

## Antecedents of Individual Taxpayer Compliance: A Social Norm Perspective

Kahfi Fikrianoor<sup>1</sup>, Amir Hidayatulloh<sup>2\*</sup>

Universitas Ahmad Dahlan

**Corresponding Author:** Amir Hidayatulloh [amir.hidayatulloh@act.uad.ac.id](mailto:amir.hidayatulloh@act.uad.ac.id)

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### ABSTRACT

The purpose of this research is to analyze the antecedents of taxpayer compliance in terms of social rules. The population of this study is made up of individual taxpayers in Indonesia. The sampling technique uses purposive sampling, with the criteria being that individual taxpayers have a taxpayer identification number. Data collection is done by distributing questionnaires with the help of Google Forms. Data analysis uses Partial Least squares with the help of the WarpPLS tool. This study obtained the results that taxpayer compliance was influenced by personal norms and perceptions of justice, where perceptions of justice were influenced by personal norms. This study also proves that personal norms are a mediating variable, both between descriptive norms, indicative norms, and subjective norms on taxpayer compliance. In addition, this study also found that perceptions of justice mediate the relationship between trust in the government and taxpayer compliance.

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## **INTRODUCTION**

Taxes are a scattered source of state revenue. Therefore, the state relies on voluntary compliance from taxpayers. Thus, factors that influence taxpayer compliance become the concern of policy makers, tax practitioners, academics, as well as public interest. Taxes are used to finance the state budget as well as regional budgets which are then used to finance state operations and build public facilities (Suyanto, 2016). Although taxes are the main source of revenue, Indonesia's tax ratio is relatively low compared to other countries, and even tends to decrease every year (Kementerian Keuangan Republik Indonesia, 2019). This is due to the still low level of taxpayer compliance in fulfilling their tax obligations.

The theory of tax compliance frames compliance as a rational decision based on expected utility (Allingham & Sandmo, 1972). According to (McCaffery & Baron, 2004), Previous research on taxpayer compliance has focused on similar factors that explain responses in terms of framing, as well as accountability (Sanders et al., 2008). However, (Torgler, 2007) It is believed that individual compliance decisions are also strongly influenced by social factors. The intention of tax compliance is not only formed by economic considerations, perceptions of detection risk, and the severity of sanctions, but also by individual personality. However, knowing only personal norms about taxation towards tax compliance will not help improve tax compliance. On the contrary, understanding how personal norms are formed allows personal norms to be influenced or formed in such a way that will have a positive impact on tax compliance.

One of the factors that can increase individuals' trust in the government is the perception of justice in the tax system, which indirectly affects tax compliance. According to (Jimenez & Iyer, 2016), The trust in the government is a major factor for the perception of fairness and trust that affects tax compliance through the construction of justice. Therefore, to achieve these two goals, researchers test a comprehensive model of taxpayer compliance behavior that consists of three main factors (norms, perceptions of fairness, and trust in the government). The model of this study consists of three social norms as antecedents of personal norms. Specifically, social norms influence tax compliance indirectly through personal norms. Trust in government and perceived fairness of the tax system also have an impact on tax compliance, with trust in government being mediated by the perceived fairness perceived by taxpayers (Jimenez & Iyer, 2016).

This research is a replication study of a study conducted by (Jimenez & Iyer, 2016). The difference between this study and the previous one lies in the research sample. The previous research sample consisted of taxpayers in the United States, while the sample in this study is taxpayers in Indonesia, specifically Central Kalimantan. The reason for choosing Central Kalimantan is because its tax compliance rate is still relatively low. In 2019, Central Kalimantan received realized tax revenue of 4.95 trillion. When compared to other provinces on the island of Kalimantan, it is still relatively low, such as East Kalimantan and North Kalimantan with tax revenue of 23.27 trillion

(Puspa, 2019), West Kalimantan amounted to 5.773 trillion (Kalbar.antaranews.com, 2019), And South Kalimantan with a tax revenue of 11.6 trillion (Hanafi, 2019). Based on the previous explanation, the researcher wants to conduct research in Central Kalimantan with the title "Antecedents of Individual Taxpayer Compliance: A Social Norms Perspective".

