

Effect of Tax Justice and Morale on Taxpayer Compliance: The Moderating Role of Trust

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ABSTRACT

This research analyzed the influence of two types of tax justice (procedural and distributive) and morale on tax compliance. The novelty of this research lies in the use of trust as a moderating variable, which is thought to strengthen the influence of procedural and distributive tax justice. To obtain data, questionnaires were sent to 500 respondents, who were taxpayers of micro, small, and medium enterprises in Pekanbaru, Indonesia, and 407 were returned. Data were analyzed using Partial Least Squares Structural Equation Modeling. The results showed that tax justice, both procedural and distributive, as well as tax morale, increased tax compliance. This research also found that the strong level of trust was expected to increase the role of both tax justice and morale in increasing tax compliance, and vice versa. This research has both theoretical and practical implications. It is suggested that tax authorities serve taxpayers fairly and build taxpayer trust to increase compliance. Academically, the study offers insights into taxpayer perceptions and the relationship between trust and taxpayer morale. These findings can be a consideration for the government to conduct continuous evaluation and monitoring to ensure the effectiveness of the policies implemented in improving taxpayer compliance.

Keywords: Tax Justice, Morale, Trust, Taxpayers' Compliance.

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INTRODUCTION

Recently Indonesian taxpayers' level of tax compliance remains below the government's expectations. The Organization for Economic Cooperation and Development (OECD, 2024) had projected that Indonesia's tax revenue ratio would remain low in 2022—roughly 10.1%, well below the typical level of 15%. According to figures from the Ministry of Cooperatives and SMEs in 2021, there were 64.2 million MSMEs in Indonesia, and they made up 61.07% of the GDP, equal to IDR 8,573.89 trillion (OJK Institute). MSMEs should be allowed to make a maximum contribution to state revenue through this kind of tax revenue. Therefore, regular assessment of tax compliance among MSMEs is critical (Ratnawati et al. (2023). This involves analyzing data to identify trends, challenges, and areas that require additional support to improve compliance levels.

Justice, including distributive and procedural justice, is one of the many variables that might affect tax compliance. According to Greenberg (2017), procedural justice refers to the fairness of the processes involved in the distribution of resources. Distributive justice, on the other hand, as defined by Özer et al. (2017), focuses on the allocation of resources among people. Taxpayers will be more inclined to follow the law and pay their taxes if they believed that tax authorities had treated them fairly, both in terms of procedure and distribution. Additionally, Richardson (2006) posited that if taxpayers believed the tax system was unfair, they will typically avoid paying taxes, because, psychologically, most taxpayers believed that paying taxes is a burden. According to Cremer (2005), taxpayers' attitudes are impacted in the way that they will pay taxes if the tax authority treated them fairly while conducting business. The concept of distributive justice in taxation also pertains to the perceived fairness that taxpayers experience with respect to their tax payments. Taxpayers will be more inclined to pay their taxes if they believed that their welfare was affected by the taxes they pay. Distributive justice, according will motivate taxpayers to fulfill their tax duties.

Tax morale is associated with tax compliance because morals contain individual attitudes and ethical values, so they will influence how they view the obligation to pay taxes. According to Togler (2018), tax morale is an innate incentive for taxpayers to follow the law and pay taxes, thus willingly

contributing to the supply of public goods. Togler (2018) claimed that the high level of tax compliance may be explained in part by tax morale.

Meanwhile, trust is a moderating element that can either boost or lessen the impact of tax justice and tax morale on taxpayer compliance. Taxpayers' trust in the tax authorities will influence how obedient taxpayers are in paying their taxes. The trust variable was used as a moderating variable because trust is an important element in the development of any constructive relationship, and can influence many forms of interaction. Therefore, this research contributes to the management accounting literature, especially regarding how to influence individual behavior.

