DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455
DOI: https://doi.org/10.38035/dijefa.v6i2.4416
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Received: 13 March 2025 | **Revised:** 12 April 2025 | **Accepted:** 27 April 2025

The Effect of Tax Socialization, the Role of Tax Justice and Taxpayer Trust on Taxpayer Compliance Using Public Trust Moderation Variables

Tri Indah Wulandari[1].
[1]Trisakti University, Jakarta, Indonesia, 123012404027@std.trisakti.ac.id .

Corresponding Author: 123012404027@std.trisakti.ac.id [1]

Abstract: This study aims to analyze the influence of Tax Socialization, Tax Fairness, and Taxpayer Trust on Taxpayer Compliance. The data were analyzed using multiple linear regression to test the relationship between independent and dependent variables. The results of the study show that the three independent variables have a significant influence on Taxpayer Compliance. Tax socialization has a positive effect, which means that the more effective the socialization carried out by the tax authority, the higher the level of taxpayer compliance. Tax fairness also has a significant effect, showing that taxpayers are more compliant if they feel that the tax system implemented is fair and non-discriminatory. In addition, taxpayers' trust in the government and tax management contributes to increased tax compliance, where taxpayers who believe that taxes are well managed tend to be more compliant.Although the regression model showed a significant influence, the value of the determination coefficient (R^2 = 10.2%) indicated that there were other factors outside the study that affected taxpayer compliance. Therefore, further studies are needed to identify other factors that contribute to improved tax compliance.

Keywords: Tax Socialization, Tax Justice, Taxpayer Trust, Taxpayer Compliance.

INTRODUCTION

Taxes are the main source of income for the State of Indonesia. Taxes are contributions made by citizens and business actors to countries under the jurisdiction of the government, on the basis of residence or property and the income generated is shown for the provision of social goods and services for the welfare of the people (Appah et al, 2023a; Appah & Duoduo, 2023; Appah et al, 2023). The State Revenue and Expenditure Budget (APBN) is the main contributor to state revenue and revenue in accordance with Law Number 16 of 2009 concerning General Provisions and Tax Procedures, explained in article 1 (1) that taxes are mandatory contributions to the state that are owed by individuals (OP) or entities that are coercive based on the law by not getting a direct return and the proceeds are used for the purpose of The state is allocated for the prosperity of the people.

In accordance with Law Number 28 of 2007 concerning the third amendment to Law Number 6 of 1983 concerning general provisions and tax procedures, it is one of the

fundamental milestones of tax reform in Indonesia. The largest and potential source of state revenue and revenue is tax revenue and is contained in the State Revenue and Expenditure Budget (APBN), the tax with the highest contrition compared to revenue from other sectors. For some companies, taxes are often considered a burden that eats away at profits (Irawan & Putra, 2022). In fact, for the government and the state, taxes are the most important source of income. According to Ibrahim *et al* (2020), the tax target will be achieved if it does not only rely on the role of the Directorate General of Taxes but also the active role of the taxpayers themselves. The reality is that tax compliance in Indonesia is currently still low (Yulianti et al., 2019). The low tax compliance in Indonesia can be seen from two facts. The first fact is formal compliance or compliance with the submission of the Notification Letter (SPT) which is still far from 100%. The second fact is that based on the performance report of the Directorate General of Taxes, it is known that since 2009 the realization of tax revenue in Indonesia has never reached the set target. One of the factors that is considered to be quite influential on the realization of tax revenue is the low compliance of taxpayers in Indonesia. In 2018, there were 64 million Micro, Small, and Medium Enterprises (MSMEs) and 99.9% of business activities were supported by MSMEs (Ministry of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia, 2019; Ministry of Finance of the Republic of Indonesia, 2021). However, tax compliance among MSMEs is still low at 2.3 million MSMEs registered as taxpayers, representing only 0.36% of the total MSMEs in Indonesia (Setiawan, 2020). In 2019, MSMEs only contributed 1.1% of the total tax revenue from the MSME sector to the maximum.

