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THE EFFECT OF SOCIAL NORMS AND PERCEIVED JUSTICE THROUGH PERSONAL NORMS AND GOVERNMENT TRUST ON VOLUNTARY TAX COMPLIANCE WITH PATRIOTISM AND TAX MORALE AS MODERATING VARIABLES

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Abstract:

Voluntary tax compliance serves as a fundamental pillar in supporting fiscal sustainability and national development. However, the suboptimal level of compliance indicates the presence of non-technical determinants that have not been fully identified. This dissertation aims to analyze the influence of social norms, personal norms, perceptions of fairness, and trust in government on voluntary tax compliance, while also considering the moderating roles of patriotism and tax morale. This study integrates the Theory of Planned Behavior (TPB) and the Slippery Slope Framework (SSF) to construct a behavioral model of compliance based on values and authoritative relations. Data were collected from 211 individual non-employee taxpayers in the Greater Jakarta area (Jabodetabek) using a quantitative approach with Structural Equation Modeling-Partial Least Squares (SEM-PLS). Additionally, the analysis was strengthened by qualitative data obtained from open-ended questions, which were processed using NVivo. The results indicate that all main variables significantly influence voluntary tax compliance. Tax morale was found to moderate the relationships between norms, trust, and tax compliance, whereas patriotism did not exhibit a significant moderating effect. The qualitative findings support the quantitative results, particularly regarding issues of perceived unfairness and low public trust due to corruption and a lack of fiscal transparency. This study makes a theoretical contribution by expanding value- and social-based compliance models and provides practical recommendations for the formulation of fairer, more inclusive, and trust-based tax policies.

Keywords: Voluntary Tax Compliance, Norms, Trust in Government, Perceived Fairness, Patriotism, Tax Morale

INTRODUCTION

Tax revenue occupies a central position in Indonesia's financial architecture. Taxes serve as the primary source of revenue supporting the financing of various state needs (Rahmi et al., 2020). Without adequate tax revenue, the government will face various obstacles in implementing development programs. These programs include infrastructure, education, and health, which are essential for improving public welfare. Tax revenue also plays a crucial role in maintaining fiscal stability and reducing dependence on external funding sources. Effective and efficient tax policies are key to ensuring the sustainability of inclusive and sustainable economic development.

Table 1. The Role of the Directorate General of Taxes (DGT) Tax Revenue in State Revenue (in trillions)

Year	DGT Tax Revenue (Role %)
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	Without Oil and Gas Income Tax (trillions of Rupiah)	With Oil and Gas Income Tax (trillions of Rupiah)	State Revenue (trillions of Rupiah)
2018	1.248,61 (64,76)	1.313,32 (68,11)	1.928,11
2019	1.273,49 (65,14)	1.332,66 (68,16)	1.955,13
2020	1.039,08 (63,79)	1.072,11 (65,82)	1.628,95
2021	1.225,80 (61,10)	1.278,65 (63,73)	2.006,33
2022	1.638,92 (62,31)	1.716,76 (65,27)	2.630,15

Source: DGT Annual Report (2022)

Historical data analysis shows that the contribution of tax revenue to Indonesia's State Budget (APBN) has shown a positive trend during the 2018-2022 period. For example, as seen in Table 1, tax revenue contributed approximately 65% of total state revenue, a significant figure demonstrating the crucial role of tax revenue in funding the country's development needs. This positive trend reflects the government's ongoing efforts to strengthen the capacity of the tax system and promote taxpayer awareness and compliance.

The contribution of taxes to the State Budget (APBN) explicitly demonstrates how tax revenue plays a role in funding government programs and national development initiatives (Soliha et al., 2019). Historical data analysis shows that the contribution of tax revenue to the Indonesian State Budget (APBN) exhibited a positive trend during the 2018-2022 period. The contribution from tax revenue reached approximately 65% of total state revenue, a significant figure that demonstrates the crucial role of tax revenue in funding the country's development needs. This positive trend reflects the government's ongoing efforts to strengthen the capacity of the tax system and promote taxpayer awareness and compliance. However, despite this increase, challenges remain in achieving maximum tax revenue potential, particularly related to voluntary tax compliance.

In 2019, growth slowed from 14.3% to 1.2% in the previous year. Tax revenues in 2020 further deteriorated with the emergence of the Covid-19 pandemic, which caused a significant contraction of -19.7%. Despite 19.4% growth in 2021, total tax revenue realization in 2021 remained lower than in 2018 and 2019. It indicates that the Directorate General of Taxes' (DGT) performance in collecting tax revenue has not yet reached the expected optimal level.

Looking at tax revenue growth (tax elasticity) in Figure 2, from 2018 to 2020, tax revenue realization fell short of the established target. Tax revenues reached Rp1,227.53 trillion by the end of 2021, representing a 19.16 percent year-on-year increase compared to the previous year.

Furthermore, the trend of suboptimal tax revenue performance is also reflected in the low tax ratio. The tax ratio is an important indicator that measures the proportion of tax revenue to gross domestic product (GDP). The tax ratio, in the narrow sense, is calculated by comparing total tax revenue (central taxes) to nominal GDP (Rinaldi, 2019). From 2013 to 2017, the tax ratio continued to decline. In 2018, the tax ratio increased, but the following year it experienced a sharp decline, reaching 8.3% in 2020, and gradually increasing again in subsequent years. For example, in 2013, Indonesia's tax ratio was around 11.3%, while in 2022, it dropped to around 9.8%.

