

The Effect of Satisfaction on Public Services, Trust in Government and Perception of Corruption on Tax Awareness through Tax Morals

Sihar Tambun^a, Ani Haryati^{b*}

^{a,b} Universitas 17 Agustus 1945, Indonesia
aniharyati1697@gmail.com

Abstract

The purpose of this study was to examine the effect of public service satisfaction, trust in the government and perceptions of corruption on tax awareness through moral taxes. The research method is quantitative. The number of samples is 180 respondents with the status of Taxpayers. The sample was tested for validity and reliability testing as well as hypothesis testing. The results of hypothesis testing prove that trust in the government and perceptions of corruption have a direct effect on tax awareness. As well as trust in the Government and perceptions of corruption have an indirect influence on taxpayer compliance when through tax awareness. However, public service satisfaction does not have a direct effect on tax awareness and does not indirectly affect taxpayer compliance if through tax awareness. From this research, it can be used as a reference when the Government will implement it in decision making. When the government will increase tax morale, the first strategy that must be improved is public trust in the government, then the second strategy is public perception of corruption. And to increase tax awareness through tax morale, the first strategy is to increase public trust in the government and secondly the perception of corruption. And the government is not advised to use a strategy to increase public service satisfaction because it does not have a direct or indirect effect on tax awareness.

Article Info

- **Received** : 4th November, 2021
- **Revised** : 25th January, 2022
- **Published** : 28th February, 2022
- **Pages** : 74-86
- **DOI** : 10.33019/ijbe.v5i3.334
- **JEL** : F38, G18
- **Keywords** : *Satisfaction with Public Services, Trust in Government, Perception of Corruption, Tax Awareness, Tax Morale*



1. Introduction

The Covid-19 pandemic which has been running for approximately 1 year has had a very bad impact on countries around the world, especially Indonesia. The impact of the Covid-19 pandemic has made the economy in Indonesia very weak. Various factors have caused it, one of which is due to restrictions on economic activities such as trade in order to prevent the spread of Covid-19. We know that Indonesia has recently implemented micro PPKM which has been extended 10 times since it was first established, namely on 11-25 January 2021 in Java and Bali. With this application, the trade sector tax revenue decreased even though trade provided the second largest contribution to tax revenue (Nasution et al., 2020). A weak economy will affect the state budget deficit. It is recorded that the state budget deficit in Indonesia experienced sharp fluctuations and deficits in 2020. In 2016 a deficit of Rp.308 trillion, in 2017 a deficit of Rp.341 trillion, in 2018 a deficit of Rp.314 trillion, in 2019 a deficit of IDR 296 trillion, and in 2020 a deficit of IDR 1.039 trillion. The very sharp increase in the deficit was caused by a decrease in tax revenues as the main source of the APBN. Various factors that can influence to increase tax revenue, namely tax awareness.

In Tjondro (2018) research results show that the satisfaction of consultants affects tax morale. In the research of Martinez-Vazquez et al., (2021) which proves that trust in the government has a positive effect on tax morale. Meanwhile, on the other hand, Tjondro (2018) finds that trust in the government has no effect on tax morale. Jahnke (2017) states that petty corruption directly reduces tax morale. In the research of Jahnke & Weisser, (2019), it is stated that petty corruption can erode tax morale. In the research of Kemme et al., (2020) found the impact of low morale makes taxpayers do tax avoidance in various ways. This means that tax morale has a direct effect on tax awareness. From previous research, no one has tested the indirect effect on public service satisfaction, trust in the government, and perceptions of corruption on tax awareness through tax morals so that this test is a new finding in this study as a continuation of several previous studies.

