



Jurnal Riset Akuntansi dan Keuangan

Journal homepage: <https://ejournal.upi.edu/index.php/JRAK/>



Motivational Drivers of Individual Tax Compliance within the Greater Jabodetabek Regional Context

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| ABSTRACT | INFO ARTIKEL |
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| <p>Tax compliance remains a critical issue in Indonesia, particularly as several key tax components have shown declining performance in recent years. Within the Greater Jabodetabek regional context, understanding the motives that shape individual taxpayer behavior is essential for strengthening national revenue. This study examines how internal motivational factors namely education, trust, and religiosity influence individual tax compliance, alongside external drivers such as legal certainty, tax outreach initiatives, tax rate policies, and the quality of services provided by tax authorities. A total of 100 respondents participated through an online questionnaire distributed via Google Forms. Data were analyzed using multiple linear regression with SPSS version 23. The findings indicate that religiosity exerts a significant effect within the internal motive category. Additionally, legal certainty, tax socialization activities, and service quality demonstrate substantial impacts as external motivational drivers of individual tax compliance across the Greater Jabodetabek region.</p> <p>© 2025 Kantor Jurnal dan Publikasi UPI</p> | <p>Article History: <i>Submitted/Received 20 Oct 2025</i> <i>First Revised 10 Nov 2025</i> <i>Accepted 17 Nov 2025</i> <i>First Available online 28 Nov 2025</i> <i>Publication Date 13 Dec 2025</i></p> <hr/> <p>Keyword: <i>External Motives, Internal Motives, Tax Compliances</i></p> |

1. INTRODUCTION

Tax revenues are the main pillar of national development financing and a strategic fiscal instrument for the government in realizing economic growth, equitable distribution of welfare, and long-term fiscal stability. As the state's financing needs increase, the contribution of the tax sector is increasingly significant in the structure of the National Budget (APBN), comprising state revenues and expenditures. In 2024, state revenue will reach Rp 2,842.5 trillion with the contribution of the tax sector as the largest component, so that the government's ability to maintain the sustainability of tax revenue is very crucial for sustainable development (Ministry of Finance, 2021). However, although tax revenues continue to increase nominally, various indicators show serious challenges in revenue realization, especially related to the decline in some types of taxes and the a suboptimal degree of taxpayer compliance.

One of the important phenomena is the decline in Corporate Income Tax performance which contracted by 37.8% due to tariff adjustments and the use of tax incentives. On the other hand, import taxes also experienced a sharp decline in line with the decline in economic activity and fiscal incentive policies (Ministry of Finance, 2021). This condition confirms that the sustainability of tax revenue cannot only rely on expanding the tax base and law enforcement, but requires strengthening the psychological, social, and institutional dimensions that encourage voluntary tax compliance.

Indonesia implements a self-assessment taxation system, in which taxpayers are responsible for independently calculating, paying, and reporting their tax obligations. This system is effective when supported by a high level of awareness and compliance. However, reality shows that some taxpayers are still negligent or reluctant to fulfill their tax obligations. Various studies indicate that in Indonesia, voluntary compliance still faces challenges stemming from both individual factors such as knowledge and attitudes, as well as environmental factors such as the quality of tax services, legal certainty, and the intensity of fiscal socialization. Low tax compliance not only has implications for potential loss of state revenue, but also weakens public trust in fiscal authority and the effectiveness of tax governance.

Theoretically, tax compliance behavior can be explained through both economic and psychological perspectives. Attribution theory emphasizes that individual behavior, including tax compliance, is influenced by judgments of internal factors such as values, morality, and personal perception. In the context of taxation, education, trust in state institutions, and levels of religiosity can play a role in shaping moral awareness and individual responsibility to pay taxes (Sulastriningsih, 2024). Meanwhile, the Slippery Slope Theory states that tax compliance is influenced by the interaction between the power of authorities and the level of trust in authorities. When tax authorities have strong enforcement capacity while building trust through transparency and good service, voluntary compliance and coercive compliance can be achieved in a balanced manner (Linawati & Djaddang, 2024).

Thus, understanding the internal and external motives of taxpayers is very important. Internal motives include education, public trust in the government, and religiosity as psychological and moral factors that encourage individuals to be obedient. Individuals with higher educational attainment generally possess a more comprehensive understanding of the role of taxation and the importance of contributing to public finances. Trust in the government influences the perception that taxes are managed fairly and effectively. Meanwhile, religiosity has the potential to instill moral values that tax payments are a form of social responsibility (Zelmiyanti, 2021).

