among these dimensions produce various conditions (Kirchler et al., 2008). Increased trust can lead to public support for authorities, creating conditions of high compliance (Prastiwi, 2021).

This study uses a sociological approach, arguing that compliance is influenced by the cooperation of the parties involved in the tax system. The relationship between taxpayers and tax officers is a long-term psychological contract, so taxpayer compliance is influenced by trust in the parties involved in the taxation system. A tax system that promotes a synergistic climate is an effective tool for increasing tax compliance. By examining factors such as trust in authorities, this study contributes to developing theories and practices in accounting that aim to enhance the effectiveness of tax collection systems. Understanding these dynamics helps design better compliance strategies and improve the overall integrity and efficiency of financial reporting and accountability within the public sector. Based on these considerations, this research aims to investigate the influence of trust on taxpayer compliance.

2. METHODS
2.1 Population and Sample

This study employs quantitative research, which employs numerical data and statistical computations. The data utilized is responder data with a total sample of 400 data representing 1,147,875 taxpayers within the East Java I DGT Regional Office, which controls 13 Tax Service Offices in Surabaya. The number of samples was determined using the Slovin formula. According to (Sugiyono, 2017), the degree of precision used in identifying the sample is 5%. Slovin formula:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{1.143.203}{1 + 1.143.203(5\%)^2}$$

$$n = 399{,}8 \text{ rounded up to } 400$$

Description:

n = Sample Size

N = Population Size

e = Tolerance of occurrence of errors (5%)

The major data-collecting approach utilized in this study was the distribution of questionnaires and the Purposive Sampling technique (Sugiyono, 2017), which involves randomly selecting sample members from the public and paying attention to the sample group based on preset features. As a result, all taxpayers registered at the Regional Office of DJP East Java I was given equal opportunities to fill out surveys via paper media in this study. Questionnaires are data-gathering procedures in which respondents are given questions or written statements that must be filled out or replied to. In addition, taking sample members (respondents) in each of the 13 KPPs uses relative calculations according to (Sadono, 1994).

2.2 Variables and Measurement

This study uses a Likert scale to measure attitudes, opinions, and perceptions related to the phenomena in this study. The answers from each instrument point using a Likert scale have degrees from very negative to very positive. It is supported by research by Mc Nichols et al (1978) and Preston and Colman (2000) that measurements of scales with high susceptibility describe high scores so that they can show larger and more accurate results. In **Table 1** study measuring the level of taxpayer compliance using a scale of 1-10 will be seen more clearly and help respondents provide a more specific questionnaire assessment.

Table 1. Questionnaire rating likert scale

Very Disagree					Very Agree				
1	2	3	4	5	6	7	8	9	10

This study uses trust as the independent variable, gender as the moderation variable, and taxpayer compliance as the dependent variable. The operational definitions, indicators, and research questions for these variables are presented in **Table 2** below.

Table 2. Operational definitions and research instruments

No	Variable	Definition	Indicators	Reference
1.	Trust (X)	Trust means the attitude of taxpayers based on the belief that the tax authority has good intentions (benevolence) and works well and fairly for the common good. The trust variable in this study is measured from the taxpayer's assessment of the question or statement indicators regarding the taxpayer's trust in the tax authority in the questionnaire.	Tax authorities can manage taxes (Ability) The Tax Authorities have good intentions for the benefit together (Benevolence) Tax authorities have good integrity (Integrity)	(Güzel et al., 2019; Mayer et al., 1995; Muehlbacher et al., 2011)
2.	Tax Compliance (Y$_1$)	Tax compliance is a condition in which individuals and taxable entities are willing to comply and have an awareness of acting by the spirit and law and tax administration without coercion. The trust variable in this study is measured from the taxpayer's assessment of the question or statement indicators regarding tax obligations in the questionnaire	Taxpayers pay taxes voluntarily Taxpayers disclose income as a whole (full disclosure) Taxpayers report their tax obligations on time	(Dijke and Verboon, 2010; Kirchler and Wahl, 2010)
3.	Taxpayer Gender (Z)	Gender is a distinction in duties, positions, responsibilities, and division of labor between men and women decided by society based on the traits of women and men deemed suitable according to societal norms, conventions, beliefs, or habits.	Taxpayers consisting of men and women have different levels of compliance	(Bruner et al., 2017; Güzel et al., 2019)

## 2.3 The Data Analysis Technique

In testing the data, this research carried out several tests using SmartPLS media. The first stage involves doing a descriptive analysis, followed by evaluating the Outer Model for validity and reliability using Convergent Validity, Discriminant Validity, and Composite Reliability tests. Second, the Inner Model test analyzes the correlation between latent variables by presenting a picture of the correlation between latent variables which refers to the research substantive theory, through the R-Square (R^2) test, Q^2 Predictive Relevance, Quality Index, Hypothesis Test

(Bootstraping). Then this study also used SEM additional analysis with a moderating effect. This is required to determine whether moderator factors can increase or diminish the link between the independent and dependent variables.