Compliance can be interpreted as obedience in carrying out all the regulations that have been set. Taxes are one of the main instruments of fiscal policy implemented by the government of a country to generate revenue and regulate the economy for the welfare of citizens. So that tax compliance can be interpreted as a condition where taxpayers must carry out and fulfill all their tax rights and obligations. That tax compliance is the taxpayer's obedience in carrying out the tax provisions that have been required and implemented based on the tax laws and regulations that have been determined. However, the amount of revenue that will be generated from taxes is highly dependent on the taxpayer's compliance level. According to Twun et al (2020), tax compliance is the readiness of taxpayers to operate in harmony and in accordance with tax law. With the existence of a planned theory, taxpayers' considerations regarding the actions that must be taken are in accordance with rational thinking. Taxpayers' perception of the government and the law is one of the things that affects taxpayers' decisions related to taxpayers' compliance in carrying out their tax obligations. In other words, when taxpayers believe that the contributions made to the state will be used as they should for the needs of the state, they will be used as they should for the needs of the state, so that taxpayers will be compliant in carrying out their tax obligations and this can increase taxpayer compliance. Tax socialization can also increase the level of taxpayer compliance. Tax socialization is an effort by the relevant tax authorities to provide understanding, information, and guidance to all taxpayers. According to Sukesi and Yunaidah (2019), tax socialization is an effort to communicate knowledge to the public so that they know tax regulations and tax procedures. Socialization of taxation as a process that occurs as a result of interaction between one indivindu and another indivindu in obtaining important information designed to realize knowledge and understanding so as to encourage the attitude of indivindu to better recognize its role in carrying out tax obligations and contribute to the progress of society. Gatino et al. (2021) argue that voluntary tax compliance is motivated by tax awareness through tax socialization. In addition, the author also believes that if taxpayers are given a good and superior tax perspective through tax socialization, taxpayers will have better knowledge about the relevance of tax payments.

The phenomenon that occurred in February 2023 in Indonesia was shocked by a case of violence committed by one of the children of an employee of the Directorate General of

Taxes. The case also dragged the name of the father, who is one of the Echelon III officials at the South Jakarta Regional Office of the General of Taxes, because the son always shows off his wealth on his social media. Various news appeared in the media related to Rafael Alun Trisambodo's wealth report (LHKPN) which is known to reach Rp 56 billion, larger than DGT Chief Director Suryo Utomo and even Finance Minister Sri Mulyani. This has caused a lot of speculation about the decline in public trust which may have an impact on the level of taxpayer compliance. The Impact of Rafael's Case, several national media such as the Nasional.Kontan.co.id daily entitled "The Rafael Alun Case Has the Potential to Erode Compliance in Individual Tax Return Reporting" was written according to tax observer *Center for Indonesia Taxation Analysis* (CITA) Fajry Akbar said that the case had eroded public trust in the DGT of the Ministry of Finance to the point of giving rise to a boycott movement to pay taxes. Therefore, he assessed that the Rafael Alun case would make the risk of compliance with the reporting of the Personal Notification Letter (SPT) would decrease. Moreover, Rafael coincides with the tax return reporting period.

A study by wirawan et al. (2024), Septianingrum et al. (2022), Ristanti et al. (2022), Walidain (2021) stated that tax socialization positively and significantly affects the level of taxpayer compliance behavior. However, tax socialization can only increase the level of tax compliance in a society where community members trust government policies and activities. The trust gap between the public and the government affects voluntary tax compliance. Okoye (2019) noted that the level of taxpayers' distrust of the government increases the high rate of tax avoidance in Nigeria. In fact, taxpayers who accept and trust the tax authorities behave in a fair and good way that has a positive perception of government activities and such people tend to voluntarily comply with tax regulations. SSF and The Psychology of Fairness Theory both play an important role in shaping taxpayer compliance. The strength of the tax authority and the trust of taxpayers are two crucial factors that affect taxpayer compliance (Kirchler at al., 2008). Therefore, for taxpayer trust, it focuses on cognitive trust which involves beliefs based on evidence, facts, and professional attitudes (Colquitt et al., 2012; Gobena & Van Dijke, 2016). Nonetheless, good governance practices, transparency, accountability of tax revenues, expenditures that improve public welfare, minimal levels of corruption of public officials increase taxpayer trust and voluntary tax compliance (Mugarura et al, 2021; Okoye, 2019; Adimasu, 2017). Therefore, this study aims to analyze the influence of tax socialization, the role of tax justice, and taxpayer trust in building taxpayer compliance by using the moderation variable of public trust

