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Article

Perception of Tax Corruption and Service Quality on Taxpayer Compliance with Trust as an *Intervening Variable*

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Abstract: This study aims to determine the effect of perception of tax corruption and quality of tax authorities services on taxpayer compliance with trust in the tax authorities as an intervening variable. In this study, researchers tested taxpayer compliance at KPP Pratama Gresik using independent variables, namely, the effect of perception of tax corruption and quality of tax services. The population in this study were all taxpayers in the city of Gresik, sampling using random sampling method and the number of samples was 100 respondents. This study used a questionnaire with taxpayer respondents. Testing was carried out using SEM-PLS. The results showed that the effect of perception of tax corruption did not affect taxpayer compliance, and the quality of tax authorities services did not affect taxpayer compliance. Meanwhile, trust in the tax authorities had a significant effect on taxpayer compliance. The results of the intervening test showed that the effect of perception of tax corruption did not affect but the quality of tax authorities services affected trust in the tax authorities. Trust in the tax authorities was unable to mediate the relationship between perception of tax corruption and taxpayer compliance, while trust in the tax authorities was able to mediate the relationship between quality of tax authorities services and taxpayer compliance.

Keywords: Corruption, Service, Trust, Compliance, Taxation

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1. Introduction

In Indonesia, the main source of national income comes from taxes, taxes are very important for the government to fund its expenditure and carry out national development, which can ultimately improve the welfare of all Indonesian people. [1]. Because taxes are relatively stable and allow people to actively contribute to financing the country's growth, taxes are considered the most effective alternative. [2] Therefore, tax revenue is a considerable component in a country's economy, which makes taxes very important for the development of the country, especially in the economic sector. However, in reality, taxpayers have not fully fulfilled their tax obligations [3].

Taxpayer compliance is still a problem that often occurs in the field of taxation that has an impact on individual or corporate taxpayers. [4]. Based on DGT data in 2022, of the 19.27 million taxpayers who are required to report the Annual Income Tax Return (SPT), only 12.7 million or around 65.8% have fulfilled their obligations. This figure is almost the same as the previous year's compliance rate of 66.69%. Although there was an increase in reporting realization of 4.92% compared to the previous year, considering that the tax target has not yet been achieved, Indonesia needs to build public trust to increase taxpayer compliance. According to [5], trust is the good opinion that each individual has

in readiness to comply with the demands or commitments made by other individuals. Compliance in tax regulations is very important because non-compliance not

only encourages tax evasion but also reduces the amount of tax money available to the state treasury [6].

Every year, tax crimes in Indonesia are expected to reduce state revenue proportionally. Corruption and tax evasion in addition to harming state revenue, tax evasion also disrupts the economy and hinders progress. The government's capacity to provide public services can be affected by tax violations that have an impact on decreasing taxpayer compliance [7]. In addition, corruption results in uneven and ineffective distribution of resources and damages public trust [8]. The increasing cases of tax evasion and corruption in the tax system have undermined public opinion and increased distrust of the government in tax matters [9]. In addition, the current Indonesian tax system has not provided justice to every taxpayer so that taxpayers' perception of the government is getting worse [5].

Given that the tax target has not yet been achieved, Indonesia needs to build public trust to increase taxpayer compliance. According to [5], trust is the good opinion that each individual has in readiness to comply with the demands or commitments made by other individuals. Compliance in tax regulations is very important because non- compliance not only encourages tax evasion but also reduces the amount of tax money available to the state treasury [6].

In order for taxpayer compliance to be maintained, it is important for them to be satisfied with the tax services provided in order to improve their overall compliance [10]. Taxpayer satisfaction is highly dependent on the quality of service they get [11]. Therefore, it is better to maintain a good relationship with taxpayers. Providing good service to taxpayers can improve their compliance [12]. The quality of friendly and efficient service to taxpayers, both in person and online, plays a very important role in building public trust at large [13]. Trust in the fiscal is another factor that can affect taxpayer compliance. Taxpayers' trust can be built from the expertise, friendliness, and honesty of the fiscal department in carrying out their duties as the basis for this trust [14]. Therefore, the perception of the competence, kindness, and honesty of tax officials in handling tax affairs builds taxpayer trust, which in turn encourages taxpayers' compliance with their tax obligations [15].