The SEM model with SmartPLS media was employed to test the hypothesis. The Outer Model test in this study intends to assess the validity and reliability of the trust, gender, and compliance variables, as well as their feasibility. Meanwhile, the Inner Model test seeks to investigate the effect of the variable trust on compliance, as well as the effect of gender moderation on these two variables

Based on the conceptual framework (see **Figure 1**), a hypothesis can be prepared as follows:

(i)   H1 Trust affects taxpayer compliance.
(ii)   H2 gender moderates the relationship between trust and taxpayer compliance.
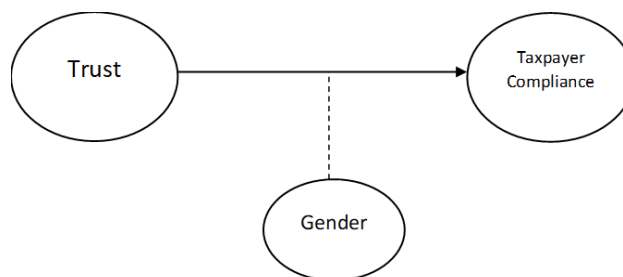
Figure 1. Conceptual Framework

3.   RESULTS AND DISCUSSION
3.1. Descriptive Statistical Analysis

This study uses subject data in the form of perceptions or opinions, attitudes, and characteristics of individuals or groups who are the research subjects, namely respondents (taxpayers). Individual taxpayers are the respondents in this study, according to the focus of the research conducted. This study relies on primary data gathered directly from the original data sources (respondents). The major data in this study is in the form of perceptions or reactions provided directly by respondents via questionnaire questions or remarks.

Questionnaires were delivered to ten Regional Tax Offices (KPP) at the East Java I DGT Regional Office. The findings of the questionnaire distribution to taxpayers registered at the Tax Service Office in East Java I DGT Region are shown in the **Table 3** below.

Table 3. Questionnaire return rate

Description	Total	Percentage (%)
Questionnaires distributed	500	100%
Questionnaires returned	448	90%
Questionnaire with the possibility to be processed	438	88%
Questionnaires processed SEM-PLS	400	80%

Source: Data processed (2023)

Based on the **Table 3**, explains that out of a total of 500 questionnaires, 448 (90%) could be collected. After that, the re-examination and selection of questionnaires that had the potential to be processed by a statistical program were 438 (88%). Based Aon the calculation of the slovin

formula, the target respondent is 400, so the data that can be processed by the statistical program is 400 (80%) of the total number.

The population for this study was all taxpayers at KPP Surabaya in the DGT East Java I Regional Office. Purposive sampling was utilized in this study to compute and establish the needed number of samples (total sample). From the processing of the Tquestionnaire return rate that can be processed, the sample characteristic data is generated as follows in **Table 4**:

Table 4. Sample characteristics

Sample Characteristics	Total	Percent
Age		
≤ 20	8	2
21 – 30	153	38,25
31 – 40	83	20,75
41 – 50	96	24
51 – 60	50	12,5
61 – 70	10	2,5
Gender		
Male	185	46,25
Female	215	53,75
Education		
Elementary School	2	0,5
Junior High School	1	0,25
Senior High School	124	31
Diploma-1	12	3
Diploma-2	5	1,25
Associate Degree	33	8,25
Bachelor of Applied Science	3	0,75
Bachelor Degree	195	48,75
Master Degree	23	5,75
Doctoral Degree	2	0,5
Job		
Self-employed	50	12,5
Employee	248	62
Lecturer	2	0,5
Teacher	24	6
Doctor	1	0,25
Nurse	2	0,5
Civil Servant	36	9
Indonesian National Armed Force	12	3
Others	25	6,25
Income (*per year*)		
< Rp60.000.000	289	72,25
Rp60.000.000 – Rp250.000.000	92	23
Rp250.000.000 – Rp500.000.000	17	4,25
Rp500.000.000– Rp5.000.000.000	2	05
≥ Rp5.000.000.000	0	0
Registered as a taxpayer at KPP:		
KPP Pratama Genteng	2	0,5
KPP Pratama Gubeng	50	12,5
KPP Pratama Karangpilang	57	14,25
KPP Pratama Krembangan	23	5,75
KPP Pratama Mulyorejo	82	20,50
KPP Pratama Rungkut	45	11,25
KPP Pratama Sawahan	27	6,75
KPP Pratama Sukomanunggal	73	18,25
KPP Pratama Tegalsari	20	5
KPP Pratama Wonocolo	21	5,25