METHOD

This study uses a quantitative approach with a survey method to test the relationship between tax socialization, the role of tax justice, and taxpayers' trust in taxpayer compliance with the variables of public trust moderation. The sample was determined using the purposive sampling technique, with the criteria of taxpayers who have had experience in paying taxes for at least two years. The number of samples was calculated using the Slovin formula for 165 respondents. The data used in this study consists of primary and secondary data. Primary data is obtained through the distribution of questionnaires to taxpayers, while secondary data is sourced from tax reports, applicable regulations, and previous research. The research instrument in the form of a questionnaire uses the Likert scale (1-5) to measure the variables of tax socialization, tax fairness, taxpayer trust, public trust as a moderation variable, and taxpayer compliance as a dependent variable. Data analysis uses the moderation regression method with Moderated Regression Analysis (MRA) to test the influence of public trust in strengthening or weakening the relationship between independent and dependent variables. The data will be processed using SPSS statistical software.

RESULTS AND DISCUSSION

Validity Test.

Table 1. Validity Test.

Variable	No. Item	R Count	R table	Information
Tax Socialization	SP1	0.603	0.3	Valid
	SP2	0.751	0.3	Valid
	SP3	0.669	0.3	Valid
	SP4	0.754	0.3	Valid
	SP5	0.501	0.3	Valid
	SP6	0.603	0.3	Valid
	SP7	0.751	0.3	Valid
	SP8	0.669	0.3	Valid
	SP9	0.754	0.3	Valid
Tax Justice	KP1	0.471	0.3	Valid
	KP2	0.761	0.3	Valid
	KP3	0.604	0.3	Valid
	KP4	0.785	0.3	Valid
	KP5	0.554	0.3	Valid
	KP6	0.505	0.3	Valid
	KP7	0.761	0.3	Valid
	KP8	0.604	0.3	Valid
	KP9	0.785	0.3	Valid
Taxpayer Trust	KWP1	0.606	0.3	Valid
	KWP2	0.607	0.3	Valid
	KWP3	0.466	0.3	Valid
	KWP4	0.473	0.3	Valid
	KWP5	0.498	0.3	Valid
	KWP6	0.516	0.3	Valid
	KWP7	0.459	0.3	Valid
	KWP8	0.552	0.3	Valid
	KWP9	0.600	0.3	Valid
	KWP10	0.677	0.3	Valid
	KWP11	0.606	0.3	Valid
	KWP12	0.670	0.3	Valid
	KWP13	0.466	0.3	Valid
	KWP14	0.473	0.3	Valid
	KWP15	0.498	0.3	Valid
Taxpayer Compliance	WP1	0.597	0.3	Valid
	WP2	0.432	0.3	Valid
	WP3	0.811	0.3	Valid
	WP4	0.799	0.3	Valid
	WP5	0.810	0.3	Valid
	WP6	0.597	0.3	Valid
	WP7	0.650	0.3	Valid
	WP8	0.492	0.3	Valid
	WP9	0.450	0.3	Valid
Public Trust	KP1	0.580	0.3	Valid
	KP2	0.578	0.3	Valid
	KP3	0.660	0.3	Valid
	KP4	0.614	0.3	Valid
	KP5	0.580	0.3	Valid
	KP6	0.578	0.3	Valid
	KP7	0.660	0.3	Valid
	KP8	0.614	0.3	Valid
	KP9	0.498	0.3	Valid
	KP10	0.368	0.3	Valid
	KP11	0.614	0.3	Valid

	KP12	0.580	0.3	Valid
	KP13	0.578	0.3	Valid
	KP14	0.660	0.3	Valid
	KP15	0.614	0.3	Valid

Based on the table above, it is known that the calculation value for the variables Tax Socialization, Tax Fairness, Taxpayer Confidence, Taxpayer Compliance and Public Trust as a whole is more than (>) tables, then it can be concluded that overall the statement items are said to be valid.

Reliability Test.

Table 2. Reliability Test.

Variabel	*Cronbac'h Alpha*	Criterion	Information
Tax Socialization	0.895	> 0.60	Reliabel
Tax Justice	0.871		Reliabel
Taxpayer Trust	0.924		Reliabel
Taxpayer Compliance	0.810		Reliabel
Public Trust	0.936		Reliabel

Based on the above article, it is known that the *Cronbac'h alpha* value for each variable (Tax Socialization, Tax Fairness, Taxpayer Trust, Taxpayer Compliance and Public Trust) is more than (> 0.60), then it can be concluded that the statement item is said to be reliable.