2. Materials and Methods

In 1958, Fritz Heider introduced the theory of attribution, which is defined as a framework for explaining people's actions [16]. Psychologists put forward this idea to help us understand how people give meaning or explanation to their own or others' traits related to taxes. This idea also looks at how people look for explanations or causes for tax-related incidents [17].

Attribution theory is a form of theory that determines an event, an answer, and when applied to the explanation of an individual's behavior, it implies that people are

always looking for a specific explanation for their behavior [18]. The definition of attribution theory is based on a person's perception that can be influenced by internal and external influences. While external behavior is influenced by external forces or pressures that force a person to respond in a certain way due to the situation, internal behavior is behavior that is within the control of the individual [19].

This study uses quantitative techniques as the research design. Menurur [20] It emphasizes that quantitative research is a positivism-based methodology used to conduct research on a specific population. In data collection techniques, and data analysis are quantitative. The purpose of this quantitative research is to measure variables using numbers and analyze data using statistical procedures [21].

The location of the study chosen for this study is taxpayers who are registered at the KPP Pratama Gresik office which is located at Jl. Dr. Wahidin Sudiro Husodo No. 700, Kembangan, Kebomas District, Gresik Regency, East Java. The sampling method used in

this study is random sampling. This shows the researcher's intention to conduct the study by randomly selecting sample members from the population without considering the stratification of the population or certain factors [22].

This study uses primary data as the type of data. Primary data describes information collected directly from respondents or parties who are the object of study, without going through intermediaries or other sources. In the context of this study, data was collected through the dissemination of questionnaires specifically designed to obtain information from individuals who pay taxes. This questionnaire contains a number of questions related to the research topic, which aims to understand the views, attitudes, and behaviors of taxpayers regarding taxation [21]. Researchers use information gathering strategies to disseminate information about the data they are studying. This research falls under the category of survey research, which uses questionnaires as the main data collection tool and includes sampling of a population [23].

3. Results

This research data is primary data obtained from the distribution of questionnaires online through google form to Individual Taxpayers registered at KPP Pratama Gresik which is located at Jl. Dr. WahidinSudirohusodo No.700, Kembangan, Kebomas District, Gresik Regency and has income in the Gresik Regency area. Sampling was carried out using random sampling. The sample obtained in this study was 100 respondents who met the sampling criteria which will be continued to analyze and test the hypothesis.

Table 1. Description of Research Data.

Characteristic	Information	Sum
Gender	Man	49
	Woman	51
Total		100
Age	17-25 Years	15
	26-35 Years	52
	36-50 Years	25
	>50 Years	8
Total		100
	D3	31
	S1	66
	S2	3
Total		100

The characteristics of the respondents consisted of 49 males and 51 females. Respondent age 15 17-25 years old, 52 26-35 years old, 25 36-50 years old, and 8 over 50 year. Education: 31, 66 S1, and 3 S2 D3 graduates.

Table 2. Convergence Validity Test.

Construction	Item	*Loading Factor*	Information
Tax Corruption Perception (X1)	X1.1	0.777	Valid
	X1.2	0.889	Valid
	X1.3	0.827	Valid
	X1.4	0.809	Valid
	X1.5	0.884	Valid
Tax Service Quality (X2)	X2.1	0.788	Valid
	X2.2	0.793	Valid

	X2.3	0.841	Valid
	X2.4	0.760	Valid
	X2.5	0.777	Valid
Trust in Tax Authorities (Z)	Z1	0.872	Valid
	Z2	0.818	Valid
	Z3	0.800	Valid
	Z4	0.855	Valid
	Z5	0.708	Valid
Taxpayer Compliance (Y)	Y1	0.704	Valid
	Y2	0.857	Valid
	Y3	0.891	Valid
	Y4	0.822	Valid
	Y5	0.753	Valid

Source : Primary Data Processed (2024)

Based on the data above, the resulting loading factor value proves that any variable in the study of tax corruption perception, fiscal service quality, trust in fiscal services, and taxpayer compliance has a loading factor value of >0.6 which means that the data meets the requirements for convergent validity testing and all of these indicators can be declared valid.