By linking tax fairness, tax morale, and trust to tax compliance, it is hoped that this study can provide more applicable recommendations for both MSME taxpayers and the government, in this case, the tax authority, to improve tax compliance sustainably.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Tax Justice, Tax Morale, and Tax Compliance

The Planned Behavioral approach indicated that the attitudes and beliefs of taxpayers influence their will or intention, which in turn influences their voluntary compliance with tax laws (Ajzen, 2020). According to Murphy (2009), procedural fairness refers to how people feel about the assistance or considerations they receive from authorized parties. Meanwhile, Kirchler et al. (2008) related procedural justice to resource sharing between authorized parties. Procedural justice is based on the idea that a person's willingness to support and obey the law (i.e., pay taxes) is influenced by how legal authorities treat him or her and make decisions, or procedures (Trinkner et al., 2020). According to York & Yazar (2022), policymakers use procedural justice when making decisions about policies and sustainability to alleviate environmental imbalances and enhance governance. Someone is more likely to have faith in authorities and abide by their choices if he or she believes the procedures are just and well-established (Murphy, 2009). If taxpayers feel that the tax authorities treat them fairly and with respect, they will

cooperate more. Perceptions of procedural justice have been reported to affect tax compliance (Mulyani et al. 2024). However, Pangesti et al. (2023) and Stilia et al. (2024) obtained different results, however, indicating that taxpayer compliance was unaffected by procedural justice.

Distributive justice refers to assessments of fairness in the policies made by the Director General of Taxation, who is authorized to handle taxes, in regards to the sense of equal rights and obligations that taxpayers derive from paying taxes. It considers profits and general welfare, in addition to just and equitable treatment of all parties (Rescher 2018:14). According to Lambert et al. (2020), distributive justice is founded on the idea of exchange, where individuals consider what they have done and what others have gotten in exchange for their own and others' actions. Nugroho et al. (2021), Jolodar et al. (2018), and others have observed that distributive justice is beneficial to taxpayer compliance.

In the perspective of taxpayers, distributive justice is the fairness of the outcomes they anticipate from their tax payments. They will believe that the government is distributing goods unfairly if the benefits the public receive from the government do not match the taxes they pay. Taxpayers' willingness to pay taxes will be impacted by perceived injustice, which will lower their compliance rate. For taxpayers to be willing to pay the taxes that they are required to pay, tax authorities must work to instill in them a sense of compliance. However, taxpayers will only comply with their tax duties if they believe that the government has properly allocated tax revenues and has given them compensation that is equal to what they have paid in taxes. This suggests that taxpayer compliance is influenced by distributive fairness (Rashid & Latif, 2021). Khuan et al. (2024) emphasized the importance of improved access to justice in fostering a culture of compliance among MSMEs. However, Pangesti et al. (2023) found no correlation between taxpayer compliance and distributive fairness, which contrasts this finding.

H1: Procedural justice affects tax compliance.

H2: Distributive Justice affect tax compliance.

The desire of taxpayers to participate in paying taxes is known as tax morale. The Tax Morale Theory was first developed by Günter Schmolders and later developed by Allingham & Sandmo (Horodnic, 2018). This theory

answers the question of the causes of higher actual compliance rates, compared to theoretical predictions. The Tax Morale Theory explains that individual attitudes and behavior towards tax compliance are driven by ethical values, morality, and individual perceptions of tax itself. It is defined by establishing the social norms of compliance and voluntary compliance with tax legislation (Bruno, 2019). It is influenced by several variables, such as regret, a desire for integrity, moral sentiments, and cultural influences. According to Ajzen's (2020) Theory of Planned Behavior, attitudes towards behavior is one of the three factors that control the emergence of the intention to behave. Moral taxpayers will pay their taxes in a way that is compatible with their values. They understand that their country's progress will take place if they regularly fulfill their responsibilities. Oktris et al. (2024) discovered tax morale is an essential component that enhanced tax compliance.

H3: Tax morale affects tax compliance.