On the other hand, external motives include institutional factors such as legal certainty, intensity of socialization, tax rate policies, and the quality of fiscal services. Legal certainty ensures that tax regulations are applied consistently and fairly, so that taxpayers have normative clarity in fulfilling their obligations. Tax socialization improves people's fiscal literacy and minimizes errors in reporting and payment. Proportionate tariff policies encourage voluntary participation and avoid economic disincentives, especially for certain income groups. The quality of service of tax officials, including competence, responsiveness, and empathy, plays a role in building a positive experience and increasing the willingness of taxpayers to comply (Rostanti, 2017).

A number of previous studies have examined the factors that affect taxpayer compliance from psychological and institutional perspectives. (Sari & Hanah, 2024) shows that education plays a role in improving tax compliance, while research (Zaikin et al., 2023) found that taxpayer awareness influenced by tax knowledge and experience improved tax reporting compliance. Moreover (Usman et al., 2023) and (Tsikas, 2020) affirmed that the level of public trust in tax authorities is positively correlated with voluntary compliance. On the other hand, (Mardini & Fadilah, 2023) proving that religiosity plays a role in suppressing tax avoidance behavior, while research (Sukayasa, 2025) shows that legal certainty, socialization, and sanctions enforcement contribute significantly to taxpayer compliance. However, most of the studies only analyze internal or external aspects separately and have not examined both simultaneously in the context of individual taxpayers in metropolitan areas with high socio-economic complexity such as Greater Jakarta, so this study is here to fill this gap.

Based on this urgency, This study seeks to examine the impact of internal motives, which include education, trust, and religiosity, on taxpayer behavior as well as external motives that include legal certainty, socialization, tariff policies, and service quality on the compliance of individual taxpayers in Greater Jakarta. This research is expected to make a theoretical contribution through the integration of attribution theory and slippery slope theory perspectives in understanding tax compliance behavior. Practically, the findings of this study can provide input for the government in formulating strategies to improve tax compliance that not only emphasizes law enforcement, but also educational approaches and public services based on trust and active participation of the community. Taking into account the ever-changing dynamics of taxation in Indonesia and the demands of strengthening state revenue, this research provides strategic relevance in strengthening the foundations of a modern tax system that is more inclusive, responsive, and fair.

The Influence of Internal Motives on Taxpayer Compliance

Tax compliance requires awareness in every individual. Taxpayer awareness is the process of changing the actions of individuals or groups of taxpayers in an effort to improve a person through an instilled habit. In attribution theory, the cause of an action is carried out by a person. Education is one of the supporting factors for a person related to the mindset. The higher the education you go through, the higher the mindset and the more critical a person will be in responding to the existing phenomenon. With the awareness that he has a responsibility for the development of the nation, it will create awareness in him to comply with tax payments in alignment with the regulations established by the tax authorities.

The influence of education on tax payment compliance has been examined in a study by (Sari & Hanah, 2024), which found a significant relationship indicating that higher educational attainment corresponds with lower levels of taxpayer noncompliance. Supporting evidence from (Zaikin et al., 2023) suggests that greater taxpayer awareness facilitates the fulfillment of tax

obligations, thereby enhancing compliance. Similarly, (Fauziati et al., 2021) reported that taxpayer knowledge significantly contributes to improved compliance behavior.

H1a: Education improves taxpayer compliance.

Public confidence in the benefits of paying taxation holds a vital function in building public awareness to actively pay their personal taxes. Based on the slippery slope theory, tax compliance is influenced by two main factors, namely the degree of societal confidence in the tax administration that encourages voluntary compliance, and the authority of tax authorities that stimulates compliance due to coercion. Based on this theory, more emphasis is placed on psychological and economic relationships. The psychology studied is a factor of trust in society itself.

Research by (Usman et al., 2023) and (Tsikas, 2020) shows that trust and cooperation between taxpayers and tax authorities can significantly improve voluntary compliance. Trust is a form of encouragement of a person's psychological factors to comply with tax payments because they realize the importance of paying taxes also for the benefit of the nation and state in allocating benefits themselves.

H1b: Trust increases taxpayer compliance.

Tax compliance Individuals who have religious behavior have a tendency to stay away from deviant behavior in tax obligations. The slipper theory also explains related to the relationship between psychology and economics where religion is one of the elements of psychology itself.

Religiosity is considered to be able to prevent a person from tax evasion because the agent believes and sticks to the sharia principles that have been set by the company according to (Budiman & Bandi, 2022). Previous research conducted by (Mardini & Fadilah, 2023) shows that religiosity contributes to shaping the extent of taxpayer compliance.

