DIJDBM
DINASTI INTERNATIONAL JOURNAL OF DIGITAL BUSINESS MANAGEMENT

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editor@dinastipub.org
0811 7401 455

The Effect of Tax Morals and the Digitalized Tax System on Tax Compliance with Trust in the Government as a Moderating Variable

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Abstract: The purpose of this research was to determine the effect of tax morale and tax digitalization system on tax compliance with trust in government as a moderating variable. The population in this study are corporate taxpayers in the Cikarang-Cibitung Industrial Area. In this study the data analysis technique used was quantitative using the PLS-SEM (Structural Equation Model) or structural equation model. The results of this research were Tax Morale has no effect on Taxpayer Compliance, The Tax Digitization System has a positive influence on Taxpayer Compliance, Trust in the Government in this study cannot act as a moderating variable in the Tax Morale variable on Taxpayer Compliance, and Trust in the Government in this study cannot act as a moderating variable in the Tax Digitalization System variable on Taxpayer Compliance.

Keywords: Tax Compliance, Tax Morale, Tax Digitization System, Trust in the Government

INTRODUCTION

Various regulations issued by the government state that the government's efforts are an effort to grow and optimize state revenues. In order to increase and optimize income, one of which is to increase taxpayer compliance as an effort to be aware of their tax obligations. Especially during the current Covid-19 pandemic that hit Indonesia where from the taxpayer side it has a direct impact on income, so that it will change the priority of allocation of costs that will be used as an effort to maintain business continuity compared to the obligation to tax. The impact of the decline in economic capacity above, one of which is the decline in tax compliance, both individuals and entities in carrying out their tax obligations.

Tax compliance is the process of submitting an Annual Income Tax Return, stating truthfully all taxable income, and paying all tax obligations within a certain period of time without having to wait for further action from the tax authorities. (Night & Bananuka, 2019)

Tax compliance is one of the challenges that can hinder the efficiency of tax collection. Taxpayer compliance has long been a concern in taxation. According to the income tax law, which creates a self-assessment system as an effort to collect income tax, the willingness of taxpayers to pay taxes is crucial. Obviously, the system requires taxpayer honesty and vigilance from tax calculations to annual SPT reporting (Iqbal & Sholihin, 2019).

Taxpayers, both individual taxpayers and corporate taxpayers, state the highest level of tax compliance when they have mutual trust, stating that the taxpayer's trust in the government has a major impact on the level of taxpayer compliance. Even though taxpayer trust is crucial as an effort to improve tax compliance, the tax authority cannot only rely on the taxpayer's trust because not all taxpayers trust the tax authorities (Betu and Mulyani, 2020).

Trust in the government as an effort to improve a taxpayer's tax compliance able to be related to the variable of tax morality. Tax morality in this study, where the actions of taxpayers in carrying out their taxpayer compliance able to be influenced by psychological and moral encouragement of humans as taxpayers, such as their love of money (money ethics).

In accordance with psychological management of individuals/humans, money is one of the crucial factors that can influence individual attitudes in both the positive and negative directions of the individual's personality, this statement is showed from personality, biological, and attitude factors. Which of the three are determinants of the individual's morality so that they can affect the level of compliance of the individual himself as a taxpayer (Mangoting, 2018).

Spirituality is one of the non-economic factors that influence taxpayers' taxation morality. Spiritual values adhered to by the majority of people, which are tax duties, are typically expected to be effective in preventing bad attitudes and actions and promoting positive attitudes and behaviors in the individual's daily life.

Thus, spirituality is viewed as a positive attitude that encourages taxpayers to voluntarily comply with tax regulations. Spirituality is one of the components of an individual's character that produces behavior-related attitudes, therefore it can impact the extent to which an individual complies with tax rules and regulations.

Through a tax digitization system, taxpayers can fulfill their tax obligations online to aid in the implementation of the self-assessment tax system. This tax digitization system is one of the means by which the Directorate General of Taxes attempts to capitalize on the ongoing growth of information systems and technology.

According to (Olbert, Marcel; Spengel, 2019), economic digitization is viewed as the primary driver of innovation, economic growth, and societal transformation and represents a significant challenge for the international tax system. Reforms pertaining to business taxation in the digital economy have emerged in recent times, causing the taxation system to modernize with its digitalization/taxation system.

In this study, trust in the government is used as a moderating variable, where in previous studies the variable trust in the government was mostly an independent variable and a mediating variable. Research that makes the variable trust in the government an independent variable, namely research carried out by: (Damayanti & Martono, 2018); (Zulkarnain Z & Iskandar, EA, 2019). Other research that also uses the variable trust in the government is research conducted by (Aktaş Güzel et al., 2019) and (Anugrah et al., 2020), where the variable trust in the government as the tax authority acts as a mediating variable for taxpayer compliance. However, this research is a novelty in research conducted in Indonesia, because no one has used trust in government as a moderating variable.

