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## THE ROLE OF TRUST IN THE VOLUNTARY COMPLIANCE OF MSME TAXPAYERS

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### ABSTRACT

This study aims to determine the effect of tax justice and the quality of tax service services on the voluntary compliance of MSME taxpayers in Pekalongan City with trust in the tax authority as an intervening variable. This research is a survey research with a quantitative approach. The data used in this study are primary data obtained from distributing questionnaires to 100 MSMEs registered in the Pekalongan Tax Office. The sample was selected by the purposive sampling technique. The collected data is processed and analyzed using the SmartPLS 3.0 application. The results of this study indicate that (1) tax justice has no effect on the voluntary compliance of MSME taxpayers, (2) the quality of tax service services has a positive effect on the voluntary compliance of MSME taxpayers, (3) trust in tax authorities has a positive effect on the voluntary compliance of MSME taxpayers, (4) trust in tax authorities can mediate the effect of tax justice on the voluntary compliance of MSME taxpayers, (5) trust in tax authorities can mediate the effect of tax service quality on the voluntary compliance of MSME taxpayers.

**KEYWORDS:** Justice; Tax Service; Trust; Voluntary Compliance.

## INTRODUCTION

Tax is the most important source of state revenue for Indonesia. Every year the tax contribution to state revenue is the highest among other sources of income. One of the proofs can be seen through the 2019 State Revenue and Expenditure Budget (APBN), where taxes are the largest revenue contributor, with contributions reaching IDR 1,545.3 trillion out of a total of IDR 1,957.2 trillion (Ministry of Finance Indonesia). Despite contributing the largest revenue, the percentage of tax revenue is still 86.5%, which means that it has not yet reached the target. This situation makes the government have to try to improve sectors that still have tax problems. One sector with good tax potential but still has problems related to tax compliance is Micro, Small, and Medium Enterprises (MSMEs). MSMEs are the largest contributor to gross domestic product (GDP), and their number is increasing every year. Each region always experiences an increase in the number of MSMEs every year, including Pekalongan City.

Year	Number of MSMEs Paid	MSMEs Tax Revenue (IDR)
2016	11.012	18.242.496.733
2017	16.468	22.898.819.882
2018	12.495	22.172.177.116
2019	14.660	20.144.169.702

**Tabel 1.**  
MSMEs Tax  
Revenue of  
Pekalongan  
Tax Office

Source: Pekalongan Tax Office

Based on data from Pekalongan Tax Office, tax revenue from the MSME sector from 2017-2018 always decreased. Furthermore, the number of MSMEs paying taxes also tends to fluctuate. In addition, the level of tax return reporting from MSMEs has not yet reached the target. According to data from Pekalongan Tax Office, the percentage of reporting only reached 76.06% in 2019. Even in 2016-2018, the tax return reporting rate was still below 50%, with 39.92% in 2016, 47.5% in 2017, and 47.81% in 2018. These data show that the MSME sector in the city of Pekalongan still has problems in terms of tax compliance.

In the era of the COVID-19 pandemic, the government has provided tax incentives to every taxpayer, including MSMEs. The tax incentive provided for MSMEs is the final income tax borne by the government. This incentive is aimed at easing the burden on MSMEs during the pandemic. However, MSMEs still should report the realization of incentives to continue receiving tax incentives. Therefore, voluntary compliance with obligations is very needed in uncertain conditions like now. Voluntary tax compliance is very important because it can have a good effect on sustainable development (Hakim et al., 2017). This is because taxpayers will continue to fulfill their obligations even under any conditions and without being forced. Voluntary compliance can be obtained from excellent and fair service. According to Mahadianto & Astuti (2017), good, honest, and fair tax services will encourage taxpayers' fulfillment of tax obligations. Sovita & Hayati (2019) and Raharjo et al. (2020) also explain that providing good tax services can positively impact tax compliance. However, Putri & Septriana (2020) disagree and mention that the service has no impact on tax compliance.

