

The Effect of Trust in Government and Perceptions of Tax Justice on Tax Compliance with Job Type as Moderation (Empirical Study on Individual Taxpayers Registered at Jayapura Primary Tax Service Office)

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ABSTRACT

This study aims to analyze and provide empirical evidence of the effect of trust in government and perceptions of tax justice on tax compliance with job type as moderation at the Jayapura Primary Tax Service Office. The study's population consists of all Individual Taxpayers (WPOP) who are registered at KPP Pratama Jayapura, with a total population of 283,000 taxpayers. The study's sample comprised 100 respondents who were taxpayers. The researchers employed a non-probability sampling method, specifically convenience sampling techniques. The data gathering process involved the distribution of questionnaires to the respondents. The acquired data was then subjected to analysis using the Structural Equation Model (SEM) technique, employing the Partial Least Square (PLS) method within the WarpPLS 7.0 program. The test results of this study indicate that (1) trust in government has a positive and significant effect on tax compliance; (2) perceptions of tax justice have a positive and significant effect on tax compliance; (3) job type has not been able to moderate the effect of trust in government on tax compliance; and (4) job type has not been able to moderate the effect of perceptions of tax justice on tax compliance.

Keywords: Job Type, Perception of Tax Justice, Trust in Government, Tax Compliance

INTRODUCTION

Taxes have a crucial part in the generation of state revenue (Pratama & Kurnia, 2022). Taxation serves as a primary revenue stream for the state, facilitating the implementation of diverse development initiatives and provision of public services. Nevertheless, there exists a considerable portion of individuals that exhibit hesitancy or noncompliance when it comes to fulfilling their tax obligations. There are two distinct ways in which one can observe a lack of compliance with tax payment. The degree of adherence to formal requirements regarding the submission of Tax Returns (SPT) is significantly deficient. Over the course of the past five years, the mean level of official compliance in Indonesia has been observed to attain a mere 70%. According to statistics obtained from the Performance Report of the Directorate General of Taxes (LAKIN DJP), it is evident that the actual tax collection in Indonesia has consistently fallen short of the predetermined targets from 2016 to 2020, according to the study conducted by Zainudin, Nugroho, and Muamarah (2022).

In the year 2016, the state tax revenues had a realization rate of 81.60%. The revenue percentage for the year 2016 exhibits a variance of 18.4% when compared to the targeted state revenue of 100%. In the year 2017, there was an observed increase in the proportion of state tax revenue, reaching a value of 89.68%, as compared to the preceding year. The state tax revenue percentage experienced an increase from 2017 to 92.24% in the year 2018. In the year 2019, there was a decline in state tax receipts, specifically a loss of 7.8% compared to the previous year, which corresponds to a reduction of 84.44%. The projected tax income percentage for the year 2020 is expected to experience further growth, reaching 89.25%. The Executive Director of the Center for Indonesia Taxation Analysis underscored the substantial impact of taxpayer compliance on tax collection in Indonesia, highlighting its low level as a key contributing factor, according to a report from (Tri, 2019).

Increasing tax revenues can be achieved by increasing the number of compliant taxpayers. The active involvement of taxpayers is also very important to maximize tax revenues because increasing tax revenues cannot depend solely on the Directorate General of Taxes and tax officers. The government, especially the Directorate General of Taxes, has taken several steps to increase tax revenues because it realizes how important taxes are.

Multiple studies employing the Slippery Slope Theory have identified trust in the government as a significant factor influencing taxpayer compliance. Kirchler, Hoelzl, and Wahl (2008) define faith in the government as the prevailing perception that the government, particularly the tax authority, has effectively fulfilled its responsibilities. The Slippery Slope Theory posits that tax compliance is positively correlated with the level of trust individuals have in the government. The findings of Arismayani, Yuaniarta, and Yasa (2017), Latief, Zakaria, and Mapparenta (2020), and Güzel, Özer, and Özcan (2019) support the notion that individuals' faith in the government has a significant impact on tax compliance.