H1c : Religious increases taxpayer compliance.

The Impact of External Motivational Factors on Taxpayer Compliance

Legal certainty is a legal element related to regulations from the tax authorities which if not implemented will give rise to legal sanctions. Tax sanctions as a result of non-compliance with legal certainty. This happens because people do not comply with paying taxes resulting from dissatisfaction with the quality of services, changing policies, lack of socialization to the community and legal uncertainty. Tax sanctions are requirements of laws and regulations with taxpayers. Tax sanctions function as a deterrent mechanism to discourage taxpayers from committing violations of tax regulations.

Research from (Sukayasa, 2025) shows that the existence of legal certainty has a significant impact on compliance with personal tax payments. Legal certainty is the basis for providing sanctions to people who violate tax provisions so that the existence of legal sanctions will deter people if they do not pay taxes.

H2a: Legal certainty increases taxpayer compliance.

Socialization to the community will increase public knowledge about taxation, including private taxpayers. Taxpayer knowledge affects taxpayers' compliance when meeting their tax obligations. This knowledge is knowledge of general regulations and tax laws. Attribution theory also supports that socialization about taxes will cause a person to make a tax payment or comply with the applicable tax payment provisions.

Research from (Zaikin et al., 2023) and (Gunawan & Mispa, 2022) explained that socialization affects tax compliance. The existence of socialization will increase public knowledge about the benefits of taxes so as to provide encouragement and motivation in a person to pay taxes.

H2b: Tax socialization increases taxpayer compliance.

This tax rate has an attachment to tax policy. A tax rate that is not burdensome will make a person pay taxes with self-awareness. Tax rates that have a low percentage also provide an opportunity for a person to develop a business if he or she is a business actor. Attribution theory is implemented in this study by linking the actions of individuals to internal and external conditions, in this case the tax rate if the individual.

Research results (Linawati & Djaddang, 2024) shows that the tax rate has a meaningful influence on the level of taxpayer compliance. These results are consistent with the results of a study from (Abjadi et al., 2023) which also found that tax rates have a real impact on taxpayer compliance. In the tax collection process, it is important to determine in advance the type of tariff to be used, because the tariff is closely related to the two main functions of taxation, namely the budget function and the regulatory function. The amount of tariffs that must be included in the tax law is an important component in ensuring a sense of justice in the tax system. Therefore, the determination of tax rates is a very important aspect, because errors in perception can cause losses for various parties, including the government.

H2c: Tax rate policies improve taxpayer compliance.

The quality of service from tax officers also affects the comfort and insight of the community. Tax officers must provide services to reduce the gap between reality and expectations through socialization to the tax-paying community. The slippery slope theory is the basis for the power of the tax authority to bring out the quality of service to the taxpayer community.

Studies on taxpayer compliance can be seen through increased empathy from employees. Employees who have good communication skills with taxpayers, and are able to foster a sense of comfort and sympathy, will encourage higher compliance. The greater the empathy shown by employees towards taxpayers, the greater the tendency of taxpayers to be obedient in carrying out their tax obligations. These findings are aligned with the results presented by (Popoola, 2022) which reveals that the quality of tax officers' services, including the aspect of empathy, exerts a positive effect on the degree of taxpayer compliance.

H2d: Quality of service improves taxpayer compliance.

2. METHODOLOGY

This study adopts a quantitative methodology supported by an explanatory research design to analyze the influence of internal and external motives pertaining to individual taxpayer compliance in the Greater Jakarta area. The quantitative approach was chosen because this study aims to test the interrelationship between the variables empirically based on numerical measurements and inferential statistical analysis. The research population includes all individual taxpayers who hold an NPWP (Taxpayer Identification Number) and are domiciled in the Jakarta, Bogor, Depok, Tangerang, and Bekasi areas. The sampling technique uses accidental sampling, which is the random selection of respondents based on availability and willingness to fill out a questionnaire, with a sample of 100 respondents according to the research criteria.

The research instrument was in the form of a questionnaire prepared using a five-point Likert scale, ranging from "strongly disagree" to "strongly agree", to measure respondents' perception of internal motive variables (education, belief, religiosity) and external motives (legal certainty, socialization, tax rate policies, service quality) as well as dependent variables, namely taxpayer compliance. The questionnaire was given through electronic media (Google Form) to facilitate distribution and response from taxpayers in the research area. Operational variables are formulated based on previous literature reviews and indicators in tax research as well as relevant theories, such as Attribution Theory and Slippery Slope Theory.