## THEORETICAL REVIEW

Tax compliance is the reporting of income and payment of taxes to the Directorate General of Taxes within the time frame stipulated by the prevailing laws and tax regulations, and it may also be enforced by court order (Mas'ud et al., 2014). The tax collection system in Indonesia uses a *self-assessment system*, where taxpayers calculate, report, and pay their taxes to the tax office where they are registered. In this system, voluntary compliance by taxpayers is crucial because it relies on the honesty and reliability of the data reported by taxpayers themselves.

The forms of tax compliance are divided into two, namely voluntary tax compliance and enforced tax compliance (Herman et al., 2019). Voluntary tax compliance is the reporting of tax information by taxpayers who do so voluntarily without coercion. This involves assessing and paying the appropriate amount of taxes to the tax authorities, in accordance with applicable tax laws and procedures. On the other hand, enforced tax compliance refers to the taxpayer's willingness to fulfill their obligations due to the existence of laws and regulations and their fear of being audited when violating tax regulations.

According to (Schwartz, 1977), Personal norms are the feelings that motivate individuals to perform or refrain from certain actions. Personal norms are used when an individual recognizes that actions that support social life will affect others and when an individual performs wrong actions, they will be responsible and acknowledge their mistakes. Personal norms indicate the moral and behavioral standards of an individual (Cialdini & Trost, 1998; Wenzel, 2005). Personal norms can develop through the internalization of social norms within a community group that an individual identifies with (Wenzel, 2005).

According to (Jimenez & Iyer, 2016), There is a strong direct influence between personal norms and tax compliance. However, personal norms are difficult to have a direct influence because they are formed through the internalization of experiences. Experiences are obtained from descriptive norms (actual behavior of others), injunctive norms (expectations of the general public), and subjective norms (expectations from close friends). On the other hand, personal norms are the most important social norms for individuals. Personal norms indicate an individual's moral standards and behavioral expectations (Cialdini & Trost, 1998; Wenzel, 2005). Personal norms can develop through the internalization of social norms from a group that an individual identifies with (Wenzel, 2005). Thus, some of the most important social norms become part of an individual's own moral standards. This is because personal norms reflect an individual's beliefs, and these norms have a significant influence on all

behavior, including tax compliance behavior. Therefore, the first hypothesis is as follows:

**H1:** Personal norms have an effect on taxpayer compliance.

Descriptive social norms are perceptions of actual behavior among members of a group (Aronson & Akert, 2010). Descriptive social norms refer to the perception of actual behavior exhibited by members of a group. These norms provide information to help individuals guide their behavior in various situations. Descriptive norms can encourage compliance with tax laws or regulations by helping individuals justify their actions. If someone has a low intention to comply or successfully engages in tax evasion, then that person has low morality (Torgler, 2003).

According to (Jimenez & Iyer, 2016a), the descriptive social norm is the perception of the actual behavior of group members. This social norm provides information to help individuals guide their behavior in various situations. Descriptive norms can encourage compliance with tax laws or regulations by helping individuals justify their actions. If someone has a low intention to comply or successfully engages in tax evasion, then they have low morals.

**H2a:** Personal norms mediate the relationship between descriptive social norms and tax compliance.

The second social norm is the Injunctive Norm. An Injunctive Norm is a perception of what behavior is acceptable to most people in a community (Aronson et al., 2010). Norma perintah or law is a norm that regulates actions to be acceptable by the social environment. When the social environment states that paying taxes is an ethical behavior, it becomes unethical when people evade taxes. As a result, people will comply with the command given by the social environment. People will feel that paying taxes is something that must be done so that their actions can be accepted by the social environment. The statement is supported by research conducted by (Bobek et al., 2007) The statement is supported by research conducted by [insert name of researcher], which states that the norm of command can help predict compliance behavior. In addition, the norm of command or law has an effect on tax compliance, (Jimenez & Iyer, 2016) Stating that the relationship between social norms, commands/laws towards taxpayer compliance can be mediated by personal norms in order to increase taxpayer compliance.

