

DETERMINANTS OF PUBLIC TRUST AND ITS EFFECT ON TAXPAYER COMPLIANCE BEHAVIOR IN SOUTH SULAWESI PROVINCE, INDONESIA

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Abstract. *Developing taxpayer compliance behavior is still viewed as a key problem in the tax administration service system, and one that needs to be resolved immediately. This research article focuses on an analysis of the determinants of public trust and its effect on taxpayer compliance behavior. Some studies have been conducted to measure the influence of trust toward taxpayer compliance. However, there is scant research to scientifically identify the determinants of public trust in taxpayers. The target population involves all of the taxpayers in three areas: Makassar Selatan, Maros, and Palopo Municipality Government, consisting of a population of 12,000 taxpayers, both individual and corporate. The research sample size was determined using statistical methods, and the sample size was set at 20% of the population of the above areas (528 respondents). In this article, we propose the research framework of public trust and taxpayer compliance behavior that will be discussed.*

Keywords: *public trust, taxpayer compliance behavior, tax morale, social context, contextual tax service and socioeconomic, good governance, and collaborative culture.*

Raktažodžiai: *visuomenės pasitikėjimas, mokesčių mokėtojų elgesys, mokesčių moralė, socialinis kontekstas, kontekstinis mokesčių aptarnavimas ir socioekonomika, geras valdymas ir bendradarbiavimo kultūra.*

Introduction

Taxpayer compliance behavior and taxation are viewed as two sides of the same coin that are crucially important for central and regional governments in developing government revenue. Tax revenues have benefits in providing public goods and services, as well as societal welfare generally (Jayawardane and Low 2017; Sharma 2017). In Indonesia, whether in national or local government, taxpayer compliance is a longstanding issue, as the disobedience of taxpayers often leads to tax evasion. Historically, significant research has focused on the influence of trust on public policy (OECD 2017) and citizen's trust in government (Welch, Hinnant, and Moon 2005) citizen satisfaction with e-government, and citizen trust in government are interrelated. We first review the literature on trust and explore how radical information technologies may work to alter the production or maintenance of trust. We then develop hypotheses about how citizens' experience with e-government, satisfaction with e-government and government Web sites, and trust in government are interrelated. Moreover, the model for e-government and Web site satisfaction incorporates citizen perspectives on electronic transaction, transparency, and interactivity. Using data obtained from the Council on Excellence in Government, we then develop and test a two-stage multiple-equation model that simultaneously predicts experience, satisfaction, and trust. Findings indicate that government Web site use is positively associated with e-government satisfaction and Web site satisfaction and that e-government satisfaction is positively associated with trust in government. We also find that while citizens are generally satisfied with the electronic provision of information (transparency, with a generally high level of public trust being perceived as the prerequisite to trust in government. In line with the role of trust, the previous study argued that the citizen should improve their cognitive attitude towards trust, because it can play an important role in the planning of rational agents (Braithwaite 2003). Based on that, we argue that public trust should enhance taxpayer compliance at the level of local government in Indonesia.

1. Theory for the research: taxpayer compliance behavior

The theory of reasoned action maintains that volition and intention predict behavior. The theory states that when people associate performing a suggested behavior with positive thinking and/or attitude, so they also think that others need them to perform this good behavior (i.e., the subjective norm), and the result is to maintain the highest motivation to perform the behavior (Ajzen 2011). Compliance theorists apply the responses of citizens and public organizations to the function of rule based on involving the components of governmental enforcement policy and the threat of legal sanctions.

Taxpayer compliance is portrayed in the behavior of taxpayers, whether individuals or corporations, in fulfilling their tax obligations (Casey and Scholz 1991).