According to a report by Farisa (2023), a case arose in early 2023 involving Rafael Alun Trisambodo, a former Official of the Directorate General of Taxes (DJP) under the Ministry of Finance (Kemenkeu). Trisambodo has been implicated as a suspect in a corruption case involving gratification, as stated by the Corruption Eradication Commission (KPK). The initiation of this case was prompted by the revelation of Rafael's atypical assets. Based on the 2021 State Administration worth Report (LHKPN) as submitted by Rafael, his total worth amounted to IDR 56 billion. In addition, the Corruption Eradication Commission (KPK) has raised suspicions regarding Rafael's

involvement in receiving gratification for 12 years. This gratification was allegedly facilitated through his tax consulting firm, PT Artha Mega Ekadhana (AME), with an estimated value of 90,000 United States (US) dollars or approximately Rp1.3 billion when converted to the local currency using the prevailing exchange rate. Currently, In addition, the Corruption Eradication Commission (KPK) conducted a search operation at Rafael's apartment, resulting in the confiscation of several high-end items. In his capacity as a governmental official, Rafael is expected to embody the qualities of an exemplary and influential figure throughout society. Nevertheless, the present situation has led to a decline in public confidence in the government, which is likely to have repercussions for tax compliance.

The fairness Heuristic Theory posits that the level of tax compliance is notably impacted by an individual's conceptions of fairness. The perception of tax fairness among individuals is shaped by the degree to which the services or resources they utilize align with the proportion of tax they provide (Güzel, Özer, & Özcan, 2019). Yulianti, Kurniawan, and Umiyati (2019) propose that a rise in tax compliance might be attributed to individuals perceiving the tax system as equitable. The influence of tax compliance is contingent upon the public's view of tax justice, as indicated by the findings of previous studies conducted by Dhanayanti and Suardana (2017), Yuliani and Setyaningsih (2020), and Yulianti, Kurniawati, and Umiyati (2019).

According to Fitriyani, Prasetyo, Yustien, and Hizazi (2014), the organizational climate plays a crucial role in distinguishing a company from others by exerting influence on individuals within the organization. This influence can have long-lasting effects and can significantly impact the psychological well-being of workers. The nature of employment is a determinant of tax compliance. The implementation of the self-assessment system may influence the perception and behavior of taxpayers employed by organizations, aligning with the leadership's attributes. According to a study conducted by Naufal and Setiawan (2018), those employed as employees or civil servants tend to exhibit higher levels of obedience compared to those who are not employed. The reason for this is that the wage provided to taxpayers is a portion of their income that is withheld by their employer. Consequently, companies want their employees to submit their annual tax returns promptly, as punctuality in this regard is considered a factor in performance evaluations. There exists a disparity in tax compliance between individuals employed as civil servants and those who are categorized as non-employees, according to the study conducted by Salsabila, Handayani, and Heriyanto (2022).

LITERATURE REVIEW

Slippery Slope Theory

The Slippery Slope framework hypothesis, as proposed by Kirchler (2010) in his book titled "The Economic Psychology of Tax Behavior", posits that tax compliance is influenced by two key factors: the Power of Authorities and Trust in Authorities. The Power of Authorities refers to the extent to which taxpayers perceive the tax authority's capacity to identify and penalize individuals who engage in tax evasion. Trust in authority refers to the prevailing perception that tax officials exhibit fairness and operate in the best interest of society. This notion is upheld by both people and social institutions. According to this theoretical framework, it may be posited that taxpayers are inclined to comply with authorities and the government due to the robustness of established authority structures and the presence of confidence, according to Kirchler, Hoelzl, and Wahl (2008).

Heuristic Theory of Justice

The Fairness Heuristic Theory posits that an individual's understanding of social decision-making is shaped by their environmental context and interpersonal interactions. According to Lind (2001), individuals develop perceptions of the extent of justice they encounter. According to the Justice Heuristic Theory, individuals with lower levels of interpersonal trust exhibit a greater propensity for acquiring knowledge regarding the application of justice in decision-making processes. Put simply, individuals who possess inadequate knowledge about the extent of trust in authoritative figures will rely on their perception of fairness when making decisions.

