The Influence of Trust in the Government on Tax Compliance with the Perception of Tax Fairness as A Mediating Variable

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ABSTRACT

This study aims to examine the influence of trust in the government on tax compliance with perceptions of tax fairness as a mediating variable. The research used a quantitative method. The data used are primary, obtained directly from respondents' responses to the distributed questionnaires. The population in this study consists of MSME taxpayers in the Food and Beverage sector in the City of Banjarmasin. The sampling technique employed is non-probability sampling, specifically convenience sampling. The research sample consists of 100 taxpayers. The results indicate that trust in the government has a positive effect on perceptions of tax fairness and tax compliance; perceptions of tax fairness have a positive impact on tax compliance; and perceptions of tax fairness mediate the relationship between trust in the government and tax compliance.

1. INTRODUCTION

The level of tax compliance in Indonesia, particularly in the Micro, Small, and Medium Enterprises (MSMEs) sector, remains a challenge. MSMEs, which contribute more than 60% of the Gross Domestic Product (GDP) and employ approximately 97% of the workforce, often face obstacles in fulfilling their tax obligations in a compliant and transparent manner. This condition is influenced by various factors that directly or indirectly shape MSME actors' tax morale.

According to data from the Banjarmasin City Office of Cooperatives, Micro Enterprises, and Labor, there are approximately 35,897 registered MSME actors in 2023. The improvement in the growth rate of MSME income quality cannot be separated from the government's support. Income earned by MSME actors is subject to income tax, meaning they are not tax-exempt. MSMEs and individual business entities may apply the tax rate outlined in Government Regulation No. 23 of 2018 when calculating their payable tax, and they are required to maintain proper bookkeeping.

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However, in practice, many MSMEs still struggle to maintain accounting records. This includes MSME taxpayers in Banjarmasin, where it is frequently found that many taxpayers are unable to comply adequately with the regulations. Taxpayers often rely solely on simple records to track their performance, resulting in difficulties during tax administration and, consequently, hindering tax compliance.

Taxes are one of the most important sources of state revenue in supporting economic development and the provision of public services. However, taxpayer compliance remains a challenge for governments in many countries, including Indonesia. Low levels of tax compliance may be influenced by various factors, including trust in the government and perceptions of tax fairness.

Previous studies have shown that there are numerous factors affecting tax compliance. In general, according to Güzel et al. (2019), these factors can be categorized into two groups. The first category consists of economic factors, such as tax rates, penalties, and tax audits. The second category includes non-economic factors, such as trust in the government and perceptions of tax fairness. Tax compliance tends to be more influenced by non-economic factors (Güzel et al., 2019). Therefore, this study focuses on the non-economic variables.

The Slippery Slope Theory states that one of the factors influencing taxpayer compliance is trust in the government. Kirchler et al. (2008) describe trust as the general belief held by individuals or social groups that the government, including tax authorities, performs its duties properly. According to the Slippery Slope Theory, when taxpayers have a high level of trust in the government, tax compliance will increase. Conversely, low trust in the government leads to decreased tax compliance.

Research by Güzel et al. (2019), Latief et al. (2020), Fardan et al. (2022), and Meiryani et al. (2023) shows that trust in the government significantly influences tax compliance. However, studies by Simanjuntak and Sudjiman (2023), Niati (2024), and Taing and Chang (2021) found that trust in the government does not affect tax compliance.

The Heuristic Fairness Theory also indicates that taxpayers evaluate authorities based on the trust they possess; however, when adequate information is unavailable, they form judgments based on the fairness they experience. This means that individuals with high trust in the government are likely to have positive perceptions of the government, including perceptions of tax fairness. These perceptions of tax fairness ultimately affect tax compliance. The research conducted by Güzel et al. (2019) further demonstrated that perceptions of tax fairness mediate the relationship between trust in the government and tax compliance.

This study is also grounded in the Slippery Slope Theory and the Heuristic Fairness Theory to examine the influence of trust in the government on tax compliance. Perceptions of tax fairness are used as a mediating variable, similar to the study conducted by Güzel et al. (2019) in Turkey. The differences in cultural structures between Indonesia and Turkey may influence the research outcomes; therefore, this study is considered important and relevant to conduct.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Heuristic Fairness Theory

The Heuristic Fairness Theory refers to an individual's awareness of social choices that emerge from their environment and social relationships. Individuals assess the fairness they experience, and this fairness evaluation is then used to determine whether they will comply with or reject compromises within the group (Lind, 2001). Zemiyanti (2016) states that if individuals perceive the Directorate General of Taxes (DJP) or the government as treating all citizens equally, then taxpayers will voluntarily pay their taxes on time. Additionally, according to the Heuristic Fairness Theory, individuals rely first on their trust when evaluating authorities before assessing them based on fairness.