1.1. The determinants of public trust on taxpayer compliance behavior

Tax compliance is viewed as being dependent on an individual's willingness to evade or comply, and it involves the values, attitudes, perceptions, and morals of economic actors. Therefore, these factors should be included in tax compliance research (Cullis and Lewis 1997). Several factors that contribute to the level of public trust in achieving taxpayer compliance in a taxpayer population have been identified (Walsh 2012). For example, OECD has proposed seven factors that influence taxpayer compliance including: deterrence; norms within the personal and social domains; fairness and trust; complexity; the role of government; and broader economic and social factors (OECD 2017). Taxpayer compliance is determined by some factors based on taxpayers' perspectives on tax administration, including: fairness; trust; resistance; respect; consultation; and intended outcome (James, Murphy, and Reinhart 2005). According to the literature review that we have elaborated on previously, then, we propose a research framework where the public trust of taxpayers is determined by five dimensions involving: tax morale; socio-economic and tax service contexts; social context; good governance principles; and collaborative culture. In the following table, we describe each variable and indicators as follows:

Table 1. Determinants and Indicators

Variables and indicators	Authors
<i>Public Trust Determinants</i>	
<i>Tax Morale:</i> justice perceived, fairness, taxpayers' awareness, taxpayers' right	(Alm and McClellan 2012)
<i>Social Context:</i> taxpayer satisfaction, tax service quality, power and trust	(Kirchler, Hoelzl, and Wahl 2008; Batrancea et al. 2019)
<i>Socio-economic and tax Service Contexts:</i> e-government trust, tax knowledge, income level, tax rate	(Kastlunger et al. 2013)empirical evidence is less clear on power: severe fines may lead towards compliance or even have the opposite effect. We propose a thorough investigation of the nature of power (coercive versus legitimate
<i>Good governance:</i> transparency, accountability, responsiveness, and public participation, rule based; efficient and effective	(Farazmand 2004; Haning, Hamzah, and Tahili 2020)

Variables and indicators	Authors
<i>Collaborative Culture</i> : employee morale, motivation, willingness, productivity and effectiveness, work performance, innovation and creativity, and employees' attitude)	(Barczak, Lassk, and Mulki 2010)
<i>Public Trust</i>	
compliance and benevolence behavior	(Alm and McClellan 2012)
citizen trust	(Cooper 2018; Bauer and Toledano 2017; Beldad et al. 2012)
trusted service institution	(Poppo and Schepker 2010)
trusted organization	(Muhl 2014; Alwi and Tahili 2017)
ability, competence, benevolence	(Mayer, Davis, and Schoorman 1995)
trust in stored data, trusted administration	(S. W. Wang, Ngamsiriudom, and Hsieh 2015)
trusted system innovation, trusted technology	(Novelskaitė and Pučėtaitė 2018)
<i>Taxpayer Compliance Behavior</i>	
registering voluntarily for tax, integrity, and discipline	(Nolan-Flecha 2017)
filing tax returns on time and accurately	(Novelskaitė and Pučėtaitė 2018)
behave reporting tax correctly, liabilities, deterrence	(Batrancea et al. 2019)
willingness to pay taxes on time liability	(Anderson 2015)

Furthermore, to provide the research framework as previously discussed, we propose that there are five key determinants of public trust: tax morale; socio-economic and tax service contexts; social context; good governance; and collaborative culture. We therefore construct a research framework concerning the determinants of public service and taxpayer compliance shown in the following figure (Figure 1).



Figure 1. Research framework

2. Material and Methods

This research constitutes a quantitative approach using the exploratory survey method. Analyzing the effect of each determinant will be done by using regression analysis through structural modeling by AMOS software. Regression modeling was suggested as a tool for investigating the validity of findings using the other methodological approaches, and it enables the identification and characterization of relationships among multiple factors. We then designed the questionnaires and distributed them to 528 respondents across the three geographical areas of research: Makassar Selatan, Maros District, and Palopo City. There were 510 questionnaires received, a 96.6% return from the original sample.