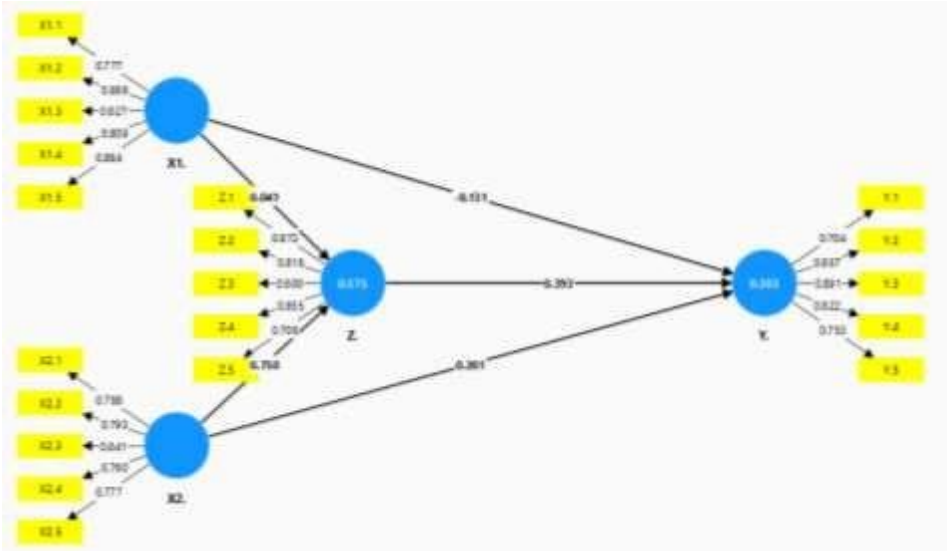


Figure 1. Convergence Validity Test.

Table 3. Discrimination Validity Test.

Construction	AVE Scores	Information
X1 (Tax Corruption Perception)	0.703	Valid
X2 (Qualifications of Physical Services)	0.628	Valid
Z (Trust in Tax Authorities)	0.653	Valid
Y (Taxpayer Compliance)	0.660	Valid

Source : *SmartPLS* 4 Output (2024)

Based on the data above, the Average Variance Extracted (AVE) value produced shows that all variable indicators, both perception of tax corruption, quality of fiscal services, trust in fiscal and taxpayer compliance with the Average Variance Extracted

(AVE) value of >0.5. It can be concluded that the above data has met the requirements for the validity test of discrimination or the data made can be said to be valid.

Table 4. Reliability Validity Test**.**

Construction	*Cronbach's Alpha*	*Composite Realibility*	Information
X1 (Tax Corruption Perception)	0.898	0.986	Reliable
X2 (Qualifications of Physical Services)	0.852	0.855	Reliable
Z (Belief in Physcus)	0.865	0.873	Reliable
Y (Taxpayer Compliance)	0.870	0.874	Reliable

Source : *SmartPLS* 4 Output (2024)

Based on the data above, the variable of tax corruption perception has a composite reliability of 0.986 with Cronbach's alpha of 0.898. The quality of fiscal services has a composite reliability of 0.855 with Cronbach's alpha of 0.852. Confidence in Fiskus has a composite reliability of 0.873 with Cronbach's Alpha of 0.865 and Taxpayer Compliance has a composite reliability of 0.874 with Cronbach's Alpha of 0.870. It can be concluded that the above data is reliable because the composite reliability value > 0.6 and Cronbach's alpha > 0.7.

Table 5. Coefficient Test of Determination (R-Square).

	R-Square
Y (Taxpayer Compliance)	0.303
Z (Belief in Physcus)	0.575

Sumber : *Output SmartPLS* 4 (2024)

Based on the data above, the result of the determination coefficient (R-Square) of the taxpayer compliance variable is 0.303 or 30%. This shows that taxpayer compliance can be explained by the perception of tax corruption, the quality of fiscal services, and trust in the fiscal by 30%. The R-Square of confidence in the fiscal has a value of 0.575 or 60%.

Table 6. Direct Influence Hypothesis Testing Test.