The Moderating Role of Trust

Erich Kirchler's Slippery Slope Framework can be used to link trust with tax compliance because it focused on the role of trust between taxpayers and tax authorities in encouraging tax compliance. The Slippery Slope Theory was developed by Kirchler, Hoelzl, and Wahl (2008). Marcelina & Nurhayati (2024) focused on how the combination of trust and power of tax authorities can influence tax compliance. Another study conducted by Manullang & Marfiana (2024) also found that trust improved the taxpayers compliance. Radburn & Scott (2019) asserted that procedural fairness determined how people respected authorized parties over decision-making processes as these processes influenced what they will get. Its connection with taxpayer compliance can be strengthened by trust. To increase taxpayer compliance in Indonesia, it is recommended to increase trust in the tax authorities and their jurisdictions (Stilia et al., 2024)

The strong trust that is demonstrated by taxpayers in the government is evidence for the government's strong performance. This confidence goes well with the regulations that are in place, and together they encourage taxpayers to exercise their tax obligations. According to the Slippery Slope Framework, as put forward by Kirchler, Hoelzl, and Wahl (2008), when trust

develops, people will act in a way that complies with instructions. When they believe that the tax authority has done a good job serving the public interest, they will view the tax authority's performance as acceptable. Their perception will be strengthened if the tax authority applies tax procedures fairly. This highlights the role of trust as a supportive factor. The effect of procedural justice on tax compliance may either be strengthened or weakened by this element.

H4: Trust moderates the effect of procedural justice on tax compliance.

Alhempri et al. (2020) asserted that people will follow the law if they believed it will benefit society equally and fairly. Furthermore, if taxes have been distributed equitably for the good of society and there is proof of this achievement, then it is both practical and appropriate. The connection between taxpayer compliance and distributive fairness can be strengthened by trust. The government will be encouraged to disperse tax revenue exactly and transparently if taxpayers begin to have more faith in it. Therefore, to improve public benefits, people need to prove their tax commitments. Trust refers to how people view tax authorities as good people who diligently serve the public interest. If it is perceived that distributive justice has been realized in Indonesia, then it will lead to trust as a supporting component. As with procedural justice, the role of distributive justice in tax compliance may either be strengthened or weakened by certain auxiliary elements.

H5: Trust moderates the effect of distributive justice on tax compliance.

Taxpayer morale refers to the intrinsic motivation to pay taxes stemming from a moral obligation or self-assurance in one's capacity to fund public services. Taxpayers who fulfill their civic obligations with a strong moral conviction set themselves apart from others who do not. Certain aspects of taxpayers' morale are expected to increase their willingness to pay taxes (Sudaryo & Purnamasari, 2018). Trust can improve the connection between tax compliance and morale, where morale will increase among taxpayers who have a high level of trust. This is because a taxpayer who possesses strong moral convictions will understand that failing to pay taxes will result in a deficit for the nation. Those who are aware of tax obligations will know that, in Indonesia as a legal nation, failing to pay taxes can result in penalties and administrative fines against taxpayers. As moral people

develop a high degree of faith in the government, they will support attempts to perform their duties.

H6: Trust moderates the effect of tax morale on tax compliance.

METHODOLOGY

Sample and Procedures

The population of the study consisted of 3,771 MSME taxpayers registered with the Pekanbaru Senapelan Tax Service. Pekanbaru Senapelan was chosen because at present, even though the number of taxpayers (3,771) is smaller compared to Tampan Tax Service (10,27), the increase is more rapid, namely 13.5%, compared to Tampan Tax Service (4.9%). Calculation using the Slovin formula, with a margin of error of 5%, resulted in a sample size of at least 362.