Social Cognitive Theory

This idea covers psychosocial aspects, such as techniques for motivation and self-regulation, that go beyond learning difficulties. In this theoretical framework, learning is primarily viewed as the cognitive processing of information that leads to the acquisition of knowledge. The social nomenclature of this theory implies that it acknowledges the social origins of much human cognition and behavior, while the cognitive component acknowledges accidental contributions from mental processes to human motives, attitudes, and behaviors. (Bandura, 1993).

Tax Compliance

Compliance, as it pertains to taxpayers, is the behavior of taxpayers who fulfill their tax duties in line with applicable rules and regulations. Compliance with tax legislation comprises (1) accurate reporting of the tax base, (2) accurate computation of liabilities, (3) prompt tax reporting, and (4) timely payment of any tax due.

According to (Night & Bananuka 2019), tax compliance is the act of submitting an income tax return form, stating all actual taxable income, and paying all taxes.

Tax Morality

The definition of tax morality is the formation of individual character that determines attitudes as an effort to behave, so that it can affect the level of compliance of the individual himself with tax laws and regulations (Yuniarta & Purnamawati, 2020). So that tax morality able to be considered as a positive attitude as an effort to motivate taxpayers who voluntarily comply with tax laws and regulations.

Tax Digitization System

The Digitalization System is changing many aspects of our daily life, as well as the structure of our economy and society. The scope and speed of change brought about by digital transformation is crucial and addresses a wide range of public policy issues, including taxation. There are different tax implications of digitization. Digitalization influences policy and taxation at the domestic and international levels, introducing new instruments and regulations (Tambun et al., 2020). As the organizer of Indonesian taxation, the Directorate General of Taxes (DGT) also faces digital disruption problems in improving tax infrastructure.

Hypothesis

H_1: Tax Morale has a positive influence on Taxpayer Compliance

H_2: Tax Digitization System Has a positive influence on Taxpayer Compliance

H_3: Trust in the Government strengthens the influence of Taxpayer Morale on Taxpayer Compliance

H_4: Trust in the Government strengthens the influence of the Tax Digitization System on Taxpayer Compliance

METHODS

The approach to data analysis is a method for handling research results in order to achieve a conclusion. For quantitative data analysis, PLS-SEM (Structural Equation Model) or structural equation model is employed in this work. SEM is an analysis that employs factor analysis techniques, structural models, and path analysis, as defined by (Sugiyono, 2016). (path analysis). Checking the instrument's validity and reliability (related to confirmatory factor analysis), testing the relationship model between variables (related to path analysis), and obtaining an appropriate model for prediction (so that it can occur concurrently in

structural modeling analysis (SEM)) (with respect to regression analysis or analysis structural models).

Sampling was carried out using the proportional sampling method for areas in the Cikarang-Bekasi Industrial Area area. (Sekaran, 2016) states that in determining the number of samples in this study:

1) The number of adequate samples in the study is between 30 to 500 .
2) In research that uses multivariate analysis (such as multiple regression analysis), the sample size must be several times > the number of independent variables (at least 10 times)

Meanwhile (Hair, 2017) states that the recommended number of samples ranges from 100-200 respondents which must be taken when using multiple regression analysis techniques. Determination of the number of samples is determined by using the formula below :

$$n = \frac{N}{1 + N(moe)^2}$$

n = number of samples
N = total population (110 companies)
Moe = margin of error max, namely the largest or maximum error limit that can still be tolerated (set at 10%).
From the known population, the sample size able to be calculated as follows:
$n = 139.1531 + 139.153(10\%)^2$
$n = 139.1531392{,}53$
$n = 99.93$ round to 100.

RESULTS AND DISCUSSION
Descriptive Statistical Test Results

Table 1. Tax Moral Descriptive Statistical Test Results

Number	Indicator	Answer Frequency					Index
		1	2	3	4	5	
1	Tax planning carried out by the company for the purpose of paying tax authorities	42	19	6	14	4	40,94%
2	Reduction of tax payments by means of a mechanism that is not in accordance with the Tax Law	46	29	5	3	2	33,18%
3	Reduction of tax payments at rates that are not in accordance with the Tax Law	30	27	6	10	12	47,53%
4	In My Trust there are tax compliance values that must be carried out	0	8	6	40	31	82,12%
5	In my belief that the payment of taxes to the state is an absolute obligation that must be carried out	0	5	12	29	39	84,00%
6	In my opinion, obedience to paying taxes will bring goodness and blessings	0	8	21	28	28	77,88%
7	The more taxpayers pay their taxes, the greater the blessings they get	0	9	31	21	24	74,12%
	Variable Average Index Value						62,82%

Source: Results of data processing

The average value of the answer score index for the Tax Moral variable as shown in Table 1 is 62.82%. According to the three-box technical score index category, the average is in the medium interpretation category. The statement states that the morale of tax respondents is quite high.

