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**SOCIAL NORMS AS ANTISEDEN PERSONAL NORMS AND TRUST  
IN GOVERNMENT TOWARDS VOLUNTARY TAX COMPLIANCE  
WITH PATRIOTISM AS A MODERATOR IN THE PKN STAN  
ACADEMICA COMMUNITY**

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**ABSTRACT**

*This study examines the impact of social norms and trust in government on voluntary tax compliance, with personal norms serving as a mediating variable and patriotism as a moderating factor. The research focuses on Indonesia's academic community, particularly the PKN STAN academic environment, which represents a microcosm of financially literate citizens. A quantitative method was employed using a structured questionnaire distributed to 62 respondents from the PKN STAN academic community. Structural Equation Modelling (SEM) with SmartPLS was used to analyze the relationships among variables, including social norms, personal norms, trust in government, patriotism, and voluntary tax compliance. The findings reveal that personal norms have a significant positive influence on voluntary tax compliance, while social norms and trust in government do not exert direct significant effects. Social norms significantly influence personal norms, mediating the relationship with tax compliance. However, patriotism does not substantially moderate the relationships tested. This research contributes to the literature by integrating patriotism into the Theory of Planned Behavior framework in the Indonesian context. The study emphasizes the critical role of internal psychological constructs—especially personal norms—in shaping tax behavior, suggesting a shift from external enforcement to intrinsic motivation.*

**Keywords:** *Voluntary Tax Compliance, Social Norms, Personal Norms, Trust In Government, Patriotism, Tax Morale, Indonesia, Structural Equation Modelling.*

**ABSTRAK**

Studi ini mengkaji dampak norma sosial dan kepercayaan terhadap pemerintah terhadap kepatuhan pajak sukarela, dengan norma pribadi sebagai variabel mediasi dan patriotisme sebagai faktor moderasi. Penelitian ini berfokus pada komunitas akademik Indonesia, khususnya lingkungan akademik PKN STAN, yang mewakili gambaran kecil warga negara yang melek finansial. Metode kuantitatif digunakan dengan menggunakan kuesioner terstruktur yang disebarkan kepada 62 responden dari komunitas akademik PKN STAN. Pemodelan Persamaan Struktural (SEM) dengan SmartPLS digunakan untuk menganalisis hubungan antar variabel, termasuk norma sosial, norma pribadi, kepercayaan terhadap pemerintah, patriotisme, dan kepatuhan pajak sukarela. Temuan penelitian menunjukkan bahwa norma pribadi memiliki pengaruh positif yang signifikan terhadap kepatuhan pajak sukarela, sementara norma sosial dan kepercayaan terhadap pemerintah tidak memberikan pengaruh signifikan secara langsung. Norma sosial secara signifikan memengaruhi norma pribadi, memediasi hubungan dengan

kepatuhan pajak. Namun, patriotisme tidak secara substansial memoderasi hubungan yang diuji. Penelitian ini berkontribusi pada literatur dengan mengintegrasikan patriotisme ke dalam kerangka Teori Perilaku Terencana dalam konteks Indonesia. Studi ini menekankan peran penting konstruk psikologis internal—terutama norma pribadi—dalam membentuk perilaku perpajakan, yang menunjukkan pergeseran dari penegakan eksternal ke motivasi intrinsik.

**Kata Kunci:** Kepatuhan Pajak Sukarela, Norma Sosial, Norma Pribadi, Kepercayaan Pada Pemerintah, Patriotisme, Moral Pajak, Indonesia, Pemodelan Persamaan Struktural.

## INTRODUCTION

Tax revenue is still the backbone of the state budget. This can be seen from the posture of the 2021 State Budget, which states that tax revenue is 76.46% of total state revenue (Finance, 2019). This shows how important taxes are in supporting the government's running in Indonesia. One of the efforts to increase tax revenue is the implementation of a self-assessment system, so that taxpayers become more compliant (Suhendra, 2011).