Before applying the SEM analysis, we measured the data more carefully to recover the several characteristics of a structural approach. The collected data were tested in terms of multivariate normality, multicollinearity, and homoscedasticity. The analysis of coefficient display format with an absolute value below 0.40 was performed by using direct Oblimin with a Kaiser Normalization of $\delta = 0.00$. The rotated solution with maximum iteration for convergence is 0.40.

Table 2. The convergent, discriminate, and nomological validity of items

	Tax Morale (TM)	Contextual and Socio-Economic (CES)	Social context (SS)	Good Governance (GG)	Collaborative Culture (CC)	Public Trust (PT)	Taxpayer Compliance (TPC)
AVE	0.520	0.790	0.490	0.582	0.510	0.690	0.640
CR	0.770	0.920	0.796	0.846	0.750	0.960	0.870

Cases: AVE: average variance extracted; CR: composite reliability

Table 2 shows that the average variance and composite reliability fulfilled the threshold of using the structural model by using structural equation modelling (Hair and Sarstedt 2014).

Table 3. Goodness of fit statistics for hypothesis measurements

Measurements	Absolut Fit Measure				Incremental Fit Measure		Parsimony Fit Measure
	χ^2 (Chi-Square)	CMIN/DF	GFI	RM-SEA	NFI	CFI	AGFI
Criteria	> 0.05	< 5	≥ 0.90	< 0.05	≥ 0.90	≥ 0.95	≥ 0.90
Obtained	0.001	2.044	0.923	0.045	0.907	0.950	0.903

Source: Primary data analyzed, 2019.

Table 3 indicates that the goodness of fit measure was achieved, and the structural analysis to measure the hypotheses can be applied, even though the likelihood ratio chi-square has been found at $\chi^2 = 572.423$, $df = 280$, $p = 0,001$, and $CMIN/Df = 2.044$. The GFI was above 0.90, RMSEA were below 0.05 or 0.045, and CFI were 0.902 and 0.950. AGFI was 0.903 which has relevance to the cutoff point of > 0.90. Figure 2 displays the standardized values of the hypothesized measurement and structural model.