2. Literature Review

The Theory of Planned Behavior

According to Ajzen (1991), in broad terms The Theory of Planned Behavior (The Theory of Planned Behavior) is found and well supported by empiricists who explain that intentions to perform different types of behavior can be predictable with high accuracy of attitudes toward behavior, subjective norms, and perceived behavioral control; and this intention, together with perceived behavioral control, explains the considerable variation in actual behavior. Broadly speaking, The Theory of Planned Behavior, which was initiated by (Ajzen, 1991), is described as follows:



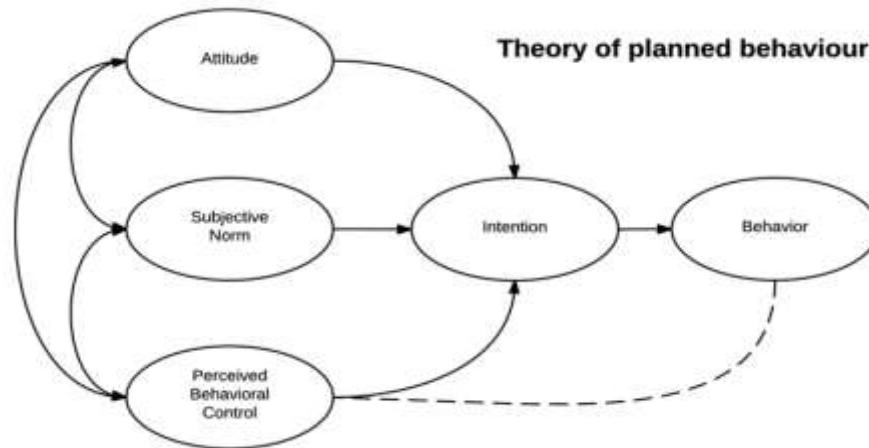


Figure 1. Theory of Planned Behavior

From the **Figure 1**, Theory Of Planned Behavior describe an attitude, namely an attitude about satisfaction with public services and trust in Government. Subjective Norm which shows Tax Moral. Perceived Behavioral Control which shows an individual's intention which will be related to a tax awareness. Which merge to form aIntention/ greatness and produce the effect of Behavior/ behavior which in this case is Taxpayer compliance. The relationship between the theory of planned behavior in research is as follows:

In this research model, it is explained that if satisfaction with public services, trust in the government, and perceptions of corruption are measured showing high accuracy results, it is expected to lead to high tax morale, and is expected to refer to high tax awareness. also.

The Effect of Public Service Satisfaction on Tax Morale

Public service is one type of service provided by the government. The purpose of implementing public services is to provide satisfaction to the community for the services received (Purnawati & Sujana, 2021). In a study by Tjondro (2018) which found satisfaction from tax consultants and democratic factors which are the dominant factors that affect tax morale. This research shows that there is a direct influence of an individual's satisfaction on tax morale. In the study of Drives & Morale (2012) found that satisfaction with public services has an important role in increasing tax morale. This study proves that there is a direct influence on public service satisfaction on tax morale. Then research from Russo (2013) which found a negative relationship between tax morale and dissatisfaction with public services. Which means that there is a direct negative effect of dissatisfaction with public services on tax morale. From several previous studies, a hypothesis can be drawn: H1 = Effect of public service satisfaction on tax morale.

The Effect of Trust in Government on Tax Morale

Trust is very important for good governance (Wijayanti & Sasongko, 2017). This means that when a government has poor governance, the level of trust in the government will also be bad. In a paper Ibrahim et al. (2015) found several findings



including the relationship between tax morale and a trust in the government. When they have trust in the government and parliament, it will motivate taxation matters, which means it reflects good tax morale because of the direct influence of trust in the Government. In the research of Martinez-Vazquez et al. (2021) revealing what actions are taken by the Government to build individual trust in the Government which directly has a positive effect on tax morale. This study resulted in a direct influence on trust in the Government on tax morale. Then in the research of Pacaldo & Ferrer (2020) analyzing that only trust in the Government has a significant influence on tax morale. A company pays taxes honestly when the Government does something it can trust (Pacaldo & Ferrer, 2020). From several previous studies, a hypothesis can be drawn: H2 = Effect of trust in the Government on tax morale.

The Effect of Perception of Corruption on Tax Moral

Perception of corruption refers to the impact of corruption which in this case is tax corruption. The impact is very large for the Indonesian economy, which, among others, hampered economic growth (Veronica, 2015). Jahnke & Weisser (2019) explains that there is an effect on tax morale in countries and regions whose residents are affected by petty corruption. His research shows that there is a direct effect of corruption on tax morale. In Bayu (2016) there is a significant direct influence on the perception of the Government on Tax Morals. Which is explained by Bayu (2016) if corruption is everywhere, then the public will feel cheated because the tax burden is not allocated properly and is not protected by the rule of law. This perception can damage tax morale.