Table 2. Descriptive Statistical Test Results for the Tax Digitization System

Number	Indicator	Answer Frequency					Index
		1	**2**	**3**	**4**	**5**	
1	The Tax Digitization System will make it easier to calculate corporate tax costs	0	0	2	39	44	89,88%
2	The Tax Digitization System simplify for taxpayers to pay corporate taxes	0	0	0	44	41	89,65%
3	The Tax Digitization System simplify for taxpayers to report corporate taxes	0	0	0	41	44	90,35%
4	The Tax Digitization System controls taxpayers to carry out their tax obligations	0	0	0	45	40	89,41%
5	The importance of disseminating the Tax Digitization System by DGT to companies	6	11	2	13	53	82,59%
6	I understand better in carrying out tax obligations with the tax digitization system	0	1	4	41	39	87,76%
7	I am proficient in carrying out tax obligations with the tax digitalization system	0	0	11	27	47	88,47%
	Variable Average Index Value						88,30%

Source: Results of data processing

The average value of the response score index for the Tax Digitization System variable according to Table 2 is 88.30%. In accordance with the three box technical score index category, the average is in the high interpretation category. The statement states that the tax digitization system provides many great benefits for respondents.

Table 3. Descriptive Statistical Test Results Trust in the Government

Number	Indicator	Answer Frequency					Index
		1	**2**	**3**	**4**	**5**	
1	The current tax laws and regulations are equal for all taxpayers without exception	1	8	13	30	33	80,24%
2	Tax sanctions are equal for all corporate taxpayers if they violate tax laws and regulations	0	5	12	30	38	83,76%
3	Tax sanctions are given to tax authorities who misuse tax revenues	1	1	5	39	39	86,82%
4	WP believes in managing tax revenue for the public interest	0	3	14	35	33	83,06%
5	Tax revenues received are used wisely for infrastructure projects and the provision of public goods	0	1	16	28	40	85,18%
	Variable Average Index Value						83,81%

Source: Results of data processing

In accordance with table 3, the average index score for the Trust in Government response variable is 83.81 percent. In accordance with the three box technical score index category, the average is in the high interpretation category. The statement states that respondents have a high level of trust in the government.

Table 4. Tax Compliance Descriptive Statistical Test Results

Number	Indicator	Answer Frequency					Index
		1	**2**	**3**	**4**	**5**	
1	Taxpayers are always on time in making their tax payments	0	3	4	35	43	87,76%
2	Taxpayers pay taxes at rates that comply with tax laws and regulations	0	0	2	35	48	90,82%

3	Taxpayers are always on time in carrying out their tax reporting obligations	0	1	3	37	44	89,18%
4	Taxpayers report taxes in accordance with tax laws and regulations	0	1	2	35	47	90,12%
5	Taxpayers comply if the government is transparent in the use of tax revenue	0	0	4	27	54	91,76%
	Variable Average Index Value						89,93%

Source: Results of data processing

The average value of the index score for the answers to the Tax Compliance variable according to Table 4 is 89.93%. In accordance with the three box technical score index category, the average is in the high interpretation category. The statement states that respondents have a high level of taxpayer compliance.

Data Quality Test / Research Instruments
Convergent Validity Test

The objective of convergent validity is to determine the validity of each relationship between the indicator and the respective construct or latent variable. The convergent validity of the measuring model with reflexive indicators is evaluated based on the correlation between item or component scores and latent variable or construct scores derived from the SmartPLS software

The calculation results of the SmartPLS SEM model are illustrated in the figure below, followed by the loading factor values of the indicators for each variable.
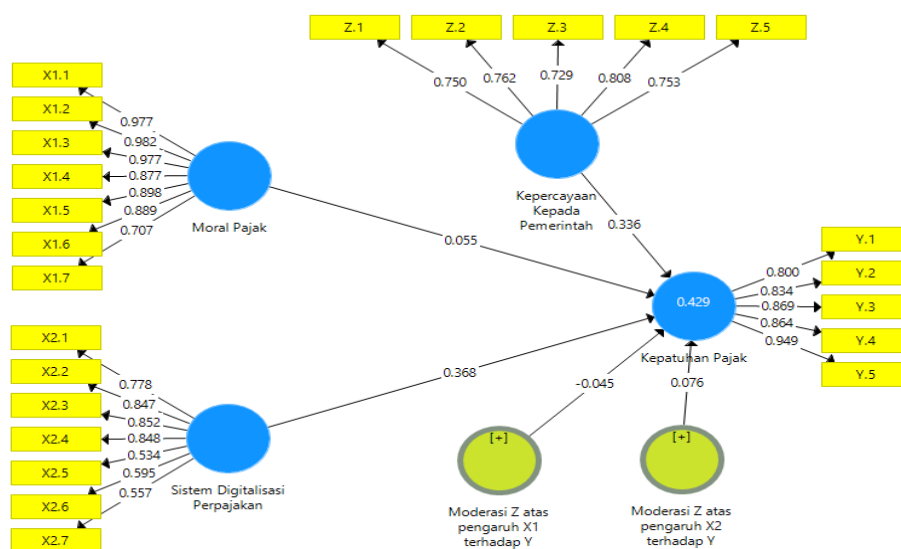