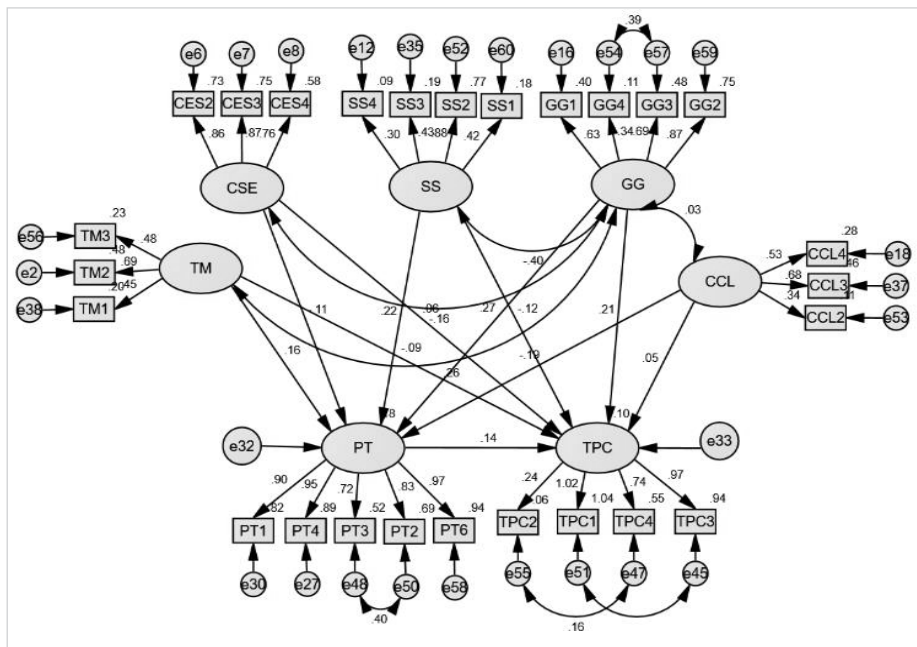


Figure 2. The standardized values of the hypothesized measurement

2.1. Hypothesis Measurement

As shown in Table 3, the results of each determinant factor showed that tax morale has significantly affected the public trust of taxpayers. Tax morale has a positive and significant effect on the public trust of taxpayers ($\beta = 0.160$ and $\rho = < 0.010$). This result indicates that hypothesis 1a was supported in that tax morale, as predicted, has a positive and significant effect on the public trust of taxpayers in local government. Further, the results also show that hypothesis 1b was accepted based on the coefficient regression of tax morale having negatively affected taxpayer compliance behavior, and the probability coefficient is negative with coefficient estimate regression $\beta = -0.086$, $\rho = < 0.019$. Moreover, the measurement of hypothesis 2a and its coefficient regression show that social context has a positive and significant effect on public trust, with the estimate regression of $\beta = 0.766$ and $\rho = < .000$ achieved. This finding reveals that hypothesis 2a is accepted. The results of hypothesis 2b's measurement indicate that there is a negative and significant effect of the social context on taxpayer compliance behavior, with coefficient estimate regression $\beta = -0.331$, $\rho = < 0.031$. This result indicates that hypothesis 2b is also accepted.

In the measurement of hypothesis 3a, socio-economic and tax service contexts have a positive and significant effect on public trust, with the coefficient estimate regression $\beta = 0.145$, $\rho = < 0.023$. Besides that, the measurement of hypothesis 3b reveals that this

hypothesis was rejected based on the coefficient regression $\beta = 0.061$, $\rho = < 0.145$. This result confirms that socio-economic and tax service contexts have no influence on taxpayer compliance behavior. Socio-economic conditions have some effect on taxpayer compliance behavior, however the effect of it is statistically not significant. Hypothesis 4a's measurement shows that good governance has a positive and significant influence on the public trust of taxpayers in local government, with the coefficient regression $\beta = 0.267$ and $\rho = < .000$. Hypothesis 4b shows that good governance has a positive and significant influence on taxpayer compliance behavior in paying tax. The result of coefficient regression is accepted at the significant level $\alpha = 0.01$ or 0.05 in the two-tailed test, with the coefficient estimate regression $\beta = 0.213$, $\rho = < 0.000$. The result of hypothesis 5a indicated that collaborative culture has a negative and significant effect on public trust, with the estimate regression coefficient $\beta = -0.189$, $\rho = < 0.002$. This finding confirmed that hypothesis 5a is supported. Meanwhile, the measurement of hypothesis 5b – that collaborative culture will have an effect on taxpayer compliance behavior – was rejected with the coefficient estimated regression $\beta = 0.047$, $\rho = < 0.365$

Hypothesis 6 proposes that public trust will have an effect on taxpayer compliance behavior, and the results analysis revealed that public trust has a positive and significant effect on taxpayer compliance behavior, with estimate regression weight $\beta = 0.139$, $\rho = < 0.002$. The following table will show the summary of all hypotheses results:

Table 4. Regression weight estimates of latent constructs

	Estimate	S.E.	C.R.	P (0.05)	Label
PT <---- TM	0.288	0.112	2.572	0.010	Accepted
PT <---- CSE	-0.107	0.047	-2.277	0.023	Accepted
PT <---- GG	0.360	0.083	4.320	***	Accepted
PT <---- SS	0.766	0.224	3.421	***	Accepted
PT <---- CCL	-0.525	0.167	-3.147	0.002	Accepted
TPC <---- PT	0.116	0.037	3.100	0.002	Accepted
TPC <---- CSE	0.052	0.035	1.458	0.145	Not Accepted
TPC <---- TM	-0.128	0.082	-1.559	0.119	Not Accepted
TPC <---- GG	0.239	0.063	3.765	***	Accepted
TPC <---- SS	-0.331	0.154	-2.151	0.031	Accepted
TPC <---- CCL	0.109	0.120	0.905	0.365	Not Accepted