The Effect of Tax Morals on Taxpayer Awareness

Tax morale is a motivation that comes from within Taxpayers who have the awareness that the taxes they pay are the Taxpayers' contributions to the State to provide public services to the community (Sriniyati, 2020). Tax morals also make taxpayers feel that the government has provided services and facilities that are comparable to what has been provided by the community to the state through taxes. Tax morals are things that can explain the reasons people have to be honest in taxation (Rizky, 2020). In the research of Kemme et al. (2020) found the impact of a low morale making taxpayers do tax evasion in various ways. Which means that tax morale has a direct effect on tax awareness. In the research of Parwati et al. (2021) it is explained that with high tax morale it will be lower to do tax evasion. In this study it can be concluded that tax morale is very influential on taxpayer awareness not to do tax evasion. Lack of awareness about taxes will encourage him to behave in tax avoidance so that it shows that taxpayers have low tax morale. From several previous studies, a hypothesis can be drawn: H4 = The effect of tax morals on taxpayer awareness.

The Effect of Public Service Satisfaction on Tax Awareness through Tax Morals

In Ariani & Biettant (2019), it concludes on the effect of tax service services which are considered to be able to provide satisfaction to the community so that people are willing to pay taxes obediently. In Hadiwijaya & Febrianty (2019) which raised



a topic about satisfaction with tax services which has implications for obedient taxpayers to pay taxes, if taxpayers are not satisfied it will affect non-compliant taxpayers to pay taxes. In the research of Parwati et al. (2021) it is explained that tax morale greatly influences taxpayer awareness not to do tax evasion. In the study of Kaukab et al. (2020) which simultaneously tested the quality of service, morale, and tax awareness which variables in a study of these three variables not having a positive effect on taxpayer compliance. From previous research, it can be concluded that there is an influence of the dependent variable with the independent variable. Thus, the variable of public service satisfaction has the potential to affect the variable of tax awareness through tax morals. So this is a novelty in this research, and forms a hypothesis: H5 = The Effect of Public Service Satisfaction on Tax Awareness through Tax Morale.

The Effect of Trust in the Government on Tax Awareness through Tax Morals

In research Anugrah et al. (2020) proves that there is a full mediating role of trust in the Government on tax awareness on taxpayer compliance. Then in Aktaş Güzel et al (2019) research proves there is a positive and significant influence on trust in taxpayers. The government towards tax compliance through the perception of tax justice, where this belief makes taxpayers aware so that they will comply with taxes. In the research of Kemme et al. (2020) found that the impact of a moral has a direct effect on tax awareness. It is concluded that there is an effect of the dependent variable with the independent variable, thus the variable of trust in the government has the potential to affect the tax awareness variable through tax morale. So, this is a novelty in this study, and forms a hypothesis: H6 = The Effect of Tax Morals on Taxpayer Awareness

Influence on Perceptions of Corruption on Tax Awareness through Tax Morals

Stefanie & Sandra's (2020) research shows that there is no influence of perceptions of corruption on tax awareness. And when tax awareness mediates the perception of corruption, there is no positive effect on taxpayer compliance. Then the research of Mahasurya & Budiarta (2020) explains the influence of perceptions of corruption on tax compliance, where perceptions of tax corruption can help taxpayers in carrying out their obligations. In the research of Mudiarti et al. (2020) which simultaneously examines awareness and morals that have a significant positive effect on taxpayer compliance in fulfilling tax obligations. From previous research, it can be concluded that there is an influence of the dependent variable with the independent variable. Thus, the perception variable on corruption has the potential to affect the tax awareness variable through tax morale. So, this is a novelty in this research, and forms a hypothesis: H7 = Effect of Perception of Corruption on Tax Awareness through Tax Morals



3. Research Methods

The method used in this study is a quantitative method with quantitative and statistical data measurements calculated from the sample/population of respondents who have answered a number of questions through a questionnaire. The research model is described as follows:

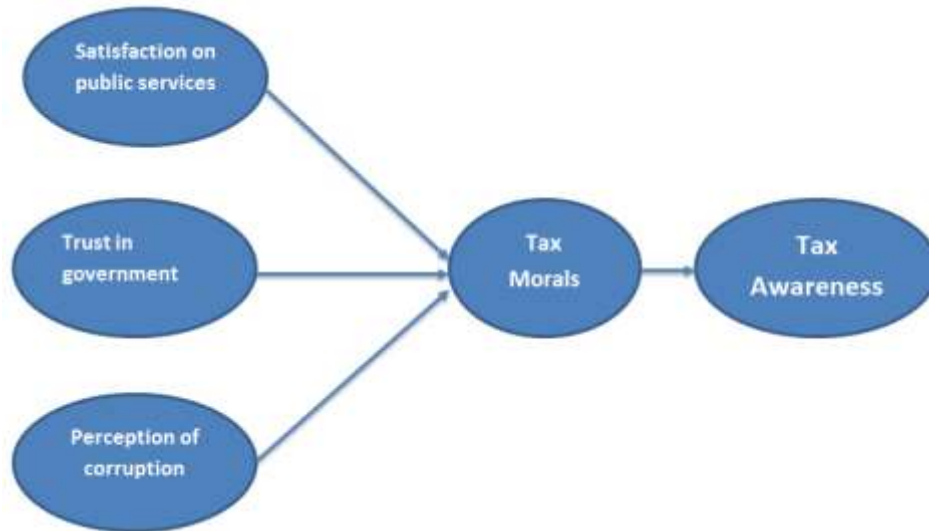


Figure 2. Research Model

On the **Figure 2**, tax morale is placed as an intervening and will be tested with 7 hypotheses consisting of a direct effect of satisfaction with public services on tax morale, direct influence of trust in the Government on tax morale, direct influence of perceptions of corruption on tax morale, and direct influence of tax morality. to tax awareness, and indirect effect on satisfaction of public services to tax awareness through tax morals, indirect effect of trust in the Government to tax awareness through tax morals and indirect effect of perception of corruption on taxpayer awareness through tax morals.

The population used in this study are all Tax Subjects, both individuals and entities. The sample used is all taxpayers who have NPWP. The method used in determining the number of samples is the hair method, which is 5-10 times the number of indicators contained in the study. The analysis of data processing used in this research is using Smartpls Software, to test the validity and reliability.

4. Results

Respondents Overview

In this study, the number of respondents used was 180 respondents as taxpayer status. When viewed from the status of taxpayers, the status of individual taxpayers is more than that of corporate taxpayers, which is 161 respondents (89.4%). When viewed from the ownership of NPWP all respondents 100% have NPWP. When viewed from the gender, there are more men than women, as many as 125 respondents (69.4%). When viewed in terms of age, respondents were dominated



by the age of 31-40 years as many as 89 respondents (49.5%). Judging from the level of education, the majority of respondents graduated from D3 as many as 64 respondents (35.6%). In terms of employment, the majority are private employees, as many as 104 respondents (57.8%).