Data analysis was performed using multiple linear regression supported by SPSS version 23. Prior to conducting the regression procedure, several statistical assumption tests were administered, including validity and reliability assessments of the instruments, normality testing, multicollinearity evaluation, and heteroscedasticity examination to ensure data integrity and compliance with analytical requirements. Hypothesis testing employed the t-test to evaluate the partial effect of each independent variable on taxpayer compliance and the F-test to determine the collective influence of all independent variables. In addition, the determination coefficient (R^2) is calculated to assess the contribution of internal and external motive variables in explaining the variation in taxpayer compliance.

3. RESULT AND DISCUSSION

Results

Multiple Regression Test

Table 1.
Results of Internal Motive Multiple Linear Regression Test
Coefficient

| Type | Unstandardised Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 17,791 | 2,350 | | 7,572 | ,000 |
| Education | 0,487 | ,492 | ,088 | ,991 | ,324 |
| Religious | 0,766 | ,176 | ,386 | 4,354 | ,000 |

a. Variable Dependent : Taxpayer Compliance

Source: Primary data, 2025

In table 1 above, the results of the following regression equation will be explained:

$$Y = 17.791 + 0.487 (\text{Education}) + 0.766 (\text{Religious}) + e$$

- The positive constant of 17.791 indicates that if the independent variable remains constant, then the taxpayer's compliance level is 17.791.
- The findings show that the Education coefficient is 0.487, which means that if the education level increases by 1% and the other variables are considered constant, then this will contribute to an increase in taxpayer compliance by 0.487.
- The findings showed a coefficient of 0.766 for the Religious variable, which means that if religiosity increases by 1% and the other variables remain the same, then this can increase the taxpayer's compliance rate by 0.766.

Table 2.
Multiple Linear Regression Results for External Motivational Factors
Coefficient

| | Type | Unstandardised Coefficients | | Standardized Coefficients | t | Sig. |
|---|--------------------|-----------------------------|------------|---------------------------|---------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 19,212 | 1,386 | | 13,859 | ,000 |
| | Certainty | ,999 | ,287 | ,448 | 3,484 | ,001 |
| | Socialization | -,650 | ,247 | -,310 | -2, 637 | ,010 |
| | Policy | -,156 | ,264 | -,071 | -,592 | ,555 |
| | Quality of Service | of,308 | ,174 | ,263 | 1,771 | ,079 |

a. Variable Dependent : Taxpayer Compliance

Source: Primary data, 2025

In table 2 above, the results of the following regression equations will be discussed:

$$Y = 19.212 + 0.999 (\text{Legal Certainty}) - 0.650 (\text{Socialization}) - 0.156 (\text{Policy}) + 0.308 (\text{Quality of Service}) + e$$

- A positive constant value of 19.212 means that if the independent variable is considered constant, then the taxpayer's compliance level is 19.212.
- The achievement shows a coefficient value of 0.999 for legal certainty, which indicates that if legal certainty increases by 1% and other variables are considered unchanged, then taxpayer compliance will increase by 0.999.
- The achievement shows a coefficient value of -0.650 for socialization, which means that if socialization is reduced by 1% and other variables are considered fixed, then taxpayer compliance can decrease by 0.650.
- d. Achievement shows a coefficient value of -0.156 for the policy, which indicates that if the policy decreases by 1% and other variables are considered constant, then taxpayer compliance will decrease by 0.156.
- The achievement shows a coefficient value of 0.308 for service quality, which means that if the quality of service increases by 1% and other variables are considered fixed, then taxpayer compliance will increase by 0.308.

Hypothesis Test

F Test (Simultaneous)

Table 3.
Results of Internal Motive Simultaneous Test

| | Type | Sum of Squares | Df | Mean Square | F | Sig. |
|---|------------|----------------|-----|-------------|--------|-------|
| 1 | Regression | 279,217 | 2 | 139,609 | 10,085 | ,000b |
| | Residuals | 1481,183 | 107 | 13,843 | | |
| | Total | 1760,400 | 109 | | | |

a. Variable Dependent : Taxpayer Compliance
 b. Predictors: (Constant), Religious, Educational
 Source: Primary data, 2025

Table 3 above shows an f-calculation value of 10.085 with a significance value of 0.000 < 0.05 which means that there is a simultaneous influence of internal motives on taxpayer compliance.