Figure 1. SmartPLS SEM Calculation Results
Source: Results of data processing

Factor Loading

The measurement will be considered valid if the loading factor is above 0.50 and the AVE is above 0.50 for each variable. The actual result of external loading is as follows:

Table 5. Factor Loading Test

Variable	Indicator	Factor Loading	Result
Moderation of Trust in the Government on Tax Morality	MP * KKP	1,0148	VALID
Moderation of Trust in the Government above X2	SDP * KKP	0,9574	VALID

Variable	Indicator	Factor Loading	Result
Tax Morals	X1.1	0,9769	VALID
	X1.2	0,9819	VALID
	X1.3	0,9769	VALID
	X1.4	0,8771	VALID
	X1.5	0,8978	VALID
	X1.6	0,8890	VALID
	X1.7	0,7070	VALID
Digitalization Tax System	X2.1	0,7778	VALID
	X2.2	0,8472	VALID
	X2.3	0,8518	VALID
	X2.4	0,8483	VALID
	X2.5	0,5341	VALID
	X2.6	0,5948	VALID
	X2.7	0,5575	VALID
Tax Compliance	Y.1	0,7996	VALID
	Y.2	0,8338	VALID
	Y.3	0,8689	VALID
	Y.4	0,8644	VALID
	Y.5	0,9490	VALID
Trust in Government	Z.1	0,7498	VALID
	Z.2	0,7620	VALID
	Z.3	0,7291	VALID
	Z.4	0,8081	VALID
	Z.5	0,7535	VALID

Source: Results of data processing

From table 5 above, it states that all indicators have a loading factor value above 0.5 meaning that the data used is valid.

Table 6. Calculation of Cross Loading

	KKP	KP	MP	Moderation KKP of MP	Moderation KKP of SDP	SDP
MP * KKP	-0,132	-0,093	-0,134	**1,000**	0,299	-0,045
SDP * KKP	-0,107	0,025	-0,048	0,299	**1,000**	0,012
X1.1	0,418	0,264	**0,977**	-0,138	-0,099	0,276
X1.2	0,438	0,278	**0,982**	-0,156	-0,072	0,285
X1.3	0,418	0,264	**0,977**	-0,138	-0,099	0,276
X1.4	0,440	0,422	**0,877**	-0,160	0,005	0,370
X1.5	0,343	0,328	**0,898**	-0,085	-0,032	0,296
X1.6	0,400	0,255	**0,889**	-0,118	0,041	0,252
X1.7	0,425	0,184	**0,707**	-0,005	-0,091	0,323
X2.1	0,459	0,421	0,335	-0,105	-0,014	**0,778**
X2.2	0,463	0,486	0,216	-0,054	0,039	**0,847**
X2.3	0,415	0,514	0,306	-0,074	-0,029	**0,852**
X2.4	0,433	0,505	0,260	-0,037	0,008	**0,848**
X2.5	0,207	0,283	0,502	-0,146	0,016	**0,534**
X2.6	0,539	0,410	0,209	0,020	-0,003	**0,595**

	KKP	KP	MP	Moderation KKP of MP	Moderation KKP of SDP	SDP
X2.7	0,362	0,243	-0,214	0,259	0,083	**0,557**
Y.1	0,539	**0,800**	0,212	0,026	-0,107	0,483
Y.2	0,494	**0,834**	0,273	-0,078	0,078	0,531
Y.3	0,467	**0,869**	0,337	-0,154	0,090	0,508
Y.4	0,446	**0,864**	0,351	-0,161	0,022	0,447
Y.5	0,502	**0,949**	0,269	-0,043	0,026	0,529
Z.1	**0,750**	0,446	0,340	-0,100	-0,018	0,335
Z.2	**0,762**	0,470	0,132	0,087	-0,142	0,471
Z.3	**0,729**	0,501	0,511	-0,351	-0,142	0,493
Z.4	**0,808**	0,376	0,330	0,000	-0,082	0,519
Z.5	**0,753**	0,303	0,420	-0,101	0,025	0,308

Source: Results of data processing

In accordance with the magnitude of the cross loading in the preceding table, it able to be observed that the indicators that assess Tax Morale, Tax Digitization System, Government Trust, and Tax Compliance have a loading factor that is greater than the cross loading of other variables. Thus, it able to be said that the indicators measuring the variables of Tax Morale, Tax Digitization System, Government Trust, and Tax Compliance are accurate.