A self-assessment system is a tax system where the tax authority gives trust to taxpayers to carry out their tax obligations (Kirchler, 2007). This tax system also has obstacles, because it requires a level of public knowledge of tax regulations, trust in the Government, high tax discipline, and good tax morals (Lasmaya & Fitriani, 2017). Furthermore, research conducted by Diamastuti (2016) found that the self-assessment system has an impact on tax non-compliance with tax avoidance, tax evasion, and tax arrearage behavior.

Research by Diamastuti (2016) also found that for the self-assessment system to run well, awareness from taxpayers is also needed. To raise awareness among taxpayers, a change in taxpayer behavior is needed. Based on the theory of planned behavior, it is stated that a person's intention to act can be

predicted from the individual's behavior, social norms, and perception of control (I Ajzen, 1991). To change the behavior of taxpayers to be compliant through this theoretical approach.

The Indonesian government has made various efforts to increase taxpayer compliance, and most of it is done from the external side of the taxpayer. These efforts include law enforcement (examination, collection, and application of sanctions) (Zulfikri & Afridayani, 2022), tax regulation reform (Rumaiza, 2018), and tax institution reform (Liyana, 2019). But these efforts have not been able to increase taxpayer compliance.

Increasing Taxpayer compliance through the internal approach of Taxpayers can be done through behavior changes as described in the theory of planned behavior, first proposed by Ajzen (1985). In this theory, one of the efforts is through social norms. In his book, Torgler (2007) mentioned that social factors greatly influence an individual's decision to comply.

Many studies state that patriotism affects tax compliance. One of them is a study conducted by Konrad and Qari (2012), which found that tax compliance and patriotism have a positive relationship at different levels of the country, and the same is true at the individual level. However, the research conducted by them also states that

although it has a direct effect, the effect of patriotism on tax compliance is small and requires other factors to increase tax compliance.

Human age is grouped into several generational groups. According to Beresfordresearch In general, the generation group is divided into four major groups, namely Baby Boomers (born 1946-1964), Gen X (born 1965-1980), Gen Y or Millennials (born 1981-1996), and Gen Z (born 1997-2012). Each generation group has different behaviors or characteristics. So this will affect their perception of the tax obligations that must be done. In the end, the tax compliance of each group will be different. Given the limitations, the object of the research is the academy community within the State Finance Polytechnic (PKN) STAN.

This research will replicate part of the research conducted by Jimenez and Iyer (2016), namely the influence of social norms as an antecedent of personal norms and trust in government on tax compliance. Considering that there are still not many similar studies in Indonesia. This research will also add patriotism as a moderator as a differentiator, considering that its influence on tax compliance requires other factors.

## Problem Formulation

The self-assessment system raises the problem of non-compliance from Taxpayers. Efforts to increase taxpayer compliance from the external side have been carried out, but tax compliance in Indonesia is still low. Efforts to improve tax compliance from the internal side of taxpayers have not been

optimally carried out. Many studies state that the approach from the internal side of taxpayers can also improve tax compliance. This study seeks to see the influence of social norms as an antecedent to personal norms, trust in government, and voluntary tax compliance. Also, with patriotism as a moderator in each generation group.

## Research Objectives

This study aims to analyze in depth the influence of social norms as an antecedent of personal norms and trust in government on voluntary tax compliance. This research focuses on understanding how social norms, internalized by individuals into personal norms, can affect the level of voluntary tax compliance. In addition, trust in government is also studied to see the extent to which trust in government institutions affects the decision of taxpayers to fulfill tax obligations without coercion.

Furthermore, this study also aims to examine the role of patriotism as a potential moderation variable in strengthening the relationship between social norms, personal norms, and trust in government to voluntary tax compliance. Patriotism, as a form of loyalty and responsibility of citizens to their country, is hypothesized to be able to increase the influence of social norms and trust in the government on tax compliance. This study seeks to make a significant contribution to the tax compliance literature by identifying psychological and emotional factors that may encourage individuals to voluntarily comply with tax obligations.