Justice is also an important factor for taxation. Justice provided by the tax authorities can encourage taxpayers to carry out their obligations. Yuniar & Handayani (2018) and Yadinta et al. (2018), in their research, explains that every justice related to taxation can make taxpayers comply with each of their tax obligations. However, Gobena & Van Dijke (2016) explain different things in their research. According to them, justice is not able to influence taxpayers to fulfill their obligations voluntarily.

Good service and justice will also generate trust from taxpayers. Ya'u & Saad (2019) and Radityo et al. (2019) explains that taxpayers who have confidence in the tax authorities will be willing to carry out their tax obligations voluntarily. Further, Radityo et al. (2019) explain that taxpayer's trust can be obtained from a fairness assessment so that it shows the mediating role of trust. However, based on the Mahadianto & Astuti (2017) test, trust cannot impact taxpayer compliance.

The following research is based on the slippery slope theory because according Kirchler et al. (2008) quoted in Radityo et al. (2019) states that tax compliance can be improved trust. Trust in tax authorities can influence tax compliance voluntarily in addition, fairness heuristic theory is also used as a basis. According to this theory, the individual will face an environment that makes the individual have to assess fairness. If the environment is considered fair, the individual will believe and join it (Lind, 2001 in Radityo et al. 2019). Then the last theory is the fiscal exchange theory which states that the government can increase compliance by providing excellent and easy facilities and services so that it will encourage taxpayers to carry out their obligations (Moore, 2004 in Augustine et al., 2020).

Based on each phenomenon and the differences in findings from previous studies, the researchers intend to examine the effect of the quality of tax services, tax justice, and trust in tax authorities on the voluntary compliance of MSME taxpayers in Pekalongan City. It also examines the mediating impact of trust in tax authorities. Previous studies have more often examined the direct effect of service quality on tax compliance. There are still few studies discussing trust's effect in linking service quality and tax compliance. This study wants to examine the relationship between tax service quality and voluntary compliance by examining its indirect effect through trust. Then regarding the research object, the Pekalongan City MSME taxpayer was chosen because there has been no research examining the voluntary compliance of MSMEs in Pekalongan City and these are the novelty of this study. This research is expected to be used as a basis for other researchers to research related topics in the future. Furthermore, it can also be used as a basis for tax authorities in implementing other tax policies.

Based on the fairness heuristic theory, people will have a good relationship with authority if they receive fair treatment (Lind, 2001 in Radityo et al., 2019). According to Gobena & Van Dijke (2017), the fairness heuristic theory can explain the relationship between justice and compliance because taxpayers always want better conditions. One of the ways that taxpayers do is pay taxes regularly. However, on condition that the tax authorities can provide comprehensive justice to taxpayers and do not abuse their power. The fairer the tax authority, the better the level of compliance of the taxpayer. This indicates a positive relationship between tax justice and voluntary tax compliance. The research of Ya'u & Saad (2019) states that fairness positively impacts voluntary tax compliance. Other studies also state that justice provided by the tax authorities in every aspect of taxation will encourage taxpayers to carry out their obligations (Yuniar & Handayani, 2018; Dhanayanti & Suardana, 2017).

*H<sub>1</sub>: Tax justice has a positive effect on the voluntary compliance of MSME taxpayers.*

The services provided by the tax officer can be the key to taxpayer compliance. Tax officers who can give excellent and maximum tax services will make taxpayers very helpful and have a good impression. A good impression of service can encourage taxpayer compliance. This relationship is based on and can be explained by fiscal exchange theory. According to fiscal exchange theory, the tax authorities can improve compliance by providing adequate tax services and facilities. This can make taxpayers help so that it arouses the desire of taxpayers to comply voluntarily (Moore, 2004 in Augustine et al., 2020). Mahadianto & Astuti (2017) state that if the tax authority serves taxpayers well, honestly, and fairly, it will make taxpayers have been served and helped when fulfilling their tax obligations so that taxpayers will return to carry out their obligations voluntarily. Research by Raharjo et al. (2020), Nyoman & Mediawati (2018), Yuniar & Handayani (2018), and Sovita & Hayati (2019) mention that taxpayer compliance can be improved through the provision of excellent service by tax officers or tax authorities.