Slippery Slope Theory

The Slippery Slope Theory states that trust in authority and the power it holds will lead taxpayers to comply with that authority or the government (Kirchler et al., 2008). A combination of trust in the tax authorities and the strength of authority can effectively reduce taxpayer non-compliance. Psychosocial variables, such as trust in the government, tend to influence voluntary tax compliance, whereas deterrence variables, such as tax penalties, tend to influence enforced tax compliance. This theory is used in the present study to justify the role of taxpayer trust in their willingness to pay taxes. The theory suggests that taxpayers are more likely to comply voluntarily when they have trust in the tax authorities. The role of trust in enhancing tax payments is presumed to be influenced by several factors, including moral obligation and procedural fairness.

Tax Compliance

According to Hama (2021), Indonesia adopts a self-assessment system, in which voluntary compliance with tax obligations is essential. Taxpayers are responsible for determining their own tax liabilities and then paying and reporting them accurately and on time. Compliant taxpayers are those who obey, fulfill, and carry out their tax obligations in accordance with the taxation laws and regulations. The taxation system, which requires active involvement from taxpayers in fulfilling their tax obligations, demands a high level of compliance. Taxpayer compliance is an important factor in government efforts to increase tax revenue (Pohan & Nurjanah, 2022).

Trust in the Government

Perceptions of tax fairness and trust in the government are interrelated. The study conducted by Jimenez and Iyer (2016) found that trust in the government influences perceptions of tax fairness, suggesting that trust in the government indirectly affects tax compliance. This statement aligns with the Heuristic Fairness Theory, which states that individuals initially evaluate authorities based on trust. When they lack sufficient and valid information to form trust, they then rely on their perception of fairness. Studies by Güzel et al. (2019) and Fardan et al. (2022) also demonstrated that trust in the government has a positive effect on perceptions of tax fairness. Therefore, the first hypothesis of this study is as follows:
H_1: Trust in the government has a positive influence on perceptions of tax fairness.

Trust in the government can be a factor that influences taxpayer compliance. Cahyonowati et al. (2023) stated that taxpayers with a high level of trust in the government are more likely to prioritize the collective interest by reporting and paying taxes honestly. Conversely, when authorities are perceived as untrustworthy, taxpayers tend to prioritize personal interests and report dishonestly. Research by Güzel et al. (2019), Latief et al. (2020), Fardan et al. (2022), and Meiryani et al. (2023) found that trust in the government significantly influences tax compliance. However, findings from Simanjuntak and Sudjiman (2023), Niati (2024), and Taing and Chang (2021) indicate that trust in the government does not affect tax compliance. Therefore, the second hypothesis proposed in this study is as follows:
H_2: Trust in the government has a positive effect on tax compliance.

Perceptions of Tax Fairness

Based on the Heuristic Fairness Theory, individuals evaluate authorities according to the fairness they experience, which is referred to as the perception of fairness. When taxpayers perceive that the taxes they pay are distributed fairly and that they receive fair public services in return, they are more likely to establish a positive relationship with the government and comply with governmental regulations (Radityo et al., 2019). Therefore, when taxpayers have a positive perception of tax fairness, their tax compliance increases. Studies conducted by Faizal et al. (2017), Güzel et al. (2019), and Yulianti et al. (2019) confirm that perceptions of tax fairness have a positive effect on tax compliance. Accordingly, the following hypotheses are proposed:

H₃: Perceptions of tax fairness have a positive effect on tax compliance.
H₄: Trust in the government has a positive effect on tax compliance that is mediated by perceptions of tax fairness.

3. RESEARCH METHOD

Research Design

This study employed a survey method by directly distributing questionnaires to respondents, namely MSME taxpayers in the City of Banjarmasin. The data used in this research are primary data, obtained from respondents' answers to the questionnaires distributed to MSME taxpayers in Banjarmasin. Data collection was carried out by distributing the questionnaires either physically or through Google Form personally to MSME taxpayers, using a structured set of questions.