Personal norm is a norm that regulates that an action taken must support social life. If the action is wrong, then the individual will be responsible and acknowledge their mistake. The personal norm will maximize the influence between the social norm of tax law and the compliance of taxpayers, because when people pay taxes, it is not only their obligation to be accepted by the social environment, but also because individuals feel that paying taxes is something that must be done. When committing tax violations, individuals will feel that not paying taxes is wrong. Based on the above explanation, the H2b hypothesis of this research is:

**H2b:** Personal norm mediates the relationship between social norm of tax law and taxpayers' compliance.

The final social norm is subjective norm. Subjective norm is an individual's perception of the expectation of how they should act (Pradipta & Suprapti, 2013). The research conducted by (Baron & Byrne, 2003) adding to that, subjective norm is the perception of whether others will support or not support the action taken by an individual. Subjective norm is more specific than normative beliefs. Normative beliefs explain behavior that can be accepted by society, while subjective norm explains how an individual should act to fit into the social environment.

Subjective norm can help individuals determine whether compliance with the law or tax evasion will have a positive or negative response from their immediate social environment (Aronson et al., 2010). According to (Jimenez & Iyer, 2016), Personal norm can also mediate the relationship between subjective social norm and taxpayers' compliance. Personal norm can enhance the influence of subjective social norm on taxpayers' compliance because with personal norm, people can feel that paying taxes is the right thing to do and it is also in line with what should be done in social life. As a result, the higher the level of personal norm possessed, the greater its influence on the relationship between subjective social norm and increasing taxpayers' compliance. Based on the above explanation, the H2c hypothesis of this research is:

**H2c:** Personal norm mediates the relationship between subjective social norm and taxpayers' compliance

In addition to personal norms regarding tax compliance, researchers also examine whether personal norms influence other personal characteristics, such as trust in the government. From several studies, personal norms have a significant impact on many behaviors and opinions, such as the intention to use public transportation (Bamberg et al., 2007); The intention to dispose of waste indiscriminately (Cialdini et al., 1990). Personal norms can also have an influence on society's trust in the government. With personal norms, society perceives that trusting the government is a socially endorsed action. Based on the description above, the H3 hypothesis of this study is:

**H3:** Personal norms influence trust in the government.

The *trust-as-heuristic* theory provides insight into the impact of declining trust and helps explain individuals' support for taking action towards the government. According to (Fried, 2006), Individuals use simple decision rules to determine whether to support government activities. The research conducted by (Fried, 2006) argue that when individuals perceive the government as trustworthy, they will support the actions and decisions made by the government. However, if they do not perceive the government as trustworthy, they will not support the actions of the government (Rudolph, 2009).

Trust in the government can have positive consequences for the regime, one potential positive consequence being an increase in tax compliance. The research conducted by (Torgler, 2007) argue that the relationship between taxpayers and the government, including their trust in the government, is an important consideration when examining voluntary tax compliance. According to (Holtz, 2013), trust influences perceptions of fairness, so actions cannot be inherently classified as fair or unfair. Society will interpret fairness based on

trust in the entity. This means that fairness is a subjective phenomenon that is subject to individual interpretation. The research conducted (Holtz, 2013) discusses three counterfactuals: would, could, and should. For example, an event would be considered unfair if someone believes that (i) they would have done better if the event had been handled differently; (ii) the event could have been handled differently; and (iii) the event should have been handled differently. Therefore, the fourth hypothesis in this study is:

**H4:** Perceptions of fairness mediate the relationship between trust in the government and tax compliance.

Tax fairness is the characteristic (action or treatment) of a tax system that is not arbitrary or biased (Syahdan & Rani, 2014). The perception of justice may be crucial in tax compliance decisions. The general theory of tax compliance supports the idea that the perception of justice influences tax compliance. According to (Torgler, 2007), The tax compliance theory states that the perception of fairness is one of the three most important determinants of compliance. The research conducted by (Bordignon, 1993) concluded that taxpayers avoid taxes when they know that public facilities or *outputs* do not correspond to their tax obligations. If taxpayers perceive that the tax system lacks fairness, they will be able to rationalize tax avoidance. This statement is supported by research conducted by (Davis et al., 2003). From the above description, this study proposes the fifth hypothesis, namely:

**H5:** Perception of justice influences tax compliance

## METHODOLOGY

The population of this research is individual taxpayers in Indonesia. The sample in this research is individual taxpayers who reside in Central Kalimantan. The sampling technique used in this research is *purposive sampling*. The sampling criteria in this research are individual taxpayers who reside in Central Kalimantan and have a Taxpayer Identification Number (NPWP).