This fluctuating tax ratio, in addition to indicating suboptimal performance of the Directorate General of Taxes (DGT) due to its slow rate of increase (Wijayanti, 2010), also indicates low levels of taxpayer compliance (Kirana & Sundari, 2022). Indonesia's low tax ratio demonstrates the need for greater efforts to improve the efficiency and effectiveness of the tax system. This situation requires improvements in tax administration and increased taxpayer awareness and compliance.



Table 2. Indonesia's Tax Buoyancy

Year	Tax Revenue Realization (trillions)	Tax Ratio	Tax Buoyancy
2018	1.518,80	10,2%	
2019	1.546,10	9,8%	0,27
2020	1.285,10	8,3%	6,87
2021	1.547,80	9,1%	2,06
2022	1.716,76	8,8%	0,71
Average		9,2%	

Source: Processed independently from the DGT Performance Report (2022)

Tax buoyancy is a measure of the sensitivity of tax revenues to changes in GDP (Leuthold & N'Guessan, 1986). It reflects the tax system's ability to generate additional revenue when the economy grows. Their research, "Tax Buoyancy vs. Elasticity in Developing Economies," found that tax buoyancy in developing countries is often lower than in developed countries due to economic instability and poor tax compliance. Fluctuating tax buoyancy in Indonesia indicates challenges in tax administration and taxpayer awareness. The low tax buoyancy value, particularly in 2020 at minus 6.87, reflects the significant impact of the Covid-19 pandemic on the economy and tax revenues. Although there was an increase in 2021 to 2.06 and a decrease in 2022 to 0.71, this indicates that efforts to strengthen the tax system still need to be intensified.

Kirchler et al. (2008) divide taxpayer compliance into two types: voluntary tax compliance and enforced tax compliance. Tax revenue from voluntary tax compliance reflects a higher level of compliance among taxpayers and is more sustainable in the long term.

Voluntary tax compliance reflects taxpayers' awareness and responsibility in fulfilling their obligations without direct coercion from the tax authorities. According to Kirchler et al. (2008), tax compliance can be divided into two types: voluntary compliance and mandatory compliance. Voluntary compliance occurs when taxpayers consciously and proactively fulfill their tax obligations based on their understanding and desire to contribute to the nation. It reflects a high level of citizen integrity and commitment to their social and fiscal responsibilities.

Table 3. Compliance Ratio for Submission of Annual Income Tax Returns (%)

Description	2022	2021	2020	2019	2018
Annual Income	16.556	15.976	14.755	13.394	12.551
Tax Return	(86,80)	(84,07)	(77,63)	(73,06)	(71,10)
Body	1.052	1.012	891	963	854
	(67,15)	(61,27)	(60,16)	(65,47)	(58,86)
Employee	12.971	13.110	12.105	10.120	9.875
Individual	(93,71)	(98,73)	(85,41)	(73,23)	(71,83)
Non-Employee	2.532	1.853	1.757	2.310	1.821
Individuals	(69,11)	(45,53)	(52,44)	(75,93)	(74,28)

Source: DGT Annual Report (2022)

Compliance with annual income tax returns (SPT PPh) in Indonesia remains low, especially for corporate taxpayers and non-employee individual taxpayers. Furthermore, the corporate taxpayer compliance ratio in 2022 was only 67.15. This figure indicates that more than one-third of corporate taxpayers failed to fulfill their annual tax return submission obligations. This low

compliance rate indicates that many taxpayers are not fully compliant with their tax obligations, potentially reducing state tax revenues.

Understanding the determinants of voluntary tax revenue is crucial, considering its impact on the overall effectiveness of the tax system. The Tax Morale theory developed by Torgler (2007a) states that voluntary tax compliance is a crucial element to identify and understand. Tax Morale, which encompasses the attitudes, norms, and values that influence an individual's willingness to pay taxes, plays a key role in encouraging voluntary compliance.

Voluntary tax compliance is influenced by various factors that can be categorized as psychological, social, and economic. Psychological factors include taxpayers' trust in the government and perceptions of the fairness of the tax system. According to Alm and Torgler (2006), this perception of fairness also encompasses equal treatment among taxpayers, where they feel that everyone pays taxes proportionally according to their ability. Trust in government is a key factor, as taxpayers who believe that the government acts transparently and responsibly are more likely to fulfill their tax obligations.

Social factors include social and personal norms. Social norms refer to pressure from the surrounding environment to comply with tax obligations, while personal norms relate to individual values that encourage someone to comply with tax obligations. Kirchler (2007) states that strong social norms in a community can increase tax compliance levels because individuals feel compelled to follow generally accepted behavior. On the other hand, personal norms relate to an individual's morality and ethics in viewing the obligation to pay taxes as part of their contribution to the state. Tax morale also plays an important role as a mediator in increasing tax compliance. Torgler and Murphy (2004) show that individuals with high tax morale are more likely to comply with taxes.

James and Alley (2002) stated that good economic conditions with stable incomes tend to increase tax compliance, as taxpayers have the capacity to meet their obligations without sacrificing other basic needs. Furthermore, interest rates, inflation, and other economic policies also play a role in determining tax compliance levels.