***H<sub>2</sub>**: The quality of tax service has a positive effect on the voluntary compliance of MSME taxpayers.*

Trust is an important aspect to foster volunteerism in the implementation of tax obligations. This statement is based on the slippery slope theory, which states that tax compliance can be influenced by trust in tax authorities (Kirchler et al., 2008 in Radityo et al., 2019). The compliance generated by that trust is voluntary, which means that taxpayers will always comply and participate in fulfilling their tax obligations even though there is no action from the tax authorities. Trust is the assumption that the tax authorities have worked optimally and professionally for the benefit of everyone. Therefore, if the taxpayer already has confidence in the authority, the taxpayer will always voluntarily fulfill the tax obligations. Research results Radityo et al. (2019), Ya'u & Saad (2019), Gobena & Van Dijke (2017), and Djajanti (2020) mention that trust in authorities will encourage taxpayers to comply with their tax obligations voluntarily.

***H<sub>3</sub>**: Trust in tax authorities has a positive effect on the voluntary compliance of MSME taxpayers.*

The fairness heuristic theory states that people will participate and obey authority if the authority provides good justice (Lind, 2001 in Radityo et al., 2019). In the world of taxation, to decide that justice is good, the taxpayer will also assess every justice given by the authority in the form of treatment and policy. In addition, taxpayers will assess whether the authority uses its power to exploit taxpayers excessively or not. If the tax authority is fair, the taxpayer will have a sense of trust in the tax authority. If tax authority can be trusted, the taxpayer will voluntarily participate in periodic tax payments. This shows the role of trust to bridge the relationship between justice and voluntary tax compliance. The influence of trust is also in accordance with the statement of the slippery slope theory, which states that trust can affect voluntary compliance. The research of Gobena & Van Dijke (2016) shows that trust is able to mediate the relationship of justice to voluntary compliance. Research Radityo et al. (2019) and Zelmiyanti (2017) also state that procedural justice can influence voluntary tax compliance, mediated by trust in tax authorities.

***H<sub>4</sub>**: Trust in tax authorities can mediate the relationship between tax justice and voluntary compliance of MSME taxpayers.*

Service quality can be an essential aspect of triggering voluntary-based tax compliance from taxpayers who are MSMEs. According to the slippery slope theory, Voluntary tax compliance can be improved continuously with the trust of taxpayers. Furthermore, this theory states that trust is enhanced by good service. The tax authorities must create service and customer synergy to gain taxpayers' trust. This synergy requires the tax authorities always to provide good and maximum service to taxpayers to gain taxpayers' trust. If the

taxpayers already have trust, it will be the basis to comply with their tax obligations voluntarily. This shows that there is a mediating effect that is given by trust on the relationship between tax service quality and voluntary compliance. The research of Mahadianto & Astuti (2017) and Augustine et al. (2020) states that a tax authority that can serve taxpayers honestly, fairly, and responsibly will have a good impact on taxpayers' trust in the authorities, which will then make taxpayers fulfill their tax obligations by themselves.

*H<sub>5</sub>: Trust in the tax authorities can mediate the relationship between the quality of tax services and the voluntary compliance of MSME taxpayers.*

## METHOD

Survey research with a quantitative approach is the research model chosen to be used. The data was obtained from distributing questionnaires to the research population. The research population is Pekalongan City MSMEs registered at the Pekalongan Tax Office. The minimum sample is determined by the slovin formula, which produces a minimum value of 100 samples. Then the selection of respondents was carried out using a purposive sampling technique. The criteria for the targeted MSMEs were that they had been operating for more than one year, had a Taxpayer Identification Number, and had made financial records to calculate the tax payable.

The indicators of each variable in the study are derived from adaptations of indicators from previous studies. Variables are measured by question items with a Likert scale of 1-5. The indicators of voluntary taxpayer compliance (VC) adopted from Kirchler & Wahl (2010), namely: taxpayers pay voluntarily, do not evade taxes, are not affected by audits, forms of contributions to the state, obligations, and the influence of other taxpayers. The indicators of tax justice (TJ) adopted from Sari (2015), namely: general justice, tax rate structure, government reciprocity, personal interests, and special provisions. The quality of tax service (QTS) indicators adopted from Jatmiko (2006), namely: good tax services, fair tax rates, counseling for taxpayers, paying attention to taxpayer problems, easy payment processes. The indicators of trust in tax authorities (TTA) adopted from Akbar (2020), namely: trust in every decision, respect every decision, and assuming the authority understands what is best for taxpayers.