Table 4.
External Motive Simultaneous Test Results
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| | Type | Sum of Squares | Df | Mean Square | F | Sig. |
|---|------------|----------------|-----|-------------|-------|-------|
| 1 | Regression | 425,120 | 4 | 106,280 | 8,357 | ,000b |
| | Residuals | 1335,280 | 105 | 12,717 | | |
| | Total | 1760,400 | 109 | | | |

a. Variable Dependent : Taxpayer Compliance
 b. Predictors: (Constant), Service Quality, Socialization, Policy, Certainty
 Source: Primary data, 2025

Table 4 above shows an f-calculation value of 8.357 with a significance value of 0.000 < 0.05 which means that there is a simultaneous influence of external motives on taxpayer compliance.

T Test (Partial)

Table 5.
Internal Motive Partial Test Results
Coefficient

| | Type | Unstandardised Coefficients | | Standardized Coefficients | t | Sig. |
|---|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 17,791 | 2,350 | | 7,572 | ,000 |
| | Education | 0,487 | ,492 | ,088 | ,991 | ,324 |
| | Religious | 0,766 | ,176 | ,386 | 4,354 | ,000 |

a. Variable Dependent : Taxpayer Compliance
 Source: Primary data, 2025

1. The Impact of Education on Tax Compliance.
Statistical analysis shows that there is no significant positive influence between education and tax compliance. Therefore, the first hypothesis in this study is rejected.
2. The Impact of Trust on Tax Compliance.
Statistical analysis showed that there was no significant positive influence between trust and tax compliance. The trust was removed as a variable because it did not meet the tolerance value or VIF and showed an indication of multicollinearity. Thus, the second hypothesis in this study is rejected.
3. The Impact of Religiosity on Tax Compliance
Statistical analysis shows a significant positive influence between religiosity and tax compliance. Thus, the third hypothesis in this study is accepted.

Table 6.
External Motive Partial Test Test Results
Coefficient

| | Type | Unstandardised Coefficients | | Standardized Coefficients | t | Sig. |
|---|--------------------|-----------------------------|------------|---------------------------|---------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 19,212 | 1,386 | | 13,859 | ,000 |
| | Certainty | ,999 | ,287 | ,448 | 3,484 | ,001 |
| | Socialization | -,650 | ,247 | -,310 | -2, 637 | ,010 |
| | Policy | -,156 | ,264 | -,071 | -,592 | ,555 |
| | Quality of Service | of,308 | ,174 | ,263 | 1,771 | ,079 |

a. Variable Dependent : Taxpayer Compliance

Source: Primary data, 2025

1. The effect of legal certainty on taxpayer compliance shows a significant positive influence. Therefore, the fourth hypothesis in this study is accepted.
2. The effect of socialization on taxpayer compliance also showed a significant positive influence. Thus, the fifth hypothesis in this study is accepted.
3. The effect of the policy on taxpayer compliance did not show a significant positive influence. Thus, the sixth hypothesis in this study is rejected.
4. The effect of service quality on taxpayer compliance also did not show a significant positive influence. Therefore, the seventh hypothesis in this study is rejected.

Coefficient Determination Test

Table 7.
Internal Motive Determination Coefficient Test Results
Model Summary

| Type | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|------|-------|----------|-------------------|----------------------------|
| 1 | ,398a | ,159 | ,143 | 3,721 |

a. Predictors: (Constant), Religious, Educational

b. Variable Dependent : Taxpayer Compliance

Source: Primary data, 2025

Table 7 shows that religious and educational variables are able to explain taxpayer compliance. 15.9%, while 84.1% was explained by variations in other variables that were outside the scope of the study conducted.

Table 8.
External Motive Determination Coefficient Test Results
Model Summary

| Type | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|------|-------|----------|-------------------|----------------------------|
| 1 | ,491a | ,241 | ,213 | 3,566 |

a. Predictors: (Constant), Service Quality, Socialization, Policy, Certainty

b. Dependent Variable: Taxpayer Compliance

Source: Primary data, 2025

Table 8 shows that the variables of service quality, socialization, policy, and legal certainty can explain taxpayer compliance by 24.1%, while the remaining 75.9% are explained by variations of other variables outside this study.

Discussion

The influence of internal motives on taxpayer compliance

Compliance in paying taxes reflects the conditions under which individuals meet their overall tax obligations as well as carry out their tax responsibilities. It is expected that tax payments are made voluntarily as a form of contribution to the country's progress. In Indonesia, the tax system applies the self-assessment method, so compliance from taxpayers is very crucial and mandatory. Trust in taxpayers includes the process of calculating, paying, and reporting tax obligations according to (Pangesti et al., 2023). Various internal factors such as education, beliefs, and religious elements affect the level of compliance of taxpayers.

a. Education improves taxpayer compliance

Education Level is a continuous phase of education that is determined by the progress of students, the complexity of the teaching material, and the method of delivery of the material. In essence, every individual needs education in his or her life, including formal, informal, and non-formal education. With education, a person can improve his abilities through the learning process or other ways that are applied and carried out by the community according to Fauziati et al. (2021).