Tax Compliance

Kirchler (2010) posits that tax compliance refers to the inclination of taxpayers to fulfill their legal responsibilities in the payment of taxes. Tax compliance refers to the requirement that taxpayers must undertake in order to fulfill and adhere to all of their tax responsibilities (Tahar & Rachman, 2014). Rialdy (2020) defines that tax compliance is the state when a taxpayer fulfills all their tax obligations and exercises their entitlements in accordance with tax laws. According to Hidayat and Nugroho in Kantohe and Kambey (2021), taxpayers who comply will willingly meet their tax responsibilities in alignment with relevant regulations, without requiring audits, extensive inquiries, warnings, or the imposition of legal and administrative penalties and threats. Taxpayers conscientiously adhere to tax regulations purposefully and in strict conformity with legal provisions.

Perception of Tax Fairness

Tax justice is widely seen as the implementation of equitable and just taxation policies that consider the financial ability of individual taxpayers to contribute (Mardiasmo, 2016). According to Wenzel (2002), it is important to note that tax justice can be broadly categorized into three main types: procedural justice, distributive justice, and retributive justice. According to Yuliani and Setyaningsih (2020), it is imperative that the allocation of tax funds adheres to principles of fairness, and that tax collecting procedures are conducted in a just and equitable manner. Yulianti, Kurniawan, and Umiyati (2019) argue that the government should strive to maintain equilibrium and prevent bias while implementing tax procedures.

Trust in Government

Julita, Basri, and Huda (2015) suggest that the degree of public trust in the government can be gauged by examining the dynamics of the interactions between the government and society. In order to enhance public confidence in the government, it is imperative to keep a favorable rapport between the government and taxpayers. According to Ibrahim, Ibrahim, and Syahribulan (2020), the authors posit that the establishment of trust in the government necessitates a considerable amount of time, therefore advocating for the government's direct management of trust-building efforts. According to the findings of Latief, Zakaria, and Mapparenta (2020), the alignment of the government's actions, attitudes, and morality with the interests of society is contingent upon individuals' perceptions of authority. The degree of taxpayer compliance is contingent upon the level of trust individuals have in the government system. Arismayani, Yuniarta, and Yasa (2017) claim that the level of trust exhibited by taxpayers towards the government and legal system plays a crucial role in influencing their compliance with tax regulations and willingness to fulfill their tax obligations.

Type of Work

The nature of an individual's occupation is a significant determinant of their adherence to tax regulations (Naufal & Setiawan, 2018). The nature of one's occupation is not solely contingent upon an individual's earnings, but is also intricately linked to the organizational structure and managerial practices within the corporation. This will

undoubtedly yield a distinction between taxpayers employed in the public sector and private sector, and taxpayers who are self-employed or engaged in entrepreneurial activities. One could argue that the compliance of civil servants and employees in paying and reporting their taxes may be enhanced due to the involvement of third-party reporting mechanisms. In contrast, individuals who are not employed may encounter greater ease in circumventing tax obligations compared to those who are employed.

RESEARCH METHOD

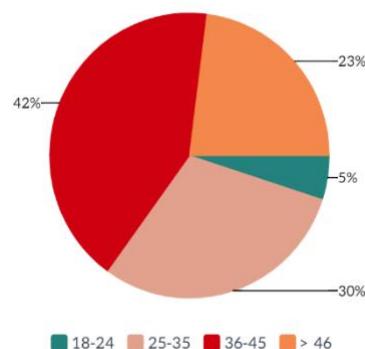
The study was carried out on a sample of individual taxpayers who were enrolled at the Jayapura City Primary Services Office. The study utilized a sample size of 100 respondents, with convenience sampling as the sampling method. The data collection method uses a questionnaire, processed with Wrap PLS version 7.0.

RESULTS

Characteristics of Respondents Categorized by the Age of Taxpayers

The respondents' characteristics were categorized based on their age as taxpayers, and were divided into four distinct groups: those aged 18-24 years constituted 5 percent of the sample, those aged 25-35 years accounted for 30 percent, individuals aged 36-45 years represented 42 percent, and individuals aged above 46 years included 23 percent.