In addition to the loading factor, another metric of convergent validity is the Average Variance Extracted (AVE). The Average Variance Extracted (AVE) must be more than 0.5 in order for the instrument to pass the convergent validity test. In the table below, the results of the convergent validity test are showed.

Table 7. Convergent Validity Testing

Variable	Average Variance Extracted (AVE)
Trust in Government	0,5791
Tax Compliance	0,7475
Tax Morale	0,8197
Moderation of Trust in the Government on Tax Morality	1,0000
Moderation of Trust in the Government over the Tax Digitalization System	1,0000
Tax Digitization System	0,5311

Source: Results of data processing

The factors Tax Morale, Tax Digitization System, Trust in the Government, and Tax Compliance produce an Average Variance Extracted (AVE) value >0.5, as seen in the table above. So that indices measuring the variables of Tax Morale, Tax Digitization System, Trust in the Government, and Tax Compliance able to be deemed trustworthy.

Assumption Test
Evaluation of Measurement Models
This research model is composed of four variables: Tax Morale (X1), Tax Digitization System (X2), Trust in the Government (Z), Tax Compliance (Y). Evaluation of the measurement model is a stage as an effort to test the validity and reliability of a latent variable.

Table 8. Validity Testing

Variable	Indicator	Factor Loading	T Statistic	P Value
MP * KKP <- Moderation of Trust in the Government on Tax Morality	MP * KKP <- Moderation Z on X1	1,0148	11,5960	0,0000
SDP * KKP <- Moderation of Trust in the Government over the Tax Digitalization System	SDP * KKP <- Moderation Z on X2	0,9574	15,6777	0,0000
Tax Morale	X1.1 <- MP	0,9769	22,2788	0,0000
	X1.2 <- MP	0,9819	22,4705	0,0000
	X1.3 <- MP	0,9769	22,6233	0,0000
	X1.4 <- MP	0,8771	13,5214	0,0000
	X1.5 <- MP	0,8978	17,1538	0,0000
	X1.6 <- MP	0,8890	19,9351	0,0000
	X1.7 <- MP	0,7070	10,6538	0,0000
Tax Digitization System	X2.1 <- SDP	0,7778	14,9548	0,0000
	X2.2 <- SDP	0,8472	21,5388	0,0000
	X2.3 <- SDP	0,8518	25,7567	0,0000
	X2.4 <- SDP	0,8483	24,7580	0,0000
	X2.5 <- SDP	0,5341	4,3958	0,0000
	X2.6 <- SDP	0,5948	6,5678	0,0000
	X2.7 <- SDP	0,5575	5,0627	0,0000
Tax Compliance	Y.1 <- KP	0,7996	13,3328	0,0000
	Y.2 <- KP	0,8338	21,7080	0,0000
	Y.3 <- KP	0,8689	24,9113	0,0000
	Y.4 <- KP	0,8644	25,5110	0,0000
	Y.5 <- KP	0,9490	70,9437	0,0000
Trust in Government	Z.1 <- KKP	0,7498	13,6232	0,0000
	Z.2 <- KKP	0,7620	10,6040	0,0000
	Z.3 <- KKP	0,7291	14,0465	0,0000
	Z.4 <- KKP	0,8081	10,9363	0,0000
	Z.5 <- KKP	0,7535	9,0806	0,0000

Source: Results of data processing

In accordance with the table above, all indicators that measure the variables of Tax Morale, Tax Digitization System, Government Trust, and Tax Compliance have a loading factor > 0.5. Thus, the indicator is declared genuine.

Reliability Test

The results of composite reliability and cronbach alpha calculations is showed in thesummary showed as the table below:

Table 9. Calculation of Cronbach's Alpha and Composite Reliability

	Cronbach's Alpha	Composite Reliability
Trust in Government	0,820	0,873
Tax Compliance	0,914	0,937
Tax Morals	0,962	0,969
Moderation of Trust in the Government	1,000	1,000

on Tax Morality		
Moderation of Trust in the Government on Tax Morality	1,000	1,000
Tax Digitization System	0,844	0,884

Source: Results of data processing

Composite dependability values for the variables Tax Morale, Tax Digitization System, Trust in the Government, and Tax Compliance > 0.70 as shown in the table above. Thus, according to the composite reliability estimate, all indicators measuring the variables of Tax Morale, Tax Digitalization System, Trust in the Government, and Tax Compliance are declared reliable. In addition, the Cronbach Alpha values for the variables Tax Morale, Tax Digitization System, Trust in Government, and Tax Compliance are more than 0.60. Thus, according to Cronbach Alpha calculations, all indicators measuring the variables of Tax Morale, Tax Digitization System, Trust in Government, and Tax Compliance are considered reliable.