Patriotism can also act as a moderator in voluntary tax compliance. According to McKerchar (2003), individuals with a strong sense of patriotism tend to be more aware of the importance of paying taxes as a contribution to the nation and are more compliant in fulfilling their tax obligations. These factors demonstrate the complexity influencing voluntary tax compliance and the importance of a multifaceted approach to improving tax compliance in Indonesia. Therefore, strengthening social norms, personal norms, perceptions of fairness, and trust in the government are important strategies for increasing voluntary tax compliance.

Findings vary regarding the factors most influential on voluntary tax compliance. Jimenez and Iyer (2016) found that structural models suggest that social norms only indirectly influence tax compliance through internalization as personal norms. Meanwhile, research by Blanthorne and Kaplan (2008) found that taxpayers' opportunities to evade taxes were unrelated to their social norms. Conversely, Bobek et al. (2007b) concluded that social norms can help explain tax compliance intentions and why tax compliance rates are higher than predicted by strict economic models.

In addition, Pradini et al. (2016) found that patriotism had a significant effect on tax compliance, while perceptions of corruption and extortion did not have a significant effect on tax compliance.

Although various studies have identified factors influencing voluntary tax compliance, these results have not yet reached a definitive consensus. Each study highlights different aspects and demonstrates inconsistencies in its conclusions. Therefore, further research is needed to understand

better how factors such as social norms, personal norms, perceptions of fairness, trust in the government, tax morale, and patriotism holistically influence voluntary tax compliance.

Problem Formulation. Based on this background, the problems discussed in this dissertation are as follows:

1. Compliance with the submission of Annual Income Tax Returns for non-employee individual taxpayers remains low.
2. Tax revenue in Indonesia shows significant fluctuations.
3. Tax elasticity, tax ratio, and tax buoyancy in Indonesia remain low and have shown significant fluctuations over the past few years.
4. Revenue from enforced compliance only accounts for approximately 4.43% of total tax revenue.
5. Efforts to promote tax compliance through external means, such as law enforcement and outreach, have not yet significantly improved tax target achievement and the tax ratio in Indonesia.

Theory Description.

1. Theory of Planned Behavior. The Theory of Planned Behavior (TPB) is an important theory in social psychology that attempts to explain human behavior. This theory was introduced by Icek Ajzen in 1991 as an extension of the Theory of Reasoned Action, pioneered by Ajzen and Martin Fishbein in the 1970s. The TPB provides a comprehensive framework for understanding how attitudes, social norms, and perceived behavioral control influence a person's intention to act (Ajzen, 1991).

According to Ajzen (1991), the TPB shows that a person's behavior is driven by three main factors: behavioral beliefs, normative beliefs, and control beliefs. Behavioral beliefs result from an individual's beliefs about the outcomes of a behavior and their evaluation of those outcomes.

Normative beliefs relate to normative expectations from other people who are significant to the individual, such as family, friends, coworkers, company leaders, tax officials, and tax consultants (Nurwanah et al., 2018).

Control belief, the third factor in the TPB, refers to individuals' beliefs about the existence of factors that can facilitate or inhibit certain behaviors, as well as their perceptions of the extent to which these factors influence their behavior.

2. Slippery Slope Theory of Tax Compliance. The Slippery Slope Theory of Tax Compliance was first introduced by Kirchler in 2007. This theory stems from the idea that the tax climate in society can vary between antagonistic and synergistic climates. In antagonistic conditions, there is resistance between taxpayers and tax authorities. This situation is often characterized as a "cops and robbers" relationship, where the tax authorities view taxpayers as "robbers" trying to evade tax obligations, while taxpayers feel they are being prosecuted by the "cops" and feel entitled to evade (Braithwaite, 2017).

This theory states that tax compliance is influenced by deterrence variables (tax rates, tax penalties, and tax audits) and social psychology. Deterrence variables will influence tax compliance due to negative consequences that create fear or compulsion to comply (enforced tax compliance).

Conceptual Description.

1. Voluntary Tax Compliance. Voluntary tax compliance is the fulfillment of tax obligations by taxpayers accurately, timely, and fully, without intervention or coercion from tax institutions. This concept is particularly relevant in Indonesia's self-assessment tax system, where taxpayers play an active role in reporting and paying taxes (Manrejo & Yulaeli, 2022).

The voluntary aspect of tax compliance is reflected in the self-assessment system. The KUP Law stipulates that taxpayers must fulfill four main obligations: registering or reporting their



business, maintaining bookkeeping or records, making tax payments and deposits in accordance with regulations, and reporting taxes that have been paid/or deducted or collected by third parties.

Kirchler et al. (2008) emphasized that voluntary tax compliance stems from taxpayers' spontaneous willingness to cooperate, driven by a moral obligation to contribute to the welfare of society. Hofmann et al. (2008) showed that voluntary compliance is more influenced by psychological factors such as tax knowledge and evaluation, including attitudes toward taxation, personal and social norms, perceptions of fairness, and intrinsic motivation.

2. Social Norms. Social norms are rules, both formal and informal, accepted by members of a group as guidelines for the group's behavior and values. Aronson et al. (1994) and Cialdini et al. (1990) state that social norms function as guides and controls for social behavior without the force of law.