Source: Research Data (2023)

The minimum value of indicator Y is 1 and the maximum value is 10. The highest mean value for indicator Y is found in Y-3, which is 8.842, indicating that the average respondent agrees with the statement of indicator Y-3. The standard deviation of indicator variable Y-3 is the lowest at 1.191, which is smaller than the mean value, showing that many respondents agree with the statement on this indicator. Y-1 has the highest standard deviation of 1.280, indicating that many respondents are less agreeable with the statement on this indicator. the statistic descriptive is generated as follows in **Table 5**.

Table 5. Statistic descriptive

| Variabel	Mean	Min	Max	Standard Deviation
X-1	8.328	1.000	10.000	1.473
X-2	7.780	1.000	10.000	1.757
X-3	7.747	1.000	10.000	1.643
X-4	7.888	2.000	10.000	1.568
X-5	7.790	1.000	10.000	1.562
Y-1	8.738	3.000	10.000	1.280
Y-2	8.727	3.000	10.000	1.264
Y-3	8.842	3.000	10.000	1.191
Y-4	8.820	3.000	10.000	1.232
Y-5	8.840	1.000	10.000	1.224
Z	1.535	1.000	2.000	0,3465278

Source: Data Processed (2023)

The minimum value of indicator Z is 1 and the maximum value is 2, with 1 representing female and 2 representing male. Indicator Z is a moderation variable that connects variable X to variable Y. The mean value of indicator Z is 1.535, with a standard deviation of 0.346, indicating no significant data deviation. Thus, the average calculation of taxpayer compliance shows a value of 8.793 from the questionnaire ratings of 1-10 conducted by respondents, indicating that the taxpayer compliance characteristics registered at the Regional Office of DJP East Java 1 are voluntary (voluntary compliance).

3.2. Result of Data Analysis
3.2.1. Outer Model and Inner Model

Outer model and inner model analysis are used to measure the validity and reliability of each questionnaire item, the following measurement constructs are presented in this study (see **Figure 2**).
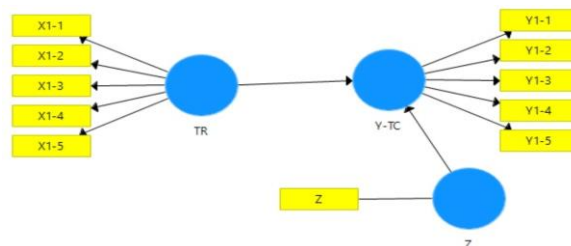
Source: Output SmartPLS (2023)
Figure 2. Research Constructs

Based on the results of data validity testing, the outer model and inner model results are presented in the **Table 6** below.

Table 6. Outer loadings- convergent validity

	TR	TC
X1-1	0,778	
X1-2	0,861	
X1-3	0,898	
X1-4	0,850	
X1-5	0,825	
Y1-1		0,846
Y1-2		0,883
Y1-3		0,920
Y1-4		0,908
Y1-5		0,873

Source: Output SmartPLS (2023)

The table above shows that all indicators have outer loadings values greater than 0,7. Each variable has fulfilled the requirements of convergent validity and is valid. The **Table 7** results indicate that the Fornell-Larcker Criterion criteria have been met.

Table 7. Fornell-larcker criterion- discriminant validity

	TR	TC
TR	0,843	
Y-TC	0,500	0,886

Source: Output SmartPLS (2023)

The presentation of the results **Table 8** above leads to the conclusion that discriminant validity has satisfied the conditions and is valid.

Table 8. Cross loadings- discriminant validity

	TR	TC
X1-1	0,778	0,542
X1-2	0,861	0,339
X1-3	0,898	0,351
X1-4	0,850	0,411
X1-5	0,825	0,384
Y1-1	0,476	0,846
Y1-2	0,434	0,883
Y1-3	0,420	0,920
Y1-4	0,422	0,908
Y1-5	0,457	0,873

Source: Output SmartPLS (2023)

According to the statistics in the **Table 9** above, the value of composite reliability is greater than 0.7, and the value of Cronbach's alpha is greater than 0.7. It can be concluded that all of the constructions in this study met the standards and are reliable.