Validity test

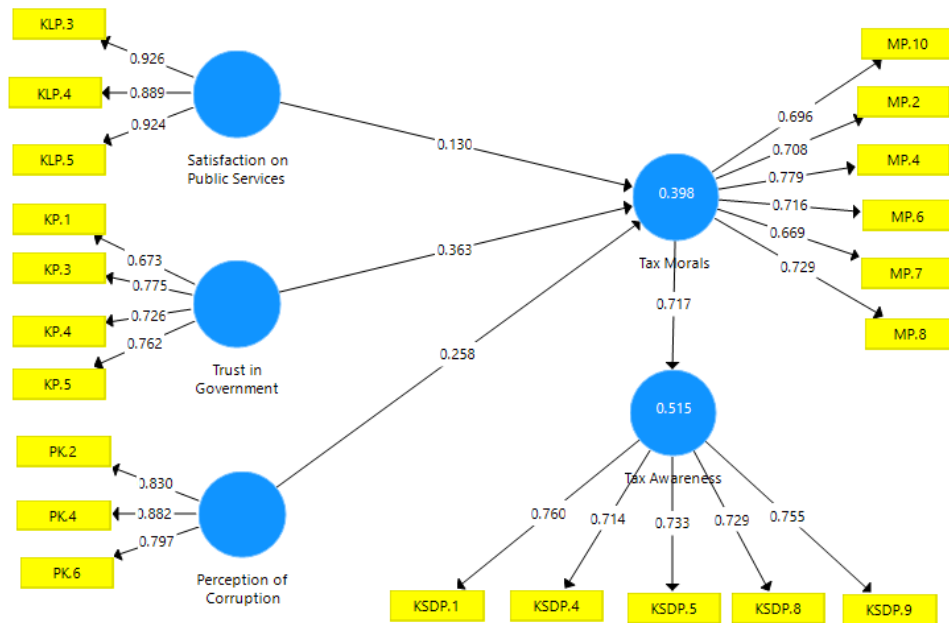


Figure 3. Validity Test Results

From the results of the validity test in this research model (**Figure 3**), for each variable consisting of satisfaction with public services, trust in the government, perceptions of corruption, tax morals and tax awareness, they already have an outer loading/loading factor of 0.5, which means the relationship between each variable and its indicators. is valid according to the criteria. The dependent/intervening variable, namely tax morale, shows the figure of 0.398 or 39.8%. This means that the ability of the variables of public service satisfaction, trust in the Government, and perceptions of corruption in explaining tax morals is 39.8%, so there are other variables that affect tax morale worth 60.02% which is commonly referred to as error in a study. Then the tax awareness variable shows a value of 0.515 or 51.5%. This means that the ability of the tax moral variable in explaining the tax awareness variable is 51.5%. For the results of the next analysis, the research model is included in the medium category because the R Square / coefficient of determination is above 33%.

Reliability Test

In the reliability test of each variable in the study carried out on the outer model as follows:

- Cronbach's Alpha => The reliability test was strengthened by Cronbach's Alpha. The expected value is at least 0.7 for all constructs.
- Rho Alpha => Reliability test reinforced with Rho Alpha. The expected value



is at least 0.7 for all constructs.

- c. Composite Reliability. Data that has a minimum composite reliability of 0.7 for reliability criteria.
- d. Average Variance Extracted (AVE). The expected AVE value is at least 0.5 for the reliability criteria.

The following is a picture of the results of the reliability test.

Table 1. Reliability Test Results

Construct Reliability and Validity

Hypothesis	C_A	Rho_A	C_R	AV
Trust in Government	0.717	0.723	0.824	0.54
Public Service Satisfaction	0.901	0.925	0.937	0.833
Tax Awareness	0.792	0.793	0.857	0.546
Tax Moral	0.810	0.814	0.864	0.514
Perception of Corruption	0.787	0.796	0.875	0.700

The results of the reliability test (**Table 1**) for each variable consisting of public service satisfaction, trust in the government, perceptions of corruption, tax morale, and tax awareness have Cronbach's Alpha, Rho Alpha, and Composite Reliability values > 0.7 and the value for Average Variance Extracted > 0, 5. This means that all variables in the study show the results of reliability data in accordance with the criteria.

Hypothesis testing

This hypothesis testing includes the significance value of each path coefficient which states that there is a significant or insignificant effect between constructs. Structural model testing is used to test the hypothesis between the variables in the study that can be seen from the T statistic value > 1.96 then it shows a significant effect or if the P value < 0.05 then it shows a significant effect. The following are the results of hypothesis testing in the study (**Table 2** and **Table 3**).

Table 2. Results of Direct Effect Hypothesis Testing

Path Coefficients

Hypothesis	Original Sample	T - Statistics	PV	Decision
Trust in Government => Tax Moral	0.363	4.375	0.000	Accepted
Public Service Satisfaction => Tax Moral	0.130	1.869	0.062	Rejected
Tax Morale => Tax Awareness	0.717	20,321	0.000	Accepted
Perception of corruption => Tax Moral	0.258	2,993	0.003	Accepted



Table 3 Results of Indirect Effect Hypothesis Testing				
Specific Indirect Effects				
Hypothesis	Original Sample	T - Statistics	P Values	Decision
Trust in Government => Tax Morale => Tax Awareness	0.260	4.195	0.000	Accepted
Public Service Satisfaction => Tax Morale => Tax Awareness	0.093	1,836	0.067	Rejected
Perception of corruption => Tax Morale => Tax Awareness	0.185	2.891	0.004	Accepted