Path Coefficient (Testing Direct Effect Hypothesis)	Original Sample (0)	Average Sample (m)	Deviation Standards (STDEV)	T Statistics	P Value
Perception of Tax Corruption (X1) -> Taxpayer Compliance (Y)	-0.131	-0.124	0.103	1.265	0.206
Fiscal Service Quality (X2) -> Taxpayer Compliance (Y)	0.201	0.206	0.149	1.346	0.178
Trust in Fiscal (Z) -> Taxpayer Compliance (Y)	0.393	0.397	0.151	2.605	0.009
Perception of Tax Corruption (X1) -> Trust in the Fiscal (Z)	0.041	0.047	0.068	0.600	0.548
Quality of Fiscal Services (X2) -> Trust in Fiscal Services (Z)	0.750	0.746	0.052	14.326	0.000

Source : *SmartPLS* 3 Output (2024)

1. Testing the First Hypothesis (H1)

   H1: Perception of tax corruption affects taxpayer compliance. The H1 test states that the perception of tax corruption has no effect on taxpayer compliance. Where the fiscal service variable has a t-statistical value of 1.265 < 1.96 and a p-value of 0.206 > 0.05 which means that the fiscal service variable does not have a significant effect on the taxpayer compliance variable, so H1 is rejected.

2. Second Hypothesis Testing (H2)

   H2: The quality of fiscal services affects taxpayer compliance. The H2 test states that the quality of tax services affects taxpayer compliance. Where the t-statistical value is 1.346

   < 1.96 and the p-value is 0.178 > 0.05 which means that the tax service quality variable has a significant effect on the taxpayer compliance variable, so H2 is accepted.

3. Third Hypothesis Testing (H3)

   H3: Trust in the fiscal has an effect on taxpayer compliance. The H3 test states that trust in tax authorities affects taxpayer compliance. Where the t-statistical value of 2.605 >

   1.96 and the p-value of 0.009 <0.05 means that taxpayer awareness has a significant effect on taxpayer compliance. Then the value of the original sample (O) is 0.393, meaning that it has a positive effect. Thus, the variable of taxpayer awareness of the taxpayer compliance variable has a significant positive effect, so that H3 is accepted.

4. Testing the Fourth Hypothesis (H4)

   H4: The perception of tax corruption affects trust in the fissure. The H4 test states that the perception of tax corruption affects trust in tax authorities. Where the t-statistical value of 2, 600 < 1.96 and the p-value of 0.548 > 0.05, it means that the variable of tax corruption perception does not have a significant effect on the variable of confidence in the fissure, so H4 is rejected.

5. Fifth Hypothesis Testing (H5)

   H5 : The quality of tax services affects trust in the fissus. The H5 test states that the quality of tax services affects trust in the fissus. Where the t-statistical value is 14.326 >

   1.96 and the p-value is 0.000 < 0.05 which means that the quality of tax services has a significant effect on Trust in the Tax Authority. Then the value of the original sample

   (O) is 0.750, meaning that it has a positive effect. Thus, the variable of the quality of fiscal services to the variable of Trust in the fiscal had a significant positive effect and H5 was accepted.

Table 7. Indirect Influence Hypothesis Testing T

Path Coefficient (Indirect Effect Hypothesis Testing)	Original Sample (0)	Average Sample (m)	Deviation Standards (STDEV)	T Statistic	P Value
Perception of Tax Corruption (X1) -> Trust in Fiscal (Z) -> Taxpayer Compliance (Y)	0.016	0.019	0.030	0.536	0.592
Fiscal Service Quality (X2) -> Trust in Fiscal (Z) -> Taxpayer Compliance (Y)	0.295	0.296	0.116	2.552	0.011

Source : *SmartPLS* 3 Output (2024)

6. Testing the Sixth Hypothesis (H6)

   H6: Trust in the fiscal is able to mediate the relationship between the perception of tax corruption and taxpayer compliance. The H6 test states that trust in the fiscal is not able to mediate the relationship between the perception of tax corruption and taxpayer compliance. Where the t-statistical value is 0.536 < 1.96 and the p-value is 0.536 > 0.05 which means that the Confidence in Fiscal variable is not able to mediate the relationship between

the variable of tax corruption perception and the variable of taxpayer compliance, so H6 is rejected.