The results of the research conducted prove that education does not have a relationship, proving that education has no effect on taxpayer compliance. Tax compliance requires awareness in every individual. Taxpayer awareness is the process of changing the actions of individuals or groups of taxpayers in an effort to improve a person through an instilled habit. In attribution theory, the cause of an action is carried out by a person. Education is one of the supporting factors for a person related to the mindset. The higher the education you go through, the higher the mindset and the more critical a person will be in responding to the existing phenomenon. With the awareness that he has a responsibility for the development of the nation, it will create awareness in him to comply with tax payments in accordance with the provisions of the tax authority.

This study is in line with research conducted by (Kurnia & Fajarwati, 2022) shows that education has no impact on taxpayer compliance. The level of education possessed by taxpayers does not affect their compliance in carrying out their tax obligations, because education contributes more to improving the ability to understand how to settle taxes and knowledge about tax benefits.

This research is not in line with (Iranda & Preacyllia, 2025) which shows that education has a positive and significant impact on tax ethics. In addition, income also makes a positive and significant contribution to tax ethics.

The majority of respondents in this study had a S1 education of 52.7% and S2 of 36.4%. This indicates that respondents have the same understanding of compliance in paying taxes. A higher level of education indicates one's knowledge. This is because individuals with higher levels of education tend to be better equipped to understand information and apply it effectively in daily life.

b. Trust increases taxpayer compliance

The root of the public's lack of trust in the government is triggered by a number of reasons, including that citizens feel trapped in politics and that state officials often abuse their authority for personal gain. People also feel alienated. From the government's side, public services are considered inadequate, the government system does not function properly, economic decline both globally and nationally caused by globalization, technological advances, political scandals or crises, as well as the existence of state officials who do not have adequate competence and various other reasons according to (Dahrani et al., 2021).

In this study, the belief cannot be carried out because of the symptoms of multicollinearity so that a regression model cannot be performed. Public trust in the usefulness of their tax payments is needed to foster people's equity to pay their personal taxes. In the slippery slope theory, it is stated that tax compliance is influenced by two main factors, namely trust in tax authorities that support voluntary compliance and the power of tax authorities that encourage coercive compliance. This theory focuses more on the relationship between psychology and economics. The psychological factors analyzed are the elements of trust in society.

This study has a mean of 6.20 with a standard deviation of 2.026 so that it can be concluded that the trust value has the same trust value because the mean value is in the overall value of each respondent. The root of the lack of public trust in the government arises from various reasons, including that people feel politically co-opted and state officials often use their positions for personal gain. People feel alienated from the government, public services are considered inadequate, and the government system does not function properly. In addition, economic declines at both the global and national levels caused by globalization, technological advances,

political scandals, or crises, as well as the incompetence of state apparatus are also other causative factors.

c. Religious improves tax compliance

Religiosity is considered to be able to prevent a person from tax evasion because the agent believes and still adheres to the principles of sharia principles that have been set by the company according to (Budiman & Bandi, 2022). Tax compliance Individuals who have religious behavior have a tendency to stay away from deviant behavior in tax obligations. The slipper theory also explains related to the relationship between psychology and economics where religion is one of the elements of psychology itself.

This research results that religion increases taxpayer compliance. Religiosity is interpreted as the extent to which a person of his religion and education is committed. Attribution theory serves to explain the attitude of taxpayers who determine their attitude based on internal factors based on the reasons for taking action according to the individual's personal control. People who exhibit religious behavior tend to avoid irregularities in taxes.

This research is in line with a study conducted by (Nanang et al., 2024). This research reveals that religiosity has a significant impact on taxpayer compliance. This suggests that satisfactory tax services and a high level of religiosity can improve Taxpayers' compliance.

Other research conducted by (Nurani & Islami, 2020) which shows that the level of religiosity has a positive impact on tax morale and taxpayer compliance. The religiosity factor as an internal element still has an effect on tax compliance, despite the threat of sanctions. Taxpayers with high levels of religiosity tend to be more obedient because of moral beliefs and a sense of personal responsibility, rather than fear of sanctions.