Table 9. Reliability dan validity construct- composite reliability

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
TR	0,899	0,914	0,925	0,711
TC	0,931	0,932	0,948	0,785

Source: Output SmartPLS (2023)

As can be shown in **Table 10**, the trust variable has a 25% predictive power in predicting tax compliance. The remaining 75% is explained by constructs other than those investigated in this study.

Table 10. R-square (r^2)

	R Square	Criteria
TC	0,250	Weak

Source: Output SmartPLS (2023)

According to the data in the **Table 11** below, the variable faith in taxpayer compliance has an f-square value of 0.334 (Complete), 0.322 (Female), and 0.361 (Male), indicating a moderate level of effect.

Table 11. F-square (f^2)

	TR	Y-TC
TR		0,334
Y-TC		

Source: Output SmartPLS (2023)

Based on these findings, the SRMR value is 0.079 0.10, indicating that the PLS model is fit and capable of testing the study hypothesis. (see **Table 12**)

Table 12. Model fit- goodness of fit

	Saturated Model	Estimated Model
SRMR	0,079	0,079
d_ULS	0,342	0,342
d_G	0,138	0,138
Chi-Square	323,182	323,182
NFI	0,899	0,899

Source: Output SmartPLS (2023)

3.2.2. Hypothesis Test

Based on the results of testing hypotheses 1 and 2, the following are presented in **Table 12** and **Table 13.**

Table 13. Direct effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
TR -> TC	0,500	0,504	0,044	11,349	**0,000**
Male					
TR -> TC	0,515	0,527	0,060	8,558	**0,000**
Female					
TR -> TC	0,494	0,501	0,054	9,062	**0,000**

Source: Output SmartPLS (2023)

The hypothesis test findings demonstrate that the Trust variable (TR) has a 0,500 impact on the Tax Compliance variable (TC), the P-Values are 0,000<0,05, and the T-Statistics values are 11,349> 1,96. This suggests that Trust (TR) has a positive influence on Taxpayer Compliance (TC), hence hypothesis 1 is accepted. This is consistent with the stated hypothesis 1, which hypothesizes that trust can boost taxpayer compliance.

The findings of this study are consistent with Prastiwi et al. (2019) belief that the tax system is a long-term contractual relationship between the taxpayer and the fiscus and that maintaining this relationship needs trust between the two. One of the inherent variables that might influence tax compliance is trust. To build trust, the taxpayer authority can take service-oriented actions, such as developing friendly, humane, and responsive treatment as well as actions to show good reciprocity on tax payments by utilizing tax money for the benefit of the community. When this action is taken, a good image of the tax authority will be created, so that taxpayers will be more trusting and open in carrying out tax obligations without any intention to commit tax evasion. On the other hand, if the tax authority commits an act of abuse of power such as unfriendly service, and high cases of corruption can reduce the image of the authority which affects the level of trust, so that the taxpayer may have the intention to commit tax evasion and create non-compliance. The findings of this study back up Güzel et al. (2019) research, which reveals that trust is vital for people to pay their taxes freely. When the government manages taxes efficiently to ensure taxpayer confidence, taxpayers' faith in the government grows along with their strong desire to pay their tax responsibilities, resulting in a positive connection between taxpayers and the government.

This study's findings also give empirical evidence for the validity of the Slippery Slope Framework Theory. According to the Slippery Slope Framework Theory, coercive power is in the low trust zone, whereas legitimacy power is in the high trust zone. As a result, the tax authority's power is the most important factor in establishing taxpayer trust (Lisi, 2014). One of the most significant variables that might boost tax compliance is trust (Hakim et al., 2017). High trust will result in voluntary compliance. Trust in the taxation system is formed from satisfaction with the results of tax payments, procedural justice, social rules, and service justice felt by taxpayers. If

the tax authorities carry out their functions properly, it will certainly affect trust which tends to increase and taxpayers will be committed to fulfilling their tax obligations (Prastiwi, 2021).