## KAJIAN PUSTAKA

Theory of Planned Behavior

The general theory that will be used by this dissertation is the Theory of Planned Behavior, which was first proposed by Ajzen (1985). In this theory, it is explained that the intentions that a person will make from different behaviors can be accurately predicted through one's attitudes based on behavior, social norms, and perception of behavior control; This intention along with the perception of behavioral control is something that needs to be considered in actual behavior (Icek Ajzen, 1991). So that by using this theory, it can be seen whether, from assessing a person's behavior can be seen the intention that he will do.

## Social Norms

Social norms are both formal and informal rules in a group, where these rules are used as a guideline for the behavior and values of the group (Aronson et al., 2010; Cialdini et al., 1990). Social norms are divided into three variables, namely descriptive, injunctive, and subjective (Jimenez & Iyer, 2016). Descriptive norms are perceptions of how members of a group behave following the behavior of their group in general (Aronson et al., 2010).

## Personal Norms

Personal norms indicate the moral standards and expectations of the individual's behavior (Wenzel, 2004). Furthermore, he stated that personal norms can develop through the process of internalizing the social norms of a community group in which the individual belongs. Because personal norms reflect the individual's own beliefs, the individual has a significant influence on all his or her behavior, including tax compliance

behavior. Following the Theory of Planned Behavior, the influence of these social norms can determine voluntary tax compliance carried out by Taxpayers, especially individual taxpayers.

## Trust In Government

Trust in government can influence citizens' attitudes and compliance with taxes (Jimenez & Iyer, 2016). People who have a high level of trust in the government tend to be more obedient in paying taxes. They believe that taxes are a necessary contribution to finance government policies and programs that benefit society. This belief can encourage them to voluntarily report and pay taxes correctly.

## Patriotism

Patriotism is defined as an individual's pride in their country. Patriotism will foster the bond between the citizen and their nation or country. This bond can be shown through citizens' love for the nation and pride in their national identity as citizens (Nazaruddin, 2019). Previous research results show that the manifestation of love for the country (sense of patriotism) can affect the tax compliance of its citizens (Pradini et al., 2016). This research is in line with research conducted by Konrad and Qari (2012), which found that a person's patriotism is related to the level of tax compliance.

## Voluntary Tax Compliance

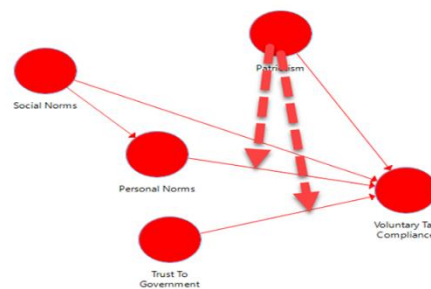
Taxpayers' compliance in carrying out their tax obligations can be seen from two factors, both internal factors (such as social norms, patriotism, and religiosity) and external factors (such as the imposition of tax sanctions and tax employees) on taxpayers

(Gangl et al., 2016; Jatmiko, 2006; McKerchar et al., 2013; Pradini et al., 2016; Welch et al., 2005). This study examines the internal influence of factors, namely, factors that come from the taxpayers themselves as controllers in carrying out tax obligations. Internal factors are important to study because the Indonesian tax system adheres to a self-assessment system.

Taxpayer Compliance is the fulfillment of tax rights and obligations by taxpayers (Nazaruddin, 2019). Meanwhile, Taxpayers' voluntary compliance is when taxpayers carry out their tax obligations accurately, on time, and pay in full without any effort from the tax institution (Siahaan, 2012). Further, Taxpayers are considered to have a positive attitude towards voluntary tax compliance, if they assess themselves by reporting their taxable income correctly to the tax authorities (timely, accurately, the right amount, and in an appropriate manner) in the absence of law enforcement and based on their desire to comply with the provisions and regulations of the competent authorities (Deyganto, 2018).

This research enriches tax compliance related to tax morale. Tax morale itself can be interpreted as a motivation for a person to pay taxes (Torgler, 2003). Currently, Indonesia is trying too much to enforce tax compliance from the external side of taxpayers, such as law enforcement, tax reform, and socialization.