Measurement

We adapted scales on tax compliance, procedural justice, distributive justice, morale, and trust, which were previously used and verified by many scholars (Radburn & Stott, 2019; Colquitt, 2001). All questionnaire items were measured on a five-point Likert scale ranging from 1, strongly disagree, to 5, strongly agree (Ratnawati, 2020; Ratnawati et al., 2021)

Data Analysis Method

Data collection was carried out by sending questionnaires to respondents who were sampled. Of the 500 questionnaires distributed, 407 were returned and could be processed, and a five-point Likert scale was used to measure respondents' responses. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). According to Ghozali (2014), PLS is a powerful analysis method that requires fewer assumptions than other methods. It can be used to test moderating variables and is applicable to small samples. Furthermore, it can be used for non-normally distributed data in nominal, ordinal, interval, or ratio categories.

RESULTS AND DISCUSSION

The results of the data analysis based on respondents’ responses to the questionnaires are described statistically. These results indicated that each variable’s standard deviation was less than its average value. The combined control and outer models are shown in Table 1. Three crucial elements—convergent validity, discriminant validity, and composite reliability—will be clarified under the outer model. As described by Ghozali (2014), the convergent validity is considered good when the correlation with the latent variable to be tested exceeds 0.7. Meanwhile, the discriminant validity was measured following Sekaran & Bougie (2016) by comparing the correlation value between each construct and the square root of their AVE, ensuring that $AVE > 0.50$. For composite reliability, as explained by Ghozali (2014), a value beyond 0.70 signifies that every latent variable satisfies high-reliability standards, with Cronbach’s alpha being greater than 0.60.

Table 1: Convergent Validity and Reliability

Variables	Items	Loadings	Cronbach’s α	CR	AVE
Procedural Justice	PJ1	0.749	0.853	0.891	0.760
	PJ2	0.800			
	PJ3	0.758			
	PJ4	0.780			
	PJ5	0.739			
	PJ6	0.732			
Distributive Justice	DJ1	0.822	0.859	0.905	0.839
	DJ2	0.838			
	DJ3	0.873			
	DJ4	0.820			
Tax Morale	TM1	0.739	0.613	0.795	0.751
	TM2	0.789			
	TM3	0.724			
Tax Compliance	TC1	0.764	0.833	0.882	0.775
	TC2	0.773			
	TC3	0.816			
	TC4	0.777			
	TC5	0.743			

Variables	Items	Loadings	Cronbach's α	CR	AVE
Trust	T1	0.944	0.931	0.949	0.888
	T2	0.960			
	T3	0.824			
	T4	0.773			
	T5	0.924			

Based on the data in Table 2 and Figure 1 procedural justice had a beta coefficient of 0.597, indicating a positive direction with a p-value < 0.001 or < 0.05 , and the hypothesis was accepted. Procedural justice in taxation was one of the elements that influenced taxpayer compliance. It was ensured by the government through a fair tax system. This included making a tax policy, enabling corrective measures, and performing tax collection fairly. The idea that procedural justice may have an impact on taxpayer compliance builds upon the Planned Behavior Theory. This Theory holds that an individual's behavior is impacted by other forces. In this case, the government's application of procedural justice served as an external force to taxpayer compliance. Mulyani et al. (2024) had confirmed this significant relationship between procedural justice and taxpayer compliance in their studies.

The results of the second hypothesis testing showed that distributive fairness and tax compliance were positively correlated, with a coefficient of 0.091 and a p-value of 0.032 (less than 0.05). The results revealed that the higher the distributive justice experienced by taxpayers, the higher their motivation will be to comply with their tax duties. An individual will be pleased if he or she finds out that the proceeds from his or her tax payments were fairly distributed to the targets and thus benefitted the common interest. When taxpayers perceived justice in the distribution of tax funds they had contributed, their overall engagement with their tax obligation improved. Taxpayers envision that proper allocation of tax funds will bring changes for the better to their nation. For example, tax funds can be used to improve infrastructure and public facilities. This will encourage them to sacrifice some of their income and pay it as taxes voluntarily. The Attribution Theory holds that an individual's behavior is impacted by outside forces, one of which is the implementation of distributive justice by the government. Thus, this Theory supports the idea that distributive justice may have an impact on taxpayer compliance. Güzel et al. (2019), Nugroho & Muamarah

(2021); Jolodar et al. (2018); and Khuan et al. (2024) have provided some evidence on this notion.