These results are reinforced by the characteristics of the respondents. Respondents in this study 68% educated bachelor. Respondents with an undergraduate education level have a way of thinking that is more critical and responsive to think logically (Dijke and Verboon, 2010) than those with non-graduate education. With these characteristics, it is believed that respondents will more objectively assess the ability, goodwill, and integrity of the tax authorities because higher education often involves receiving diverse information, good analytical skills, and more developed critical abilities. In addition, higher education provides a broader and deeper foundation of knowledge in various fields. This allows the individual to understand the wider context and better understand the situation they are assessing. With a better understanding of the object, they tend to be better able to eliminate personal biases and provide a more objective assessment. Higher education also encourages openness to new ideas and diverse knowledge. Individuals with higher education are often attuned to critical and reflective thinking, and they are more likely to consider alternative viewpoints before making judgments. They may be more open to different data and arguments, allowing them to provide a more objective assessment.

Gender relations (Z) as a moderating variable in the relationship between Trust (TR) and Tax Compliance (TC) can be seen from **Table 14** of the Smith-Satterthwait test values, the t-statistic value of the Smith-Satterthwait test is -0,322<1,96 (for alpha 5%), so it can be said that both are not significant or gender is not a moderating variable. The P-Value (PLS_MGA) is 0,786 (Parametric Test) 0.788, and (Welch-Satterthwait Test) 0.790, so the three P-Values have a value> 0,05. This indicates that the Gender variable (Z) cannot moderate the Trust (TR) and Taxpayer Compliance (TC) variables. So that the difference in Gender (Z) between Men and Women does not strengthen or weaken (does not affect) Taxpayer Compliance (TC), so hypothesis is rejected.

Table 14. Moderator test value (indirect effect)-smith-satterthwait test

Hipotesis	Koef Standar_Eror	Sample 1 (Female)	Sample 2 (Male)	t-statistic	t-tabel	Description
TR-Z-TC	Path _Sampel	0,501	0,527	-0,322	1,96	not significant
	STD_Sampel	0,054	0,06			

Source: Output SmartPLS (2023)

The t-statistic calculation formula from the Smith-Satterthwait test (Chin, 1998), is as follows:

$$t = \frac{path\ sample\ 1 - path\ sample\ 2}{\sqrt{se^2 sample\ 1 + se^2 sample\ 2}}$$

Research results that do not support the hypothesis can be explained based on the characteristics of the respondents' gender. The number of men and women has almost the same frequency level, namely 46% for men and 54% for women out of the total 400 taxpayers. This might also explain why gender is unable to control the trust connection with taxpayer compliance. The descriptive statistical data indicates that the distribution of male and female respondents is nearly equal, with 46% men and 54% women. This balanced distribution suggests that gender may not create a significant differential impact on the relationship between trust and taxpayer compliance. Since both male and female respondents show similar levels of trust

and compliance, the moderating effect of gender is minimized. It is also possible that the strong influence of trust on compliance overshadows any potential moderating effect of gender. Consequently, the gender variable does not significantly alter the trust-compliance relationship. In line with previous research by Jack and Tony (2018), gender does not moderate the relationship between trust and taxpayer compliance. This is because the level of trust is not influenced by the character and gender characteristics of both men and women, but is influenced by the outcomes they experience while carrying out their tax obligations. Additionally, the degree of service offered by the tax authorities might influence the taxpayer's impression when carrying out tax duties. When taxpayers receive satisfactory service from the tax authorities, their intention to avoid taxes decreases. Thus, the level of trust increases in direct proportion to the level of tax compliance. The findings of this study contradict Bruner et al. (2017) findings that gender, which includes men and women, has distinct emotions, features, and decision-making processes. Women tend to have a higher level of trust compared to men. This indicates that women make decisions based on conscience, while men make decisions based on logic, leading to female taxpayers having a higher level of compliance due to the influence of the trust factor compared to men.

4. CONCLUSION

Trust in the tax authority's goodwill, competence, and integrity can increase taxpayer compliance. However, gender cannot moderate the influence of trust on taxpayer compliance; this is because the level of trust is not influenced by the character and gender characteristics of both men and women but is influenced by the output that taxpayers experience while carrying out tax obligations. The findings of this study may be used by tax authorities in Indonesia to construct a tax-collecting system since a strategy that develops taxpayer trust is an effective way to boost taxpayer compliance. This study's findings also give empirical evidence for the validity of the Slippery Slope Framework hypothesis.

Based on the results of this research, it is necessary to develop a tax system and utilize tax results that can increase taxpayer confidence to increase taxpayer compliance, for example, by increasing transparency and openness, providing good public services, consistent law enforcement, commitment to tax justice, and use of technology.

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