The hypotheses developed based on demographic variables, independent variables, and bound variables are as follows:



## Research design

This study uses a quantitative approach, which aims to measure the relationship between variables statistically and obtain results that can be generalized. The quantitative approach was chosen because it allows researchers to test hypotheses that have been formulated with data that can be measured numerically, so that the results of the study can be analyzed using appropriate statistical methods. This method also provides advantages in terms of objectivity and replication, as the data collected and processed systematically can be checked and retested by other researchers (Creswell & Creswell, 2017).

The main instrument used in this study was a questionnaire, which was distributed to respondents through an electronic form. The use of questionnaires as primary data collection instruments is a common and effective method in quantitative research, as it allows for the collection of large amounts of data in an efficient and standardized manner. This questionnaire is designed to measure variables relevant to the research hypothesis, including the demographics of the respondents as well as their attitudes and perceptions of tax obligations.

## Sampling and data collection

The data of this study was collected from respondents who are Individual Taxpayers in the PKN STAN academic community. This was chosen as the location of the research because it is an educational institution that specifically educates prospective state financial managers, including employees of the Directorate General of Taxes (DGT). Given the educational background and academic environment that focuses on finance and taxation, it is expected that the level of tax compliance among the PKN STAN academic community will be higher compared to the general population.

Data was successfully collected through a survey filled out by 62 respondents, consisting of employees and students of PKN STAN transfer program, using the nonprobability sampling method. This technique is a sampling technique in which not all individuals in the population have the same opportunity to be selected as a sample (Babbie, 2020). This technique is often used when the research goal is more focused on an in-depth understanding of a particular phenomenon in a specific context, rather than coming up with conclusions that can be generalized to a broader population.

Since the data collected is not representative of the taxpayer population as a whole, the results of this study have limitations in terms of generalization. The respondents involved in this study were part of a very specific academic environment and may have a higher level of tax knowledge and awareness compared to the general population. Therefore, although the findings of this study provide important insights into tax compliance in academic environments

with a background in tax education, the results cannot be interpreted as a representation of the behavior of taxpayers in Indonesia in general

## METODE PENELITIAN

This research was carried out during the period from July 2023 to August 2024 by utilizing primary data sources. The primary data was obtained through the distribution of online questionnaires using Google Form to the respondents. The respondents selected were PKN STAN academics, both lecturers and non-lecturers. A total of 62 respondents have filled out the questionnaire. Valid data is then processed and classified based on gender, generation group, education level, and employee status.

The information collected from the respondents covered various aspects relevant to the purpose of this study. Data classification was carried out to analyze differences in respondents' perceptions and behaviors towards voluntary tax compliance. By grouping data based on gender, generation group, education level, and employee status, this study aims to provide a comprehensive overview of the influence of social norms as an antithesis of personal norms and trust in the government towards voluntary tax compliance with patriotism as a moderator among the PKN STAN academic community.

## Descriptive Analysis By Gender

Based on the results of the study, the composition of respondents by gender

showed that the majority of respondents were male, which accounted for 80.3% of the total sample. Meanwhile, only 19.7% of respondents were women. This distribution reflects the dominance of men in the population of the PKN STAN academic community, which can be caused by various factors such as study program preferences or the tendency to participate in this study.

This quite striking difference between the number of male and female respondents needs to be noted in the interpretation of the research results, especially when analyzing variables that may be influenced by gender differences. Nonetheless, these data provide a clear picture of the gender composition in the sample, which will be an important reference in further analysis.

## By Generation Group

In an analysis based on generation groups, it was found that Gen Z is the largest group with a percentage of 45.5% of the total respondents. This is followed by Gen X who reaches 34.8%, while Gen Y only contributes 18.2%, and Baby Boomers are the smallest group with a percentage of 1.5%. The dominance of Gen Z and Gen X can reflect the demographic structure at PKN STAN, where many members of the academic community come from the younger and adult generations.