3. Results and Debate

SEM analysis demonstrated that hypothesis 1a is confirmed, in that tax morale has a positive and significant effect on the public trust of taxpayers ($\beta = 0.160$, $\rho = < 0.010$). This finding confirmed the notion that the tax morale of taxpayers should be fully considered by the tax authority in the context of strengthening the public trust of taxpayers, as citizens' attitudes to paying taxes, defined as tax morale, can help to explain high degrees of compliance (Torgler 2007). Furthermore, according to the research, the measurement of hypothesis 1b found that tax morale has a negative and significant effect on the taxpayer compliance behavior ($\beta = -0.086$, $\rho = < 0.019$). This means that when tax morale decreases, it will affect the taxpayer compliance by reducing it respectively.

Our research finding gives confirmation to proposed hypothesis 2a, in that social context has a positive and significant effect on the public trust of taxpayers ($\beta = 0.766$, $\rho = < 0.000$). This finding has verified that the social context of taxpayers has increased importance, and has become paramount in the building of public trust. In measuring the proposed hypothesis 2b, we found that social context or social setting has a negative and significant effect on taxpayer compliance ($\beta = -0.331$, $\rho = < 0.031$). These findings have confirmed the previous study, which found that social context awareness may influence trust inference for trust enhancement in the social relationship, and will be decreased if the public institution is not aware of the needs of the social context (Wang, Ngamsiriudom, and Hsieh 2015; Wang and Van Wart 2007).

The results confirmed hypothesis 3a, as the socio-economic and tax service contexts have a negative effect on the public trust of taxpayers ($\beta = 0.145$, $\rho = < 0.023$). However, hypothesis 3b indicated that the context of tax service was rejected based on the analysis of hypothesis 3b ($\beta = 0.061$, $\rho = < 0.145$). This article also verified that, based on the measurement of hypothesis 4a, good governance has a positive and significant effect on the public trust of taxpayers in local government ($\beta = 0.267$, $\rho = < 0.000$). This means that good governance is a dimension of paramount importance in building public trust. The measurement of hypothesis 4b revealed that good governance has a positive and significant effect on taxpayer compliance behavior ($\beta = 0.213$, $\rho = < 0.000$). According to the results of analysis of hypothesis 5a, collaborative culture has a negative and significant effect on the public trust of taxpayers in local government ($\beta = -0.189$, $\rho = < 0.002$). Moreover, the measurement of hypothesis 5b also indicated that collaborative culture has no significant effect on taxpayer compliance behavior ($\beta = -0.047$, $\rho = < 0.365$).

Finally, the research analysis on the effect of public trust on taxpayer compliance behavior has been accepted. Based on the results of structural modelling analysis, public trust has a positive and significant effect on taxpayer compliance behavior ($\beta = 0.139$ and $\rho = < 0.002$) in the level of significance $\alpha = 0.05$. Some researchers find that there is a level of consistency with our results. Kastlunger et al. (2013) empirical evidence is less clear on power: severe fines may lead towards compliance or even have the opposite effect. We propose a thorough investigation of the nature of power (coercive versus legitimate, for example, claimed that the highest level of taxpayer compliance behavior can be achieved by the highest level of taxpayer trust. Meanwhile, public trust should be viewed as a core

dimension to fostering successful relationships, reducing uncertainty and risk, and increasing willingness to purchase.