From the **Table 2**, the results of hypothesis testing on Path Coefficients consist of the variables of trust in the government, perceptions of corruption and satisfaction with public services. Of the three variables, when viewed from the original sample value, the strongest is trust in the government to tax morale, which is 0.363 or 36.3%. While the variable perception of corruption on tax morale is 0.258 or 25.8% and public service satisfaction is 0.13 or 13%. Therefore, the variable of trust in the Government is a priority variable. This means that when it comes to increasing tax morale, the first strategy that must be improved is trust in the government, then second is the perception of corruption. Then in the **Table 3**, for the results of hypothesis testing on the indirect effect when viewed from the original sample, the strongest is trust in the government worth 0.26 or 26% then the second is the perception of corruption worth 0.185 or 18.5%. This means to increase tax awareness through tax morals, namely trust in the Government and perceptions of corruption.

Research Results and Interpretation

From the results of the study when viewed from the results of T Statistics / P Value, it can be explained as follows:

1. The first hypothesis is the effect of public service satisfaction on tax morale. In this study, the first hypothesis was rejected because the first hypothesis in the research results had a P Value of 0.062 meaning > 0.05 and T statistic of 1.869 meaning < 1.96 so it can be concluded that in testing the hypothesis, this effect is not significant between public service satisfaction on tax morale. The results of this study do not support and contradict previous research conducted by Purnawati & Sujana (2021), Tjondro (2018), Drives & Morale (2012)) and Russo (2013) which in previous studies, public service satisfaction had a significant influence on tax morale.
2. The second hypothesis is the effect of trust in the government on tax morale. In this study, the second hypothesis was accepted because the P Value 0.000 means < 0.05 and the T statistic is 4.375 means > 1.96 so it can be concluded that in testing the hypothesis, this influence is significant between trust in the government and tax morale. The results of this study support and complement



previous research that has been carried out by Wijayanti & Sasongko (2017), Ibrahim et al (2015), Martinez-Vazquez et al. (2021) and Pacaldo & Ferrer (2020) which in previous studies also gives the result that there is a significant effect of trust in the Government on tax morale.

3. The third hypothesis is the influence of perceptions of corruption on tax morale. In this study, the third hypothesis was accepted because the P value was 0.003 meaning <0.05 and the T statistic was 2.993 meaning > 1.96 so it can be concluded that in hypothesis testing, this effect is significant between perceptions of corruption on tax morale. The results of this study support and complement previous research that has been carried out by Veronica (2015), Jahnke & Weisser (2019), and Bayu (2016) which in previous studies also provided research results that there was a significant influence of perceptions of corruption on tax morale.
4. The fourth hypothesis is the effect of tax morale on tax awareness. In this study, the fourth hypothesis was accepted because the P Value 0.000 means <0.05 and the T statistic 20.321 means > 1.96 so it can be concluded that in testing the hypothesis, this effect is significant between tax morale and tax awareness. The results of this study support and complement previous research that has been carried out by Sriniyati (2020), Rizky (2020), Kemme et al. (2020), and Parwati et al. (2021) which in previous studies provided research results that there are significant effect of tax morale on tax awareness. The effect is significant on tax morale on tax awareness.
5. The fifth hypothesis is the influence of public service satisfaction on tax awareness through tax morals. In this study, the fifth hypothesis was rejected because the P Value 0.067 means > 0.05 and T statistic 1.836 means < 1.96 so it can be concluded that this effect is not significant between public service satisfaction and tax awareness through tax morals. The results of this study do not support and contradict previous research conducted by Ariani & Bieltant (2019), Hadiwijaya & Febrianty (2019), Parwati et al (2021), and Kaukab et al (2020) where previous research provides The results show that there is an influence between public service satisfaction on tax awareness, public service satisfaction on tax morals and tax morals on tax awareness.
6. The sixth hypothesis is the influence of trust in the government on tax awareness through tax morals. In the test results, this hypothesis is accepted because the P Value 0.000 means <0.05 and the T statistic is 4.195 means > 1.96 so it can be concluded that there is a significant influence between trust in the Government on tax awareness through tax morals. The results of this study support and complement previous research that has been carried out by Anugrah et al. (2020), Aktaş Güzel et al. (2019), and Kemme et al. (2020) where previous research has proven that there is a significant effect from trust in the Government to tax awareness, trust in the Government to tax moral, and tax morals on tax awareness.
7. The seventh hypothesis is the influence of perceptions of corruption on tax awareness through tax morals. In the results of the study, this hypothesis was accepted because the P Value of 0.004 means <0.05 and the T statistic of 2.891 means > 1.96 so it can be concluded that there is a significant influence between



perceptions of corruption on tax awareness through tax morals. The results of this study support and complement previous research that has been carried out by Stefanie & Sandra (2020), Mahasurya & Budiarta (2020), and Mahasurya & Budiarta (2020) where in previous studies also gave the result that there was a significant influence of perception on corruption to tax awareness, perception on corruption to tax morals, and tax morals to tax awareness.