The third hypothesis testing examined the impact of tax morale on tax compliance. With a beta coefficient of 0.103 and a p-value of 0.018 (less than 0.05), the third hypothesis was accepted. Furthermore, the results unveiled that taxpayer morale affected tax compliance. A positive coefficient of determination (β) indicated that stronger tax morale among taxpayers increased their motivation to comply with their tax obligations. Tax morale comes from within themselves. Taxpayers are conscientious about paying their taxes and experience shame if they fail to do so. Highly moral taxpayers will undoubtedly take constructive steps to ensure that their taxes are paid. They are willing to make sacrifices to consistently pay their taxes. This suggests that tax compliance will rise among taxpayers who have good attitudes, actions, and habits toward paying their taxes, which is consistent with the theory of planned behavior (Ajzen, 2020). Attitude, one of the three components in this Theory, is individuals' inclination to act in a way consistent with their personality and to engage in positive behavior. This claim was supported by Hardika et al. (2021), Lesmana & Setyadi (2020), and Indrawan & Larasati (2022), Oktris et al. (2024), who stated that taxpayer compliance was positively impacted by tax morale.

The fourth hypothesis test results are signed, with a p-value of 0.007 (less than 0.05) and a positive coefficient of 0.120. This finding underscored the role of trust in strengthening the impact of tax morale on tax compliance. The results of the fourth hypothesis testing showed that trust moderated and strengthened the effect of procedural justice on taxpayer compliance. People will be more inclined to fulfilling their tax commitments if the government offered greater procedural justice. Amplifying procedural justice with trust will make it easier to convince people to pay their taxes. According to the Slippery Slope Framework, when someone receives good services from the government or tax authorities, he or she is more likely to have faith in them. According to this theory, taxpayers' ability to complete their tax duties is a result of the government or tax authorities' inherent trustworthiness. When they perceived that the government was acting fairly and effectively regarding taxation, their trust in it becomes stronger. This is consistent with Ratnawati et al. (2022), who found that trust significantly mitigated the impact of procedural justice on taxpayer compliance.

With a positive coefficient of 0.115 and a p-value of 0.009 (less than 0.05), the fifth hypothesis was accepted, indicating that the impact of distributive justice on taxpayer compliance may be considerably mitigated by trust. The results also demonstrated that trust strengthened the effect of distributive justice on taxpayer compliance. Taxpayers will be more inclined to fulfilling their tax duties if the government provides distributive justice at a higher level. When combined with a high level of trust, distributive justice will better encourage people to pay their taxes. Trust will grow when people perceive others as honest and self-assured. Taxpayers will trust tax authorities in the same manner they trust the government. The degree of confidence that taxpayers have in these authorities will encourage them to fulfill their tax commitments. This, too, confirms the Slippery Slope Framework, which holds that taxpayers' ability to complete their tax duties is driven by these authorities' inherent trustworthiness. When taxpayers perceive that the government is allocating tax revenue fairly and in compliance with the intent of tax legislation, their confidence in the government will be enhanced.

The testing of the sixth hypothesis yielded a positive beta coefficient of 0.121 and a p-value of 0.007 (< 0.05). Therefore, the sixth hypothesis was accepted. This result indicated how trust mitigated the impact of taxpayer morale on tax compliance. Taxpayers will be more likely to fulfill their tax responsibilities if the government actively strengthened their tax morale. Combining taxpayer morale with trust will help convince people to pay their taxes. Moral taxpayers understand that paying taxes is their civic duty and act in the best interests of their nation. Fortifying taxpayers' already good outlook of taxes with trust will result in even more beneficial outcomes. Taxpayers will develop trust in tax authorities, which will encourage them to fulfill their tax-related duties. In the Theory of Planned Behavior, trust and morale are internal variables that affect taxpayers' behavior, which constitutes their perceived behavioral control. Trust magnifies taxpayers' morale when they exercise their tax obligations. Trust will influence whether taxes have a greater or lesser moral impact on people's realization of their tax commitments.