Conclusions

1. Tax morale is one important dimension in increasing public trust. Based on the results of the analysis, tax morale has a positive and significant effect on the public trust of taxpayers ($\beta = 0.160, \rho < 0.010$). In addition, tax morale has a negative and significant effect on taxpayer compliance behavior ($\beta = -0.086, \rho < 0.019$). Thus, in this research we confirm that hypothesis 1a and 1b were accepted. The study results indicate that tax morale should be working to improve public trust and taxpayer compliance behavior in paying tax.
2. Social context has a positive and significant effect on the public trust of taxpayers ($\beta = 0.766, \rho < 0.000$). Conversely, social context has a negative and significant effect on taxpayer compliance behavior ($\beta = -0.331, \rho < 0.031$). This result reveals that both hypothesis 2a and 2b were accepted. This result also verified that social context needs to be considered by tax authorities in enhancing public trust and taxpayer compliance behavior in paying tax.
3. Socio-economic and tax service contexts have a positive and significant effect on the public trust of taxpayers ($\beta = 0.145, \rho < 0.023$). However, socio-economic and tax service contexts have a positive but not significant effect toward taxpayer compliance behavior ($\beta = 0.061, \rho < 0.145$). Based on the results analysis, we conclude that hypothesis 3a was accepted, while hypothesis 3b was rejected. We argue that socio-economic and tax service contexts have to be prioritized in developing public trust and taxpayer compliance behavior.
4. Good governance was viewed as an important dimension in building the public trust of taxpayers and taxpayer compliance behavior. Based on the results analysis, good governance has a positive and significant effect on the public trust of taxpayers ($\beta = 0.267, \rho < 0.000$). Moreover, good governance has a positive and significant effect on taxpayer compliance behavior ($\beta = -0.213, \rho < 0.000$). Therefore, we conclude that hypothesis 4a and 4b were accepted. This result verifies that all personnel of tax office services should apply good governance principles to foster the public trust of taxpayers, and thus to aid in developing taxpayer compliance behavior.
5. Collaborative culture in the tax service system is viewed as a prominent dimension. The results analysis showed that collaborative culture has a negative and significant effect on the public trust of taxpayers ($\beta = -0.189, \rho < 0.002$). However, collaborative culture has a positive effect, but the relationship was not significant. Based on these research results, we confirmed that collaborative culture should be maintained by all of the tax office personnel.
6. Public trust has a positive and significant effect on taxpayer compliance behavior ($\beta = -0.139, \rho < 0.002$). This is reinforced by detailed analysis using a structural equation, modelling public trust as the one dimension to build taxpayer compliance behavior. In this research article, we recommend that the public trust of taxpayers should be taken

into account, maintained, and developed, because this paper has confirmed that public trust is viewed by the respondents as a paramount variable in building taxpayer compliance. We identified five determinants that significantly influence the public trust of taxpayers and taxpayer compliance behavior: tax morale; social setting; socio-economic and tax-service contexts; good governance; and collaborative culture.

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Mohamad Thahir Haning, Hasniati Hamzah, Mashuri Tahili

Visuomenės pasitikėjimą lemiantys veiksniai ir jų poveikis mokesčių mokėtojų elgsenai Pietų Sulavesio provincijoje, Indonezijoje

Anotacija

Besivystanti mokesčių mokėtojų elgsena vis dar laikoma opia problema mokesčių administravimo sistemoje ir ją reikia spręsti kuo greičiau. Šiame moksliniame straipsnyje dėmesys skiriamas visuomenės pasitikėjimą lemiančių veiksnių ir jų įtakos mokesčių mokėtojų elgesio taisyklėms analizei.

Siekiant įvertinti pasitikėjimą mokesčių mokėtojais buvo atlikta keletas mokslinių tyrimų, tačiau stinga tyrimų apie veiksnius, lemiančius visuomenės pasitikėjimą mokesčių mokėtojais. Šis tyrimas apima visus mokesčių mokėtojus šiuose trijuose regionuose: Makassar Selatan, Maros ir Palapo savivaldybes. Šias tris savivaldybes sudaro 12 000 mokesčių mokėtojų – tiek asmenų, tiek įmonių. Tyrimo imtis buvo nustatyta taikant statistinius metodus, imtį sudarė 20% populiacijos, apklausti 528 respondentai. Šiame straipsnyje aptarsime visuomenės pasitikėjimo ir mokesčių mokėtojų elgesio taisyklių tyrimo sistemą.

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