The religious picture in the study showed a high average, reflecting the religious level of respondents with regard to tax compliance. Religiosity gives confidence to respondents to carry out their tax obligations. The researcher's assumption is that high religiosity contributes to tax compliance as part of the responsibility of being a good citizen.

Tax compliance is one of the main challenges for the government. Based on information from the Directorate General of Taxation (DGT) website, the level of taxpayer compliance in recent years is still relatively low. Tax compliance is the action of taxpayers, both individuals and entities, to fulfill all tax obligations and exercise their tax rights. Tax compliance is measured through two indicators, namely formal compliance and material compliance.

This study is in line with a study conducted by (Pita Sari et al., 2021) With the title of Literature Review on Internal Aspects of Individual Taxpayers that Affect Compliance in Paying Taxes. This study shows that internal factors influence tax compliance. Internal factors observed in this study included income level, age, education level, and gender.

Internal elements that can increase compliance come from within taxpayers. Some internal elements that can encourage individuals to meet their tax obligations include moral integrity, education, income, gender, and age. Tax compliance can be interpreted as the act of fulfilling responsibilities as a taxpayer. In Indonesia, the tax collection mechanism applied to individuals is the self-assessment system. This system provides taxpayers with the opportunity to calculate, pay, and report taxes independently.

The influence of external motives on taxpayer compliance

Tax compliance occurs when an individual or tax collecting entity fulfills all tax obligations and exercises their rights in terms of taxation. The tax compliance process reflects the actions of tax collectors who follow the tax provisions prescribed by the relevant law. Compliant tax collectors are those who consistently meet their tax obligations under existing tax laws and regulations by (Malendes et al., 2024). External factors derived from tax collectors include the situation and conditions in their environment according to (Lutvitasari et al., 2021). The level of tax compliance is influenced by various external elements or stimuli, including service quality, public education, and policies implemented, as well as legal certainty.

a. Legal certainty increases taxpayer compliance

Legal certainty is a legal element related to regulations from the tax authorities which if not implemented will give rise to legal sanctions. Tax sanctions as a result of non-compliance with legal certainty. This happens because people do not comply with paying taxes resulting from dissatisfaction with the quality of services, changing policies, lack of socialization to the community and legal uncertainty.

The results of the statistical test show that legal certainty increases taxpayer compliance. Legal certainty is the basis for imposing sanctions for violators of tax regulations. Thus, the existence of legal sanctions can make people more careful and less likely to avoid taxes. A concrete manifestation of legal certainty is that the implementation and enforcement of the law of an action must be carried out regardless of who did it. In the context of tax fairness, as long as taxpayers view taxes only as a burden, not as a responsibility to the state, then each individual tends to try to keep the amount of tax as small as possible. On the other hand, taxes are actually used for state purposes. The average picture of legal certainty in this study assumes that the existence of the prevailing legal rules in Indonesia gives Indonesians confidence to pay personal taxes.

Previous research conducted by Arifin et al. (2025) revealed that the order of taxpayers is influenced by legal certainty. The incorporation of comprehensive and clear legal foundations for CTAS, such as Presidential Regulation No. 40 of 2018 and Minister of Finance Regulation No. 81 of 2024, increases legal certainty. In addition, data protection guarantees through the Personal Data Protection Law (PDP Law) and relevant international regulations ensure the confidentiality of participants' data.

Research conducted by Anjelina (2024) reveals that legal certainty contributes to increasing tax compliance. Taxpayers are more likely to comply with regulations if enforcement of existing laws becomes more stringent or if the consequences of taxation become more severe. Without sanctions, taxpayers tend to ignore and choose not to fulfill their tax obligations appropriately. Efficient law enforcement can result in obedience from taxpayers.

The next research related to this study is research conducted by (Priyono & Nisa, 2024) stated that the continuity of the law increases the compliance of taxpayers. Legal stability and fairness in Tax Policy and the importance of balancing the use of tax regulations for external purposes with the values and principles of internal justice in practice.

b. Tax socialization increases taxpayer compliance

The results of the study show that socialization reduces taxpayer compliance. Based on the results of observations, many people are worried about being subject to tax rates so that many people when socialized do not answer the truth about their income.

Previous research conducted by (Oktaviani et al., 2020) and (Nuryadi et al., 2024) revealed that education about taxation has a significant influence on the compliance of taxpayers.

c. Tax rate policy improves taxpayer compliance

The tax rate is the percentage used to determine the amount of tax that must be paid. The application of tax rates has an impact on the behavior of taxpayers in settling their tax obligations according to (Muhamad et al., 2019). Tax-related sanctions also affect the level of compliance of taxpayers. The application of tax sanctions is applied as a consequence of taxpayers' non-compliance with tax obligations that have been determined by tax regulations.