Population and Sampling Technique

The population in this study consists of MSME actors in the Food & Beverage (Culinary) category registered with the Office of Cooperatives, Micro Enterprises, and Labor of Banjarmasin City. Based on the data recorded at the Office of Cooperatives, Micro Enterprises, and Labor of Banjarmasin City, the number of MSMEs in 2023 amounted to 35,897. To determine the sample size, the researchers used the Slovin formula as follows:

$$n = \frac{N}{1+N(e)^2}$$
$$= \frac{35.897}{1 +35.897 \; x \; (0,1)^2}$$
$$= 99,99$$
$$= 100 \; Sample$$

The sampling method used in this study is convenience sampling, which means that sampling units are selected based on their accessibility, willingness to participate, and ease of measurement. Convenience sampling was chosen because it allows the researcher to quickly select samples from population elements whose data are easily obtainable.

Data Analysis Technique

The data analysis in this study employs two models because a mediating variable is involved. The primary data analysis technique used is regression analysis, and the mediation analysis is conducted using the PROCESS macro (Hayes, 2013).

4. RESULTS

Table 1. Questionnaire Distribution

Description	Total
Total questionnaires distributed	100
Questionnaires returned offline	23
Questionnaires returned online	50
Questionnaires not returned	27
Total questionnaires processed	73
Response rate	73%

Source: Processed Data, 2025

Based on Table 1, the total number of questionnaires distributed to MSME taxpayers in the food and beverage category in Banjarmasin City was 100. A total of 23 questionnaires were returned offline, while 50 were returned online. Thus, 73 questionnaires were eligible for

analysis. Meanwhile, 27 questionnaires were not returned, resulting in a response rate of 73% for this study.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TKPP	73	9,00	15,00	12,6849	1,57124
TKP	73	20,00	30,00	25,7123	3,03900
TPKP	73	17,00	30,00	25,0411	3,74699
Valid N (listwise)	73				

Source: Output SPSS (2025)

Trust in the Government Variable (X): Based on the data, the minimum value is 9 and the maximum value is 15, with an average (mean) score of 12.6849 and a standard deviation of 1.57124. Tax Compliance Variable (Y): Based on the data, the minimum value is 20 and the maximum value is 30, with an average (mean) score of 25.7123 and a standard deviation of 3.03900. Tax Fairness Perception Variable (Z): Based on the data, the minimum value is 17 and the maximum value is 30, with an average (mean) score of 25.0411 and a standard deviation of 3.74699.

Table 3. Results of the Validity Test of Variable Items

Variable	Item	Pearson Correlation	Sig. (2-tailed)	Result
Trust in the Government (X)	X.1	0,767	0,000	Valid
	X.2	0,674	0,000	Valid
	X.3	0,901	0,000	Valid
Tax Compliance (Y)	Y.1	0,732	0,000	Valid
	Y.2	0,814	0,000	Valid
	Y.3	0,865	0,000	Valid
	Y.4	0,809	0,000	Valid
	Y.5	0,829	0,000	Valid
	Y.6	0,481	0,000	Valid
Tax Fairness Perception (Z)	X2.1	0,930	0,000	Valid
	X2.2	0,871	0,000	Valid
	X2.3	0,905	0,000	Valid
	X2.4	0,840	0,000	Valid
	X2.5	0,907	0,000	Valid
	X2.6	0,899	0,000	Valid

Source: Output SPSS (2025)

Based on the results of the validity test above, it can be concluded that the items measuring the independent variable Trust in the Government (X), the dependent variable Tax Compliance (Y), and the mediating variable Tax Fairness Perception (Z) are valid. Therefore, the research instrument used in this study is deemed appropriate and feasible for use.

Table 4. Results of Variable Reliability Testing

Variable	Cronbach's Alpha	N of Items	Result
Trust in the Government (X)	0,888	3	Reliable
Tax Compliance (Y)	0,853	6	Reliable
Tax Fairness Perception (Z)	0,947	6	Reliable

Source: Ouput SPSS (2025)

Based on the results of the reliability test shown in Table 4, it can be concluded that the variables Trust in the Government, Tax Compliance, and Tax Fairness Perception used in this study are reliable. This is indicated by the Cronbach's Alpha values for each variable being greater than 0.60, meaning that the instruments are suitable to be used as measurement tools.

Regression Test Results

This study employed two regression models. The first model tests the effect of trust in the government on perceptions of tax fairness. The second model tests the effect of trust in the government and perceptions of tax fairness on tax compliance. The results of the regression tests and the Hayes PROCESS Macro analysis are presented in Table 5 and Table 6.