## By Education Level

Analysis of education level showed that respondents with a S2 degree dominated the sample, which was 39.4%. Followed by respondents with high school/D1 education at 25.8%, D3 at 22.7%, S3 at 7.6%, and S1 at 4.5%. The dominance of respondents with a master's degree shows that the majority of the

academic community involved in this study have a relatively high educational background, which can affect their perception of social norms, trust in the government, and tax compliance.

## Based on Employee Status

The distribution of respondents based on employment status showed that lecturers dominated with a percentage of 51.5%, while non-lecturers, which included administrative staff and other employees, amounted to 48.5%. This nearly balanced proportion of lecturers and non-lecturers shows a fairly even involvement of both groups in the study, which is important in providing diverse perspectives on the topic being studied.

## Descriptive Statistical Analysis

The descriptive statistical analysis carried out includes several main metrics, such as mean, median, maximum value, minimum value, and standard deviation of each research variable. The variables analyzed include aspects such as information quality, system quality, willingness to use, and net usability, which are important indicators in assessing the effectiveness and acceptance of the tax system among the PKN STAN academic community.

## Variabel Social Norms

The Social Norms (SCN) variable consists of several items that measure respondents' perception of social norms in their environment related to tax compliance. Based on the results of the descriptive analysis, the mean values for the items in this variable show significant variations. For example, SCN1 had the lowest mean of 3.258, which indicates that respondents have

quite diverse views and tend to be neutral towards certain social norms. In contrast, SCN5 had a mean of 4.516, indicating that some social norms were more accepted or considered more important by respondents.

## Variable Personal Norms

The Personal Norms (PN) variable measures personal norms that affect an individual's attitude and actions towards tax compliance. The results of the descriptive analysis showed that the items in this variable had a relatively high mean value, such as PN4 with a mean of 4.984, indicating that personal norms related to tax compliance were considered important by most respondents. However, there are also variations shown by different standard deviations, such as PN2 which has a standard deviation of 1.367, indicating a considerable difference in views among respondents.

## Variable Trust To Government

The Trust To Government (TRS) variable measures respondents' level of trust in government, which is hypothesized as an important factor in voluntary tax compliance. The results of the descriptive analysis show that this variable also has a fairly high mean value, such as TRS2 with a mean of 4.677 and TRS5 of 4.581. This shows that the majority of respondents have a high level of trust in the government, which can drive better tax compliance.

## Variable Voluntary Tax Compliance

The Voluntary Tax Compliance (VTC) variable measures the level of voluntary tax

compliance among respondents. The results of the analysis showed that this variable had the highest mean value compared to other variables, such as VTC3 which had a mean of 5.581 and VTC1 of 5.532. This suggests that most respondents tend to have a very positive attitude towards voluntary tax compliance, which may reflect a high awareness of the importance of taxes in supporting government and public services.

## Variable Patriotism

The Patriotism (PT) variable measures the level of patriotism of respondents, which is hypothesized to moderate the relationship between social norms, personal norms, and trust in the government with voluntary tax compliance. The results of the descriptive analysis showed that this variable had a fairly high mean value, such as in PT4 which had a mean of 4.484, showing that patriotism is an important factor for many respondents in determining their attitude towards tax compliance.

## Testing Measurement Model (Outer Model)

Before proceeding to structural model testing, an important step to take is to ensure that the questionnaire result data obtained has met the requirements for validity and reliability. Validity in this context aims to ensure that the research instrument actually measures the construct that is supposed to be measured, as explained by Chin (1995). The first validity test was the Convergent Validity test.

## Structural Model Testing (Inner Model)

At this stage, after confirming that the instruments used in the study have met the



requirements for validity and reliability, the test is continued with structural model analysis (Inner Model). One of the first steps in this analysis is to evaluate the R Square ( $R^2$ ) to understand how much independent variables are able to explain the dependent variables in the research model.