The data was obtained using a questionnaire assisted by *Google Forms*, which was then distributed through the internet and social media. Before distributing the questionnaire to the respondents, the researcher conducted a *pilot test* to test the validity of the questionnaire's questions. The research variables consist of exogenous variables and endogenous variables.

Descriptive norm is the perception of the actual behavior of members within a group (Aronson et al., 2010). Descriptive norm is measured by two questions that are adopted from (Bobek et al., 2007). Injunctive Norm is the perception of what behavior is acceptable to most people in society (Aronson et al., 2010). Injunctive Norm is measured by three questions that are adopted from (Bobek et al., 2007). Subjective norm is an individual's perception of how they should act under pressure (Pradipta & Suprapti, 2013). Subjective norm is measured by four questions that are adopted from (Blanthorne & Kaplan, 2008).

According to (Mas'ud et al., 2014), Tax compliance refers to reporting income and paying taxes to the Directorate General of Taxes (DGT) within the time frame set by the applicable tax laws and regulations, and it can become a court order. Taxpayer compliance is measured by six questions from (Bobek et al., 2007). Trust in the government is a feeling experienced by citizens to act

towards the government, despite the limitations of their ability to directly control the government (Jimenez & Iyer, 2016). Trust is measured by three questions adopted from (Miller, 1974).

Personal norms are a feeling to act or refrain from certain actions (Schwartz, 1977). Personal norms are measured by two questions adopted from (Bobek et al., 2007). The perception of tax justice is the characteristic (act or treatment) that is not arbitrary or biased towards the prevailing taxation system (Syahdan & Rani, 2014). Tax justice is measured by six questions adopted from (Nakayachi & Cvetkovich, 2010).

The measurement of variables used a 5-point Likert scale with the scale of (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree. The data analysis technique used *Partial Least Square* (PLS) with the assistance of WarpPLS.

## RESULTS AND DISCUSSION

The data collection process for this research was carried out from February to March. The number of respondents obtained was 107. However, in the respondent data, there were 3 respondents who did not have a Taxpayer Identification Number (NPWP) and therefore did not meet the data completion requirements. Therefore, the data that could be tested were 104 respondents. The respondents of this study consist of 72 female respondents and 32 male respondents. The respondents' age is dominated by the age group of 20-30 years old (55 respondents), and the largest distribution of respondents is from KPP Sampit (87 respondents). The description of respondents' age and distribution of KPP respondents is presented in Table 1.

Table 1. Respondents Description

Informastion	Amount
<b>Respondent's Age</b>	
20-30	55
30-40	30
40-50	14
50-60	5
<b>Sebaran KPP</b>	
KPP Sampit	87
KPP Pangkalanbun	8
KPP Palangkaraya	7
KPP Pulangpisau	2

Source: primary data, processed (2021)

The next stage is the validity and reliability testing. The results of validity and reliability testing are presented in Table 2 and Table 3.

Table 2. Validity Test Results

	PK	KPK	NP	NS	NI	ND	KPW	Ave'S
PK1	0,919							0,665
PK2	0,928							
PK3	0,876							
PK4	0,935							
PK5	0,821							
PK6	0,736							
KTP1		0,890						0,690
KTP2		0,941						
KTP4		0,948						
NP2			0,946					0,927
NP3			0,907					
NS1				0,898				0,728
NS2				0,938				
NS3				0,868				
NS4				0,840				
NI1					0,785			0,829
NI2					0,775			
NI3					0,850			
ND1						0,837		0,792
ND2						0,742		
KPW1							0,890	0,779
KPW2							0,910	
KPW3							0,844	
KPW4							0,913	
KPW5							0,939	
KPW6							0,879	

Source: primary data, processed (2021)

**Information:**

- PK : Justice Perception
- KTP : Trust in Government
- NP : Personal Norms
- NS : Subjective Norm
- NI : Injunctive Norm
- ND : Descriptive Norm
- KPW : Taxpayer Compliance

Table 2 shows that all data are valid. This is indicated by factor loadings greater than 0.7 and Ave's values greater than 0.5.