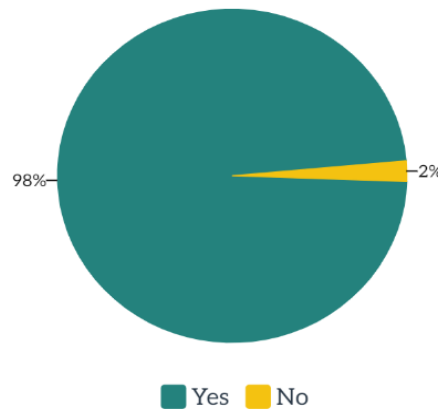
Figure 1. Characteristics of Respondents Categorized by the Age of Taxpayers



Characteristics of Respondents Based on Ownership of the National Taxpayer Identification Number (NPWP)

The respondents were categorized into two groups depending on their ownership of NPWP: 98 percent possessed NPWP, whereas the remaining 2 percent did not possess NPWP.

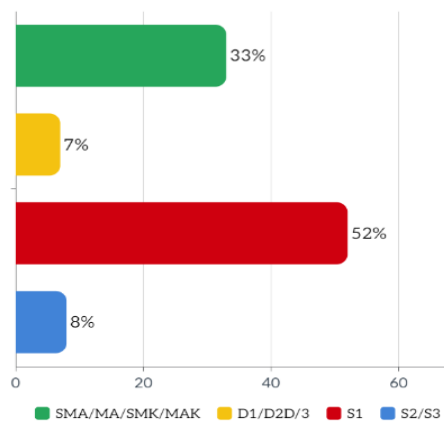
Figure 2. Characteristics of Respondents Based on Ownership of the National Taxpayer Identification Number (NPWP)



The Characteristics of Respondents Based on Their Highest Level of Education Attained

The respondents' characteristics were categorized into four categories depending on their highest level of education. These groups include individuals who completed SMA/MA/SMK/MAK, which make up 33 percent of the sample. The second group consists of individuals who completed D1/D2/D3, representing 7 percent of the sample. The third group comprises individuals who completed S1, making up 52 percent of the sample. Lastly, the fourth group consists of those who completed Master's or S3, representing 8 percent of the sample.

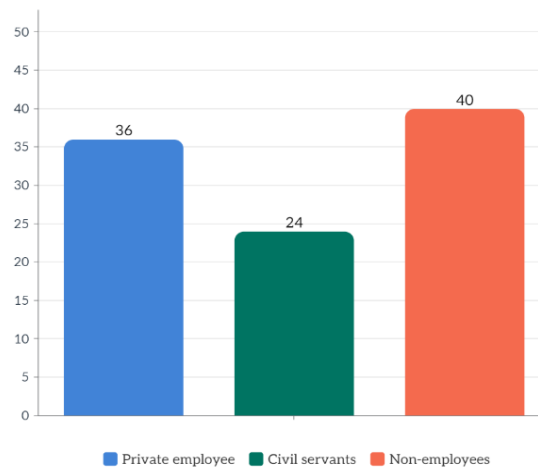
Figure 3. The Characteristics of Respondents Based on Their Highest Level of Education Attained



The Characteristics of Respondents Based on Their Type of Work

The respondents' characteristics, categorized according to their occupation, were divided into three groups: employees, civil servants, PPPK, and non-employees. The many categories of non-employee work include individuals engaged in entrepreneurial activities, members of the Indonesian National Armed Forces/Indonesian National Police, private sector workers, agricultural laborers, contractors, retired individuals, honorary workers, and homemakers.

Figure 4. The Characteristics of Respondents Based on Their Type of Work



The Features of Respondents Based on Their Annual Income are Being Examined

The respondents' characteristics were categorized into five groups depending on their annual income: no income, income up to Rp5,000,000, income between Rp5,000,000 to Rp15,000,000, income between Rp15,000,000 to Rp30,000,000, and income over Rp30,000,000.

Figure 5. The Features of Respondents Based on Their Annual Income are Being Examined



Descriptive Statistics

The present study employed a descriptive analysis to obtain a comprehensive understanding of the variables that are suitable for utilization in this particular research endeavor. The findings of this study are derived from the distribution of individual question items within the completed questionnaire provided by the respondent. The following data is displayed in the table provided.