Uji Multikolinearitas.

Tabel 3. Uji Multikolinearitas

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
Model		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	82.318	12.506			
	Sosialisasi_Pajak	0.801	0.212	0.051	0.329	3.039
	Keadilan_Pajak	0.371	0.231	0.215	0.330	3.030
	Kepercayaan_Wajib_Pajak	0.115	0.137	0.120	0.286	3.491
	Kepercayaan_Wajib_Pajak	0.865	0.511	0.243	0.288	3.477

a. Dependent Variable: Pencegahan_Fraud

Based on the table above, it is known that the *Tolerance* value for each variable is greater > 0.10 and the VIF value for each variable is less than <10, so it can be concluded that there is no multicollinearity problem in the regression model used in this study. This is shown by looking at the VIF value used <10 and tolerance value >0.10.

Normality Test.

Table 4. Normality Test.

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		165
Normal Parameters[a,b]	Mean	0.0000000
	Std. Deviation	8.80977582
Most Extreme Differences	Absolute	0.149
	Positive	0.081
	Negative	-0.149
Test Statistic		0.149
Asymp. Sig. (2-tailed)		0.324[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the table above, it is known that the Asymp value. Sig.(2-tailed) is 0.324 > 0.05 (significance), then it can be concluded that the data verdistributed normally.

Heteroscedasticity Test.

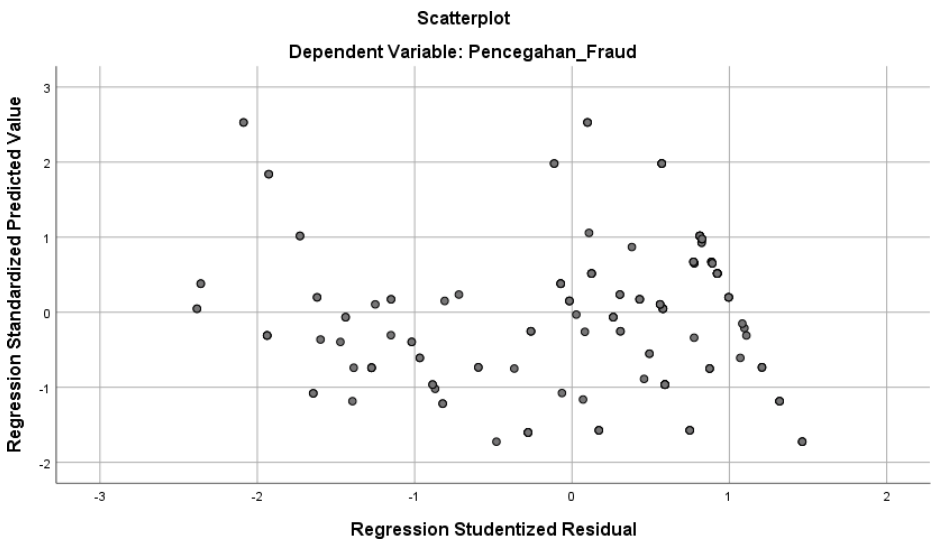


Figure 1. Scatterplot

Based on the image above, it shows that there is no clear pattern, and the dots spread above and below the zero number on the Y axis, meaning that there is no heterokedasticity.

Multiple Linear Regression Analysis.

Table 5 Multiple Linear Regression.

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	82.318	12.506			
	Sosialisasi_Pajak	0.801	0.212	0.051	0.329	3.039
	Keadilan_Pajak	0.371	0.231	0.215	0.330	3.030
	Kepercayaan_Wajib_Pajak	0.115	0.137	0.120	0.286	3.491

a. Dependent Variable: Kepatuhan_Wajib_Pajak

Based on the table above, the following is the regression equation in this study:

$Y = a + b1X1 + b2X2 + b3X3 + e$

$Y = 82.318 + 0.801\ X1 + 0.371\ X2 + 0.115\ X3 + 12.506$

The meaning of the equation above is as follows:

1. Constant (Intercept) = 82.318
   a. If there is no influence from tax socialization, tax fairness, and taxpayer trust (X_1, X_2, $X_3 = 0$), then taxpayer compliance is still valued at 82,318. This suggests there are other factors beyond the model that remain contributing to tax compliance.
2. Regression Coefficient.
   a. $\beta_1 = 0.801$ (Tax Socialization, X_1)
      a) Every increase of 1 unit in tax socialization will increase taxpayer compliance by 0.801, assuming the other variables are constant. This means that the better the tax socialization, the higher the level of taxpayer compliance.
   b. $\beta_2 = 0.371$ (Tax Justice, X_2)
      a) Every 1 unit increase in tax fairness will increase taxpayer compliance by 0.371, assuming the other variables remain. This shows that taxpayers tend to be more compliant if they feel that the tax system implemented is fair.
   c. $\beta_3 = 0.115$ (Taxpayer Trust, X_3)
      a) Every 1 unit increase in taxpayers' trust in the tax system will increase compliance by 0.115, assuming the other variables remain. This shows that taxpayers' trust in the government and the tax system has an effect on their compliance, although it has a smaller effect than tax socialization and tax fairness.
3. Error ($e = 12.506$)
   a. This indicates the existence of other factors that are not included in the model that can affect taxpayer compliance, with a standard of error of 12,506.

Determination Coefficient Analysis.

Tabel 6. Koefisien Determinasi

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate

1	0.320[a]	0.102	0.017	8.979

a. Predictors: (Constant), SP, KP, KWP, WP

b. Dependent Variable: Kepatuhan_Wajib_Pajak

Based on the table above, the value of the Coefficient of Determination (R Square) = 0.102 or 10.2%. The determination coefficient (R^2) shows how much the independent variables in the model (Tax Socialization, Tax Fairness, and Taxpayer Trust) are able to explain the variation of the dependent variable (Taxpayer Compliance). With a value of R^2 = 10.2%, it means that only 10.2% of the change in Taxpayer Compliance can be explained by the variables Tax Socialization, Tax Fairness, and Taxpayer Trust. While 89.8% of variation in Taxpayer Compliance is influenced by factors outside the model.

Test t

Table 7 Test t.

Variabel	t Hitung	Signifikansi (p-value)	t Tabel	Keputusan
Sosialisasi Pajak	2.057	0.002	1.876	Signifikan
Keadilan Pajak	6.457	0.011	1.876	Signifikan
Kepercayaan Wajib Pajak	4.336	0.040	1.876	Signifikan

1. Variable with t count = 2.057, p-value = 0.002
   a. t count (2.057) > t table (1.876) → has a positive effect on taxpayer compliance.
   b. p-value (0.002) < 0.05 → This means that the influence is statistically significant.
2. Variable with t count = 6.457, p-value = 0.011
   a. t hitung (6.457) > t tabel (1.876) → t count .
   b. p-value (0.011) < 0.05 → The effect is statistically significant.
3. Variable with t count = 4.336, p-value = 0.040
   a. t hitung (4.336) > t tabel (1.876) → has a positive effect on taxpayer compliance.
   b. p-value (0.040) < 0.05 → The effect is statistically significant.

Test f

Table 8 Test F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	552.724	4	138.181	17.614	0.014[b]

	Residual	12900.525	160	80.628		
	Total	13453.248	164			

a. Dependent Variable: Kepatuhan_Wajib_Pajak
b. Predictors: (Constant), SP, KP, KWP

Based on the table above, it is known that the value of f htiung is 17.614 > 2.43 (ftable) with a significance value of 0.014 < 0.05, so it can be concluded that simultaneously the independent variable has a positive and significant effect on the dependent variable.

Moderation Test

Table 9 Moderation Test

Variabel	t Hitung	Signifikansi (p-value)	t Tabel	Keputusan
Sosialisasi Pajak*Kepercayaan Publik	1.987	0.002	1.876	Signifikan
Keadilan Pajak*Kepercayaan Publik	1.076	0.001	1.876	Tidak Signifikan
Kepercayaan Wajib Pajak*Kepercayaan Publik	3.236	0.000	1.876	Signifikan

Discussion

The Effect of Tax Socialization on Taxpayer Compliance

The results of the analysis showed that tax socialization had a significant effect on taxpayer compliance, with a calculated t value = 2,057 which was greater than the table t = 1,876**,** and a significance value of 0.002 < 0.05**.** This means that the better the tax socialization is carried out, the higher the level of taxpayer compliance. Effective socialization can increase taxpayers' understanding of tax regulations, payment procedures, and tax benefits for the community. Thus, taxpayers who get clear and easy-to-understand information tend to be more compliant in fulfilling their obligations.