Structural Equation Modeling (SEM) with Partial Least Square (PLS) approach is the analysis technique chosen to analyze research data. Data analysis was carried out with the help of the SmartPLS 3.0 application. The analysis stages include validity and reliability tests that enter the measurement model stage. Then the structural model stage consisting of R-Square, Q-Square, and bootstrapping is used to test the hypothesis.

## RESULTS AND DISCUSSION

Questionnaires have been distributed in printed form and online using google forms to MSMEs in Pekalongan City with 107 questionnaires with 32 printed questionnaires and 75 online questionnaires. However, seven questionnaires could not be processed because they did not meet the predetermined respondent criteria so that a total of 100 questionnaires could be processed.

### JRAK Descriptive Statistics and Variable Correlation

#### 12.1

Descriptive statistical calculations for each variable are listed in table 2. Especially for the independent variable, tax justice has an average value of 44.09, indicating that MSME taxpayer respondents in Pekalongan City have assessed the fairness given by the tax authorities. The quality of tax services has an average value of 42.91, indicating that

taxpayer respondents have experienced good service from Pekalongan Tax Office. Then, trust in the tax authority has an average value of 37.99, which indicates that taxpayers have good trust in the tax authority.

**Tabel 2.**  
Descriptive  
Statistic

Variable	N	Min	Max	Mean	Standard Deviation
Tax Justice (TJ)	100	23	55	44.09	6.029
Quality of Tax Services (QTS)	100	26	50	42.91	4.757
Trust in Tax Authority (TTA)	100	24	45	37.99	4.191
Voluntary Compliance (VC)	100	29	50	43.08	5.037

Based on table 3. TJ and VC have a strong and positive correlation because they have a correlation value of 0.641. QTS relationship has a strong and positive correlation with a value of 0.688. The relationship between TTA and VC also has a strong and positive correlation with a value of 0.771

**Tabel 3.**  
Laten Variable  
Correlations

	TJ	QTS	TTA	VC
TJ	1.000			
QTS	0.718	1.000		
TTA	0.662	0.696	1.000	
VC	0.641	0.688	0.771	1.000

### Measurement Model (Outer Model)

Validity and reliability tests are tests at the measurement model stage that test the ability and consistency of the questionnaire when measuring an indicator. The convergent validity test is the first validity test that is assessed by measuring the value of the outer loading. This test can be accepted if the outer loading value is  $> 0.7$ . Previously, the KP6 and KP8 tax fairness indicators had to be removed because they had an outer loading value below 0.7. Based on table 4, after deleting the KP6 and KP 8 indicators, the value of the outer loading indicator for each variable is more than 0.7, which means that it meets the requirements of convergent validity. Then Average Variance Extracted (AVE) can also be used to assess convergent validity where the value must be  $> 0.5$ . Table 3 shows that each variable has met the requirements because it already has an AVE value  $> 0.5$ .

The next validity test is discriminant validity which is measured using cross-loading. This test can be accepted if the value of an indicator is greater in its variable than other variables.

After testing, the results are listed in table 4. All indicators have passed the test because they have met the requirements of discriminant validity.