Table 1. Descriptive Statistics (N = 100)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TOTAL KKP	100	5	15	11.74	1.973
TOTAL PKP	100	12	35	24.53	4.034
TOTAL KP	100	6	30	22.50	3.543
JK	100	0	1	.60	.492
Valid N (listwise)	100				

The Findings of Hypothesis Testing

Hypothesis testing is conducted to furnish empirical substantiation for the veracity of research assertions or hypotheses. The assessment of correlation results for each construct involves examining the magnitude of the path coefficient and its statistical significance. A significance threshold of 5% (0.05) was utilized in this study. The hypothesis will be deemed statistically significant if the p-value is less than 0.05.

Table 2. Output Path Coefficient Model Direct and Indirect Effect

Research Variables (Hypothesis)	Path Coefficient	P-Value	Description
KKP \longrightarrow KP	0,373	< 0,001	Accepted
PKP \longrightarrow KP	0,292	< 0,001	Accepted
JP*KKP \longrightarrow KP	0,021	0,418	Rejected
JP*PKP \longrightarrow KP	- 0.019	0,424	Rejected

Source: Processed Data (2023)

Based on the summary output data presented above, it is evident that all hypotheses have been accepted. This conclusion is drawn from the observation that the path coefficient value for each hypothesis exceeds the corresponding p-value. The subsequent section presents the findings of the output path coefficient analysis, specifically focusing on the statistical significance of the p values (< 0.05).

- H1: The P-value for trust in the government concerning the sense of tax fairness is less than 0.001, which is below the significance level of 0.05. Therefore, the findings indicate a statistically significant and positive relationship.
- H2: The perception of tax fairness about tax compliance has a statistically significant positive association, as indicated by the P-value (< 0.001 < 0.05).
- H3: The analysis of trust in the government's role in tax compliance, specifically about the moderating effect of type of employment, yielded a p-value of 0.418, which is more than the predetermined significance level of 0.05. Therefore, the findings indicate a positive relationship, but one that lacks statistical significance.
- H4: The analysis of tax fairness perception in relation to tax compliance, with the moderating effect of type of employment, yielded a P-value of 0.424, which is more than the predetermined significance level of 0.05. Consequently, the findings indicate a positive relationship, but one that lacks statistical significance.

DISCUSSION

Trust in the Government for Tax Compliance

Based on the test results, hypothesis H1 is supported, indicating that trust in the government has a positive and statistically significant impact on tax compliance. This finding aligns with previous studies conducted by Arismayani, Yuaniarta, and Yasa (2017), Latief, Zakaria, and Mapparenta (2020), and Zainudin, Nugroho, and Muamarah (2022), which have also reported a positive and significant relationship between trust in the government and tax compliance.

The findings of this research hypothesis test suggest a positive correlation between the level of trust the public has in the government and their compliance with tax obligations. This statement aligns with the Slippery Slope Theory, which posits that trust in the government is a significant determinant of tax compliance. The presence of trust in the government or authority fosters compliance with governmental regulations, encompassing adherence to tax commitments.

The notion of taxation refers to the financial commitment made by individuals to their respective countries, which is then administered by the government, namely the Directorate General of Taxes (DJP). The general populace comprehends this notion and thus fulfills their tax obligations with the intention that the accumulated funds would subsequently be allocated for the betterment of the community. Consequently, individuals must possess a firm conviction and trust in this process. The level of trust exhibited by the community will subsequently result in their voluntary relinquishment of funds to the state for management purposes. Hence, the establishment of public trust in governmental institutions is vital, particularly in fostering tax compliance.

Perception of Tax Fairness on Tax Compliance

The test results indicate that H2 has been accepted, thereby leading to the conclusion that perceptions of tax fairness exert a positive and significant impact on tax compliance. This finding aligns with previous research conducted by Dhanayanti and Suardana (2017), Julita, Basri, and Huda (2015), Yuliani and Setyaningsih (2020), Yulianti, Kurniawan, and Umiyati (2019), and Zainudin, Nugroho, and Muamarah (2022), all of whom have reported a positive and significant relationship between perceptions of tax fairness and tax compliance.