Hypothesis Testing
Partial Hypothesis Testing

The direct effect hypothesis is examined to determine whether exogenous variables exert a direct influence on endogenous variables. If the path coefficient is positive and the p-value is less than the significance level (alpha = 5%), it able to be concluded that exogenous variables have a positive influence on endogenous variables. The outcomes of testing hypotheses are shown in the table below.
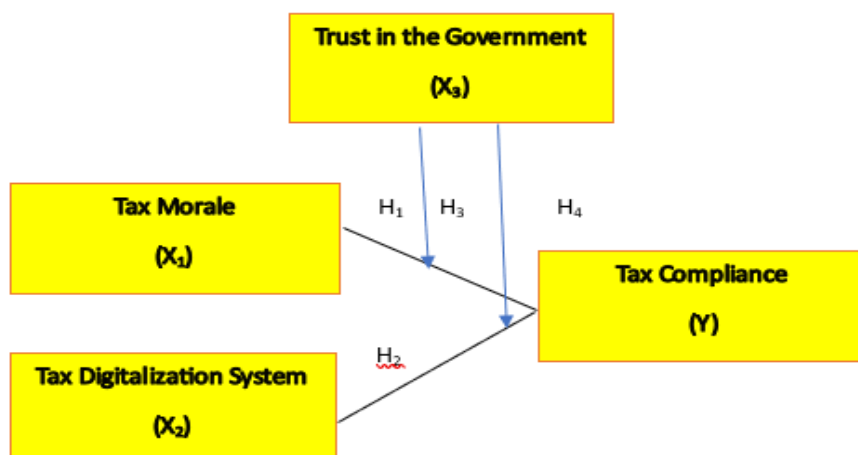

Figure 2. Theoretical Thinking Framework

Table 10. Hypothesis Testing Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
H1 Tax Morale -> Tax Compliance	0,055	0,040	0,085	0,643	0,260
H2 Tax Digitization System -> Tax Compliance	0,368	0,367	0,113	3,245	0,001
H3 Moderation of Trust in the Government on Tax Morality -> Tax Compliance	-0,045	-0,064	0,100	0,454	0,325
H4 Moderation of Trust in the Government over	0,076	0,070	0,121	0,629	0,265

the Tax Digitalization System -> Tax Compliance

Source: Results of data processing

In accordance with the summary table of hypothesis testing above, so that the results able to be described as follows:
1) Hypothesis Test I
   H1: Tax Morale has a positive effect on Taxpayer Compliance
   The Effect of Tax Morale on Taxpayer Compliance produces a regression coefficient t test of 0.643 while the t table is 1.990 for N=85 with a p value of 0.260. The test results state that the coefficient is negative because the t statistic < t table and the p value > level of significance (alpha = 5%). This statement means that there is no effect of Tax Morale on Taxpayer Compliance.
   H1: Tax Morale on Taxpayer Compliance, so that H1 is rejected
2) Hypothesis Test II
   H2: Tax Digitization System Has a positive influence on Taxpayer Compliance
   The influence of the Tax Digitization System on Taxpayer Compliance yields a t-test regression coefficient of 3,245 whereas the t table is 1,990 for N = 85 and a significance level of 0.0001. According to the test results, the coefficient is positive because the t statistic is more than the t table and the p value is less than the significance level (alpha = 5%). This phrase indicates that tax morale has a favorable effect on taxpayer compliance.
   H2: Tax Digitization System for Taxpayer Compliance, so that H2 is accepted
3) Hypothesis Test III
   H3: Trust in the Government strengthens the influence of Tax Morale on Taxpayer Compliance.
   Trust in the Government bolsters the effect of Tax Morale on Taxpayer Compliance, resulting in a regression coefficient t test of 0.454 and a t table of 1.990 for N=85 with a p-value of 0.33. According to the test results, the coefficient is negative because the t statistic is less than the t table and the p value is more than the significance level (alpha = 5%). This suggests that Trust in the Government has no effect on the relationship between Tax Morale and Taxpayer Compliance.
   H3: Trust in the Government strengthens the influence of Tax Morale on Taxpayer Compliance, so that H3 is rejected
4) Hypothesis Test IV
   H4: Trust in the Government strengthens the influence of the Tax Digitization System on Taxpayer Compliance
   The regression coefficient t test for the influence of the Tax Digitization System on Taxpayer Compliance reveals a value of 0.629, but the t table for N=85 reveals a value of 1.990 and a p-value of 0.22. According to the test results, the coefficient is negative because the t statistic is less than the t table and the p value is more than the significance level (alpha = 5%). This suggests that trust in the government does not increase the Tax Digitization System's impact on taxpayer compliance.
   H4: Trust in the Government strengthens the influence of the Tax Digitization System on Taxpayer Compliance, so that H4 is rejected