5. Conclusions and Ssuggestions

This study provides empirical evidence regarding "The Effect of Public Service Satisfaction, Trust in Government and Perceptions of Corruption on Tax Awareness through Tax Morale, providing the following conclusions: There is no significant direct effect on public service satisfaction on tax morale. There is a significant direct influence on trust in the Government and perceptions of corruption on tax morale. There is a significant direct influence on tax morale on tax awareness. There is no significant effect on the satisfaction of public services on taxpayer compliance through tax morals. And there is a significant influence on trust in the Government and perceptions of corruption on taxpayer compliance through tax morals. From this research it can be concluded that when the government will increase tax morale, the first strategy that must be improved is trust in the Government, then the second is the perception of corruption. And to increase tax awareness through tax morale, what needs to be improved is firstly trust in the government and secondly perceptions of corruption.

Suggestions For Further Research

The variable of public service satisfaction can be replaced with the variable of taxation socialization/education because the variable of taxation socialization/education can increase knowledge about taxes so that it creates a sense of self-confidence to be able to increase tax morale. Which will greatly affect the awareness and compliance of taxpayers to become obedient taxpayers and comply with regulations.

6. Acknowledgment

Our research has been supported by taxpayers who have volunteered to be respondents in this study. We would like to thank all parties who have been involved, both colleagues and lecturers from the FEB team, Universitas 17 August 1945 Jakarta, who have provided a lot of knowledge and insights that are very helpful in the research process.

REFERENCES

1. Ajzen, I. (1991). Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*. The theory of planned behavior. In *Organizational Behavior and Human Decision Processes*.
2. Aktaş Güzel, S., Özer, G., & Özcan, M. (2019). The effect of the variables of tax justice perception and trust in government on tax compliance: The case of Turkey. *Journal of Behavioral and Experimental Economics*. <https://doi.org/10.1016/j.socec.2018.12.006>