Table 3. Reliability Test Results

Composite Reability	PK	KTP	NP	NS	NI	ND	KPW
	0,821	0,729	0,924	0,816	0,867	0,771	0,902

Source: primary data, processed (2021)

Table 3 shows that this study meets the reliability test. This is indicated by the *composite reliability* values of all variables being above 0.7. Therefore, further testing (structural testing) can be conducted. Structural testing is carried out using R-Square and the coefficient path or t-value of each path. The results of the structural testing are presented in Figure 1.

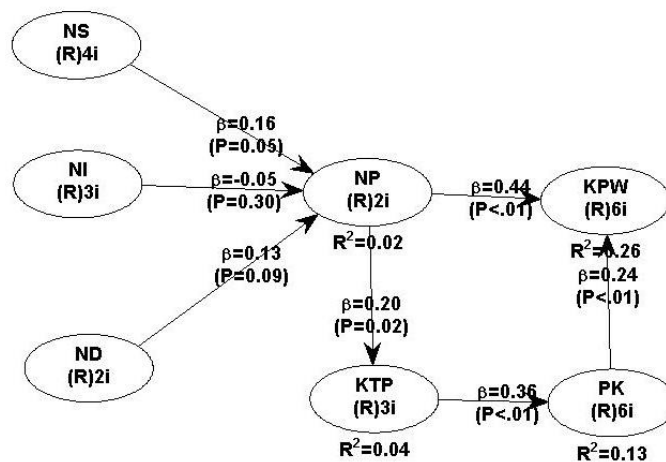


Figure 1. Hypothesis Test Results  
 Source: primary data, processed (2021)

### The Influence of Personal Norms on Taxpayer Compliance

Taxpayer compliance is influenced by personal norms. This is indicated by the significance value (<0.01), which is smaller than 0.05 (H1 Supported). The results of this study are consistent with previous research (Jimenez & Iyer, 2016) The statement suggests that personal norms have a very strong influence on taxpayer compliance, so that no other social norm has a direct and significant influence on taxpayer compliance. From these results, it can be seen that the respondents in this study believe that being a compliant taxpayer is the right thing to do based on their own individual beliefs. Respondents are aware of the importance of taxes, so paying taxes is an obligation that must be fulfilled as an Indonesian citizen.

## The Influence of Descriptive Norms on Taxpayer Compliance Moderated by Personal Norms

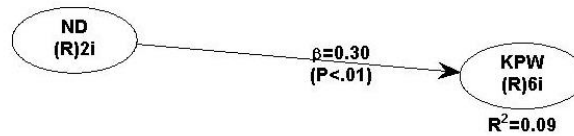


Figure 2. Direct Effect Model

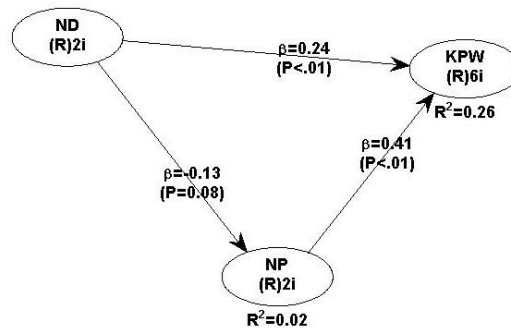


Figure 3. Indirect Effect Model

Based on Figures 2 and 3, personal norms mediate the relationship between descriptive norms and taxpayer compliance. This is evidenced by the direct coefficient value of the relationship between descriptive norms and taxpayer compliance, which is 0.30, and when tested with personal norms as a mediator, the coefficient value decreases to 0.24. Therefore, it can be concluded that personal norms mediate the relationship between descriptive norms and taxpayer compliance (**H2a Supported**). The results of this hypothesis testing are supported by research conducted by (Jimenez & Iyer, 2016) who state that social norms are very difficult to directly influence taxpayer compliance, so the personal norms variable is needed as a mediator variable between social norms and taxpayer compliance.

Descriptive norms are perceptions of how the environment behaves in reality. Therefore, when others have very high personal norms to be a compliant taxpayer, it can encourage the surrounding descriptive norms to become more compliant. Personal norms become important in the influence of the relationship between descriptive norms, when society or individuals have a belief that being a compliant taxpayer is morally justified, then others will also have the perception that being a compliant taxpayer is a good thing.