Jimenez and Iyer (2016) divide social norms into three main variables: descriptive norms, injunctive norms, and subjective norms. Descriptive norms are perceptions of how members of a group behave, based on observations of the behavior of others in a given situation. Injunctive norms are perceptions of behaviors that are approved or disapproved of by the majority of people in the group (Cialdini & Trost, 1998). Subjective norms are perceptions of how the behavior of important people (role models) for a person influences his or her actions (Fishbein & Ajzen, 1977).

Furthermore, Hofmann et al. (2008) explored how social norms and trust interact to influence tax compliance, finding that trust in tax authorities can be strengthened through social norms that support tax compliance, ultimately increasing voluntary compliance. It is further supported by research by Khaerunnisa and Wiratno (2014), which demonstrates that social norms that support tax compliance can increase taxpayers' sense of pride and responsibility in contributing through tax payments.

Furthermore, research by Benk et al. (2011) shows that social norms can influence taxpayers' attitudes towards tax authorities, with the finding that social norms that support trust in tax authorities can increase taxpayers' positive attitudes towards the authorities, which ultimately increases tax compliance.

3. Personal Norms. Personal norms reflect the moral standards and behavioral expectations of an individual (Wenzel, 2004a). Personal norms can develop through the internalization of the social norms of the community to which the individual belongs (Wenzel, 2004a).

The dimensions that shape personal norms include moral beliefs, personal commitment, and intrinsic motivation. Research shows that personal norms have a significant influence on various aspects of individual behavior, including tax compliance. Bobek et al. (2011b) showed that personal norms can influence tax compliance by strengthening individuals' beliefs about the importance of complying with tax regulations.

Research by Hunt and Iyer (2018) found that individuals with strong personal norms are more likely to comply with tax regulations because they feel that such behavior aligns with their personal values. Research by Alm and Torgler (2011) shows that personal norms can increase tax compliance by creating a sense of personal responsibility to pay taxes. Torgler and Murphy (2004) support this finding by showing that intrinsic motivation derived from personal norms can encourage individuals to comply with tax regulations even without the threat of external sanctions.

A study by Kirchler and Wahl (2010) showed that personal norms can influence individuals' motivation to comply with tax regulations by creating a sense of pride in contributing to the well-being of society. McKerchar et al. (2013) in their research demonstrated that personal norms can influence taxpayer attitudes toward tax policies. This research demonstrates that personal norms play a significant role in shaping taxpayer attitudes and behavior.



4. Perceived Fairness. Perceived fairness is an individual's perception of the extent to which they are treated fairly by the tax authorities and the tax system as a whole. The dimensions that make up this variable include distributive justice, procedural justice, and interactional justice. Distributive justice refers to perceptions of fairness in the distribution of tax burdens and benefits among members of society. Procedural justice relates to perceptions of fairness in the processes and procedures used by tax authorities to assess and collect taxes. Interactional justice refers to perceptions of fairness in interpersonal interactions between taxpayers and tax authorities, including aspects such as respect, transparency, and trust (Kirchler et al., 2014; Torgler, 2007a).

Torgler (2007a) states that Perceived Fairness is one of the three most important determinants of compliance in tax compliance theory. Research by Wenzel (2019) highlights that distributive justice can influence tax compliance by changing individuals' perceptions of their tax burden. Furthermore, Feld and Frey (2007) found that trust in tax authorities can be strengthened through fair treatment of taxpayers.

Research by Alm and Torgler (2011) shows that procedural and distributive justice can influence taxpayers' attitudes toward tax authorities. This research demonstrates that perceptions of justice play a significant role in shaping taxpayer attitudes and behavior.

5. Trust in Government. Trust in government is the belief that the government will act competently, honestly, and in the public interest. The dimensions that make up this variable include competence, integrity, and benevolence.

Rudolph (2009) stated that when the public perceives the government as trustworthy, they will support its actions, and vice versa. Augustine and Rufus (2019) found that trust in government is positively correlated with voluntary tax compliance. Research by Fjeldstad et al. (2012) showed that trust in government influences taxpayers' intention to comply with tax regulations.

Further research by Daude et al. (2013) found that trust in the government can influence taxpayer attitudes toward tax policy. This research demonstrates that trust in the government plays a significant role in shaping taxpayer attitudes and behavior.

6. Patriotism. Patriotism is an individual's pride in their country, which fosters a bond between citizens and their nation or country. The dimensions that make up this variable include national pride, love of country, and national identity.

Research by Marfiana and Santoso (2024) and Macintyre et al. (2023) supports the idea that higher levels of patriotism lead to higher levels of tax compliance. As a moderator, patriotism plays a complex role in strengthening the relationship between trust in government and voluntary compliance. Research suggests that patriotism may be a weaker factor in tax compliance in the United States than elsewhere, and in certain contexts, it may even weaken compliance (Prastiwi & Diamastuti, 2023). These findings suggest that although patriotism is important in the formation of national identity.

7. Tax Morale. The concept of tax morale was first introduced by the "Cologne school of tax psychology" in the 1960s by Schmolders (1970) and Strümpel (1969). Tax morale is often defined as the intrinsic motivation to pay taxes (Torgler, 2002, 2005, 2012). Luttmer and Singhal (2014) define tax morale as the totality of motivations and non-economic factors in the context of tax compliance that fall outside of expectations.