7. Testing the First Hypothesis (H7)

H7 : Trust in fiscal services is able to mediate the relationship between the quality of fiscal services and taxpayer compliance. The H7 test states that trust in the fiscal is able to mediate the relationship between the quality of tax services and taxpayer compliance. Where the t-statistical value of 2.552 > 1.96 and the p-value of 0.011 < 0.05, as well as the original sample value (O) of 0.295 showed a positive relationship. Thus, the Confidence in Fiscal variable is able to mediate the relationship between the exogenous variable of fiscal service quality to the endogenous variable of taxpayer compliance and H7 accepted.

4. Discussion

The Effect of Tax Corruption Perception on Taxpayer Compliance

Based on the results of hypothesis testing using SmartPLS, it was obtained that the first hypothesis (H1) was rejected or had no effect because of the significant P Value of 0.206 which means > 0.05 and the t-statistical value of 1.265 which means < 1.96. This means

that the perception of tax corruption has no effect on taxpayer compliance. However, this finding is in line with several previous studies conducted by,[24] and [25] This indicates that other factors, such as the quality of fiscal services, awareness of tax obligations, and the presence of sanctions, may have a more dominant influence in encouraging compliance [26]. Some possible reasons behind these results are relatively low levels of corruption, subjective perceptions of corruption, or the presence of other factors that have not been identified in the study [27].

The Effect of Fiscal Service Quality on Taxpayer Compliance

Based on the results of hypothesis testing using SmartPLS, it was obtained that the second hypothesis (H2) was rejected or had no effect because of the significant P Value of 0.178 which means > 0.05 and the t-statistical value of 1.346 which means < 1.96. This means that the quality of fiscal services has no effect on taxpayer compliance. Service quality is a measure of the image that the community recognizes regarding the services provided, whether the community is satisfied or dissatisfied with the services provided. However, these findings are in line with several previous studies conducted by [28] explained that the quality of fiscal services does not have a significant effect on taxpayer compliance for various reasons. Other reasons such as low tax awareness, distrust of the government, and the complexity of tax rules are often the main obstacles. In addition, external motivations such as the threat of sanctions are more dominant than the quality of service. However, this study is inconsistent with the research conducted by [29].

The Effect of Trust in Fiskus on Taxpayer Compliance

Based on the results of hypothesis testing using SmartPLS, it was obtained that the third hypothesis (H3) was accepted and had a positive effect on taxpayer compliance with the original sample value of 0.393. And a significant value of P-Value 0.009 which means <

0.05 and a t-statistical value of 2.605 which means > 1.96 were obtained. Therefore, it can be concluded that the variable of trust in fiscal has a significant positive effect on the variable of taxpayer compliance. The current relationship between the state and its citizens is the main focus of trust in the legal system and government. Individuals' trust in the government will grow if they believe the government can be trusted [30]. As a result, positive activities, well-functioning government institutions, and a conducive social environment are necessary to maintain a good relationship between taxpayers and the public. However, these findings are in line with previous research conducted by [14] Explaining that trust in fiskus fiskus has a significant effect on taxpayer compliance.

The Influence of Tax Corruption Perception on Trust in Fiskus

Based on the results of hypothesis testing using SmartPLS, it was obtained that the fourth hypothesis (H4) was rejected or had no effect because of the significant P Value of 0.548 which means > 0.05 and the t-statistical value of 0.600 which means < 1.96. This means that the perception of tax corruption has no effect on trust in the fissure. Because society tends to separate the tax system as a whole and the individuals who work as physicists, consider corruption as a systemic problem rather than a personal fault. In addition, if the fiscal shows professionalism, integrity, and good service, trust is maintained even if there is a perception of corruption [31]. The lack of direct information or personal experience related to corruption also makes this perception not always have a significant impact. If

people feel real benefits from taxes, such as good infrastructure or adequate public services, they are likely to remain supportive of the fiscal [5].