## R Square

The R-Square value ( $R^2$ ) is one of the important indicators in structural model analysis, which measures the degree of variability of the dependent variables that can be explained by the independent variables in the model. Based on the test results conducted in Table 6, the Personal Norms variable has an R Square value of 0.407, which indicates that about 40.7% of the variability in Personal Norms can be explained by independent variables that affect it. This indicates a fairly strong influence of the variables in the model on the formation of personal norms among respondents.

Furthermore, the Voluntary Tax Compliance variable has an R Square value of 0.407 with an R Square Adjusted of 0.342. This shows that 40.7% of the variability of voluntary tax compliance can be explained by the hypothetical model, after taking into account adjustments for the number of predictors used. Although this value shows a significant relationship, there is still 59.3% variability in Voluntary Tax Compliance that is influenced by other factors not included in this model.

## F Square ( $f^2$ )

After evaluating the value of the R Square to understand the extent to which the independent variable can explain the variability of the dependent variable, the next step in testing the structural model is to calculate the value of the F Square ( $f^2$ ). The value of  $f^2$  is used to assess the impact of the size of an independent variable on the dependent variable, providing insight into how much each predictor contributes to the model.

Patriotism on Voluntary Tax Compliance has an  $f^2$  value of 0.004, which indicates that Patriotism's influence on Voluntary Tax Compliance is relatively small. Although patriotism is considered important in influencing tax compliance, these results show that its contribution in this model is not so great.

Personal Norms on Voluntary Tax Compliance has an  $f^2$  value of 0.328, which shows a significant influence of Personal Norms on Voluntary Tax Compliance. This signifies that the personal norms held by individuals play a big role in encouraging them to voluntarily comply with taxes.

Social Norms to Personal Norms has an  $f^2$  value of 0.207, which indicates that Social Norms have a moderate influence on the formation of Personal Norms. This means that the social norms in the respondents' environment quite influence how they shape their personal norms in relation to tax obligations.

Trust To Government for Voluntary Tax Compliance has an  $f^2$  value of 0.000, which literally indicates that in this model, trust in the government does not contribute significantly to voluntary tax compliance. These results may differ in theory and may

indicate that factors other than trust in the government may have more influence on an individual's decision to voluntarily comply with tax obligations.

This analysis of  $f^2$  values provides deeper insights into the dynamics between variables in structural models. Personal norms appear to be a very important factor in influencing voluntary tax compliance, while the influence of patriotism and trust in the government is weaker in the context of this study. These findings highlight the importance of focusing on strengthening personal norms in an effort to improve tax compliance among the PKN STAN academic community. In addition, these results may also encourage further exploration of the role of other factors that may contribute to voluntary tax compliance.

## Hypothesis Testing

The hypothesis testing in this study aims to evaluate the relationship between dependent and independent variables based on the hypothetical structural model. Each result is analyzed by referring to reliable literature and publications to provide a strong justification

Hypothesis 1: Social Norms have a positive effect on Personal Norms

The test results showed that Social Norms had a positive and significant effect on Personal Norms with a coefficient value of 0.406, T-statistic of 1.959, and p-value of 0.025. This supports the hypothesis that social norms in respondents' environments play an important role in shaping their personal norms regarding tax compliance. These results indicate that the stronger the social norms in society, the more likely an

individual is to internalize these values as personal norms.

Hypothesis 2: Social Norms have a positive effect on Voluntary Tax Compliance

For the relationship between Social Norms and Voluntary Tax Compliance, the results showed that the effect was not significant with a coefficient value of 0.188, a T-statistic of 1.408, and a p-value of 0.160. Despite the positive tendencies, these results are not strong enough to support the second hypothesis, which indicates that social norms may influence voluntary tax compliance indirectly through personal norms. These results are in line with studies that show that although social norms can influence behavior, their effects are not always immediate and can be mediated by other factors such as personal norms (Bobek et al., 2007).