Previous research suggests that there are individuals referred to as "honest taxpayers" who do not attempt to evade taxes (Torgler, 2003b, 2007c) because they naturally do not want to evade (Long & Swingen, 1991). In contrast, "tax evaders" generally have low tax morale and act as rational actors who compare the benefits of avoiding taxes with the benefits of complying (Torgler, 2003b).

Although high tax morale does not automatically translate into high levels of tax compliance, several studies have shown that tax morale has a significant positive effect on tax compliance decisions (Batrancea et al., 2019). In this context, tax morale can strengthen value-based compliance when there is strong trust and legitimacy in the tax system, but can weaken compliance when there is a conflict of values between taxpayers and the government.

Research Framework. Voluntary tax compliance is a key factor in optimizing state revenue. Social norms shape individuals' attitudes toward tax compliance through pressure and expectations from the surrounding community. Meanwhile, perceptions of fairness in the tax system play a role in building trust in the government. Furthermore, tax morale and patriotism also contribute to strengthening voluntary tax compliance, while patriotism strengthens the relationship between external factors and tax compliance.

Based on this concept, this study develops a conceptual model that describes the influence of social norms, perceptions of fairness, personal norms, trust in government, tax morale, and patriotism on voluntary tax compliance.

Research Hypotheses. Based on the research framework above, there are 14 hypotheses in this study, including:

- H1: Social norms have a positive effect on personal norms.
- H2: Social norms have a positive effect on voluntary tax compliance.
- H3: Personal norms have a positive effect on voluntary tax compliance.
- H4: Perceived fairness has a positive effect on trust in the government.
- H5: Perceived fairness has a positive effect on voluntary tax compliance.
- H6: Trust in the government has a positive effect on voluntary tax compliance.
- H7: Patriotism has a positive effect on voluntary tax compliance.
- H8: Tax morale has a positive effect on voluntary tax compliance.
- H9: Social norms have a positive effect on voluntary tax compliance, with personal norms as mediators
- H10: Perceived fairness has a positive effect on voluntary tax compliance, with trust in the government acting as a mediator
- H11: Personal norms have a positive effect on voluntary tax compliance, with patriotism as a moderator.
- H12: Trust in the government has a positive effect on voluntary tax compliance, with patriotism as a moderator.
- H13: Personal norms have a positive effect on voluntary tax compliance, with tax morale as a moderator.
- H14: Trust in the government has a positive effect on voluntary tax compliance, with tax morale as a moderator.

METHODS

Research Design. This research was conducted to analyze various variables that may influence the level of voluntary tax compliance. Voluntary tax compliance was chosen as the primary variable in this study due to its low level of tax compliance, tax elasticity, tax ratio, and tax buoyancy.

This study used a quantitative method by distributing questionnaires to non-employee individual taxpayers. According to Alm (2019), quantitative analysis using survey methods is very effective for understanding the factors influencing tax compliance.



To find the novelty of this dissertation, the approach used to collect and analyze previous research was through Harzing's Publish or Perish application, which was then processed using the VOSviewer application. Harzing (2010) developed this tool to help researchers find relevant literature, while VOSviewer, introduced by Van Eck and Waltman (2010), assists in the visualization and analysis of bibliometric data from these studies. This study set a maximum of 500 papers with a publication year range from 1990 to 2023. From this search, 500 papers were processed using VOSviewer to identify patterns, trends, and gaps in the existing literature.

The data types in this study consist of primary and secondary data. Primary data refers to information collected directly from primary sources through observation, surveys, interviews, or experiments (Quantitative, 2016). According to Sekaran and Bougie (2016), primary data offers advantages due to its high relevance to the research object and the ability to design methods appropriate to the research objectives. Meanwhile, secondary data includes the annual reports of the Directorate General of Taxes (DGT) from 2018-2022, as well as the results of previous research relevant to this research topic.

Research Variables. The variables used in this study consist of Voluntary Tax Compliance as the dependent variable, Social Norms, Personal Norms, Perceived Fairness, and Trust in Government as independent variables, while Patriotism and Tax Morale serve as moderating variables.

Population and Sample. This study aims to understand the factors influencing voluntary tax compliance among non-employee individual taxpayers in Indonesia. The sample used in this study was non-employee individual taxpayers registered in the Greater Jakarta (Jabodetabek) area. This region was chosen because it is one of the largest economic centers in Indonesia, with a significant number of taxpayers.

Data Collection Techniques. Primary data was collected through questionnaires distributed to registered taxpayers in the Greater Jakarta (Jabodetabek) area. This region was chosen because it is one of the largest economic centers in Indonesia and has a significant number of taxpayers.

The data collection technique in this study used random sampling. This method was used to ensure that every individual in the population had an equal opportunity to become a respondent, thus minimizing the potential for bias in the sample selection process (Sekaran & Bougie, 2016).

The questionnaires used in this study came in two forms: digital and physical. The digital questionnaire was created using Google Forms and distributed via email and social media. According to Wright (2005), the use of online questionnaires can increase respondent participation due to the flexibility of time and location for completion. Furthermore, physical questionnaires were distributed directly to taxpayers at strategic locations such as tax offices, shopping centers, and other public places in the Greater Jakarta area.