The Effect of Tax Justice on Taxpayer Compliance

Based on the regression results, tax fairness also has a significant effect on taxpayer compliance**,** with a calculated t value = 6,457 which is greater than a table t = 1,876**,** and a significance value of 0.011 < 0.05**.** These results show that when the tax system is considered fair, taxpayers are more likely to be compliant in paying taxes. A sense of fairness can arise if taxpayers feel that the taxes they pay are proportional to the benefits received, there is no discriminatory treatment, and tax policies are implemented transparently and equitably. Conversely, if the tax system is considered unfair, the level of taxpayer compliance tends to decrease.

The Effect of Taxpayer Trust on Taxpayer Compliance

The results of the study also indicate that taxpayers' trust in the government and the tax system has a significant influence on tax compliance, with t calculated = 4,336 greater than t table = 1,876, and a significance value of 0.040 < 0.05**.** This means that when taxpayers have confidence that the taxes they pay are well managed and used for the public interest, they will

be more compliant in paying taxes. This trust can be increased through transparency in tax management, government accountability, and improving the quality of tax services. On the other hand, low taxpayer confidence can cause them to be reluctant to pay taxes because they feel that the money they pay is not managed properly.

The Effect of Public Trust Moderation on the Relationship between Tax Socialization and Taxpayer Compliance

The results of the moderation test showed that the interaction between Tax Socialization (X1) and Public Trust (M) on Taxpayer Compliance (Y) had a t-count value of 1.987 with a p-value of 0.002, which was smaller than 0.05. In addition, the t-count is greater than the t-table (1,876), so it can be concluded that public trust plays a significant role as a moderator in the relationship between tax socialization and taxpayer compliance. This means that the higher the public trust in the government or the tax system, the stronger the effectiveness of tax socialization in increasing taxpayer compliance.

The Effect of Public Trust Moderation on the Relationship between Tax Justice and Taxpayer Compliance

The interaction between Tax Justice (X2) and Public Trust (M) on Taxpayer Compliance (Y) has a t-count of 1.076 with a p-value of 0.001. Although the p-value indicates statistical significance, the t-count value is smaller than the t-table (1,876), so the moderation of public confidence in this relationship is not significant. This shows that despite the increase in public trust, perceptions of tax fairness do not significantly strengthen or weaken their influence on taxpayer compliance. In other words, taxpayers may have a more independent view of tax fairness, regardless of their level of trust in the tax system.

These results show that taxpayers who have high trust in the tax system will be more compliant when the overall public trust in the tax system is also high. On the other hand, if public trust in the tax system is low, then even if individuals have high trust in the tax authorities, they can still be hesitant to show compliance. This confirms that building public trust at large is essential to driving higher levels of tax compliance.

The Effect of Public Trust Moderation on the Relationship between Taxpayer Trust and Taxpayer Compliance

The results of the analysis show that the interaction between Taxpayer Trust (X3) and Public Trust (M) on Taxpayer Compliance (Y) has a t-count of 3.236, with a p-value of 0.000 which is smaller than 0.05. In addition, t-counts are greater than t-tables (1,876), so public trust significantly moderates this relationship. This means that the higher the public trust in the tax system, the stronger the influence of individual taxpayers' trust in tax compliance.

These results show that taxpayers who have high trust in the tax system will be more compliant when the overall public trust in the tax system is also high. On the other hand, if public trust in the tax system is low, then even if individuals have high trust in the tax authorities, they can still be hesitant to show compliance. This confirms that building public trust at large is essential to driving higher levels of tax compliance.

CONCLUSION

Based on the results of the analysis, the three independent variables (Tax Socialization, Tax Fairness, and Taxpayer Trust) were proven to have a significant effect on Taxpayer Compliance. Therefore, to improve tax compliance, tax authorities need to strengthen socialization strategies, ensure fairness in tax policies, and build public trust in a transparent and accountable tax system. Public trust can strengthen the influence of tax socialization and taxpayers' trust in tax compliance. Public trust does not play a role in strengthening the relationship between tax fairness and tax compliance. Strategies to improve tax compliance

should include increasing public trust in the tax system, especially by increasing transparency, accountability, and effectiveness of tax socialization.

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