Table 5. Regression Test Results of the Research Model

Variable	Hypothesis	Model 1		Model 2	
		Coef. (b)	Significance	Koef. (b)	Significance
Constant		6.134	0.033	6.685	0.001
KPP	Positive	1.491	0.000***	0.576	0.002***
PKP	Positive			0.468	0.000***
R-squared		0.391		0.637	
Prob. F		0.000		0.000	
*** Significance level at alpha 0.05					

Source: Ouput SPSS (2025)

Based on Table 5, Model 1 shows an R-Square value of 0.391 or 39.1%, which means that the tax fairness perception variable in this study can be explained by the trust in the government variable by 39.1%, while the remaining 60.9% is explained by other variables. The regression results indicate that trust in the government has a significance value of 0.000, which is less than 0.05, with a beta coefficient of 1.491. This means that trust in the government has a positive effect on perceptions of tax fairness; therefore, the first hypothesis is supported.

Based on Table 5, Model 2 shows an R-Square value of 0.576 or 57.6%, which means that the tax compliance variable in this study can be explained by trust in the government and perceptions of tax fairness by 57.6%, while the remaining 42.4% is explained by other variables. The regression results indicate that trust in the government has a significance value of 0.002, which is lower than 0.05, with a beta coefficient of 0.576. This means that trust in the government has a positive effect on tax compliance, and thus the second hypothesis is supported. Likewise, perceptions of tax fairness show a significance value of 0.000, which is below 0.05, with a beta coefficient of 0.468, implying that perceptions of tax fairness positively influence tax compliance; therefore, the third hypothesis is supported.

Table 6. Results of the Hayes PROCESS Macro Test

Effect	Coef.(b)	Lower	Upper
Total	1.2732	0.6729	1.9440
Direct	0.5756	0.2196	0.9316
Indirect	0.6979	0.4529	1,0124

Source: Ouput SPSS (2025)

In the Hayes PROCESS Macro test, the direct effect shows a beta coefficient of 0.5756, with a lower bound value of 0.2196 and an upper bound value of 0.9316. To identify the indirect effect, which reflects the mediating role of perceptions of tax fairness, the lower bound value is 0.6979 and the upper bound value is 1.0124. Thus, if the confidence interval does not pass through zero, it indicates the presence of a mediation effect. Since the range of BootLLCI and BootULCI does not include the value zero (0), it can be concluded that the estimate is

significant and a mediation effect occurs. These results indicate that the fourth hypothesis is supported.

Discussion

The Influence of Trust in the Government on Perceptions of Tax Fairness

The results of this study indicate that the higher the level of trust in the government, the stronger the perception of tax fairness. This finding can be explained by the Heuristic Fairness Theory, which states that taxpayers evaluate the actions of the government or authorities based first on the trust they hold. Taxpayers who trust the government will perceive that the government has performed its duties properly. In the context of taxation, taxpayers who trust the authorities tend to believe that the existing tax system is fair or appropriate. Previous studies have confirmed that, in general, perceptions of tax fairness shape trust in the government; however, over time, trust in the government has become a key determinant in shaping taxpayers' perceptions (Holtz, 2013). This implies that more recent research supports the notion that trust in the government influences public perception, including perceptions of tax fairness. Based on the analysis of the first hypothesis, the government must pay close attention to public trust in both the government and tax authorities. Trust in the government plays a crucial role because it serves as the main reference for citizens in evaluating governmental performance. This finding is consistent with studies conducted by Güzel et al. (2019) and Zainudin et al. (2022), which demonstrate that trust in the government has a positive effect on perceptions of tax fairness.

The Influence of Trust in the Government on Tax Compliance

Public trust in the government plays a crucial role in determining the level of tax compliance. MSME taxpayers who believe that the government uses tax revenues efficiently and transparently tend to be more compliant in fulfilling their tax obligations. Trust in the government refers to the confidence in the government's or tax authority's ability to administer the tax system fairly and effectively (Khamis & Mastor, 2023). When taxpayers have confidence that the government is clean and efficient, they are more motivated to accurately report and pay their taxes. The findings of this study align with the respondents' average score of 25.71, with the highest score recorded being 30. This indicates that respondents generally have a good level of trust in the government regarding tax management. The results demonstrate that a higher level of trust in the government leads to increased tax compliance among taxpayers. This can be explained through the Slippery Slope Theory, which identifies trust as one of the key factors influencing taxpayer compliance. When individuals trust the tax authorities or the government, they are more likely to obey the rules set by the government, including those related to tax obligations. These findings support the research of Güzel et al. (2019), Latief et al. (2020), Fardan et al. (2022), and Meiryani et al. (2023), which state that trust in the government has a significant influence on tax compliance.