Data Analysis Techniques. Each variable was measured using a Likert scale, allowing respondents to indicate their level of agreement or disagreement with a given statement. In this study, data were collected from 211 respondents. Partial Least Squares Structural Equation Modeling (PLS-SEM) was used to determine the sample size. This method was chosen because the variables used are variable data, and the sample size is small. According to Hair et al. (2021), the recommended sample size for PLS-SEM ranges from 100 to 300 respondents, depending on the complexity of the model and the number of indicators used. Therefore, 211 respondents can be considered sufficient to ensure the accuracy of parameter estimates in the PLS-SEM model. By using this method, the research is expected to provide in-depth insight into the factors that influence voluntary tax compliance in Indonesia.

6. Trust in the government has an influence on voluntary tax compliance with a t-statistic of 3.802 and a p-value of 0.000.
7. Patriotism has an influence on voluntary tax compliance with a t-statistic of 3.458 and a p-value of 0.001.
8. Tax morale influences voluntary tax compliance with a t-statistic of 4.038 and a p-value of 0.000.
9. Personal norms significantly mediate the relationship between social norms and voluntary tax compliance with a t-statistic of 2.140 and a p-value of 0.033.
10. Trust in government mediates the relationship between perceived fairness and voluntary tax compliance with a t-statistic of 2.673 and a p-value of 0.008.
11. Patriotism does not significantly moderate the relationship between personal norms and voluntary tax compliance, with a t-statistic of 1.159 and a p-value of 0.247.
12. Patriotism does not significantly moderate the relationship between trust in government and voluntary tax compliance, with a t-statistic of 0.119 and a p-value of 0.906.
13. Tax morale significantly moderates the relationship between personal norms and voluntary tax compliance, with a t-statistic of 2.913 and a p-value of 0.004.
14. Tax morale significantly moderates the relationship between trust in government and voluntary tax compliance, with a t-statistic of 2.137 and a p-value of 0.033.

The Influence of Social Norms on Personal Norms. Social norms have a positive and significant influence on personal norms. This finding indicates that the stronger the social norms believed in or observed by an individual, the greater the tendency for that individual to internalize these values into personal beliefs that influence their tax behavior. This finding is in line with the Theory of Planned Behavior put forward by Ajzen (1991), where normative beliefs originating from social influences around individuals will form subjective norms which can then be internalized into personal norms.

Furthermore, these results are also in line with the perspective in the Slippery Slope Framework, which explains that voluntary compliance is not only born from trust in authority, but also from the process of internalizing social norms into personal norms that form an attitude of conscious and unforced obedience. The connection between these findings and qualitative data also strengthens the analysis. Words such as "mindset," "educator," "motivation," and "example from others" emerged as subcategories, indicating that a person's tax behavior is not formed spontaneously, but rather through repeated and consistent social interactions.

These results are consistent with international research conducted by Jimenez and Iyer (2016). They found that social norms not only directly influence compliance but also have an indirect influence through the process of internalization into personal norms.

The Influence of Social Norms on Voluntary Tax Compliance. Based on the results of testing the second hypothesis, social norms have a positive and significant influence on voluntary tax compliance. This finding indicates that an individual's perception of the social values developing in their environment plays a significant role in shaping their intention and actions to comply with taxes voluntarily.

This finding can be understood from the perspective of the Theory of Planned Behavior (Ajzen, 1991), which states that subjective norms influence an individual's intention to act, especially if the norms come from significant sources such as family, friends, or community leaders. The connection

between these findings and qualitative data also strengthens the analysis. Phrases such as "if everyone around me complies, I will also be aware" or "an environment where tax compliance is commonplace encourages me to comply" demonstrate that social norms operate as a tangible social influence in everyday life.

This finding is further supported by research conducted by Nguyen (2022) in Vietnam, which showed that social norms, along with tax knowledge and personal norms, significantly influence voluntary tax compliance behavior, particularly in the small and medium-sized enterprise sector.

The Influence of Personal Norms on Voluntary Tax Compliance. Personal norms have a positive and significant effect on voluntary tax compliance. These results indicate that the stronger an individual's moral conviction regarding the importance of paying taxes honestly and responsibly, the greater the individual's tendency to comply with tax obligations voluntarily, without having to wait for pressure or sanctions from the tax authorities.

These findings reinforce the foundation of the Theory of Planned Behavior, which states that one of the main components shaping behavioral intention is attitude toward the behavior itself, which is heavily influenced by personal norms. The connection between these findings and qualitative data also strengthens the analysis. Phrases such as "if you are aware and responsible, paying taxes is not difficult," or "it all comes down to yourself, whether you want to be honest or not," illustrate that some people believe that compliance ultimately depends on personal integrity and attitude. These findings are supported by research by Levenko and Staehr (2023), which states that personal and social norms are important predictors in explaining tax compliance, even in the context of countries with low levels of trust in government.

Another supporting study was conducted by Primasari (2022), which confirmed that personal norms have a positive influence on voluntary tax compliance. Thus, personal norms play a significant role in shaping voluntary tax compliance.

The Influence of Perceived Fairness on Trust in Government. Perceived fairness has a positive and significant influence on trust in government. This finding provides evidence that the higher the level of fairness perceived by the public in the tax system, the greater their level of trust in the government as the fiscal authority.