### The Influence of Injunctive Norms on Taxpayer Compliance Moderated by Personal Norms

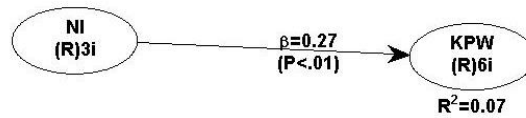


Figure 4. Direct Effect Model

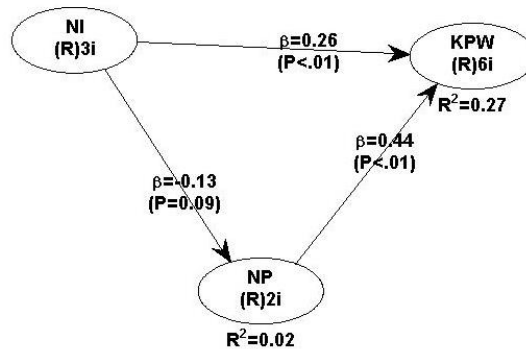


Figure 5. Indirect Effect Model

Figures 4 and 5 show that personal norms mediate the relationship between injunctive norms and taxpayer compliance. This can be seen from the direct coefficient value of the relationship between injunctive norms and taxpayer compliance, which is 0.27, and when tested with personal norms as a mediator, the coefficient value decreases to 0.26 (**H2b Supported**). Thus, it can be concluded that personal norms mediate the relationship between injunctive norms and taxpayer compliance. The results of this hypothesis testing are supported by previous research conducted by (Jimenez & Iyer, 2016) which states that social norms are difficult to have a direct impact on taxpayer compliance, thus the need for personal norms as a mediating variable in the relationship between social norms and taxpayer compliance.

Injunctive Norm/command is a social norm that regulates what actions are acceptable by the community. In the relationship between injunctive norm and tax compliance, personal norm also has an influence on the relationship between these two variables. When the community has a belief that paying taxes or being a compliant taxpayer is a good and obligatory thing to do (personal norm), the community will regulate how other individuals become compliant taxpayers (injunctive/permissive norm). The higher the influence of personal norms, the higher the influence of injunctive norms on taxpayer compliance.

## The Influence of Social Norms on Tax Compliance Moderated by Personal Norms

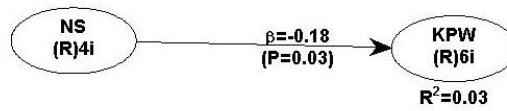


Figure 6. Direct Effect Model

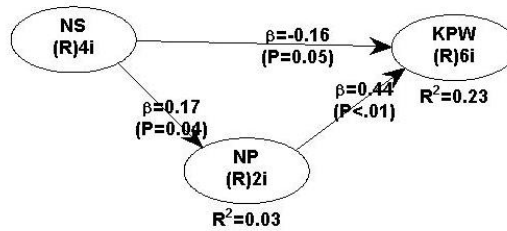


Figure 7. Indirect Effect Model

Images 6 and 7 show that personal norms mediate the relationship between subjective norms towards taxpayer compliance. This is indicated by the direct coefficient value of 0.18 between the subjective norm variable towards taxpayer compliance, and when tested with the mediation of personal norms, the coefficient value decreases to -0.16. Thus, it can be concluded that personal norms mediate the relationship between subjective norms towards taxpayer compliance (**H2c supported**). The results of this hypothesis testing are supported by research conducted by (Jimenez & Iyer, 2016) states that social norms are very difficult to directly influence taxpayer compliance, hence the need for personal norms as a variable that mediates the relationship between social norms and taxpayer compliance.

Subjective norms are perceptions of how the surrounding environment expects one's actions to be. Personal norms have an important influence on subjective norms towards becoming a compliant taxpayer, when someone perceives that paying taxes is a good thing based on their personal beliefs (personal norm), then the surrounding environment has expectations for other individuals to also become compliant taxpayers (subjective norm). Therefore, the higher the influence of personal norms, the higher the influence of subjective norms towards taxpayer compliance.