Hypothesis 3: Personal Norms have a positive effect on Voluntary Tax Compliance

The test results showed that Personal Norms had a positive and significant effect on Voluntary Tax Compliance with a coefficient value of 0.526, T-statistic of 2.883, and p-value of 0.002. This supports the hypothesis that strong personal norms are a key factor in encouraging individuals to voluntarily comply with tax obligations. These results confirm that the personal norms that develop in individuals greatly influence their level of tax compliance.

Hypothesis 4: Trust To Government has a positive effect on Voluntary Tax Compliance

The test showed that the influence of Trust To Government on Voluntary Tax

Compliance was not significant, with a coefficient value of 0.004, a T-statistic of 0.089, and a p-value of 0.493. This suggests that in the context of this study, trust in the government did not have a significant influence on voluntary tax compliance. This may be due to the presence of other factors that are more dominant in influencing tax compliance among respondents.

Hypothesis 5: Patriotism has an effect as a moderator on the relationship between Personal Norms and Voluntary Tax Compliance

The moderation test showed that Patriotism had no significant effect as a moderator on the relationship between Personal Norms and Voluntary Tax Compliance with a coefficient value of 0.134, a T-statistic of 0.606, and a p-value of 0.272. This means that the level of patriotism does not significantly strengthen or weaken the influence of personal norms on voluntary tax compliance. This is in line with research showing that patriotism may play a greater role in the context of broader public behavior and not in specific tax compliance (Marfiana & Santoso, 2024).

Hypothesis 6: Patriotism has an effect as a moderator on the relationship between Trust To Government and Voluntary Tax Compliance

Likewise, the effect of Patriotism moderation on the relationship between Trust To Government and Voluntary Tax Compliance was not significant, with a coefficient value of 0.178, a T-statistic of 0.882, and a p-value of 0.402. This suggests that patriotism does not have a significant moderation role in strengthening or changing

the influence of trust in government on voluntary tax compliance. Previous research by Torgler and Schneider (2009) suggests that patriotism can affect tax morale, but in different contexts, it may be that the role of patriotism is not as strong as hypothesized.

## Open-ended Question Survey Answer Analysis

Based on the results of the open-ended question "Do you think that as a norm, Indonesian people have voluntarily complied with their tax obligations?", the answers received from respondents revealed diverse views but tended to lead to voluntary tax non-compliance.

Majority of Answers Show Voluntary Non-Compliance: Most respondents stated that Indonesian people have not fully or voluntarily complied with their tax obligations. Answers such as "Not yet," "Not completely," and "Not compliant" often appear, which indicates a common perception that there is a deficiency in voluntary compliance with tax obligations.

Reasons for Non-Compliance: Some respondents provided specific reasons for this non-compliance, such as "There is no good tax awareness in Indonesia," "Due to lack of trust in the government," and "There is no good tax awareness in Indonesia." This suggests that factors such as lack of tax awareness, lack of trust in the government, and complexity of the tax system play a significant role in the low voluntary tax compliance.

Compelled Compliance: Some respondents indicated that even if some were compliant, the compliance was more out of force or to fulfill a formality obligation, rather than out of awareness or willingness.

This is supported by statements such as "The majority of people have not been voluntary, only forced or aborted obligations".

Minority Positive Views: On the other hand, there are also respondents who have positive opinions, such as those who say "Enough is enough" or "Yes, already." However, this answer is in the minority and does not reflect the perception of the majority

## HASIL DAN PEMBAHASAN

The results of this study provide important insights into the factors that affect voluntary tax compliance among the PKN STAN academic community. These findings can be better understood by comparing them with previous studies and tax compliance phenomena that have occurred in Indonesia.

### The Influence of Social Norms and Personal Norms

The study found that personal norms had a significant influence on voluntary tax compliance, while social norms had no significant direct influence. These findings are consistent with research conducted by Wenzel (2005), which showed that personal norms, which are internalizations of social norms, are more powerful in predicting tax compliance behavior compared to social norms themselves. Wenzel asserts that individuals tend to abide by tax regulations when they internalize these values as part of their personal beliefs, not just because of social pressures.