	<b>TJ</b>	<b>QTS</b>	<b>TTA</b>	<b>VC</b>	<b>AVE</b>
<b>TJ1</b>	<b>0.722</b>	0.551	0.483	0.463	
<b>TJ2</b>	<b>0.769</b>	0.582	0.551	0.483	
<b>TJ3</b>	<b>0.791</b>	0.552	0.521	0.475	
<b>TJ4</b>	<b>0.806</b>	0.573	0.478	0.465	
<b>TJ5</b>	<b>0.731</b>	0.545	0.517	0.539	0.567
<b>TJ7</b>	<b>0.708</b>	0.526	0.529	0.497	
<b>TJ9</b>	<b>0.725</b>	0.454	0.377	0.439	
<b>TJ10</b>	<b>0.756</b>	0.581	0.412	0.507	
<b>TJ11</b>	<b>0.763</b>	0.435	0.434	0.443	
<b>QTS1</b>	0.467	<b>0.749</b>	0.514	0.591	
<b>QTS2</b>	0.413	<b>0.751</b>	0.469	0.482	
<b>QTS3</b>	0.483	<b>0.713</b>	0.489	0.478	
<b>QTS4</b>	0.535	<b>0.741</b>	0.563	0.502	
<b>QTS5</b>	0.577	<b>0.706</b>	0.435	0.494	0.529
<b>QTS6</b>	0.549	<b>0.752</b>	0.534	0.577	
<b>QTS7</b>	0.589	<b>0.725</b>	0.574	0.547	
<b>QTS8</b>	0.515	<b>0.708</b>	0.447	0.405	
<b>QTS9</b>	0.546	<b>0.718</b>	0.523	0.452	
<b>QTS10</b>	0.498	<b>0.704</b>	0.486	0.431	
<b>TTA1</b>	0.511	0.531	<b>0.733</b>	0.531	
<b>TTA2</b>	0.437	0.431	<b>0.702</b>	0.534	0.536
<b>TTA3</b>	0.551	0.603	<b>0.743</b>	0.586	
<b>TTA4</b>	0.461	0.526	<b>0.735</b>	0.495	

<b>TTA5</b>	0.444	0.483	<b>0.741</b>	0.606	
<b>TTA6</b>	0.480	0.506	<b>0.720</b>	0.634	
<b>TTA7</b>	0.399	0.481	<b>0.767</b>	0.562	
<b>TTA8</b>	0.470	0.473	<b>0.709</b>	0.523	
<b>TTA9</b>	0.455	0.534	<b>0.739</b>	0.590	
<b>VC1</b>	0.466	0.515	0.560	<b>0.760</b>	
<b>VC2</b>	0.516	0.503	0.445	<b>0.716</b>	
<b>VC3</b>	0.443	0.472	0.603	<b>0.794</b>	
<b>VC4</b>	0.486	0.477	0.542	<b>0.781</b>	
<b>VC5</b>	0.443	0.557	0.620	<b>0.732</b>	0.568
<b>VC6</b>	0.507	0.592	0.602	<b>0.749</b>	
<b>VC7</b>	0.467	0.517	0.590	<b>0.743</b>	
<b>VC8</b>	0.502	0.512	0.664	<b>0.733</b>	
<b>VC9</b>	0.504	0.556	0.585	<b>0.773</b>	
<b>VC10</b>	0.482	0.465	0.557	<b>0.752</b>	

**Tabel 4.**  
Validity Test  
Results

The reliability test requires the value of Cronbach's alpha and composite reliability of a variable  $> 0.7$ . After testing, the value of Cronbach's alpha and composite reliability on each variable has shown a value of  $> 0.7$ , as shown in table 5. This result makes all variables pass the reliability test.

Variable	Cronbach's Alpha	rho_A	Composite Reliability
TJ	0.904	0.906	0.922
QTS	0.901	0.903	0.918
TTA	0.892	0.892	0.912
VC	0.915	0.915	0.929

**Tabel 5.**  
Reliability Test  
Results



**Structural Model (Inner Model)**

At this stage, measurements of R-Square and Q-Square are carried out. The variable of trust in authority has an R-Square value of 0.527, which means that trust in tax authorities can be explained by 52.7% with fairness and service quality. Meanwhile, voluntary compliance has an R-Square value of 0.648, which means that voluntary compliance can be explained by 64.8% with fairness, service quality, and trust in authority.

The Q-Square value can be said to be good if it has a value > 0. The Q-Square value of trust in the tax authority is 0.259, while the taxpayer's voluntary compliance is 0.354. This indicates that both of them already have an observation value because they have a Q-Square value > 0.

	R-Square	Q-Square
TTA	0.527	0.259
VC	0.648	0.354

**Tabel 6.**  
R-Square and Q-Square Results

**Hypothesis Testing**

Hypothesis testing is done with the output path coefficient from bootstrapping for the direct relationship hypothesis and the output-specific indirect effect to test the mediation effect. The hypothesis can be accepted if the p-value shows results less than 0.05. Meanwhile, for the significance level, the t-statistic value must be greater than 1.64 for the effect of a one-way relationship and 1.96 for the effect of a two-way relationship with a significance level of 5%.