The Influence of Fiscal Service Quality on Trust in Fiscal Services

Based on the results of hypothesis testing using SmartPLS, it was obtained that the fifth hypothesis (H5) was accepted and had a positive effect on taxpayer compliance with the original sample value of 0.750. And a significant value of P-Value 0.000 which means <

0.05 and t-statistical value of 14,326 which means > 1.96 were obtained. Therefore, it can be concluded that the quality of trust in the fiscal has a significant positive effect on the variable of trust in the fiscal system. Because good service reflects the professionalism, integrity, and commitment of the fiscal department in carrying out its duties. When fiscal services are responsive, transparent, and fair, people feel valued and treated well, thus increasing trust [32]. In addition, quality services help reduce negative perceptions, such as injustice or abuse of authority, which are often the cause of loss of trust. Efficient services also make it easier for the community to fulfill their tax obligations, thereby increasing satisfaction and loyalty to the tax system and the parties who run it [33].

The Effect of Trust in Fiskus in Mediating the Perception of Tax Corruption on Taxpayer Compliance

Based on the results of hypothesis testing using SmartPLS, the sixth hypothesis (H6) obtained a significant value of P-Value of 0.592 which means <0.05 and a t-statistical value of 0.536 which means >1.96. Therefore, it was concluded that the variable of trust in fiscal was not able to mediate the influence of tax corruption perception on taxpayer compliance. Because the perception of tax corruption often creates a stronger negative attitude towards the tax system as a whole than towards individual fiskus. While taxpayers may trust the fiscal personally, perceptions of corruption at the institutional level can lead to dissatisfaction or distrust of the government in general, which in turn weakens the motivation to pay taxes obediently. In addition, other factors such as perceived tax benefits, social pressures, or legal sanctions often have a greater influence on compliance than trust in fiscus. Thus, although trust in the fiscal remains important, the influence of corruption perception on compliance cannot be completely mitigated through such trust. [5] The more taxpayers know that taxes are well allocated by the government, the more taxpayers will believe. Taxpayer trust will increase taxpayer compliance, the higher the level of taxpayer trust, the higher the level of tax compliance.

The Effect of Trust in the Fiscal Service in Mediating the Perception of Fiscal Service Quality on Taxpayer Compliance

Based on the results of hypothesis testing using SmartPLS, the sixth hypothesis (H6) obtained a significant P-Value of 0.011 which means <0.05 and a t-statistical value of 2.552 which means >1.96. Therefore, it was concluded that the variable of trust in fiscal services was able to mediate the influence of fiscal service quality on taxpayer compliance. However, these findings are in line with previous research conducted by [34] and [35] This

significance indicates that there is a strong relationship between the quality of fiscal services and trust in fiscal services as an intervening variable, meaning that the

attribution theory provides a strong foundation for understanding the relationship between fiscal service quality, taxpayer trust, and tax compliance. When taxpayers receive good service, they tend to associate it with fiscal competence and integrity, thereby increasing their trust. This trust then becomes a bridge that connects service quality with taxpayer compliance. In other words, the higher the taxpayer's trust in the fiscal system, the more likely they are to comply with tax regulations. This is because trust triggers motivation, forms social norms, and reduces uncertainty in taxpayers. Therefore, efforts to improve the quality of fiscal services are not only important for current compliance, but also to build a better tax climate in the future.

5. Conclusion

a. The perception of tax corruption on taxpayer compliance does not have a significant influence, so this result is not in accordance with the hypothesis (H1 is rejected).

b. The quality of fiscal services on taxpayer compliance does not have a significant influence, so this result is not in accordance with the hypothesis (H2 rejected).

c. Trust in fiscal compliance with taxpayers has a significant positive effect, so that these results are in accordance with the hypothesis proposed in the study and hypothesis (H3) is accepted.

d. The perception of tax corruption on trust in the fiscal office did not have a significant influence, so this result was not in accordance with the hypothesis (H4 was rejected).

e. The quality of fiscal services on trust in fiscal services has a significant positive effect, so that these results are in accordance with the hypothesis proposed in the research and the hypothesis (H5) is accepted.

f. Trust in fiscal is not able to mediate the relationship between the perception of tax corruption and taxpayer compliance

g. Trust in the fiscal is able to mediate the relationship between the quality of tax services and taxpayer compliance.

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