3. Anugrah, A., Zaitul, Z., & Herawati, H. (2020). The Role of Trust in the Government as a Mediation Variable Between Determinants of Compliance and Taxpayer Compliance. *JAE (Journal of Accounting and Economics)* <https://doi.org/10.29407/jae.v5i1.13444>
4. Ariani, M., & Biettant, R. (2019). The Effect of Fiscal Services on Taxpayer Compliance with the Intervening Variable of Taxpayer Satisfaction. *Journal of Information, Taxation, Accounting, and Public Finance*. <https://doi.org/10.25105/jipak.v13i1.4950>
5. Bayu, A. (2016). the Impact of Corruption on Tax Morale: a Study of Select Business Organizations in Addis Ababa, Ethiopia. *International Journal of Economics and Finance Studies*, 8(1), 48–60.
6. Drives, W., & Morale, T. A. X. (2012). *Working Paper No . 315. 315*.
7. Hadiwijaya, H., & Febrianty, F. (2019). The Effect of Service Quality and Tax Sanctions on Service Satisfaction. *ETIKONOMI*. <https://doi.org/10.15408/etk.v18i2.7428>
8. Ibrahim, M., Musah, A., & Abdul-Hanan, A. (2015). Beyond enforcement: what drives tax morale in Ghana? *Humanomics*, 31(4), 399–414. <https://doi.org/10.1108/H-04-2015-0023>
9. Jahnke, B. (2017). *WIDER Working Paper 2017/8 How does petty corruption affect tax morale in sub-Saharan Africa: An empirical analysis*.
10. Jahnke, B., & Weisser, R. A. (2019). How does petty corruption affect tax morale in Sub-Saharan Africa? *European Journal of Political Economy*, 60(September 2017). <https://doi.org/10.1016/j.ejpoleco.2018.09.003>
11. Kaukab, M. E., Sulistiyorini, & Yuwono, W. (2020). TAXPAYER COMPLIANCE: EMPIRICAL INVESTMENT IN THE HOSPITAL INDUSTRY. *Jurnal Pendidikan, Sains Sosial, Dan Agama*. <https://doi.org/10.53565/pssa.v6i2.198>
12. Kemme, D. M., Parikh, B., & Steigner, T. (2020). Tax Morale and International Tax Evasion. *Journal of World Business*, 55(3), 101052. <https://doi.org/10.1016/j.jwb.2019.101052>
13. Mahasurya, I. G. N. A., & Budiarta, I. K. (2020). Religiosity, Corruption Perceptions of Fiscal Service Taxes and Taxpayer Compliance. *E-Jurnal Akuntansi*. <https://doi.org/10.24843/eja.2020.v30.i11.p01>
14. Martinez-Vazquez, J., Koumpias, A. M., & Leonardo, G. (2021). Trust in Government Institutions and Tax Morale. *FinanzArchiv*, 77(2), 117. <https://doi.org/10.1628/fa-2021-0006>
15. Mudiarti, H., Lestari, A., & Setiawan, B. (2020). The Influence of Taxpayer Awareness, Moral Obligations, and Financial Conditions on Taxpayer Compliance. *Jurnal Ekonomi Syariah*.
16. Nasution, D. A. D., Erlina, E., & Muda, I. (2020). Impact of the COVID-19 Pandemic on the Indonesian Economy. *Jurnal Benefita*, 5(2), 212. <https://doi.org/10.22216/jbe.v5i2.5313>
17. Pacaldo, R. S., & Ferrer, R. C. (2020). Determinants of tax morale using structural equation model (SEM). *DLSU Business and Economics Review*, 29(2), 40–57.
18. Parwati, N. M. S., Muslimin, Adam, R., Totanan, C., Yamin, N. Y., & Din, M. (2021). The effect of tax morale on tax evasion in the perspective of Tri Hita Karana and tax framing. *Accounting*. <https://doi.org/10.5267/j.ac.2021.3.014>
19. Purnawati, N. K. S., & Sujana, I. N. (2021). Community Satisfaction with Public Services at UPTD. Regional Tax and Levy Services for the Province of Bali. *Ekuitas: Jurnal Pendidikan Ekonomi*, 9(1), 146.



<https://doi.org/10.23887/ekuitas.v9i1.28324>

20. Rizky, A. (2020). *The effect of education level, motivation to pay taxes, law enforcement and religiosity on tax morals and their impact on individual taxpayer compliance..*
21. Russo, F. F. (2013). Tax morale and tax evasion reports. *Economics Letters*. <https://doi.org/10.1016/j.econlet.2013.07.004>
22. Sriniyati, S. (2020). The Influence of Tax Morals, Tax Sanctions, and Tax Amnesty Policies on Tax Compliance of Individual Taxpayers. *JURNAL AKUNTANSI, EKONOMI Dan MANAJEMEN BISNIS*, 8(1), 14–23. <https://doi.org/10.30871/jaemb.v8i1.1913>
23. Stefanie, & Sandra, A. (2020). The Effect of Taxpayer Motivation and Corruption Perception on Taxpayer Compliance with Taxpayer Awareness as an Intervening Variable. *Akuntansi*, 9(2), 112–132.
24. Tjondro, E. (2018). Individual Satisfaction and Tax Morale: The Perspective of Different Profession in Indonesia. *Journal of Public Administration and Governance*, 8(2), 14. <https://doi.org/10.5296/jpag.v8i2.13168>
25. Veronica, A. (2015). *The Effect of Taxing Socialization , Service of Tax Authorities , Tax Payer ' s Knowledge Of Tax Laws , Tax Perceptio ...*
26. Wijayanti, D. W., & Sasongko, N. (2017). The Effect of Understanding, Tax Sanctions, Level of Trust in Government and Law on Compliance in Paying Taxpayers (Study of Taxpayers in the Community in Pajang Village, Laweyan District, Surakarta). *Peran Profesi Akuntansi Dalam Penanggulangan Korupsi*, 4, 308–326.