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
TJ -> TTA	0.294	0.310	0.140	2.100	0.018
TJ -> VC	0.148	0.163	0.132	1.124	0.131
QTS -> TTA	0.486	0.482	0.122	3.973	0.000
QTS -> VC	0.218	0.223	0.115	1.900	0.029
TTA -> VC	0.524	0.506	0.118	4.431	0.000

**Tabel 7.**  
Path Coefficient Results

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
TJ -> TTA -> VC	0.154	0.145	0.076	2.040	0.042
QTS -> TTA -> VC	0.255	0.254	0.097	2.624	0.009

**Tabel 8.**  
Specific Indirect Effect Results

Based on the path coefficient test results listed in table 7, it is known that the TJ-VC relationship has p-value greater than 0.05 and t-statistic value smaller than 1.64, which makes H1 unacceptable. Meanwhile, the relationships between QTS-VC and TTA-VC have p-value smaller than 0.05 and t-statistic greater than 1.64, making H2 and H3 acceptable. Then the mediation effect can be seen in Table 8, where all indirect relationships have p-values smaller than 0.05, which makes H4 and H5 accepted.

### **The Effect of Tax Justice on the Voluntary Compliance of MSME Taxpayers**

The results of the H1 test show p-value of 0.131 and t-statistic of 1.124, so it can be known that the voluntary compliance of MSME taxpayers cannot be influenced by tax justice. These results explain that the justice provided by the tax authorities can still not stimulate compliance from MSME taxpayers in Pekalongan City. Although the authorities have always tried to be fair even during the current pandemic, such as by providing tax incentives but in reality, it has not been able to influence MSMEs in Pekalongan City. This could be due to the different fair assessments of each taxpayer. Based on the test results, justice cannot affect voluntary compliance directly but must be mediated by trust. This indicates that current justice must also be accompanied by trust in the tax authorities, which is obtained here by an assessment of existing tax justice by taxpayers. In turn, it will affect the voluntary compliance of MSME taxpayers. This statement is in accordance with the fairness heuristic theory, which states that an individual will believe and then join a social environment if the individual has previously assessed the justice given by his environment. Moreover, situational theory of the publics developed by Grunig (1984) can explain the conditions experienced by MSME taxpayers. It seeks to identify public problems, which encourage the formation of publics to regulate a situation of issues in the organization.

### **The Effect of Tax Services Quality on the Voluntary Compliance of MSME Taxpayers**

The results of the H2 test show p-value of 0.029 and t-statistic of 1.900, so it can be known that the quality of tax services can positively influence the voluntary compliance of MSME taxpayers. This can explain that the Pekalongan Tax Office has provided good tax services to MSMEs to increase the compliance of MSME taxpayers in Pekalongan City. All aspects of service from Pekalongan Tax Office, such as professional, honest service, providing solutions to every problem, and good facilities and infrastructure that support the taxation process, have been assessed as good by taxpayers. This is the basis for taxpayers to fulfill their tax compliance again. Fiscal exchange theory is further strengthened by this result. According to this theory, excellent facilities and services to customers or taxpayer can increase compliance. Quality services can encourage increased volunteerism of taxpayers in carrying out their obligations. The taxpayers here are MSMEs in Pekalongan City. This finding is in line with research by Raharjo et al. (2020), Nyoman & Mediawati (2018), Yuniar & Handayani (2018), and Sovita & Hayati (2019) mention that taxpayer compliance can be positively influenced by service quality.