These results also align with the concept of the Slippery Slope Framework, which states that trust in tax authorities does not grow instantly, but rather develops from positive public experiences with a fair and accountable system. The connection between these findings and qualitative data further strengthens the analysis. Phrases such as "eradicate corruption, collusion, and nepotism," "confiscate the assets of corruptors," "do not misuse tax funds," and "we do not believe our taxes are being used properly" reflect a crisis of trust rooted in perceptions of injustice and experiences of lack of transparency.

Empirically, these findings are reinforced by research by Povitkina et al. (2021), which shows that perceptions of fiscal injustice directly contribute to low levels of public trust in the government. From these overall results, it is clear that perceptions of fairness are not only a moral issue but also a psychological foundation that influences the quality of the relationship between the state and its citizens.

The Influence of Perceived Fairness on Voluntary Tax Compliance. The results of the fifth hypothesis test indicate that perceived fairness has a positive and significant effect on voluntary tax

compliance. This result indicates that public perceptions of fairness in the tax system contribute to their willingness to fulfill their tax obligations voluntarily.

These findings align with the Theory of Planned Behavior, which states that a person's attitude toward a behavior is largely determined by cognitive and affective evaluations of the behavior's outcomes. The connection between these findings and qualitative data also strengthens the analysis. In the category of tax utilization and increasing public trust, statements emerged such as "use taxes for equitable development," "do not just target the poor," and "fairness in tax collection and benefits is crucial." These findings are supported by a study by Nathan et al. (2024), which showed that people are more willing to pay taxes if they believe others are paying their fair share.

Thus, perceptions of fairness serve as both a moral buffer and a driver of awareness in the tax system.

The Influence of Trust in the Government on Voluntary Tax Compliance. The data analysis results show that trust in the government has a positive and significant effect on voluntary tax compliance. These results indicate that the level of public trust in government institutions plays a significant role in encouraging compliance that stems from awareness, rather than pressure or the threat of sanctions.

The Slippery Slope Framework positions trust as a key foundation in explaining voluntary compliance. The link between these findings and qualitative data also strengthens the analysis. Phrases such as "we want the government to be trusted to manage taxes properly," "if there is no fraud, the public will comply," and "trust is lost when officials only care about themselves" strongly reflect that trust is a key entry point for voluntary tax participation.

Research by Appiah et al. (2024) provides further evidence that trust in government is a significant predictor of voluntary tax compliance, particularly in developing countries.

The Influence of Patriotism on Voluntary Tax Compliance. Based on the results of the structural model test, it was found that patriotism has a positive and significant influence on voluntary tax compliance. Theoretically, the influence of patriotism can be explained through the moral and attitudinal approach of the Theory of Planned Behavior, where individuals will demonstrate an intention to act when they have a positive attitude and moral conviction toward that behavior.

The connection between these findings and qualitative data also strengthens the analysis. Statements such as "If the wider community feels tax revenues, we will be proud to contribute" or "taxes should be a tool for developing the nation, not for the enjoyment of a select few" demonstrate a moral drive based on love for the nation and state. Research conducted by Alshira'h et al. (2021) provides evidence that patriotism plays a significant role in encouraging tax compliance, particularly in developing countries.

Patriotism cannot be built through slogans, but through citizens' experiences of a present and just state. Individuals who are proud to be part of their nation will feel obligated to contribute to development through taxes.

The Influence of Tax Morale on Voluntary Tax Compliance. Based on the results of the hypothesis test, tax morale has a positive and significant influence on voluntary tax compliance. Within the framework of the Theory of Planned Behavior, tax morale can be positioned as a manifestation of personal attitudes and values toward a behavior.

The connection between this finding and qualitative data also strengthens the analysis. Statements such as "once aware, taxes are paid not out of fear, but because they know it is an obligation" or "some people comply with taxes even without supervision, because they feel responsible" confirm that tax morale is deeply embedded in society as a driver of compliance.

Research by Hardika et al. (2021) corroborates these findings. Their study found that tax morale has a significant influence on taxpayer compliance. Tax morale grows from within and is rooted in values developed through education, role models, and collective experience. A society that upholds integrity will view paying taxes as an ethical contribution, not simply a formal obligation.

The Influence of Social Norms through the Mediation of Personal Norms on Voluntary Tax Compliance. Based on the results of the hypothesis test, social norms have an indirect influence on voluntary tax compliance through the mediation of personal norms. This construct is supported by the Theory of Planned Behavior, which argues that subjective norms can influence one's intentions through personal attitudes and beliefs formed within the social environment.

The connection between these findings and qualitative data also strengthens the analysis. Expressions such as "my parents used to pay taxes, so I felt compelled to do so too" or "seeing my friends pay taxes, I gradually felt it was my responsibility" demonstrate that social norms serve as an initial reference point that is then internalized into personal commitment.

These results align with the findings of Jimenez and Iyer (2016), who stated that social norms, whether descriptive, injunctive, or subjective, do not directly influence compliance but instead influence it through personal norms.

The Influence of Perceived Justice through the Mediation of Trust in Government on Voluntary Tax Compliance. The test results found that people tend to demonstrate compliant behavior if they first perceive fair treatment from the government. The connection between these findings and qualitative data also strengthens the analysis. Statements such as "If taxes are managed fairly, I can trust the government" or "When everyone is treated equally, I believe the government is truly on the people's side" demonstrate that trust is not shaped by rhetoric, but by the perception of actual actions perceived as fair. Trust is born from justice, not the other way around.