Conformity of the Goodness of Fit Model
Exogenous factors' ability to understand the diversity of endogenous variables, or the extent to which exogenous variables contribute to endogenous variables, is determined by the model of good fit. PLS analysis analyzes the model's applicability based on the predictive

relevance of R-Square and Q-Square utilizing the coefficient of determination (R-Square) and Q-Square predictive relevance (Q2).

The results of the Goodness of fit Model are summarized in the table below.

Table 1. Summary of Goodness of Fit Model Results

	R Square	R Square Adjusted
Tax Compliance	0,429	0,392

Source: Processed research results, 2022

Tax Compliance R-square is 0.429 or 42.9%. This statement can state that the diversity of Tax Compliance able to be described by Tax Morale, Tax Digitization System and Trust in the Government of 42.9%, while the remaining 57.1% is the contribution of other factors not discussed in this study.

Discussion of Research Results
Effect of Tax Morale on Tax Compliance

In accordance with the hypothesis testing above, there is no relationship between Tax Morale and Tax Compliance. The findings of this study refute the first hypothesis (H1) which states that tax morale has no effect on taxpayer compliance. The results of this study do not support the theory that spiritual attitude must be considered as a dimension of tax morality because spirituality is a component of individual character formation that determines behavior, thereby affecting the level of taxpayer compliance (Bruno, 2019).

The findings of this study agree with the findings of Mursalin (2020) and Dewi Kusuma Wardani, Yuli Prihatni, and Ayu Wulandari (2022) who concluded that tax morale has no effect on taxpayer compliance. The findings of this study agree with the findings of Murad Ali Ahmad Al-Zaqeba, Mosab Taseer AL-Rash and (2020) and Chong, Arunachalam (2018), both of whom concluded that Tax Morale has little effect on Tax Compliance.

This research is different from the findings of Gede Adi Yuniarta and I Gusti Ayu Purnamawati (2020) and Ahmad Sani and Azwansyah Habibie (2017) who found that tax morale has an influence on tax compliance. The findings of this study are also different from those of Tusubira, Nkote (2013) and Bobek et al. (2013), both of which reported that taxpayer morale is positively related to tax compliance.

Effect of the Tax Digitization System on Tax Compliance

Testing the previous hypothesis states that the Tax Digitization System has a beneficial effect on taxpayer compliance. The findings of this study confirm the second hypothesis (H2), namely that the Tax Digitization System has an influence on taxpayer compliance. The findings of this study support the hypothesis that digitalization influences policy and taxation both at the domestic and international levels by providing new instruments and regulations (Project et al., 2020). Online or electronic tax reporting through the Directorate General of Taxes website (DGT Online) such as through tax e-Filing has many advantages over manual tax reporting, including the ability as an effort to submit tax reports online from anywhere and anytime, saving time, and preserve reporting evidence. Safer and simpler to use, without worrying about misplaced or tucked away.

The findings of this study agree with the findings of Wahyu Eko Priyanto and Sihar Tambun and Nurul Aulia Ananda who found that tax digitization has a good and significant effect on taxpayer compliance. The findings of this study agree with the research of Sadress Night, Juma Bananuka (2018), which concludes that the Tax Digitalization System has an influence on Tax Compliance.

According to research by James and Sawyer (2018), digitization also reduces taxpayer avoidance and fraud. This research differs from the conclusions of Tania Alvianita Pramudya, Riris Rotua Sitorus, and Sihar Tambun (2019) that the tax digitalization system does not have much impact on taxpayer compliance. According to research conducted by Maman Suherman, Medina Almunawwaroh, and Rina Marliana (2015), the application of e-filing has no effect on taxpayer compliance with the KPP Pratama Annual Tax Return in the City of Tasikmalaya. This study also differs from the findings of research by Michael Forzeh Fossung and Chi Njoya Warah from 2022, which stated that the accessibility and closure of online platforms did not have a major impact on the level of tax compliance in Cameroon. Kiring'a et al. (2017) found a negative correlation between tax digitization and tax compliance in their research.