### **The Effect of Trust on the Voluntary Compliance of MSME Taxpayers**

The results of the H3 test show p-value of 0.000 and t-statistic of 4.431, so it can be known that the voluntary compliance of MSME taxpayers can be positively influenced by trust in the tax authorities. This supports the slippery slope theory, which states that trust can affect voluntary tax compliance. MSMEs in Pekalongan City already have good trust in the tax authorities, especially Pekalongan Tax Office, so they are willing to fulfill their tax obligations voluntarily. This trust indicates that the tax authority has worked well so that it

gains the trust of taxpayers. Therefore performing well is very important for tax authorities because taxpayers always assess every performance, honesty, service, and policy from tax authorities. These results are in line with the findings of Radityo et al. (2019), Ya'u & Saad (2019), Gobena & Van Dijke (2017), and Djajanti (2020), who state that voluntary tax compliance can be positively influenced by trust in authorities.

### **The Effect of Trust as a Mediator of the Relationship between Tax Justice and Voluntary Compliance of MSME Taxpayers**

The results of the mediation test on H4 show p-value of 0.042 and t-statistic of 2.040, so it can be known that trust in the tax authority can become a mediator in the relationship of tax justice to the voluntary compliance of MSME taxpayers. This can prove that tax justice from the authorities has been felt and judged well by MSME taxpayers in Pekalongan City to make MSMEs have a sense of trust in the tax authorities and finally happily fulfill their tax obligations. The justice given can be related to the treatment between fellow taxpayers or the implementation of policies. This result supports the fairness heuristic theory, which states that individuals will have a sense of trust and are willing to join their environment if they have previously carried out an existing justice assessment. These results also support the relationship of trust with voluntary tax compliance, which is a tax concept from the slippery slope theory. Trust in this study is influenced by the fairness of the authorities. Trust plays a vital role because it can fully mediate the relationship between tax justice and the voluntary compliance of MSME taxpayers. This finding supports research by Radityo et al. (2019) and Zelmiyanti (2017), which state that procedural justice can influence voluntary taxpayer compliance by being mediated by trust in tax authorities.

### **The Effect of Trust as a Mediator of the Relationship between the Tax Services Quality and the Voluntary Compliance of MSME Taxpayers**

The results of the mediation test on H5 show p-value of 0.009 and t-statistic of 2.624, so it can be known that trust in the authorities is able to mediate the relationship between the quality of tax services and voluntary compliance of MSME taxpayers. This can prove that Pekalongan Tax Office has successfully provided good, maximum, and consistent service to MSME taxpayers even during the current pandemic. Friendly, honest, fair services and supporting facilities and infrastructure will make taxpayers feel helped and ultimately put a sense of trust. That trust makes taxpayers automatically return to carrying out their tax obligations. This supports the slippery slope theory. According to this theory, the tax authorities must create a synergy between service and customers to gain taxpayers' trust. Quality services from tax officials such as being fast and responsive to taxpayer problems, always providing good information, serving to the end, and promoting a professional attitude will increase trust and voluntary compliance. This result is in accordance with the statement of Mahadianto & Astuti (2017) and Augustine et al. (2020), which states that tax authorities who can serve taxpayers honestly, fairly, and responsively will increase trust in tax authorities which makes taxpayers automatically carry out each of their tax obligations.

## **CONCLUSION**

Based on the results of testing and discussion, this study concludes that tax justice cannot influence the voluntary compliance of MSME taxpayers in Pekalongan City. Meanwhile, the quality of tax services and trust in the tax authorities can positively affect the voluntary compliance of MSME taxpayers in Pekalongan City. Although tax justice cannot directly affect the voluntary compliance of MSME taxpayers, the relationship between the two can be mediated by trust in tax authorities. In addition, the relationship between the quality of

tax services and the voluntary compliance of MSME taxpayers in Pekalongan City was also successfully mediated by trust in the tax authorities. The implication of this research is as a decision-making material for tax authorities in determining tax policies for the MSME sector. The right policies in the MSME sector will be able to generate effective and efficient income for the country.

The limitation of this research is the increase of COVID-19 cases in Pekalongan City, which makes researchers have to distribute questionnaires online. The distribution of online questionnaires made it difficult for researchers to assist respondents when filling out questionnaires. Another limitation is that this research only examines the effect of justice, tax service quality, and trust on the voluntary tax compliance of MSMEs and the mediating effect of trust. Future research is expected to add other variables or modify the research model with trust as a moderating variable. Based on the test results, trust influences other variables, whether it is a direct effect or as a mediator.

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