Statistical analysis shows that there is no policy influence on taxpayer compliance. This tax rate is closely related to tax policy. With a non-burdensome tax rate, individuals will be more likely to pay their taxes voluntarily. In addition, the low tax percentage rate also provides an opportunity for individuals who are doing business to grow their businesses.

This study is in line with previous research conducted by (Hadiwibowo et al., 2023) that there is no influence between the provisions of the tax rate and the compliance of the taxpayers. But it is different from the results (Chindengwike & Kira, 2022) which reveals the negative impact of the tax rate applied on the awareness of taxpayers. The application of a reasonable tax rate can increase voluntary compliance of taxpayers, and the tax rate affects the level of voluntary awareness. As a result, there is an inverse relationship between tax rates and voluntary compliance of taxpayers.

The policy overview of the tax rate has a mean of 5.93 with a standard deviation of 1.827. The researcher assumes that the amount of tax rates must be clear and transparent in their use so that taxpayers will be more consistent in improving taxpayer compliance. The size of the tax that needs to be written in tax regulations is one of the factors that affect the sense of fairness in tax collection. The selection of the size of a tariff is a very important aspect where mis-interpretation in the determination can adversely affect many parties including the government.

d. Quality of service improves taxpayer compliance

The quality of services provided by tax officers affects the comfort and understanding of the community. Tax workers are required to provide services that can reduce the gap between reality and expectations through interaction with taxpayer communities. Staff who are able to communicate effectively to taxpayers will create a comfortable and empathetic atmosphere. The higher the employee's attention to taxpayers, the more likely they are to fulfill their tax obligations.

Statistical analysis shows that there is no effect of service quality on taxpayer compliance. Taxpayer compliance is greatly influenced by how well the tax officer provides quality services to them. Efforts to improve service quality aim to increase taxpayer compliance by making the taxpayer community a customer who needs to be served well.

This research is in line with previous research conducted by (Anwar & Kirana, 2024) that the provision of quality services cannot affect the relationship between tax understanding and compliance of individual taxpayers. The absence of the impact of tax sanctions in tax services on

tax obligations indicates that a sanction-only approach may not be adequate to improve compliance levels.

The description of the quality of services in this study showed that the respondents felt that the tax services were inconsistent. Researchers believe that good service can increase taxpayer awareness. Good service quality will provide positive results for respondents. The quality of service shows that, although the tax administration aspect is quite adequate, it does not strengthen or affect the tax understanding of compliance from individual taxpayers.

Taxpayer compliance is a reflection of the fulfillment of tax obligations carried out by tax individuals to support the development of the country, with the hope that this is done voluntarily by (Malendes et al., 2024). Taxpayers' compliance is influenced by two categories of factors: internal and external. External factors that come from outside the individual tax include the environment as well as the conditions that exist around them.

Taxpayer compliance is defined as the act of fulfilling tax obligations and exercising tax rights, with the existence of administrative sanctions or criminal sanctions for taxpayers who do not comply with obligations in tax procedures aimed at encouraging the public to fulfill their obligations.

Taxpayers play a crucial role in fulfilling tax obligations and paying the predetermined amount. The compliance of taxpayers who are responsible for carrying out their tax obligations is the target of tax audits which are expected to have a low level of compliance according to the results of the evaluation, in the hope of providing incentives for taxpayers to increase their responsibilities at a later time. Compliant taxpayers are those who carry out their tax obligations in accordance with applicable tax laws and regulations.

4. CONCLUSION

The conclusion of this study shows that simultaneously these two motives affect taxpayer compliance, emphasizing the importance of psychological, moral, and institutional factors in encouraging tax compliance. Partially, religiosity was shown to have a positive and significant effect on compliance, whereas education did not show a significant influence, and the belief variable could not be further analyzed due to multicollinearity. These findings indicate that moral and spiritual values have an important role in the formation of tax awareness, while the level of formal education does not automatically guarantee taxpayer compliance.

For external factors, the study found that legal certainty and tax socialization had a positive and significant effect on taxpayer compliance, while tax rate policies and service quality had no significant effect. These results confirm that consistency of law enforcement and effective tax education is an important instrument in improving people's tax compliance. Overall, this study emphasizes the need for synergy between strengthening the moral and religious values of taxpayers with improving the quality of regulations, legal certainty, and tax education activities to build voluntary and sustainable tax compliance.

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