Trust in the Government strengthens the influence of Tax Morale on Tax Compliance

In accordance with the hypothesis testing above, Trust in the Government does not strengthen the effect of Moral Tax on Tax Compliance. The findings of this study refute the third hypothesis (H3) which states that trust in the government does not increase the effect of tax morale on taxpayer compliance. According to attribution theory, knowledge and beliefs are internal elements that influence behavior, especially compliance behavior. The results of this study are different from that assumption.

Compared to hypothesis 1 which states that Tax Morale has no effect on Tax Compliance, this statement states that the type of moderation achieved is Homologizer Moderation, namely Trust in Government has no influence on tax compliance either as an independent variable or as a moderator. The findings of this study are consistent with the findings of Audrey Anugrah, Zaitul, and Herawai (2020), which establish that Trust in the Government has little influence on Taxpayer Morale and Compliance.

The findings of this study also agree with the findings of Chong and Arunachalam (2018) that government trust cannot support the relationship between taxpayer morale and taxpayer compliance. According to research conducted by Ms. T. Netshaulu (2016), trust in the government does not increase the effect of tax morale on taxpayer compliance.

This finding is consistent with these findings. This research differs from the findings of Yustina Peniyanti Jap (2018) and Luh Ayu Gustiari and Herkulanus Bambang Suprasto (2018), which state that trust in the government moderates the moral impact of taxes on taxpayer compliance. In addition, the results of this study are different from research conducted by Birskyte (2014) which states that greater trust increases tax compliance. Mary Kafui Nyarkpoh (2018) found that trust in the government has a positive and statistically significant effect on the possibility of people paying taxes.

Trust in the Government strengthens the influence of the Tax Digitization System on Tax Compliance

In accordance with the hypothesis testing above, it appears that Trust in the Government has no influence on the effect of the Tax Digitization System on Tax Compliance. The findings of this study refute the fourth hypothesis (H4) which states that trust in the government does not increase the effect of the Tax Digitization System on taxpayer compliance. The findings of this study differ from the premise of planned behavior (Theory of Planned Behavior).

This notion emphasizes that a person's behavior is influenced by attitudes, including normative beliefs and environmental situations. This idea states that a fair tax system can have an impact on taxpayer behavior. When compared with hypothesis 2 which states that the Tax Digitization System has a positive and statistically significant effect on taxpayer compliance, it able to be concluded that the type of moderation obtained is a predictor,

namely a moderation variable that only acts as a predictor (independent).) the variables in the relationship model formed are not moderators but intervening, exogenous, antecedent or (independent) variables.

The findings of this study agree with the findings of Sihar Tambun, Riris Rotua, Sitorus, Satriyo Atmojo, and Nanda Wilza Maulina (2020) and Nanda Wilza Maulina (2019), who found that trust in the government does not reduce the impact of the Tax Digitalization System on taxpayer compliance. This study agrees with the findings of Kiring'a et al. (2017) and Michael Forzeh Fossung and Chi Njoya Warah (2022), who stipulate that trust in the government does not increase the tax digitalization system as an effort in tax compliance.

This research differs from the findings of Syaiful Iqbal and Mahfud Sholihin (2019) and Alievia Robiatul Muvidah and Sri Andriani (2022) that government trust moderates the impact of the tax digitization system on taxpayer compliance. This research is also different from the findings of Jimenez & Iyer (2016) and Holtz (2013) who found that trust in the government has a positive influence on the view of tax justice. In the context of taxation, taxpayers who believe in the government view the taxation system as fair or good.

CONCLUSIONS

a. Tax morale has no effect on taxpayer compliance. Tax morale is the internal awareness of the taxpayer as well as the external compliance of the taxpayer originating from the currently valid tax regulations that the taxpayer must comply with.

b. The Tax Digitization System has a positive influence on Taxpayer Compliance. If the tax digitization system increases so that taxpayer compliance will also increase. If the tax digitization system decreases, taxpayer compliance will also decrease.

c. Trust in the Government in this study cannot act as a moderating variable in the Tax Morale variable on Taxpayer Compliance. Moderation obtained is Homologizer Moderation, namely the variable Trust in the Government does not have an effect on tax compliance either as an independent variable or as a moderator. Trust in the government depends on the policy of tax regulations on what cases are made so as to be able to give trust to taxpayers.

d. In this study, trust in the government cannot be used as a moderator as an effort in the Tax Digitization System variable on Taxpayer Compliance. Moderation obtained is a predictor, namely a moderating variable that functions solely as a predictor (independent) variable in a predetermined relationship model, not moderating but acting as an intervening, external, antecedent or predictor (independent) variable. Taxpayers' trust in the government depends on the policy of the Digitalization System regarding examples where taxpayers' trust able to be earned.

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