This model differs from the findings of Jimenez and Iyer (2016) and the study by Zainudin et al. (2022), which position trust first, followed by justice as the mediator. This research offers a reverse perspective, suggesting that when justice is perceived first, people will begin to trust. The perception of justice, in this context, is a primary prerequisite for individuals to place full trust in the state and its systems.

The Effect of Patriotism as a Moderator of Personal Norms on Voluntary Tax Compliance. The results of the hypothesis test indicate that the presence of patriotism in this interaction model has not been able to make a statistically significant contribution to increasing voluntary tax compliance.

The connection between these findings and qualitative data also strengthens the analysis. Phrases such as "we want taxes to be used to develop the country," "paying taxes is a form of love for the homeland," and "taxes must return to the people, so we can be proud to pay" demonstrate that national values are still alive in public perception (Heykal et al., 2024).

These findings align with a literature review by Marfiana (2022), which states that patriotism can indeed encourage tax compliance, but not in isolation. In this context, the insignificant moderating effect of patriotism opens up room for reflection. A cross-regional approach, social



segmentation, or even remodeling may be necessary to discern where and when patriotism truly strengthens social and moral relations in the tax context.

The Effect of Patriotism as a Moderator of Trust in Government on Voluntary Tax Compliance. The results of the hypothesis test indicate that patriotism did not statistically moderate the relationship between perceived fairness, mediated by trust in government, and voluntary tax compliance. The connection between this finding and the qualitative data also strengthens the analysis. Phrases such as "taxes must return to the people, so we are proud to pay," "we want to contribute to the country, but we need concrete evidence," and "if the country is fair and honest, we will comply wholeheartedly" demonstrate that a sense of nationalism remains a motivator for tax awareness.

This finding aligns with Li & Brewer's (2004) argument that patriotism functions more as a symbolic collective identity than as a factor directly influencing specific economic behavior. Although the moderation results in this study were insignificant, testing this model remains academically important. Extending the model through moderating variables such as patriotism opens up new avenues for reflection on the extent to which collective values can operate in a fiscal context.

The Effect of Tax Morale as a Moderator of Personal Norms on Voluntary Tax Compliance. Testing this hypothesis indicates that tax morale acts as a significant moderator in the relationship between social norms, mediated by personal norms, and voluntary tax compliance. Theoretically, these findings align with the Theory of Planned Behavior (TPB) developed by Ajzen (1991). In the TPB, one of the main factors influencing behavioral intention is normative belief, which is then translated into subjective norms.

This framework is reinforced by the Slippery Slope Framework (SSFW) by Kirchler et al. (2008), which states that compliance is shaped not only by power but also by trust. Tax morale plays a role in shaping personal trust, as individuals with high integrity are more likely to trust the system if they perceive a congruence between internal values and state practices. The connection between these findings and qualitative data also strengthens the analysis. Expressions such as "I comply because I feel it is an obligation, not because I am afraid" or "paying taxes is a matter of conscience" provide evidence that tax morale lives and operates within the psychological realm of society.

These results align with the findings of Bakar et al. (2023), which state that tax morale has a significant positive relationship with tax compliance.

The Influence of Tax Morale as a Moderator Between Trust in Government and Voluntary Tax Compliance. The results of the hypothesis testing indicate that tax morale plays a significant moderating role in the relationship between perceived fairness, mediated by trust in government, and voluntary tax compliance. This model is closely related to the Theory of Planned Behavior framework. Tax morale reflects the attitudinal belief dimension, which operates autonomously to influence intentions and behavior.

This approach also aligns with the Slippery Slope Framework, which states that compliance can grow through trust or through the power of authority. The connection between these findings and qualitative data further strengthens the analysis. Sentences such as "I pay taxes because it is the right thing to do, not because I believe all officials are honest" clearly illustrate how morality can replace trust as a determinant of action.

This research also aligns with the findings of Al-Rahamneh et al. (2023), who found that moral obligation strengthens the influence of transparency on reducing tax evasion.

CONCLUSION

Of the 14 hypotheses proposed, most are empirically supported. The main findings can be summarized as follows:

1. Social norms have a positive effect on personal norms.
2. Social norms also have a direct effect on voluntary tax compliance.
3. Personal norms significantly increase voluntary compliance.
4. Perceptions of fairness in the tax system have a positive effect on trust in the government.
5. Perceptions of fairness also directly increase compliance.
6. Trust in the government has a positive impact on tax compliance.
7. Patriotism directly influences compliance.
8. Tax morale contributes directly to compliance.
9. Personal norms mediate the relationship between social norms and compliance.
10. Trust in the government mediates the relationship between perceptions of fairness and compliance.
11. Patriotism does not function as a moderator in the key relationships between variables.
12. Tax morale positively moderates the relationship between personal norms and voluntary tax compliance.
13. Tax morale negatively moderates the relationship between trust in the government and compliance.

Overall, the results of this study confirm that voluntary tax compliance is the result of a complex interaction between psychosocial, normative, and affective factors. From a theoretical perspective, this study expands the scope of the SDGs and SSF by adding normative (tax morale) and affective (patriotism) dimensions as reinforcing variables in the context of developing countries.

From a practical perspective, the results of this study recommend the need for tax policies that emphasize building public trust, values-based fiscal communication, and strengthening tax education that targets morality and national identity.

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