The findings of this hypothesis test suggest a positive correlation between the public's view of tax justice and tax compliance. The phenomenon in question can be elucidated through the lens of the heuristic theory of justice. The extent to which an individual perceives equitable treatment from the government has been found to positively influence their compliance and obedience towards said authority. In the realm of taxation, the provision of equitable treatment by governmental bodies or tax authorities to taxpayers fosters compliance and adherence to tax duties by the taxpayers themselves.

The taxpayer's perception of tax fairness refers to their subjective evaluation of the perceived equity and justness of the taxes they are obligated to pay. Individuals who hold the belief that the government would administer and equitably allocate taxes are more likely to exhibit a heightened inclination to comply with tax payment and reporting obligations. Conversely, when taxpayers perceive that the tax which they contribute do not provide favorable outcomes and are allocated inequitably by the government, it engenders a propensity among taxpayers to resist fulfilling their tax responsibilities.

The Moderating Role of Type of Work on the Relationship Between Trust in the Government and Tax Compliance

Based on the findings of the test, it is evident that the null hypothesis H3 is rejected. Therefore, it can be inferred that the nature of one's occupation does not possess the ability to moderate the impact of faith in the government on an individual's compliance with tax obligations. The findings from the analysis of H1 indicate that trust in the government has a statistically significant beneficial impact on tax compliance. Conversely, the analysis of H3 reveals that the type of work does not possess the ability to attenuate the influence of trust in the government on tax compliance.

The findings of this study suggest that there exists a robust and persistent association between faith in government and tax compliance, regardless of the nature of employment. The level of tax compliance is expected to rise in the event of increased public faith in the government's commitment to promoting societal well-being. The presence of trust in the government or authority fosters compliance with all governmental regulations, including the fulfillment of tax duties, irrespective of individuals' occupational backgrounds.

Perception of Tax Fairness Towards Tax Compliance with Type of Work as Moderation

Based on the obtained test findings, it is evident that the null hypothesis H4: is rejected. Consequently, it can be inferred that the nature of the work does not possess the capability to moderate the impact of tax fairness perceptions on tax compliance. The findings from the analysis of H2 indicate that there is a positive and statistically significant relationship between individuals' perceptions of tax justice and their level of tax compliance. On the other hand, the examination of H4 reveals that the type of employment individuals engage in does not have a moderating effect on the relationship between perceptions of tax fairness and tax compliance.

The findings of this study suggest that individuals' perceptions of tax fairness are not influenced by the nature of their occupation. When individuals are afforded equitable treatment by governmental entities and tax authorities, taxpayers will exhibit compliance in fulfilling their tax responsibilities, irrespective of their occupational classification.

CONCLUSION

Based on the research results, there are several conclusions in this research. Firstly, the presence of a positive and significant relationship between trust in the government and tax compliance is observed, whereby an increase in the level of trust among the general public towards the government leads to a corresponding increase in tax compliance. Taxation is an obligatory financial levy imposed by the government on individuals and entities inside a country. As such, it necessitates the establishment of a foundation of trust between taxpayers and the governing authorities.

Secondly, the perception of tax justice exerts a substantial and favorable impact on individuals' adherence to tax obligations. There exists a positive correlation between a taxpayer's impression of tax justice and their level of mandated compliance. The level of public compliance and obedience towards the government is likely to increase when individuals perceive government policies as equitable towards taxpayers.

Thirdly, the influence of occupational status on trust in the government's ability to ensure tax compliance remains inconclusive. It is posited that tax compliance will be more likely to rise if individuals have a high level of trust in the government's commitment to societal well-being, irrespective of their occupational roles within the community.

Lastly, the influence of job type on the perception of tax fairness and its impact on tax compliance is negligible. When taxpayers perceive fair treatment from the government or tax authority, they are more likely to fulfill their tax obligations, regardless of their occupation.

LIMITATION

There exist various constraints associated with the execution of this study. One limitation of this research is that the data collection relied solely on survey responses, without incorporating direct interviews with the participants. Consequently, certain respondents' answers may have deviated from the expected responses. One notable constraint is that the research variables employed in this study may solely account for 29% of the phenomenon under investigation, with the other 71% being attributed to unexamined variables.

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DECLARATION OF CONFLICTING INTERESTS

The authors declared no potential conflicts of interest.

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