### The Influence of Personal Norms on Trust in the Government

Figure 1 shows that personal norms have an influence on trust in the government. This is indicated by the significance value of the relationship of 0.02, which is smaller than 0.05 (**H3 supported**). The results of this study support previous research findings (Cialdini et al., 1990) Where personal norms have a significant influence on decision-making behavior and opinions. Therefore, when the public feels confident that trusting the government to make decisions is a good thing, the public will fully trust the government. As

the level of public confidence (personal norms) in the government increases, the level of trust gained by the government to make decisions or policies also increases.

### The Influence of Trust in Government on Taxpayer Compliance with the Mediating Variable of Perceived Justice Perception

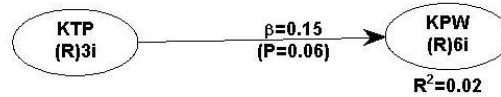


Figure 8. Direct Effect Model

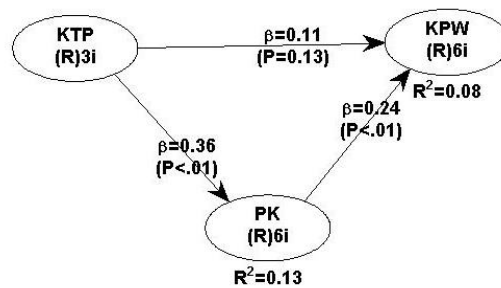


Figure 9. Indirect Effect Model

Figures 8 and 9 indicate that the perception of justice mediates the relationship between trust in the government and taxpayer compliance (**H4 Supported**). This can be seen from the direct testing value, which obtained a significant value of 0.15, while when justice perception was included as a mediating variable, the significant value decreased to 0.11. The results of this study are supported by research conducted by (Holtz, 2013) which states that trust arises from a perceived sense of fairness. The public will trust the actions or decision-making of the government if they feel that those decisions and actions are fair or have a positive impact on society.

Trust in the government is crucial for the public because having trust in the government will increase taxpayer compliance. For example, if the government makes a decision to require the public to pay taxes and the tax revenue will be returned to the public in the form of infrastructure development, taxpayers will comply with paying taxes because they trust that the government will act fairly towards society.

### The Influence of Justice Perception on Taxpayer Compliance

Figure 1 shows that justice perception has an influence on taxpayer compliance (H5 supported). This is indicated by a significance value of less than 0.01, and the significant value is less than 0.05. The results of this study are supported by research conducted by (Torgler, 2007) which states that justice perception is one of the determining factors of taxpayer compliance. Taxpayer compliance can be improved when the government provides a sense of fairness

to taxpayers because fairness is something that is important. When taxpayers have fulfilled their obligations as taxpayers, but the government does not provide the expected *output*, they will feel that it is unfair. The taxpayer has fulfilled their obligations as a taxpayer well, therefore the government must also fulfill its obligation to allocate tax revenue wisely. Thus, the higher the perceived fairness, the higher the tax compliance received by the government.

## CONCLUSIONS AND RECOMMENDATIONS

Taxpayer compliance in Central Kalimantan is influenced by personal norms and perceptions of justice. Personal norms are social norms that directly influence taxpayer compliance. Therefore, being a compliant taxpayer is a matter of personal conviction. One factor that can increase taxpayer compliance is when the government provides a sense of fairness for taxpayers.

Perceptions of justice are influenced by personal norms, which have a significant impact on decision-making behavior and opinions. Therefore, when the public feels confident that trusting the government to make decisions is a good thing, they will fully trust the government. The higher the public's confidence (personal norms) in trusting the government, the higher the trust the government gains in making decisions or policies.

This study also found that personal norms mediate the relationship between descriptive norms and taxpayer compliance, injunctive norms and taxpayer compliance, as well as subjective norms and taxpayer compliance. Additionally, this research also discovered that perceptions of justice mediate the relationship between trust in the government and taxpayer compliance.

## FURTHER STUDY

The researchers are aware that this study has limitations. The limitation of this study is that the research sample was dominated by 87 respondents (83.6%) from KPP Sampit, which does not fully represent all KPPs in Central Kalimantan. Therefore, based on these limitations, future research can expand the research object.

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