This phenomenon is also reflected in the Indonesian context, where despite the social pressure to comply with tax obligations, many individuals have not internalized the importance of taxes as a moral obligation. The lack of effective tax education and tax awareness among

Indonesians reinforces these findings. Based on a report from the Directorate General of Taxes (2023) shows that despite the increase in the number of registered taxpayers, voluntary tax compliance is still low because many individuals do not fully understand their tax obligations.

### The Influence of Trust on Government

The results show that trust in the government does not have a significant influence on voluntary tax compliance. These findings contradict research conducted by Levi and Sacks (2009), which found that trust in government significantly affects tax compliance. However, in the Indonesian context, trust in the government is often eroded by various cases of corruption and abuse of authority. International (2022) noted that the perception of corruption in Indonesia remains high, which reduces public trust in government institutions.

Corruption cases involving high-ranking officials worsen public perception of the government, thereby reducing public motivation to comply with tax obligations. In this regard, the results of this study highlight the need for more in-depth reforms in governance to increase public trust and, in turn, improve voluntary tax compliance.

### Low Tax Knowledge Level

The phenomenon of low tax literacy in Indonesia also plays an important role in the low level of voluntary tax compliance. The study showed that many respondents indicated non-compliance was caused by a lack of tax awareness. This is in line with the findings of a study conducted by Fauziati et al. (2020), which found that the tax knowledge of the Indonesian people is still

limited, which has a negative impact on the level of tax compliance.

The Directorate General of Taxes has made efforts to improve tax literacy through various educational programs, but the results are still not optimal. Many taxpayers do not fully understand the tax mechanism, their rights and obligations as taxpayers, and the benefits of paying taxes correctly. This lack of understanding results in many taxpayers not reporting their income correctly or not paying taxes voluntarily.

#### Factor Patriotism

Patriotism, which was hypothesized as a moderation factor in the study, was not shown to have a significant influence. This is in contrast to some of the literature that states that patriotism can encourage tax compliance, especially in situations where a country needs financial support from its citizens. However, in the Indonesian context, perhaps patriotism is not strong enough to compensate for other factors such as distrust of the government or lack of tax awareness (Marfiana & Santoso, 2024).

Patriotism in the context of tax compliance can be strengthened through national campaigns that emphasize the importance of taxes for the development of the country and the welfare of the people. However, without improvements in trust in government and improved tax knowledge, the influence of patriotism is likely to remain limited.

This study shows that personal norms have the most significant influence on voluntary tax compliance, while social norms, trust in the government, and patriotism have no significant direct influence. These findings are consistent with

some previous research, but also reveal important differences in the Indonesian context, especially related to low trust in the government and lack of tax knowledge. To improve voluntary tax compliance, governments need to focus on improving tax literacy, rebuilding public trust, and promoting social values that support tax compliance

#### KESIMPULAN DAN SARAN

This study concludes that personal norms have the most significant influence on voluntary tax compliance among the PKN STAN academic community. Although social norms and trust in government are often considered important in the tax compliance literature, the results of this study suggest that strong personal norms, driven by moral values and a deep understanding of the importance of taxes, are key factors that encourage individuals to voluntarily meet their tax obligations. These findings highlight the importance of tax education that focuses not only on the technical aspects but also on the formation of personal values that support tax compliance.

However, this study also reveals that social norms and trust in the government do not have a significant influence in the context of this study. This indicates that, in Indonesia, social norms may not be strong enough to directly influence tax behavior, and low trust in the government due to corruption cases reduces the incentive to comply with tax obligations. Therefore, efforts to improve tax compliance must include improvements in governance and increased transparency to rebuild public trust.

As for the limitations of this study, one of them is the limitation of the sample that

only includes the academic community of PKN STAN, so the results may not be fully generalized to the wider population. In addition, this study uses a quantitative approach that may not fully capture the complexity of the psychological and social dynamics that affect tax compliance. For further research, it is recommended to conduct studies with a more diverse sample, including various social and economic groups, as well as use qualitative methods to delve into the factors that affect tax compliance.

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