Table 2: Fit and Quality Measurements of the Model

	Index	P-Value	Information
APC	0.191	< 0.001	Accepted
ARS	0.480	< 0.001	Accepted
AARS	0.472	< 0.001	Accepted
AVIF	1.427		Accepted
AFVIF	1.706		Accepted
SPR	0.833		Accepted
RSCR	0.944		Accepted
SSR	1.000		Accepted
NLBCDR	1.000		Accepted

Table 3: Direct Effect

Hypotheses	Path Coefficient	P-Value	Effect Size	Results
H1	0.597	< 0.001	0.390	Accepted
H2	0.091	0.032	0.028	Accepted
H3	0.103	0.018	0.040	Accepted
H4	0.120	0.007	0.030	Accepted
H5	0.115	0.009	0.029	Accepted
H6	0.121	0.007	0.023	Accepted

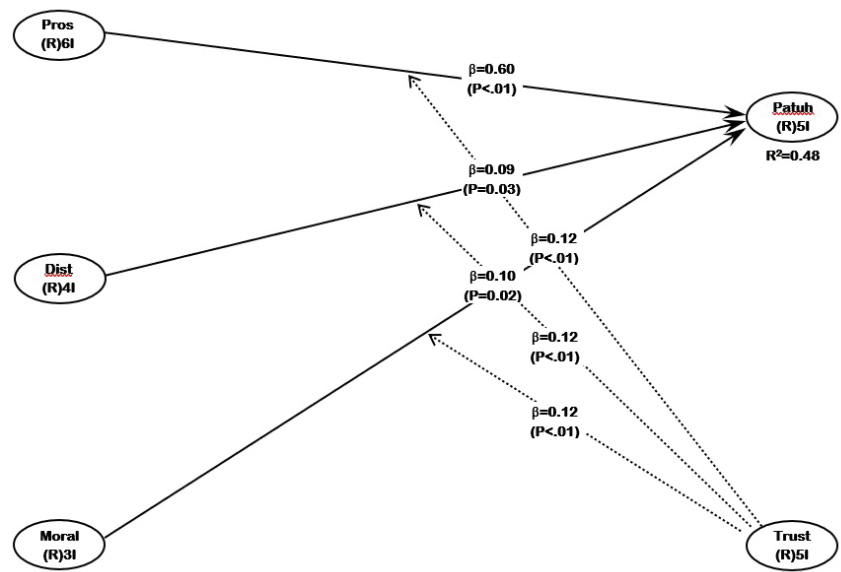


Figure 1: Research Path Diagram

Figure 1 illustrates the structure of the PLS model with various latent variables and interrelated indicators, both procedural justice variables, tax morale, and trust in taxpayer compliance. Each independent variable showed a p-value smaller than 0.05, so each influence was significant.

CONCLUSION

This study's findings demonstrated how tax morale, distributive justice, and procedural fairness impacted MSME taxpayers' compliance. Taxpayers will be encouraged to comply with their tax duties if the government maintains a positive perception of tax procedural justice. The sense of distributive justice that taxpayers experience when money is allocated fairly for the benefit of all parties will discipline taxpayers to deposit their taxes on time, hence increasing tax compliance. People who have a strong sense of tax compliance are more likely to be consistently compliant with tax laws because of their strong tax morale. The results of the study have practical implications that the behavior and nature of MSME's taxpayers have an important role in increasing their tax compliance. The results of this study were in line with the Theory of Morality, Planned Behavior, and Slippery Slope which explain the relationship between taxpayer behavior in carrying out their tax obligations. However, this study has limitations, including, the data used came from respondents who were sensitive subjects who were not necessarily believed to provide the actual answers. Perhaps further research can use an experimental design so that respondents' answers are more controlled.

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