The Influence of Tax Fairness Perception on Taxpayer Compliance

The results of this study indicate that a higher perception of tax fairness leads to increased tax compliance. This can be explained through the Heuristic Fairness Theory. When individuals experience or perceive fairness in the tax system of a country, it greatly influences their compliance with tax regulations. Taxpayers who believe that the taxes imposed are fair are more likely to behave compliantly, and vice versa (Rosmawati, 2021). When taxpayers feel that they are treated fairly in fulfilling their tax obligations, they develop confidence that the benefits of taxation are properly received, thereby continuing to comply consistently with their tax responsibilities (Handoyo et al., 2024). The findings align with the respondents' average score of 25.04, with the highest score recorded being 30. This indicates that respondents hold a good perception of tax fairness toward the government's tax management, resulting in an overall positive level of tax compliance. This study supports the findings of

Nguyen (2022) and Fajriana et al. (2023), which show that perceptions of tax fairness significantly influence taxpayer compliance.

The Influence of Trust in the Government on Tax Compliance with Perceptions of Tax Fairness as a Mediating Variable

The results of this study indicate that higher trust in the government leads to an increase in perceptions of tax fairness, which subsequently contributes to higher tax compliance. This finding can be explained through the Slippery Slope Theory, which identifies trust in government as one of the factors that influence taxpayer compliance. The effect of trust in the government on tax compliance can be directly mediated by the perception of tax fairness.

This result can also be interpreted through the Heuristic Fairness Theory, which states that individuals first evaluate the government based on their level of trust. When MSME taxpayers trust the government, they tend to perceive all government actions as good and fair. Therefore, based on this theory, trust shapes perceptions of tax fairness, which in turn encourages taxpayers to comply with their tax obligations.

The findings of this study are consistent with research conducted by Güzel et al. (2019) and Zainudin et al. (2022), which confirmed that perceptions of tax fairness mediate the effect of trust in the government on tax compliance. These results suggest that trust in the government precedes taxpayers' perceptions of fairness. Accordingly, taxpayers assess whether the government has acted fairly based on the level of trust they hold.

While earlier research suggested that perceptions of tax fairness shape public trust, more recent findings indicate the opposite — trust shapes public perceptions (Holtz, 2013). Trust is formed through ongoing observations, experiences, and information received. Once trust is established, taxpayers evaluate everything based on that trust. Thus, this study confirms that MSME taxpayers assess the government based on the trust they have previously developed. When trust is high, taxpayers perceive that the government performs its duties in accordance with their expectations.

With respect to perceptions of tax fairness, MSME taxpayers who already perceive fairness in taxation tend to show improved compliance, in line with the Heuristic Fairness Theory. Therefore, based on the results of this study, the government and the Directorate General of Taxes (DJP) should consider efforts to enhance taxpayer trust and perceptions of tax fairness, as both variables play a significant role in improving tax compliance.

5. CONCLUSION

The results of this study indicate that the higher the level of trust in the government, the stronger the perception of tax fairness. Public trust in the government plays a crucial role in shaping tax compliance. MSME taxpayers who believe that the government uses tax revenues efficiently and transparently tend to be more compliant in fulfilling their tax obligations. The results of this study indicate that a higher perception of tax fairness is associated with increased tax compliance. This can be explained through the Heuristic Fairness Theory. When individuals perceive fairness in a country's tax system, it dramatically influences their compliance with tax regulations. The results of this study indicate that greater trust in the government is associated with higher perceptions of tax fairness, which, in turn, contributes to higher tax compliance. This finding can be explained by the Slippery Slope Theory, which identifies trust in government as one of the factors influencing taxpayer compliance. The effect of trust in the government on tax compliance can be directly mediated by the perception of tax fairness.

Limitation

The first limitation of this study is the need for further development of the research instrument, as the number of question items was still very limited. The researcher acknowledges that differences in the research setting exist, as the previous study was conducted in Turkey. For future research, the instrument should be adapted to the Indonesian

context, particularly with regard to the self-assessment system concept, which measures tax compliance based on tax calculation, payment, and reporting. The second limitation relates to the difficulty in obtaining a large number of respondents. This is due to the fact that tax-related information remains a sensitive issue for some taxpayers, which resulted in many taxpayers choosing not to respond to the questionnaires distributed by the researcher.

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